

# **Board Packet, 3/14/2024 Board Meeting**

## **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.

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2. Financials for February 2024 p. 24-43

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

1. Second Interim Budget (John Azzizzi) p. 44-72
2. Enrollment Policy Update (Linda Delgado) p. 73-78

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

2. Additional TK Programming Proposal for 24-25 (Stacy Ito) p. 79



### Fundraising Report Through January 2024

**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: \$38,232.85

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]

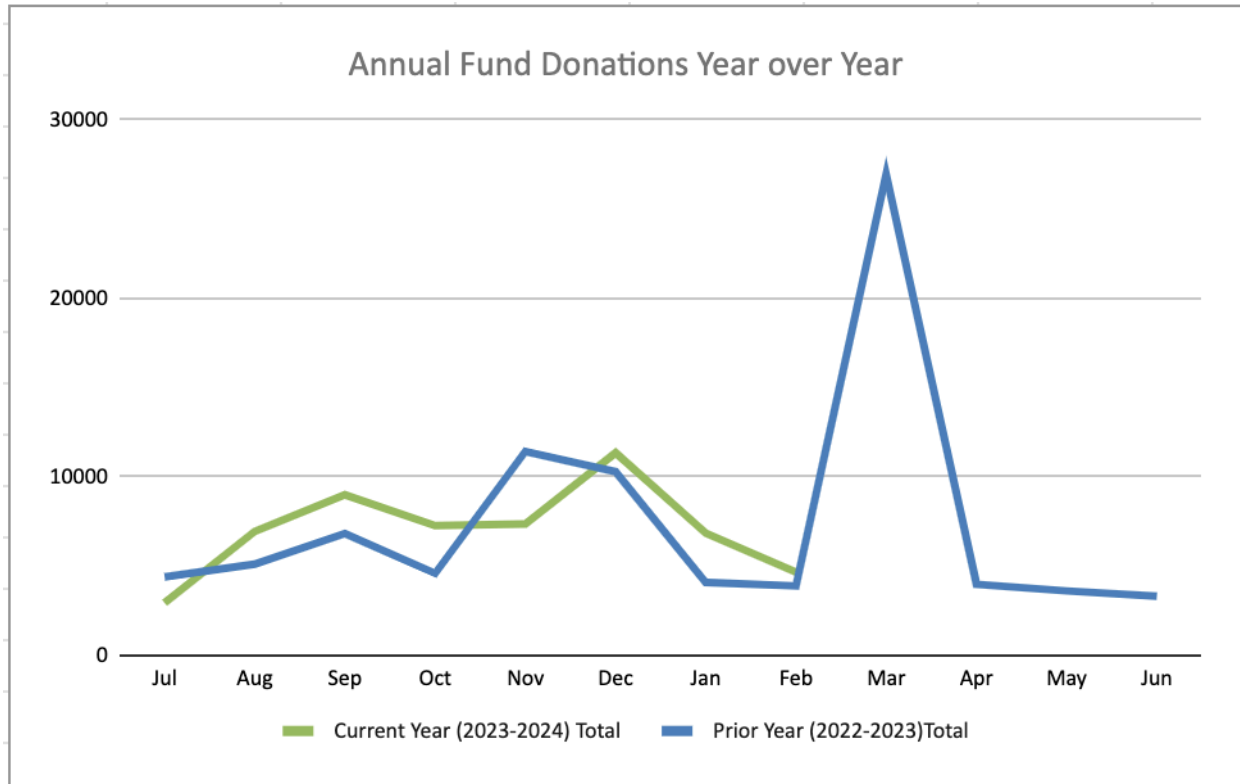
<u>Month</u>	<u>2019-2020 Year</u>	<u>2020-2021 Year</u>	<u>2021-2022 Year</u>	<u>2022-2023 Year</u>	<u>2023-2024 Year</u>
July	\$ 10,989.33	\$ 4,233.67	\$ 4,561.51	\$4,176.53	\$2,838.23
August	\$ 21,194.89	\$ 12,566.54	\$ 7,658.32	\$6,997.66	\$7,347.72
September	\$ 16,006.07	\$ 13,829.33	\$ 3,933.77	\$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	\$6,002.94
December	\$ 23,091.80	\$ 17,168.88	\$19,597.50	\$12,411.66	\$8,857.33
January	\$ 33,871.50	\$ 13,955.94	\$56,795.13	\$11,525.19	\$10,670.85
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	\$54,869.89

**Variance From Last Year YTD: +\$2,668.56**

**Long-Term Capital Fund Ending Balance: Approx. \$118,011.49**



## 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 - Feb 29, 2024**

<u>Grade</u>	<u>Donors</u>	<u>Class Size</u>	<u>Participation percentage</u>
Rosemary K	9	21	43%
Sunflower K	8	18	44%
First	17	30	57%
Second	12	30	40%
Third	21	30	70%
Fourth	11	30	37%
Fifth	13	21	62%
Sixth	16	29	55%
Seventh	13	23	57%
Eighth	7	22	32%
<b>TOTAL</b>	<b>127</b>	<b>254</b>	<b>50%</b>
<i>Gifts Received from July 1, 2023 - Feb 29, 2024</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>Feb 2024</u>
K-Rosemary	77%	95%	77%	53%	43%
K-Sunflower	64%	73%	45%	53%	44%
1 <sup>st</sup>	88%	69%	53%	74%	57%
2 <sup>nd</sup>	84%	88%	91%	60%	40%
3 <sup>rd</sup>	66%	75%	75%	74%	70%
4 <sup>th</sup>	81%	63%	66%	72%	37%
5 <sup>th</sup>	81%	70%	57%	78%	62%
6 <sup>th</sup>	74%	81%	72%	56%	55%
7 <sup>th</sup>	59%	77%	61%	69%	57%
8 <sup>th</sup>	86%	66%	52%	58%	32%
Totals	76%	75%	65%	65%	50%



# Director's Report



# Overview

Faculty and staffing

Enrollment

Open House Planning

Thinking Classrooms

LO TIDE



## Faculty and Staffing

1. Conducted 14 teacher observations.
2. Most debriefs of observations complete.
3. Sent and reviewed Intent to Return forms.
4. At work on staffing for next year.



# Enrollment

- Lottery has been conducted, and we are on-track to meet or exceed enrollment projections. Caveats!
- Tours have progressed, and I'll be changing my involvement based on site needs.
- Staff is supporting the effort and numerous ways, such as overseeing shadow days, and taking care that classrooms are neat and student work displayed.

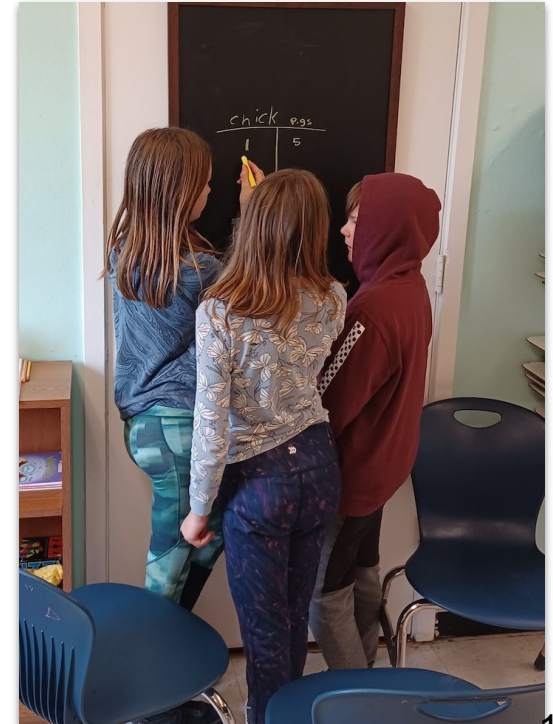
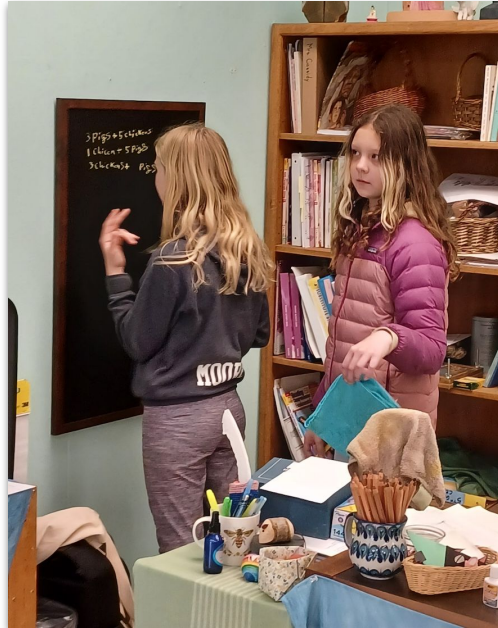


# Open House

Faculty has engaged in planning sessions, focusing on multiple needs for the event, including:

- Sharing student work with families.
- Providing information about the coming grade level work.
- Displaying important examples and demonstrations for Specialty Programs.

## Thinking Classroom(s)





## LO TIDE

Two planning and three community-team meetings so far.

Intention to have one team member attend every board meeting.

Intention to attend each faculty meeting toward supporting teachers in the tolerance, diversity, inclusion, and equity work\*.

Elizabeth established connection with the District-wide TIDE group, and attended one of their meetings.

TIDE is putting together resources for use by both faculty and parent community.

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

**Minutes for the Regular Meeting of the Board of Directors of Live Oak Charter School**  
**Handwork Room and Zoom**  
**February 8, 2024**  
**6:00 pm**

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

Join Zoom Meeting

<https://liveoakcharter-org.zoom.us/j/93751505474?pwd=bnZhVmV0NkNXQXAvSWVLbmtGOUVzdZ09>

Meeting ID: 937 5150 5474

Passcode: 004179

One tap mobile

+16694449171,,93751505474#,,, \*004179# US

+16699009128,,93751505474#,,, \*004179# 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](mailto:kim.anderson@liveoakcharter.org). All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the ADA

**Mission & Program**

To ensure the humanity and potential of its students through an education resonant with their unfolding awareness and

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

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

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

### **LIVE OAK CHARTER SCHOOL**

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

### **CALL TO ORDER**

**6:05 pm**

Identify a time-keeper for the meeting

### **PRESENT:**

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

### **APPROVE THE AGENDA**

Motion to amend the agenda, moving John's items forward (D1 & E1) before consent agenda  
JL moved to approve; RB seconded, all in favor JL, SI, KW, JU, RB, SS

### **A. Public Comment on non-agenda items**

(15 min)

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

No public comment

### **B. Reports**

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

#### **1. Treasurer Report (Robert Bunce)**

##### **a. Report on use of Field Trip Funds \$34490 allotted to field trips in the budget**

- i. Students to share about their field trip experiences. Elenor, 5th grade, thanks the board for the invitation to present. Experiential learning - Ft. Ross. Enjoyed learning at the fort, including night watch, and how to be a team. It was fun to be outside of school with classmates - seemed to get along easier. They learned with brains and hearts. Eily - 8th grade, camping trip was 5 days; it was cold and fun, classmates get along better now. Also visited a museum that has preserved dead bodies, did experiments - anatomy and biology. Ft Ross was also a great experience and the camping trip are favorites from her experience with the school. Per RB, field trips are beneficial to the whole child, and help build community with kids and parents who are able to participate. Per JU, 10 years ago classes needed to fundraise via farmers market on campus. We decided to include them in the budget to keep the school equitable. Per KW, it would be helpful to inform the parent body about field trips, as some classes are wanting to fundraise for field trips. Per guest (JO), we could put a blurb on the field trip form around how we fund, and equity. We have \$20K from last year's fundraiser dedicated to field trips this year.
- ii. RB - we will have a meeting to discuss the budget, LOTA contract. The gap between what we are paying and PCS has doubled over the past year.

#### **2. Foundation Report (Stacy Ito)**

- a. We are \$3K over last year at this time, and overall (aside from November) numbers are up both dollar and participation of families. Jennifer O states they are looking at other ways to fundraise, as the auction and monthly giving are not as beneficial as they have been in the past. The Foundation welcomes any ideas from the community. KW would like to get on the same page with the Foundation about the needs around facilities - we need to fundraise for it, and we need to increase enrollment to get financing.

#### **3. Enrollment Report (Casey Wilson)**

- a. We are where we were in December.
- 4. Director's Update (Linda Delgado)
  - a. Enrollment - Have been collecting data at tours, and have found Waldorf program, SEL, integrated arts, looping model (in that order) are why parents are interested. Tour groups average 12-15 (many partners). People report overwhelmingly they've been hearing about us from friends and family. Have been thinking about what happens with a grade level if something happens and we lose a group of students - creates legacy issues. TK/K enrollment - the impact of younger kids coming in continues to be a challenge and the team is working on it. If we separate out TK and K, teachers can take 24 kids. Kinder kids with older siblings - looking into priority enrollment. Also in discussion with teachers about potentially increasing class sizes (early stages).
  - b. Budget - Linda has created a model that helps to see how enrollment, ADA, number of teachers, number of aides, etc affect the budget. What we need to work on is enrollment.
  - c. LCAP - Mid-year LCAP was done - looked at promises made and assessed where we are mid-year. This is a requirement, and it's complete.
  - d. SARC report (school accountability) is done.
  - e. Ms. Mann's 5th grade - submitted to Press Democrat. Also, 5th grade play was spectacular and the acting was great; every student participated; it was complicated, the roles were complex, and they all found their way per Gwen. Per JU, parents on tour saw a practice and commented on how engaged they were, complex lines, students waiting were self-regulating. The parents on the tour were very impressed.
- 5. Facilities Report (Kristin Walter)
  - a. Next step is communicating with the community and meeting with experts prior to forming a committee in order to utilize the committee's time appropriately.
  - b. Per JU, the facilities have been looked after much better than previous landlords. Flooding was much less now that the city is managing the property. Leaky roofs have been fixed. JU is meeting with municipal departments on the 22nd to discuss public access, working together. What would safety look like for Live Oak? - this is the first time we've been asked this in 20 years. Jennifer is wondering how to rent facilities. Per JU, we do not need to rent it - just need to reserve. However, it is unclear what the fair board left at Herzog.
  - c. Prop 39 update - process continues to play out. Feb 1, gave initial offer of facilities for next year - proposal is to split Live Oak over 3 schools, but this is really a trial run to begin working together. Also only offered for students in-district, and did not give the option to rent additional space. We were looking at this because we wanted to see what it might look like if we needed to move off campus for facilities building. We will create a counter offer, due March 1.
- 6. Clerk Report (Justin Lipp)
  - a. Form 700 needed; also, a historical project update is due from all for our March board meeting.

### **C. Consent agenda**

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

No public comment

- 1. Board minutes for December 14, 2023 & January 25, 2024

2. Financials for December 2023 & January 2024
3. Audit Report for 2022-2023 Fiscal Year - same as the audit report we reviewed in December.
4. Mid-Year LCAP - It's on track, nothing to review.

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

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

No public comment

1. Arts, Music & Instructional Materials Block Grant plan (John Azzizzi)

The grant can be used for many things. Recommendation is to dedicate it to cover salary for performing arts teacher, STRS,

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

*Staff recommendation is to approve*

2. Enrollment Policy/~~Classroom size for 2023/24~~ (Linda Delgado)

SI moves to amend the agenda item to Enrollment Policy only, striking Classroom size for 2023/24; KW moves to approve the amendment to agenda, JL seconds, all in favor SI, JL, JU, KW, RB, and SS

- a. Revision of Early Admission Lottery to only include TK as available Kindergarten spaces are hard to gauge in early December, going forward the Kindergarten lottery should run with the Grade 1-8 priority lotteries
- b. Recommend adding weight to the lottery for siblings who have been admitted to the school, and it is what the Charter states.
- c. If we make this change, it will reorder the existing wait list, will only affect 2 students now, but can potentially affect several students down the line.

~~*Staff recommendation is to align class sizes with the multi-year projection of 30 students per class (22 in kindergarten) (Fully Enrolled at 284).*~~

*Staff recommendation to remove requirement for a board member to observe the lottery, now that lotteries are held through Lotterese software and the lottery is recorded on Zoom.*

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

3. 2024/25 Academic Calendar update and approval (Linda Delgado)

- a. Kim and Krista tried to follow the PCS calendar as much as possible. Faculty has approved it. Our start date is a week later than last year. Per KW, PCS has a week off in February (3 days are emergency days); it'll be interesting to see if attendance is affected. Per SI, finding care over summer is an issue experienced by families (and so following PCS calendar is beneficial. Per KA, this year, we needed to vacate the fairgrounds early due to how the 1st of June fell in the calendar, but next year, we will go back to the way things were. We also want to start on the 19th rather than the 14th because the teachers need the weekend after in-service to prepare, and we want to have the 1st day a half-day due to the Rose Ceremony, unable to do this if we start on a wednesday. RB suggests revisiting next year, as we will not need to move out of our classrooms for the fair. KA says we have had several parents asking about first/last day of school and breaks, so if there are any changes, communicate them well.

*Staff recommendation is to approve the calendar*

JU moves to approve; RB seconds; SI, KW, JU, RB, SS; JL abstained.

4. Resolution on Creating a Community of Belonging (Jessica Umphress)

- a. This a way of saying we are taking a stand on something - for this resolution, we are

creating a community of belonging. Resolution affirms board's commitment to the full expression of humanity, and is the first step  
 Approve with editing (no material revisions) resolution was introduced by Board Member JU, seconded by Member KW and adopted  
 on roll call by the following vote:  
 NO: :(list of members)  
 YES: : (list of members) KW, JU, RB, JL, SI, SS  
 WHEREUPON, the President declared the above resolution adopted and SO ORDERED

**E. The Board will consider the following for discussion:**

1. Governor's Preliminary/January Budget update (John Azzizzi)

No public comment

- a. Governor released the preliminary budget in January, goes through the legislative process; revised budget comes out in May, including COLA, and final budget released June 30th, which is too late for us, so we use the May revision.
- b. The state is in a budget deficit, magnitude is under dispute (68B-legislative analyst or 38B-governor). Governor has guarded education against cuts in his budget, but it looks like the legislative analyst's projections are more realistic. A good portion of the deficit is from 22/23 revenue numbers. Big impact for us is the lower COLA (we estimated 3.94 vs projection of .76 for next year). We are presuming no cuts to education funding, but COLA will be low (may be 1 or 1.2%).
- c. Our enrollment projection of 268 will not dig us out of a deficit. Enrollment of 284 will get us out of the hole. .76 COLA is a problem for us, and low enrollment is an issue. Impact of enrollment and ADA is \$436K less \$ over 4 years vs. June budget.
- d. Per GX, we would need to raise \$1636/student to close the deficit. We can weather a one-year deficit, but not several years. Perhaps we can put out a special plea to the parent body, as we have not changed what we ask of parents in many years. Per JO, the foundation is wondering if it would make sense to apply for educational grants. JA states that given Sebastopol Charter's experience, it is very difficult; a lot of grants go to a specific program or purpose, in most cases in addition to what is already being offered; generally do not help with general fund. Even if the foundation was able to double fundraising, it's not enough to fix the structural problem.

JA leaves meeting, 7:45

2. Programming for 2024/25

No public comment

- a. Establish budget priorities
  - i. During pandemic, we established budget priorities. SI thought it would be helpful to do it again given our low enrollment, ADA and current state budget. Previously (April 2020), the board agreed to: Create our budget with no deficits, use accurate and realistic numbers on all revenue streams, maintain fidelity to Waldorf roots with respect to specialties and staffing changes, minimize classroom budget reductions. In order to keep good people, you need to create good jobs.
  - ii. Per RB, we have a growing disparity between our teachers and PCS, and it needs to be addressed. Per JU this is a quality of life issue; making sure

- they have parity is important. Per LD, we have a mature staff, deeply experienced and more expensive - this is unusual and a testament to the school, but does impact our budget.
- iii. Per RB, budget cuts should be made through the lens of enrollment; do cuts we make decrease enrollment; budget decisions need to be made through the lens of the impact on enrollment.
  - iv. JU would like to see something around equity in our budgeting priorities. How do we understand the needs of our staff without being in conversation and relationship with them. For this school, for these people, this time, this place. We want to center the people (relationship, needs, equity).
  - v. Budget priorities act as guardrails for us. We need to establish our values for how we move forward due to our budget. We need to make choices on the level of risk we are willing to accept. Per JL, protecting the academic core is most important (student outcomes). Per RB, we created a priority list in May for negotiations, and we should revisit that.
- b. Establish ad hoc committee for budget recommendations
    - i. JU, RB, JL, LD have volunteered to be on this working group. RB is curious if we can get a LOTA working group together and work on this together. Working group will report back to the board. KW is suggesting a communication to the community about this (like a state of the school). Matthew did them on FB live; JU did one last year via Zoom, and it was well received. It is important for the school community to hear our current status. We need to figure out timing, and it's good to get them on the calendar a month in advance. Suggestion is mid-March; working group should decide when and what (multiple messages).

## **G. Board Development**

- 1. Parent Survey review
  - a. Our deadline for deployment is 2/15, and we will focus on the four pillars of our strategic plan for the board portion of the survey (deepening Waldorf practice, creating community and belonging, student experience, institutional stability) and reviewed a few specific questions we're planning, e.g. what does Waldorf mean to our parent body.
- 2. Discussion of plans for Board seats with terms ending June 30, 2024 (Stacy Ito)
  - a. It's time to start talking to friends; 3 terms turning over, and there are 3 openings
- 3. Mid-year Progress Report on Board Goals (Stacy Ito)
  - JL sent out a document for the board to update via email. Please look for it and update. We will come back to this item next month.

RB moved to table G3 to next month; JU seconds; all in favor SI, KW, JU, RB, JL, and SS

**\*\*Short 5 minute Bio Break between Open and Closed Session\*\***

## **H. Public Comment on Closed Session agenda item**

## **I. CLOSED SESSION**

**~9:15 pm**

Pursuant to Government Code 54957 Public Employee Contracts, Review of Executive Director

**RECONVENMENT FOR OPEN SESSION**

**estimated time: 9:45 pm**

**J. Report out from Closed Session**

Nothing to report.

**K. Topics for consideration for future board meetings**

Please email future agenda items for consideration to [director@liveoakcharter.org](mailto:director@liveoakcharter.org) and [boardchair@liveoakcharter.org](mailto:boardchair@liveoakcharter.org)

**L. ADJOURNMENT**

**10:19 pm**

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

**Minutes for the Special Meeting of the Board of Directors Live Oak Charter School**  
**Handwork Room**  
**February 13, 2024**  
**6:00pm**

**Mission & Program**

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

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- *Work in the interest of all students.*
- *Own your mistakes.*
- *Celebrate success – take time to recognize small steps or progress toward goals.*
- *Don't interrupt.*
- *Express gratitude and appreciation.*

**OPENING - Call to order**

**6:07**

**PRESENT:**

Stacy Ito, Board Chair  
Robert Bunce, Board Treasurer  
Samantha Sheppard, Board Secretary  
Jessica Umphress, Board Director  
Kristin Walter, Board Director  
Justin Lipp, Board Clerk  
Linda Delgado, Executive Director  
Amy Ross, Live Oak Teachers Association  
Blythe Osner, Live Oak Teachers Association  
Mary Alice Reis, Live Oak Teachers Association

Gila Mann, Live Oak Teachers Association  
Leah Brosio, Live Oak Teachers Association  
Jennifer Benedetti, Live Oak Teachers Association  
Krista Wigert, Live Oak Teachers Association  
Lois Wildgrube, Live Oak Teachers Association  
Andrea Reier, Live Oak Teachers Association

**ABSENT**

Kristina Tank-Crestetto, Board Director

**A. Approve the agenda**

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

**B. PUBLIC COMMENT**

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

Leah invites meeting attendees to come to her classroom and add to 3rd grade project writing about what you love about yourself.

**C. PUBLIC COMMENT ON CLOSED SESSION**

No public comment.

**D. CLOSED SESSION**

Gov Code 54957.6 Conference with Labor Negotiators from LOTA and LOCS BOD

**E. REPORT OUT FROM CLOSED SESSION**

Nothing to report.

**F. ADJOURNMENT**

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

**Minutes for the Special Meeting of the Board of Directors Live Oak Charter School**  
**Handwork Room**  
**February 22, 2024**  
**6:00pm**

**Mission & Program**

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

**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.*

**OPENING - Call to order**  
**pm**

**6:15**

**PRESENT:**

Stacy Ito, Board Chair  
Robert Bunce, Board Treasurer  
Samantha Sheppard, Board Secretary  
Jessica Umphress, Board Director  
Kristin Walter, Board Director  
Justin Lipp, Board Clerk (attended via Zoom, abstained from votes)

**ABSENT:**

Kristina Tank-Crestetto, Board Director

**A. Approve the agenda**

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

**B. PUBLIC COMMENT**

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

**C. PUBLIC COMMENT ON CLOSED SESSION****D. CLOSED SESSION**

Gov Code 54957.6 Conference with Labor Negotiators (Robert Bunce, Samantha Sheppard)

**E. REPORT OUT FROM CLOSED SESSION**

Nothing to report.

**F. ADJOURNMENT**

pm

**9:03**

Balances through 06/30/2024

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 1100 - Teachers' Salar</b>						
62- 0000- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	833,206.00	825,444.00	354,377.68	626,017.25	154,950.93-
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	35,555.00	12,237.60	21,415.84	1,901.56
62- 1400- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	103,568.00	154,001.00	14,733.12	25,782.93	113,484.95
62- 6762- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	106,571.00	25,124.00	23,226.80	40,646.94	38,749.74-
62- 6770- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi		30,983.00			30,983.00
62- 7435- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	21,517.00				
<b>Total for Object 1100 and Expense accounts</b>		<b>1,155,563.00</b>	<b>1,131,584.00</b>	<b>404,575.20</b>	<b>713,862.96</b>	<b>13,145.84</b>
<b>Object 1130 - Teachers' Sals</b>						
62- 0000- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instructio	10,800.00	10,800.00	6,545.52	16,869.48	12,615.00-
<b>Total for Object 1130 and Expense accounts</b>		<b>10,800.00</b>	<b>10,800.00</b>	<b>6,545.52</b>	<b>16,869.48</b>	<b>12,615.00-</b>
<b>Object 1148 - Teacher Substit</b>						
62- 0000- 0- 1110- 1000- 1148- 000- 0000	Teacher Substit,Instructi	8,000.00	11,000.00		11,640.00	640.00-
<b>Total for Object 1148 and Expense accounts</b>		<b>8,000.00</b>	<b>11,000.00</b>	<b>.00</b>	<b>11,640.00</b>	<b>640.00-</b>
<b>Object 1300 - Cert Suprvsrs'</b>						
62- 0000- 0- 0000- 7150- 1300- 000- 0000	Cert Suprvsrs',Superinten	44,281.00	44,281.00	14,760.16	29,520.32	.52
62- 0000- 0- 1110- 2700- 1300- 000- 0000	Cert Suprvsrs',School Adm	103,321.00	103,321.00	34,440.48	68,880.96	.44-
<b>Total for Object 1300 and Expense accounts</b>		<b>147,602.00</b>	<b>147,602.00</b>	<b>49,200.64</b>	<b>98,401.28</b>	<b>.08</b>
<b>Object 2100 - Instructional A</b>						
62- 0000- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instructi	72,989.00	67,957.00	24,711.36	43,244.88	.76
62- 0000- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	36,686.00	44,653.00	18,586.96	25,322.17	743.87
62- 0000- 0- 5760- 1190- 2100- 000- RTI 1	Instructional A,Spec Ed-o	24,740.00	24,532.00	8,920.80	15,565.20	46.00
62- 3010- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	14,861.00	6,461.00		6,947.60	486.60-
<b>Total for Object 2100 and Expense accounts</b>		<b>149,276.00</b>	<b>143,603.00</b>	<b>52,219.12</b>	<b>91,079.85</b>	<b>304.03</b>
<b>Object 2130 - Instr Aides - E</b>						
62- 0000- 0- 1110- 1000- 2130- 000- 0000	Instr Aides - E,Instructi	3,500.00	3,500.00		65.00	3,435.00
<b>Total for Object 2130 and Expense accounts</b>		<b>3,500.00</b>	<b>3,500.00</b>	<b>.00</b>	<b>65.00</b>	<b>3,435.00</b>
<b>Object 2148 - Instr Aides Sub</b>						
62- 0000- 0- 1110- 1000- 2148- 000- 0000	Instr Aides Sub,Instructi	500.00	500.00			500.00
<b>Total for Object 2148 and Expense accounts</b>		<b>500.00</b>	<b>500.00</b>	<b>.00</b>	<b>.00</b>	<b>500.00</b>
<b>Object 2199 - Instr Aides Oth</b>						
62- 0000- 0- 1110- 1000- 2199- 000- 0000	Instr Aides Oth,Instructi				1,227.55	1,227.55-
62- 0000- 0- 1110- 1000- 2199- 000- RTI 1	Instr Aides Oth,Instructi	4,000.00	4,000.00		4,183.22	183.22-

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

Balances through 06/30/2024

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 2199 and Expense accounts		4,000.00	4,000.00	.00	5,410.77	1,410.77-
Object 2300 - Classified Direc						
62- 0000- 0- 0000- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	51,389.00	51,389.00	17,129.68	34,259.36	.04-
62- 0000- 0- 7110- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	92,437.00	92,437.00	30,812.32	61,624.64	.04
Total for Object 2300 and Expense accounts		143,826.00	143,826.00	47,942.00	95,884.00	.00
Object 2400 - Clerical & Offi						
62- 0000- 0- 0000- 7200- 2400- 000- 0000	Clerical & Offi,Other Gen	39,100.00	39,100.00	13,033.36	26,066.72	.08-
62- 0000- 0- 1110- 2700- 2400- 000- 0000	Clerical & Offi,School Ad	210,375.00	209,655.00	69,946.21	138,958.54	750.25
Total for Object 2400 and Expense accounts		249,475.00	248,755.00	82,979.57	165,025.26	750.17
Object 2499 - Clerical&office						
62- 0000- 0- 1110- 2700- 2499- 000- 0000	Clerical&office,School Ad	500.00	2,000.00		5,479.25	3,479.25-
Total for Object 2499 and Expense accounts		500.00	2,000.00	.00	5,479.25	3,479.25-
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		1,894.00	747.60	1,146.60	.20-
62- 2600- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	55,130.00	51,360.00	27,618.08	48,613.04	24,871.12-
62- 5310- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv	19,798.00	19,798.00	7,199.28	13,228.15	629.43-
62- 9033- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com		24,590.00			24,590.00
Total for Object 2900 and Expense accounts		74,928.00	97,642.00	35,564.96	63,097.79	1,020.75-
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		341.00	9.00
62- 2600- 0- 8500- 5900- 2999- 000- car e	Other Class Sal,Other Com	3,000.00	3,000.00		2,213.72	786.28
Total for Object 2999 and Expense accounts		3,350.00	3,350.00	.00	2,612.47	737.53
Object 3101 - Benefits - Strs						
62- 0000- 0- 0000- 7150- 3101- 000- 0000	Benefits - Strs,Superinte	8,458.00	8,458.00	2,819.28	5,638.56	.16
62- 0000- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	171,561.00	126,043.00	56,235.20	100,101.49	30,293.69-
62- 0000- 0- 1110- 2700- 3101- 000- 0000	Benefits - Strs,School Ad	19,734.00	19,734.00	6,578.08	13,156.16	.24-
62- 1100- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	5,773.00	5,773.00	2,337.44	4,090.49	654.93-
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		43,468.00	4,436.32	7,763.58	31,268.10
Total for Object 3101 and Expense accounts		209,018.00	206,968.00	72,406.32	130,750.28	3,811.40
Object 3201 - Benefits - Pers						
62- 0000- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	37,976.00	16,108.00	17,741.20	31,047.13	32,680.33-
62- 1400- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	22,755.00	22,755.00	3,930.80	6,878.88	11,945.32

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

Balances through 06/30/2024

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 3201 - Benefits - Pers (continued)</b>						
62- 6762- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi		19,135.00			19,135.00
<b>Total for Object 3201 and Expense accounts</b>		<b>60,731.00</b>	<b>57,998.00</b>	<b>21,672.00</b>	<b>37,926.01</b>	<b>1,600.01-</b>
<b>Object 3202 - Benefits - Pers</b>						
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	3,477.28	6,954.56	.16
62- 0000- 0- 0000- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	13,711.00	13,711.00	4,570.16	9,140.32	.52
62- 0000- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi	20,541.00	19,703.00	6,792.40	11,990.39	920.21
62- 0000- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	10,855.00	12,981.00	4,959.04	7,090.38	931.58
62- 0000- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad	42,463.00	13,952.00	16,042.29	29,820.69	31,910.98-
62- 0000- 0- 5760- 1190- 3202- 000- 0000	Benefits - Pers,Spec Ed-o	93.00	93.00		90.98	2.02
62- 0000- 0- 5760- 1190- 3202- 000- RTI 1	Benefits - Pers,Spec Ed-o	6,601.00	6,545.00	2,380.08	4,152.82	12.10
62- 0000- 0- 7110- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	24,662.00	24,662.00	8,220.72	16,441.44	.16-
62- 2600- 0- 8500- 5900- 3202- 000- CARE	Benefits - Pers,Other Com	15,509.00	21,064.00	7,368.56	13,163.16	532.28
62- 3010- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	3,965.00	1,724.00		1,853.60	129.60-
62- 5310- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv	5,282.00	5,282.00	1,920.80	3,449.29	88.09-
62- 6762- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad		28,911.00			28,911.00
<b>Total for Object 3202 and Expense accounts</b>		<b>154,114.00</b>	<b>159,060.00</b>	<b>55,731.33</b>	<b>104,176.98</b>	<b>848.31-</b>
<b>Object 3311 - Benefits - Oasd</b>						
62- 0000- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	8,825.00	8,190.00	3,888.64	7,169.75	2,868.39-
62- 1400- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	5,288.00	5,288.00	793.76	1,403.67	3,090.57
<b>Total for Object 3311 and Expense accounts</b>		<b>14,113.00</b>	<b>13,478.00</b>	<b>4,682.40</b>	<b>8,573.42</b>	<b>222.18</b>
<b>Object 3312 - Benefits - Oasd</b>						
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	785.44	1,587.86	50.70
62- 0000- 0- 0000- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	3,186.00	3,186.00	1,011.52	2,032.88	141.60
62- 0000- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi	4,773.00	4,579.00	1,422.80	2,576.47	579.73
62- 0000- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	2,523.00	3,016.00	1,152.40	1,829.28	34.32
62- 0000- 0- 1110- 2700- 3312- 000- 0000	Benefits - Oasd,School Ad	13,075.00	13,123.00	4,255.20	8,853.32	14.48
62- 0000- 0- 5760- 1190- 3312- 000- 0000	Benefits - Oasd,Spec Ed-o	22.00	22.00		21.14	.86
62- 0000- 0- 5760- 1190- 3312- 000- RTI 1	Benefits - Oasd,Spec Ed-o	1,534.00	1,521.00	553.12	965.10	2.78
62- 0000- 0- 7110- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	5,731.00	5,731.00	1,819.52	3,656.74	254.74
62- 2600- 0- 8500- 5900- 3312- 000- CARE	Benefits - Oasd,Other Com	3,604.00	4,895.00	1,592.56	2,965.46	336.98
62- 3010- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	921.00	401.00		430.80	29.80-
62- 5310- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv	1,227.00	1,227.00	446.32	801.49	20.81-

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

Balances through 06/30/2024

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 3312 and Expense accounts		39,020.00	40,125.00	13,038.88	25,727.36	1,358.76
Object 3331 - Benefits - Medi						
62- 0000- 0- 0000- 7150- 3331- 000- 0000	Benefits - Medi,Superinte	642.00	642.00	212.80	426.56	2.64
62- 0000- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	15,088.00	14,784.00	4,951.84	9,028.94	803.22
62- 0000- 0- 1110- 2700- 3331- 000- 0000	Benefits - Medi,School Ad	1,498.00	1,498.00	496.48	995.12	6.40
62- 1100- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	438.00	438.00	175.84	308.53	46.37-
62- 1400- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	1,502.00	1,502.00	185.68	328.28	988.04
62- 6762- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi			336.80	589.38	926.18-
Total for Object 3331 and Expense accounts		19,168.00	18,864.00	6,359.44	11,676.81	827.75
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	183.76	371.48	11.76
62- 0000- 0- 0000- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	745.00	745.00	236.56	475.40	33.04
62- 0000- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi	1,116.00	1,071.00	332.72	602.55	135.73
62- 0000- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	590.00	705.00	269.52	427.91	7.57
62- 0000- 0- 1110- 2700- 3332- 000- 0000	Benefits - Medi,School Ad	3,059.00	3,069.00	995.20	2,070.62	3.18
62- 0000- 0- 5760- 1190- 3332- 000- 0000	Benefits - Medi,Spec Ed-o	5.00	5.00		4.95	.05
62- 0000- 0- 5760- 1190- 3332- 000- RTI 1	Benefits - Medi,Spec Ed-o	359.00	356.00	129.36	225.70	.94
62- 0000- 0- 7110- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	1,340.00	1,340.00	425.52	855.24	59.24
62- 2600- 0- 8500- 5900- 3332- 000- CARE	Benefits - Medi,Other Com	843.00	1,145.00	372.40	693.48	79.12
62- 3010- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	215.00	94.00		100.70	6.70-
62- 5310- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv	287.00	287.00	104.40	191.83	9.23-
Total for Object 3332 and Expense accounts		9,126.00	9,384.00	3,049.44	6,021.45	313.11
Object 3401 - H & W Benefits						
62- 0000- 0- 0000- 7150- 3401- 000- 0000	H & W Benefits,Superinten	5,203.00	5,203.00	1,727.12	2,244.86	1,231.02
62- 0000- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	181,118.00	127,108.00	60,983.68	108,165.76	42,041.44-
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	4,030.16	5,238.38	2,872.46
62- 1100- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	5,505.00	5,505.00	2,259.04	3,926.80	680.84-
62- 1400- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	20,239.00	20,239.00	3,004.48	5,262.16	11,972.36
62- 6762- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio		39,438.00	569.28	857.92	38,010.80
Total for Object 3401 and Expense accounts		224,206.00	209,634.00	72,573.76	127,439.58	9,620.66
Object 3402 - H & W Benefits						
62- 0000- 0- 0000- 7200- 3402- 000- 0000	H & W Benefits,Other Gene	8,672.00	8,672.00	2,884.56	5,717.87	69.57
62- 0000- 0- 0000- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	6,104.00	6,104.00	2,028.88	4,062.02	13.10

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Balances through 06/30/2024

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 3402 - H &amp; W Benefits (continued)</b>						
62- 0000- 0- 1110- 1000- 3402- 000- 0000	H & W Benefits,Instructio	13,183.00	13,183.00	3,073.20	5,383.08	4,726.72
62- 0000- 0- 1110- 2700- 3402- 000- 0000	H & W Benefits,School Adm	26,277.00	26,044.00	8,654.00	17,154.75	235.25
62- 0000- 0- 5760- 1190- 3402- 000- RTI 1	H & W Benefits,Spec Ed-ot			31.84	47.76	79.60-
62- 0000- 0- 7110- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	10,979.00	10,979.00	3,649.60	7,306.94	22.46
62- 2600- 0- 8500- 5900- 3402- 000- CARE	H & W Benefits,Other Comm			1,706.00	2,988.58	4,694.58-
<b>Total for Object 3402 and Expense accounts</b>		<b>65,215.00</b>	<b>64,982.00</b>	<b>22,028.08</b>	<b>42,661.00</b>	<b>292.92</b>
<b>Object 3501 - Benefits - Sui</b>						
62- 0000- 0- 0000- 7150- 3501- 000- 0000	Benefits - Sui,Superinten	22.00	22.00	7.36	14.78	.14-
62- 0000- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	1,020.00	1,009.00	170.80	311.26	526.94
62- 0000- 0- 1110- 2700- 3501- 000- 0000	Benefits - Sui,School Adm	52.00	52.00	17.12	34.30	.58
62- 1100- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	15.00	15.00	6.08	10.64	1.72-
62- 1400- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	52.00	52.00	6.40	11.32	34.28
62- 6762- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio			11.60	20.35	31.95-
<b>Total for Object 3501 and Expense accounts</b>		<b>1,161.00</b>	<b>1,150.00</b>	<b>219.36</b>	<b>402.65</b>	<b>527.99</b>
<b>Object 3502 - Benefits - Sui</b>						
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	6.32	12.82	.86
62- 0000- 0- 0000- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	26.00	26.00	8.16	16.38	1.46
62- 0000- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio	38.00	37.00	11.44	20.75	4.81
62- 0000- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	20.00	24.00	9.28	14.71	.01
62- 0000- 0- 1110- 2700- 3502- 000- 0000	Benefits - Sui,School Adm	106.00	107.00	34.24	71.31	1.45
62- 0000- 0- 5760- 1190- 3502- 000- 0000	Benefits - Sui,Spec Ed-ot				.17	.17-
62- 0000- 0- 5760- 1190- 3502- 000- RTI 1	Benefits - Sui,Spec Ed-ot	12.00	12.00	4.48	7.81	.29-
62- 0000- 0- 7110- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	46.00	46.00	14.64	29.46	1.90
62- 2600- 0- 8500- 5900- 3502- 000- CARE	Benefits - Sui,Other Comm	29.00	39.00	12.80	23.88	2.32
62- 3010- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	7.00	3.00		3.50	.50-
62- 5310- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi	10.00	10.00	3.60	6.61	.21-
<b>Total for Object 3502 and Expense accounts</b>		<b>314.00</b>	<b>324.00</b>	<b>104.96</b>	<b>207.46</b>	<b>11.58</b>
<b>Object 3601 - Benefits - Wcom</b>						
62- 0000- 0- 0000- 7150- 3601- 000- 0000	Benefits - Wcom,Superinte	567.00	567.00	188.88	377.76	.36
62- 0000- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	13,318.00	13,050.00	4,619.76	8,377.98	52.26
62- 0000- 0- 1110- 2700- 3601- 000- 0000	Benefits - Wcom,School Ad	1,323.00	1,323.00	440.88	881.76	.36
62- 1100- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	387.00	387.00	156.64	274.17	43.81-
62- 1400- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	1,326.00	1,326.00	188.56	329.94	807.50
62- 6762- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi			297.28	520.28	817.56-
<b>Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 12, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl = )</b>						

Balances through 06/30/2024

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 3601 and Expense accounts		16,921.00	16,653.00	5,892.00	10,761.89	.89-
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	166.88	333.76	.64-
62- 0000- 0- 0000- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	658.00	658.00	219.28	438.56	.16
62- 0000- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi	985.00	1,010.00	325.84	585.44	98.72
62- 0000- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	521.00	623.00	237.92	377.70	7.38
62- 0000- 0- 1110- 2700- 3602- 000- 0000	Benefits - Wcom,School Ad	2,702.00	2,646.00	895.28	1,848.77	98.05-
62- 0000- 0- 5760- 1190- 3602- 000- 0000	Benefits - Wcom,Spec Ed-o	4.00	4.00		4.37	.37-
62- 0000- 0- 5760- 1190- 3602- 000- RTI 1	Benefits - Wcom,Spec Ed-o	317.00	314.00	114.16	199.19	.65
62- 0000- 0- 7110- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	1,183.00	1,183.00	394.40	788.80	.20-
62- 2600- 0- 8500- 5900- 3602- 000- CARE	Benefits - Wcom,Other Com	744.00	1,011.00	353.60	650.74	6.66
62- 3010- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	190.00	83.00		88.90	5.90-
62- 5310- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv	253.00	253.00	92.16	169.34	8.50-
Total for Object 3602 and Expense accounts		8,057.00	8,285.00	2,799.52	5,486.98	1.50-
Object 4110 - Textbooks						
62- 6300- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg	6,500.00	6,500.00		273.47	6,226.53
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	2,717.86	3,782.14
Object 4210 - Books Other Tha						
62- 0000- 0- 1110- 1000- 4210- 000- 0000	Books Other Tha,Instructi	500.00	500.00		172.17	327.83
62- 0000- 0- 1110- 1000- 4210- 000- LI BR	Books Other Tha,Instructi	1,000.00	1,000.00		135.39	864.61
Total for Object 4210 and Expense accounts		1,500.00	1,500.00	.00	307.56	1,192.44
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		2,490.63	663.63-
62- 0000- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	1,688.00	3,845.00-			3,845.00-
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		2,463.78	2,104.22
62- 0000- 0- 1110- 1000- 4310- 000- MATH	Instructional M,Instructi	508.00	508.00		416.76	91.24
62- 0000- 0- 1110- 1000- 4310- 000- M DD	Instructional M,Instructi	4,872.00	4,872.00		1,710.71	3,161.29
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		11.53	496.47

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Balances through 06/30/2024

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 4310 - Instructional M (continued)</b>						
62- 0000- 0- 1110- 1000- 4310- 000- RTI 1	Instructional M,Instructi	406.00	291.00		188.02	102.98
62- 6300- 0- 1110- 1000- 4310- 000- 1st 1	Instructional M,Instructi	2,741.00	2,741.00		2,385.78	355.22
62- 6300- 0- 1110- 1000- 4310- 000- 2nd1	Instructional M,Instructi	1,827.00	1,827.00		1,362.77	464.23
62- 6300- 0- 1110- 1000- 4310- 000- 3RD1	Instructional M,Instructi	1,827.00	1,827.00		1,755.24	71.76
62- 6300- 0- 1110- 1000- 4310- 000- 4TH1	Instructional M,Instructi	1,827.00	1,827.00		839.60	987.40
62- 6300- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	1,688.00-	3,845.00			3,845.00
62- 6300- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	1,827.00	1,827.00		1,153.39	673.61
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				533.11	533.11-
62- 7435- 0- 1110- 1000- 4310- 000- RTI 1	Instructional M,Instructi		115.00			115.00
<b>Total for Object 4310 and Expense accounts</b>		<b>26,341.00</b>	<b>26,341.00</b>	<b>.00</b>	<b>18,535.71</b>	<b>7,805.29</b>
<b>Object 4340 - Computer Sftwar</b>						
62- 0000- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instructi	244.00	244.00		63.00	181.00
62- 0000- 0- 1110- 2700- 4340- 000- 0000	Computer Sftwar,School Ad	365.00	365.00		159.17	205.83
<b>Total for Object 4340 and Expense accounts</b>		<b>609.00</b>	<b>609.00</b>	<b>.00</b>	<b>222.17</b>	<b>386.83</b>
<b>Object 4350 - Office Supplies</b>						
62- 0000- 0- 1110- 2700- 4350- 000- 0000	Office Supplies,School Ad	5,500.00	5,500.00		3,499.61	2,000.39
<b>Total for Object 4350 and Expense accounts</b>		<b>5,500.00</b>	<b>5,500.00</b>	<b>.00</b>	<b>3,499.61</b>	<b>2,000.39</b>
<b>Object 4370 - Custodial Suppl</b>						
62- 0000- 0- 1110- 8200- 4370- 000- JANI	Custodial Suppl,Operation	6,598.00	6,598.00		4,021.27	2,576.73
<b>Total for Object 4370 and Expense accounts</b>		<b>6,598.00</b>	<b>6,598.00</b>	<b>.00</b>	<b>4,021.27</b>	<b>2,576.73</b>
<b>Object 4390 - Other Supplies</b>						
62- 0000- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio	1,500.00	1,500.00		592.61	907.39
62- 0000- 0- 1110- 1000- 4390- 000- BUDG	Other Supplies,Instructio	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		17.97	997.03
62- 0000- 0- 1110- 1000- 4390- 000- K1 SN	Other Supplies,Instructio	750.00	750.00		201.40	548.60
62- 0000- 0- 1110- 1000- 4390- 000- K2 SN	Other Supplies,Instructio	750.00	750.00		331.11	418.89
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		189.46	310.54
62- 0000- 0- 1110- 2700- 4390- 000- 0000	Other Supplies,School Adm	1,776.00	1,776.00		33.11	1,742.89
62- 0000- 0- 1110- 2700- 4390- 000- COPY	Other Supplies,School Adm	4,568.00	4,568.00		3,088.61	1,479.39
62- 0000- 0- 1110- 2700- 4390- 000- FEST	Other Supplies,School Adm	2,233.00	2,233.00		487.88	1,745.12

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Balances through 06/30/2024

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 4390 - Other Supplies (continued)</b>						
62- 0000- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations	1,523.00	1,523.00		42.38	1,480.62
62- 0000- 0- 1110- 8200- 4390- 000- MNTN	Other Supplies,Operations	5,684.00	5,684.00		5,124.51	559.49
62- 2600- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm				1,659.90	1,659.90-
62- 5310- 0- 0000- 3700- 4390- 000- FOOD	Other Supplies,Food Servi	350.00	350.00		238.74	111.26
62- 9033- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm	4,000.00	4,000.00			4,000.00
62- 9038- 0- 1110- 8200- 4390- 000- FUND	Other Supplies,Operations	31,208.00				
62- 9090- 0- 1110- 8300- 4390- 000- 0000	Other Supplies,Security,R	1,015.00	1,015.00		399.01	615.99
<b>Total for Object 4390 and Expense accounts</b>		<b>30,224.00</b>	<b>30,224.00</b>	<b>.00</b>	<b>14,704.59</b>	<b>15,519.41</b>
<b>Object 4400 - Inventory Suppl</b>						
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
<b>Total for Object 4400 and Expense accounts</b>		<b>5,500.00</b>	<b>5,500.00</b>	<b>.00</b>	<b>697.00</b>	<b>4,803.00</b>
<b>Object 4710 - Food Purchases</b>						
62- 5310- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi	2,000.00	2,000.00			2,000.00
<b>Total for Object 4710 and Expense accounts</b>		<b>2,000.00</b>	<b>2,000.00</b>	<b>.00</b>	<b>.00</b>	<b>2,000.00</b>
<b>Object 5200 - Travel &amp; Confer</b>						
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		321.96	204.96-
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		6,728.07	8,938.93
<b>Total for Object 5200 and Expense accounts</b>		<b>19,286.00</b>	<b>19,286.00</b>	<b>.00</b>	<b>10,880.89</b>	<b>8,405.11</b>
<b>Object 5300 - Dues &amp; Membersh</b>						
62- 0000- 0- 1110- 2700- 5300- 000- 0000	Dues & Membersh,School Ad	3,500.00	3,500.00		3,335.00	165.00
<b>Total for Object 5300 and Expense accounts</b>		<b>3,500.00</b>	<b>3,500.00</b>	<b>.00</b>	<b>3,335.00</b>	<b>165.00</b>
<b>Object 5450 - Other Insurance</b>						
62- 0000- 0- 1110- 2700- 5450- 000- 0000	Other Insurance,School Ad	43,259.00	29,735.00		29,735.00	
<b>Total for Object 5450 and Expense accounts</b>		<b>43,259.00</b>	<b>29,735.00</b>	<b>.00</b>	<b>29,735.00</b>	<b>.00</b>
<b>Object 5520 - Electricity</b>						
62- 0000- 0- 1110- 8200- 5520- 000- 0000	Electricity,Operations,Re	48,720.00	48,720.00		21,669.81	27,050.19
<b>Total for Object 5520 and Expense accounts</b>		<b>48,720.00</b>	<b>48,720.00</b>	<b>.00</b>	<b>21,669.81</b>	<b>27,050.19</b>
<b>Object 5530 - Water</b>						
62- 0000- 0- 1110- 8200- 5530- 000- 0000	Water,Operations,Regular	17,160.00	17,160.00		16,212.57	947.43

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Balances through 06/30/2024

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 5530 and Expense accounts		17,160.00	17,160.00	.00	16,212.57	947.43
Object 5550 - Laundry And Cle						
62- 0000- 0- 1110- 8200- 5550- 000- JANI	Laundry And Cle,Operation	37,555.00	34,660.00		16,265.00	18,395.00
Total for Object 5550 and Expense accounts		37,555.00	34,660.00	.00	16,265.00	18,395.00
Object 5560 - Waste Disposal						
62- 0000- 0- 1110- 8200- 5560- 000- 0000	Waste Disposal,Operations	9,250.00	9,250.00		6,407.03	2,842.97
Total for Object 5560 and Expense accounts		9,250.00	9,250.00	.00	6,407.03	2,842.97
Object 5570 - Pest Control						
62- 0000- 0- 1110- 8200- 5570- 000- 0000	Pest Control,Operations,R	2,538.00	2,538.00		1,825.00	713.00
Total for Object 5570 and Expense accounts		2,538.00	2,538.00	.00	1,825.00	713.00
Object 5590 - Other Housekeep						
62- 0000- 0- 1110- 8200- 5590- 000- 0000	Other Housekeep,Operation	5,989.00	12,789.00		9,084.89	3,704.11
Total for Object 5590 and Expense accounts		5,989.00	12,789.00	.00	9,084.89	3,704.11
Object 5600 - Rentals And Lea						
62- 0000- 0- 1110- 8200- 5600- 000- 0000	Rentals And Lea,Operation	6,953.00	6,953.00		5,050.60	1,902.40
62- 0000- 0- 1110- 8200- 5600- 000- COPY	Rentals And Lea,Operation	9,421.00	9,421.00		4,714.08	4,706.92
62- 0000- 0- 1110- 8200- 5600- 000- FAI R	Rentals And Lea,Operation	168,575.00	148,032.00		106,499.20	41,532.80
62- 0000- 0- 1110- 8200- 5600- 000- PORT	Rentals And Lea,Operation	18,483.00	18,483.00		13,185.99	5,297.01
Total for Object 5600 and Expense accounts		203,432.00	182,889.00	.00	129,449.87	53,439.13
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	26,604.00			26,604.00
62- 0000- 0- 1110- 1000- 5800- 000- 0000	Other Svcs & Op,Instructi	761.00	761.00		3,019.33	2,258.33-
62- 0000- 0- 1110- 1000- 5800- 000- MUSC	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	7,525.00		8,071.71	546.71-
62- 0000- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation	4,150.00	500.00			500.00
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	40,000.00		14,998.20	25,001.80

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Balances through 06/30/2024

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 5800 - Other Svcs &amp; Op (continued)</b>						
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		792.00	408.00
62- 9038- 0- 1110- 1000- 5800- 000- TRI P	Other Svcs & Op,Instructi		20,875.00			20,875.00
62- 9090- 0- 1110- 8300- 5800- 000- 0000	Other Svcs & Op,Security,	203.00	203.00		200.00	3.00
<b>Total for Object 5800 and Expense accounts</b>		<b>126,874.00</b>	<b>102,583.00</b>	<b>.00</b>	<b>28,033.91</b>	<b>74,549.09</b>
<b>Object 5817 - Scoe Data Proce</b>						
62- 0000- 0- 1110- 1000- 5817- 000- 0000	Scoe Data Proce,Instructi	11,674.00	11,674.00			11,674.00
<b>Total for Object 5817 and Expense accounts</b>		<b>11,674.00</b>	<b>11,674.00</b>	<b>.00</b>	<b>.00</b>	<b>11,674.00</b>
<b>Object 5818 - Scoe A/v Contra</b>						
62- 0000- 0- 0000- 7300- 5818- 000- 0000	Scoe A/v Contra,Fiscal Se	964.00	964.00			964.00
<b>Total for Object 5818 and Expense accounts</b>		<b>964.00</b>	<b>964.00</b>	<b>.00</b>	<b>.00</b>	<b>964.00</b>
<b>Object 5821 - Audit Costs</b>						
62- 0000- 0- 1110- 7191- 5821- 000- 0000	Audit Costs,External Fina	15,750.00	18,000.00		20,569.50	2,569.50-
<b>Total for Object 5821 and Expense accounts</b>		<b>15,750.00</b>	<b>18,000.00</b>	<b>.00</b>	<b>20,569.50</b>	<b>2,569.50-</b>
<b>Object 5823 - Legal Costs</b>						
62- 0000- 0- 1110- 2700- 5823- 000- 0000	Legal Costs,School Admini	5,000.00	25,000.00		7,962.30	17,037.70
<b>Total for Object 5823 and Expense accounts</b>		<b>5,000.00</b>	<b>25,000.00</b>	<b>.00</b>	<b>7,962.30</b>	<b>17,037.70</b>
<b>Object 5825 - Advertisement (</b>						
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-
<b>Total for Object 5825 and Expense accounts</b>		<b>1,500.00</b>	<b>1,500.00</b>	<b>.00</b>	<b>892.59</b>	<b>607.41</b>
<b>Object 5830 - Professional/co</b>						
62- 0000- 0- 1705- 1000- 5830- 000- 0000	Professional/co,Instructi	6,000.00	6,000.00			6,000.00
<b>Total for Object 5830 and Expense accounts</b>		<b>6,000.00</b>	<b>6,000.00</b>	<b>.00</b>	<b>.00</b>	<b>6,000.00</b>
<b>Object 5860 - Other Employmen</b>						
62- 0000- 0- 1110- 2700- 5860- 000- 0000	Other Employmen,School Ad	500.00	500.00			500.00
<b>Total for Object 5860 and Expense accounts</b>		<b>500.00</b>	<b>500.00</b>	<b>.00</b>	<b>.00</b>	<b>500.00</b>
<b>Object 5862 - Fingerprinting</b>						
62- 0000- 0- 1110- 2700- 5862- 000- 0000	Fingerprinting,School Adm	2,500.00	2,500.00		936.00	1,564.00
<b>Total for Object 5862 and Expense accounts</b>		<b>2,500.00</b>	<b>2,500.00</b>	<b>.00</b>	<b>936.00</b>	<b>1,564.00</b>
<b>Object 5911 - Telephone</b>						
62- 0000- 0- 1110- 8200- 5911- 000- 0000	Telephone,Operations,Regu	3,520.00	3,520.00		2,458.67	1,061.33
<b>Total for Object 5911 and Expense accounts</b>		<b>3,520.00</b>	<b>3,520.00</b>	<b>.00</b>	<b>2,458.67</b>	<b>1,061.33</b>

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## Balances through 06/30/2024

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 5940 - Internet</b>						
62- 0000- 0- 1110- 2700- 5940- 000- 0000	Internet,School Administ,	19,770.00	19,770.00		14,570.30	5,199.70
<b>Total for Object 5940 and Expense accounts</b>		<b>19,770.00</b>	<b>19,770.00</b>	<b>.00</b>	<b>14,570.30</b>	<b>5,199.70</b>
<b>Object 5950 - Postage</b>						
62- 0000- 0- 1110- 2700- 5950- 000- 0000	Postage,School Administ,R	1,800.00	1,800.00		778.19	1,021.81
<b>Total for Object 5950 and Expense accounts</b>		<b>1,800.00</b>	<b>1,800.00</b>	<b>.00</b>	<b>778.19</b>	<b>1,021.81</b>
<b>Object 6900 - Depr Exp</b>						
62- 0000- 0- 1110- 8400- 6900- 000- 0000	Depr Exp,Oth Plant Maint,	2,838.00	2,838.00		1,892.14	945.86
<b>Total for Object 6900 and Expense accounts</b>		<b>2,838.00</b>	<b>2,838.00</b>	<b>.00</b>	<b>1,892.14</b>	<b>945.86</b>
<b>Object 7141 - Oth Tuitn, Exce</b>						
62- 0000- 0- 5001- 9200- 7141- 000- 0000	Oth Tuitn, Exce,Transfers	179,070.00	177,954.00			177,954.00
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	18,840.00			18,840.00
<b>Total for Object 7141 and Expense accounts</b>		<b>199,500.00</b>	<b>199,500.00</b>	<b>.00</b>	<b>.00</b>	<b>199,500.00</b>
<b>Object 7310 - Dir Supp/indr C</b>						
62- 0000- 0- 0000- 7210- 7310- 000- 0000	Dir Supp/indr C,General A	1,402.00-	1,328.00-		599.00-	729.00-
62- 3010- 0- 1110- 7210- 7310- 000- 0000	Dir Supp/indr C,General A	1,402.00	1,328.00		599.00	729.00
<b>Total for Object 7310 and Expense accounts</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>Object 8011 - Revenue Limit S</b>						
62- 0000- 0- 0000- 0000- 8011- 000- 0000	Revenue Limit S,Unrestric	1,046,324.00	1,026,691.00		630,434.00	396,257.00
<b>Total for Object 8011 and Revenue accounts</b>		<b>1,046,324.00</b>	<b>1,026,691.00</b>		<b>630,434.00</b>	<b>396,257.00</b>
<b>Object 8012 - EPA</b>						
62- 1400- 0- 0000- 0000- 8012- 000- 0000	EPA,EPA	158,222.00	208,655.00		93,596.00	115,059.00
<b>Total for Object 8012 and Revenue accounts</b>		<b>158,222.00</b>	<b>208,655.00</b>		<b>93,596.00</b>	<b>115,059.00</b>
<b>Object 8019 - Revenue Limit S</b>						
62- 0000- 0- 0000- 0000- 8019- 000- 0000	Revenue Limit S,Unrestric				38,421.00-	38,421.00
<b>Total for Object 8019 and Revenue accounts</b>		<b>.00</b>	<b>.00</b>		<b>38,421.00-</b>	<b>38,421.00</b>
<b>Object 8096 - In Lieu Of Prop</b>						
62- 0000- 0- 0000- 0000- 8096- 000- 0000	In Lieu Of Prop,Unrestric	1,564,027.00	1,425,017.00		824,723.00	600,294.00
62- 0000- 0- 0000- 0000- 8096- 000- PY00	In Lieu Of Prop,Unrestric				38,421.00	38,421.00-
<b>Total for Object 8096 and Revenue accounts</b>		<b>1,564,027.00</b>	<b>1,425,017.00</b>		<b>863,144.00</b>	<b>561,873.00</b>
<b>Object 8182 - Sp Ed-discretio</b>						
62- 3327- 0- 5001- 0000- 8182- 000- 0000	Sp Ed-discretio,SpEdMenta	2,706.00	2,706.00			2,706.00

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## Balances through 06/30/2024

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
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	10,094.00	7,306.00	2,788.00
Total for Object 8290 and Revenue accounts		21,561.00	10,094.00	7,306.00	2,788.00
Object 8550 - Mandated Cost R					
62- 0000- 0- 0000- 0000- 8550- 000- 0000	Mandated Cost R, Unrestric	4,619.00	4,597.00	4,597.00	
Total for Object 8550 and Revenue accounts		4,619.00	4,597.00	4,597.00	.00
Object 8560 - State Lottery R					
62- 1100- 0- 0000- 0000- 8560- 000- 0000	State Lottery R, State Lot	42,342.00	41,818.00	17,368.85	24,449.15
62- 1100- 0- 0000- 0000- 8560- 000- PY00	State Lottery R, State Lot		5,855.00	5,853.97	1.03
62- 6300- 0- 0000- 0000- 8560- 000- 0000	State Lottery R, Lottery -	16,688.00	17,011.00		17,011.00
62- 6300- 0- 0000- 0000- 8560- 000- PY00	State Lottery R, Lottery -		5,210.00	5,210.16	.16-
Total for Object 8560 and Revenue accounts		59,030.00	69,894.00	28,432.98	41,461.02
Object 8590 - All Other State					
62- 0000- 0- 0000- 0000- 8590- 000- 0000	All Other State, Unrestric	32,271.00	218.00		218.00
62- 2600- 0- 0000- 0000- 8590- 000- 0000	All Other State, ELO Progr	88,235.00	72,331.00	46,296.00	26,035.00
62- 6546- 0- 5001- 0000- 8590- 000- 0000	All Other State, Mental He	17,724.00	18,840.00	12,033.00	6,807.00
62- 6762- 0- 0000- 0000- 8590- 000- 0000	All Other State, Arts Musi		3,443.00	3,443.49	.49-
62- 6770- 0- 0000- 0000- 8590- 000- 0000	All Other State, Arts & Mu		30,983.00	6,197.00	24,786.00
62- 7435- 0- 0000- 0000- 8590- 000- 0000	All Other State, Learning		115.00	114.76	.24
Total for Object 8590 and Revenue accounts		138,230.00	125,930.00	68,084.25	57,845.75
Object 8660 - Interest					
62- 0000- 0- 0000- 0000- 8660- 000- 0000	Interest, Unrestricted/no	12,000.00	23,000.00	17,316.05	5,683.95
Total for Object 8660 and Revenue accounts		12,000.00	23,000.00	17,316.05	5,683.95
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	138,183.00	.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	48,211.40	16,788.60
Total for Object 8689 and Revenue accounts		65,000.00	65,000.00	48,211.40	16,788.60
Object 8699 - All Other Local					
62- 0000- 0- 0000- 0000- 8699- 000- 0000	All Other Local, Unrestric	10,000.00	10,000.00	5,643.53	4,356.47

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Balances through 06/30/2024

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
<b>Object 8699 - All Other Local (continued)</b>					
62- 0000- 0- 0000- 0000- 8699- 000- FUND	All Other Local,Unrestric	104,000.00	103,760.00		103,760.00
62- 0000- 0- 0000- 0000- 8699- 000- MJSC	All Other Local,Unrestric	650.00	650.00	1,800.00	1,150.00-
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	20,875.00	20,875.00	
62- 9038- 0- 0000- 0000- 8699- 000- RTRY	All Other Local,Grants -			926.00	926.00-
62- 9090- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Resig Saf			1,416.00	1,416.00-
<b>Total for Object 8699 and Revenue accounts</b>		<b>137,150.00</b>	<b>137,785.00</b>	<b>30,660.53</b>	<b>107,124.47</b>
<b>Object 8980 - Contribute From</b>					
62- 0000- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Unrestric	35,516.00-	48,898.00-		48,898.00-
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			
62- 9033- 0- 0000- 0000- 8980- 000- 0000	Contribute From,After Sch	59,800.00-	35,210.00-		35,210.00-
62- 9090- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Resig Saf	1,218.00	1,218.00		1,218.00
<b>Total for Object 8980 and Revenue accounts</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>Object 9720 - Reserve For Enc</b>					
62- - - - - 9720- -	Reserve For Enc,			959,584.50	959,584.50
<b>Total for Object 9720 and Ending Balance accounts</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>959,584.50</b>
<b>Object 9790 - Undesignated/un</b>					
62- 0000- 0- - - 9790- -	Undesignated/un,Unrestric	750,960.00	732,416.00		
62- 6266- 0- - - 9790- -	Undesignated/un,Ed Effect	24,071.00	32,266.00		
62- 9038- 0- - - 9790- -	Undesignated/un,Grants -	36,207.00			
<b>Total for Object 9790 and Ending Balance accounts</b>		<b>811,238.00</b>	<b>764,682.00</b>	<b>.00</b>	<b>.00</b>
<b>Object 9791 - Beginning Balan</b>					
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
<b>Total for Object 9791 and Starting Balance accounts</b>		<b>1,118,404.00</b>	<b>1,131,728.00</b>	<b>127,220.37</b>	<b>1,258,948.64</b>

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Balances through 06/30/2024

Fiscal Year 2023/24

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
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Total for Org 012 - Live Oak Charter School

	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance
Budgeted	1,131,728.00	3,237,552.00		3,604,598.00	764,682.00
Actual	1,131,728.27	1,891,544.21	959,584.50	2,150,086.94	86,398.96-

## Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through March 2024

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>LCFF Revenue Sources</b>						
8011	Revenue Limit St Aid-curr Year	1,046,324.00	1,026,691.00	630,434.00	396,257.00	61.40
8012	EPA State Aid	158,222.00	208,655.00	93,596.00	115,059.00	44.86
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	1,425,017.00	863,144.00	561,873.00	60.57
<b>Total LCFF Revenue Sources</b>		<b>2,768,573.00</b>	<b>2,660,363.00</b>	<b>1,548,753.00</b>	<b>1,111,610.00</b>	<b>58.22</b>
<b>Federal Revenue</b>						
8182	Sp Ed-discretionary Grants	2,706.00	2,706.00		2,706.00	
8290	All Other Federal Revenues	21,561.00	10,094.00	7,306.00	2,788.00	72.38
<b>Total Federal Revenue</b>		<b>24,267.00</b>	<b>12,800.00</b>	<b>7,306.00</b>	<b>5,494.00</b>	<b>57.08</b>
<b>Other State Revenues</b>						
8550	Mandated Cost Reimbursements	4,619.00	4,597.00	4,597.00		100.00
8560	State Lottery Revenue	59,030.00	69,894.00	28,432.98	41,461.02	40.68
8590	All Other State Revenues	138,230.00	125,930.00	68,084.25	57,845.75	54.07
<b>Total Other State Revenues</b>		<b>201,879.00</b>	<b>200,421.00</b>	<b>101,114.23</b>	<b>99,306.77</b>	<b>50.45</b>
<b>Other Local Revenue</b>						
8660	Interest	12,000.00	23,000.00	17,316.05	5,683.95	75.29
8677	Interagency Svcs Between Lea's	138,183.00	138,183.00	138,183.00		100.00
8689	All Other Fees & Contracts	65,000.00	65,000.00	48,211.40	16,788.60	74.17
8699	All Other Local Revenues	137,150.00	137,785.00	30,660.53	107,124.47	22.25
<b>Total Other Local Revenue</b>		<b>352,333.00</b>	<b>363,968.00</b>	<b>234,370.98</b>	<b>129,597.02</b>	<b>64.39</b>
<b>Total Year To Date Revenues</b>		<b>3,347,052.00</b>	<b>3,237,552.00</b>	<b>1,891,544.21</b>	<b>1,346,007.79</b>	<b>58.43</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Certificated Salaries</b>							
1100	Teachers' Salaries - Regular	1,155,563.00	1,131,584.00	404,575.20	713,862.96	13,145.84	63.09
1130	Teachers' Sals Extra Assignmnt	10,800.00	10,800.00	6,545.52	16,869.48	12,615.00-	156.20
1148	Teacher Substitutes	8,000.00	11,000.00		11,640.00	640.00-	105.82
1300	Cert Suprvrs' & Admins' Sal	147,602.00	147,602.00	49,200.64	98,401.28	.08	66.67
<b>Total Certificated Salaries</b>		<b>1,321,965.00</b>	<b>1,300,986.00</b>	<b>460,321.36</b>	<b>840,773.72</b>	<b>109.08-</b>	<b>64.63</b>
<b>Classified Salaries</b>							
2100	Instructional Aides' Salaries	149,276.00	143,603.00	52,219.12	91,079.85	304.03	63.42
2130	Instr Aides - Extra Assignmnt	3,500.00	3,500.00		65.00	3,435.00	1.86

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

## Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through March 2024

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Classified Salaries (continued)</b>							
2148	Instr Aides Subs - Schl Bus	500.00	500.00			500.00	
2199	Instr Aides Oth Miscellaneous	4,000.00	4,000.00		5,410.77	1,410.77-	135.27
2300	Classified Director	143,826.00	143,826.00	47,942.00	95,884.00		66.67
2400	Clerical & Office Salaries	249,475.00	248,755.00	82,979.57	165,025.26	750.17	66.34
2499	Clerical&office Other Misc.	500.00	2,000.00		5,479.25	3,479.25-	273.96
2900	Other Classified Salaries	74,928.00	97,642.00	35,564.96	63,097.79	1,020.75-	64.62
2999	Other Class Sals Other Misc.	3,350.00	3,350.00		2,612.47	737.53	77.98
<b>Total Classified Salaries</b>		<b>629,355.00</b>	<b>647,176.00</b>	<b>218,705.65</b>	<b>428,654.39</b>	<b>184.04-</b>	<b>66.23</b>
<b>Employee Benefits</b>							
3101	Benefits - Strs / Certificated	209,018.00	206,968.00	72,406.32	130,750.28	3,811.40	63.17
3201	Benefits - Pers / Certificated	60,731.00	57,998.00	21,672.00	37,926.01	1,600.01-	65.39
3202	Benefits - Pers / Classified	154,114.00	159,060.00	55,731.33	104,176.98	848.31-	65.50
3311	Benefits - Oasdi/ Certificated	14,113.00	13,478.00	4,682.40	8,573.42	222.18	63.61
3312	Benefits - Oasdi/ Classified	39,020.00	40,125.00	13,038.88	25,727.36	1,358.76	64.12
3331	Benefits - Medicare / Cert.	19,168.00	18,864.00	6,359.44	11,676.81	827.75	61.90
3332	Benefits - Medicare / Class.	9,126.00	9,384.00	3,049.44	6,021.45	313.11	64.17
3401	H & W Benefits - Certificated	224,206.00	209,634.00	72,573.76	127,439.58	9,620.66	60.79
3402	H & W Benefits - Classified	65,215.00	64,982.00	22,028.08	42,661.00	292.92	65.65
3501	Benefits - Sui / Certificated	1,161.00	1,150.00	219.36	402.65	527.99	35.01
3502	Benefits - Sui / Classified	314.00	324.00	104.96	207.46	11.58	64.03
3601	Benefits - Wcomp/ Certificated	16,921.00	16,653.00	5,892.00	10,761.89	.89-	64.62
3602	Benefits - Wcomp/ Classified	8,057.00	8,285.00	2,799.52	5,486.98	1.50-	66.23
<b>Total Employee Benefits</b>		<b>821,164.00</b>	<b>806,905.00</b>	<b>280,557.49</b>	<b>511,811.87</b>	<b>14,535.64</b>	<b>63.43</b>
<b>Books and Supplies</b>							
4110	Textbooks	6,500.00	6,500.00		2,717.86	3,782.14	41.81
4210	Books Other Than Textbooks	1,500.00	1,500.00		307.56	1,192.44	20.50
4300	Materials & Supplies	2,500.00	2,500.00			2,500.00	
4310	Instructional Mat'ls&supplies	26,341.00	26,341.00		18,535.71	7,805.29	70.37
4340	Computer Sftware & Related Exp	609.00	609.00		222.17	386.83	36.48
4350	Office Supplies	5,500.00	5,500.00		3,499.61	2,000.39	63.63
4370	Custodial Supplies	6,598.00	6,598.00		4,021.27	2,576.73	60.95
4390	Other Supplies	30,224.00	30,224.00		14,704.59	15,519.41	48.65
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	
<b>Total Books and Supplies</b>		<b>87,272.00</b>	<b>87,272.00</b>	<b>.00</b>	<b>44,705.77</b>	<b>42,566.23</b>	<b>51.23</b>

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

## Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through March 2024

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Services and Other Operating Expenditures</b>							
5200	Travel & Conferences	19,286.00	19,286.00		10,880.89	8,405.11	56.42
5300	Dues & Memberships	3,500.00	3,500.00		3,335.00	165.00	95.29
5450	Other Insurance	43,259.00	29,735.00		29,735.00		100.00
5520	Electricity	48,720.00	48,720.00		21,669.81	27,050.19	44.48
5530	Water	17,160.00	17,160.00		16,212.57	947.43	94.48
5550	Laundry And Cleaning	37,555.00	34,660.00		16,265.00	18,395.00	46.93
5560	Waste Disposal	9,250.00	9,250.00		6,407.03	2,842.97	69.27
5570	Pest Control	2,538.00	2,538.00		1,825.00	713.00	71.91
5590	Other Housekeeping Services	5,989.00	12,789.00		9,084.89	3,704.11	71.04
5600	Rentals And Leases	203,432.00	182,889.00		129,449.87	53,439.13	70.78
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	102,583.00		28,033.91	74,549.09	27.33
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	18,000.00		20,569.50	2,569.50-	114.28
5823	Legal Costs	5,000.00	25,000.00		7,962.30	17,037.70	31.85
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		936.00	1,564.00	37.44
5911	Telephone	3,520.00	3,520.00		2,458.67	1,061.33	69.85
5940	Internet	19,770.00	19,770.00		14,570.30	5,199.70	73.70
5950	Postage	1,800.00	1,800.00		778.19	1,021.81	43.23
<b>Total Services and Other Operating Expenditures</b>		<b>592,124.00</b>	<b>559,921.00</b>	<b>.00</b>	<b>322,249.05</b>	<b>237,671.95</b>	<b>57.55</b>
<b>6600 - 6999</b>							
6900	Depreciation Expense	2,838.00	2,838.00		1,892.14	945.86	66.67
<b>Total 6600 - 6999</b>		<b>2,838.00</b>	<b>2,838.00</b>	<b>.00</b>	<b>1,892.14</b>	<b>945.86</b>	<b>66.67</b>
<b>Tuition</b>							
7141	Oth Tuitn, Excess Csts Sch Dis	199,500.00	199,500.00			199,500.00	
<b>Total Tuition</b>		<b>199,500.00</b>	<b>199,500.00</b>	<b>.00</b>	<b>.00</b>	<b>199,500.00</b>	
<b>Total Year To Date Expenditures</b>		<b>3,654,218.00</b>	<b>3,604,598.00</b>	<b>959,584.50</b>	<b>2,150,086.94</b>	<b>494,926.56</b>	<b>59.65</b>

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

## Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through March 2024

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash In County Treasury	1,193,268.44	237,713.67-	955,554.77
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-	
9340	Other Current Assets		7,492.60	7,492.60
9430	Buildings	52,114.46		52,114.46
9435	Accumulated Depreciation-bldgs	46,393.04-	1,892.14-	48,285.18-
9460	Lease Asset	38,750.40		38,750.40
9465	Amortization-Lease Asset	2,583.36-	5,166.72-	7,750.08-
<b>Total Assets</b>		<b>1,591,254.21</b>	<b>586,352.16-</b>	<b>1,004,902.05</b>
<b>Liabilities</b>				
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
9515	Accts Payable - Outdate Warrent		1,226.25	1,226.25
9518	A/p Charter/district	38,421.00	38,421.00-	
9555	Unemployment Ins Liability	2,561.70	2,347.99-	213.71
9556	Workers Comp Ins Liability	3,450.00	7,063.13-	3,613.13-
9570	Blue Cross Clearing		2,127.30-	2,127.30-
9571	Kaiser Insurance Clearing		8,004.83-	8,004.83-
9573	Dental Insurance Clearing		698.92-	698.92-
9575	Life Insurance Clearing		109.25	109.25
9577	Other H&w Insurance Clearing		449.84-	449.84-
9650	Unearned Revenue	19,373.76	19,373.76-	
9667	Lease Liability	36,167.04	5,166.72-	31,000.32
<b>Total Liabilities</b>		<b>459,525.94</b>	<b>327,809.43-</b>	<b>131,716.51</b>
<b>Calculated Fund Balance</b>		<b>1,131,728.27</b>	<b>258,542.73-</b>	<b>873,185.54</b>
<b>Beginning Fund Balance</b>				
9791	Beginning Balance	1,131,728.27		1,131,728.27
<b>Beginning Fund Balance Proof</b>		<b>.00</b>	<b>258,542.73-</b>	<b>258,542.73-</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>(258,542.73)</b>	

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

## Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through March 2024

## Memo Only - Ending Fund Balance Accounts

		Adopted	Revised		
<b>Reserves</b>					
9720	Reserve For Encumbrances			959,584.50	959,584.50
<b>Other Designations</b>					
9790	Undesignated/unappropriated	811,238.00	764,682.00		

## Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through March 2024

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	3,347,052.00	3,237,552.00		1,891,544.21	1,346,007.79	58.43
B. Expenditures	3,654,218.00	3,604,598.00	959,584.50	2,150,086.94	494,926.56	59.65
C. Subtotal (Revenue LESS Expense)	307,166.00-	367,046.00-		258,542.73-	851,081.23	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	307,166.00-	367,046.00-		258,542.73-	851,081.23	
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	764,682.00		873,185.54		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	811,238.00	764,682.00				
Other				959,584.50		



Live Oak Charter School

## Second Interim Report

July 1, 2023 through January 31, 2024

March 14, 2024 Board Meeting

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## Budget Narrative and General Fund Analysis

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

The School's administration prepared the Second Interim Budget revision based on the best information available and/or known at the time including actual financial results through February 29, 2024. For purposes of the Second Interim Report actual results will be reported through January 31, 2024 as required by statute. State revenue and other common assumptions were updated based on the guidance of the "The Common Message" (Feb 2024) published by the California County Superintendents Educational Services Association (CCSESA-BASC) and other guidance provided by the Sonoma County Office of Education (SCOE). Additional guidance was provided by budget presentations and briefs prepared by the California Charter School Association (CCSA), the Charter School Development Center (CSDC), School Services of California (SSC), and the California Association of School Business Officials (CASBO).

### Significant Changes Since the First Interim Financial Report and Other Updates

#### **State Budget and Economy:**

- In January, Governor Newsom released the Preliminary 2024–25 Budget Proposal which begins the six-month process of enacting a new state spending plan, which culminates in the final State Budget due in June 2024.
- State Budget Deficit:
  - The Governor's Proposal projects an overall \$37.9 billion budget deficit for the three year budget period (23-24 through 25-26). The non-partisan Legislative Analyst's Office is estimating the deficit at \$58 billion. The January state revenue report was significantly below the Governor's projections and favors the more pessimistic LAO estimate.
  - The Governor is proposing to address the deficit with a variety of approaches that generally shield education programs from significant reductions. However, the LAO has challenged several of those proposals and it appears likely that we will see payment deferrals, a 0% COLA, and further drawdowns on the state's Prop 98 reserve fund.
- 24-25 Cost of Living Allowance (COLA) Projections
  - While the LAO has recommended a 0% COLA for 24-25, the Governor's 2024-25 budget proposal for LCFF Funding already included **significantly** lower COLA projections for 24-25. The final COLA, which is based on a statutory formula will vary based on actual economic results. As of the January budget proposal 6 of the 8 data points for the 24-25 formula had been determined/published. This 2<sup>nd</sup> Interim report incorporates the new 24-25 COLA projections included in the Governor's budget proposal.

	2024-25	2025-26	2026-27	2027-28	Total (4 yrs)
COLA 24-25 January Prelim Budget	0.76%	2.73%	3.11%	3.17%	
COLA 23-24 Adopted Budget	3.94%	3.29%	3.19%	3.16%	
Difference (percentage points)	(3.18)	(0.56)	(0.08)	0.01	
Difference %	-80.7%	-17.0%	-2.5%	0.3%	
Revenue Impact (vs. 1st Interim)	\$ (82,831)	\$ (103,877)	\$ (115,404)	\$ (121,643)	\$ (423,754)

### 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:

<b>Planning Factors / Assumptions</b>	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Statutory COLA (DOF)	6.56%	8.22%	0.76%	2.73%	3.11%	3.17%
Funded/Estimated COLA	<b>13.26%</b>	<b>8.22%</b>	<b>0.76%</b>	<b>2.73%</b>	<b>3.11%</b>	<b>3.17%</b>
Alternative COLA Scenario			0.00%			
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
PERS Employer Projected Rates	25.37%	26.68%	27.80%	28.50%	28.90%	30.30%
Unemployment Insurance Rate	0.50%	0.05%	0.05%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$172.00	\$177.00	\$177.00	\$177.00	\$177.00	\$177.00
Lottery – Prop. 20 per ADA	\$70.00	\$72.00	\$72.00	\$72.00	\$72.00	\$72.00
Mandated Block Grant: Charter K-8 / ADA	\$18.34	\$19.85	\$20.00	\$20.55	\$21.19	\$21.86
Enrollment	252	250	260	268	268	268
ADA	232.71	235.93	249.08	256.74	256.74	256.74
Certificated Emp FTE <sup>-1)</sup>	15.93	14.90	14.00	14.00	14.00	14.00
Classified Emp FTE <sup>-2)</sup>	13.08	11.53	11.04	11.04	11.04	11.04
Total Emp FTE	29.01	26.43	25.04	25.04	25.04	25.04
Avg Annual Proj Salary Incr - Cert Tchr <sup>-3)</sup>	4.05%	10.00%	10.00%	-10.00%	0.00%	0.00%
Avg Annual Proj Salary Incr - Clsfd <sup>-4)</sup>		3.00%	2-3%	2-3%	2-3%	2-3%

### **23-24 Revised Operating Budget and MYP (variances vs 1<sup>st</sup> Interim unless otherwise noted)**

- 23-24 Revenue and Expense estimates were updated to reflect changes based on known changes to date. Areas where we expect to come in under budget but do not have clear confidence have not been updated allowing for a fair bit of additional contingency for unexpected situations or expenditures. Details are documented in the relevant sections which follow.
- Projections for the 24-25 and 25-26 MYP were updated based on the best information available at the time of this report.

### Revenue (see the *Enrollment and ADA* and *Revenue-Detail* exhibits included with this report)

- Enrollment: Enrollment as of Census Day (10/4/23) was 250 students. Enrollment has increased from 246 on the first day of school to 254 at the end of Month 7 (2/23/24) but is still below the Adopted Budget expectation of 260 students. P-1 ADA was 234.96. 2nd Interim ADA is actual through Month 7 (2/23/24) with one attendance month left in the year. The Unduplicated Pupil Count, certified at Fall 1, came in significantly higher than expected due to increased administrative attention to paperwork and processes (+14, 19.7%).
- Average Daily Attendance (ADA): We expect ADA to come in slightly lower than our 1<sup>st</sup> Interim forecast (-0.33).
- Overall, we are estimating 23-24 revenues to be \$7.6K lower (-0.2%) than forecast at 1<sup>st</sup> Interim owing to several minor adjustments.
- MYP: Enrollment and ADA assumptions for 24-25 and 25-26 remain unchanged, although preliminary application and lottery information is trending upwards. However, due to the significant decrease in the COLA estimates included in the Governor's January budget LCFF Revenue estimates for 24-25 and 25-26 have been reduced by \$82.8K and 103.9K respectively (see above exhibit on page 4).

### Expenditures

- Overall the school is forecasting a \$16.5K increase (+0.5%) in expenses vs 1<sup>st</sup> Interim
- Salaries and Benefits (+\$13.9K): the school has updated this estimate based on current staffing levels and running rates. In particular, substitute teacher/admin costs are running higher than previously forecast.
- Services/Other Operating Expenses (+\$2.6K) primarily driven by increases in audit and legal costs.
- MYP: Staffing level FTE projections remain relatively unchanged from 1<sup>st</sup> Interim with a net reduction of 1.4 FTE. The school has factored in an expected one-time 10% salary increase for certificated staff on top of the 10% permanent increase implemented for 23-24. Future salary actions will have to be tied to enrollment/revenue increases in order for the school to remain viable. Operating cost assumptions remain relatively unchanged.

### Surplus/Deficit

The bottom line impact of the above changes on FY 23-24 is a revised budget deficit of \$391.2K. This is a \$16.5K increase from the 1<sup>st</sup> Interim. The school expects to run deficits in 24-25 (-\$327.6K) and 25-26 (-\$86.4K) funded from reserves as it spends one-time revenues funded in prior periods. The school will dip further into reserves in an attempt to bolster certificated salaries in advance of related enrollment recovery. These deficit levels are higher than projected at 1<sup>st</sup> Interim due to the factors discussed above. With current assumptions, the school is forecasting a return to a break-even level of operations beginning in 27-28.

### 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.

Due to the significant challenges facing the school as discussed in this report, the school's board has directed that the school revise its budget to operate below these recommended guidelines.

### Surplus/Deficit and Fund Balance

Like all schools during this period, LOCS is working to manage the end of a period that saw a significant influx of one-time funds and enrollment losses with longer-term priorities and a sustainable cost structure. As such, the school's board and administration have revised the school's budget to generate a manageable \$162.3 net deficit over the five-year period from 20-21 through the end of the MYP period (24-25). LOCS is estimating the 2023-24 ending unrestricted net position to be \$705.4K or 19.5% of total budgeted expenditures, equivalent to 2.34 months of average expenditures. This is above the 5% minimum reserve requirement and still above the GFOA recommended level. The Unrestricted Net Position is expected to decrease to a level of 8.9% by the end of 25-26, which is 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 Actual	2023-24 1st Int	3-Yr MYP			
									2023-24 2nd Int	23-24 2nd vs 1st	2024-25 MYP	2025-26 MYP
	<b>Surplus / (Deficit)</b>	<b>185,085</b>	<b>(172,527)</b>	<b>(191,174)</b>	<b>314,729</b>	<b>302,666</b>	<b>25,413</b>	<b>(367,046)</b>	<b>(391,181)</b>	<b>(24,135)</b>	<b>(327,550)</b>	<b>(86,408)</b>
	Beginning Fund Balance*	667,538	852,623	680,095	488,921	803,650	1,106,315	1,131,728	1,131,728	-	740,548	412,997
	- Adj to Beginning Balance							-	-	-		
	Surplus / (Deficit)	185,085	(172,527)	(191,174)	314,729	302,666	25,413	(367,046)	(391,181)	(24,135)	(327,550)	(86,408)
	Ending Fund Balance	852,623	680,095	488,921	803,650	1,106,315	1,131,728	764,682	740,548	(24,135)	412,997	326,589
	- 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)
	- Less EFB Restricted	(173,327)	(176,317)		(11,067)	(128,859)	(200,566)	(32,266)	(32,266)	-	(15,666)	-
	Unrestr EFB / Net Position	662,928	494,993	481,893	787,312	968,897	925,441	729,533	705,399	(24,135)	395,529	325,869
	% of Total Expenditures (Reserve)	23.0%	14.8%	15.4%	29.8%	30.7%	26.2%	20.2%	19.5%	-0.8%	10.6%	8.9%
	# Mos Avg Exp	2.76	1.77	1.85	3.57	3.68	3.15	2.43	2.34	(0.09)	1.28	1.07

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

### Cash Flow / Working Capital

As of January 31, 2023, the school had a cash balance of \$1,035,635, equivalent to 3.43 months of average expenditures. Taking into account the remaining cumulative forecasted surplus/deficit for the three year MYP period the school would still expect to have a cash balance in the range of

\$329.3K at the end of year three MYP period (~1.08 months of avg exp) which by the end of 25-26 puts the school at the threshold of being able to cover the standard variances in flows of revenue and expenditures in the course of normal operations. Should this forecasted level of cash remain the same at the next budget cycle, 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 into 25-26. 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, which is the case for the remainder of 23-24 and through 24-25.

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

Charter Number: 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: Dr. Linda Delgado	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	

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

Enrollment: <sup>-1)</sup>	Actual					Cur Est	Projection					@ 284	@ 300
	18-19	19-20	20-21	21-22	22-23	23-24 <sup>-3</sup>	24-25 <sup>-4)</sup>	25-26 <sup>-4)</sup>	26-27	27-28		Guideline	Max Cap
TK	9	13	6	7	7	15	16	16	16	16		16	16
K (1 & 2 yr)	33	31	31	30	25	22	28	28	28	28		28	28
1	30	32	28	26	28	28	29	30	30	30		30	32
2	32	32	32	30	26	30	29	30	30	29		30	32
3	32	30	29	28	30	30	30	30	30	28		30	32
4	32	30	27	26	28	30	29	29	29	28		30	32
5	32	30	29	27	25	21	28	29	28	28		30	32
6	31	32	31	28	30	26	21	28	28	28		30	32
7	30	32	32	30	24	26	25	22	27	26		30	32
8	30	28	31	29	28	22	25	26	22	27		30	32
Total Enrollment	291	290	276	261	251	250	260	268	268	268		284	300
Attendance/ADA Rate <sup>-2)</sup>	95.71%	95.83%	n/a	95.86%	92.84%	94.41%	95.80%	95.80%	95.80%	95.80%		95.80%	95.80%
Adjustment Factor (for est. avg. enrollment)						0.9907							
ADA - LCFF Assumptions	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28		Guideline	Max Cap
Enrollment (CalPADS Fall 1)	291	290	276	261	251	250	260	268	268	268		284	300
Unduplicated Pupil #	49	60	66	58	49	85	80	80	80	80		82	86
- % (One-Yr)	16.8%	20.7%	23.9%	22.22%	19.52%	34.00%	30.77%	29.85%	29.85%	29.85%		28.87%	28.67%
ADA Actual / Estimate													
TK				6.47	6.50	13.87	15.33	15.33	15.33	15.33		15.33	15.33
			19-20 P2										
TK-3	131.78	132.64	132.64	117.52	108.87	118.15	126.46	128.37	128.37	125.50		128.37	134.12
4-6	90.73	89.16	89.16	78.36	76.55	73.75	74.72	82.39	81.43	80.47		86.22	91.97
7-8	55.32	56.97	56.97	56.49	47.29	44.03	47.90	45.98	46.94	50.77		57.48	61.31
Total ADA - LCFF	277.83	278.77	278.77	252.37	232.71	235.93	249.08	256.74	256.74	256.74		272.07	287.40
23-24 Adopted Budget - Enrollment Variance						(10)	(8)	-	-	-		24	40
- ADA Variance (incl att rate var.)						(13.14)	(7.66)	-	-	-		23.00	38.33
Change/Variance: Total ADA vs Pr Yr				-26.40	-19.66	3.22	13.15	7.66	0.00	0.00		39.36	54.69
% vs Pr Yr				-9.47%	-7.79%	1.38%	5.57%	3.08%	0.00%	0.00%		16.91%	23.50%

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 (10/4/23); Enrollment increased from 246 to 254 Months 1-7. P-1 ADA = 234.96. 2nd Interim ADA is actual through Mo 7 (2/23/24)

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)

## 23-24 2nd Interim Revised Budget &amp; MYP

Description	Object Code	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 1st Int	3-Yr MYP		2024-25 MYP	2025-26 MYP	2026-27 5-Yr	2027-28 5-Yr
								2023-24 2nd Int	Var (\$) 2nd vs 1st				
<b>A. REVENUES</b>	ADA	277.83	278.77	278.77	252.37	232.71	236.26	235.93	(0.33)	249.08	256.74	256.74	256.74
1. LCFF Sources													
State Aid - Current Year	8011	856,064	893,586	718,194	775,924	936,238	1,026,691	1,029,385	2,694	1,114,564	1,194,731	1,224,381	1,259,894
EPA State Aid - Cur Yr	8012	55,532	55,754	55,754	83,072	64,968	208,655	206,373	(2,282)	210,639	282,347	308,393	336,729
State Aid - Prior Years	8019	271	134	65,905	(243)	14,514	-	-	-				
In-Lieu of Property Taxes	8096	1,383,398	1,426,291	1,536,906	1,409,440	1,368,998	1,425,017	1,425,017	-	1,524,769	1,555,264	1,586,369	1,618,097
Total LCFF Sources		2,295,265	2,375,765	2,376,759	2,268,193	2,384,718	2,660,363	2,660,775	412	2,849,972	3,032,342	3,119,143	3,214,720
Memo: LCFF / ADA		8,261	8,522	8,526	8,988	10,248	11,260	11,278	-	11,442	11,811	12,149	12,521
2. Federal Revenues													
Title I (3010)	8290			17,079	21,417	21,271	10,094	10,094	-	23,745	24,101	24,463	24,830
Fed'l Mental Health (3327)	8290						2,706	2,706	-	2,785	2,940	3,076	3,076
ESSER II (3212)	8290			54,076	(75)				-				
ESSER III (3213) [80%]	8290			6,608	90,505				-				
ESSER III (3214) [20%]	8290			-	24,278				-				
COVID GEER (3215)	8290			15,180	-				-				
AB86 - ESSER II (3216)	8290				24,590				-				
AB86 - GEER II (3217)	8290				5,644				-				
AB86 - ESSER III (3218)	8290				16,030				-				
AB86 - ESSER III LL (3219)	8290				27,633				-				
P-EBT Local Admin Grnt (5810)	8290				614				-				
COVID CRF (3220)	8290			91,985	-	-	-	-	-				
Total Federal Revenues		-	-	184,928	210,636	21,271	12,800	12,800	-	26,530	27,041	27,539	27,906
3. Other State Revenues													
Mandate Block Grant	8550	4,563	4,681	4,700	4,798	4,628	4,597	4,597	-	4,867	5,308	5,646	5,824
State Lottery Unres (1100)	8560	46,796	43,446	49,060	44,299	47,517	41,818	41,818	-	44,087	45,443	45,443	45,443
State Lottery Prop20/Restr (6300)	8560	18,689	14,255	21,297	20,514	23,258	17,011	17,011	-	17,934	18,485	18,485	18,485
State Lottery Unres - PY (1100)	8560	1,199	916	(611)	(607)	8,188	5,854	5,854	-				
State Lottery Prop20/Restr - PY (6300)	8560	1,732	1,633	(617)	(280)	4,547	5,210	5,210	-				
One-Time Discretionary Grnt	8550/90	51,471							-				
Educ-Rel Mental Health (ERMHS)	8590						18,840	10,800	(8,040)				
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	72,331	72,331	-	69,380	73,195	80,254	85,446
Univ PreK Planning Grant (6053)	8590				53,873	38,433			-				
Educator Eff: FY21-26 (6266)	8590				64,768				-				
Prop 28 Arts&Musc (6770)	8590						30,983	30,983	-	33,287	35,617	37,874	39,070
COVID Prop 98 (7420)	8590			20,236	-				-				
AB86-In-Person Instr (7422)	8590			70,377	11,718				-				
AB86-Exp Learning Opp (7425)	8590			76,651	(41)				-				
AB86-Exp Learning Opp (7426)	8590			16,501	-				-				
SB740 Facilities Grant-PY (6030)	8590	217,971	(14,111)	1,024	-				-				
CAASPP/ELPAC Testing	8590	760	951	868	-	186	218	218	-	227	234	241	249
Other Categorical Programs	8590	29,298	4,787						-				

## 23-24 2nd Interim Revised Budget &amp; MYP

								3-Yr MYP					
Description	Object Code	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 1st Int	2023-24 2nd Int	Var (\$) 2nd vs 1st	2024-25 MYP	2025-26 MYP	2026-27 5-Yr	2027-28 5-Yr
Total Other State Revenues		372,479	56,558	259,487	249,042	725,269	200,420	192,380	(8,040)	169,782	178,282	187,943	194,517
4. Other Local Revenues													
Meal Program Income	8634		9,760	108	-	-	-	-	-	-	-	-	-
Interest Income	8660	12,126	10,758	10,034	7,620	20,423	23,000	23,000	-	8,000	7,500	7,000	6,000
Consortium Fees (CBSC)	8677	89,582	92,856	93,640	109,751	126,269	138,183	138,183	-	136,183	132,060	137,340	142,830
AfterCare Revenue (CARE)	8689	137,902	107,007	1,369	96,223	107,711	65,000	65,000	-	67,275	69,630	72,067	74,589
Foundation Grant (0000-FUND)	8699	226,265	225,848	3,387	9,846	115,042	103,760	103,760	-	104,000	104,000	104,000	104,000
Foundation F-A-N (9038-FUND)	8699	21,075	20,007		11,582	32,975	20,875	20,875	-	20,000	20,000	20,000	20,000
Grants (9038)	8699	8,934	20,000	17,591	25,627	205	2,500	2,500	-	2,500	2,500	2,500	2,500
Library Grant/Donation (LIBR)	8699	334	1,386	-	-				-				
Music Grant/Donation (MUSC)	8699		2,050	-	-	550	650	650	-	660	670	680	690
RESIG Safety Grant (9090)	8699			-	-	-	-	-	-	-	-	-	-
Misc Revenue (incl WC ROI)	8699	15,844	15,004	10,296	11,663	18,702	10,000	10,000	-	10,000	10,000	10,000	10,000
PPP Proceeds (SPEC)	8699			-	463,200				-				
Total Local Revenues		512,062	504,676	136,425	735,512	421,877	363,968	363,968	-	348,618	346,360	353,587	360,609
5. TOTAL REVENUES		3,179,806	2,936,999	2,957,600	3,463,383	3,553,135	3,237,552	3,229,924	(7,628)	3,394,902	3,584,025	3,688,212	3,797,753
Memo: LCFF Supplemental Revenue (incl in 8011)		93,259	90,930	93,259	96,635	99,427	120,586	125,643	5,057	149,244	176,800	174,555	178,212
- LCFF Supp %			3.98%	4.08%	4.45%	4.39%	4.83%	5.04%		5.63%	6.30%	6.03%	5.97%

## Total (6 yrs)

(476,529)

136,736

(117,128)

(168,784)

(100,208)

(111,320)

(115,825)

## Memo 1: Variance from 7/1 Adopted Bud

## Memo 2: LCFF COLA Changes - AB vs Jan State Budget

- Adopted Budget (23-24 State Budget)

- Prelim 24-25 (Jan) State Budget

Variance (percentage points)

Variance (per cent)

3.94%

3.29%

3.19%

3.16%

0.76%

2.73%

3.11%

3.17%

-3.18

-0.56

-0.08

0.01

-80.7%

-17.0%

-2.5%

0.3%

## Memo 3: LCFF Revenue @ 284 Enrollment

- Enrollment

- Attendance Rate (incl IS)

- ADA

284

284

284

284

95.8%

95.8%

95.8%

95.8%

272.07

272.07

272.07

272.07

- Additional LCFF Revenue Opportunity / Revenue Shortfall

247,730

167,375

170,399

179,215

									3-Yr MYP					
Obj	Account	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 1st Int	2023-24 2nd Int	23-24 2nd vs 1st	2024-25 MYP	2025-26 MYP	2026-27 5-yr	2027-28 5-yr
<b>BAL</b>	<b>Beginning Fund Balance</b>	667,538	852,623	680,095	488,921	803,650	1,106,315	1,131,728	1,131,728	-	740,548	412,997	326,589	270,909
<b>REVENUE</b>														
8011	LCFF: State Aid	671,143	856,064	893,586	718,194	775,924	936,238	1,026,691	1,029,385	2,694	1,114,564	1,194,731	1,224,381	1,259,894
8012	LCFF: EPA	91,869	55,532	55,754	55,754	83,072	64,968	208,655	206,373	(2,282)	210,639	282,347	308,393	336,729
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	1,425,017	1,425,017	-	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)	-	-	-	-	-	-	-
<b>LCFF</b>	<b>LCFF Income</b>	<b>2,252,777</b>	<b>2,295,265</b>	<b>2,375,765</b>	<b>2,376,759</b>	<b>2,268,193</b>	<b>2,384,718</b>	<b>2,660,363</b>	<b>2,660,775</b>	<b>412</b>	<b>2,849,972</b>	<b>3,032,342</b>	<b>3,119,143</b>	<b>3,214,720</b>
<b>Fed</b>	<b>Other Federal Revenue</b>			-	184,928	210,636	21,271	12,800	12,800	-	26,530	27,041	27,539	27,906
8550	Mandated Cost Reimbursements	45,978	56,034	4,681	4,700	4,798	4,628	4,597	4,597	-	4,867	5,308	5,646	5,824
8560	State Lottery Revenue	68,013	68,416	60,250	69,130	63,926	83,509	69,893	69,893	-	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	125,930	117,890	(8,040)	102,894	109,046	118,369	124,765
<b>State</b>	<b>Other State Revenue</b>	<b>450,945</b>	<b>372,479</b>	<b>56,558</b>	<b>259,487</b>	<b>249,042</b>	<b>725,269</b>	<b>200,420</b>	<b>192,380</b>	<b>(8,040)</b>	<b>169,782</b>	<b>178,282</b>	<b>187,943</b>	<b>194,517</b>
8634	Food Services Revenue			9,760	108	-	-	-	-	-	-	-	-	-
8660	Interest Income	11,024	12,126	10,758	10,034	7,620	20,423	23,000	23,000	-	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	-	136,183	132,060	137,340	142,830
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	137,785	137,785	-	137,160	137,170	137,180	137,190
8980	Contribute From Unstrctd Rev	-	-	-	0	-	-	-	-	-	-	-	-	-
<b>Local</b>	<b>Local Revenue</b>	<b>362,303</b>	<b>512,062</b>	<b>504,676</b>	<b>136,425</b>	<b>735,512</b>	<b>421,877</b>	<b>363,968</b>	<b>363,968</b>	<b>-</b>	<b>348,618</b>	<b>346,360</b>	<b>353,587</b>	<b>360,609</b>
<b>REV</b>	<b>Total Revenue</b>	<b>3,066,024</b>	<b>3,179,806</b>	<b>2,936,999</b>	<b>2,957,600</b>	<b>3,463,383</b>	<b>3,553,135</b>	<b>3,237,552</b>	<b>3,229,924</b>	<b>(7,628)</b>	<b>3,394,902</b>	<b>3,584,025</b>	<b>3,688,212</b>	<b>3,797,753</b>
<b>EXPENDITURES</b>														
1100	Teachers' Salaries - Regular	732,925	769,030	763,524	772,985	925,204	1,100,105	1,131,584	1,136,438	4,854	1,199,430	1,109,809	1,125,968	1,125,968
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	10,800
1148	Teacher Substitutes	14,809	16,726	5,640	270	13,460	40,262	11,000	11,000	-	8,000	8,000	8,000	8,000
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	163,513
<b>1xxx</b>	<b>Total Certificated Salaries</b>	<b>870,734</b>	<b>919,057</b>	<b>889,164</b>	<b>908,115</b>	<b>1,069,613</b>	<b>1,281,403</b>	<b>1,300,986</b>	<b>1,305,840</b>	<b>4,854</b>	<b>1,370,954</b>	<b>1,286,635</b>	<b>1,308,281</b>	<b>1,308,281</b>
2100	Instructional Aides' Salaries	189,350	233,569	230,112	157,581	113,484	139,161	143,603	143,603	-	155,698	162,409	169,423	174,506
2130	Classified Stipends		1,150	1,500	5,100	2,000	2,800	3,500	2,250	(1,250)	1,000	1,000	1,000	1,030
2148	Instr Aides Subs - Schl Bus	4,349	4,641	1,428	-	510	514	500	-	(500)	-	-	-	-
2199	Instr Aides Oth Miscellaneous	12,533	21,243	8,895	702	2,556	4,300	4,000	6,000	2,000	4,000	4,000	4,000	4,120
2220	Classfd Hrlry 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	-	149,527	155,454	161,622	166,471
2400	Clerical & Office Salaries	156,443	172,256	161,022	160,320	207,203	242,730	248,755	248,755	-	228,408	235,260	242,318	249,588
2499	Clerical&office Other Misc.	-	-	-	-	422	9,448	2,000	7,000	5,000	500	500	500	515
2900	Other Classified Salaries	319,923	326,254	244,768	138,307	204,520	170,139	97,642	97,642	-	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
<b>2xxx</b>	<b>Total Classified Salaries</b>	<b>726,712</b>	<b>896,232</b>	<b>764,870</b>	<b>573,770</b>	<b>654,283</b>	<b>710,232</b>	<b>647,176</b>	<b>652,426</b>	<b>5,250</b>	<b>637,952</b>	<b>661,473</b>	<b>685,924</b>	<b>706,503</b>
3101	Benefits - Strs / Certificated	115,532	137,238	139,446	134,503	167,159	210,627	206,968	206,750	(219)	213,206	200,716	204,138	204,138
3201	Benefits - Pers / Certificated	10,290	12,483	13,769	14,683	16,798	35,933	57,998	59,598	1,600	70,804	67,193	69,214	69,214
3202	Benefits - Pers / Classified	96,282	143,461	145,646	114,488	136,015	164,926	159,060	160,460	1,401	170,478	181,263	190,653	196,372
3311	Benefits - OASDI/ Certificated	4,031	4,365	4,190	4,068	4,224	8,013	13,478	13,850	372	15,791	14,617	14,849	14,849
3312	Benefits - OASDI/ Classified	43,765	53,833	45,491	33,517	38,731	42,238	40,125	40,450	326	39,553	41,011	42,527	43,803

									3-Yr MYP					
Obj	Account	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 1st Int	2023-24 2nd Int	23-24 2nd vs 1st	2024-25 MYP	2025-26 MYP	2026-27 5-yr	2027-28 5-yr
3331	Benefits - Medicare / Cert.	11,886	12,556	12,055	12,335	14,846	17,429	18,864	18,935	70	19,879	18,656	18,970	18,970
3332	Benefits - Medicare / Class.	10,261	12,688	10,639	7,885	9,059	9,879	9,384	9,460	76	9,250	9,591	9,946	10,244
3401	H & W Benefits - Certificated	162,303	149,682	155,188	149,532	193,195	232,633	209,634	209,634	-	210,121	213,823	213,844	213,844
3402	H & W Benefits - Classified	83,093	102,282	94,042	83,379	80,656	73,213	64,982	64,982	-	65,347	65,371	65,378	67,338
3501	Benefits - SUI / Certificated	791	1,920	690	1,398	4,864	5,782	1,150	1,153	2	1,185	1,143	1,154	1,154
3502	Benefits - SUI / Classified	354	439	367	522	2,969	3,263	324	326	3	319	331	343	353
3601	Benefits - Wcomp/ Certificated	17,237	15,247	13,324	13,051	18,149	17,015	16,653	16,715	62	17,548	16,469	16,746	16,746
3602	Benefits - Wcomp/ Classified	14,390	14,787	11,320	8,205	11,057	9,375	8,285	8,352	67	8,166	8,467	8,780	9,043
3xxx	Total Benefits	570,215	660,983	646,168	577,566	697,722	830,327	806,905	810,666	3,761	841,648	838,654	856,541	866,068
1-3	Total Salary & Benefits	2,167,661	2,476,271	2,300,202	2,059,450	2,421,619	2,821,962	2,755,067	2,768,931	13,865	2,850,554	2,786,762	2,850,746	2,880,852
	Memo: % of Total Expenditures	75.2%	73.9%	73.5%	77.9%	76.6%	80.0%	76.4%	76.5%	0.0%	76.6%	75.9%	76.1%	76.0%
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'ls & 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 Sftware & 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	29,735	29,735	-	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	34,660	34,660	-	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	12,789	12,789	-	12,981	13,176	13,374	13,575
5600	Rentals And Leases	195,652	203,789	195,578	160,673	188,664	194,111	182,889	180,957	(1,932)	163,674	164,061	164,454	164,853
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	102,583	102,587	4	151,758	156,027	159,397	162,911
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	18,000	20,570	2,570	20,570	21,187	21,823	22,478
5823	Legal Costs	2,752	46,048	5,520	3,226	2,059	3,508	25,000	27,000	2,000	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	559,921	562,563	2,642	575,125	583,489	583,567	591,626
6900	Depreciation Exp	7,585	7,583	1,757	1,757	2,117	2,838	2,838	2,838	-	1,081	1,081	721	-

									3-Yr MYP					
Obj	Account	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 1st Int	2023-24 2nd Int	23-24 2nd vs 1st	2024-25 MYP	2025-26 MYP	2026-27 5-yr	2027-28 5-yr
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	3,604,598	3,621,104	16,507	3,722,453	3,670,433	3,743,892	3,791,455
Surplus / (Deficit)		185,085	(172,527)	(191,174)	314,729	302,666	25,413	(367,046)	(391,181)	(24,135)	(327,550)	(86,408)	(55,680)	6,297
Beginning Fund Balance*		667,538	852,623	680,095	488,921	803,650	1,106,315	1,131,728	1,131,728	-	740,548	412,997	326,589	270,909
- Adj to Beginning Balance								-	-	-				
Surplus / (Deficit)		185,085	(172,527)	(191,174)	314,729	302,666	25,413	(367,046)	(391,181)	(24,135)	(327,550)	(86,408)	(55,680)	6,297
Ending Fund Balance		852,623	680,095	488,921	803,650	1,106,315	1,131,728	764,682	740,548	(24,135)	412,997	326,589	270,909	277,206
- 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)	(32,266)	(32,266)	-	(15,666)	-	-	-
Unrestr EFB / Net Position		662,928	494,993	481,893	787,312	968,897	925,441	729,533	705,399	(24,135)	395,529	325,869	270,909	277,206
% of Total Expenditures (Reserve)		23.0%	14.8%	15.4%	29.8%	30.7%	26.2%	20.2%	19.5%	-0.8%	10.6%	8.9%	7.2%	7.3%
# Mos Avg Exp		2.76	1.77	1.85	3.57	3.68	3.15	2.43	2.34	(0.09)	1.28	1.07	0.87	0.88

<b>Memo 1:</b>		<u>Total (6 yrs)</u>											
<b>Adopted Budget Amounts</b>		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%				
<b>Variances: Revised vs Adopted Budget</b>		Surplus / Deficit Variance	58,491	244,671	(84,014)	(213,143)	(8,936)	29,343	90,571				
		Unr End Fund Balance Variance		219,193	159,723	(52,487)	(61,423)	(32,080)	58,491				
		% Total Expenditures Variance		6.8% pts	4.5% pts	-1.6%	-1.4%	-0.6%	1.8%				

<b>Memo 2: Cumulative Surplus / (Deficit) - 20-21 through 25-26</b>	(162,331)
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<b>Memo 3: Cumulative Surplus / (Deficit) - 11 Yr Period: 17-18 through 27-28</b>	
Actuals: 6 Yrs: 17-23 (incl 23-24 BB adj)	464,191
Budget/Proj: 5 Yrs: 23-28	(854,522)
Total: 11 Yrs: 17-28	(390,331)

<b>Memo 4: Impact of Add'l LCFF Revenue @ 284 Enrollment</b>	
Add'l LCFF Revenue	247,730
Surplus / (Deficit) - Revised	(79,821)
Unrestr EFB / Net Position	643,259
% of Total Expenditures (Reserve)	17.3%
	167,375
	80,967
	740,973
	20.2%
	170,399
	856,413
	22.9%
	179,215
	1,041,925
	27.5%

## Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through January 2024

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash In County Treasury	1,193,268.44	164,657.96-	1,028,610.48
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	44,165.67-	69,091.50
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-	
9340	Other Current Assets		5,352.00	5,352.00
9430	Buildings	52,114.46		52,114.46
9435	Accumulated Depreciation-bldgs	46,393.04-	1,892.14-	48,285.18-
9460	Lease Asset	38,750.40		38,750.40
9465	Amortization-Lease Asset	2,583.36-	5,166.72-	7,750.08-
<b>Total Assets</b>		<b>1,591,254.21</b>	<b>446,345.55-</b>	<b>1,144,908.66</b>
<b>Liabilities</b>				
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
9515	Accts Payable - Outdate Warrent		1,226.25	1,226.25
9518	A/p Charter/district	38,421.00	38,421.00-	
9555	Unemployment Ins Liability	2,561.70	2,217.71-	343.99
9556	Workers Comp Ins Liability	3,450.00	10,427.08-	6,977.08-
9570	Blue Cross Clearing		3,889.11-	3,889.11-
9571	Kaiser Insurance Clearing		21,646.10-	21,646.10-
9573	Dental Insurance Clearing		1,864.57-	1,864.57-
9575	Life Insurance Clearing		22.48	22.48
9577	Other H&w Insurance Clearing		332.18-	332.18-
9650	Unearned Revenue	19,373.76	19,373.76-	
9667	Lease Liability	36,167.04	5,166.72-	31,000.32
<b>Total Liabilities</b>		<b>459,525.94</b>	<b>347,580.94-</b>	<b>111,945.00</b>
<b>Calculated Fund Balance</b>		<b>1,131,728.27</b>	<b>98,764.61-</b>	<b>1,032,963.66</b>
<b>Beginning Fund Balance</b>				
9791	Beginning Balance	1,131,728.27		1,131,728.27
<b>Beginning Fund Balance Proof</b>		<b>.00</b>	<b>98,764.61-</b>	<b>98,764.61-</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>(98,764.61)</b>	

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 12, Starting Period = 1, Ending Account Period = 7, Stmt Option? = B, Zero Amounts? = N, SACS? = N, Restricted? = Y)

Live Oak Charter (6119036) - 23-24 2nd Int Bud_0.76% COLA								
3/1/2024								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>SUMMARY OF FUNDING</b>								
<b>General Assumptions</b>								
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	0.76%	2.73%	3.11%	3.17%
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%
<b>LCFF Entitlement</b>								
Base Grant	\$2,177,255	\$2,072,608	\$2,163,161	\$2,370,978	\$2,522,313	\$2,670,137	\$2,753,444	\$2,842,552
Grade Span Adjustment	106,245	98,952	103,754	121,931	131,392	137,099	141,335	142,568
Supplemental Grant	93,259	96,635	99,518	125,643	149,244	176,800	174,555	178,212
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	42,223	47,023	48,306	49,809	51,388
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$2,376,759</b>	<b>\$2,268,195</b>	<b>\$2,384,718</b>	<b>\$2,660,775</b>	<b>\$2,849,972</b>	<b>\$3,032,342</b>	<b>\$3,119,143</b>	<b>\$3,214,720</b>
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>2,376,759</b>	<b>2,268,195</b>	<b>2,384,718</b>	<b>2,660,775</b>	<b>2,849,972</b>	<b>3,032,342</b>	<b>3,119,143</b>	<b>3,214,720</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 8,526</b>	<b>\$ 8,988</b>	<b>\$ 10,248</b>	<b>\$ 11,278</b>	<b>\$ 11,442</b>	<b>\$ 11,811</b>	<b>\$ 12,149</b>	<b>\$ 12,521</b>
<b>Components of LCFF By Object Code</b>								
State Aid (Object Code 8011)	\$ 783,739	\$ 754,947	\$ 897,817	\$ 1,029,385	\$ 1,114,564	\$ 1,194,731	\$ 1,224,381	\$ 1,259,894
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 55,754	\$ 118,563	\$ 103,389	\$ 206,373	\$ 210,639	\$ 282,347	\$ 308,393	\$ 336,729
<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>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FUNDING</b>	<b>2,376,759</b>	<b>2,268,195</b>	<b>2,384,718</b>	<b>2,660,775</b>	<b>2,849,972</b>	<b>3,032,342</b>	<b>3,119,143</b>	<b>3,214,720</b>
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>	<b>2,376,759</b>	<b>2,268,195</b>	<b>2,384,718</b>	<b>2,660,775</b>	<b>2,849,972</b>	<b>3,032,342</b>	<b>3,119,143</b>	<b>3,214,720</b>
<b>SUMMARY OF EPA</b>								
% 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	\$ 206,373	\$ 210,639	\$ 282,347	\$ 308,393	\$ 336,729
EPA, Current Year (Object Code 8012)	\$ 55,754	\$ 118,563	\$ 103,389	\$ 206,373	\$ 210,639	\$ 282,347	\$ 308,393	\$ 336,729
(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)	-	-	-	-	-	-	-	-
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>								
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,283,500	\$ 2,171,560	\$ 2,266,915	\$ 2,492,909	\$ 2,653,705	\$ 2,807,236	\$ 2,894,779	\$ 2,985,120
Supplemental and Concentration Grant funding in the LCAP year	\$ 93,259	\$ 96,635	\$ 99,518	\$ 125,643	\$ 149,244	\$ 176,800	\$ 174,555	\$ 178,212
Percentage to Increase or Improve Services	4.08%	4.45%	4.39%	5.04%	5.62%	6.30%	6.03%	5.97%

Live Oak Charter (6119036) - 23-24 2nd Int Bud_0.76% COLA		3/1/2024						
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>SUMMARY OF STUDENT POPULATION</b>								
<b>Unduplicated Pupil Population</b>								
Enrollment	276	261	251	250	260	268	268	268
COE Enrollment	-	-	-	-	-	-	-	-
<b>Total Enrollment</b>	<b>276</b>	<b>261</b>	<b>251</b>	<b>250</b>	<b>260</b>	<b>268</b>	<b>268</b>	<b>268</b>
Unduplicated Pupil Count	66	58	49	85	80	80	80	80
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-
<b>Total Unduplicated Pupil Count</b>	<b>66</b>	<b>58</b>	<b>49</b>	<b>85</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>
Rolling %, Supplemental Grant	20.4200%	22.2500%	21.9500%	25.2000%	28.1200%	31.4900%	30.1500%	29.8500%
Rolling %, Concentration Grant	20.4200%	22.2500%	21.9500%	25.2000%	28.1200%	31.4900%	30.1500%	29.8500%
<b>SUMMARY OF LCFF ADA</b>								
<b>Current Year ADA</b>								
Grades TK-3	132.64	117.52	108.87	118.15	126.46	128.37	128.37	125.50
Grades 4-6	89.16	78.36	76.55	73.75	74.72	82.39	81.43	80.47
Grades 7-8	56.97	56.49	47.29	44.03	47.90	45.98	46.94	50.77
Grades 9-12	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	<b>278.77</b>	<b>252.37</b>	<b>232.71</b>	<b>235.93</b>	<b>249.08</b>	<b>256.74</b>	<b>256.74</b>	<b>256.74</b>
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	<b>278.77</b>	<b>252.37</b>	<b>232.71</b>	<b>235.93</b>	<b>249.08</b>	<b>256.74</b>	<b>256.74</b>	<b>256.74</b>
<b>Change in LCFF ADA (excludes NSS ADA)</b>	<b>278.77</b>	<b>252.37</b>	<b>232.71</b>	<b>235.93</b>	<b>249.08</b>	<b>256.74</b>	<b>256.74</b>	<b>256.74</b>
	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase
<b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>								
Grades TK-3	132.64	117.52	108.87	118.15	126.46	128.37	128.37	125.50
Grades 4-6	89.16	78.36	76.55	73.75	74.72	82.39	81.43	80.47
Grades 7-8	56.97	56.49	47.29	44.03	47.90	45.98	46.94	50.77
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>278.77</b>	<b>252.37</b>	<b>232.71</b>	<b>235.93</b>	<b>249.08</b>	<b>256.74</b>	<b>256.74</b>	<b>256.74</b>
	Current	Current	Current	Current	Current	Current	Current	Current
<b>ACTUAL ADA (Current Year Only)</b>								
Grades TK-3	132.64	117.52	108.87	118.15	126.46	128.37	128.37	125.50
Grades 4-6	89.16	78.36	76.55	73.75	74.72	82.39	81.43	80.47
Grades 7-8	56.97	56.49	47.29	44.03	47.90	45.98	46.94	50.77
Grades 9-12	-	-	-	-	-	-	-	-
<b>Total Actual ADA</b>	<b>278.77</b>	<b>252.37</b>	<b>232.71</b>	<b>235.93</b>	<b>249.08</b>	<b>256.74</b>	<b>256.74</b>	<b>256.74</b>
<b>TOTAL FUNDED ADA</b>								
Grades TK-3	132.64	117.52	108.87	118.15	126.46	128.37	128.37	125.50
Grades 4-6	89.16	78.36	76.55	73.75	74.72	82.39	81.43	80.47
Grades 7-8	56.97	56.49	47.29	44.03	47.90	45.98	46.94	50.77
Grades 9-12	-	-	-	-	-	-	-	-
<b>Total Funded ADA</b>	<b>278.77</b>	<b>252.37</b>	<b>232.71</b>	<b>235.93</b>	<b>249.08</b>	<b>256.74</b>	<b>256.74</b>	<b>256.74</b>
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-	-	-
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>								
Current Year TK ADA	-	-	6.50	13.87	15.33	15.33	15.33	15.33

Live Oak Charter (6119036) - 23-24 2nd Int Bud_0.76% COLA		3/1/2024							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
<b>PER-ADA FUNDING LEVELS</b>									
<b>Base, Supplemental and Concentration Rate per ADA</b>									
Grades TK-3	\$ 8,850	\$ 9,333	\$ 10,563	\$ 11,503	\$ 11,653	\$ 12,049	\$ 12,392	\$ 12,778	
Grades 4-6	\$ 8,137	\$ 8,581	\$ 9,712	\$ 10,576	\$ 10,717	\$ 11,079	\$ 11,395	\$ 11,750	
Grades 7-8	\$ 8,379	\$ 8,834	\$ 10,001	\$ 10,889	\$ 11,033	\$ 11,407	\$ 11,732	\$ 12,098	
Grades 9-12	\$ 9,963	\$ 10,505	\$ 11,891	\$ 12,948	\$ 13,120	\$ 13,563	\$ 13,949	\$ 14,383	
<b>Base Grants</b>									
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 9,994	\$ 10,267	\$ 10,586	\$ 10,922	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,146	\$ 10,423	\$ 10,747	\$ 11,088	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,446	\$ 10,731	\$ 11,065	\$ 11,416	
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,106	\$ 12,436	\$ 12,823	\$ 13,229	
<b>Grade Span Adjustment</b>									
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,039	\$ 1,068	\$ 1,101	\$ 1,136	
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 315	\$ 323	\$ 333	\$ 344	
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>									
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,033	\$ 11,335	\$ 11,687	\$ 12,058	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,146	\$ 10,423	\$ 10,747	\$ 11,088	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,446	\$ 10,731	\$ 11,065	\$ 11,416	
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,421	\$ 12,759	\$ 13,156	\$ 13,573	
<b>Prorated Base Grants</b>									
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 9,994	\$ 10,267	\$ 10,586	\$ 10,922	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,146	\$ 10,423	\$ 10,747	\$ 11,088	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,446	\$ 10,731	\$ 11,065	\$ 11,416	
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,106	\$ 12,436	\$ 12,823	\$ 13,229	
<b>Prorated Grade Span Adjustment</b>									
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,039	\$ 1,068	\$ 1,101	\$ 1,136	
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 315	\$ 323	\$ 333	\$ 344	
<b>Supplemental Grant</b>									
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%	
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,207	\$ 2,267	\$ 2,337	\$ 2,412	
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,029	\$ 2,085	\$ 2,149	\$ 2,218	
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,089	\$ 2,146	\$ 2,213	\$ 2,283	
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,484	\$ 2,552	\$ 2,631	\$ 2,715	
<b>Actual - 1.00 ADA, Local UPP as follows:</b>									
	20.42%	22.25%	21.95%	25.20%	28.12%	31.49%	30.15%	29.85%	
Grades TK-3	\$ 347	\$ 398	\$ 444	\$ 552	\$ 620	\$ 714	\$ 705	\$ 720	
Grades 4-6	\$ 319	\$ 366	\$ 408	\$ 507	\$ 571	\$ 656	\$ 648	\$ 662	
Grades 7-8	\$ 329	\$ 376	\$ 421	\$ 522	\$ 587	\$ 676	\$ 667	\$ 682	
Grades 9-12	\$ 391	\$ 448	\$ 500	\$ 621	\$ 699	\$ 804	\$ 793	\$ 810	
<b>Concentration Grant (&gt;55% population)</b>									
Maximum - 1.00 ADA, 100% UPP	50%	65%	65%	65%	65%	65%	65%	65%	
Grades TK-3	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,171	\$ 7,368	\$ 7,597	\$ 7,838	
Grades 4-6	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,595	\$ 6,775	\$ 6,986	\$ 7,207	
Grades 7-8	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,790	\$ 6,975	\$ 7,192	\$ 7,420	
Grades 9-12	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,074	\$ 8,293	\$ 8,551	\$ 8,822	
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>									
	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,768,573.00	2,660,775.00	1,338,949.00	2,660,775.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,267.00	12,800.00	7,306.00	12,800.00	0.00	0.0%
3) Other State Revenue		8300-8599	201,879.00	192,381.00	86,731.23	192,381.00	0.00	0.0%
4) Other Local Revenue		8600-8799	352,333.00	363,968.00	223,097.20	363,968.00	0.00	0.0%
5) TOTAL, REVENUES			3,347,052.00	3,229,924.00	1,656,083.43	3,229,924.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	1,321,965.00	1,305,840.00	664,782.26	1,305,840.00	0.00	0.0%
2) Classified Salaries		2000-2999	629,355.00	652,426.00	341,836.44	652,426.00	0.00	0.0%
3) Employee Benefits		3000-3999	821,164.00	810,665.00	405,683.15	810,665.00	0.00	0.0%
4) Books and Supplies		4000-4999	87,272.00	87,272.00	40,385.80	87,272.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	592,124.00	562,563.00	300,268.25	562,563.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	2,838.00	2,838.00	1,892.14	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	3,621,104.00	1,754,848.04	3,621,104.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(307,166.00)	(391,180.00)	(98,764.61)	(391,180.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(307,166.00)	(391,180.00)	(98,764.61)	(391,180.00)		
<b>F. NET POSITION</b>								
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	740,548.00		740,548.00		
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	705,399.00		705,399.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,046,324.00	1,029,385.00	534,385.00	1,029,385.00	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	206,373.00	93,596.00	206,373.00	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	749,389.00	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	2,660,775.00	1,338,949.00	2,660,775.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
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	7,306.00	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	7,306.00	12,800.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	4,597.00	4,597.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	59,030.00	69,894.00	28,432.98	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	117,890.00	53,701.25	117,890.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			201,879.00	192,381.00	86,731.23	192,381.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	17,316.05	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	138,183.00	138,183.00	0.00	0.0%
All Other Fees and Contracts		8689	65,000.00	65,000.00	39,663.65	65,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	137,150.00	137,785.00	27,934.50	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	223,097.20	363,968.00	0.00	0.0%
TOTAL, REVENUES			3,347,052.00	3,229,924.00	1,656,083.43	3,229,924.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,174,363.00	1,158,238.00	584,831.22	1,158,238.00	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	79,951.04	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	1,305,840.00	664,782.26	1,305,840.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Instructional Salaries		2100	157,276.00	151,853.00	75,060.97	151,853.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	143,826.00	143,826.00	77,905.75	143,826.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	249,975.00	255,755.00	137,536.43	255,755.00	0.00	0.0%
Other Classified Salaries		2900	78,278.00	100,992.00	51,333.29	100,992.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			629,355.00	652,426.00	341,836.44	652,426.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	209,018.00	206,750.00	103,359.12	206,750.00	0.00	0.0%
PERS		3201-3202	214,845.00	220,058.00	112,993.20	220,058.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	81,427.00	82,695.00	41,336.64	82,695.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	289,421.00	274,616.00	134,624.89	274,616.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,475.00	1,479.00	484.38	1,479.00	0.00	0.0%
Workers' Compensation		3601-3602	24,978.00	25,067.00	12,884.92	25,067.00	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	810,665.00	405,683.15	810,665.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	307.56	1,500.00	0.00	0.0%
Materials and Supplies		4300	71,772.00	71,772.00	36,936.85	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	40,385.80	87,272.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
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	10,880.89	19,286.00	0.00	0.0%
Dues and Memberships		5300	3,500.00	3,500.00	3,335.00	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	65,753.48	125,117.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	209,015.00	186,540.00	119,054.90	186,540.00	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	173,295.00	54,040.50	173,295.00	0.00	0.0%
Communications		5900	25,090.00	25,090.00	17,468.48	25,090.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			592,124.00	562,563.00	300,268.25	562,563.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	2,838.00	2,838.00	1,892.14	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	1,892.14	2,838.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								

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 for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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	3,621,104.00	1,754,848.04	3,621,104.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
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	
<b>d. Total, Charter School County Program Alternative Education ADA</b> (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County Program ADA</b> (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA</b> (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	249.07	235.93	235.93	235.93	0.00	0.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
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	
<b>d. Total, Charter School County Program Alternative Education ADA</b> (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County Program ADA</b>						

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	235.93	235.93	235.93	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	249.07	235.93	235.93	235.93	0.00	0.0%

Second 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. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

**CEFB-POSITIVE - (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**

<b>INTERFD-INDIRECT-FN - (Warning)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b><u>Passed</u></b>
<b>INTRA-FD-DIR-COST - (Warning)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT - (Warning)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT-FN - (Warning)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Warning)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Warning)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>

## **EXPORT VALIDATION CHECKS**

<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>CHK-EXTRACTED-DATA-SOURCE - (Warning)</b> - All forms that extract data from a prior reporting period use the same source extraction submission	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>

# LIVE OAK CHARTER SCHOOL

## BOARD POLICY

### Application, Enrollment and Wait List

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

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

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

#### *A. Grade Assignment by Age*

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

##### Kindergarten 2/Transitional:

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

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

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

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

## **B. Calendar and Deadlines**

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

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

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

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

## **II. Enrollment and Applications**

### **A. Class Size**

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

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

## **B. Enrollment**

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

## **C. Enrollment Preference**

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

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

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

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

## **D. Public Random Drawing (Lottery)**

When the number of applicants for a particular grade exceeds the number of open spaces in that

grade, applicants will participate in a public lottery executed via Lotterease platform. Enrollment lotteries are conducted as follows:

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

#### **E. Special Conditions for Applying**

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

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

#### **F. Waiting List**

Applicants not offered enrollment will remain on the waiting list in the order set forth from the lottery. Waitlists may reorder if an "applicant sibling" changes to "confirmed sibling" or "enrolled sibling." Waiting lists do not carry forward to the following school year.

If an open space in a class becomes available during the year as determined by the class cap, offers of enrollment will be made to applicant(s) in the order of the waitlist. Students in grades TK-7 will not be enrolled for the current school year after Spring Break unless approved by the Executive Director and students in grade 8 will not be enrolled for the current school year after Thanksgiving Break.

Children of military personnel or those subject to the McKinney-Vento Homeless Assistance Act may be enrolled at any time during the year, in accordance with their waiting list position.

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

### **III. The Enrollment Process**

#### **A. Notification of Enrollment Offer**

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

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

### **IV. Enrollment Applications**

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

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

No waiting list carries forward to the subsequent school year.

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

3/16/24 February Board Meeting  
Proposed Enrollment changes

A. Grade Assignment by Age (pg 2)

Change verbiage in this section from:

“All Kindergarten classrooms are mixed age and include Transitional Kindergarten students.”

Change to:

“Classrooms are split between Transitional Kindergarten and One-Year Kindergarten.”

**Stand-Alone TK Classroom (24-25)**LowHigh

Enrollment	.....	20	20
ADA (@ 93.0%)	.....	18.60	18.60

Revenue		\$ 272,528	\$ 272,528
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TK Teacher Salary and Benefits	.....	\$ 118,300	\$ 147,200
TK Aide Salary and Benefits	.....	32,900	48,900
Class Supplies (same as 1 KG Class Budget)	.....	1,850	1,850
Snack/Food ( " " " " " )	.....	750	750
Portable/Class Space	.....	9,200	9,200
Utilities	.....	3,200	3,200
Janitorial	.....	1,700	1,700

Total Variable Costs		167,900	212,800
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Note: Start-Up Costs NOT INCLUDED  
 - e.g .Furnishings, Set-Up/Construction, Equip, etc

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Surplus / (Deficit) - excluding First Year Start-Up Costs		\$ 104,628	\$ 59,728
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## Memo:

Average Revenue per ADA	.....	\$ 14,652	\$ 14,652
Break-Even ADA	.....	11.46	14.52
Break Even Enrollment (average)	.....	12.40	15.70