

Board Packet 12-14-2023

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.*

Board Verse

May wisdom shine through me,
May love glow within me,
May strength permeate me,
That in me may arise
A helper of humankind,
Selfless and true.

Contents of this Packet

E. Reports

2. Fundraising Report p 1-3
3. Director's Update p 4-18

F. Consent Agenda

1. November Minutes p 19-23
2. Financials for November 2023 p 24-42
3. 2022-2023 Public Self-Insurer's Annual Report p 43-51

G. Review/Approve

1. Approve First Interim Report for Fiscal Activity July 1 - October 31, 2023 and Budget Revision p 52-86

H. Discussion

1. Draft Audit Report and Governance Letter for 2022-2023 Fiscal Year p 87-122
2. Parent Survey & YouthTruth surveys to families, staff, students p 123-149



Fundraising Report Through October 2023

Total 2023-24 Fundraising Goal: \$181,110.00

2023-2024 projected grant to the school: \$124,960.00

2023-2024 YTD *actual* grant to the school: \$20,362.93

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

Donations Received by Month [Source: Foundation Accounting]

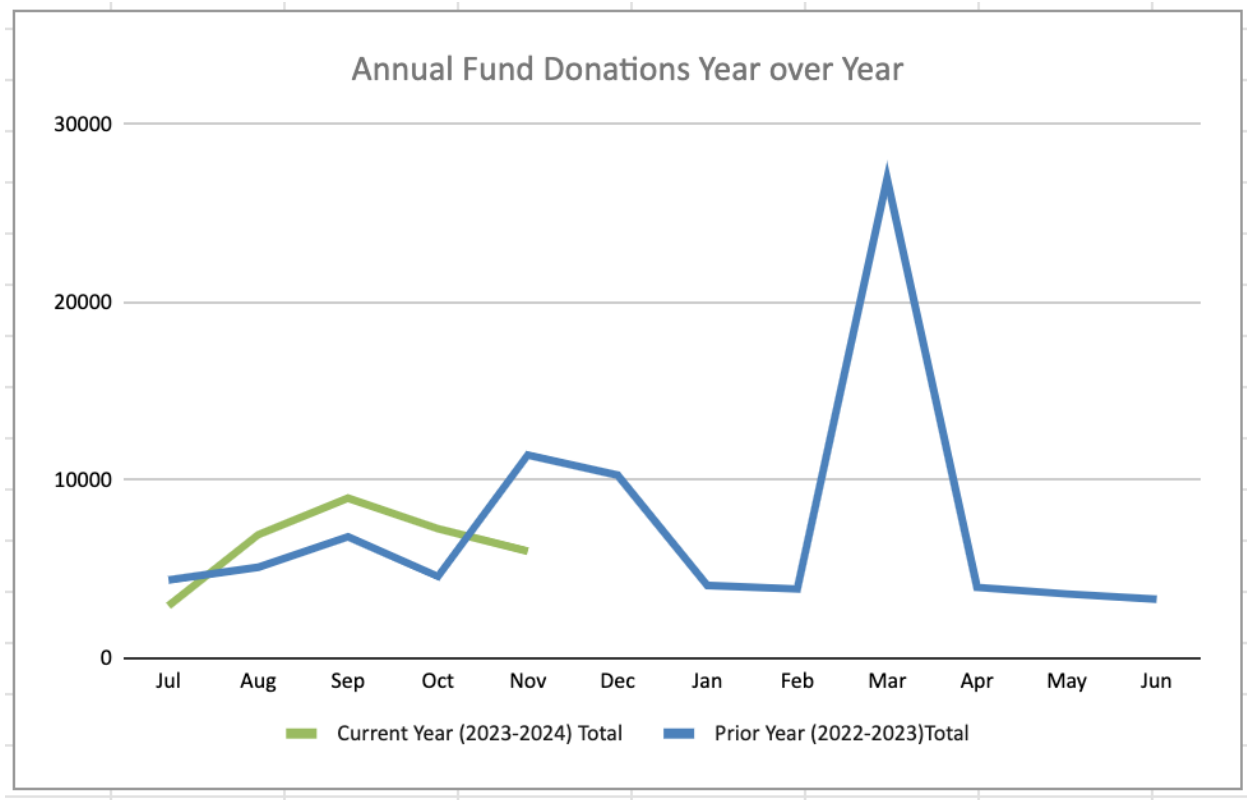
<u>Month</u>	<u>2019-2020 Year</u>	<u>2020-2021 Year</u>	<u>2021-2022 Year</u>	<u>2022-2023 Year</u>	<u>2023-2024 Year</u>
July	\$ 10,989.33	\$ 4,233.67	\$ 4,561.51	\$4,176.53	\$2,838.23
August	\$ 21,194.89	\$ 12,566.54	\$ 7,658.32	\$6,997.66	\$7,347.72
September	\$ 16,006.07	\$ 13,829.33	\$ 3,933.77	\$4,746.60	\$6,916.95
October	\$ 11,153.66	\$ 7,199.23	\$7,962.98	\$4,212.55	\$12,235.87
November	\$ 12,510.24	\$ 8,827.93	\$23,746.23	\$8,131.14	
December	\$ 23,091.80	\$ 17,168.88	\$19,597.50	\$12,411.66	
January	\$ 33,871.50	\$ 13,955.94	\$56,795.13	\$11,525.19	
February	\$ 15,300.49	\$ 13,240.35	\$8,327.05	\$17,086.49	
March	\$ 99,049.54	\$ 11,267.57	\$8,878.44	\$92,132.20	
April	\$ 10,726.98	\$ 12,928.62	\$14,611.86	\$10,882.78	
May	\$ 18,265.65	\$ 54,223.26	\$99,587.56	\$10,070.25	
June	\$ 19,207.18	\$ 12,880.61	\$4,624.86	\$4,818.54	
Total	\$ 291,367.33	\$ 182,321.93	\$260,295.21	\$187,191.59	\$29,338.77

Variance From Last Year YTD: +\$9,205.43

Long-Term Capital Fund Ending Balance: Approx. \$107,884.65



Annual Fund Donations Year after Year Graph



[Source: Foundation Neon Fundraising Platform]

Note: The discrepancy between the table from the Foundation accounting system and the graph from the Neon fund-raising report is due to end-of-the-month donations which are recorded in Neon by the check date or initiation of a credit card transaction, but recorded in the accounting system when funds are received in the Foundation bank accounts, which can be several days later.

Annual Fund Participation 2023-24 by Grade
Gifts received from July 1, 2023 - Nov 30, 2023

<u>Grade</u>	<u>Donors</u>	<u>Class Size</u>	<u>Participation percentage</u>
Rosemary K	7	21	33%
Sunflower K	6	18	33%
First	14	28	50%
Second	10	30	33%
Third	18	30	60%
Fourth	7	30	23%
Fifth	13	21	62%
Sixth	15	26	58%
Seventh	14	27	52%
Eighth	6	22	27%
TOTAL	110	253	43%
<i>Gifts Received from July 1, 2023 - Nov 30, 2023</i>			

Class participation = number of class families donating / divided by total students in the class
School Participation = total number of families donating per grade / divided by total students in the school

Annual Fund Participation by Grade End of Year Totals - Historical

<u>Grade</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>Nov 2023</u>
K-Rosemary	77%	95%	77%	53%	33%
K-Sunflower	64%	73%	45%	53%	33%
1st	88%	69%	53%	74%	50%
2nd	84%	88%	91%	60%	33%
3rd	66%	75%	75%	74%	60%
4th	81%	63%	66%	72%	23%
5th	81%	70%	57%	78%	62%
6th	74%	81%	72%	56%	58%
7th	59%	77%	61%	69%	52%
8th	86%	66%	52%	58%	23%
Totals	76%	75%	65%	65%	43%

Director's Report

Live Oak Charter School, December 14, 2023
Submitted by: Dr. Linda Delgado, Executive Director

Overview

1. Enrollment Update: TK/K and Upper
 2. Attendance Update
 3. Math: Background, Rationale and Plan
 4. YouthTruth: Background, Rationale and Proposal
 5. Dashboard Preview
 6. Math Program Rationale and Description
 7. Kinder Change Rationale
 8. YouthTruth
-

Current Enrollment

Enrollment Statistics for 2023-24 School Year as of Dec 12th					
	Capacity	Confirmed	Pending	Openings	Waitlist
K2	20	20	0	0	2
K1	24	20	1*	3	0
First	30	28	0	2	0
Second	30	30	0	0	5
Third	30	29	1*	0	8
Fourth	30	30	0	0	9
Fifth	30	20	0	10	0
Sixth	30	27	1*	2	0
Seventh	30	26	0	4	0
Eighth	25	22	0	3	0
Total	279	252	3	24	24
-Funding Breakdown for TK: 1 non ADA, 3 K1 (summer birthdays)					
*All 3 pending students are from the same family, moving here in January					

Current Attendance Data

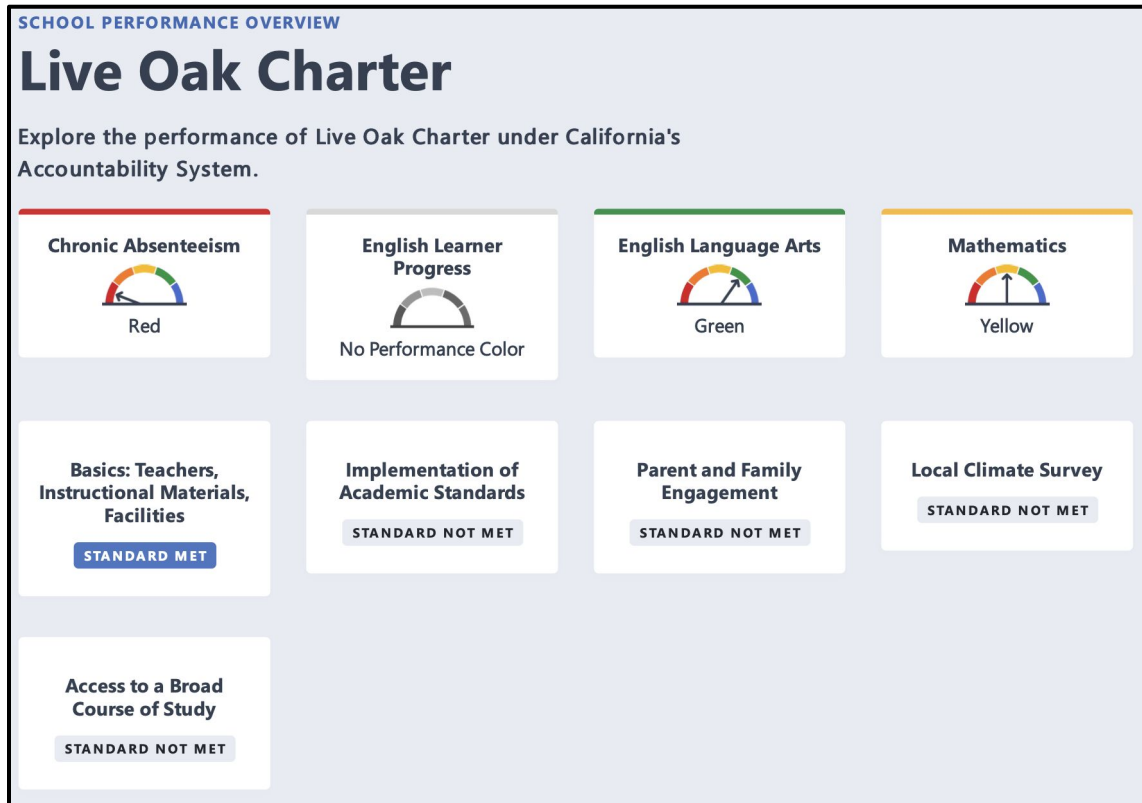
Without Independent Study	With Independent Study
92.48%	94.69% (95%)
Data represents the period from 8-14-23 through 12-1-23. 95% is a respectable, reasonable goal.	

Notes:

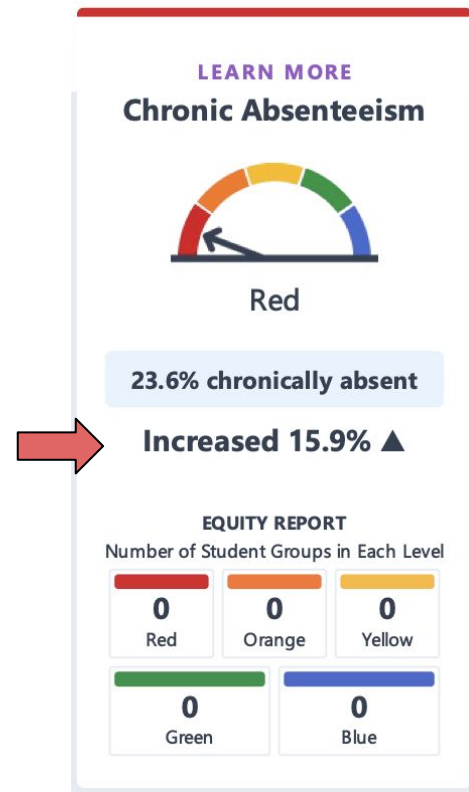
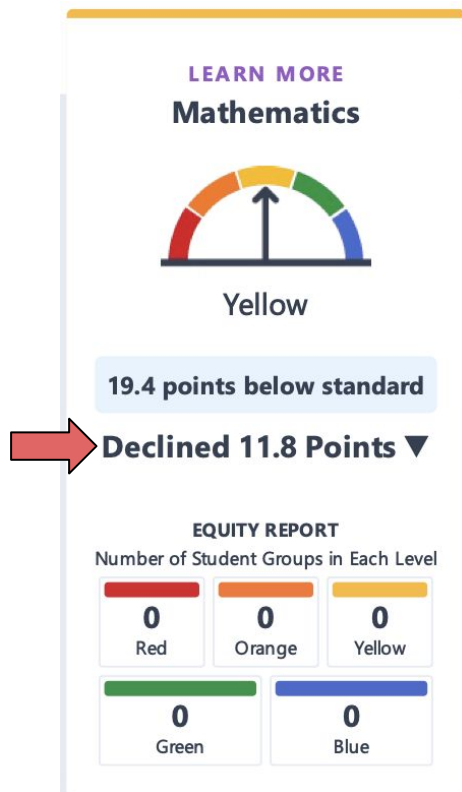
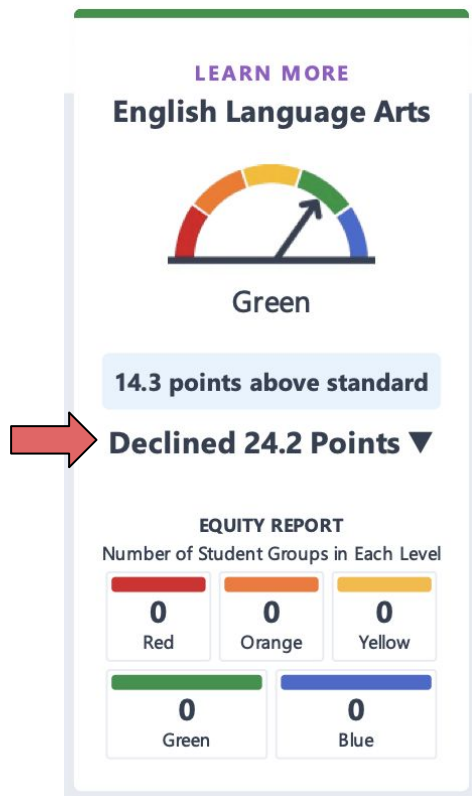
There are 11 pending packets.

The office staff are working hard to support teachers and families in packet completion.

Dashboard in Preview



Academic Performance & Engagement



English Language Arts, 2 Subgroups with Data

**Socioeconomically
Disadvantaged**



Green

18.9 points above standard



Declined 5.5 Points Ⓢ

Number of Students: 34

White



Green

17.6 points above standard



Declined 22.6 Points Ⓢ

Number of Students: 111

Mathematics, 2 Subgroups with Data

**Socioeconomically
Disadvantaged**



Yellow

17.4 points below standard

Maintained 0.8 Points

Number of Students: 34

White



Yellow

13.2 points below standard

➡ Declined 9.4 Points Ⓣ

Number of Students: 111

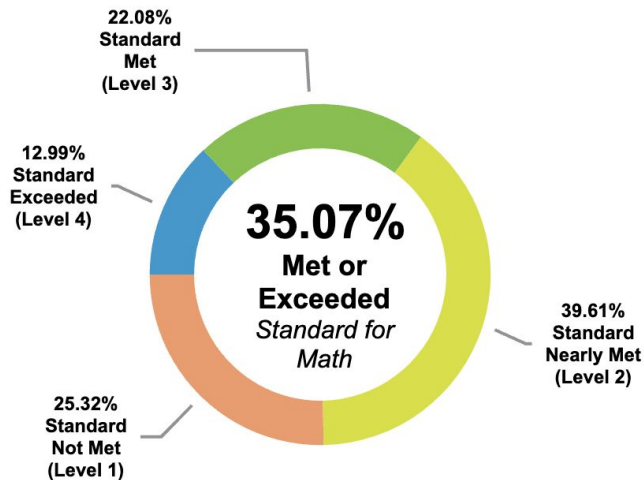
Math

Math: Background and Rationale

Live Oak Charter School

Mathematics

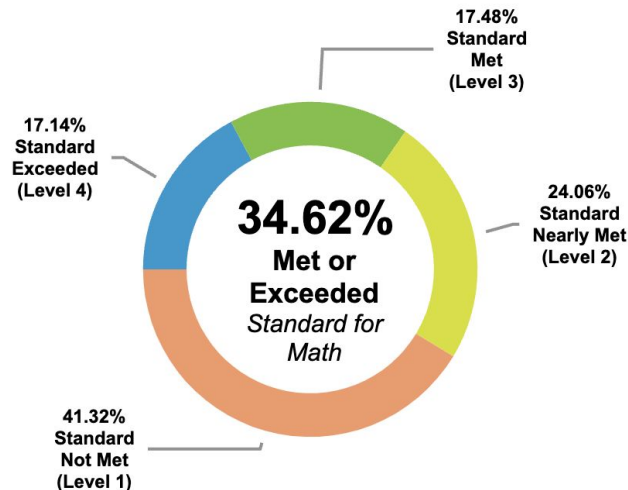
Percent of students within each achievement level



California

Mathematics

Percent of students within each achievement level



Building Thinking Classrooms in Mathematics

- Builds student ownership of learning.
- Lowers student affect in math. Many of our students are now reporting math to be their favorite topic.
- Builds student's ability to collaborate.
- Supports student tolerance for struggle and builds resilience.
- Moves student learning from imitative to creative (up the Bloom's taxonomy, and aligned with the common core).

Kinder Change

In response to dialog with Kinder teachers and aides, it became clear that the span of ages in the room had become problematic.

Rather than the typical span of a year or slightly more, the age difference had become closer to two years or more.

Development is very rapid and critical during this age span*, and appropriate opportunities to learn so critical that the span became a hindrance to meeting student needs.

Teachers and aides agree that meeting needs had become significantly more challenging, and all expressed concern that the model was not optimally effective.

*90% of brain development happens by the age of 5.

YouthTruth

Discussion placeholder as needed...

QUESTIONS?

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

Agenda for the Regular Meeting of the Board of Directors of Live Oak Charter School
Handwork Room and Zoom
November 16, 2023
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/95438619726?pwd=UIF1S1ZiWGFIJZk95ZXJMVkVXQ1A3Zz09>

Meeting ID: 954 3861 9726

Passcode: 224898

One tap mobile

+16694449171,,95438619726#,,, *224898# US

+16699009128,,95438619726#,,, *224898# 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.*

LIVE OAK CHARTER SCHOOL

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

CALL TO ORDER

6:07 pm

Identify a time-keeper for the meeting

PRESENT

Stacy Ito, Board Chair

Robert Bunce, Treasurer

Samantha Sheppard, Secretary

Kristin Walter, Board Director, joined via Zoom, as she has strep. Board vote taken, SI, RB, JL, JU

Justin Lipp, Board Director

Jessica Umphress, Board Director

Linda Delgado, Executive Director

ABSENT

Kristina Tank-Cresseto, Board Director

APPROVE THE AGENDA

Agenda amended to move item G1 (contract agreement with LOTA) under D (Report on Closed Session). Also moved item E3 to before E1.

JU moved to approve the revised agenda; JL seconded; all in favor RB, SI, JL, SS, JU, KW

APPROVE THE AGENDA

A. Public Comment on non-agenda items (15 min)

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

B. Public Comment On Closed Session Items

C. Closed Session (30 min)

1. Gov. Code 54957.6, Conference with Labor Negotiators, Agency Negotiators: Samantha Sheppard, Robert Bunce, & Linda Delgado
2. Ed Code 48918(c) Confidential student discipline
3. Gov Code 54957 Public Employee Discipline/Dismissal/Release

JU left meeting 6:55 pm

D. Report on Closed Session Actions Taken

Nothing to report

E. Reports

No public comment.

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. Director's Update (Linda Delgado)

Enrollment/Attendance Update, 2022-23 CAASPP report (35 min)

Looking at SBAB testing data compared with California, our students perform well above California averages in middle school grades, and meet or are under for lower grades. This fits in with our Waldorf program. Robert is wondering if the way the math teacher teaches in middle school can be replicated in the lower grades.

Enrollment is at 253; we need to increase enrollment. We are looking for parents who are interested in our type of education. We are losing our enrollment coordinator, actively looking for a replacement-position requires someone both people oriented and extremely detail oriented. We're doing more during shadow days.

The kindergarten lantern walk was lovely. Shakespeare performance in 7th grade was fantastic. The 8th grade poetry slam was also great.

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

No public comment

1. Contract Agreement with LOTA for 2023-24

RB moved to approve contract agreement; KW second; all in favor SI, RB, JL, LD, SS

E. Reports

2. Treasurer Report

Per RB, expenses and revenue are at 23%, everything is about where it should be.

3. Foundation Report
 - a. Per SI, we are improving, but not close to pre-pandemic levels
4. Board Archives Project
 - a. Per SS, project is in process - it's a big project.
5. Executive Director Annual Review
 - a. Survey goes out to the board by the end of the month; look for it in the in boxes
6. Facilities Update
 - a. JL and KW have been meeting to form a committee; have also met with the architect on next steps; we have a draft concept, draft lease agreement for Jan 1, 2024 & a good faith agreement with the city on partnership. Need to meet with the city about a possible different footprint on the fairgrounds. City is clear we need decisions made within a year. We need to start a capital campaign. Planning a town hall for the community in January. Also need to involve faculty in facility conversations. A big thank you to Jessica and Steve re. working on the lease.

F. Consent agenda

(5 min)

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

No public comment.

RB moved to approve the consent agenda, JL seconded, all in favor SI, RB, JL, KW, SS

1. Board minutes for October 12, 2023
2. Financials for October 2023

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

1. (Contract Agreement with LOTA for 2023-24 – see above; moved to under G1)
2. 2022/23 Foundation Board Members (Stacy Ito)
 - a. Gwynne Johnson and Amanda Basler
 - i. JL moves to approve, SS seconds, all in favor SI, RB, JL, KW, SS
3. Adding the office of a Clerk (Stacy Ito & Samantha Sheppard)

Per Justin, add Technical/Zoom coordinator.

Vote to add office of clerk and fill it with Justin Lipp, RB moved to approve; KW seconded, all in favor RB, KW, SI,, JL, SS

Discussion Items

H. The board will consider the following for review and discussion

Meal Program Public comment - Jen B is noticing a lot of plastic waste and food waste

1. Future of the meal program
 - a. 22/23 California has a meal program for all students - 2 meals/day. There are a lot of rules that make it difficult. The program has a lot of potential. We can become our own FSA and manage the program ourselves (easier to access funding); we would need to hire someone, unable to do this for next year. Another option is signing up with PCS again - they are looking into new vendors focusing on scratch cooking and local ingredients. We need to put some work into renewing our contract. We are adding this as a "reports" item on the agenda moving forward until it is resolved.

2. Live Oak calendar timeline (Linda/Kristen)
 - a. We talked about a year round calendar - enrollment and shift difficult calendaring. Faculty expressed some interest, but we need to circle back with them prior to pursuing it further. Kristin will follow up with Linda on this. Per Kim, this was discussed in the faculty meeting.

I. Board Development

1. Review current board roles and responsibilities and board capacity
 - a. All board members are doing lots of things, and we need to have an idea of what that looks like to make certain we have the appropriate number of board members. We have facilities. Per Justin, we may want to formalize working groups because we need insight into what is going on, e.g. enrollment/marketing. We discussed creating a parent advisory group, Stacy to follow up with Linda.
2. Board/Faculty Winter Celebration (Robert Bunce)
 - a. Interest in board and faculty coming together for celebration/recognition on behalf of faculty and board. Rob to send potential dates of 12/7 and 12/14. KW suggested paying to get tickets to the winter social, and maybe do a VIP hour. Last year we made treats for their party. Board will bring desserts to aftercare meeting at next board meeting.

J. Topics for consideration for future board meetings

Please email future agenda items for consideration to director@liveoakcharter.org and boardchair@liveoakcharter.org

K. ADJOURNMENT pm

8:31

Balances through 11/30/2023					Fiscal Year 2023/24	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 1100 - Teachers' Salar						
62- 0000- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	833,206.00	833,206.00	620,895.75	289,751.35	77,441.10-
62- 0000- 0- 1110- 1000- 1100- 000- SCEM	Teachers' Salar,Instructi	60,477.00	60,477.00			60,477.00
62- 1100- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	30,224.00	30,224.00	21,202.35	9,894.43	872.78-
62- 1400- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	103,568.00	103,568.00	25,574.85	11,934.93	66,058.22
62- 6762- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	106,571.00	106,571.00	34,967.10	16,317.98	55,285.92
62- 7435- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	21,517.00	21,517.00			21,517.00
Total for Object 1100 and Expense accounts		1,155,563.00	1,155,563.00	702,640.05	327,898.69	125,024.26
Object 1130 - Teachers' Sals						
62- 0000- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instructio	10,800.00	10,800.00		2,200.00	8,600.00
Total for Object 1130 and Expense accounts		10,800.00	10,800.00	.00	2,200.00	8,600.00
Object 1148 - Teacher Substit						
62- 0000- 0- 1110- 1000- 1148- 000- 0000	Teacher Substit,Instructi	8,000.00	8,000.00		5,130.00	2,870.00
Total for Object 1148 and Expense accounts		8,000.00	8,000.00	.00	5,130.00	2,870.00
Object 1300 - Cert Suprvrsr's'						
62- 0000- 0- 0000- 7150- 1300- 000- 0000	Cert Suprvrsr's,Superinten	44,281.00	44,281.00	27,675.30	16,605.18	.52
62- 0000- 0- 1110- 2700- 1300- 000- 0000	Cert Suprvrsr's,School Adm	103,321.00	103,321.00	64,575.90	38,745.54	.44-
Total for Object 1300 and Expense accounts		147,602.00	147,602.00	92,251.20	55,350.72	.08
Object 2100 - Instructional A						
62- 0000- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instructi	72,989.00	72,989.00	46,333.80	21,622.44	5,032.76
62- 0000- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	36,686.00	36,686.00	24,429.15	11,400.27	856.58
62- 0000- 0- 5760- 1190- 2100- 000- RTI 1	Instructional A,Spec Ed-o	24,740.00	24,740.00	16,726.50	7,759.50	254.00
62- 3010- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	14,861.00	14,861.00	10,421.40	4,863.32	423.72-
Total for Object 2100 and Expense accounts		149,276.00	149,276.00	97,910.85	45,645.53	5,719.62
Object 2130 - Instr Aides - E						
62- 0000- 0- 1110- 1000- 2130- 000- 0000	Instr Aides - E,Instructi	3,500.00	3,500.00			3,500.00
Total for Object 2130 and Expense accounts		3,500.00	3,500.00	.00	.00	3,500.00
Object 2148 - Instr Aides Sub						
62- 0000- 0- 1110- 1000- 2148- 000- 0000	Instr Aides Sub,Instructi	500.00	500.00			500.00
Total for Object 2148 and Expense accounts		500.00	500.00	.00	.00	500.00
Object 2199 - Instr Aides Oth						
62- 0000- 0- 1110- 1000- 2199- 000- 0000	Instr Aides Oth,Instructi				417.40	417.40-
62- 0000- 0- 1110- 1000- 2199- 000- RTI 1	Instr Aides Oth,Instructi	4,000.00	4,000.00		2,387.60	1,612.40
Total for Object 2199 and Expense accounts		4,000.00	4,000.00	.00	2,805.00	1,195.00
Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 5, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)					ERP for California	
012 - Live Oak Charter School					Page 1 of 13	

Balances through 11/30/2023

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 2300 - Classified Direc						
62- 0000- 0- 0000- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	51,389.00	51,389.00	32,118.15	19,270.89	.04-
62- 0000- 0- 7110- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	92,437.00	92,437.00	57,773.10	34,663.86	.04
Total for Object 2300 and Expense accounts		143,826.00	143,826.00	89,891.25	53,934.75	.00
Object 2400 - Clerical & Offi						
62- 0000- 0- 0000- 7200- 2400- 000- 0000	Clerical & Offi,Other Gen	39,100.00	39,100.00	24,437.55	14,662.53	.08-
62- 0000- 0- 1110- 2700- 2400- 000- 0000	Clerical & Offi,School Ad	210,375.00	210,375.00	132,574.65	77,090.23	710.12
Total for Object 2400 and Expense accounts		249,475.00	249,475.00	157,012.20	91,752.76	710.04
Object 2499 - Clerical&office						
62- 0000- 0- 1110- 2700- 2499- 000- 0000	Clerical&office,School Ad	500.00	500.00		3,012.25	2,512.25-
Total for Object 2499 and Expense accounts		500.00	500.00	.00	3,012.25	2,512.25-
Object 2900 - Other Classifie						
62- 0000- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv				110.00	110.00-
62- 0000- 0- 1110- 1000- 2900- 000- 0000	Other Classifie,Instructi			1,401.75	492.45	1,894.20-
62- 2600- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	55,130.00	55,130.00	51,783.90	24,447.22	21,101.12-
62- 5310- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv	19,798.00	19,798.00	13,498.65	6,628.78	329.43-
Total for Object 2900 and Expense accounts		74,928.00	74,928.00	66,684.30	31,678.45	23,434.75-
Object 2999 - Other Class Sal						
62- 0000- 0- 1110- 1000- 2999- 000- 0000	Other Class Sal,Instructi				57.75	57.75-
62- 0000- 0- 5760- 1190- 2999- 000- 0000	Other Class Sal,Spec Ed-o	350.00	350.00		324.50	25.50
62- 2600- 0- 8500- 5900- 2999- 000- care	Other Class Sal,Other Com	3,000.00	3,000.00		991.11	2,008.89
Total for Object 2999 and Expense accounts		3,350.00	3,350.00	.00	1,373.36	1,976.64
Object 3101 - Benefits - Strs						
62- 0000- 0- 0000- 7150- 3101- 000- 0000	Benefits - Strs,Superinte	8,458.00	8,458.00	5,286.15	3,171.69	.16
62- 0000- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	171,561.00	171,561.00	94,640.40	44,792.03	32,128.57
62- 0000- 0- 1110- 2700- 3101- 000- 0000	Benefits - Strs,School Ad	19,734.00	19,734.00	12,333.90	7,400.34	.24-
62- 1100- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	5,773.00	5,773.00	4,002.75	1,867.95	97.70-
62- 1400- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	3,492.00	3,492.00			3,492.00
62- 6762- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi			6,548.55	3,055.99	9,604.54-
Total for Object 3101 and Expense accounts		209,018.00	209,018.00	122,811.75	60,288.00	25,918.25
Object 3201 - Benefits - Pers						
62- 0000- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	37,976.00	37,976.00	28,801.35	13,440.63	4,265.98-
62- 1400- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	22,755.00	22,755.00	6,668.10	3,111.78	12,975.12
Total for Object 3201 and Expense accounts		60,731.00	60,731.00	35,469.45	16,552.41	8,709.14
Object 3202 - Benefits - Pers						

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 5, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

Balances through 11/30/2023

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3202 - Benefits - Pers						
62- 0000- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv				29.35	29.35-
62- 0000- 0- 0000- 7200- 3202- 000- 0000	Benefits - Pers,Other Gen	10,432.00	10,432.00	6,519.90	3,911.94	.16
62- 0000- 0- 0000- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	13,711.00	13,711.00	8,569.05	5,141.43	.52
62- 0000- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi	20,541.00	20,541.00	12,735.75	5,936.27	1,868.98
62- 0000- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	10,855.00	10,855.00	6,517.80	3,270.44	1,066.76
62- 0000- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad	42,463.00	42,463.00	26,457.60	16,643.54	638.14-
62- 0000- 0- 5760- 1190- 3202- 000- 0000	Benefits - Pers,Spec Ed-o	93.00	93.00		86.58	6.42
62- 0000- 0- 5760- 1190- 3202- 000- RTI 1	Benefits - Pers,Spec Ed-o	6,601.00	6,601.00	4,462.65	2,070.25	68.10
62- 0000- 0- 7110- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	24,662.00	24,662.00	15,413.85	9,248.31	.16-
62- 2600- 0- 8500- 5900- 3202- 000- CARE	Benefits - Pers,Other Com	15,509.00	15,509.00	13,816.05	6,645.60	4,952.65-
62- 3010- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	3,965.00	3,965.00	2,780.40	1,297.52	112.92-
62- 5310- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv	5,282.00	5,282.00	3,601.50	1,768.59	88.09-
Total for Object 3202 and Expense accounts		154,114.00	154,114.00	100,874.55	56,049.82	2,810.37-
Object 3311 - Benefits - Oasd						
62- 0000- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	8,825.00	8,825.00	6,440.85	3,165.92	781.77-
62- 1400- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	5,288.00	5,288.00	1,361.40	649.84	3,276.76
Total for Object 3311 and Expense accounts		14,113.00	14,113.00	7,802.25	3,815.76	2,494.99
Object 3312 - Benefits - Oasd						
62- 0000- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv				6.82	6.82-
62- 0000- 0- 0000- 7200- 3312- 000- 0000	Benefits - Oasd,Other Gen	2,424.00	2,424.00	1,472.70	900.60	50.70
62- 0000- 0- 0000- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	3,186.00	3,186.00	1,896.60	1,147.80	141.60
62- 0000- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi	4,773.00	4,773.00	2,667.75	1,277.26	827.99
62- 0000- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	2,523.00	2,523.00	1,514.55	854.81	153.64
62- 0000- 0- 1110- 2700- 3312- 000- 0000	Benefits - Oasd,School Ad	13,075.00	13,075.00	8,066.85	4,935.84	72.31
62- 0000- 0- 5760- 1190- 3312- 000- 0000	Benefits - Oasd,Spec Ed-o	22.00	22.00		20.12	1.88
62- 0000- 0- 5760- 1190- 3312- 000- RTI 1	Benefits - Oasd,Spec Ed-o	1,534.00	1,534.00	1,037.10	481.12	15.78
62- 0000- 0- 7110- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	5,731.00	5,731.00	3,411.60	2,064.66	254.74
62- 2600- 0- 8500- 5900- 3312- 000- CARE	Benefits - Oasd,Other Com	3,604.00	3,604.00	2,986.05	1,496.16	878.21-
62- 3010- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	921.00	921.00	646.20	301.56	26.76-
62- 5310- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv	1,227.00	1,227.00	836.85	410.96	20.81-
Total for Object 3312 and Expense accounts		39,020.00	39,020.00	24,536.25	13,897.71	586.04
Object 3331 - Benefits - Medi						
62- 0000- 0- 0000- 7150- 3331- 000- 0000	Benefits - Medi,Superinte	642.00	642.00	399.00	240.36	2.64
62- 0000- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	15,088.00	15,088.00	8,475.60	4,092.14	2,520.26
62- 0000- 0- 1110- 2700- 3331- 000- 0000	Benefits - Medi,School Ad	1,498.00	1,498.00	930.90	560.70	6.40
Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 5, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)						

Balances through 11/30/2023

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3331 - Benefits - Medi (continued)						
62- 1100- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	438.00	438.00	304.50	142.90	9.40-
62- 1400- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	1,502.00	1,502.00	318.30	151.98	1,031.72
62- 6762- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi			507.00	236.60	743.60-
Total for Object 3331 and Expense accounts		19,168.00	19,168.00	10,935.30	5,424.68	2,808.02
Object 3332 - Benefits - Medi						
62- 0000- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv				1.59	1.59-
62- 0000- 0- 0000- 7200- 3332- 000- 0000	Benefits - Medi,Other Gen	567.00	567.00	344.55	210.69	11.76
62- 0000- 0- 0000- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	745.00	745.00	443.55	268.41	33.04
62- 0000- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi	1,116.00	1,116.00	623.85	298.72	193.43
62- 0000- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	590.00	590.00	354.30	199.95	35.75
62- 0000- 0- 1110- 2700- 3332- 000- 0000	Benefits - Medi,School Ad	3,059.00	3,059.00	1,886.70	1,154.40	17.90
62- 0000- 0- 5760- 1190- 3332- 000- 0000	Benefits - Medi,Spec Ed-o	5.00	5.00		4.71	.29
62- 0000- 0- 5760- 1190- 3332- 000- RTI 1	Benefits - Medi,Spec Ed-o	359.00	359.00	242.55	112.51	3.94
62- 0000- 0- 7110- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	1,340.00	1,340.00	797.85	482.91	59.24
62- 2600- 0- 8500- 5900- 3332- 000- CARE	Benefits - Medi,Other Com	843.00	843.00	698.25	349.90	205.15-
62- 3010- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	215.00	215.00	151.05	70.49	6.54-
62- 5310- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv	287.00	287.00	195.75	96.13	4.88-
Total for Object 3332 and Expense accounts		9,126.00	9,126.00	5,738.40	3,250.41	137.19
Object 3401 - H & W Benefits						
62- 0000- 0- 0000- 7150- 3401- 000- 0000	H & W Benefits,Superinten	5,203.00	5,203.00	3,238.35	733.63	1,231.02
62- 0000- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	181,118.00	181,118.00	114,344.40	54,805.36	11,968.24
62- 0000- 0- 1110- 1000- 3401- 000- RTI 1	H & W Benefits,Instructio				1,743.70	1,743.70-
62- 0000- 0- 1110- 2700- 3401- 000- 0000	H & W Benefits,School Adm	12,141.00	12,141.00	7,556.55	1,711.99	2,872.46
62- 1100- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	5,505.00	5,505.00	4,235.70	1,949.94	680.64-
62- 1400- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	20,239.00	20,239.00	5,633.40	2,633.12	11,972.48
62- 6762- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio			1,067.40	359.80	1,427.20-
Total for Object 3401 and Expense accounts		224,206.00	224,206.00	136,075.80	63,937.54	24,192.66
Object 3402 - H & W Benefits						
62- 0000- 0- 0000- 7200- 3402- 000- 0000	H & W Benefits,Other Gene	8,672.00	8,672.00	5,408.55	3,193.88	69.57
62- 0000- 0- 0000- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	6,104.00	6,104.00	3,804.15	2,286.75	13.10
62- 0000- 0- 1110- 1000- 3402- 000- 0000	H & W Benefits,Instructio	13,183.00	13,183.00	5,762.25	2,694.03	4,726.72
62- 0000- 0- 1110- 2700- 3402- 000- 0000	H & W Benefits,School Adm	26,277.00	26,277.00	16,226.25	9,582.50	468.25
62- 0000- 0- 5760- 1190- 3402- 000- RTI 1	H & W Benefits,Spec Ed-ot			59.70	19.90	79.60-
62- 0000- 0- 7110- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	10,979.00	10,979.00	6,843.00	4,113.54	22.46
62- 2600- 0- 8500- 5900- 3402- 000- CARE	H & W Benefits,Other Comm			3,198.75	1,495.83	4,694.58-
Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 5, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)						

Balances through 11/30/2023

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 3402 and Expense accounts		65,215.00	65,215.00	41,302.65	23,386.43	525.92
Object 3501 - Benefits - Sui						
62- 0000- 0- 0000- 7150- 3501- 000- 0000	Benefits - Sui,Superinten	22.00	22.00	13.80	8.34	.14-
62- 0000- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	1,020.00	1,020.00	292.05	141.03	586.92
62- 0000- 0- 1110- 2700- 3501- 000- 0000	Benefits - Sui,School Adm	52.00	52.00	32.10	19.32	.58
62- 1100- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	15.00	15.00	10.50	4.90	.40-
62- 1400- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	52.00	52.00	11.10	5.26	35.64
62- 6762- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio			17.55	8.19	25.74-
Total for Object 3501 and Expense accounts		1,161.00	1,161.00	377.10	187.04	596.86
Object 3502 - Benefits - Sui						
62- 0000- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi				.06	.06-
62- 0000- 0- 0000- 7200- 3502- 000- 0000	Benefits - Sui,Other Gene	20.00	20.00	11.85	7.29	.86
62- 0000- 0- 0000- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	26.00	26.00	15.30	9.24	1.46
62- 0000- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio	38.00	38.00	21.45	10.30	6.25
62- 0000- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	20.00	20.00	12.15	6.87	.98
62- 0000- 0- 1110- 2700- 3502- 000- 0000	Benefits - Sui,School Adm	106.00	106.00	64.95	39.75	1.30
62- 0000- 0- 5760- 1190- 3502- 000- 0000	Benefits - Sui,Spec Ed-ot				.16	.16-
62- 0000- 0- 5760- 1190- 3502- 000- RTI 1	Benefits - Sui,Spec Ed-ot	12.00	12.00	8.40	3.89	.29-
62- 0000- 0- 7110- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	46.00	46.00	27.45	16.65	1.90
62- 2600- 0- 8500- 5900- 3502- 000- CARE	Benefits - Sui,Other Comm	29.00	29.00	24.00	12.05	7.05-
62- 3010- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	7.00	7.00	5.25	2.45	.70-
62- 5310- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi	10.00	10.00	6.75	3.31	.06-
Total for Object 3502 and Expense accounts		314.00	314.00	197.55	112.02	4.43
Object 3601 - Benefits - Wcom						
62- 0000- 0- 0000- 7150- 3601- 000- 0000	Benefits - Wcom,Superinte	567.00	567.00	354.15	212.49	.36
62- 0000- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	13,318.00	13,318.00	7,947.60	3,802.71	1,567.69
62- 0000- 0- 1110- 2700- 3601- 000- 0000	Benefits - Wcom,School Ad	1,323.00	1,323.00	826.65	495.99	.36
62- 1100- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	387.00	387.00	271.35	126.63	10.98-
62- 1400- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	1,326.00	1,326.00	327.30	152.74	845.96
62- 6762- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi			447.60	208.88	656.48-
Total for Object 3601 and Expense accounts		16,921.00	16,921.00	10,174.65	4,999.44	1,746.91
Object 3602 - Benefits - Wcom						
62- 0000- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv				1.41	1.41-
62- 0000- 0- 0000- 7200- 3602- 000- 0000	Benefits - Wcom,Other Gen	500.00	500.00	312.90	187.74	.64-
62- 0000- 0- 0000- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	658.00	658.00	411.15	246.69	.16

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 5, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

Balances through 11/30/2023

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3602 - Benefits - Wcom (continued)						
62- 0000- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi	985.00	985.00	610.95	289.12	84.93
62- 0000- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	521.00	521.00	312.75	176.50	31.75
62- 0000- 0- 1110- 2700- 3602- 000- 0000	Benefits - Wcom,School Ad	2,702.00	2,702.00	1,696.95	1,025.30	20.25-
62- 0000- 0- 5760- 1190- 3602- 000- 0000	Benefits - Wcom,Spec Ed-o	4.00	4.00		4.15	.15-
62- 0000- 0- 5760- 1190- 3602- 000- RTI 1	Benefits - Wcom,Spec Ed-o	317.00	317.00	214.05	99.30	3.65
62- 0000- 0- 7110- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	1,183.00	1,183.00	739.50	443.70	.20-
62- 2600- 0- 8500- 5900- 3602- 000- CARE	Benefits - Wcom,Other Com	744.00	744.00	663.00	325.70	244.70-
62- 3010- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	190.00	190.00	133.35	62.23	5.58-
62- 5310- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv	253.00	253.00	172.80	84.86	4.66-
Total for Object 3602 and Expense accounts		8,057.00	8,057.00	5,267.40	2,946.70	157.10-
Object 4110 - Textbooks						
62- 6300- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg	6,500.00	6,500.00			6,500.00
62- 6762- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg				2,444.39	2,444.39-
Total for Object 4110 and Expense accounts		6,500.00	6,500.00	.00	2,444.39	4,055.61
Object 4210 - Books Other Tha						
62- 0000- 0- 1110- 1000- 4210- 000- 0000	Books Other Tha,Instructi	500.00	500.00		107.09	392.91
62- 0000- 0- 1110- 1000- 4210- 000- LI BR	Books Other Tha,Instructi	1,000.00	1,000.00		99.89	900.11
Total for Object 4210 and Expense accounts		1,500.00	1,500.00	.00	206.98	1,293.02
Object 4300 - Materials & Sup						
62- 9038- 0- 1110- 1000- 4300- 000- 0000	Materials & Sup,Instructi	2,500.00	2,500.00			2,500.00
Total for Object 4300 and Expense accounts		2,500.00	2,500.00	.00	.00	2,500.00
Object 4310 - Instructional M						
62- 0000- 0- 1110- 1000- 4310- 000- 5t h1	Instructional M,Instructi	1,827.00	1,827.00		1,642.35	184.65
62- 0000- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	1,688.00	1,688.00			1,688.00
62- 0000- 0- 1110- 1000- 4310- 000- GAME	Instructional M,Instructi	761.00	761.00		12.47	748.53
62- 0000- 0- 1110- 1000- 4310- 000- HAND	Instructional M,Instructi	4,568.00	4,568.00		2,205.18	2,362.82
62- 0000- 0- 1110- 1000- 4310- 000- MATH	Instructional M,Instructi	508.00	508.00		180.36	327.64
62- 0000- 0- 1110- 1000- 4310- 000- M DD	Instructional M,Instructi	4,872.00	4,872.00		1,609.39	3,262.61
62- 0000- 0- 1110- 1000- 4310- 000- MUSC	Instructional M,Instructi	1,015.00	1,015.00			1,015.00
62- 0000- 0- 1110- 1000- 4310- 000- RSP1	Instructional M,Instructi	508.00	508.00			508.00
62- 0000- 0- 1110- 1000- 4310- 000- RTI 1	Instructional M,Instructi	406.00	406.00		32.84	373.16
62- 6300- 0- 1110- 1000- 4310- 000- 1st 1	Instructional M,Instructi	2,741.00	2,741.00		1,906.09	834.91
62- 6300- 0- 1110- 1000- 4310- 000- 2nd1	Instructional M,Instructi	1,827.00	1,827.00		1,220.55	606.45
62- 6300- 0- 1110- 1000- 4310- 000- 3RD1	Instructional M,Instructi	1,827.00	1,827.00		1,198.96	628.04

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 5, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

Balances through 11/30/2023

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 4310 - Instructional M (continued)						
62- 6300- 0- 1110- 1000- 4310- 000- 4TH1	Instructional M,Instructi	1,827.00	1,827.00		596.07	1,230.93
62- 6300- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	1,688.00-	1,688.00-			1,688.00-
62- 6300- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	1,827.00	1,827.00		1,018.50	808.50
62- 6300- 0- 1110- 1000- 4310- 000- knd2	Instructional M,Instructi	1,827.00	1,827.00		589.92	1,237.08
62- 6762- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instructi				2,622.00	2,622.00-
62- 6762- 0- 1110- 1000- 4310- 000- PERF	Instructional M,Instructi				208.14	208.14-
Total for Object 4310 and Expense accounts		26,341.00	26,341.00	.00	15,042.82	11,298.18
Object 4340 - Computer Sftwar						
62- 0000- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instructi	244.00	244.00			244.00
62- 0000- 0- 1110- 2700- 4340- 000- 0000	Computer Sftwar,School Ad	365.00	365.00		127.67	237.33
Total for Object 4340 and Expense accounts		609.00	609.00	.00	127.67	481.33
Object 4350 - Office Supplies						
62- 0000- 0- 1110- 2700- 4350- 000- 0000	Office Supplies,School Ad	5,500.00	5,500.00		1,856.59	3,643.41
Total for Object 4350 and Expense accounts		5,500.00	5,500.00	.00	1,856.59	3,643.41
Object 4370 - Custodial Suppl						
62- 0000- 0- 1110- 8200- 4370- 000- JANI	Custodial Suppl,Operation	6,598.00	6,598.00		2,908.94	3,689.06
Total for Object 4370 and Expense accounts		6,598.00	6,598.00	.00	2,908.94	3,689.06
Object 4390 - Other Supplies						
62- 0000- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio	1,500.00	1,500.00		445.52	1,054.48
62- 0000- 0- 1110- 1000- 4390- 000- BUDG	Other Supplies,Instructio	31,208.00-	31,208.00-			31,208.00-
62- 0000- 0- 1110- 1000- 4390- 000- GARD	Other Supplies,Instructio	500.00	500.00			500.00
62- 0000- 0- 1110- 1000- 4390- 000- GRAD	Other Supplies,Instructio	1,015.00	1,015.00			1,015.00
62- 0000- 0- 1110- 1000- 4390- 000- K1SN	Other Supplies,Instructio	750.00	750.00			750.00
62- 0000- 0- 1110- 1000- 4390- 000- K2SN	Other Supplies,Instructio	750.00	750.00		176.19	573.81
62- 0000- 0- 1110- 1000- 4390- 000- TRI P	Other Supplies,Instructio	4,060.00	4,060.00		2,297.90	1,762.10
62- 0000- 0- 1110- 2420- 4390- 000- LI BR	Other Supplies,Instructio	500.00	500.00			500.00
62- 0000- 0- 1110- 2700- 4390- 000- 0000	Other Supplies,School Adm	1,776.00	1,776.00			1,776.00
62- 0000- 0- 1110- 2700- 4390- 000- COPY	Other Supplies,School Adm	4,568.00	4,568.00		1,535.37	3,032.63
62- 0000- 0- 1110- 2700- 4390- 000- FEST	Other Supplies,School Adm	2,233.00	2,233.00		275.08	1,957.92
62- 0000- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations	1,523.00	1,523.00			1,523.00
62- 0000- 0- 1110- 8200- 4390- 000- MNTN	Other Supplies,Operations	5,684.00	5,684.00		4,747.48	936.52
62- 2600- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm				1,003.01	1,003.01-
62- 5310- 0- 0000- 3700- 4390- 000- FOOD	Other Supplies,Food Servi	350.00	350.00		212.51	137.49
62- 9033- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm	4,000.00	4,000.00			4,000.00

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 5, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

Balances through 11/30/2023

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 4390 - Other Supplies (continued)						
62- 9038- 0- 1110- 8200- 4390- 000- FUND	Other Supplies,Operations	31,208.00	31,208.00			31,208.00
62- 9090- 0- 1110- 8300- 4390- 000- 0000	Other Supplies,Security,R	1,015.00	1,015.00		311.78	703.22
Total for Object 4390 and Expense accounts		30,224.00	30,224.00	.00	11,004.84	19,219.16
Object 4400 - Inventory Suppl						
62- 0000- 0- 1110- 1000- 4400- 000- 0000	Inventory Suppl,Instructi	4,500.00	4,500.00		697.00	3,803.00
62- 0000- 0- 1110- 1000- 4400- 000- MJSC	Inventory Suppl,Instructi	1,000.00	1,000.00			1,000.00
Total for Object 4400 and Expense accounts		5,500.00	5,500.00	.00	697.00	4,803.00
Object 4710 - Food Purchases						
62- 5310- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi	2,000.00	2,000.00			2,000.00
Total for Object 4710 and Expense accounts		2,000.00	2,000.00	.00	.00	2,000.00
Object 5200 - Travel & Confer						
62- 0000- 0- 0000- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	493.00	493.00		146.14	346.86
62- 0000- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi				2,037.50	2,037.50-
62- 0000- 0- 1110- 1000- 5200- 000- TRI P	Travel & Confer,Instructi	2,030.00	2,030.00		1,375.82	654.18
62- 0000- 0- 1110- 2700- 5200- 000- 0000	Travel & Confer,School Ad	117.00	117.00			117.00
62- 0000- 0- 7110- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	979.00	979.00		271.40	707.60
62- 6266- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi	15,667.00	15,667.00		3,228.07	12,438.93
Total for Object 5200 and Expense accounts		19,286.00	19,286.00	.00	7,058.93	12,227.07
Object 5300 - Dues & Membersh						
62- 0000- 0- 1110- 2700- 5300- 000- 0000	Dues & Membersh,School Ad	3,500.00	3,500.00		765.00	2,735.00
Total for Object 5300 and Expense accounts		3,500.00	3,500.00	.00	765.00	2,735.00
Object 5450 - Other Insurance						
62- 0000- 0- 1110- 2700- 5450- 000- 0000	Other Insurance,School Ad	43,259.00	43,259.00		29,735.00	13,524.00
Total for Object 5450 and Expense accounts		43,259.00	43,259.00	.00	29,735.00	13,524.00
Object 5520 - Electricity						
62- 0000- 0- 1110- 8200- 5520- 000- 0000	Electricity,Operations,Re	48,720.00	48,720.00		10,622.92	38,097.08
Total for Object 5520 and Expense accounts		48,720.00	48,720.00	.00	10,622.92	38,097.08
Object 5530 - Water						
62- 0000- 0- 1110- 8200- 5530- 000- 0000	Water,Operations,Regular	17,160.00	17,160.00		9,168.45	7,991.55
Total for Object 5530 and Expense accounts		17,160.00	17,160.00	.00	9,168.45	7,991.55
Object 5550 - Laundry And Cle						
62- 0000- 0- 1110- 8200- 5550- 000- JANI	Laundry And Cle,Operation	37,555.00	37,555.00		9,800.00	27,755.00
Total for Object 5550 and Expense accounts		37,555.00	37,555.00	.00	9,800.00	27,755.00

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 5, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

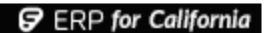
Balances through 11/30/2023					Fiscal Year 2023/24	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 5560 - Waste Disposal						
62- 0000- 0- 1110- 8200- 5560- 000- 0000	Waste Disposal,Operations	9,250.00	9,250.00		4,099.43	5,150.57
Total for Object 5560 and Expense accounts		9,250.00	9,250.00	.00	4,099.43	5,150.57
Object 5570 - Pest Control						
62- 0000- 0- 1110- 8200- 5570- 000- 0000	Pest Control,Operations,R	2,538.00	2,538.00		1,385.00	1,153.00
Total for Object 5570 and Expense accounts		2,538.00	2,538.00	.00	1,385.00	1,153.00
Object 5590 - Other Housekeep						
62- 0000- 0- 1110- 8200- 5590- 000- 0000	Other Housekeep,Operation	5,989.00	5,989.00		8,339.89	2,350.89-
Total for Object 5590 and Expense accounts		5,989.00	5,989.00	.00	8,339.89	2,350.89-
Object 5600 - Rentals And Lea						
62- 0000- 0- 1110- 8200- 5600- 000- 0000	Rentals And Lea,Operation	6,953.00	6,953.00		2,514.92	4,438.08
62- 0000- 0- 1110- 8200- 5600- 000- COPY	Rentals And Lea,Operation	9,421.00	9,421.00		3,142.72	6,278.28
62- 0000- 0- 1110- 8200- 5600- 000- FAI R	Rentals And Lea,Operation	168,575.00	168,575.00		81,882.00	86,693.00
62- 0000- 0- 1110- 8200- 5600- 000- PORT	Rentals And Lea,Operation	18,483.00	18,483.00		8,026.35	10,456.65
Total for Object 5600 and Expense accounts		203,432.00	203,432.00	.00	95,565.99	107,866.01
Object 5630 - Repairs						
62- 0000- 0- 1110- 8200- 5630- 000- ROP1	Repairs,Operations,Regula	5,075.00	5,075.00		1,182.53	3,892.47
Total for Object 5630 and Expense accounts		5,075.00	5,075.00	.00	1,182.53	3,892.47
Object 5632 - Copier Repairs						
62- 0000- 0- 1110- 8200- 5632- 000- COPY	Copier Repairs,Operations	508.00	508.00			508.00
Total for Object 5632 and Expense accounts		508.00	508.00	.00	.00	508.00
Object 5800 - Other Svcs & Op						
62- 0000- 0- 0000- 7100- 5800- 000- FEES	Other Svcs & Op,Board & S	360.00	360.00		1.67	358.33
62- 0000- 0- 0000- 7600- 5800- 000- DI ST	Other Svcs & Op,All Other	27,686.00	27,686.00			27,686.00
62- 0000- 0- 1110- 1000- 5800- 000- 0000	Other Svcs & Op,Instructi	761.00	761.00		.06-	761.06
62- 0000- 0- 1110- 1000- 5800- 000- MJSC	Other Svcs & Op,Instructi	305.00	305.00			305.00
62- 0000- 0- 1110- 1000- 5800- 000- TRI P	Other Svcs & Op,Instructi	28,400.00	28,400.00		4,301.42	24,098.58
62- 0000- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation	4,150.00	4,150.00			4,150.00
62- 0000- 0- 1110- 8300- 5800- 000- 0000	Other Svcs & Op,Security,	750.00	750.00			750.00
62- 2600- 0- 8500- 5900- 5800- 000- CARE	Other Svcs & Op,Other Com	59,559.00	59,559.00		6,808.20	52,750.80
62- 5310- 0- 0000- 3700- 5800- 000- FOOD	Other Svcs & Op,Food Serv	3,500.00	3,500.00		951.00	2,549.00
62- 9033- 0- 8500- 5900- 5800- 000- CARE	Other Svcs & Op,Other Com	1,200.00	1,200.00		495.00	705.00
62- 9090- 0- 1110- 8300- 5800- 000- 0000	Other Svcs & Op,Security,	203.00	203.00		200.00	3.00
Total for Object 5800 and Expense accounts		126,874.00	126,874.00	.00	12,757.23	114,116.77
Object 5817 - Scoe Data Proce						
Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 5, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)					ERP for California	
					Page 9 of 13	

Balances through 11/30/2023

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 5817 - Scoe Data Proce						
62- 0000- 0- 1110- 1000- 5817- 000- 0000	Scoe Data Proce,Instructi	11,674.00	11,674.00			11,674.00
Total for Object 5817 and Expense accounts		11,674.00	11,674.00	.00	.00	11,674.00
Object 5818 - Scoe A/v Contra						
62- 0000- 0- 0000- 7300- 5818- 000- 0000	Scoe A/v Contra,Fiscal Se	964.00	964.00			964.00
Total for Object 5818 and Expense accounts		964.00	964.00	.00	.00	964.00
Object 5821 - Audit Costs						
62- 0000- 0- 1110- 7191- 5821- 000- 0000	Audit Costs,External Fina	15,750.00	15,750.00		4,987.50	10,762.50
Total for Object 5821 and Expense accounts		15,750.00	15,750.00	.00	4,987.50	10,762.50
Object 5823 - Legal Costs						
62- 0000- 0- 1110- 2700- 5823- 000- 0000	Legal Costs,School Admini	5,000.00	5,000.00		5,570.78	570.78-
Total for Object 5823 and Expense accounts		5,000.00	5,000.00	.00	5,570.78	570.78-
Object 5825 - Advertisement (
62- 0000- 0- 0000- 7200- 5825- 000- 0000	Advertisement (,Other Gen	1,000.00	1,000.00		247.05	752.95
62- 0000- 0- 1110- 2700- 5825- 000- 0000	Advertisement (,School Ad	500.00	500.00		645.54	145.54-
Total for Object 5825 and Expense accounts		1,500.00	1,500.00	.00	892.59	607.41
Object 5830 - Professional/co						
62- 0000- 0- 1705- 1000- 5830- 000- 0000	Professional/co,Instructi	6,000.00	6,000.00			6,000.00
Total for Object 5830 and Expense accounts		6,000.00	6,000.00	.00	.00	6,000.00
Object 5860 - Other Employemen						
62- 0000- 0- 1110- 2700- 5860- 000- 0000	Other Employemen,School Ad	500.00	500.00			500.00
Total for Object 5860 and Expense accounts		500.00	500.00	.00	.00	500.00
Object 5862 - Fingerprinting						
62- 0000- 0- 1110- 2700- 5862- 000- 0000	Fingerprinting,School Adm	2,500.00	2,500.00		780.00	1,720.00
Total for Object 5862 and Expense accounts		2,500.00	2,500.00	.00	780.00	1,720.00
Object 5911 - Telephone						
62- 0000- 0- 1110- 8200- 5911- 000- 0000	Telephone,Operations,Regu	3,520.00	3,520.00		1,535.58	1,984.42
Total for Object 5911 and Expense accounts		3,520.00	3,520.00	.00	1,535.58	1,984.42
Object 5940 - Internet						
62- 0000- 0- 1110- 2700- 5940- 000- 0000	Internet,School Administ,	19,770.00	19,770.00		13,772.86	5,997.14
Total for Object 5940 and Expense accounts		19,770.00	19,770.00	.00	13,772.86	5,997.14
Object 5950 - Postage						
62- 0000- 0- 1110- 2700- 5950- 000- 0000	Postage,School Administ,R	1,800.00	1,800.00		675.33	1,124.67

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 5, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)



Page 10 of 13

Balances through 11/30/2023					Fiscal Year 2023/24	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 5950 and Expense accounts		1,800.00	1,800.00	.00	675.33	1,124.67
Object 6900 - Depr Exp						
62- 0000- 0- 1110- 8400- 6900- 000- 0000	Depr Exp,Oth Plant Maint,	2,838.00	2,838.00		946.07	1,891.93
Total for Object 6900 and Expense accounts		2,838.00	2,838.00	.00	946.07	1,891.93
Object 7141 - Oth Tuitn, Exce						
62- 0000- 0- 5001- 9200- 7141- 000- 0000	Oth Tuitn, Exce,Transfers	179,070.00	179,070.00			179,070.00
62- 3327- 0- 5001- 9200- 7141- 000- 0000	Oth Tuitn, Exce,Transfers	2,706.00	2,706.00			2,706.00
62- 6546- 0- 5001- 9200- 7141- 000- 0000	Oth Tuitn, Exce,Transfers	17,724.00	17,724.00			17,724.00
Total for Object 7141 and Expense accounts		199,500.00	199,500.00	.00	.00	199,500.00
Object 7310 - Dir Supp/indr C						
62- 0000- 0- 0000- 7210- 7310- 000- 0000	Dir Supp/indr C,General A	1,402.00-	1,402.00-			1,402.00-
62- 3010- 0- 1110- 7210- 7310- 000- 0000	Dir Supp/indr C,General A	1,402.00	1,402.00			1,402.00
Total for Object 7310 and Expense accounts		.00	.00	.00	.00	.00
Object 8011 - Revenue Limit S						
62- 0000- 0- 0000- 0000- 8011- 000- 0000	Revenue Limit S,Unrestric	1,046,324.00	1,046,324.00		359,495.00	686,829.00
Total for Object 8011 and Revenue accounts		1,046,324.00	1,046,324.00		359,495.00	686,829.00
Object 8012 - EPA						
62- 1400- 0- 0000- 0000- 8012- 000- 0000	EPA,EPA	158,222.00	158,222.00		46,798.00	111,424.00
Total for Object 8012 and Revenue accounts		158,222.00	158,222.00		46,798.00	111,424.00
Object 8019 - Revenue Limit S						
62- 0000- 0- 0000- 0000- 8019- 000- 0000	Revenue Limit S,Unrestric				38,421.00-	38,421.00
Total for Object 8019 and Revenue accounts		.00	.00		38,421.00-	38,421.00
Object 8096 - In Lieu Of Prop						
62- 0000- 0- 0000- 0000- 8096- 000- 0000	In Lieu Of Prop,Unrestric	1,564,027.00	1,564,027.00		483,458.00	1,080,569.00
62- 0000- 0- 0000- 0000- 8096- 000- PY00	In Lieu Of Prop,Unrestric				38,421.00	38,421.00-
Total for Object 8096 and Revenue accounts		1,564,027.00	1,564,027.00		521,879.00	1,042,148.00
Object 8182 - Sp Ed-discretio						
62- 3327- 0- 5001- 0000- 8182- 000- 0000	Sp Ed-discretio,SpEdMenta	2,706.00	2,706.00			2,706.00
Total for Object 8182 and Revenue accounts		2,706.00	2,706.00		.00	2,706.00
Object 8290 - All Other Feder						
62- 3010- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Title I	21,561.00	21,561.00			21,561.00
Total for Object 8290 and Revenue accounts		21,561.00	21,561.00		.00	21,561.00
Object 8550 - Mandated Cost R						

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 5, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

Balances through 11/30/2023

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Object 8550 - Mandated Cost R					
62- 0000- 0- 0000- 0000- 8550- 000- 0000	Mandated Cost R,Unrestric	4,619.00	4,619.00		4,619.00
Total for Object 8550 and Revenue accounts		4,619.00	4,619.00	.00	4,619.00
Object 8560 - State Lottery R					
62- 1100- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,State Lot	42,342.00	42,342.00		42,342.00
62- 1100- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,State Lot			5,853.97	5,853.97-
62- 6300- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,Lottery -	16,688.00	16,688.00		16,688.00
62- 6300- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,Lottery -			5,210.16	5,210.16-
Total for Object 8560 and Revenue accounts		59,030.00	59,030.00	11,064.13	47,965.87
Object 8590 - All Other State					
62- 0000- 0- 0000- 0000- 8590- 000- 0000	All Other State,Unrestric	32,271.00	32,271.00		32,271.00
62- 2600- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO Progr	88,235.00	88,235.00	26,764.00	61,471.00
62- 6546- 0- 5001- 0000- 8590- 000- 0000	All Other State,Mental He	17,724.00	17,724.00	6,969.00	10,755.00
62- 6762- 0- 0000- 0000- 8590- 000- 0000	All Other State,Arts Musi			3,443.49	3,443.49-
62- 7435- 0- 0000- 0000- 8590- 000- 0000	All Other State,Learning			114.76	114.76-
Total for Object 8590 and Revenue accounts		138,230.00	138,230.00	37,291.25	100,938.75
Object 8660 - Interest					
62- 0000- 0- 0000- 0000- 8660- 000- 0000	Interest,Unrestricted/no	12,000.00	12,000.00	8,017.39	3,982.61
Total for Object 8660 and Revenue accounts		12,000.00	12,000.00	8,017.39	3,982.61
Object 8677 - Interagency Svc					
62- 0000- 0- 7110- 0000- 8677- 000- CBSC	Interagency Svc,Unrestric	138,183.00	138,183.00		138,183.00
Total for Object 8677 and Revenue accounts		138,183.00	138,183.00	.00	138,183.00
Object 8689 - All Other Fees					
62- 9033- 0- 8500- 0000- 8689- 000- CARE	All Other Fees,After Scho	65,000.00	65,000.00	21,022.02	43,977.98
Total for Object 8689 and Revenue accounts		65,000.00	65,000.00	21,022.02	43,977.98
Object 8699 - All Other Local					
62- 0000- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Unrestric	10,000.00	10,000.00	2,900.03	7,099.97
62- 0000- 0- 0000- 0000- 8699- 000- FUND	All Other Local,Unrestric	104,000.00	104,000.00		104,000.00
62- 0000- 0- 0000- 0000- 8699- 000- MUSC	All Other Local,Unrestric	650.00	650.00		650.00
62- 9038- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Grants -	2,500.00	2,500.00		2,500.00
62- 9038- 0- 0000- 0000- 8699- 000- FUND	All Other Local,Grants -	20,000.00	20,000.00	20,875.00	875.00-
Total for Object 8699 and Revenue accounts		137,150.00	137,150.00	23,775.03	113,374.97

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 5, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)



Page 12 of 13

Balances through 11/30/2023

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Object 8980 - Contribute From					
62- 0000- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Unrestric	35,516.00-	35,516.00-		35,516.00-
62- 2600- 0- 0000- 0000- 8980- 000- 0000	Contribute From,ELO Progr	50,183.00	50,183.00		50,183.00
62- 5310- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Child Nut	32,707.00	32,707.00		32,707.00
62- 7435- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Learning	11,208.00	11,208.00		11,208.00
62- 9033- 0- 0000- 0000- 8980- 000- 0000	Contribute From,After Sch	59,800.00-	59,800.00-		59,800.00-
62- 9090- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Resig Saf	1,218.00	1,218.00		1,218.00
Total for Object 8980 and Revenue accounts		.00	.00	.00	.00

Object 9720 - Reserve For Enc

62- - - - - 9720- -	Reserve For Enc,			1,707,952.95	1,707,952.95
Total for Object 9720 and Ending Balance accounts		.00	.00	.00	1,707,952.95

Object 9790 - Undesignated/un

62- 0000- 0- - - 9790- -	Undesignated/un,Unrestric	750,960.00	767,751.00		
62- 6266- 0- - - 9790- -	Undesignated/un,Ed Effect	24,071.00	32,266.00		
62- 6762- 0- - - 9790- -	Undesignated/un,Arts Musi		46,062.00		
62- 7435- 0- - - 9790- -	Undesignated/un,Learning		10,309.00-		
62- 9038- 0- - - 9790- -	Undesignated/un,Grants -	36,207.00	11,208.00-		
Total for Object 9790 and Ending Balance accounts		811,238.00	824,562.00	.00	.00

Object 9791 - Beginning Balan

62- 0000- 0- - - 9791- -	Beginning Balan,Unrestric	914,371.00	887,292.00	46,294.58	933,586.76
62- 0000- 0- 0000- 0000- 9791- 000- 0000	Beginning Balan,Unrestric		43,870.00		43,870.00
62- 2600- 0- - - 9791- -	Beginning Balan,ELO Progr			47,122.53	47,122.53
62- 6266- 0- - - 9791- -	Beginning Balan,Ed Effect	39,738.00	47,933.00	8,628.20	56,561.11
62- 6762- 0- - - 9791- -	Beginning Balan,Arts Musi	106,571.00	152,633.00		152,633.18
62- 7435- 0- - - 9791- -	Beginning Balan,Learning	10,309.00			
62- 9038- 0- - - 9791- -	Beginning Balan,Grants -	47,415.00		25,175.06	25,175.06
Total for Object 9791 and Starting Balance accounts		1,118,404.00	1,131,728.00	127,220.37	1,258,948.64

Total for Org 012 - Live Oak Charter School

	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance
Budgeted	1,131,728.00	3,347,052.00		3,654,218.00	824,562.00
Actual	1,131,728.27	990,920.82	1,707,952.95	1,129,559.78	714,863.64-

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 5, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through November 2023

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
LCFF Revenue Sources						
8011	Revenue Limit St Aid-curr Year	1,046,324.00	1,046,324.00	359,495.00	686,829.00	34.36
8012	EPA State Aid	158,222.00	158,222.00	46,798.00	111,424.00	29.58
8019	Revenue Limit St Aid-prior Yrs			38,421.00-	38,421.00	NO BDGT
8096	In Lieu Of Property Taxes	1,564,027.00	1,564,027.00	521,879.00	1,042,148.00	33.37
Total LCFF Revenue Sources		2,768,573.00	2,768,573.00	889,751.00	1,878,822.00	32.14
Federal Revenue						
8182	Sp Ed-discretionary Grants	2,706.00	2,706.00		2,706.00	
8290	All Other Federal Revenues	21,561.00	21,561.00		21,561.00	
Total Federal Revenue		24,267.00	24,267.00	.00	24,267.00	
Other State Revenues						
8550	Mandated Cost Reimbursements	4,619.00	4,619.00		4,619.00	
8560	State Lottery Revenue	59,030.00	59,030.00	11,064.13	47,965.87	18.74
8590	All Other State Revenues	138,230.00	138,230.00	37,291.25	100,938.75	26.98
Total Other State Revenues		201,879.00	201,879.00	48,355.38	153,523.62	23.95
Other Local Revenue						
8660	Interest	12,000.00	12,000.00	8,017.39	3,982.61	66.81
8677	Interagency Svcs Between Lea's	138,183.00	138,183.00		138,183.00	
8689	All Other Fees & Contracts	65,000.00	65,000.00	21,022.02	43,977.98	32.34
8699	All Other Local Revenues	137,150.00	137,150.00	23,775.03	113,374.97	17.34
Total Other Local Revenue		352,333.00	352,333.00	52,814.44	299,518.56	14.99
Total Year To Date Revenues		3,347,052.00	3,347,052.00	990,920.82	2,356,131.18	29.61

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Teachers' Salaries - Regular	1,155,563.00	1,155,563.00	702,640.05	327,898.69	125,024.26	28.38
1130	Teachers' Sals Extra Assignmnt	10,800.00	10,800.00		2,200.00	8,600.00	20.37
1148	Teacher Substitutes	8,000.00	8,000.00		5,130.00	2,870.00	64.13
1300	Cert Suprvrs' & Admins' Sal	147,602.00	147,602.00	92,251.20	55,350.72	.08	37.50
Total Certificated Salaries		1,321,965.00	1,321,965.00	794,891.25	390,579.41	136,494.34	29.55
Classified Salaries							
2100	Instructional Aides' Salaries	149,276.00	149,276.00	97,910.85	45,645.53	5,719.62	30.58
2130	Instr Aides - Extra Assignmnt	3,500.00	3,500.00			3,500.00	

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 12, Starting Period = 1, Ending Account Period = 5, Stmt Option? = ,
Zero Amounts? = N, SACS? = N, Restricted? = Y)

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through November 2023

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Classified Salaries (continued)							
2148	Instr Aides Subs - Schl Bus	500.00	500.00			500.00	
2199	Instr Aides Oth Miscellaneous	4,000.00	4,000.00		2,805.00	1,195.00	70.13
2300	Classified Director	143,826.00	143,826.00	89,891.25	53,934.75		37.50
2400	Clerical & Office Salaries	249,475.00	249,475.00	157,012.20	91,752.76	710.04	36.78
2499	Clerical&office Other Misc.	500.00	500.00		3,012.25	2,512.25-	602.45
2900	Other Classified Salaries	74,928.00	74,928.00	66,684.30	31,678.45	23,434.75-	42.28
2999	Other Class Sals Other Misc.	3,350.00	3,350.00		1,373.36	1,976.64	41.00
Total Classified Salaries		629,355.00	629,355.00	411,498.60	230,202.10	12,345.70-	36.58
Employee Benefits							
3101	Benefits - Strs / Certificated	209,018.00	209,018.00	122,811.75	60,288.00	25,918.25	28.84
3201	Benefits - Pers / Certificated	60,731.00	60,731.00	35,469.45	16,552.41	8,709.14	27.26
3202	Benefits - Pers / Classified	154,114.00	154,114.00	100,874.55	56,049.82	2,810.37-	36.37
3311	Benefits - Oasdi/ Certificated	14,113.00	14,113.00	7,802.25	3,815.76	2,494.99	27.04
3312	Benefits - Oasdi/ Classified	39,020.00	39,020.00	24,536.25	13,897.71	586.04	35.62
3331	Benefits - Medicare / Cert.	19,168.00	19,168.00	10,935.30	5,424.68	2,808.02	28.30
3332	Benefits - Medicare / Class.	9,126.00	9,126.00	5,738.40	3,250.41	137.19	35.62
3401	H & W Benefits - Certificated	224,206.00	224,206.00	136,075.80	63,937.54	24,192.66	28.52
3402	H & W Benefits - Classified	65,215.00	65,215.00	41,302.65	23,386.43	525.92	35.86
3501	Benefits - Sui / Certificated	1,161.00	1,161.00	377.10	187.04	596.86	16.11
3502	Benefits - Sui / Classified	314.00	314.00	197.55	112.02	4.43	35.68
3601	Benefits - Wcomp/ Certificated	16,921.00	16,921.00	10,174.65	4,999.44	1,746.91	29.55
3602	Benefits - Wcomp/ Classified	8,057.00	8,057.00	5,267.40	2,946.70	157.10-	36.57
Total Employee Benefits		821,164.00	821,164.00	501,563.10	254,847.96	64,752.94	31.03
Books and Supplies							
4110	Textbooks	6,500.00	6,500.00		2,444.39	4,055.61	37.61
4210	Books Other Than Textbooks	1,500.00	1,500.00		206.98	1,293.02	13.80
4300	Materials & Supplies	2,500.00	2,500.00			2,500.00	
4310	Instructional Mat'ls&supplies	26,341.00	26,341.00		15,042.82	11,298.18	57.11
4340	Computer Sftware & Related Exp	609.00	609.00		127.67	481.33	20.96
4350	Office Supplies	5,500.00	5,500.00		1,856.59	3,643.41	33.76
4370	Custodial Supplies	6,598.00	6,598.00		2,908.94	3,689.06	44.09
4390	Other Supplies	30,224.00	30,224.00		11,004.84	19,219.16	36.41
4400	Inventory Supplies	5,500.00	5,500.00		697.00	4,803.00	12.67
4710	Food Purchases For Food Servc	2,000.00	2,000.00			2,000.00	
Total Books and Supplies		87,272.00	87,272.00	.00	34,289.23	52,982.77	39.29

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 12, Starting Period = 1, Ending Account Period = 5, Stmt Option? = ,
Zero Amounts? = N, SACS? = N, Restricted? = Y)

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through November 2023

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures							
5200	Travel & Conferences	19,286.00	19,286.00		7,058.93	12,227.07	36.60
5300	Dues & Memberships	3,500.00	3,500.00		765.00	2,735.00	21.86
5450	Other Insurance	43,259.00	43,259.00		29,735.00	13,524.00	68.74
5520	Electricity	48,720.00	48,720.00		10,622.92	38,097.08	21.80
5530	Water	17,160.00	17,160.00		9,168.45	7,991.55	53.43
5550	Laundry And Cleaning	37,555.00	37,555.00		9,800.00	27,755.00	26.10
5560	Waste Disposal	9,250.00	9,250.00		4,099.43	5,150.57	44.32
5570	Pest Control	2,538.00	2,538.00		1,385.00	1,153.00	54.57
5590	Other Housekeeping Services	5,989.00	5,989.00		8,339.89	2,350.89	139.25
5600	Rentals And Leases	203,432.00	203,432.00		95,565.99	107,866.01	46.98
5630	Repairs	5,075.00	5,075.00		1,182.53	3,892.47	23.30
5632	Copier Repairs & Maintenance	508.00	508.00			508.00	
5800	Other Svcs & Oper Expenditures	126,874.00	126,874.00		12,757.23	114,116.77	10.06
5817	Scoe Data Processing Charges	11,674.00	11,674.00			11,674.00	
5818	Scoe A/v Contract	964.00	964.00			964.00	
5821	Audit Costs	15,750.00	15,750.00		4,987.50	10,762.50	31.67
5823	Legal Costs	5,000.00	5,000.00		5,570.78	570.78	111.42
5825	Advertisement (legal, Etc.)	1,500.00	1,500.00		892.59	607.41	59.51
5830	Professional/consultant Svcs	6,000.00	6,000.00			6,000.00	
5860	Other Employment Costs	500.00	500.00			500.00	
5862	Fingerprinting Costs	2,500.00	2,500.00		780.00	1,720.00	31.20
5911	Telephone	3,520.00	3,520.00		1,535.58	1,984.42	43.62
5940	Internet	19,770.00	19,770.00		13,772.86	5,997.14	69.67
5950	Postage	1,800.00	1,800.00		675.33	1,124.67	37.52
Total Services and Other Operating Expenditures		592,124.00	592,124.00	.00	218,695.01	373,428.99	36.93
6600 - 6999							
6900	Depreciation Expense	2,838.00	2,838.00		946.07	1,891.93	33.34
Total 6600 - 6999		2,838.00	2,838.00	.00	946.07	1,891.93	33.34
Tuition							
7141	Oth Tuitn, Excess Csts Sch Dis	199,500.00	199,500.00			199,500.00	
Total Tuition		199,500.00	199,500.00	.00	.00	199,500.00	
Total Year To Date Expenditures		3,654,218.00	3,654,218.00	1,707,952.95	1,129,559.78	816,705.27	30.91

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 12, Starting Period = 1, Ending Account Period = 5, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through November 2023

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash In County Treasury	1,193,268.44	131,050.63-	1,062,217.81
9120	Cash In Bank(s)	1,025.08		1,025.08
9130	Revolving Cash Account	6,000.00		6,000.00
9210	Accts Receivable (prior Year)	113,257.17	113,257.17-	
9218	A/r Charter/district	87,625.00	87,625.00-	
9290	A/r Due From Other Govt(pr Yr)	84,380.06	84,380.06-	
9299	A/r Due Fm Govt Setup (cur Yr)	47,709.00	47,709.00-	
9330	Prepaid Expenditures(expenses)	16,101.00	16,101.00-	
9430	Buildings	52,114.46		52,114.46
9435	Accumulated Depreciation-bldgs	46,393.04-	946.07-	47,339.11-
9460	Lease Asset	38,750.40		38,750.40
9465	Amortization-Lease Asset	2,583.36-	2,583.36-	5,166.72-
Total Assets		1,591,254.21	483,652.29-	1,107,601.92
Liabilities				
9510	Accts Payable (prior Year)	165,203.83	165,203.83-	
9511	Accts Payable - Cur Activity	194,348.61	80,287.61-	114,061.00
9518	A/p Charter/district	38,421.00	38,421.00-	
9555	Unemployment Ins Liability	2,561.70	2,403.03-	158.67
9556	Workers Comp Ins Liability	3,450.00	5,434.86-	1,984.86-
9570	Blue Cross Clearing		4,206.19-	4,206.19-
9571	Kaiser Insurance Clearing		24,688.96-	24,688.96-
9573	Dental Insurance Clearing		2,086.77-	2,086.77-
9575	Life Insurance Clearing		32.94	32.94
9577	Other H&w Insurance Clearing		356.90-	356.90-
9650	Unearned Revenue	19,373.76	19,373.76-	
9667	Lease Liability	36,167.04	2,583.36-	33,583.68
Total Liabilities		459,525.94	345,013.33-	114,512.61
Calculated Fund Balance		1,131,728.27	138,638.96-	993,089.31
Beginning Fund Balance				
9791	Beginning Balance	1,131,728.27		1,131,728.27
Beginning Fund Balance Proof		.00	138,638.96-	138,638.96-
Change in Fund Balance - Excess Revenues (Expenditures)			(138,638.96)	

Memo Only - Ending Fund Balance Accounts

Adopted

Revised

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 12, Starting Period = 1, Ending Account Period = 5, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

ERP for California

Page 4 of 6

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through November 2023

Memo Only - Ending Fund Balance Accounts (continued)

		Adopted	Revised		
Reserves					
9720	Reserve For Encumbrances			1,707,952.95	1,707,952.95
Other Designations					
9790	Undesignated/unappropriated	811,238.00	824,562.00		

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through November 2023

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	3,347,052.00	3,347,052.00		990,920.82	2,356,131.18	29.61
B. Expenditures	3,654,218.00	3,654,218.00	1,707,952.95	1,129,559.78	816,705.27	30.91
C. Subtotal (Revenue LESS Expense)	307,166.00-	307,166.00-		138,638.96-	1,539,425.91	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	307,166.00-	307,166.00-		138,638.96-	1,539,425.91	
F. Fund Balance:						
Beginning Balance (9791)	1,118,404.00	1,131,728.00		1,131,728.27		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	1,118,404.00	1,131,728.00		1,131,728.27		
G. Calculated Ending Balance	811,238.00	824,562.00		993,089.31		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	811,238.00	824,562.00				
Other				1,707,952.95		

CYNTHIA M. WILKERSON
EXECUTIVE DIRECTOR
CALIFORNIA LICENSE 0736606



(707) 836-0779
(707) 836-9079 ADMIN. FAX
(707) 836-8671 BENEFITS FAX
(707) 836-9479 w/c FAX

October 27, 2023

MEMORANDUM

TO: District Superintendents, Chief Business Officials, Business Officials, and Workers' Comp. Contacts

FROM: Cynthia Wilkerson, Executive Director

SUBJECT: 2022-2023 Public Self-Insurer's Annual Report

Background

RESIG is self-funded for workers' compensation claims and retains the liability for all workers' compensation claims for past years. RESIG is required to report to the Department of Industrial Relations (DIR) details of these claims annually. Attached is a copy of the summary portion of the 2022-2023 report.

Member Districts are required to advise their governing board, before December 31, 2023, of the amount of total liabilities reported (Labor Code §3702.6(b)). This total undiscounted amount is \$11,518,134 as of June 30, 2023. RESIG has sufficient funds to pay all of these outstanding liabilities. Member Districts are also required to report whether the funding of these liabilities is in compliance with GASB 10 standards; RESIG's accountants have certified compliance.

This does not require any action by RESIG's Member Districts' Board of Trustees. RESIG recommends that the report be placed on the agenda as an informal item, as part of the superintendent's report, or simply as part of the Consent Calendar to be received and filed.

If you have any questions, please feel free to contact Chris Spencer, RESIG's Workers' Compensation Claims Manager at (707) 836-0779 ext. 114, or myself at ext. 104.



Public Self Insurers ER Annual Report

For Fiscal Year 2022-23

September 29, 2023

Redwood Empire Schools Insurance Group

5760 Skylane Blvd, Ste 100

Windsor, CA 95492 9742

FORM AR-2 (1-2016)

State of California

EmployerGeneral Information:

Certificate Number	5536	Period Of Report	Annual
(Period) From	07/01/2022	(Period) To	06/30/2023

Master Certificate Holder:

Name	Redwood Empire Schools Insurance Group		
Address 1	5760 Skylane Blvd, Ste 100		
Address 2		FTIN	68-0019280
City	Windsor	State	CA Zip 95492 9742
State of Incorporation			

Affiliates:

	Full Legal Name	Subsidiaries Affiliate Certificate Number	State
1)	Alexander Valley Union School District	5536-001	
2)	West Sonoma County Union High School District	5536-002	
3)	Bellevue Union School District	5536-003	
4)	Bennett Valley Union School District	5536-004	
5)	Cloverdale Unified School District	5536-005	
6)	Cotati-Rohnert Park Unified School District	5536-006	
7)	Dunham School District	5536-007	
8)	Gravenstein Union School District	5536-008	
9)	Liberty School District	5536-009	
10)	Mark West Union School District	5536-010	
11)	Montgomery School District	5536-011	
12)	Oak Grove Union School District	5536-012	
13)	Old Adobe Union School District	5536-013	
14)	Rincon Valley Union School District	5536-014	
15)	Sebastopol Union Elementary School District	5536-015	
16)	Sonoma County Office of Education	5536-017	
17)	Sonoma Valley Unified School District	5536-018	
18)	Twin Hills Union School District	5536-019	
19)	Waugh School District	5536-020	
20)	Forestville Union School District	5536-021	
21)	Wilmar Union School District	5536-022	
22)	Piner-Olivet Union School District	5536-023	
23)	Windsor Unified School District	5536-026	
24)	Santa Rosa Elementary School District	5536-027	
25)	Santa Rosa High School District	5536-028	

State of California

Subsidiaries: (continued...)

	Full Legal Name	Subsidiaries Affiliate Certificate Number	State
26)	Harmony Union School District	5536-029	
27)	Petaluma City Union School District	5536-030	
28)	Petaluma City Joint Union High School District	5536-031	
29)	Guerneville School District	5536-032	
30)	Two Rock Union School District	5536-033	
31)	Cinnabar School District	5536-034	
32)	Geyserville Unified School District	5536-035	
33)	Monte Rio Union School	5536-036	
34)	Fort Ross School District	5536-037	
35)	Wright Elementary School District	5536-038	
36)	West Side Union School District	5536-039	
37)	Horicon School District	5536-040	
38)	Kenwood Elementary School District	5536-041	
39)	Roseland School District	5536-042	
40)	Kashia School District	5536-043	
41)	West County Transportation Agency	5536-044	
42)	Redwood Empire School Insurance Group	5536-045	
43)	Healdsburg Unified School District	5536-046	
44)	Sebastopol Independent Charter School	5536-047	
45)	Sonoma Charter School	5536-048	
46)	Santa Rosa Education Cooperative	5536-049	
47)	Piner Olivet Charter School	5536-050	
48)	Live Oak Charter School	5536-053	
49)	Woodland Star Charter School	5536-057	
50)	Shoreline Unified School District	5536-0058	

State of California

During the reporting period of this report, has there been any of the following with respect to the Master Certificate Holder for any affiliate?

None

Any additions to the Self Insurance Program?

None

Employment and wages paid in current fiscal year:

Number of Employees 12,552

Total Wages and Salaries Paid \$787,383,618

Addressed Correspondence For Related Self-Insurance Matters:

Company Name Redwood Empire Schools' Insurance Group

Name Chris Spencer

Title WC Claims Manager

Phone (707) 836-0779

Fax (707) 836-9479

Email Address cspencer@resig.org

Address 1 5760 Skylane Blvd. #100

Address 2

City Windsor

State CA **Zip** 95492

Web Site

State of California

TPA Adjusting Locations:

Has there been a change in TPA Adjusting Locations during this reporting period that has not yet been reported to OSIP? No

Have you added any new TPA Adjusting Locations during this reporting period that has not yet been reported to OSIP? No

Record Storage:

Are there open and closed claims stored at a location other than the adjusting location? No

Insurance Coverage:

1) During this reporting period, does your company maintain a standard workers' compensation insurance policy to cover any of your California liabilities? No

2) During this reporting period, does your company have a specific excess workers' compensation policy in force to cover any of your California liabilities? Yes

	Insurance Company Name	Policy Number	Policy Issue Date
1)	Safety National	SP4066599	07/01/2022
	Attachment Safety National Policy.pdf		
	Retention Limit 1,000,000.00		

3) Do you carry an aggregate(stop loss) workers' compensation insurance policy? No

State of California

Certification By Authorized Representative:

Company Name Redwood Empire Schools' Insurance Group

Name Chris Spencer

Title WC Claims Manager

Phone (707) 836-0779

Fax (707) 836-9479

Email Address cspencer@resig.org

Address 1 5760 Skylane Blvd. #100

Address 2

City Windsor

State CA **Zip** 95492

Name of Person Legally Responsible for this Electronic Signature:

Christopher Spencer (Date/Time of Signature) - 09/29/2023 11:19

State of California

Report Location Number:

Identification of Location

Certificate Holder

5536-05-157 A

REDWOOD EMPIRE SCHOOLS INSURANCE GROUP at
SANTA ROSA

Redwood Empire Schools Insurance Group

CASES AND BENEFITS (to the nearest dollar)				From Date-	07/01/2022	To Date-	06/30/2023
		Incurred Liability		Paid To Date		Future Liability	
Date	#	Indemnity	Medical	Indemnity	Medical	Indemnity	Medical
1) Cases open as of 06/30/2023 reported prior to 2018/19	121	\$3,999,736	\$12,042,509	\$3,462,612	\$7,920,276	\$537,124	\$4,122,233
2) Open and closed Liabilities							
A) All Cases reported in 2018/19	457	\$1,057,176	\$1,574,752	\$934,330	\$1,195,134	\$122,846	\$379,618
2018/19 Cases open	18	\$515,174	\$869,591	\$392,328	\$489,973	\$122,846	\$379,618
B) All Cases reported in 2019/20	368	\$1,083,117	\$4,087,002	\$879,685	\$2,970,140	\$203,432	\$1,116,862
2019/20 Cases open	25	\$648,058	\$3,397,311	\$444,626	\$2,280,449	\$203,432	\$1,116,862
C) All Cases reported in 2020/21	209	\$1,253,781	\$2,001,627	\$656,044	\$1,072,094	\$597,737	\$929,533
2020/21 Cases open	43	\$1,182,586	\$1,769,859	\$584,849	\$840,326	\$597,737	\$929,533
D) All Cases reported in 2021/22	472	\$1,455,657	\$2,046,715	\$931,860	\$1,067,747	\$523,797	\$978,968
2021/22 Cases open	71	\$1,223,880	\$1,651,486	\$700,083	\$672,518	\$523,797	\$978,968
E) All Cases reported in 2022/23	513	\$1,157,309	\$1,922,720	\$531,361	\$542,684	\$625,948	\$1,380,036
2022/23 Cases open	213	\$1,060,401	\$1,739,314	\$434,453	\$359,278	\$625,948	\$1,380,036

	\$ Indemnity	\$ Medical
SUBTOTAL	\$2,610,884	\$8,907,250

3) Estimate Future Liability (Indemnity Plus Medical)	TOTAL	\$11,518,134
---	-------	--------------

	\$ Indemnity	\$ Medical
4) Total Benefits Paid During 2022/23 (Including all case expenditures). The indemnity amount includes the amount of LC § 4800/4850 benefits paid for the year (total of Lines 11 and 12)	\$545,170	\$1,409,108

5) Number of MEDICAL-ONLY Cases Reported in 2022/23	326
6) Number of INDEMNITY Cases Reported in 2022/23	187
7) Total of 5 and 6 (Also entered in 2E above)	513
8) Total Number of open Indemnity Cases (All Years)	345
9) Number of Fatality Cases Reported In 2022/23	0
10) (a) Number of FY 2022/23 claims for which the employer or administrator was notified of representation by an attorney or legal representative in 2022/23	6
10) (a) Number of non-FY 2022/23 claims for which the employer or administrator was notified of representation by an attorney or legal representative in 2022/23	11
11) Amount from salary continuation payments made pursuant to LC § 4800/4850 that is in excess of the applicable temporary disability rate for the period paid.	\$0
12) Amount from salary continuation payments made pursuant to LC § 4800/4850 capped at the temporary disability rate for the period paid.	\$0

Files Uploaded

ALL Open Indemnity Claims (by reporting and by year) reported and with claims: CA Open Indemnity-2023.xlsx

State of California

Dual Jurisdiction Claims

Please note that California Labor Code Section 3702.2(b) requires that "... the annual report of a self-insured employer who has self-insured both state and federal workers' compensation liability shall also be set forth (1) amount of all compensation liability incurred, paid-to-date, the estimated future liability under both this chapter and under the federal longshore and Harbor Worker's Compensation Act (33 U.S.C. Sec. 901 et seq.), and (2) the identity and the amount of the security deposit securing the employer's liability under state and federal self-insured programs."

Accordingly, please indicate all California exposure on your Self Insurer's Annual Report, and, in addition identify each Claim with dual jurisdiction on Separate List of Open Indemnity Claims. For those claims, indicate the incurred, paid-to-date, and estimated future liabilities for federal exposure. Please also indicate the amount and the type of security deposit securing those claims.

Instructions To Claims Administrator For Specific Excess Insurance

The TPA should provide a sum of the unpaid excess carrier excess liability under "Calculation of Specific Excess Coverage Entry for the Annual Reports". In addition, provide a list of claims for which specific excess credit is being claimed. This may be provided as a spreadsheet. Indicate in the list of claims the following information:

The list shall include the name of the claimant, claim number, date of injury, description of injury, carrier name and policy number, policy coverage period, retention level of policy and paid to date in indemnity or medical benefits, and the estimated future liability of the claim minus the total unpaid employer retention, which equals the total unpaid carrier liability, whether the claim has been reported to a carrier, if the claim has been accepted by the carrier, if the carrier has denied any part of the liability of the claim.

Refer to OSIP website for sample format of the Excess Credit Calculation form.

Calculation Of Specific Excess Coverage Entry For Annual Reports:

Enter the sum of the total unpaid carrier excess liability claimed from the "Specific Excess Insurance Policy Coverage". If none enter "0".

\$ 862097

Files Uploaded

Specific Excess Insurance Policy pages: RESIG Excess Credit Calculation Form 2023.xlsx

Certification

Administrating Agency's Certificate Number 157

☐ Or Self Administered

I declare under penalty of perjury that I have prepared or caused this report to be prepared and I have examined this liabilities report to be prepared and I have examined this liabilities report of this self insurer's worker's compensation liabilities. To the best of my knowledge and belief this report is true, correct and complete with respect to the worker's compensation liabilities incurred and paid. I further declare under the penalty of perjury that the estimates of future liability of worker's compensation claims made in this report reflect the administrator's best judgement as to the future liability of claims, using prevailing industry standards, and the signatory intends Self Insurance Plans to rely upon the representation.

Agency Name REDWOOD EMPIRE SCHOOLS INSURANCE GROUP

Name Chris Spencer

Phone (707) 836-0779

Fax

Email Address cspencer@resig.org

Address 1 5760 Skylane Blvd., Ste 100

Address 2

City Windsor

State CA Zip 95492

Name of Person Legally Responsible for this Electronic Signature:

Christopher Spencer (Date/Time of Signature) - 09/29/2023 16:16



Live Oak Charter School

First Interim Report

July 1, 2023 through October 31, 2023

December 14, 2023 Board Meeting

Table of Contents

2023-24 First Interim Report

Budget Narrative and General Fund Analysis	3 – 7
SACS Certification Page for Interim Report	8
Board Financial Report (12/14/23) – incl MYP	9 – 14
Balance Sheet as of 10/31/23 [Fiscal 13]	15 – 16
FCMAT LCFF Calculator v24.2b – Summary (3.94% 24-25 COLA)	17 – 19
FCMAT LCFF Calculator v24.2b – Summary (1.00% 24-25 COLA)	20 – 22
First Interim Report – SACS Forms/Reports (11 pp)	23 – 33
News Article CSDC re: State Budget Deficit and COLA	34 – 35

Budget Narrative and General Fund Analysis

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

The School's administration prepared the First Interim Budget revision based on the best information available and/or known at the time including actual financial results through Nov 30, 2023. For purposes of the First Interim Report actual results will be reported through October 31, 2023 as required by statute. State revenue and other common assumptions were updated based on the guidance of the "The Common Message" (Oct 2023) published by the California County Superintendents Educational Services Association (CCSESA-BASC) and the Sonoma County Office of Education. Additional guidance was provided by budget briefs prepared by the California Charter School Association (CCSA), the Charter School Development Center (CSDC), and School Services of California (SSC).

Significant Changes Since Adopted Budget (AB)

Final 2023-24 State Budget Act

While there were many changes, we only reference the ones that directly impact LOCS.

- 22-23 One-Time Funding/Grants
 - In order to fully fund the 8.22% COLA increase the Governor had proposed in his May Budget Revision to cut the 22-23 funding for the Arts, Music, and Instructional Materials (AMIM) Grant by 50% and the Learning Recovery Block Grant (LRBG) by 33%. Those proposed cuts had been included in the school's 22-23 Year-End Estimate.
 - Based on the counterproposal put forth by the state legislature, the final 23-24 State Budget only included ~6% and ~14% cuts to the AMIM and LRBG grants, respectively.
- Transitional Kindergarten
 - Beginning in 2025-26, all TK classrooms (including mixed TK/K classes) must be staffed at a 10-to-1 student-to-adult ratio. While it is the intent of the legislature to provide funding to support this staffing ratio, the 10-to-1 requirement is no longer contingent upon the receipt of additional funding. This will likely result in yet another unfunded mandate foisted upon schools by the state.
 - The credentialed teacher requirement and the qualification requirements for adults assigned to a TK classroom that were part of the Governor's January Budget and May Revision are not included in the state's adopted budget.

State Economy

- 24-25 Cost of Living Allowance (COLA) Projections
 - The 24-25 COLA projection included in the 23-24 State Budget was 3.94%
 - With six of the eight statutory data points already collected, a senior Legislative Analyst's Office (LAO) official announced in mid-November that the LAO is now

projecting the 24-25 statutory COLA to be approximately 1.00%. This is a significant decrease from the 23-24 State Budget estimates.

- State Budget Deficit
 - On December 7, the LAO issued its annual Fiscal Outlook, estimating the state will have a \$68 billion budget deficit over the three-year (22-23 – 24-25) budget period. This is expected to have significant ramifications for school funding, as the LAO estimates that state revenue declines will reduce the Proposition 98 school funding guarantee by \$21 billion over that same three-year period.
- Preliminary 24-25 State Budget Proposal
 - It is anticipated that the Governor will release his initial 24-25 budget proposals on or around January 10, 2024. Schools will have a much better picture of how the state preliminarily plans to deal with the above two issues.

Please see the attached article from CSDC at the end of this report for a further elaboration on the above State Economy notes.

Budget Planning Factors and Assumptions

Below are key planning factors issued by the Department of Finance and other key agencies used in the preparation of this report, as well as internal metrics and data that are factored in:

Planning Factors / Assumptions	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Statutory COLA (DOF)	6.56%	8.22%	3.94%	3.29%	3.19%	3.16%
Funded/Estimated COLA	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Alternative COLA Scenario				1.00%		
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
PERS Employer Projected Rates	25.37%	26.68%	27.70%	28.30%	28.70%	28.70%
Unemployment Insurance Rate	0.50%	0.05%	0.05%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$204.00	\$177.00	\$177.00	\$177.00	\$177.00	\$177.00
Lottery – Prop. 20 per ADA	\$100.00	\$72.00	\$72.00	\$72.00	\$72.00	\$72.00
Mandated Block Grant: Charter K-8 / ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99	\$22.68
Enrollment	252	252	260	268	268	268
ADA	232.71	236.26	249.08	256.74	256.74	256.74
Certificated Emp FTE ⁻¹⁾	15.93	14.90	14.90	14.90	14.90	14.90
Classified Emp FTE ⁻²⁾	13.08	11.53	11.04	11.04	11.04	11.04
Total Emp FTE	29.01	26.43	25.94	25.94	25.94	25.94
Avg Annual Proj Salary Incr - Cert Tchr ⁻³⁾	4.05%	10.00%	3.94%	3.29%	3.00%	3.00%
Avg Annual Proj Salary Incr - Clsfd ⁻⁴⁾		3.00%	2-3%	2-3%	2-3%	2-3%
Notes						
⁽¹⁾⁻ excludes Cert Tchrs on paid LOA (equiv FTE)	1.40					
⁽²⁾⁻ some 22-23 FTE was not for the full year						
⁽³⁾⁻ 22-23 was Avg % incr; 23-24 forward are salary schedule increases currently included in the budget/MYP						
⁽⁴⁾⁻ For continuing employees. Does not take into account staff / FTE reductions						

Additional planning factors and assumptions are detailed in the exhibits included in this report.

The school has included summary level information on the potential impact of a 1.00% COLA on the revenues, operations, and reserves of the school in several of the accompanying exhibits.

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

- **Enrollment / ADA**
Rather than the expected enrollment increase of 8 students over the prior year, the school has only been able to maintain enrollment at 22-23 levels. In addition, attendance rate continues to lag prior expectations. The school has lowered its 23-24 and 24-25 ADA estimates accordingly. The financial impact of these declines is summarized later in this report. Please note that the final Fall 1 CalPADS reports were received after the preparation of the LCFF Calculator exhibits and Enrollment and UPP counts will be updated at 2nd Interim. ADA through the end of Month 4 (12/1/23) was 236.27.
- Overall, we are estimating 23-24 revenues to be \$109.5K below the AB. This is driven primarily by the decrease in LCFF revenue as a result of the lower enrollment and ADA discussed above. Other revenue estimates were updated with the latest apportionment and allocation information published by the CDE or estimated from other sources; increases offset declines resulting in a minimal net impact.

Expenditures

Overall the school is forecasting a \$49.6K (-1.4%) decrease in expenses from the 7/1 AB, primarily driven by:

1. Overall Decrease in Salaries in Benefits costs (-\$17.4K) based on actual vs estimated salary data and benefits enrollments. Staffing is expected to remain relatively flat across the MYP, with only a 0.5FTE reduction in certificated staffing in 24-25.
 - a. The school reached a tentative agreement with the Live Oak Teachers Association (LOTA) to grant a 10% salary schedule increase for 2023-24 retroactive to the beginning of the year. The school had proposed increases equivalent to 23-24 State Budget COLA projections for 24-25 (3.94%) and 25-26 (3.29%) and included these projections in the AB and 1st Interim. The LOTA rejected this offer, rather deciding to wait until after the release of the Governor's preliminary budget in January to negotiate 24-25 and beyond separately. At current projected ADA levels, suspected future COLA decreases, and current and projected state budget deficits it is unlikely that the school will be able to offer anything further than that if at all.
2. Net decrease in Services and Contracts costs (-\$32.3K) driven primarily by decreases in insurance, rent, and ELOP contract costs offset by an increase in legal costs.

Surplus/Deficit

The bottom line impact for 23-24 is a revised deficit of -\$367.0K. This represents a \$59.9K deficit increase over the 7/1 AB.

Reserves

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

Surplus/Deficit and Fund Balance

Like all schools during this period, LOCS is working to manage the influx of one-time funds and increased short-term staffing increases with longer-term priorities and cost structure. With the challenges of operating in an environment of reduced enrollment and other operating challenges, the school's board and administration have revised the school's budget with the intent to still generate a slight net surplus (\$11.6K) over the MYP period including 20-22 (20-26) in order to maintain reserve levels at adequate levels while taking further actions to bolster enrollment to improve the long-term sustainability of the school. The longer five year forecast shows that the school will need to take further actions not currently included in the base assumptions to maintain longer term viability.

LOCS is estimating the 2023-24 ending unrestricted net position to be \$729.5K or 20.2% of total 23-24 budgeted expenditures, equivalent to 2.43 months of average expenditures. This is above the 5% minimum reserve requirement and above the GFOA recommended level discussed above. The Unrestricted Net Position is expected to decrease to a level of 13.2% by the end of 25-26. While reserves fall below the school's targeted level, they are still above the 5% reserve for economic uncertainty threshold for all three years.

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

Obj	Account	2017/18 Actual	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
	Surplus / (Deficit)	185,085	(172,527)	(191,174)	314,729	302,666	25,413	(307,166)	(367,046)	(59,880)	(179,033)	(85,093)
	Beginning Fund Balance*	667,538	852,623	680,095	488,921	803,650	1,106,315	887,057	1,131,728	244,671	764,682	585,649
	- Adj to Beginning Balance											
	Surplus / (Deficit)	185,085	(172,527)	(191,174)	314,729	302,666	25,413	(307,166)	(367,046)	(59,880)	(179,033)	(85,093)
	Ending Fund Balance	852,623	680,095	488,921	803,650	1,106,315	1,131,728	579,891	764,682	184,791	585,649	500,556
	- Less: Net Investment in Capital As	(16,368)	(8,785)	(7,028)	(5,271)	(8,560)	(5,721)	(2,883)	(2,883)	-	(1,802)	(721)
	- Less EFB Restricted	(173,327)	(176,317)		(11,067)	(128,859)	(200,566)	(31,333)	(32,266)	(933)	(15,666)	-
	Unrestr EFB / Net Position	662,928	494,993	481,893	787,312	968,897	925,441	545,675	729,533	183,858	568,181	499,835
	% of Total Expenditures (Reserve)	23.0%	14.8%	15.4%	29.8%	30.7%	26.2%	14.9%	20.2%	5.3%	15.5%	13.2%
	# Mos Avg Exp	2.76	1.77	1.85	3.57	3.68	3.15	1.79	2.43	0.64	1.86	1.58
Memo 2: Cumulative Surplus / (Deficit) - 20-21 through 25-26												
												11,635

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

Cash Flow / Working Capital

As of October 31, 2023, the school had a cash balance of \$1,115,006, equivalent to 3.7 months of average expenditures. Taking into account the cumulative forecasted surplus/deficit for the three year MYP period (-\$631.1K) the school would still expect to have a cash balance in the range of \$483.8K at the end of year three MYP period (~1.6 months of avg exp) which is more than sufficient to cover the standard variances in flows of revenue and expenditures in the course of normal operations. Should the state announce budget cuts, deferrals, or other deviations from standard funding years the school will prepare a more detailed analysis of cash flows to ensure that the school has sufficient cash reserves to meet its expenditure and reserve obligations. In general, over the course of a normal year cash flow variances do not exceed ~1.1 months of average expenditures. As long as the school is above that level of cash balance, it will be able to meet its ongoing obligations.

Overall Fiscal Condition of the School / Certification

With the steps the school has taken to achieve the budget positions presented in this report, the Live Oak Charter School is financially sustainable across the MYP period. As discussed throughout this report, the school continues to take steps to operate within the means granted by federal, state, and local sources of income and achieve a cost structure that is sustainable within these limits. Should school efforts designed to bolster enrollment over the next few years not yield the necessary results or other funding sources/opportunities arise to fill in the gaps, the school will need to further reconsider its projected cost structure and operating principles. However, for the MYP period the school is projecting the ending fund balance for this budget year and the subsequent two years to be above the reserve levels needed for a positive certification.

Charter Number:

0382

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

2023-24 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed:

Date:

Charter School Official

(Original signature required)

Printed Name: Linda Delgado-Pelton

Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

John Azzizzi

Name

Finance Manager

Title

707-244-9203

Telephone

john.azzizzi@liveoakcharter.org

E-mail Address

Enrollment: (Note 1)	Actual					Cur Est	Projection				
	18-19	19-20	20-21	21-22	22-23 ⁻³⁾	23-24	24-25 ⁻⁴⁾	25-26 ⁻⁴⁾	26-27	27-28	
TK	9	13	6	7	8	15	16	16	16	16	
K (1 & 2 yr)	33	31	31	30	25	22	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	250	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	
						⁻⁵⁾					
Enrollment (CalPADS Fall 1)	291	290	276	261	252	252	260	268	268	268	
Unduplicated Pupil #	49	60	66	58	49	71	78	80	80	80	
- % (One-Yr)	16.8%	20.7%	23.9%	22.22%	19.44%	28.17%	30.00%	29.85%	29.85%	29.85%	
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	118.13	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	236.26	249.08	256.74	256.74	256.74	
23-24 Adopted Budget - Enrollment Variance						(10.00)	(8.00)	-	-	-	
- ADA Variance (incl att rate var.)						(12.81)	(7.66)	-	-	-	
Change/Variance: Total ADA vs Pr Yr				-26.40	-19.66	3.55	12.82	7.66	0.00	0.00	
% vs Pr Yr				-9.47%	-7.79%	1.53%	5.43%	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)

Note 4: TK student:adult ratio drops to 10:1 in 25-26; remains at 12:1 in 24-25 (max TK/K enrollment = 48 for 2 classrooms)

Note 5: Final CalPADS Fall 1 reporting was completed after preparation of the 1st Interim. This will be updated at 2nd Interim

Live Oak Charter School

Revenue - Detail

23-24 1st Interim 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	236.26	(12.81)	249.08	256.74	256.74	256.74
1. LCFF Sources										
State Aid - Current Year	8011	796,152	936,238	1,046,324	1,026,691	(19,633)	1,142,625	1,230,279	1,267,808	1,307,475
EPA State Aid - Cur Yr	8012	50,474	64,968	158,222	208,655	50,433	265,409	350,676	380,370	410,791
State Aid - Prior Years	8019	-	14,514	-	-	-				
In-Lieu of Property Taxes	8096	1,421,569	1,368,998	1,564,027	1,425,017	(139,010)	1,524,769	1,555,264	1,586,369	1,618,097
Total LCFF Sources		2,268,195	2,384,718	2,768,573	2,660,363	(108,210)	2,932,803	3,136,219	3,234,547	3,336,363
Memo: LCFF / ADA		8,988	10,248	11,116	11,260	-	11,775	12,216	12,599	12,995
2. Federal Revenues						-				
Title I (3010)	8290	20,955	21,271	21,561	10,094	(11,467)	23,745	24,101	24,463	24,830
Fed'l Mental Health (3327)	8290			2,706	2,706	-	2,789	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	12,800	(11,467)	26,534	27,041	27,539	27,906
3. Other State Revenues										
Mandate Block Grant	8550	4,798	4,628	4,619	4,597	(22)	4,874	5,308	5,646	5,824
State Lottery Unres (1100)	8560	41,338	47,517	42,342	41,818	(524)	44,087	45,443	45,443	45,443
State Lottery Prop20/Restr (6300)	8560	16,485	23,258	16,688	17,011	323	17,934	18,485	18,485	18,485
State Lottery Unres - PY (1100)	8560	(607)	8,188		5,854	5,854				
State Lottery Prop20/Restr - PY (8560	(280)	4,547		5,210	5,210				
One-Time Discretionary Grnt	8550/90					-				
Educ-Rel Mental Health (ERMHS)	8590			17,724	18,840	1,116				
Lrng Recvry EB Grant (7435)	8590		115,166		115	115				
A,M,& IM Block Grant (6762)	8590		158,685		3,443	3,443				
21-22 ADA HH - Decl Enr Protect	8590		237,272			-				
Exp Lrng Opp Program (2600)	8590	50,000	87,390	88,235	72,331	(15,904)	69,380	73,195	80,254	85,446
Univ PreK Planning Grant (6053)	8590	53,379	38,433			-				
Educator Eff: FY21-26 (6266)	8590	64,768				-				

23-24 1st Interim 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	30,983	(1,087)	33,287	35,617	37,874	39,070
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	200,420	(1,458)	169,789	178,282	187,943	194,517
4. Other Local Revenues										
Meal Program Income	8634	-	-	-	-	-	-	-	-	-
Interest Income	8660	7,000	20,423	12,000	23,000	11,000	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	20,875	875	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	363,968	11,635	357,525	366,640	376,207	385,739
5. TOTAL REVENUES		3,439,702	3,553,135	3,347,052	3,237,552	(109,500)	3,486,651	3,708,182	3,826,236	3,944,525
Memo: LCFF Supplemental Revenue (incl in 8011)		96,635	99,427	112,182	120,586	8,404	146,785	175,838	179,594	184,955
- LCFF Supp %		4.45%	4.39%	4.27%	4.83%		5.36%	6.04%	5.98%	5.97%

	Total (6 yrs)									
Memo 1: Variance from 7/1 Adopted Bud	31,801	136,736		(109,500)		(77,036)	23,949	26,704	30,948	
Memo 2: LCFF Rev w/ 1.0% COLA				2,660,363		2,849,881	3,047,687	3,143,166	3,242,177	
- Variance vs. 3.94% COLA				-		(82,922)	(88,532)	(91,381)	(94,186)	

Live Oak Charter School

Financial Summary

2023-24 1st Interim Revised Budget and MYP

Obj	Account	2017/18 Actual	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	667,538	852,623	680,095	488,921	803,650	1,106,315	887,057	1,131,728	244,671	764,682	585,649	500,556	412,963
REVENUE														
8011	LCFF: State Aid	671,143	856,064	893,586	718,194	775,924	936,238	1,046,324	1,026,691	(19,633)	1,142,625	1,230,279	1,267,808	1,307,475
8012	LCFF: EPA	91,869	55,532	55,754	55,754	83,072	64,968	158,222	208,655	50,433	265,409	350,676	380,370	410,791
8019	LCFF: PY Adjustments	56,588	271	(5,493)	65,905	(243)	(20,977)	-	-	-	-	-	-	-
8019	EPA,PY Adj	-	-	5,627	-	-	35,491	-	-	-	-	-	-	-
8096	In Lieu Of Property Tax	1,433,177	1,374,109	1,425,089	1,602,810	1,409,440	1,383,512	1,564,027	1,425,017	(139,010)	1,524,769	1,555,264	1,586,369	1,618,097
8096	In Lieu Of Property Tax - PY Adj	-	9,289	1,202	(65,904)	-	(14,514)	-	-	-	-	-	-	-
LCFF	LCFF Income	2,252,777	2,295,265	2,375,765	2,376,759	2,268,193	2,384,718	2,768,573	2,660,363	(108,210)	2,932,803	3,136,219	3,234,547	3,336,363
Fed	Other Federal Revenue	-	-	-	184,928	210,636	21,271	24,267	12,800	(11,467)	26,534	27,041	27,539	27,906
8550	Mandated Cost Reimbursements	45,978	56,034	4,681	4,700	4,798	4,628	4,619	4,597	(22)	4,874	5,308	5,646	5,824
8560	State Lottery Revenue	68,013	68,416	60,250	69,130	63,926	83,509	59,030	69,893	10,863	62,021	63,928	63,928	63,928
8590	All Other State Revenues	336,954	248,029	(8,373)	185,657	180,318	637,132	138,230	125,930	(12,300)	102,894	109,046	118,369	124,765
State	Other State Revenue	450,945	372,479	56,558	259,487	249,042	725,269	201,879	200,420	(1,458)	169,789	178,282	187,943	194,517
8634	Food Services Revenue	-	-	9,760	108	-	-	-	-	-	-	-	-	-
8660	Interest Income	11,024	12,126	10,758	10,034	7,620	20,423	12,000	23,000	11,000	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	115,769	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	235,510	272,452	284,295	31,274	521,918	167,474	137,150	137,785	635	137,160	137,170	137,180	137,190
8980	Contribute From Unstrctd Rev	-	-	-	0	-	-	-	-	-	-	-	-	-
Local	Local Revenue	362,303	512,062	504,676	136,425	735,512	421,877	352,333	363,968	11,635	357,525	366,640	376,207	385,739
REV	Total Revenue	3,066,024	3,179,806	2,936,999	2,957,600	3,463,383	3,553,135	3,347,052	3,237,552	(109,500)	3,486,651	3,708,182	3,826,236	3,944,525
EXPENDITURES														
1100	Teachers' Salaries - Regular	732,925	769,030	763,524	772,985	925,204	1,100,105	1,155,563	1,131,584	(23,979)	1,178,672	1,235,052	1,290,349	1,329,059
1130	Teachers' Extra Assignmnt/Stipends	8,000	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	14,809	16,726	5,640	270	13,460	40,262	8,000	11,000	3,000	8,000	8,000	8,000	8,240
1300	Cert Suprvrs' & Admins' Sal	115,000	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	870,734	919,057	889,164	908,115	1,069,613	1,281,403	1,321,965	1,300,986	(20,979)	1,350,197	1,411,878	1,472,662	1,516,841
2100	Instructional Aides' Salaries	189,350	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	-	1,000	1,000	1,000	1,030
2148	Instr Aides Subs - Schl Bus	4,349	4,641	1,428	-	510	514	500	500	-	500	500	500	515
2199	Instr Aides Oth Miscellaneous	12,533	21,243	8,895	702	2,556	4,300	4,000	4,000	-	4,000	4,000	4,000	4,120
2220	Classfd Hrlly Operations/Custodial	5,543	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	156,443	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	2,000	1,500	500	500	500	515
2900	Other Classified Salaries	319,923	326,254	244,768	138,307	204,520	170,139	74,928	97,642	22,713	95,469	99,500	103,711	106,822
2960	Student Workers	-	619	-	-	-	-	-	-	-	-	-	-	-
2999	Other Class Sals Other Misc.	38,571	24,540	3,597	-	1,588	5,491	3,350	3,350	-	3,350	3,350	3,350	3,451
2xxx	Total Classified Salaries	726,712	896,232	764,870	573,770	654,283	710,232	629,356	647,176	17,820	638,454	661,979	686,430	707,024
3101	Benefits - Strs / Certificated	115,532	137,238	139,446	134,503	167,159	210,627	209,018	206,968	(2,050)	214,039	223,655	233,138	240,133
3201	Benefits - Pers / Certificated	10,290	12,483	13,769	14,683	16,798	35,933	60,731	57,998	(2,734)	63,593	66,731	69,815	71,910
3202	Benefits - Pers / Classified	96,282	143,461	145,646	114,488	136,015	164,926	154,113	159,060	4,946	170,004	180,134	189,479	195,163
3311	Benefits - OASDI/ Certificated	4,031	4,365	4,190	4,068	4,224	8,013	14,113	13,478	(635)	14,234	14,936	15,627	16,095
3312	Benefits - OASDI/ Classified	43,765	53,833	45,491	33,517	38,731	42,238	39,020	40,125	1,105	39,584	41,043	42,559	43,836
3331	Benefits - Medicare / Cert.	11,886	12,556	12,055	12,335	14,846	17,429	19,168	18,864	(304)	19,578	20,472	21,354	21,994

Live Oak Charter School

Financial Summary

2023-24 1st Interim Revised Budget and MYP

Obj	Account	2017/18 Actual	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
3332	Benefits - Medicare / Class.	10,261	12,688	10,639	7,885	9,059	9,879	9,126	9,384	258	9,258	9,599	9,953	10,252
3401	H & W Benefits - Certificated	162,303	149,682	155,188	149,532	193,195	232,633	224,206	209,634	(14,572)	226,875	230,611	230,633	237,552
3402	H & W Benefits - Classified	83,093	102,282	94,042	83,379	80,656	73,213	65,215	64,982	(233)	65,347	65,371	65,378	67,338
3501	Benefits - SUI / Certificated	791	1,920	690	1,398	4,864	5,782	1,161	1,150	(10)	1,175	1,206	1,236	1,273
3502	Benefits - SUI / Classified	354	439	367	522	2,969	3,263	315	324	9	319	331	343	354
3601	Benefits - Wcomp/ Certificated	17,237	15,247	13,324	13,051	18,149	17,015	16,921	16,653	(269)	17,283	18,072	18,850	19,416
3602	Benefits - Wcomp/ Classified	14,390	14,787	11,320	8,205	11,057	9,375	8,056	8,285	229	8,172	8,473	8,786	9,050
3xxx	Total Benefits	570,215	660,983	646,168	577,566	697,722	830,327	821,164	806,905	(14,259)	849,459	880,635	907,151	934,366
1-3	Total Salary & Benefits	2,167,661	2,476,271	2,300,202	2,059,450	2,421,619	2,821,962	2,772,485	2,755,067	(17,418)	2,838,110	2,954,492	3,066,243	3,158,231
	Memo: % of Total Expenditures	75.2%	73.9%	73.5%	77.9%	76.6%	80.0%	75.9%	76.4%	0.6%	77.4%	77.9%	78.3%	78.5%
4110	Textbooks	860	5,141	135	-	-	5,585	6,500	6,500	-	6,500	500	500	500
4210	Books Other Than Textbooks	1,540	2,131	2,391	860	1,100	1,101	1,500	1,500	-	1,500	1,523	1,546	1,569
4300	Materials & Supplies	20,526	910	19,469	924	144	(16)	2,500	2,500	-	2,500	2,500	2,500	2,500
4310	Instructional Mat'l's & Supplies	27,244	28,674	16,212	13,974	17,016	26,199	26,341	26,341	-	26,734	27,137	27,543	27,958
4340	Computer Software & Related Exp	12,195	11,006	1,199	1,601	475	803	609	609	-	618	628	638	648
4350	Office Supplies	6,346	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	895	3,729	419	168	-	-	-	-	-	-	-	-	-
4370	Custodial Supplies	4,581	3,373	3,800	528	5,302	6,111	6,598	6,598	-	6,697	6,797	6,899	7,002
4390	Other Supplies	42,144	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	4,098	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	1,540	2,131	9,990	253	568	575	575	575	-	575	575	575	575
4xxx	Total Books and Supplies	120,429	154,902	85,566	76,553	85,868	94,853	87,272	87,272	-	88,213	83,322	84,448	85,590
5200	Training, Travel, & Conferences	22,447	9,943	16,739	4,646	9,582	10,745	19,286	19,286	-	21,090	19,395	10,035	8,342
5300	Dues & Memberships	4,545	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)	12,175	12,411	14,928	21,520	24,796	27,538	43,259	29,735	(13,524)	32,710	34,350	36,070	37,870
5520	Electricity/Utilities	30,011	27,257	28,375	15,883	35,780	45,043	48,720	48,720	-	49,451	50,193	50,946	51,710
5530	Water	12,605	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	34,660	(2,895)	35,007	35,357	35,711	36,068
5560	Waste Disposal	4,583	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	12,789	6,800	12,981	13,176	13,374	13,575
5600	Rentals And Leases	195,652	203,789	195,578	160,673	188,664	194,111	203,432	182,889	(20,543)	167,538	167,925	168,318	168,717
5630	Repairs	5,018	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	3,513	2,349	1,179	-	352	348	508	508	-	516	524	532	540
5800	Other Svcs & Oper Expenditures	140,498	156,872	94,955	95,836	91,980	94,704	126,874	102,583	(24,291)	106,139	109,922	112,700	115,559
5817	SCOE Data Processing Charges	1,552	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	95	950	-	-	-	-	964	964	-	978	993	1,008	1,023
5821	Audit Costs	6,092	6,525	10,710	12,050	13,264	19,839	15,750	18,000	2,250	18,000	18,540	19,096	19,669
5823	Legal Costs	2,752	46,048	5,520	3,226	2,059	3,508	5,000	25,000	20,000	5,000	5,000	5,000	5,000
5825	Advertisement	1,211	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	2,175	2,236	1,386	156	1,549	2,340	2,500	2,500	-	2,538	2,576	2,615	2,654
5911	Telephone	6,329	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	3,127	3,629	14,404	10,378	13,786	19,576	19,770	19,770	-	20,067	20,368	20,674	20,984
5950	Postage	2,466	1,936	1,482	1,503	753	784	1,800	1,800	-	1,827	1,854	1,882	1,910
5xxx	Total Services and Contracts	456,846	575,791	622,205	364,690	515,028	515,994	592,124	559,921	(32,203)	530,800	538,601	538,007	545,329
6900	Depreciation Exp	7,585	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	128,419	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	2,880,939	3,352,333	3,128,173	2,642,871	3,160,717	3,527,723	3,654,218	3,604,598	(49,621)	3,665,684	3,793,276	3,913,829	4,022,537

Live Oak Charter School

Financial Summary

2023-24 1st Interim Revised Budget and MYP

Obj	Account	2017/18 Actual	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
	Surplus / (Deficit)	185,085	(172,527)	(191,174)	314,729	302,666	25,413	(307,166)	(367,046)	(59,880)	(179,033)	(85,093)	(87,593)	(78,012)
	Beginning Fund Balance*	667,538	852,623	680,095	488,921	803,650	1,106,315	887,057	1,131,728	244,671	764,682	585,649	500,556	412,963
	- Adj to Beginning Balance								-	-				
	Surplus / (Deficit)	185,085	(172,527)	(191,174)	314,729	302,666	25,413	(307,166)	(367,046)	(59,880)	(179,033)	(85,093)	(87,593)	(78,012)
	Ending Fund Balance	852,623	680,095	488,921	803,650	1,106,315	1,131,728	579,891	764,682	184,791	585,649	500,556	412,963	334,951
	- Less: Net Investment in Capital Assets	(16,368)	(8,785)	(7,028)	(5,271)	(8,560)	(5,721)	(2,883)	(2,883)	-	(1,802)	(721)	0	0
	- Less EFB Restricted	(173,327)	(176,317)		(11,067)	(128,859)	(200,566)	(31,333)	(32,266)	(933)	(15,666)	-	-	-
	Unrestr EFB / Net Position	662,928	494,993	481,893	787,312	968,897	925,441	545,675	729,533	183,858	568,181	499,835	412,963	334,951
	% of Total Expenditures (Reserve)	23.0%	14.8%	15.4%	29.8%	30.7%	26.2%	14.9%	20.2%	5.3%	15.5%	13.2%	10.6%	8.3%
	# Mos Avg Exp	2.76	1.77	1.85	3.57	3.68	3.15	1.79	2.43	0.64	1.86	1.58	1.27	1.00

Memo 1:		<u>Total (6 yrs)</u>												
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				19.4%		14.9%		12.2%	10.3%	7.8%	5.5%	
Variances: Revised vs Adopted Budget		Surplus / Deficit	116,235			244,671		(59,880)		(64,626)	(7,622)	(2,569)	6,261	
		Unr End Fund Balance				219,193		183,858		120,165	112,543	109,974	116,235	
		% Total Expenditures				6.8% pts		5.3% pts		3.3%	2.9%	2.8%	2.9%	

Memo 2: Cumulative Surplus / (Deficit) - 20-21 through 25-26		11,635
---	--	---------------

Memo 3: Cumulative Surplus / (Deficit) - 11 Yr Period: 17-18 through 27-28		
Actuals: 6 Yrs: 17-23 (incl 23-24 BB adj)	464,191	
Budget/Proj: 5 Yrs: 23-28		(796,777)
Total: 11 Yrs: 17-28		(332,587)

Memo 4: Impact of Potential 24-25 1.00% COLA		<u>Total (4 yrs)</u>												
LCFF Revenue Reduction (1.00% vs 3.94% COLA)		(357,021)								(82,922)	(88,532)	(91,381)	(94,186)	
Revised Surplus / (Deficit)										(261,955)	(173,625)	(178,974)	(172,198)	
Revised Unrestr EFB / Net Position										485,259	328,381	150,128	(22,070)	
Revised Reserve % Tot Exp										13.2%	8.7%	3.8%	-0.5%	

Memo 5: Risks / Challenges		
Independent School Food Authority requirement		
Add Back RTI Coordinator Role		
ELOP / AfterSchool Program Compliance, Admin, & Cost Structure (Loss of Revenue, cost overruns, penalties)		
Facilities Costs		
Special Education / Sec 504 Costs		
Insurance Rates (Prop & Liability)		
Health & Welfare Benefits cost		
STRS & PERS Rates		
State Budget Shortfall - Revenue Deferrals, COLA Reductions, State Funding Cuts		
Economic Recession		

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through October 2023

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash In County Treasury	1,193,268.44	85,286.93-	1,107,981.51
9120	Cash In Bank(s)	1,025.08		1,025.08
9130	Revolving Cash Account	6,000.00		6,000.00
9210	Accts Receivable (prior Year)	113,257.17	113,257.17-	
9218	A/r Charter/district	87,625.00	87,625.00-	
9290	A/r Due From Other Govt(pr Yr)	84,380.06	84,380.06-	
9299	A/r Due Fm Govt Setup (cur Yr)	47,709.00	47,709.00-	
9330	Prepaid Expenditures(expenses)	16,101.00	16,101.00-	
9430	Buildings	52,114.46		52,114.46
9435	Accumulated Depreciation-bldgs	46,393.04-	946.07-	47,339.11-
9460	Lease Asset	38,750.40		38,750.40
9465	Amortization-Lease Asset	2,583.36-	2,583.36-	5,166.72-
Total Assets		1,591,254.21	437,888.59-	1,153,365.62
Liabilities				
9510	Accts Payable (prior Year)	165,203.83	165,203.83-	
9511	Accts Payable - Cur Activity	194,348.61	80,287.61-	114,061.00
9518	A/p Charter/district	38,421.00	38,421.00-	
9555	Unemployment Ins Liability	2,561.70	2,301.00-	260.70
9556	Workers Comp Ins Liability	3,450.00	7,568.52-	4,118.52-
9570	Blue Cross Clearing		4,364.73-	4,364.73-
9571	Kaiser Insurance Clearing		26,210.39-	26,210.39-
9573	Dental Insurance Clearing		2,197.87-	2,197.87-
9575	Life Insurance Clearing		125.20-	125.20-
9577	Other H&w Insurance Clearing		282.46-	282.46-
9650	Unearned Revenue	19,373.76	19,373.76-	
9667	Lease Liability	36,167.04	2,583.36-	33,583.68
Total Liabilities		459,525.94	348,919.73-	110,606.21
Calculated Fund Balance		1,131,728.27	88,968.86-	1,042,759.41
Beginning Fund Balance				
9791	Beginning Balance	1,131,728.27		1,131,728.27
Beginning Fund Balance Proof		.00	88,968.86-	88,968.86-
Change in Fund Balance - Excess Revenues (Expenditures)			(88,968.86)	

Memo Only - Ending Fund Balance Accounts

Adopted

Revised

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 12, Starting Period = 1, Ending Account Period = 4, Stmt Option? = B, Zero Amounts? = N, SACS? = N, Restricted? = Y)

ERP for California

Page 1 of 2

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through October 2023

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	3,347,052.00	3,347,052.00		772,258.28	2,574,793.72	23.07
B. Expenditures	3,654,218.00	3,654,218.00		861,227.14	2,792,990.86	23.57
C. Subtotal (Revenue LESS Expense)	307,166.00-	307,166.00-		88,968.86-	218,197.14-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	307,166.00-	307,166.00-		88,968.86-	218,197.14-	
F. Fund Balance:						
Beginning Balance (9791)	1,118,404.00	1,131,728.00		1,131,728.27		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	1,118,404.00	1,131,728.00		1,131,728.27		
G. Calculated Ending Balance	811,238.00	824,562.00		1,042,759.41		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	811,238.00	824,562.00				
Other						

Live Oak Charter (6119036) - 23-24 1st Interim Budget_3.94% COLA				11/17/2023				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$2,177,255	\$2,072,608	\$2,163,161	\$2,374,699	\$2,601,946	\$2,771,350	\$2,859,806	\$2,950,108
Grade Span Adjustment	106,245	98,952	103,754	121,911	135,565	138,928	143,446	147,965
Supplemental Grant	93,259	96,635	99,518	120,586	146,785	175,838	179,594	184,955
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	18,285	43,167	48,507	50,103	51,701	53,335
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,376,759	\$2,268,195	\$2,384,718	\$2,660,363	\$2,932,803	\$3,136,219	\$3,234,547	\$3,336,363
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	2,376,759	2,268,195	2,384,718	2,660,363	2,932,803	3,136,219	3,234,547	3,336,363
LCFF Entitlement Per ADA	\$ 8,526	\$ 8,988	\$ 10,248	\$ 11,260	\$ 11,775	\$ 12,216	\$ 12,599	\$ 12,995
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 783,739	\$ 754,947	\$ 897,817	\$ 1,026,691	\$ 1,142,625	\$ 1,230,279	\$ 1,267,808	\$ 1,307,475
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 55,754	\$ 118,563	\$ 103,389	\$ 208,655	\$ 265,409	\$ 350,676	\$ 380,370	\$ 410,791
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	1,537,266	1,394,685	1,383,512	1,425,017	1,524,769	1,555,264	1,586,369	1,618,097
<i>Property Taxes net of In-Lieu</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL FUNDING	2,376,759	2,268,195	2,384,718	2,660,363	2,932,803	3,136,219	3,234,547	3,336,363
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ (55,754)	\$ (118,563)	\$ (103,389)	\$ (208,655)	\$ (265,409)	\$ (350,676)	\$ (380,370)	\$ (410,791)
EPA in Excess to LCFF Funding	\$ 55,754	\$ 118,563	\$ 103,389	\$ 208,655	\$ 265,409	\$ 350,676	\$ 380,370	\$ 410,791
Total LCFF Entitlement	2,376,759	2,268,195	2,384,718	2,660,363	2,932,803	3,136,219	3,234,547	3,336,363
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 55,754	\$ 118,563	\$ 103,389	\$ 208,655	\$ 265,409	\$ 350,676	\$ 380,370	\$ 410,791
EPA, Current Year (Object Code 8012)	\$ 55,754	\$ 118,563	\$ 103,389	\$ 208,655	\$ 265,409	\$ 350,676	\$ 380,370	\$ 410,791
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ 35,491.00	\$ 38,421.00	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,283,500	\$ 2,171,560	\$ 2,266,915	\$ 2,496,610	\$ 2,737,511	\$ 2,910,278	\$ 3,003,252	\$ 3,098,073
Supplemental and Concentration Grant funding in the LCAP year	\$ 93,259	\$ 96,635	\$ 99,518	\$ 120,586	\$ 146,785	\$ 175,838	\$ 179,594	\$ 184,955
Percentage to Increase or Improve Services	4.08%	4.45%	4.39%	4.83%	5.36%	6.04%	5.98%	5.97%

Live Oak Charter (6119036) - 23-24 1st Interim Budget_3.94% COLA								
11/17/2023								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	276	261	251	250	260	268	268	268
COE Enrollment	-	-	-	-	-	-	-	-
Total Enrollment	276	261	251	250	260	268	268	268
Unduplicated Pupil Count	66	58	49	77	78	80	80	80
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	66	58	49	77	78	80	80	80
Rolling %, Supplemental Grant	20.4200%	22.2500%	21.9500%	24.1500%	26.8100%	30.2100%	29.9000%	29.8500%
Rolling %, Concentration Grant	20.4200%	22.2500%	21.9500%	24.1500%	26.8100%	30.2100%	29.9000%	29.8500%
SUMMARY OF LCFF ADA								
Current Year ADA								
Grades TK-3	132.64	117.52	108.87	118.13	126.46	125.50	125.50	125.50
Grades 4-6	89.16	78.36	76.55	72.77	74.72	80.47	80.47	80.47
Grades 7-8	56.97	56.49	47.29	45.36	47.90	50.77	50.77	50.77
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	278.77	252.37	232.71	236.26	249.08	256.74	256.74	256.74
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	278.77	252.37	232.71	236.26	249.08	256.74	256.74	256.74
Change in LCFF ADA (excludes NSS ADA)	278.77	252.37	232.71	236.26	249.08	256.74	256.74	256.74
	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	132.64	117.52	108.87	118.13	126.46	125.50	125.50	125.50
Grades 4-6	89.16	78.36	76.55	72.77	74.72	80.47	80.47	80.47
Grades 7-8	56.97	56.49	47.29	45.36	47.90	50.77	50.77	50.77
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	278.77	252.37	232.71	236.26	249.08	256.74	256.74	256.74
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
ACTUAL ADA (Current Year Only)								
Grades TK-3	132.64	117.52	108.87	118.13	126.46	125.50	125.50	125.50
Grades 4-6	89.16	78.36	76.55	72.77	74.72	80.47	80.47	80.47
Grades 7-8	56.97	56.49	47.29	45.36	47.90	50.77	50.77	50.77
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	278.77	252.37	232.71	236.26	249.08	256.74	256.74	256.74
TOTAL FUNDED ADA								
Grades TK-3	132.64	117.52	108.87	118.13	126.46	125.50	125.50	125.50
Grades 4-6	89.16	78.36	76.55	72.77	74.72	80.47	80.47	80.47
Grades 7-8	56.97	56.49	47.29	45.36	47.90	50.77	50.77	50.77
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	278.77	252.37	232.71	236.26	249.08	256.74	256.74	256.74
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	-	6.50	14.18	15.33	15.33	15.33	15.33

Live Oak Charter (6119036) - 23-24 1st Interim Budget_3.94% COLA										11/17/2023							
		2020-21		2021-22		2022-23		2023-24		2024-25		2025-26		2026-27		2027-28	
PER-ADA FUNDING LEVELS																	
Base, Supplemental and Concentration Rate per ADA																	
Grades TK-3	\$	8,850	\$	9,333	\$	10,563	\$	11,480	\$	11,992	\$	12,466	\$	12,857	\$	13,262	
Grades 4-6	\$	8,137	\$	8,581	\$	9,712	\$	10,555	\$	11,027	\$	11,463	\$	11,822	\$	12,194	
Grades 7-8	\$	8,379	\$	8,834	\$	10,001	\$	10,868	\$	11,353	\$	11,801	\$	12,171	\$	12,554	
Grades 9-12	\$	9,963	\$	10,505	\$	11,891	\$	12,922	\$	13,500	\$	14,034	\$	14,473	\$	14,929	
Base Grants																	
Grades TK-3	\$	7,702	\$	8,093	\$	9,166	\$	9,919	\$	10,310	\$	10,649	\$	10,989	\$	11,336	
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,466	\$	10,810	\$	11,155	\$	11,507	
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,775	\$	11,129	\$	11,484	\$	11,847	
Grades 9-12	\$	9,329	\$	9,802	\$	11,102	\$	12,015	\$	12,488	\$	12,899	\$	13,310	\$	13,731	
Grade Span Adjustment																	
Grades TK-3	\$	801	\$	842	\$	953	\$	1,032	\$	1,072	\$	1,107	\$	1,143	\$	1,179	
Grades 9-12	\$	243	\$	255	\$	289	\$	312	\$	325	\$	335	\$	346	\$	357	
Prorated Base, Supplemental and Concentration Rate per ADA																	
Grades TK-3	\$	8,503	\$	8,935	\$	10,119	\$	10,951	\$	11,382	\$	11,756	\$	12,132	\$	12,515	
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,466	\$	10,810	\$	11,155	\$	11,507	
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,775	\$	11,129	\$	11,484	\$	11,847	
Grades 9-12	\$	9,572	\$	10,057	\$	11,391	\$	12,327	\$	12,813	\$	13,234	\$	13,656	\$	14,088	
Prorated Base Grants																	
Grades TK-3	\$	7,702	\$	8,093	\$	9,166	\$	9,919	\$	10,310	\$	10,649	\$	10,989	\$	11,336	
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,466	\$	10,810	\$	11,155	\$	11,507	
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,775	\$	11,129	\$	11,484	\$	11,847	
Grades 9-12	\$	9,329	\$	9,802	\$	11,102	\$	12,015	\$	12,488	\$	12,899	\$	13,310	\$	13,731	
Prorated Grade Span Adjustment																	
Grades TK-3	\$	801	\$	842	\$	953	\$	1,032	\$	1,072	\$	1,107	\$	1,143	\$	1,179	
Grades 9-12	\$	243	\$	255	\$	289	\$	312	\$	325	\$	335	\$	346	\$	357	
Supplemental Grant																	
		20%		20%		20%		20%		20%		20%		20%		20%	
Maximum - 1.00 ADA, 100% UPP																	
Grades TK-3	\$	1,701	\$	1,787	\$	2,024	\$	2,190	\$	2,276	\$	2,351	\$	2,426	\$	2,503	
Grades 4-6	\$	1,564	\$	1,643	\$	1,861	\$	2,014	\$	2,093	\$	2,162	\$	2,231	\$	2,301	
Grades 7-8	\$	1,610	\$	1,692	\$	1,916	\$	2,073	\$	2,155	\$	2,226	\$	2,297	\$	2,369	
Grades 9-12	\$	1,914	\$	2,011	\$	2,278	\$	2,465	\$	2,563	\$	2,647	\$	2,731	\$	2,818	
Actual - 1.00 ADA, Local UPP as follows:		20.42%		22.25%		21.95%		24.15%		26.81%		30.21%		29.90%		29.85%	
Grades TK-3	\$	347	\$	398	\$	444	\$	529	\$	610	\$	710	\$	725	\$	747	
Grades 4-6	\$	319	\$	366	\$	408	\$	486	\$	561	\$	653	\$	667	\$	687	
Grades 7-8	\$	329	\$	376	\$	421	\$	501	\$	578	\$	672	\$	687	\$	707	
Grades 9-12	\$	391	\$	448	\$	500	\$	595	\$	687	\$	800	\$	817	\$	841	
Concentration Grant (>55% population)		50%		65%		65%		65%		65%		65%		65%		65%	
Maximum - 1.00 ADA, 100% UPP																	
Grades TK-3	\$	4,252	\$	5,808	\$	6,577	\$	7,118	\$	7,398	\$	7,641	\$	7,886	\$	8,135	
Grades 4-6	\$	3,909	\$	5,340	\$	6,048	\$	6,545	\$	6,803	\$	7,027	\$	7,251	\$	7,480	
Grades 7-8	\$	4,025	\$	5,498	\$	6,227	\$	6,739	\$	7,004	\$	7,234	\$	7,465	\$	7,701	
Grades 9-12	\$	4,786	\$	6,537	\$	7,404	\$	8,013	\$	8,328	\$	8,602	\$	8,876	\$	9,157	
Actual - 1.00 ADA, Local UPP >55% as follows:		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%	
Grades TK-3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Grades 4-6	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Grades 7-8	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Grades 9-12	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	

Live Oak Charter (6119036) - 23-24 1st Interim Budget_1.00% COLA				11/17/2023				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	1.00%	3.29%	3.19%	3.16%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$2,177,255	\$2,072,608	\$2,163,161	\$2,374,699	\$2,528,339	\$2,693,089	\$2,778,977	\$2,866,794
Grade Span Adjustment	106,245	98,952	103,754	121,911	131,772	135,038	139,431	143,823
Supplemental Grant	93,259	96,635	99,518	120,586	142,635	170,875	174,520	179,734
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	18,285	43,167	47,135	48,685	50,239	51,826
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,376,759	\$2,268,195	\$2,384,718	\$2,660,363	\$2,849,881	\$3,047,687	\$3,143,167	\$3,242,177
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	2,376,759	2,268,195	2,384,718	2,660,363	2,849,881	3,047,687	3,143,167	3,242,177
LCFF Entitlement Per ADA	\$ 8,526	\$ 8,988	\$ 10,248	\$ 11,260	\$ 11,442	\$ 11,871	\$ 12,243	\$ 12,628
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 783,739	\$ 754,947	\$ 897,817	\$ 1,026,691	\$ 1,110,339	\$ 1,195,657	\$ 1,232,055	\$ 1,270,676
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 55,754	\$ 118,563	\$ 103,389	\$ 208,655	\$ 214,773	\$ 296,766	\$ 324,742	\$ 353,404
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	1,537,266	1,394,685	1,383,512	1,425,017	1,524,769	1,555,264	1,586,369	1,618,097
<i>Property Taxes net of In-Lieu</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL FUNDING	2,376,759	2,268,195	2,384,718	2,660,363	2,849,881	3,047,687	3,143,166	3,242,177
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ (55,754)	\$ (118,563)	\$ (103,389)	\$ (208,655)	\$ (214,773)	\$ (296,766)	\$ (324,743)	\$ (353,404)
EPA in Excess to LCFF Funding	\$ 55,754	\$ 118,563	\$ 103,389	\$ 208,655	\$ 214,773	\$ 296,766	\$ 324,742	\$ 353,404
Total LCFF Entitlement	2,376,759	2,268,195	2,384,718	2,660,363	2,849,881	3,047,687	3,143,167	3,242,177
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 55,754	\$ 118,563	\$ 103,389	\$ 208,655	\$ 214,773	\$ 296,766	\$ 324,742	\$ 353,404
EPA, Current Year (Object Code 8012)	\$ 55,754	\$ 118,563	\$ 103,389	\$ 208,655	\$ 214,773	\$ 296,766	\$ 324,742	\$ 353,404
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ 35,491.00	\$ 38,421.00	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,283,500	\$ 2,171,560	\$ 2,266,915	\$ 2,496,610	\$ 2,660,111	\$ 2,828,127	\$ 2,918,408	\$ 3,010,617
Supplemental and Concentration Grant funding in the LCAP year	\$ 93,259	\$ 96,635	\$ 99,518	\$ 120,586	\$ 142,635	\$ 170,875	\$ 174,520	\$ 179,734
Percentage to Increase or Improve Services	4.08%	4.45%	4.39%	4.83%	5.36%	6.04%	5.98%	5.97%

Live Oak Charter (6119036) - 23-24 1st Interim Budget_1.00% COLA								
11/17/2023								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	276	261	251	250	260	268	268	268
COE Enrollment	-	-	-	-	-	-	-	-
Total Enrollment	276	261	251	250	260	268	268	268
Unduplicated Pupil Count	66	58	49	77	78	80	80	80
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	66	58	49	77	78	80	80	80
Rolling %, Supplemental Grant	20.4200%	22.2500%	21.9500%	24.1500%	26.8100%	30.2100%	29.9000%	29.8500%
Rolling %, Concentration Grant	20.4200%	22.2500%	21.9500%	24.1500%	26.8100%	30.2100%	29.9000%	29.8500%
SUMMARY OF LCFF ADA								
Current Year ADA								
Grades TK-3	132.64	117.52	108.87	118.13	126.46	125.50	125.50	125.50
Grades 4-6	89.16	78.36	76.55	72.77	74.72	80.47	80.47	80.47
Grades 7-8	56.97	56.49	47.29	45.36	47.90	50.77	50.77	50.77
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	278.77	252.37	232.71	236.26	249.08	256.74	256.74	256.74
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	278.77	252.37	232.71	236.26	249.08	256.74	256.74	256.74
Change in LCFF ADA (excludes NSS ADA)	278.77	252.37	232.71	236.26	249.08	256.74	256.74	256.74
	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	132.64	117.52	108.87	118.13	126.46	125.50	125.50	125.50
Grades 4-6	89.16	78.36	76.55	72.77	74.72	80.47	80.47	80.47
Grades 7-8	56.97	56.49	47.29	45.36	47.90	50.77	50.77	50.77
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	278.77	252.37	232.71	236.26	249.08	256.74	256.74	256.74
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
ACTUAL ADA (Current Year Only)								
Grades TK-3	132.64	117.52	108.87	118.13	126.46	125.50	125.50	125.50
Grades 4-6	89.16	78.36	76.55	72.77	74.72	80.47	80.47	80.47
Grades 7-8	56.97	56.49	47.29	45.36	47.90	50.77	50.77	50.77
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	278.77	252.37	232.71	236.26	249.08	256.74	256.74	256.74
TOTAL FUNDED ADA								
Grades TK-3	132.64	117.52	108.87	118.13	126.46	125.50	125.50	125.50
Grades 4-6	89.16	78.36	76.55	72.77	74.72	80.47	80.47	80.47
Grades 7-8	56.97	56.49	47.29	45.36	47.90	50.77	50.77	50.77
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	278.77	252.37	232.71	236.26	249.08	256.74	256.74	256.74
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	-	6.50	14.18	15.33	15.33	15.33	15.33

Live Oak Charter (6119036) - 23-24 1st Interim Budget_1.00% COLA										11/17/2023								
		2020-21		2021-22		2022-23		2023-24		2024-25		2025-26		2026-27		2027-28		
PER-ADA FUNDING LEVELS																		
Base, Supplemental and Concentration Rate per ADA																		
Grades TK-3	\$	8,850	\$	9,333	\$	10,563	\$	11,480	\$	11,653	\$	12,114	\$	12,494	\$	12,887		
Grades 4-6	\$	8,137	\$	8,581	\$	9,712	\$	10,555	\$	10,715	\$	11,140	\$	11,488	\$	11,851		
Grades 7-8	\$	8,379	\$	8,834	\$	10,001	\$	10,868	\$	11,032	\$	11,468	\$	11,827	\$	12,200		
Grades 9-12	\$	9,963	\$	10,505	\$	11,891	\$	12,922	\$	13,119	\$	13,637	\$	14,064	\$	14,507		
Base Grants																		
Grades TK-3	\$	7,702	\$	8,093	\$	9,166	\$	9,919	\$	10,018	\$	10,348	\$	10,678	\$	11,015		
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,170	\$	10,505	\$	10,840	\$	11,183		
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,471	\$	10,815	\$	11,160	\$	11,513		
Grades 9-12	\$	9,329	\$	9,802	\$	11,102	\$	12,015	\$	12,135	\$	12,534	\$	12,934	\$	13,343		
Grade Span Adjustment																		
Grades TK-3	\$	801	\$	842	\$	953	\$	1,032	\$	1,042	\$	1,076	\$	1,111	\$	1,146		
Grades 9-12	\$	243	\$	255	\$	289	\$	312	\$	316	\$	326	\$	336	\$	347		
Prorated Base, Supplemental and Concentration Rate per ADA																		
Grades TK-3	\$	8,503	\$	8,935	\$	10,119	\$	10,951	\$	11,060	\$	11,424	\$	11,789	\$	12,161		
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,170	\$	10,505	\$	10,840	\$	11,183		
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,471	\$	10,815	\$	11,160	\$	11,513		
Grades 9-12	\$	9,572	\$	10,057	\$	11,391	\$	12,327	\$	12,451	\$	12,860	\$	13,270	\$	13,690		
Prorated Base Grants																		
Grades TK-3	\$	7,702	\$	8,093	\$	9,166	\$	9,919	\$	10,018	\$	10,348	\$	10,678	\$	11,015		
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,170	\$	10,505	\$	10,840	\$	11,183		
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,471	\$	10,815	\$	11,160	\$	11,513		
Grades 9-12	\$	9,329	\$	9,802	\$	11,102	\$	12,015	\$	12,135	\$	12,534	\$	12,934	\$	13,343		
Prorated Grade Span Adjustment																		
Grades TK-3	\$	801	\$	842	\$	953	\$	1,032	\$	1,042	\$	1,076	\$	1,111	\$	1,146		
Grades 9-12	\$	243	\$	255	\$	289	\$	312	\$	316	\$	326	\$	336	\$	347		
Supplemental Grant		20%		20%		20%		20%		20%		20%		20%		20%		
Maximum - 1.00 ADA, 100% UPP																		
Grades TK-3	\$	1,701	\$	1,787	\$	2,024	\$	2,190	\$	2,212	\$	2,285	\$	2,358	\$	2,432		
Grades 4-6	\$	1,564	\$	1,643	\$	1,861	\$	2,014	\$	2,034	\$	2,101	\$	2,168	\$	2,237		
Grades 7-8	\$	1,610	\$	1,692	\$	1,916	\$	2,073	\$	2,094	\$	2,163	\$	2,232	\$	2,303		
Grades 9-12	\$	1,914	\$	2,011	\$	2,278	\$	2,465	\$	2,490	\$	2,572	\$	2,654	\$	2,738		
Actual - 1.00 ADA, Local UPP as follows:		20.42%		22.25%		21.95%		24.15%		26.81%		30.21%		29.90%		29.85%		
Grades TK-3	\$	347	\$	398	\$	444	\$	529	\$	593	\$	690	\$	705	\$	726		
Grades 4-6	\$	319	\$	366	\$	408	\$	486	\$	545	\$	635	\$	648	\$	668		
Grades 7-8	\$	329	\$	376	\$	421	\$	501	\$	561	\$	653	\$	667	\$	687		
Grades 9-12	\$	391	\$	448	\$	500	\$	595	\$	668	\$	777	\$	794	\$	817		
Concentration Grant (>55% population)		50%		65%		65%		65%		65%		65%		65%		65%		
Maximum - 1.00 ADA, 100% UPP																		
Grades TK-3	\$	4,252	\$	5,808	\$	6,577	\$	7,118	\$	7,189	\$	7,426	\$	7,663	\$	7,905		
Grades 4-6	\$	3,909	\$	5,340	\$	6,048	\$	6,545	\$	6,611	\$	6,828	\$	7,046	\$	7,269		
Grades 7-8	\$	4,025	\$	5,498	\$	6,227	\$	6,739	\$	6,806	\$	7,030	\$	7,254	\$	7,483		
Grades 9-12	\$	4,786	\$	6,537	\$	7,404	\$	8,013	\$	8,093	\$	8,359	\$	8,626	\$	8,899		
Actual - 1.00 ADA, Local UPP >55% as follows:		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		
Grades TK-3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
Grades 4-6	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
Grades 7-8	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
Grades 9-12	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,768,573.00	2,660,363.00	688,551.00	2,660,363.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,267.00	12,800.00	0.00	12,800.00	0.00	0.0%
3) Other State Revenue		8300-8599	201,879.00	200,421.00	40,150.38	200,421.00	0.00	0.0%
4) Other Local Revenue		8600-8799	352,333.00	363,968.00	43,556.90	363,968.00	0.00	0.0%
5) TOTAL, REVENUES			3,347,052.00	3,237,552.00	772,258.28	3,237,552.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	1,321,965.00	1,300,986.00	281,758.91	1,300,986.00	0.00	0.0%
2) Classified Salaries		2000-2999	629,355.00	647,176.00	172,332.55	647,176.00	0.00	0.0%
3) Employee Benefits		3000-3999	821,164.00	806,905.00	186,868.96	806,905.00	0.00	0.0%
4) Books and Supplies		4000-4999	87,272.00	87,272.00	31,787.38	87,272.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	592,124.00	559,921.00	187,533.27	559,921.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	2,838.00	2,838.00	946.07	2,838.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	199,500.00	199,500.00	0.00	199,500.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,654,218.00	3,604,598.00	861,227.14	3,604,598.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(307,166.00)	(367,046.00)	(88,968.86)	(367,046.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(307,166.00)	(367,046.00)	(88,968.86)	(367,046.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,118,404.00	1,131,728.00		1,131,728.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,118,404.00	1,131,728.00		1,131,728.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,118,404.00	1,131,728.00		1,131,728.00		
2) Ending Net Position, June 30 (E + F1e)			811,238.00	764,682.00		764,682.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	2,883.00	2,883.00		2,883.00		
b) Restricted Net Position		9797	60,278.00	32,266.00		32,266.00		
c) Unrestricted Net Position		9790	748,077.00	729,533.00		729,533.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,046,324.00	1,026,691.00	272,050.00	1,026,691.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	158,222.00	208,655.00	46,798.00	208,655.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(38,421.00)	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,564,027.00	1,425,017.00	408,124.00	1,425,017.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,768,573.00	2,660,363.00	688,551.00	2,660,363.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,706.00	2,706.00	0.00	2,706.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	21,561.00	10,094.00	0.00	10,094.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			24,267.00	12,800.00	0.00	12,800.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,619.00	4,597.00	0.00	4,597.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	59,030.00	69,894.00	11,064.13	69,894.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	138,230.00	125,930.00	29,086.25	125,930.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			201,879.00	200,421.00	40,150.38	200,421.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,000.00	23,000.00	8,017.39	23,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	138,183.00	138,183.00	0.00	138,183.00	0.00	0.0%
All Other Fees and Contracts		8689	65,000.00	65,000.00	11,764.51	65,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	137,150.00	137,785.00	23,775.00	137,785.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			352,333.00	363,968.00	43,556.90	363,968.00	0.00	0.0%
TOTAL, REVENUES			3,347,052.00	3,237,552.00	772,258.28	3,237,552.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,174,363.00	1,153,384.00	238,708.35	1,153,384.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	147,602.00	147,602.00	43,050.56	147,602.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,321,965.00	1,300,986.00	281,758.91	1,300,986.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	157,276.00	151,603.00	34,645.42	151,603.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	143,826.00	143,826.00	41,949.25	143,826.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	249,975.00	250,755.00	72,326.80	250,755.00	0.00	0.0%
Other Classified Salaries		2900	78,278.00	100,992.00	23,411.08	100,992.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			629,355.00	647,176.00	172,332.55	647,176.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	209,018.00	206,968.00	43,857.70	206,968.00	0.00	0.0%
PERS		3201-3202	214,845.00	217,058.00	53,879.27	217,058.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	81,427.00	81,851.00	19,426.52	81,851.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	289,421.00	274,616.00	63,673.51	274,616.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,475.00	1,474.00	219.48	1,474.00	0.00	0.0%
Workers' Compensation		3601-3602	24,978.00	24,938.00	5,812.48	24,938.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			821,164.00	806,905.00	186,868.96	806,905.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,500.00	6,500.00	2,444.39	6,500.00	0.00	0.0%
Books and Other Reference Materials		4200	1,500.00	1,500.00	206.98	1,500.00	0.00	0.0%
Materials and Supplies		4300	71,772.00	71,772.00	28,439.01	71,772.00	0.00	0.0%
Noncapitalized Equipment		4400	5,500.00	5,500.00	697.00	5,500.00	0.00	0.0%
Food		4700	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			87,272.00	87,272.00	31,787.38	87,272.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	19,286.00	19,286.00	5,600.35	19,286.00	0.00	0.0%
Dues and Memberships		5300	3,500.00	3,500.00	765.00	3,500.00	0.00	0.0%
Insurance		5400-5450	43,259.00	29,735.00	29,735.00	29,735.00	0.00	0.0%
Operations and Housekeeping Services		5500	121,212.00	125,117.00	33,239.94	125,117.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	209,015.00	188,472.00	79,941.73	188,472.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	170,762.00	168,721.00	22,683.53	168,721.00	0.00	0.0%
Communications		5900	25,090.00	25,090.00	15,567.72	25,090.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			592,124.00	559,921.00	187,533.27	559,921.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	2,838.00	2,838.00	946.07	2,838.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			2,838.00	2,838.00	946.07	2,838.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	199,500.00	199,500.00	0.00	199,500.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			199,500.00	199,500.00	0.00	199,500.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			3,654,218.00	3,604,598.00	861,227.14	3,604,598.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6266	Educator Effectiveness, FY 2021-22	32,266.00
Total, Restricted Net Position		32,266.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	249.07	236.26	236.26	236.26	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	249.07	236.26	236.26	236.26	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	249.07	236.26	236.26	236.26	0.00	0.0%

SACS Web System - SACS V7

12/14/2023 11:38:26 AM

49-70854-6119036

First Interim
Board Approved Operating 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.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUND09-ACTIVITY - (Fatal) - There is no activity in Fund 09.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
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). **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 - (Warning) - 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 - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

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

EXCESS-ASSIGN-REU - (Warning) - 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 - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

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

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

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Warning) - 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>

EXPORT VALIDATION CHECKS

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>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Charter Schools Development Center

 chartercenter.org/resources/charter-currents/charter-currents-tanking-state-revenues-paint-challenging-funding-picture-596

Sacramento, CA — The Legislative Analyst’s Office (LAO) yesterday issued its annual Fiscal Outlook, estimating the state has a \$68 billion budget deficit with potentially challenging implications for school funding. The report comes as a surprise in a unique year when the normal April 15 income tax filing deadline was pushed back to October, and then again to November to allow residents and businesses in most counties extra time following last winter’s severe weather. The delay in this deadline forced the governor and Legislature last summer to adopt the 2022-23 state budget without the usual April tax collection data—a key piece of information in the state’s complex revenue puzzle. With the solid 2022 revenue data in hand, the picture has clarified in an ugly way.

Declining Revenues Blow Hole in Overall State Budget

LAO estimates that the state’s calendar year 2022 revenues were \$24 billion (roughly 25 percent) below the levels estimated when the current, 2023-24 state budget was enacted. These lower revenues are likely to continue in 2023-24 and beyond, if past experience holds.

The reductions stem from slowing economic conditions triggered by higher interest rates. The Federal Reserve raised the federal funds interest rate from near-zero in early 2022 to over 5 percent currently, with a strong negative impact on California’s economy. The negative impacts include stagnant personal income as well as cutting home sales in half and reducing initial public stock offerings by over 80 percent relative to the prior year. California’s tax structure is largely dependent on high-income individuals, so stagnant personal income and the lack of income from investment profits have a strong, negative impact on state revenues.

The state’s unemployment rate has also ticked up from 3.8 to 4.8 percent since last year. LAO notes that this uptick in the unemployment rate has accurately “predicted” a coming recession for the prior six national recessions and California economic downturns—a somewhat chilling prospect after an unusually long decade-plus span without a recession.

When the \$24 billion hit for 2022 is combined with lower estimated revenues for the current and upcoming fiscal years, and is adjusted for other factors, the net estimated gap is for the state budget is \$68 billion—a figure that could swing up or down as the current fiscal year progresses.

Implications for K-14 Education Funding

This sharp decline in state revenues could have a corresponding negative impact on funding for schools. Funding for K-14 education in California is largely dictated by constitutional formulas known as the Proposition 98 Guarantee. This Guarantee is a three-part formula

providing a minimum funding “floor” for K-14 education. The Guarantee currently is driven by the first of these three formulas known as “Test One,” which calls for spending at least 38.5 percent of state revenues, plus a share of local property taxes on K-14 education. While technically a funding “floor,” the Legislature and governor tend to also treat it as a “ceiling.”

As a result, as state revenues decline, K-14 education stands to lose 38.5 cents for each dollar decline in state revenues. LAO currently estimates that the Proposition 98 Guarantee has declined by \$21 billion for the three-years 2022-23 through 2024-25 (including reductions of \$9.6 billion in 2022-23, \$7 billion in 2023-23, and \$4.4 billion in 2024-25).

The Legislature should be able to reduce the \$21 billion education funding gap without school funding cuts by \$4.3 billion by reducing previously anticipated payments to bolster the Proposition 98 Reserve, leaving a remaining “problem” of roughly \$16.7 billion. If the Legislature does nothing, the state will be obligated to continue this “above the floor” funding going forward but will not have sufficient revenues to pay for it without decimating other, non-education funding programs.

Part of this remaining problem could be further reduced by dipping into the current Proposition 98 Reserve, which has an estimated \$8.1 billion balance. A multi-billion-dollar gap, however, would remain. The LAO emphasizes that their estimates are merely estimates, and that actual revenues could swing up or down by tens of billions of dollars with corresponding impacts on the Proposition 98 Guarantee.

As we noted during our recent annual conference, numerous factors pose risks to the economic and school funding picture in the near future, including the Federal Reserve’s signaling of a “higher for longer” interest rate environment, **cost-of-living adjustments that are likely to hover around a paltry one percent**, increasing unemployment, and the volatile domestic and international political and crisis environment.

While it’s too early to provide concrete guidance, it is increasingly clear that the economic and budget picture is deteriorating rapidly. Current estimates indicate the state’s budget can be balanced without deep funding cuts and the picture is very much subject to change.

Charter school leaders should be assessing their current fiscal status, seeking to ensure strong financial reserves, and preparing for low (or nonexistent) cost-of-living adjustments, potential funding cuts, and potential funding deferrals. CSDC continues to monitor the economic and budget picture closely.

CSDC anticipates Governor Newsom will release his initial 2023-24 budget proposals on or around January 10 and we urge you to join our CSDC’s 2024 Budget, Policy, and Leadership Update Webinar: Governor’s Proposed Budget on January 17 with our take on budget prospects, the legislative picture, and other essential information for California’s charter school leaders.

Board of Directors
Live Oak Charter School
Sebastopol, California

We have audited the financial statements of Live Oak Charter School (the School) as of and for the year ended June 30, 2023, and have issued our report thereon dated REPORT DATE. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards, and the 2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Appeals Panel*, as well as certain information related to the planned scope and timing of our audit in our planning communication dated May 9, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

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

The School changed accounting policies related to the change in accounting principle by adopting Financial Accounting Standards Board (FASB) Accounting Standards Update No. 2016-02, Leases (ASC 842), for the year ended June 30, 2023.

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

Accounting estimates

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

Financial statement disclosures

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

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

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

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

Uncorrected misstatements

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

Corrected misstatements

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

Disagreements with management

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

Management representations

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

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Supplementary information in relation to the financial statements as a whole

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

reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated REPORT DATE.

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

* * *

Upcoming auditing standards

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

Accounting Estimates and Risk Assessment –

- Effective for audits of financial statements for periods ending on or after December 15, 2023. For your School – June 30, 2024's financial statements.
- Enhanced financial reporting framework surrounding management estimates, including a method, assumptions, and further audit process on the data (Statement on Auditing Standards (SAS) No. 143).
- Enhances the requirements and guidance on identifying and assessing the risks of material misstatement, particularly the areas of understanding the School's system of internal control and assessing control risk (SAS 145).
- Additional consideration on the School and its control environment, requiring separate assessment of inherent risk and control risk.
- Expanded testing and disclosures for the use of specialists and pricing information from external information sources.

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2023

Draft - For Discussion Only

**LIVE OAK CHARTER SCHOOL
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2023**

INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	4
STATEMENT OF ACTIVITIES	5
STATEMENT OF FUNCTIONAL EXPENSES	6
STATEMENT OF CASH FLOWS	7
NOTES TO FINANCIAL STATEMENTS	8
SUPPLEMENTARY INFORMATION	
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE	18
SCHEDULE OF INSTRUCTIONAL TIME	19
SCHEDULE OF AVERAGE DAILY ATTENDANCE	20
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS	21
NOTES TO SUPPLEMENTARY INFORMATION	22
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	23
INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE	25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	29
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	30

INDEPENDENT AUDITORS' REPORT

Board of Directors
Live Oak Charter School
Petaluma, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Live Oak Charter School (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2023 the School adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-of-use asset and corresponding liability for all operating and finance leases with lease terms greater than one year. Our opinion is not modified with response to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibility for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The supplementary information (as identified in the table of contents) accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and, except for the portion marked "unaudited", was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Local Education Agency Organization Structure, which is marked "unaudited", has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

**LIVE OAK CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
YEAR ENDED JUNE 30, 2023**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 1,200,293
Accounts Receivable	332,971
Prepaid Expenses and Other Assets	16,101
Total Current Assets	<u>1,549,365</u>

LONG-TERM ASSETS

Property, Plant, and Equipment, Net	5,721
Operating Right-of-Use Asset	36,167
Total Long-Term Assets	<u>41,888</u>

Total Assets	<u><u>\$ 1,591,253</u></u>
--------------	----------------------------

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 423,360
Operating Lease Liability, Current Portion	7,212
Total Current Liabilities	<u>430,572</u>

LONG-TERM LIABILITIES

Operating Lease Liability, Net	<u>28,955</u>
--------------------------------	---------------

Total Liabilities	459,527
-------------------	---------

NET ASSETS

Without Donor Restrictions	931,160
With Donor Restrictions	200,566
Total Net Assets	<u>1,131,726</u>

Total Liabilities and Net Assets	<u><u>\$ 1,591,253</u></u>
----------------------------------	----------------------------

**LIVE OAK CHARTER SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023**

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
State Revenue:			
State Aid	\$ 1,015,720	\$ -	\$ 1,015,720
Other State Revenue	572,636	152,633	725,269
Federal Revenue:			
Grants and Entitlements	21,271	-	21,271
Local Revenue:			
In-Lieu Property Tax Revenue	1,368,998	-	1,368,998
Contributions	116,042	-	116,042
Interest Income	20,423	-	20,423
Other Revenue	285,412	-	285,412
Net Assets Released from Restrictions	80,926	(80,926)	-
Total Revenues	<u>3,481,428</u>	<u>71,707</u>	<u>3,553,135</u>
EXPENSES			
Program Services	2,678,965	-	2,678,965
Management and General	848,759	-	848,759
Fundraising	-	-	-
Total Expenses	<u>3,527,724</u>	<u>-</u>	<u>3,527,724</u>
CHANGE IN NET ASSETS	(46,296)	71,707	25,411
Net Assets - Beginning of Year	<u>977,456</u>	<u>128,859</u>	<u>1,106,315</u>
NET ASSETS - END OF YEAR	<u><u>\$ 931,160</u></u>	<u><u>\$ 200,566</u></u>	<u><u>\$ 1,131,726</u></u>

**LIVE OAK CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2023**

	Program Services	Management and General	Total Expenses
Salaries and Wages	\$ 1,473,729	\$ 508,459	1,982,188
Pension Expense	301,302	110,184	411,486
Other Employee Benefits	264,006	68,230	332,236
Payroll Taxes	53,920	32,684	86,604
Legal Expenses	-	3,508	3,508
Accounting Expenses	-	19,839	19,839
Instructional Materials	33,848	370	34,218
Other Fees for Services	76,681	27,776	104,457
Advertising and Promotion Expenses	-	739	739
Office Expenses	48,521	15,835	64,356
Occupancy Expenses	268,174	19,576	287,750
Conference and Meeting Expenses	9,296	1,449	10,745
Depreciation Expense	2,838	-	2,838
Insurance Expense	-	27,538	27,538
Other Expenses	146,650	12,572	159,222
	<u>\$ 2,678,965</u>	<u>\$ 848,759</u>	<u>\$ 3,527,724</u>
Total Functional Expenses	<u>\$ 2,678,965</u>	<u>\$ 848,759</u>	<u>\$ 3,527,724</u>

**LIVE OAK CHARTER SCHOOL
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 25,411
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:	
Depreciation	2,838
Change in Operating Assets:	
Accounts Receivable	(90,012)
Prepaid Expenses and Other Assets	(13,047)
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	32,363
Net Cash Used by Operating Activities	<u>(42,447)</u>

NET CHANGE IN CASH AND CASH EQUIVALENTS

(42,447)

Cash and Cash Equivalents - Beginning of Year

1,242,740

CASH AND CASH EQUIVALENTS - END OF YEAR

\$ 1,200,293

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

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

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

The School commenced operations during the 2001-2002 fiscal year and currently serves 252 students in Transitional Kindergarten, Kindergarten, and Grade 1 to through 8.

Basis of Accounting

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

Basis of Presentation

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

Use of Estimates

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

Functional Allocation of Expenses

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

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

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

Net Asset Classes

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

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

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

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2023. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

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

Revenue Recognition

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

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. As of June 30, 2023, the School did not have any unearned revenue related to conditional grants.

Other Revenue

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

Property Taxes

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

Compensated Absences

The School does not allow employees to carryover unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2023.

Income Taxes

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

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases

The School leases copier equipment and determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, and operating lease liabilities on the statement of financial position. Finance leases are included in financing ROU assets, and lease liabilities – financing on the statement of financial position.

ROU assets represent the School's right to use an underlying asset for the lease term and lease liabilities represent the School's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, the School uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the School will exercise that option. The School has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or ROU assets on the statement of financial position.

The School has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

The School's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the School considers factors such as if the School has obtained substantially all of the rights to the underlying asset through exclusivity, if the School can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the School has elected to use a risk-free rate determined using a period comparable with that of the lease term for computing the present value of lease liabilities.

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Adoption of New Accounting Standards

In February 2016, the FASB issued Accounting Standards Update 2016-02, *Leases* (ASC 842). The new standard increases transparency and comparability among organizations by requiring the recognition of ROU assets and lease liabilities on the statement of financial position. Most prominent of the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The School adopted the requirements of the guidance effective July 1, 2022 and has elected to apply the provisions of this standard to the beginning of the period of adoption with certain practical expedients available.

The School has elected to adopt the package of practical expedients available in the year of adoption. The School has elected to adopt the available practical expedient to use hindsight in determining the lease term and in assessing impairment of the School's ROU assets.

The School elected the available practical expedients to account for existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

In addition, the School elected the hindsight practical expedient to determine the lease term for existing leases.

The standard had a material impact on the statement of financial position but did not have an impact on the statement of activities, nor the statement of cash flows. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

Evaluation of Subsequent Events

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

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise of the following:

Cash and Cash Equivalents	\$ 1,200,293
Accounts Receivable	332,971
Less: Net Assets With Donor Restrictions	<u>(200,566)</u>
	<u><u>\$ 1,332,698</u></u>

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

NOTE 3 CONCENTRATION OF CREDIT RISK

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

The School maintains cash in the County Treasury (the County). The County pools these funds with those of other educational organizations in the County and invests the cash. These pooled funds are carried at costs which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized. The fair value of the School's deposits in this pool as of June 30, 2023, as provided by the pool sponsor was \$1,193,268.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was \$2,838 for the year ended June 30, 2023. The components of property, plant, and equipment as of June 30, 2023 are as follows:

Buildings	\$ 52,114
Less: Accumulated Depreciation	<u>(46,393)</u>
Total Property, Plant, and Equipment	<u><u>\$ 5,721</u></u>

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 NET ASSETS WITH DONOR RESTRICTIONS

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

Subject to Expenditure for Specific Purpose:	
Educator Effectiveness Grant	\$ 47,933
Art, Music & Instructional Materials Block Grant	152,633
Total Net Assets With Donor Restrictions	<u>\$ 200,566</u>

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

Released from Restrictions:	
Subject to Specific Purpose:	
Expanded Learning Opportunities (ELO) Grant	\$ 47,123
Educator Effectiveness	8,628
Fund-A-Need	25,175
Total Net Assets With Donor Restrictions	<u>\$ 80,926</u>

NOTE 6 EMPLOYEE RETIREMENT

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2022 total STRS plan net assets are \$300 billion, the total actuarial present value of accumulated plan benefits is \$434 billion, contributions from all employers totaled \$6.513 billion, and the plan is 74.4% funded. The School did not contribute more than 5% of the total contributions to the plan.

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

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2023 was 19.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS) (Continued)

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

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2021	\$ 134,503	100%
2022	167,159	100%
2023	210,627	100%

Public Employees' Retirement System (PERS)

Plan Description

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2022, the School Employer Pool total plan assets are \$79.3 billion, the present value of accumulated plan benefits is \$113.7 billion, contributions from all employers totaled \$3.55 billion, and the plan is 69.8% funded. The School did not contribute more than 5% of the total contributions to the plan.

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

Funding Policy

Active plan members are required to contribute 8.0% of their salary for Public Employees' Pension Reform Act (PEPRA) members and 7.0% of their salary for classic members. The school is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2023 was 25.37%. The contribution requirements of the plan members are established and may be amended by state statute.

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

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2021	\$ 129,171	100%
2022	152,813	100%
2023	200,859	100%

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 FACILITIES USE AGREEMENT

The School has entered a facilities use agreement with the Fourth District Agricultural Association that expires in July 2023. Rental expense for the year ended June 30, 2023 was \$160,548.

Subsequent to June 30, 2023, the School is in negotiations with the new property management company to obtain a new facility use agreement. Estimated payments for the year ending June 30, 2024 is \$165,372.

NOTE 8 LEASES – ASC 842

The School leases a copier equipment under long-term, non-cancelable lease agreement, expiring in May 2028. Certain facility leases provide for increases in future minimum annual rental payments based on defined increases in the Consumer Price Index, subject to certain minimum increases. Additionally, the agreements generally require the School to pay real estate taxes, insurance, and repairs. Some lease agreements also require the School to comply with certain covenants and to maintain certain financial ratios. As of June 30, 2023, the School believes it was in compliance with all ratios and covenants.

The following table provides quantitative information concerning the School's lease for the year ended June 30, 2023:

Operating Lease Cost	\$ 2,870
Other Information:	
Cash Paid for Amounts Included in the Measurement of Lease Liabilities:	
Operating Cash Flows from Operating Leases	\$ 2,870
Right-of-Use assets Obtained in Exchange for New Operating Lease Liabilities:	39,468
Weighted-Average Remaining Lease Term - Operating Leases	4.7 Years
Weighted-Average Discount Rate - Operating Leases	4.22%

The School classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2023, is as follows:

<u>Year Ending June 30,</u>	<u>Operating Leases</u>
2024	\$ 8,610
2025	8,610
2026	8,610
2027	8,610
2028	6,458
Total Lease Payments	40,898
Less: Interest	(4,731)
Present Value of Lease Liabilities	<u>\$ 36,167</u>

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 RELATED PARTY TRANSACTIONS

The School has a related party nonprofit organization named Live Oak Foundation. During the year ended June 30, 2023, Live Oak Foundation contributed \$115,042 to the School as contributions without donor restrictions. There was no outstanding pledge receivable at June 30, 2023.

NOTE 10 CONTINGENCIES, RISKS AND UNCERTAINTIES

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

NOTE 11 SUBSEQUENT EVENTS

Subsequent to June 30, 2023, the School is in negotiations with the new property management company to obtain a new facility use agreement. Estimated payments for the year ending June 30, 2024 is \$165,372.

Draft - For Discussion Only

SUPPLEMENTARY INFORMATION

Draft - For Discussion Only

**LIVE OAK CHARTER SCHOOL
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)
UNAUDITED**

Live Oak Charter School is a Transitional Kindergarten, Kindergarten, and Grade 1 through 8 Charter School and was granted its charter renewal by Petaluma City School District (the District) through June 30, 2019, pursuant to the terms of the Charter School Act of 1992, as amended. The School is currently operating at 100 Gness Concourse in Petaluma, California.

The District extended the charter through June 30, 2024. In July 2021, the adoption of Assembly Bill 130 has automatically extended the charter's term by two years (June 30, 2026). In July 2023, an additional bill was passed to extend most charter petitions by an additional year, therefore the School's charter term is extended to June 30, 2027.

The Charter school number is 0382.

The Board of Directors and the Administrators as of the year ended June 30, 2023 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (2 Year Terms)
Jessica Umphress	Chair	2024
Robert Bunce	Treasurer	2023
Samantha Sheppard	Secretary	2024
Stacy Ito	Member	2024
Chris Fox	Member	2023
Kristin Walter	Member	2023

ADMINISTRATORS

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

**LIVE OAK CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2023**

	Instructional Minutes		Traditional Calendar Days	Status
	Requirement	Actual		
Transitional Kindergarten	36,000	45,390	178	In compliance
Kindergarten	36,000	45,390	178	In compliance
Grade 1	50,400	56,210	178	In compliance
Grade 2	50,400	56,210	178	In compliance
Grade 3	50,400	58,205	178	In compliance
Grade 4	54,000	58,205	178	In compliance
Grade 5	54,000	58,205	178	In compliance
Grade 6	54,000	58,205	178	In compliance
Grade 7	54,000	58,205	178	In compliance
Grade 8	54,000	58,205	178	In compliance

Draft - For Discussion Only

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

**LIVE OAK CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2023**

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades K-3	107.09	108.87	107.69	109.43
Grades 4-6	75.71	76.55	75.27	76.30
Grades 7-8	46.64	47.29	46.42	47.08
ADA Totals	<u>229.44</u>	<u>232.71</u>	<u>229.38</u>	<u>232.81</u>

Draft - For Discussion Only

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

**LIVE OAK CHARTER SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

June 30, 2023 Annual Financial Report Fund Balances (Net Assets)	\$ 1,131,726
Adjustments and Reclassifications:	
Increase (Decrease) of Fund Balance (Net Assets):	
Accounts Payable and Accrued Liabilities	(19,374)
Deferred Revenue	19,374
Net Adjustments and Reclassifications	<u>-</u>
June 30, 2023 Audited Financial Statement Fund Balances (Net Assets)	<u><u>\$ 1,131,726</u></u>

Draft - For Discussion Only

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

**LIVE OAK CHARTER SCHOOL
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

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

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels. The difference between Classroom-Based and Total ADA is the amount of non-Classroom-based ADA recorded by the school.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

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

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

Board of Directors
Live Oak Charter School
Petaluma, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Live Oak Charter School (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, the related notes to the financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE

Board of Directors
Live Oak Charter School
Petaluma, California

Report on Compliance

Opinion on State Compliance

We have audited Live Oak Charter School's (the School) compliance with the types of compliance requirements applicable to the School described in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2023. The School's applicable State compliance requirements are identified in the table below.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the School for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School's state programs.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

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

Compliance Requirements Tested

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

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable ¹
After/Before School Education and Safety Program	Not Applicable ²
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable ³
Immunizations	Not Applicable ⁴
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable ⁵
Career Technical Education Incentive Grant (CTEIG)	Not Applicable ⁶
Transitional Kindergarten	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable ⁷
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable ⁸

Not Applicable¹: The School did not have any expenditures for California Clean Energy Jobs Act in the year under audit or a completed project between 12 and 15 months prior to any month in the audit year.

Not Applicable²: The School did not operate an after or before school program component of this grant.

Not Applicable³: The School did not report ADA pursuant to Education Code section 51749.5.

Not Applicable⁴: The School did not have any charter school subject to audit of immunizations as listed in the California Department of Public Health (CDPH) website as listed in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Not Applicable⁵: The School did not expend funds from ELO-G for the audit year.

Not Applicable⁶: The School did not receive a CTEIG allocation for the audit year.

Not Applicable⁷: The School did not report more than 20% of its ADA as generated through nonclassroom-based instruction (independent study).

Not Applicable⁸: The School did not receive Charter School Facility Grant Program funding for the year audited.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

**LIVE OAK CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

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

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

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards* or the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

**LIVE OAK CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

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

Draft - For Discussion Only

Live Oak Charter School 2022-2023 Annual Survey

Dear Live Oak Families,

At Live Oak, we commit to engaging all aspects of your children's development: their head, heart, and hands. Our educational philosophy asks your children to be active participants in their experience, and we cultivate within them a strong idea of what it means to be a good citizen both in their classroom and in the wider world. **You** are also members of our community, and so we ask the same thing of you: for parents and caregivers to be active participants and caring citizens in the community of the school.

There are many avenues for participation at Live Oak, and one of them is the school board's annual survey offered each winter. The board's survey is a formal opportunity for each of you to give us thoughtful reflections about your experience. This helps us understand where the community feels the school has strengths, challenges, and opportunities for change and growth. We take your feedback very seriously. This style of education requires all of us to work collaboratively, with patience, courage, and a commitment to really seeing each individual in the community AND seeing the community reflected in each individual.

Please take a few moments to think about your child(ren) and their experiences at Live Oak. Picture the items in their backpacks, imagine the smell on their clothing when you hug them at the end of the school day, and replay in your mind something they said to you recently about a thing they did in main lesson, handwork, movement, music, or during recess.

When you are ready, please take a few minutes (not more than 10) to share your perspective with us. Your participation is meaningful and we would like to receive at least one response from each family at Live Oak.

The survey is anonymous and all responses are confidential. We encourage you to be completely open and honest. If you're not sure how to respond to a question, feel free to skip it or choose "I don't know."

The survey will be open until _____. If you get interrupted while completing the survey, you can come back and start again where you left off (if you use the same device). Survey results are publicly reported at a board meeting each spring.

With gratitude,

The Live Oak Charter School Board

<<next page>>

(Q1: Survey starts with a standard question we ask each year)

1. Which grade does your child or children attend at Live Oak?

Kindergarten

1st Grade

2nd Grade

3rd Grade

4th Grade

5th Grade

6th Grade

7th Grade

8th Grade

(Q2, 2a: This is a new question in 22/23 to determine what part of our programming appealed to families. We learned over 80% of families attend because of Waldorf focus)

2. How long has your family had a child (or children) enrolled at Live Oak Charter?

0-1 years

2-4 years

5-8 years

9+ years

<<next page>>

2a. You indicated that your family has joined Live Oak in the last few years. When choosing Live Oak, some families are drawn to the school because they're actively looking for the kind of holistic education (head, heart, and hands) and Waldorf-informed curriculum/teaching/traditions offered at the school. Other families choose the school because they are dissatisfied with their children's experience at a previous school and/or they aren't happy with the other school options available. We'd like to know what brought your family to Live Oak. There is no right or wrong answer.

We were drawn to Live Oak because we were looking for a holistic, Waldorf-inspired education

We liked Live Oak better than our previous school and other possible options

Other, please specify

<<next page>>

First child

3. Do you feel the whole-child development (head, heart, and hands) of your student is well supported by the following staff?

(First Child)

Columns

Strongly agree

Agree

Sort of

Disagree

Strongly disagree

Don't know/Not applicable to my child

Rows

Main Lesson (K-5) or Cohort (6-8) teacher

Classroom aide

Middle School math teacher

Handwork teacher

Movement teacher

Music teacher

RTI (Response to Intervention) teacher

Office staff

Executive Director

4. Live Oak Charter School follows the Common Core standards in Language Arts, Science, Mathematics, and Social Studies. Does the instruction in the following subject areas meet your expectations for the grade level?

(First child)

Columns:

Always

Almost always

Sometimes

Occasionally

Never

Rows:

Language Arts

Science

Mathematics

Social Studies

Movement

Handwork

Music

5. Do you feel Live Oak is offering appropriate support for your student through the following programs/services?

Social Emotional Learning

Response to Intervention (RTI)

Special Education/Individualized Education Program (IEP)
504 Accommodations

Exceeds Expectations - Needs Improvement Don't know/Does not apply
1 4 N/A

**6. Has your child had any successes or challenges this year that you'd like to share?
(First child)**

7. Do you have a second child enrolled at Live Oak Charter School?

Yes

No

<<next page>>

Second Child, repeat 3-7 for questions 8-12

<<next page>>

Third Child, repeat 3-7 for questions 14-18

<<next page>>

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

Columns

My child is thriving

OK, could be better, could be worse

I am very concerned and actively seeking alternatives

N/A

Rows

First Child

Second Child

Third Child

20. Do you have any other comments about their educational experience you'd like to share?

<<next page>>

ParentSquare - this section was added for the 22/23 survey only

We are looking at the ways we are using ParentSquare. We know there have been some hiccups in the communication tool, and we would like to make the experience as user-friendly as possible. Please share your thoughts with us.

21. Live Oak has transitioned to ParentSquare for communications with our community. How effective do you find ParentSquare at the following?

Columns

- 1-Extremely effective
- 2
- 3-Meets expectations
- 4
- 5-Not at all effective

Rows

- Communication between school and parents
- Communication between parents and teachers
- Communications with other parents and families
- Opportunities for support and connection with the wider Live Oak community

22. How important are the following to you?

Columns

- 1-Extremely important
- 2
- 3-Somewhat important
- 4
- 5-Not at all important

Rows

- Communication between school and parents
- Communication between parents and teachers
- Communication with other parents and families
- Opportunities for support and connection with the wider Live Oak community

23. How often do you check ParentSquare?

- Whenever I am notified there is a new message
- Once daily (e.g. when you get the digest)
- Several times a week
- Once a week
- Almost never
- Never

24. How do you access ParentSquare?

- ParentSquare App
- ParentSquare.com

- I don't access ParentSquare

25. Are you notified about posts on ParentSquare?

- Yes, via email
- Yes, via direct messages/notifications through the App
- Yes, via text
- No

26. Do you like using ParentSquare?

- Yes
- No
- N/A

27. Please provide any additional comments you have about ParentSquare (open end)

<<next page>>

Future planning - this section was added for the 22/23 survey only

At Live Oak, we try to maximize the value of each dollar in our budget. The Board is committed to maintaining our core programming, but we would like your input on what else you would prioritize.

28. Please rank the importance to you of the following elements of the educational program at Live Oak (1= MOST important to 6 = LEAST important).

Afterschool program (Kindergarten, Grades 1-5)
 Classroom aides
 Field trips
 Parent education
 School library access
 Social & Emotional Wellness programming

29. Is there a priority for you that isn't mentioned here?

<<next page>>

Our school calendar - this section was added for the 22/23 survey only

We do our best to follow the overall Petaluma City School calendar, but our school has unique limitations in scheduling. We'd like to get a better feeling for how this affects families within our community.

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

Yes

No

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

Yes, it has affected my work schedule

Yes, it has affected my ability to schedule vacations or take time away as a family

No

Other, please specify:

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

<<next page>>

LCAP Questions - change every year, but an LCAP section is included annually

LCAP Goals

Every year, the school is required to file a Local Control and Accountability Plan (LCAP, <https://www.cde.ca.gov/re/lc/>) with the state. It helps the school establish or renew internal goals and communicate them to the county and the California Department of Education. The Board would like to know how you feel the school is doing in some of our goal areas.

(2)

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

Y/N

34. Are there other volunteer opportunities you would like to see offered?

(3)

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

Strongly disagree-strongly agree 1-5

(4)

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

Strongly disagree-strongly agree 1-5

(5)

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

Social Emotional Learning

Response to Intervention (RTI)

Special Education/Individualized Education Program (IEP)

504 Accommodations

Exceeds Expectations - Needs Improvement Don't know/Does not apply

1

4

N/A

<<next page>>

You are almost finished with the survey. We have just a few more questions.

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

	Likely	Maybe	Unlikely	Very unlikely
Very likely				

39. What do you like best about Live Oak?

40. Do you have a meaningful Live Oak experience to share?

41. Please tell us where you see opportunities for growth and positive change at Live Oak. What could strengthen your child's experience at Live Oak?

<<next page>>

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

42. We invite you to use this section for any specific comments or questions you would like to address to the School Board or the Executive Director.

<<<finish>>>

Family Survey Questions

The Family Survey includes questions that gather parents' and guardians' feedback about their child's school and takes on average about 15 minutes to complete (additional topic modules add about 5 minutes each in survey length and are limited to 2). Overall strengths and areas for improvement, recommend rate, and indexed qualitative comments are also included.

General

What do you like most about this school? *(Friendly and supportive teachers and staff; Strong academic programs; Support services and programs for parents and families; Strong extracurricular programs; Great supplies and/or facilities; Nothing; Other)*

What is one area in which this school could improve? *(Teachers and staff could do more to be friendly and supportive; Stronger academic programs; More/better support services and programs for families; Stronger extracurricular programs; Better supplies and/or facilities; Nothing; Other)*

Parents/guardians are invited to provide details in their own words regarding their answers to the above two questions.

Is there anything else you would like to tell us about your school? Please provide any comments that you'd like to share below. *(Open text)*

Open-ended comments to the above three questions are anonymously shared in an indexed table, categorized by theme.

How strongly do you agree or disagree with the following statements? *(1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree)*

- My child is getting a high-quality education at this school.
- I would recommend this school to parents seeking a school for their child.

Culture – Describes the degree to which families believe their school fosters shared goals, respect, fairness, and diversity.

How strongly do you agree or disagree with the following statements? *(1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree)*

- I am proud of my school.
- Discipline in this school is fair.
- My school runs smoothly.
- My school respects people from different backgrounds (for example, people of different races, ethnicities, and genders).
- I feel valued by my school.
- My school creates a friendly environment.
- My school's policies are administered fairly and consistently.
- I believe in my school's mission.

Engagement – Describes the degree to which families are engaged in their school and empowered to influence decision-making.

How strongly do you agree or disagree with the following statements? *(1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree)*

- Parent/family members are included in planning school activities.
- I feel engaged with my school.
- I feel represented by parent/family groups (for example, Parent-Teacher Association, School Site Councils, Advisory Councils, etc.) at my school.
- I feel empowered to play a meaningful role in decision-making at my school.
- I feel informed about important decisions regarding my school.

Relationships – Describes the degree to which families experience positive relationships in their school based on respect, care, and approachability.

How strongly do you agree or disagree with the following statements? *(1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree)*

- Teachers treat families with respect.
- Families and teachers care about each other.
- Teachers and students care about each other.
- I feel comfortable approaching the school administration about my concerns.
- School administrators treat families with respect.
- I feel comfortable approaching teachers about my child's progress.

Communication & Feedback – Describes the degree to which there are open and effective lines of communication between families and schools.

How strongly do you agree or disagree with the following statements? *(1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree)*

- I receive information about what my child should learn and be able to do.
- I receive regular feedback about my child's progress.
- Teachers clearly communicate expectations for my child's progress.

School Safety – Describes the degree to which families believe that their school is a safe place for students.

How strongly do you agree or disagree with the following statements? *(1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree)*

- My child is safe from bullying during school.
- My child's learning environment is safe.
- My child is safe from violence at school.

Resources – Describes the degree to which families believe that their school deploys the necessary resources to support students.

How strongly do you agree or disagree with the following statements? (*1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree*)

- My school sets high expectations for students.
- My school provides the guidance necessary to help my child succeed.
- My school has the resources necessary to achieve learning goals.
- My school has the resources necessary to prepare my child for the future.

Demographics

- How many children do you have attending this school? (*Just to remind you: if you have multiple children at this school, you may complete the survey again so you have the opportunity to respond about each child that attends the school.*) (*1 ; 2; 3; 4 or more*)
- Which grade is your child in? (*Preschool; TK; Pre-K; Kindergarten; 1st; 2nd; 3rd; 4th; 5th; 6th; 7th; 8th; 9th; 10th; 11th; 12th; 13th; Other [please specify]*)
- What is your relationship with your child? (*Parent; Guardian; Other [please specify]*)
- *Gender identity:
 - *Option 1 (recommended): How do you describe yourself? (Please check one.) (Man; Woman; Non-binary or gender non-conforming; Prefer to self-describe/identify [optional, please describe]; Prefer not to say)*
 - *Option 2: How do you describe yourself? (Please check one (Man; Woman; Prefer to self-describe/identify [optional, please describe]; Prefer not to say)*
- How would you describe your race and/or ethnicity? (Please check one) (*American Indian, Alaska Native or Indigenous; Asian or Asian American; Black or African American; Hispanic or Latina/o/x; Middle Eastern or North African; Multi-racial and/or Multi-ethnic; Native Hawaiian or Pacific Islander, White; Race or ethnicity not included above [optional, please describe]; Prefer not to say*)
- Do you identify as a person of color? (*Yes; No; Prefer not to say*)
- Does your child have an IEP (individualized education program or plan), receive special education services, or receive 504 services? (*Yes; No; I don't know; Prefer not to say*)
- What is the primary language spoken in your home? (*Chinese; English; Korean; Spanish; Tagalog; Russian; Vietnamese; Other [please specify]*)
- What is the highest level of education that you have completed? (*Elementary or middle school; Some high school; High school or equivalent [GED], Some college; Associate degree or technical certificate; Bachelor's degree; Graduate degree; I don't know; Prefer not to say*)
- Do you consider yourself to be: (*Please check one (Bisexual*; Gay or Lesbian, Heterosexual or straight; Another identity not included above [optional, please describe]; I don't know; Prefer not to say)* *A person who is attracted to both people of their own gender and other genders.
- Do you identify as a member of the LGBTQ+ (lesbian, gay, bisexual, transgender, queer) community? (Please check one) (*Yes; No; Prefer not to say*)
- Are you transgender? (Please check one) (*Yes; No; Prefer not to say*)

Staff Survey Questions

The Staff Survey includes questions that gather instructional and non-instructional school staff members' perspectives about their school experience and takes on average about 15 minutes to complete (additional topic modules add about 5 minutes each in survey length and are limited to 2). Overall strengths and areas for improvement, recommend rate, and indexed qualitative comments are also included.

General

What is your primary role? (*Instructional staff**; *Support staff***; *Other [please specify]*)

* *Instructional staff are defined as individuals who instruct pupils in classes or courses, or in classroom situations. Some examples of instructional staff roles are K-12 teachers, ELL/ELD teachers, special education teachers, instructional assistants/paraprofessionals, and speech therapists.*

***Support staff are defined as individuals who do not primarily engage in teaching activities. Some examples of support staff roles are administrators, counselors, custodial/janitorial staff, librarians, and technology coordinators.*

(If respondent answered "instructional staff" to the primary role question) What kind of instructional staff are you? (*Teacher*; *Other instructional staff [please specify]*)

What do you like most about your school? (Please check one.) (*My school administrators are friendly and supportive; My work at this school gives me a feeling of personal accomplishment; I am treated with respect by school administrators and other staff; I have access to high-quality professional development opportunities; My school has great supplies and/or facilities; Nothing; Other*)

What is one area in which your school could improve? (Please check one.) (*My school administrators could do more to be friendly and supportive; I would like the work that I do at this school to give me more of a feeling of personal accomplishment; I would like to be treated with more respect by the school administration and other staff; I would like more access to high-quality professional development opportunities; My school needs better supplies and/or facilities; Nothing; Other*)

Staff are invited to provide details in their own words regarding their answers to the above two questions.

Is there anything else you would like to tell us about your school? Please provide any comments that you'd like to share below. (*Open text*)

Open-ended comments to the above three questions are anonymously shared in an indexed table, categorized by theme and role.

How strongly do you agree or disagree with the following statements? (*1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree*)

- Students are getting a high-quality education at this school.
- I would recommend this school to a friend or colleague as a great place to work.
- I am **not** seriously considering leaving this school next academic year.

Culture – Describes the degree to which staff believe that their school fosters a culture of shared vision, respect, and effective communication.

How strongly do you agree or disagree with the following statements? *(1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree)*

- Information about school policies is disseminated to staff clearly.
- Discipline in this school is fair.
- My school communicates a clear direction for the future.
- My school respects people from different backgrounds (for example, people of different races, ethnicities, and genders).
- I feel informed about important decisions regarding my school.
- My school is managed effectively.
- My school sets high expectations for students.
- My school creates a positive work environment.
- My school runs smoothly.
- My school's employees are committed to the success of our school.
- My school's policies are administered fairly and consistently.

Relationships – Describes the degree to which staff experience positive relationships in their school based on respect, care, and approachability.

How strongly do you agree or disagree with the following statements? *(1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree)*

- Staff and families care about each other.
- My school is cooperative and team oriented.
- Staff treat each other with respect.
- Teachers in my school work together to improve instructional practice.
- Staff treat families with respect.
- Staff treat administrators with respect.
- Families treat staff with respect.
- Staff and students care about each other.
- Administrators treat staff with respect.
- Staff and administrators care about each other.
- I feel comfortable approaching the administration if I need help solving a problem.
- Students treat staff with respect.
- Staff treat students with respect.
- I feel comfortable approaching other staff members if I need help solving a problem.
- I feel comfortable speaking honestly to families about their child's progress. *(Instructional Staff Only)*

Engagement – Describes the degree to which staff feel engaged in their work and empowered to influence their schools.

How strongly do you agree or disagree with the following statements? *(1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree)*

- My school empowers me to use creativity in how I do my work.
- I am proud of my school.
- My job makes good use of my skills and abilities.
- I feel that my work contributes to the goals of my school.
- I feel that my work at my school is valued.
- I understand my school's goals.
- I feel empowered to play a meaningful role in decision-making at my school.
- My work gives me a feeling of personal accomplishment.

Professional Development & Support – Describes the degree to which staff receive meaningful feedback, have opportunities to grow professionally and feel supported in their work.

The following questions ask for feedback about professional development. Up until this point, you've provided feedback on your school only. If your district/network coordinates professional development, please answer the following questions with your district/network in mind.

How strongly do you agree or disagree with the following statements? *(1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree)*

- I have the necessary resources to do my job well.
- The feedback I receive from my colleagues helps me improve my work.
- My professional development over the last year has been closely connected with my school's priorities.
- I have opportunities to learn at work.
- I receive regular feedback from my supervisors.
- I receive regular feedback from my colleagues.
- The feedback I receive from my supervisors helps me improve my work.
- I have opportunities to grow professionally at work.
- I have access to meaningful professional development.
- My professional development over the last year has provided me with content support.
(Instructional Staff Only)
- My professional development over the last year has provided me with teaching strategies to better meet my students' needs. *(Instructional Staff Only)*
- My school supports me in implementing what I have learned in professional development.
(Instructional Staff Only)
- My school encourages me to seek professional development opportunities to improve my practice.
(Instructional Staff Only)

School Safety – Describes staff members' level of perceived safety for themselves and students on campus, as well as of the rules and protocols in place to address violence at school.

How strongly do you agree or disagree with the following statements? *(1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree)*

- Students are safe from bullying at my school.
- Adults at my school try to stop bullying and harassment.
- During school, there are clear rules for students against hurting other people (for example, bullying, hitting, or pushing).

- I feel safe from harm during school.
- Students are safe from violence at my school.

To ensure anonymity, YouthTruth requires a minimum of 5 responses for any demographic characteristic to report the data. For example, if 4 staff members select Asian as their race, their anonymous feedback will only be shared in aggregate (grouped together with the de-identified responses from colleagues who select other races) and will not be displayed separately in the final report as an individual demographic group.

Demographics

- How long have you worked at this school? *(0-4 years; 5-9 years; 10-20 years; More than 20 years)*
- *Gender identity:
 - *Option 1 (recommended): How do you describe yourself? (Please check one) (Man; Woman; Non-binary or gender non-conforming; Prefer to self-describe/identify [optional, please describe]; Prefer not to say)*
 - *Option 2: How do you describe yourself? (Please check one) (Man; Woman; Prefer to self-describe/identify [optional, please describe]; Prefer not to say)*
- How would you describe your race and/or ethnicity? (Please check one) *(American Indian, Alaska Native or Indigenous; Asian or Asian American; Black or African American; Hispanic or Latina/o/x; Middle Eastern or North African; Multi-racial and/or Multi-ethnic; Native Hawaiian or Pacific Islander, White; Race or ethnicity not included above [optional, please describe]; Prefer not to say)*
- Do you identify as a person of color? *(Yes; No; Prefer not to say)*
- What kind of teacher training did you receive? (Instructional Staff only) *(University Certification; Alternative Certification (for example, Teach for America, etc.); Other Training/Non-Certified)*
- How many years of teaching experience do you have? (Instructional Staff only) *(0-4 years; 5-9 years; 10-20 years; More than 20 years)*
- How many years of experience do you have in your role? (Support Staff or Other only) *(0-4 years; 5-9 years; 10-20 years; More than 20 years)*
- What is your role? *(Instructional staff; Support staff; Other [please specify])*
- Do you consider yourself to be: *(Please check one) (Bisexual*; Gay or Lesbian, Heterosexual or straight; Another identity not included above [optional, please describe]; I don't know; Prefer not to say) *A person who is attracted to both people of their own gender and other genders.*
- Do you identify as a member of the LGBTQ+ (lesbian, gay, bisexual, transgender, queer) community? (Please check one) *(Yes; No; Prefer not to say)*
- Are you transgender? (Please check one) *(Yes; No; Prefer not to say)*

Student Survey – Elementary School

The elementary school student survey (for students in grades 3 and above) asks questions about students' overall school experience and takes on average about 15 minutes to complete (additional topic modules add about 5 minutes each in survey length and are limited to 2). Administrators receive comprehensive reports, along with indexed qualitative comments.

Strengths & Weaknesses

- What do you **like** most about your school? (Please check one) *(My teacher wants me to try hard and do my best; My teacher cares about me and helps me; Students show respect in class; My class makes me really think; I like the way we learn in class; Something else; Nothing – I can't think of anything I like about my school)*
- What do you **dislike** most about your school? (Please check one) *(My teacher lets me give up and not do my best; My teacher doesn't care about me or help me very much; Students don't show much respect in class; My class doesn't really make me think; I don't like the way we learn in class; Something else; Nothing – I can't think of anything I dislike about my school)*

Engagement – Describes the degree to which students perceive themselves as engaged with their school and their education.

Do you like going to school? *(No, hardly ever; Sometimes; Yes, very much)*

Think about your teacher. *(No, hardly ever; Sometimes; Yes, very much)*

- Does your teacher want you to do your best?
- Do you think your teacher wants you to work your hardest?

Relationships – Describes the degree to which students report that they have strong supportive relationships with their teachers.

Think about when your teacher helps you with schoolwork. *(No, hardly ever; Sometimes; Yes, very often)*

- Does your teacher ask you to keep trying when the work gets hard?
- Does your teacher give you extra help if you need it?
- Do you like how your teacher treats you when you need help?

Think about your teacher. *(No, hardly ever; Sometimes; Yes, very often)*

- Do you think your teacher cares about you?
- Is your teacher fair to you?
- Does your teacher treat you with respect?
- Does your teacher ask you about your life outside of school?

When you are upset, is there an adult from school you can talk to? *(No; Sometimes; Yes)*

Culture – Describes the degree to which students experience an orderly, respectful classroom environment.

Think about students in your class. *(No, hardly ever; Sometimes; Yes, very often)*

- Do students stay busy in class?
- Do students behave in class?
- Do students from your class treat the teacher with respect?

Academic Challenge – Describes the degree to which students feel their learning is challenging and relevant.

Think about the work you do in school. *(No, hardly ever; Sometimes; Yes, very often)*

- Do you learn interesting things in school?
- Does what you learn in school help you in your life?
- Does your schoolwork make you really think?
- When you make a mistake, does your teacher help you correct it?

Instructional Methods – Describes the strategies and approaches students report their teachers using in class.

Think about when your teacher is helping you. *(No, hardly ever; Sometimes; Yes, very often)*

- Does your teacher let you explain your ideas?
- Does your teacher tell you that you can do well if you try?
- Does your teacher ask you if you understand what you are learning?
- Does your teacher ask you to show your work?

Belonging – Describes the degree to which the students feel a sense of belonging at school.

Think about students at your school. *(No, hardly ever; Somewhat; Yes, very often)*

- Can you be yourself with other students?
- Are students friendly to you?

Think about your school.

- Do you feel like an important part of your school? *(No, hardly ever; Somewhat; Yes, very often)*
- Do you feel safe at school? *(No, not very safe; Somewhat; Yes, very safe)*

Bullying Questions – Questions about bullying are included as part of Belonging & Peer Collaboration in YouthTruth reports.

Has anyone bullied you at school in the last year? *(Yes; No; I don't know; Skip this question)*

(If respondent answered yes to the bullying question) When you were bullied did someone . . . *(Yes; No; I don't know)*

- . . . tell rumors or lies about you?
- . . . call you mean names?

- ... hurt your body?
- ... post something mean about you online?
- Other (please specify)

(If respondent answered yes to the bullying question) Students bully each other for a lot of reasons – and being bullied is not your fault. Do you think it happened because. . . *(Yes, No, I don't know)*

- ... how you look?
- ... your race or skin color?
- ... you are a boy?
- ... you are a girl?
- ... you are different than most boys?
- ... you are different than most girls?
- ... how much money your family has?
- ... you physically can't do what other kids can do?
- ... you learn differently than other students?
- ... your religion?
- ... where your family is from?
- Other
- Prefer not to say

(If respondent answered yes to the bullying question) When you were bullied, did you tell... *(Yes; No; I don't know)*

- ... a grown-up from school?
- ... a grown-up at home?
- ... a friend or classmate?
- I did not tell anyone.
- Someone else (please specify)

Students are shown the following language in the survey to clarify that if a student is in crisis, leaving a comment in the survey is not the place to get help: If these questions make you feel sad or scared about anything, please talk to your teacher or a grown up you trust.

Project-Based Learning – Describes students' experiences collaborating on, improving, and presenting projects. Themes include the frequency of real-world discussions, and the integration of PBL across subject areas.

These questions ask about projects you do in class. *(No, not at all; Sometimes; Yes, very much)*

- Does what you learn during school help you think about what you want to do when you grow up?
- Can you figure out how to solve problems even if you haven't been taught how?
- Does your teacher use examples that connect to life outside of school?
- Do group projects make you a better student? (For example, you learn more.)

How much do you do these things during your classes? *(Not very much; Sometimes; A lot)*

- Work on projects with other students
- Present projects to your class

YouthTruth

— STUDENT SURVEY —

A NATIONAL NONPROFIT

- Choose what kinds of projects you would like to work on
- Think about other ways to solve a problem
- Talk with classmates about problems in the real world
- Work on a first draft of a project to make it better

Additional questions: *(No, not at all; Sometimes; Yes, very much)*

- Do the things that you learn in one subject help you in other subjects?
- Do the things that you learn during class help you outside of school?
- Does your teacher use examples that connect to what you learn in other subjects?

Emotional and Mental Health – Describes signs of depression, as well as students’ consideration of suicide. Themes include students’ approaches to coping and ability to find help at school.

When I’m feeling upset . . . *(Yes; Sometimes; No)*

- . . . there is an adult outside of school I can talk to.
- . . . I know some ways to make myself feel better.

How happy have you been feeling this week? *(Never happy; Sometimes happy; Happy all the time)*

How relaxed have you been feeling this week? *(Never relaxed; Sometimes relaxed; Relaxed all the time)*

How sad have you been feeling this week? *(Never sad; Sometimes sad; Sad all the time)*

How stressed have you been feeling this week? *(Never stressed; Sometimes stressed; Stressed all the time)*

Think about your life lately. Overall, how do you feel about your life? *(Sad to happy emoticon scale)*

Demographics

- What grade are you in? (Please check one.) *(3rd; 4th; 5th, Other)*
- *Gender Identity:
 - *Option 1 (recommended): Are you a . . . (Boy; Girl; Something other than a boy or girl [optional, please describe]; Skip this question)*
 - *Option 2: Are you a... (Boy; Girl; Skip this question)*
- What is your race? *(American Indian, Alaska Native or Indigenous; Asian or Asian American; Black or African American; Hispanic or Latina/o/x; Middle Eastern or North African; Native Hawaiian or Pacific Islander; White; Two or more races; Other; I don’t know; Skip this question)*

Student Survey – Middle School

The middle school student survey asks questions about students' overall school experience and takes on average about 15 minutes to complete (additional topic modules add about 5 minutes each in survey length and are limited to 2). Administrators receive comprehensive reports, along with indexed qualitative comments.

Strengths & Areas for Improvement

- What do you **like** most about your school? (Please check one.) *(My school inspires me to do my best; I have supportive teachers who care about me and help me; Students and staff treat each other with respect and fairness; My classes challenge me to think critically; My school is getting me ready for high school; Something else not listed; Nothing – I can't think of anything I like about my school)*
- What do you **dislike** most about your school? (Please check one.) *(My school does not do enough to inspire me to do my best; I don't have enough supportive teachers who care about me and help me; Students and staff don't treat each other with enough respect and fairness; My classes don't do enough to challenge me to think critically; My school does not do enough to get me ready for high school; Something else not listed; Nothing – I can't think of anything I dislike about my school)*

Students are invited to expand upon their answers to the above two questions in their own words via open text.

Is there anything else you would like to tell us about your school? Please provide any comments that you'd like to share below. *(Open text)*

Open-ended comments to the above three questions are anonymously shared in an indexed table, categorized by theme and grade-level.

Engagement – Describes the degree to which students perceive themselves as engaged with their school and their education.

How strongly do you agree or disagree with the following statements? *(1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree)*

- I enjoy school most of the time.
- I take pride in my schoolwork.
- What I learn in class helps me outside of school.

Think about your time at school. *(1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree)*

- I am getting a high-quality education at this school.
- I am able to motivate myself to do schoolwork.
- I am able to focus on my schoolwork.
- I am able to create goals for my own learning (For example, which skills to improve).
- My teachers' expectations make me want to do my best.

- I try to do my best in school.

Academic Challenge – Describes the degree to which students feel they are challenged by their coursework and teachers.

How strongly do you agree or disagree with the following statements? (*1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree*)

- *My teachers explain things in a way that I understand.
- In most of my classes, we learn a lot almost every day.
- *The work that I do for my classes makes me really think.
- Most of my teachers don't let people give up when the work gets hard.
- *My teachers give me assignments that really help me learn.
- In most of my classes, we learn to correct our mistakes.
- Most of my teachers want me to explain my answers – why I think what I think.
- Most of my teachers want us to use our thinking skills, not just memorize things.
- *In order to get a good grade, I have to work hard in my classes.
- I feel like I will be ready for high school classes when I finish middle school.

Do you want to go to college one day? (*Yes; No; I don't know*)

Culture – Describes the degree to which students believe that their school fosters a culture of respect and fairness.

Are you part of clubs, teams, or other groups (for example, sports, music, art, etc.)? (*Yes, No*)

Outside of school, are you part of clubs, sports, teams, church/religious activities, or other groups? (*Yes, No*)

How strongly do you agree or disagree with the following statements? (*1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree*)

- Discipline in this school is fair.
- I think my classmates want to do well in school.

Think about the students and adults from your school that you interact with (in class, over email, etc.).

How strongly do you agree or disagree with the following statements? (*1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree*)

- Adults at my school treat students with respect.
- Students from my school treat adults with respect.
- Adults at my school respect people from backgrounds (for example, people of different races, ethnicities, and genders).
- I feel safe during school.

Obstacles to Learning – Describes the degree to which students experience barriers to their learning.

YouthTruth

— STUDENT SURVEY —

A NATIONAL NONPROFIT

Do any of the following make it hard for you to do your best in school? *(Yes, this makes it hard to do my best; No, this does not apply to me or does not keep me from doing my best; I don't know)*

- Limited or no internet access
- Not feeling safe at home
- Not feeling safe at school
- Limited or no access to a computer or device
- Distractions at home and family responsibilities
- Feeling depressed, stressed, or anxious
- My health or the health of my family members
- Extracurricular commitments
- Changing from elementary to middle school
- Not having an adult to help me with my schoolwork
- Getting picked on or bullied
- My personal relationships
- Other (please specify)

Belonging & Peer Collaboration – Describes the degree to which students feel welcome at their school and have collaborative relationships with their classmates.

How strongly do you agree or disagree with the following statements? *(1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree)*

- I can usually be myself around other students.
- Most students are friendly to me.
- I really feel like a part of my school's community.

How often do you work with other students for your classes . . . *(1 = Very rarely; 2 = Somewhat Rarely; 3 = Sometimes; 4 = Somewhat often; 5 = Very often)*

- . . . because your teachers ask or tell you to?
- . . . even when your teacher doesn't ask or tell you to?

Relationships – Describes the degree to which students feel they receive support and personal attention from their teachers.

How many of your teachers . . . *(1 = None; 2 = A few; 3 = Some; 4 = Many; 5 = All)*

- . . . are willing to give extra help on schoolwork if you need it?
- . . . try to understand what your life is like outside of school?
- . . . are not just satisfied if you pass, they care if you're really learning?
- . . . believe that you can get a good grade if you try?
- . . . try to be fair?
- . . . connect what you're learning in class with your life outside of school?

Is there an adult from school who would be willing to help you with a personal problem? *(Yes; No; I don't know)*

YouthTruth

— STUDENT SURVEY —

A NATIONAL NONPROFIT

When I'm feeling upset, stressed, or having problems, there is an adult from school who I can talk to about it. (1 = *Strongly disagree*; 2 = *Disagree*; 3 = *Neither agree nor disagree*; 4 = *Agree*; 5 = *Strongly agree*)

Bullying Questions – Questions about bullying are included as part of Belonging & Peer Collaboration in YouthTruth reports.

In the past year, have other students bullied or harassed you? (*Yes; No; I don't know; Prefer not to say*)

Were you bullied . . . (*Yes; No; I don't know*)

- . . . **physically**? (For example, pushed, tripped, or hit you; taken or broken your belongings on purpose)
- . . . **verbally**? (For example, called you names or made fun of you; threatened you; made inappropriate comments to you)
- . . . **socially**? (For example, tried to get other students not to be friends with you; spread rumors or told secrets about you; embarrassed you in front of others)
- . . . through **cyberbullying**? (For example, mean text messages or emails; rumors sent by email or posted on social networking sites; pictures, videos, websites, or fake profiles)
- Other (please specify)

(*If respondent answered yes to the bullying question*) Students bully each other for a lot of reasons- and being bullied is not your fault. To help your school understand the problem, do you think it happened for any of the following reasons: (*Yes; No; I don't know; Prefer not to say*)

- Your sex or gender
- Your race or skin color
- Where your family is from
- How you look
- Your religion
- Because people assume your sexual orientation
- How much money your family has
- A disability that you have
- Other reasons (please specify)

(*If respondent answered yes to the bullying question*) When you were bullied did you tell . . . (*Yes; No; I don't know*)

- . . . an adult from school?
- . . . an adult at home?
- . . . a friend or classmate?
- I did not tell anyone.
- Someone else (please specify)

Civic Readiness – Describes the degree to which students feel prepared to actively participate in civic life and contribute to their communities and society as a whole.

YouthTruth

— STUDENT SURVEY —

A NATIONAL NONPROFIT

How strongly do you agree or disagree with the following statements? (1 = *Strongly disagree*; 2 = *Disagree*; 3 = *Neither agree nor disagree*; 4 = *Agree*; 5 = *Strongly agree*)

- Helping others is important to me.
- In school I have learned how to make my school, my community, or the world a better place.
- It is important to vote.
- I can make a difference in my school, my community, or the world.
- I work with others to solve problems in my school or community.
- I have helped change things for the better in my school, my community, or the world.

(If respondent answered disagree or strongly disagree to "I have helped change things for the better in my school, my community, or the world") What has kept you from helping to change things for the better in your school, your community, or the world? (Did you want to get involved? What happened? What challenges did you face?) ([Open text](#))

(If respondent answered neither agree or disagree, agree, or strongly agree to "I have helped change things for the better in my school, my community, or the world") Think about a time when you helped to change things for the better in your school, your community, or the world. (What made you want to get involved? What did you do? What challenges did you face?) ([Open text](#))

Students are shown the following language in the survey to clarify that if a student is in crisis, leaving a comment in the survey is not the place to get help:

Sometimes taking a survey can bring up feelings or topics that are hard to talk about. If you need to talk to someone, here are some places you can get help right now:

- Suicide & Crisis Lifeline: Call or text 988
- Crisis Text Line: Text HOME to 741741
- Sexual assault hotline: Call 1-800-656-HOPE (4673)
- Domestic violence hotline: Call 1-800-799-SAFE (7233)

If you'd like to talk to someone at your school, please reach out to your teacher, guidance counselor, or principal.

Resilience Questions

Please rate the degree to which you agree with the following: (1=*Strongly disagree*; 5 = *strongly agree*)

- If there is an emergency at my school, I know how to keep myself safe.

Please rate the degree to which you agree with the following: (1=*Strongly disagree*; 5 = *strongly agree*)

- I feel safe in my community.
- I feel like a real part of my community.
- I feel like my community cares about me and my well-being.

Think about your personal experience with recent California wildfires.

How much have the recent wildfires affected you? (1 = *Not at all*; 2 = *A little bit*; 3 = *Somewhat*; 4 = *Moderately*; 5 = *Significantly*)

Do you or your family have pressing fire-recovery needs? *(Yes; No; I'm not sure)*

Project-Based Learning – Describes students' experiences collaborating on, improving, and presenting projects. Themes include the frequency of real-world discussions, and the integration of PBL across subject areas.

During the **past month**, how often have you done the following? *(1 = Very rarely; 2 = Somewhat rarely; 3 = Sometimes; 4 = Somewhat often; 5 = Very often)*

- Discussed real-world issues that need solutions with other students
- Discussed real-world issues that need solutions with your teacher
- Worked with other students to design a solution to a real-world problem
- Revised a project with other students to make it better
- Revised a project with your teacher to make it better
- Shared or presented your project(s)

How strongly do you agree or disagree with the following statements? *(1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree)*

- In school, I can find solutions to problems that I haven't been taught how to solve.
- Outside of school, I think about how to solve problems using lessons I learned in class.
- The projects that we do in school help prepare me for careers that interest me.
- The projects that we do in school help prepare me for college.
- I care more about what I'm learning when I feel like I'm solving a real-world problem.
- I learn lessons more deeply with projects than with other types of assignments.
- I have learned how to work well with other students by participating in group projects.
- Doing projects makes me a better student (for example, I get better grades; I understand the subject better).

Are projects the main way you learn in the following subjects? *(Yes; No; I don't know)*

- Math
- English/Language Arts
- Science
- Social Studies or History

Drugs and Alcohol – Describes recent usage of intoxicants or substances. Examples include cigarettes, alcohol, and marijuana.

During the past month, how often did you . . . *(Never; 1-3 times a month; About once a week; 2-3 days a week; 4-5 days a week; 6-7 days a week)*

- . . . smoke cigarettes or chew tobacco?
- . . . use electronic cigarettes, hookah pens, vape pens or other vaping devices?
- . . . have at least one drink of alcohol (One drink = one beer, one shot, one mixed drink)?
- . . . use marijuana (pot, weed, hash)?
- . . . misuse a medicine (for example, cough syrup, Ritalin, painkillers) to get high?
- . . . use any other illegal drug or pill to get high?
- . . . misuse any other legal substance (for example, paint or glue) to get high?

Emotional and Mental Health – Describes signs of depression, as well as students’ consideration of suicide. Themes include students’ approaches to coping and ability to find help at school.

In the last twelve months, have you . . . *(Yes; No; I can’t remember)*

- . . . talked to a school counselor, a therapist, or a psychologist because you were upset, stressed, or having problems?
- . . . ever felt so sad or hopeless almost every day for two weeks or more that you stopped doing some usual activities?
- . . . seriously considered attempting suicide?

How strongly do you agree or disagree with the following statements? *(1 = Strongly disagree; 2 = Disagree; 3 = Neither agree nor disagree; 4 = Agree; 5 = Strongly agree)* When I’m feeling upset, stressed, or having problems . . .

- . . . I know someone outside of school who I can talk to about it.
- . . . my school has programs or services that can help me.
- . . . I know some ways to make myself feel better or cope with it.

Think about your life lately. How happy have you been feeling this week? *(1 = Never happy; 2 = Rarely happy; 3 = Sometimes happy; 4 = Often happy; 5 = Happy all the time)*

Think about your life lately. How relaxed have you been feeling this week? *(1 = Never relaxed; 2 = Rarely relaxed; 3 = Sometimes relaxed; 4 = Often relaxed; 5 = Relaxed all the time)*

Think about your life lately. How sad have you been feeling this week? *(1 = Never sad; 2 = Rarely sad; 3 = Sometimes sad; 4 = Often sad; 5 = Sad all the time)*

Think about your life lately. How stressed have you been feeling this week? *(1 = Never stressed; 2 = Rarely stressed; 3 = Sometimes stressed; 4 = Often stressed; 5 = Stressed all the time)*

Overall, how do you feel about your life? *(Five point sad to happy emoticon scale)*

Demographics

- What grade are you in? *(5th; 6th; 7th; 8th; Other)*
- *Gender Identity:
 - *Option 1 (recommended):* How do you describe yourself? (Please check one.) *(Boy/Man; Girl/Woman; Non-binary or gender non-conforming; Prefer to self-describe/identify [optional, please describe]; Prefer not to say)*
 - *Option 2:* How do you describe yourself? (Please check one.) *(Boy/Man; Girl/Woman; Prefer to self-describe/identify [optional, please describe]; Prefer not to say)*
- How would you describe your race and/or ethnicity? (Please check one.) *(American Indian, Alaska Native or Indigenous; Asian or Asian American; Black or African American; Hispanic or Latina/o/x; Middle Eastern or North African; Multi-racial and/or Multi-ethnic; Native Hawaiian or Pacific Islander; White; Race or ethnicity not included above [optional, please describe]; Prefer not to say)*
- Do you identify as a person of color? *(Yes; No; Prefer not to say)*

YouthTruth

STUDENT SURVEY

A NATIONAL NONPROFIT

- In your current classes, what have most of your grades been? (If your school does not grade on a scale using As, Bs, Cs, Ds and Fs, please choose the answer that you think best matches the grades you get at your school.) *(Mostly As; Mostly Bs; Mostly Cs; Mostly Ds or below; I don't know; Prefer not to say)*
- Remember, other students will not know how you answer, and your answer will be combined with those of other students before being shared with adults at your school. Do you receive special education services or have a 504 or IEP (individualized education plan)? This means that you receive extra support with your learning or school assignments. (For example, you might: a) have a special teacher that works with just you or a small group of students, b) get special changes to your work in class that not all students get.) *(Yes; No; I don't know; Prefer not to say)*
- An English language learner (ELL) is a student whose first language is not English but who is learning English. English Language Learners usually participate in English language classes at school, like ELD/ESL/ESOL classes, or other language programs or services to learn English. Are you an English Language Learner? *(Yes; No; I don't know; Prefer not to say)*
- We will ask you about the main caregiver(s) in your home. These include parents, guardians, grandparents, etc. Think about your most educated caregiver. What is their level of education? *(Elementary or middle school; Some high school; High school graduate or equivalent (GED); Some college; Associate's degree or technical certificate; Finished college/bachelor's degree; Graduate degree; I don't know; Prefer not to say)*
- Do you consider yourself to be: (Please check one) *(Bisexual*; Gay or Lesbian, Heterosexual or straight; Another identity not included above [optional, please describe]; I don't know; Prefer not to say)* *A person who is attracted to both people of their own gender and other genders.
- Do you identify as a member of the LGBTQ+ (lesbian, gay, bisexual, transgender, queer) community? (Please check one) *(Yes; No; Prefer not to say)*
- Are you transgender? (Please check one) *(Yes; No; Prefer not to say)*