

Executive Director Report, Justin Tomola

January 19, 2023 Board Meeting

Enrollment and Attendance

- KG: 17, 95% (MA)
- KG: 16, 93% (RRT)
- 1st: 28, 93%
- 2nd: 27, 95%
- 3rd: 30, 94%
- 4th: 28, 96%
- 5th: 24, 96%
- 6th: 30, 93%
- 7th: 25, 94%
- 8th: 26, 93%
- Total: 251, 94%

Enrollment Statistics 22/23					
	Capacity	Confirmed	Pending	Openings	Waitlist
K2	14	16	0	0	0
K1	30	19	1	9	0
First	30	28	0	2	0
Second	30	27	0	4	0
Third	30	30	0	0	6
Fourth	30	28	0	0	1
Fifth	30	24	0	5	0
Sixth	30	30	0	0	3
Seventh	28	25	0	4	0
Eighth	30	26	0	2	0
Total	282	251	1	26	10

*Kinder deeper dive at a glance

18 - 1 year students

8 - 2 years with summer birthdays

7 - 2 years with TK birthdays

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

====

35 students

Enrollment update from Heather Bleasdell

Kindergarten 2023/24

Class 1: 15 (one year students) / 7 (two year students - summer birthdays - Apr 2)

Class 2: 15 (one year students) / 7 (two year students - summer birthdays - Apr 2)

Education Program (Continued)



TK Apportionment Review

Enrollment in all classes serving one or more transitional Kindergarten student. Ensure that enrollment in all such classes, including classes that have TK students exclusively as well as mixed-grade classes serving one or more TK students, comply with:

(1) Adult-to-student ratio of 1:12

(2) Average class size of not more than 24

To facilitate the addition of TK students to California's public school system, as specified in *Education Code (EC)* Section (c)(1), over the next four years, LEAs are to ensure that TK is available to students based on when they turn 5 years old, as follows:

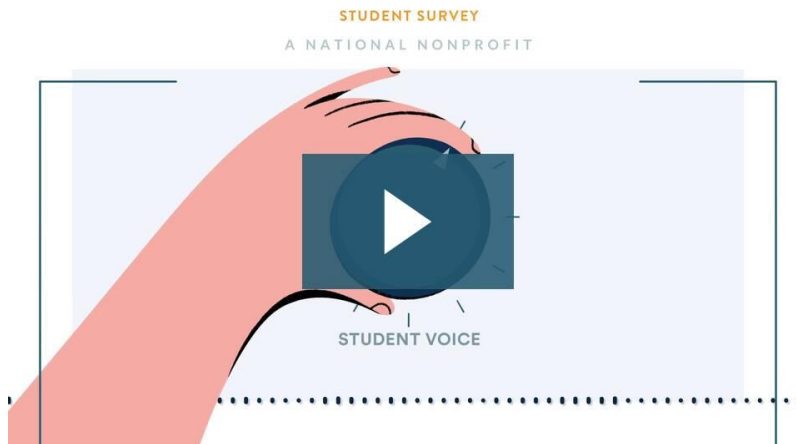
- In 2022–23, students are eligible for TK if they turn 5 years old between September 2 and February 2;
- In 2023–24, students are eligible for TK if they turn 5 between September 2 and April 2;
- In 2024–25, students are eligible for TK if they turn 5 between September 2 and June 2; and
- In 2025–26, LEAs are required to make TK available to all children who will have their fourth birthday by September 1 of the school year.

Per *EC* Section 48000(d): *"Transitional Kindergarten" (TK) means the first year of a two-year Kindergarten program that uses a modified Kindergarten curriculum that is age and developmentally appropriate.*

Some ongoing TK/K inquiry and discussion questions:

1. How can we best socialize, integrate, and get to know similar aged group children between the classes? What are some structured and unstructured ways to do this?
2. Do we increase our Kindergarten offering to 1:30 or 1:50?
3. Do we increase our ASP capacity? What does that look like?
4. Do we continue to offer an inhouse ASP grades program? (previous high turnover and inconsistent staffing) What alternative ASPs exist? What is the cost?

5. What would an increase in ASP TK/K from 14 to 20 look like (hires, room use, etc)?...if not 20, what number?
6. Do we move TK/K ASP to the ASP room? Do we use RRT and MA rooms?



[YouthTruth Student Survey | A National Nonprofit](#)

YTS update: We are part of an Independent School sub group along with Credo and Sonoma Charter. MS students and 5th grade are scheduled to finish on 1/20 and 3rd and 4th grade are planning for next week. Survey deadline is 1/27.

January to June: We are taking a look at what we do historically and meeting with stakeholders to get all events imagined (possibly re-imagined) and implemented. For example, Kindergarten Stroll, Knighting Ceremony, class plays, etc. Who is doing it and how does it happen?

Software updating: Replacing Subzz with Redrover for a variety of reasons but mostly because of Patrick's recommendation of customer service and timeliness. Training session is needed once we have switched. Replacing Target Solutions with Public School Works which is our all school training system via RESIG (CPS, Sexual Harassment, Pesticide Use, etc).

On the horizon is Operoo which is a process management software to help with internal paperwork flow like HR paperwork, reimbursements, etc. Externally, it would be most beneficial for Field Trips.

Calendar: Currently working on our 23/24 calendar and doing the preparation work in order to review it with Leadership and then with the Faculty/Staff.

Academics: Teachers are finishing their 1st semester report cards. Once they are complete, we will send out report cards via ParentSquare with a secure link. This is one of the best features for us and ParentSquare.

CAASPP: I shared the 21/22 CAASPP data with the faculty. We acknowledged that it is great to have scores higher than the State average on ELA and Math and also zero students with “standard not met” on the CAST.

MTSS/RTI Summary: Our academic program includes a robust Multi-Tiered System of Supports (MTSS). MTSS is a whole child approach to provide targeted interventions and support to struggling students. MTSS supports academic growth and achievement, behavior, social and emotional needs, and absenteeism. MTSS grew out of the integration of two other intervention-based frameworks: Response to Intervention (RTI), the academic side of intervention and Positive Behavior Interventions and Supports (PBIS), the behavioral side of interventions. MTSS provides a framework to respond and intervene to students in order to give them the help they need in accordance with their ability to learn. The MTSS model can help general education students receive interventions sooner and it can also help identify sooner which students may need special education. Live Oak continues to grow and develop within our MTSS program. Specifically this year our RTI Coordinator works with the teachers in determining best strategies and interventions to help elevate students’ academic performance in both ELA and Math. One of the newer systems in our MTSS program is the Star Renaissance benchmark assessments. Three times a year, students in grades 3-8 take an adaptive benchmark assessment in both ELA and Math. Since its inception, students have taken the STAR tests 4 times. As we have done in the past, we will continue to dedicate time for teachers to log into their accounts to access their classroom data during staff meetings to review results. Additionally, we continue to monitor progress of students who have been identified as needing interventions and make adjustments based on results as necessary. Ms. Season continues to

schedule agreeable times in order to work with small groups of students in need of intervention services.

COVID

In Sonoma County, California, community level is Medium.

- If you are at [high risk of getting very sick](#), wear a high-quality [mask or respirator](#) (e.g., N95) when indoors in public.
- If you have household or social contact with someone at high risk for getting very sick, consider self-testing to detect infection before contact, and consider wearing a high-quality mask when indoors with them.
- [Stay up to date](#) with COVID-19 vaccines, including recommended booster doses.
- Maintain [ventilation improvements](#).
- Avoid contact with people who have suspected or confirmed COVID-19.
- Follow recommendations for [isolation](#) if you have suspected or confirmed COVID-19.
- Follow the recommendations for [what to do if you are exposed](#) to someone with COVID-19.

Teachers can choose to hold class meetings inside. Most in person meetings also include a Zoom link due to a wide level of comfort and choice for how to attend.

Case count: September 4, October 4, November 0, December 1, and January 3



Fundraising Report Through October 2022

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

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

2022-2023 YTD *actual* grant to the school: \$ 15,910.26

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

Donations Received by Month
[Source: Foundation Accounting]

Month	2018-2019 Year	2019-2020 Year	2020-2021 Year	2021-2022 Year	2022-2023 Year
July	\$ 8,383.21	\$ 10,989.33	\$ 4,233.67	\$ 4,561.51	\$4,176.53
August	\$ 8,652.51	\$ 21,194.89	\$ 12,566.54	\$ 7,658.32	\$6,447.29
September	\$ 23,645.47	\$ 16,006.07	\$ 13,829.33	\$ 3,933.77	\$4,649.97
October	\$ 11,717.19	\$ 11,153.66	\$ 7,199.23	\$7,962.98	\$4,139.85
November	\$ 17,345.91	\$ 12,510.24	\$ 8,827.93	\$23,746.23	
December	\$ 21,067.03	\$ 23,091.80	\$ 17,168.88	\$19,597.50	
January	\$ 25,915.16	\$ 33,871.50	\$ 13,955.94	\$56,795.13	
February	\$ 15,592.43	\$ 15,300.49	\$ 13,240.35	\$8,327.05	
March	\$ 84,452.77	\$ 99,049.54	\$ 11,267.57	\$8,878.44	
April	\$ 14,613.46	\$ 10,726.98	\$ 12,928.62	\$14,611.86	
May	\$ 13,789.51	\$ 18,265.65	\$ 54,223.26	\$99,587.56	
June	\$ 39,777.09	\$ 19,207.18	\$ 12,880.61	\$4,624.86	
Total	\$ 284,951.74	\$ 291,367.33	\$ 182,321.93	\$260,295.21	\$19,413.64

Variance From Last Year YTD: -\$4,702.94

Long-Term Capital Fund Ending Balance: Approx. \$114,115.08

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
December 8, 2022
6:00pm

This meeting will be conducted in part by teleconference pursuant to Executive Orders N-25-20 and N-29-20. Following all recommended state and county pandemic guidelines, this meeting will be conducted in-person for Live Oak Charter School Board members, employees, and invited participants. Attendance for public participation will be conducted online via the Zoom meeting platform. Members of the public who wish to access the Board meeting may do so at:

<https://liveoakcharter-org.zoom.us/j/97600028132?pwd=bWNiZlR5cjRPU3FKa2N3aWthMmlyQT09>

Meeting ID: 976 0002 8132

Passcode: 707907

One tap mobile

+16694449171,,97600028132#,,,,*707907# US

+16699009128,,97600028132#,,,,*707907# US (San Jose)

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

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

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

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

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

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

Mission & Program

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

Live Oak Charter Board Norms

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

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

CALL TO ORDER

6:08pm

PRESENT

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

ABSENT

Kristin Walter, Board Director

APPROVE THE AGENDA

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

A. Public Comment on non-agenda items

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

Public comment thanking the board for their work.

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. ceding time to John for in depth discussion
2. Foundation Report (Jessica Umphress)

Just met on Tuesday; continuing to make progress on auction and Jeresha is continuing to roll out the 100% participation plan. We are intentionally built to be a school that has many points of input/many people helping. Foundation is hosting the winter faire; building community spirit is a top priority, and JU gives gratitude for the work they are doing.
3. Director's Update (Justin Tomola)
 - a. Updated numbers, our attendance is at 80% (sick kids); enrollment is at 254;
 - b. kindergarten situation; possible scenarios for kinder next year - larger kinder class; second class focus on TK - pedagogically aligned with keeping similar ages together - we've discussed it with SC and - provides \$45K/year more. contingent on CBA approval and whether state will come through with funding. Other options is what we currently do 15/7; 15/7
 - c. Flu and covid are affecting the school - heightened sense of alarm for families; it's

affected staff as well

- d. YouthTruth Survey - Schools in Sonoma county participated last year (not including charter schools); County initiative to hear voices of students pertaining to school; Grades 3-5 will take one survey, 6-8 another survey, to get input from our students. We have funds for this initial year, as we got a deep discount.
 - e. HR - aftercare position filled; Sonoma is raising minimum wage, but it doesn't impact Waldorf education is an art, the art of awakening
 - f. Enrollment (Heather Bleasdel)
 - i. Live Oak is a school of choice -will be a citizen for 10 years-asking people to become willing participants; What are you preparing your child for? Want students and community members to feel inspired, moved and touched
 - ii. Conditions for enrollment-the heart-storytelling, direct experience, interdisciplinary, human development -give people on the tour an experience of the heart
 - iii. Strategic plan - Have heard when kids go to traditional school, "can't believe how mean people are" - lean into this; Clarify the message & share-create a marketing community
 - iv. New tour has a different structure; plus, we have decentralized the enrollment process
4. Long Term Facilities Team Update (Chris Fox, Kristin Walter)
- a. Peggy Flynn and Brian Cochran (City Manager and Asst. City Manager, respectively) met with Jessica and toured the school last week; got a good look at the school and then discussed future plans. Asked Peggy if they wanted us to move or become a part of long term infrastructure, and they want us to be part of the long term plan. They need to present a plan in March or April. \$12M of facilities improvements are needed for the entire fairgrounds; need to work with tenants to prioritize fixes to get to a livable situation. We are working with her to help her succeed. Between now and March/April, they need to come up with a management plan for the next 5 years. As soon as the council gives the go ahead, she will work on next plans; working with admin/faculty/staff to find out what needs are (before winter break). A letter is going to PCS to ask for \$1.8M bond money, and the city is looking at this as well. We've been pitching joint use model - more efficient space, reconfigure footprint

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

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

1. Board minutes for November 9, 2022
2. Plan to hold January 2023 board meeting in hybrid model, consisting of in-person attendance for Board members and school staff, and online attendance for public participation using Zoom platform per AB 361
3. Financials for November 2022

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

1. Approve First Interim Report for Fiscal Activity July 1 - October 31, 2022 and Budget Revision (John Azzizzi)

Staff Recommendation: *Approve*

- a. Background: Twice a year, John produces a real time snapshot of how we are spending money (December and March). The official report on the first 4 months of the year and the updated budget is what is contained in today's review. Goal is to make sure we are sustainable for at least the next 3 years. Changes to budget were reviewed in September
- b. Significant one time funding came to the school this year, including the LCF hold harmless grant (this year only), significant; Also there were significant increase in PERS and STRS costs this year, but after this, those should be steady
- c. Enrollment is key - need to get enrollment up to 260 next school year
- d. Bottom line, will bring in a bit less than we expected (mainly due to ADA)
- e. Expenditures were relatively flat, increased salaries and benefits -staffing issues, purchased math curriculum, but we are in a strong cash position
- f. Look at 24/25-what a normal budget should look like-normal assumptions without additional funds; 25/26 must be a break even year-if it isn't, school isn't sustainable; Insufficient enrollment is the reason most charters close; Need to get to 268, at the least, within the next 2 years school years
- g. Enrollment is our biggest income lever. Staff is our biggest expense. on the expense side, aides -1st grade has an assigned aide; other grades have floating aides based on needs -we are following ACT model

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

E. The Board will consider the following for discussion:

1. Draft Audit Report and Governance Letter for 2021-2022 Fiscal Year (John Azzizzi)
 - a. -there were no audit issues (very different from several years back), -passed the audit, nothing found
 - b. John will bring the final audit report in January for board approval
2. Annual LOCS Parent Survey Preparation (Samantha Sheppard, Chris Fox)
 - a. Survey seems corporate, would like to revamp to make it warmer, more heart focused;
 - b. Survey needs to be finalized by mid-January.
 - c. Sam to work on improving warmth on standard questions, and will get input from Justin and the Board on inserting questions in the end of the survey that get to questions we have currently.

F. Board Development

1. Strategic Planning report & Workshop #3 Brainstorming Activity (Kristin Walter, Jessica Umphress)
 - a. Strategic plan - are in process of getting input from the faculty, staff on specific ideas on how to fulfill our goals

b. Then we will determine which goals are doable

G. Topics for consideration for future board meetings

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

H. ADJOURNMENT

10:00 PM



Board of Directors
Live Oak Charter School
Petaluma, California

We have audited the financial statements of Live Oak Charter School as of and for the year ended June 30, 2022, and have issued our report thereon dated December 13, 2022. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards, and the 2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Appeals Panel*, as well as certain information related to the planned scope and timing of our audit in our planning communication dated August 7, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

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

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2022.

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

Accounting estimates

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

Financial statement disclosures

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

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

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

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

Uncorrected misstatements

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

Corrected misstatements

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

Disagreements with management

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

Management representations

We have requested certain representations from management that are included in the management representation letter dated December 13, 2022.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Supplementary information in relation to the financial statements as a whole

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

is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated December 13, 2022.

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

* * *

Upcoming accounting standards

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

Leases –

- Effective for fiscal years beginning after December 15, 2018 for public entities and December 15, 2021 for nonpublic entities. For your entity – June 30, 2023's financial statements.
- Requires lessees to recognize the assets and liabilities arising from all leases on the statement of financial position.
- A lessee should recognize the liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term.
- Continued differentiation between finance and operating leases.

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



CliftonLarsonAllen LLP

Glendora, California
December 13, 2022

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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**LIVE OAK CHARTER SCHOOL
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Live Oak Charter School
Petaluma, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Live Oak Charter School (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibility for the Audit of the Financial Statements

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

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

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

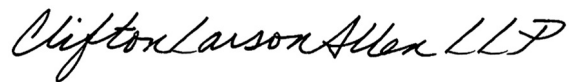
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated December 13, 2022 on our consideration of the School’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School’s internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Glendora, California
December 13, 2022

**LIVE OAK CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
YEAR ENDED JUNE 30, 2022**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 1,242,740
Accounts Receivable	242,959
Prepaid Expenses and Other Assets	3,054
Total Current Assets	1,488,753

LONG-TERM ASSETS

Property, Plant, and Equipment, Net	8,559
Total Long-Term Assets	8,559

Total Assets	\$ 1,497,312
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 390,997
Total Liabilities	390,997

NET ASSETS

Without Donor Restrictions	977,456
With Donor Restrictions	128,859
Total Net Assets	1,106,315

Total Liabilities and Net Assets	\$ 1,497,312
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**LIVE OAK CHARTER SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES			
State Revenue:			
State Aid	\$ 858,753	\$ -	\$ 858,753
Other State Revenue	145,358	103,684	249,042
Federal Revenue:			
Grants and Entitlements	210,636	-	210,636
Local Revenue:			
In-Lieu Property Tax Revenue	1,409,440	-	1,409,440
Forgiveness of Note Payable	463,200	-	463,200
Interest Income	7,620	-	7,620
Other Revenue	239,517	25,175	264,692
Net Assets Released from Restrictions	11,067	(11,067)	-
Total Revenues	<u>3,345,591</u>	<u>117,792</u>	<u>3,463,383</u>
EXPENSES			
Program Services	2,428,096	-	2,428,096
Management and General	<u>732,622</u>	<u>-</u>	<u>732,622</u>
Total Expenses	<u>3,160,718</u>	<u>-</u>	<u>3,160,718</u>
CHANGE IN NET ASSETS	184,873	117,792	302,665
Net Assets - Beginning of Year	<u>792,583</u>	<u>11,067</u>	<u>803,650</u>
NET ASSETS - END OF YEAR	<u>\$ 977,456</u>	<u>\$ 128,859</u>	<u>\$ 1,106,315</u>

**LIVE OAK CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total Expenses</u>
Salaries and Wages	\$ 1,270,771	\$ 452,703	1,723,474
Pension Expense	229,841	90,131	319,972
Other Employee Benefits	235,009	68,048	303,057
Payroll Taxes	45,560	29,133	74,693
Legal Expenses	-	2,059	2,059
Accounting Expenses	-	13,264	13,264
Instructional Materials	18,932	371	19,303
Other Fees for Services	78,212	23,067	101,279
Advertising and Promotion Expenses	-	1,200	1,200
Office Expenses	56,547	11,225	67,772
Occupancy Expenses	252,301	13,786	266,087
Conference and Meeting Expenses	9,046	536	9,582
Depreciation Expense	2,117	-	2,117
Insurance Expense	-	24,796	24,796
Other Expenses	229,760	2,303	232,063
	<u>\$ 2,428,096</u>	<u>\$ 732,622</u>	<u>\$ 3,160,718</u>
Total Functional Expenses	<u>\$ 2,428,096</u>	<u>\$ 732,622</u>	<u>\$ 3,160,718</u>

**LIVE OAK CHARTER SCHOOL
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 302,665
Adjustments to Reconcile Change in Net Assets to Net Cash	
Provided by Operating Activities:	
Depreciation	2,117
Forgiveness of Note Payable	(463,200)
Change in Operating Assets:	
Accounts Receivable	298,569
Prepaid Expenses and Other Assets	5,079
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	(35,468)
Net Cash Provided by Operating Activities	109,762

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Property, Plant, and Equipment	(5,405)
Net Cash Used by Investing Activities	(5,405)

NET CHANGE IN CASH AND CASH EQUIVALENTS

104,357

Cash and Cash Equivalents - Beginning of Year

1,138,383

CASH AND CASH EQUIVALENTS - END OF YEAR

\$ 1,242,740

SUPPLEMENTAL DISCLOSURE OF NONCASH FINANCING ACTIVITIES

Forgiveness of Note Payable

\$ 463,200

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Live Oak Charter School (the School) was incorporated on February 16, 2001, under the laws of the state of California's nonprofit public benefit corporation and the School was granted its charter by Petaluma City School District on March 27, 2001 and renewed through June 30, 2019, pursuant to the terms of the Charter Schools Act of 1992, as amended. This charter, among other matters, calls for the Petaluma City School District and the School to enter a mutually agreeable memorandum of understanding, regarding the funding entitlements of the School, pursuant to Education Code Section 47612 and 47613.5, to define the operational and oversight arrangements between the Petaluma City School District, and to define and resolve other matters of mutual interest.

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

The School commenced operations during the 2001-2002 fiscal year and currently serves 276 students in Kindergarten through Grade 8.

Basis of Accounting

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

Basis of Presentation

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

Use of Estimates

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

Functional Allocation of Expenses

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

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

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

Net Asset Classes

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

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

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

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2022. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

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

Revenue Recognition

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

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. As of June 30, 2022, the School did not have any unearned revenue related to conditional grants.

Other Revenue

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

Property Taxes

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

Compensated Absences

The School does not allow employees to carryover unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2022.

Income Taxes

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

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Evaluation of Subsequent Events

The School has evaluated subsequent events through December 13, 2022, the date these financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

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

Cash and Cash Equivalents	\$ 1,242,740
Accounts Receivable	242,959
Less: Net Assets With Donor Restrictions	<u>(128,859)</u>
	<u>\$ 1,356,840</u>

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

NOTE 3 CONCENTRATION OF CREDIT RISK

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

The School maintains cash in the County Treasury (the County). The County pools these funds with those of other educational organizations in the County and invests the cash. These pooled funds are carried at costs which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized. The fair value of the School's deposits in this pool as of June 30, 2022, as provided by the pool sponsor was \$1,235,675.

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was \$2,117 for the year ended June 30, 2022. The components of property, plant, and equipment as of June 30, 2022 are as follows:

Buildings	\$ 52,114
Less: Accumulated Depreciation	<u>(43,555)</u>
Total Property, Plant, and Equipment	<u><u>\$ 8,559</u></u>

NOTE 5 NOTES PAYABLE

On May 27, 2020 the School received a loan from Summit State Bank in the amount of \$463,200 to fund payroll, rent, utilities, and interest on mortgages and existing debt through the Paycheck Protection Program (the PPP Loan). The original loan agreement was written prior to the PPP Flexibility Act of 2020 (June 5) and was due over 24 months deferred for six months. Subsequent to this, the law changed the loan deferral terms retroactively. The PPP Flexibility Act and subsequent regulations supersede the loan agreement. The PPP Loan bears interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has a term of two years, and is unsecured and guaranteed by the U.S. Small Business Administration. Payment of principal and interest is deferred until the date on which the amount of forgiveness is remitted to the lender or, if the School fails to apply for forgiveness within 10 months after the covered period, then payment of principal and interest shall begin on that date. These amounts may be forgiven subject to compliance and approval based on the timing and use of these funds in accordance with the program.

On July 20, 2021, the principal amount of \$463,200 was forgiven by the financial institution and U.S. Small Business Administration.

The SBA may review funding eligibility and usage of funds for compliance with program requirements based on dollar thresholds and other factors. The amount of liability, if any, from potential noncompliance cannot be determined with certainty; however, management is of the opinion that any review will not have a material adverse impact on the School's financial position.

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 6 NET ASSETS WITH DONOR RESTRICTIONS

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

Subject to Expenditure for Specific Purpose:	
Expanded Learning Opportunities (ELO) Grant	\$ 47,123
Educator Effectiveness Grant	56,561
Fund-a-Need Program	25,175
Total Net Assets With Donor Restrictions	<u>\$ 128,859</u>

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

Released from Restrictions:	
Subject to Specific Purpose:	
Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	\$ 1,862
Expanded Learning Opportunities (ELO) Grant	9,205
Total Net Assets With Donor Restrictions	<u>\$ 11,067</u>

NOTE 7 EMPLOYEE RETIREMENT

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2021 total STRS plan net assets are \$310 billion, the total actuarial present value of accumulated plan benefits is \$414 billion, contributions from all employers totaled \$5.744 billion, and the plan is 73% funded. The School did not contribute more than 5% of the total contributions to the plan.

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

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2022 was 16.92% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS) (Continued)

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

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2020	\$ 139,446	100%
2021	134,503	100%
2022	167,159	100%

Public Employees' Retirement System (PERS)

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2021, the School Employer Pool total plan assets are \$86.5 billion, the present value of accumulated plan benefits is \$106.8 billion, contributions from all employers totaled \$2.97 billion, and the plan is 81% funded. The School did not contribute more than 5% of the total contributions to the plan.

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

Funding Policy

Active plan members brought into PERS membership both before and subsequent to January 1, 2013 are required to contribute 7.0% of their salary. The school is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2022 was 22.91%. The contribution requirements of the plan members are established and may be amended by state statute.

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

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2020	\$ 159,415	100%
2021	129,171	100%
2022	152,813	100%

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 OPERATING LEASES

The School leases facilities for operating its programs that extend beyond the current fiscal year. The School does not intend to buy the facilities at the end of the lease.

The School receives no sublease rental revenues nor pays any contingent rentals associated with this lease. For the fiscal year ended June 30, 2022, operating lease expense was \$188,664.

Future minimum rent payments are as follows:

<u>Year Ending June 30,</u>	
2023	<u>\$ 160,548</u>

NOTE 9 CONTINGENCIES, RISKS AND UNCERTAINTIES

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

SUPPLEMENTARY INFORMATION

**LIVE OAK CHARTER SCHOOL
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 YEAR ENDED JUNE 30, 2022
 (SEE INDEPENDENT AUDITORS' REPORT)
 UNAUDITED**

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

The District extended the charter through June 30, 2024. The adoption of Assembly Bill 130 has automatically extended the charter's term by two years (June 30, 2026).

The Charter school number is 0382.

The Board of Directors and the Administrators as of the year ended June 30, 2022 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (2 Year Terms)
Jessica Umphress	Chair	2022
Robert Bunce	Secretary	2023
Cortney Callahan	Treasurer	2022
Stacy Ito	Member	2022
Chris Fox	Member	2023
Kristin Walter	Member	2023

ADMINISTRATORS

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

**LIVE OAK CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022**

	Instructional Minutes		Traditional Calendar	Status
	Requirement	Actual	Days	
Kindergarten	36,000	45,390	178	In compliance
Grade 1	50,400	56,210	178	In compliance
Grade 2	50,400	56,210	178	In compliance
Grade 3	50,400	58,310	178	In compliance
Grade 4	54,000	58,310	178	In compliance
Grade 5	54,000	58,310	178	In compliance
Grade 6	54,000	58,310	178	In compliance
Grade 7	54,000	58,310	178	In compliance
Grade 8	54,000	58,310	178	In compliance

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

**LIVE OAK CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
YEAR ENDED JUNE 30, 2022**

	Second Period Report		Annual Report	
	Classroom		Classroom	
	Based	Total	Based	Total
Grades K-3	114.70	117.52	113.99	116.92
Grades 4-6	76.50	78.36	75.56	77.37
Grades 7-8	55.13	56.49	54.63	56.07
ADA Totals	246.33	252.37	244.18	250.36

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

**LIVE OAK CHARTER SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

The audited financial statements were in agreement with the Unaudited Actual Financial Report for the year ended June 30, 2022.

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

**LIVE OAK CHARTER SCHOOL
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

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

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

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



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

Board of Directors
Live Oak Charter School
Petaluma, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Live Oak Charter School (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, the related notes to the financial statements, and have issued our report thereon dated December 13, 2022.

Report on Internal Control Over Financial Reporting

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

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

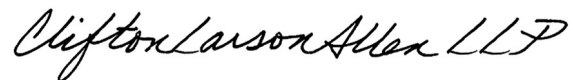
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Glendora, California
December 13, 2022



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
Live Oak Charter School
Petaluma, California

Opinion on State Compliance

We have audited Live Oak Charter School's (the School) compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2022. The School's State compliance requirements are identified in the table below.

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

Management is responsible for the compliance with the state laws and regulations as identified below.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to below occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit

Appeals Panel will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to below and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

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

Compliance Requirements Tested

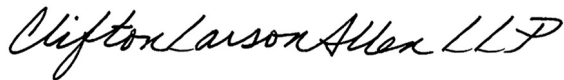
In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
In Person Instruction Grant	Yes

<u>Description</u>	<u>Procedures Performed</u>
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not applicable

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
December 13, 2022

**LIVE OAK CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

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

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

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards* or the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

**LIVE OAK CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022**

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



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAGlobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

Balances through 12/31/2022						Fiscal Year 2022/23
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 1100 - Teachers' Salar						
62- 0000- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	888,776.00	895,924.00		402,232.00	493,692.00
62- 0000- 0- 1110- 1000- 1100- 000- RTI 1	Teachers' Salar,Instructi	75,690.00	75,690.00		31,124.14	44,565.86
62- 1100- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	29,636.00	36,447.00		12,612.60	23,834.40
62- 1400- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	31,761.00	42,586.00		15,198.32	27,387.68
62- 6053- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi		12,500.00			12,500.00
62- 7435- 0- 1110- 1000- 1100- 000- RTI 1	Teachers' Salar,Instructi		53,660.00			53,660.00
Total for Object 1100 and Expense accounts		1,025,863.00	1,116,807.00	.00	461,167.06	655,639.94
Object 1130 - Teachers' Sals						
62- 0000- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instructio	15,800.00	9,200.00		6,400.00	2,800.00
62- 6266- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instructio		1,000.00		1,000.00	
62- 9038- 0- 1110- 1000- 1130- 000- FUND	Teachers' Sals,Instructio		600.00		600.00	
Total for Object 1130 and Expense accounts		15,800.00	10,800.00	.00	8,000.00	2,800.00
Object 1148 - Teacher Substit						
62- 0000- 0- 1110- 1000- 1148- 000- 0000	Teacher Substit,Instructi	8,000.00	26,000.00		14,925.00	11,075.00
62- 7435- 0- 1110- 1000- 1148- 000- 0000	Teacher Substit,Instructi				1,000.00	1,000.00-
Total for Object 1148 and Expense accounts		8,000.00	26,000.00	.00	15,925.00	10,075.00
Object 1300 - Cert Suprvrsr's'						
62- 0000- 0- 0000- 7150- 1300- 000- 0000	Cert Suprvrsr's,Superinten	39,021.00	39,021.00		17,884.46	21,136.54
62- 0000- 0- 1110- 2700- 1300- 000- 0000	Cert Suprvrsr's,School Adm	91,049.00	78,549.00		41,730.92	36,818.08
62- 6053- 0- 1110- 2700- 1300- 000- 0000	Cert Suprvrsr's,School Adm		12,500.00			12,500.00
Total for Object 1300 and Expense accounts		130,070.00	130,070.00	.00	59,615.38	70,454.62
Object 2100 - Instructional A						
62- 0000- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instructi	58,129.00	58,129.00		23,780.07	34,348.93
62- 0000- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	80,556.00	50,211.00		25,377.41	24,833.59
62- 0000- 0- 5760- 1190- 2100- 000- RTI 1	Instructional A,Spec Ed-o	40,806.00	18,875.00		7,219.45	11,655.55
62- 3010- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	12,243.00	16,217.00		4,998.33	11,218.67
Total for Object 2100 and Expense accounts		191,734.00	143,432.00	.00	61,375.26	82,056.74
Object 2130 - Instr Aides - E						
62- 0000- 0- 1110- 1000- 2130- 000- 0000	Instr Aides - E,Instructi		600.00		1,150.00	550.00-
Total for Object 2130 and Expense accounts		.00	600.00	.00	1,150.00	550.00-
Object 2148 - Instr Aides Sub						
62- 0000- 0- 1110- 1000- 2148- 000- 0000	Instr Aides Sub,Instructi	500.00	500.00		180.00	320.00
Total for Object 2148 and Expense accounts		500.00	500.00	.00	180.00	320.00
Object 2199 - Instr Aides Oth						

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

ESCAPE ONLINE

Balances through 12/31/2022					Fiscal Year 2022/23	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 2199 - Instr Aides Oth						
62- 0000- 0- 1110- 1000- 2199- 000- 0000	Instr Aides Oth,Instructi	4,000.00	171.00		171.00	
62- 0000- 0- 1110- 1000- 2199- 000- RTI 1	Instr Aides Oth,Instructi		2,629.00		1,189.50	1,439.50
Total for Object 2199 and Expense accounts		4,000.00	2,800.00	.00	1,360.50	1,439.50
Object 2300 - Classified Direc						
62- 0000- 0- 0000- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	48,468.00	48,468.00		22,214.39	26,253.61
62- 0000- 0- 7110- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	87,182.00	87,182.00		39,958.49	47,223.51
Total for Object 2300 and Expense accounts		135,650.00	135,650.00	.00	62,172.88	73,477.12
Object 2400 - Clerical & Offi						
62- 0000- 0- 0000- 7200- 2400- 000- 0000	Clerical & Offi,Other Gen	37,960.00	37,960.00		17,398.37	20,561.63
62- 0000- 0- 1110- 2700- 2400- 000- 0000	Clerical & Offi,School Ad	210,813.00	204,770.00		91,159.21	113,610.79
Total for Object 2400 and Expense accounts		248,773.00	242,730.00	.00	108,557.58	134,172.42
Object 2499 - Clerical&office						
62- 0000- 0- 1110- 2700- 2499- 000- 0000	Clerical&office,School Ad		3,000.00		2,730.00	270.00
Total for Object 2499 and Expense accounts		.00	3,000.00	.00	2,730.00	270.00
Object 2900 - Other Classifie						
62- 0000- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv	18,858.00				
62- 0000- 0- 1110- 1000- 2900- 000- 0000	Other Classifie,Instructi	53,557.00	53,557.00		22,069.51	31,487.49
62- 2600- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	48,399.00	97,343.00		41,507.97	55,835.03
62- 5310- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv		19,098.00		7,954.44	11,143.56
62- 9033- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	37,100.00				
Total for Object 2900 and Expense accounts		157,914.00	169,998.00	.00	71,531.92	98,466.08
Object 2999 - Other Class Sal						
62- 0000- 0- 5760- 1190- 2999- 000- 0000	Other Class Sal,Spec Ed-o	350.00	350.00		20.00	330.00
62- 2600- 0- 8500- 5900- 2999- 000- car e	Other Class Sal,Other Com		2,827.00		2,415.96	411.04
62- 9033- 0- 8500- 5900- 2999- 000- car e	Other Class Sal,Other Com	3,000.00	173.00		173.13	.13-
Total for Object 2999 and Expense accounts		3,350.00	3,350.00	.00	2,609.09	740.91
Object 3101 - Benefits - Strs						
62- 0000- 0- 0000- 7150- 3101- 000- 0000	Benefits - Strs,Superinte	7,453.00	7,453.00		3,416.05	4,036.95
62- 0000- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	152,899.00	160,418.00		70,210.45	90,207.55
62- 0000- 0- 1110- 1000- 3101- 000- RTI 1	Benefits - Strs,Instructi	14,457.00	14,457.00		5,849.25	8,607.75
62- 0000- 0- 1110- 2700- 3101- 000- 0000	Benefits - Strs,School Ad	17,390.00	17,390.00		7,970.49	9,419.51
62- 1100- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	5,741.00	5,862.00		2,374.60	3,487.40
62- 6266- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi		191.00		191.00	
62- 7435- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi				191.00	191.00-

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

ESCAPE ONLINE

Balances through 12/31/2022						Fiscal Year 2022/23
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3101 - Benefits - Strs (continued)						
62- 7435- 0- 1110- 1000- 3101- 000- RTI 1	Benefits - Strs,Instructi		10,249.00			10,249.00
62- 9038- 0- 1110- 1000- 3101- 000- FUND	Benefits - Strs,Instructi		115.00		114.60	.40
Total for Object 3101 and Expense accounts		197,940.00	216,135.00	.00	90,317.44	125,817.56
Object 3201 - Benefits - Pers						
62- 0000- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	27,219.00	26,556.00		10,884.74	15,671.26
62- 1400- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	9,161.00	9,377.00		3,855.79	5,521.21
Total for Object 3201 and Expense accounts		36,380.00	35,933.00	.00	14,740.53	21,192.47
Object 3202 - Benefits - Pers						
62- 0000- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv	4,784.00				
62- 0000- 0- 0000- 7200- 3202- 000- 0000	Benefits - Pers,Other Gen	9,630.00	9,630.00		4,413.97	5,216.03
62- 0000- 0- 0000- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	12,296.00	12,296.00		5,635.74	6,660.26
62- 0000- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi	29,476.00	28,086.00		11,474.97	16,611.03
62- 0000- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	20,443.00	14,373.00		6,693.06	7,679.94
62- 0000- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad	53,483.00	40,788.00		18,964.11	21,823.89
62- 0000- 0- 5760- 1190- 3202- 000- 0000	Benefits - Pers,Spec Ed-o	89.00	89.00		5.08	83.92
62- 0000- 0- 5760- 1190- 3202- 000- RTI 1	Benefits - Pers,Spec Ed-o	10,352.00	4,789.00		1,831.56	2,957.44
62- 0000- 0- 7110- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	22,118.00	22,118.00		10,137.49	11,980.51
62- 2600- 0- 8500- 5900- 3202- 000- CARE	Benefits - Pers,Other Com	12,279.00	25,297.00		11,018.92	14,278.08
62- 3010- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	3,100.00	3,100.00		1,268.10	1,831.90
62- 5310- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv		4,845.00		2,018.02	2,826.98
62- 9033- 0- 8500- 5900- 3202- 000- car e	Benefits - Pers,Other Com	10,173.00	44.00		43.92	.08
Total for Object 3202 and Expense accounts		188,223.00	165,455.00	.00	73,504.94	91,950.06
Object 3311 - Benefits - Oasd						
62- 0000- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	5,520.00	5,549.00		2,350.12	3,198.88
62- 1400- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	1,945.00	1,998.00		827.65	1,170.35
Total for Object 3311 and Expense accounts		7,465.00	7,547.00	.00	3,177.77	4,369.23
Object 3312 - Benefits - Oasd						
62- 0000- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv	1,169.00				
62- 0000- 0- 0000- 7200- 3312- 000- 0000	Benefits - Oasd,Other Gen	2,320.00	2,276.00		1,055.68	1,220.32
62- 0000- 0- 0000- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	2,862.00	2,862.00		1,316.33	1,545.67
62- 0000- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi	6,802.00	6,603.00		2,778.33	3,824.67
62- 0000- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	4,996.00	3,524.00		1,647.11	1,876.89
62- 0000- 0- 1110- 2700- 3312- 000- 0000	Benefits - Oasd,School Ad	12,636.00	12,403.00		5,627.63	6,775.37
62- 0000- 0- 5760- 1190- 3312- 000- 0000	Benefits - Oasd,Spec Ed-o	22.00	22.00		1.24	20.76

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

ESCAPE ONLINE

Balances through 12/31/2022 **Fiscal Year 2022/23**

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3312 - Benefits - Oasd (continued)						
62- 0000- 0- 5760- 1190- 3312- 000- RTI 1	Benefits - Oasd,Spec Ed-o	2,530.00	1,111.00		431.22	679.78
62- 0000- 0- 7110- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	5,148.00	5,148.00		2,367.91	2,780.09
62- 2600- 0- 8500- 5900- 3312- 000- CARE	Benefits - Oasd,Other Com	2,749.00	5,827.00		2,589.54	3,237.46
62- 3010- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	758.00	758.00		309.87	448.13
62- 5310- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv		1,184.00		493.14	690.86
62- 9033- 0- 8500- 5900- 3312- 000- car e	Benefits - Oasd,Other Com	2,427.00	9.00		10.74	1.74-
Total for Object 3312 and Expense accounts		44,419.00	41,727.00	.00	18,628.74	23,098.26
Object 3331 - Benefits - Medi						
62- 0000- 0- 0000- 7150- 3331- 000- 0000	Benefits - Medi,Superinte	544.00	544.00		249.94	294.06
62- 0000- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	12,403.00	12,883.00		5,790.28	7,092.72
62- 0000- 0- 1110- 1000- 3331- 000- RTI 1	Benefits - Medi,Instructi	1,022.00	1,022.00		422.80	599.20
62- 0000- 0- 1110- 2700- 3331- 000- 0000	Benefits - Medi,School Ad	1,268.00	1,268.00		583.54	684.46
62- 1100- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	430.00	436.00		180.34	255.66
62- 1400- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	455.00	467.00		193.57	273.43
62- 6266- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi		14.00		14.50	.50-
62- 7435- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi				14.50	14.50-
62- 7435- 0- 1110- 1000- 3331- 000- RTI 1	Benefits - Medi,Instructi		778.00			778.00
62- 9038- 0- 1110- 1000- 3331- 000- FUND	Benefits - Medi,Instructi		9.00		8.70	.30
Total for Object 3331 and Expense accounts		16,122.00	17,421.00	.00	7,458.17	9,962.83
Object 3332 - Benefits - Medi						
62- 0000- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv	273.00				
62- 0000- 0- 0000- 7200- 3332- 000- 0000	Benefits - Medi,Other Gen	543.00	532.00		246.91	285.09
62- 0000- 0- 0000- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	669.00	669.00		307.84	361.16
62- 0000- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi	1,591.00	1,544.00		649.84	894.16
62- 0000- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	1,168.00	824.00		385.31	438.69
62- 0000- 0- 1110- 2700- 3332- 000- 0000	Benefits - Medi,School Ad	2,955.00	2,901.00		1,316.20	1,584.80
62- 0000- 0- 5760- 1190- 3332- 000- 0000	Benefits - Medi,Spec Ed-o	5.00	5.00		.30	4.70
62- 0000- 0- 5760- 1190- 3332- 000- RTI 1	Benefits - Medi,Spec Ed-o	592.00	260.00		100.84	159.16
62- 0000- 0- 7110- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	1,204.00	1,204.00		553.83	650.17
62- 2600- 0- 8500- 5900- 3332- 000- CARE	Benefits - Medi,Other Com	643.00	1,363.00		605.63	757.37
62- 3010- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	177.00	177.00		72.45	104.55
62- 5310- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv		277.00		115.35	161.65
62- 9033- 0- 8500- 5900- 3332- 000- car e	Benefits - Medi,Other Com	568.00	2.00		2.51	.51-
Total for Object 3332 and Expense accounts		10,388.00	9,758.00	.00	4,357.01	5,400.99
Object 3401 - H & W Benefits						

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

ESCAPE ONLINE

Balances through 12/31/2022						Fiscal Year 2022/23	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Object 3401 - H & W Benefits							
62- 0000- 0- 0000- 7150- 3401- 000- 0000	H & W Benefits,Superinten	4,582.00	4,590.00		2,111.62	2,478.38	
62- 0000- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	182,278.00	175,942.00		75,450.59	100,491.41	
62- 0000- 0- 1110- 1000- 3401- 000- RTI 1	H & W Benefits,Instructio	15,272.00	15,304.00		6,290.39	9,013.61	
62- 0000- 0- 1110- 2700- 3401- 000- 0000	H & W Benefits,School Adm	10,691.00	10,711.00		4,927.24	5,783.76	
62- 1100- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	5,498.00	5,510.00		2,264.55	3,245.45	
62- 1400- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	7,394.00	7,394.00		3,024.99	4,369.01	
62- 7435- 0- 1110- 1000- 3401- 000- RTI 1	H & W Benefits,Instructio		14,218.00			14,218.00	
Total for Object 3401 and Expense accounts		225,715.00	233,669.00	.00	94,069.38	139,599.62	
Object 3402 - H & W Benefits							
62- 0000- 0- 0000- 7200- 3402- 000- 0000	H & W Benefits,Other Gene	7,636.00	7,651.00		3,519.32	4,131.68	
62- 0000- 0- 0000- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	5,448.00	5,448.00		2,496.78	2,951.22	
62- 0000- 0- 1110- 1000- 3402- 000- 0000	H & W Benefits,Instructio	7,614.00	7,614.00		3,114.72	4,499.28	
62- 0000- 0- 1110- 1000- 3402- 000- RTI 1	H & W Benefits,Instructio	10,600.00					
62- 0000- 0- 1110- 2700- 3402- 000- 0000	H & W Benefits,School Adm	33,724.00	22,897.00		10,507.51	12,389.49	
62- 0000- 0- 5760- 1190- 3402- 000- RTI 1	H & W Benefits,Spec Ed-ot	10,841.00					
62- 0000- 0- 7110- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	9,799.00	9,799.00		4,491.19	5,307.81	
62- 2600- 0- 8500- 5900- 3402- 000- CARE	H & W Benefits,Other Comm	9,528.00	19,487.00		8,001.47	11,485.53	
62- 9033- 0- 8500- 5900- 3402- 000- car e	H & W Benefits,Other Comm	9,927.00					
Total for Object 3402 and Expense accounts		105,117.00	72,896.00	.00	32,130.99	40,765.01	
Object 3501 - Benefits - Sui							
62- 0000- 0- 0000- 7150- 3501- 000- 0000	Benefits - Sui,Superinten	187.00	187.00		86.34	100.66	
62- 0000- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	4,777.00	4,443.00		1,996.72	2,446.28	
62- 0000- 0- 1110- 1000- 3501- 000- RTI 1	Benefits - Sui,Instructio	352.00	352.00		145.80	206.20	
62- 0000- 0- 1110- 2700- 3501- 000- 0000	Benefits - Sui,School Adm	437.00	437.00		201.08	235.92	
62- 1100- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	148.00	150.00		62.17	87.83	
62- 1400- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	157.00	161.00		66.70	94.30	
62- 6266- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio		5.00		5.00		
62- 7435- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio				5.00	5.00-	
62- 7435- 0- 1110- 1000- 3501- 000- RTI 1	Benefits - Sui,Instructio		268.00			268.00	
62- 9038- 0- 1110- 1000- 3501- 000- FUND	Benefits - Sui,Instructio		3.00		3.00		
Total for Object 3501 and Expense accounts		6,058.00	6,006.00	.00	2,571.81	3,434.19	
Object 3502 - Benefits - Sui							
62- 0000- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi	94.00					
62- 0000- 0- 0000- 7200- 3502- 000- 0000	Benefits - Sui,Other Gene	187.00	184.00		85.13	98.87	
62- 0000- 0- 0000- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	231.00	231.00		106.10	124.90	

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ESCAPE ONLINE

Balances through 12/31/2022						Fiscal Year 2022/23
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3502 - Benefits - Sui (continued)						
62- 0000- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio	549.00	533.00		224.06	308.94
62- 0000- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	403.00	284.00		132.83	151.17
62- 0000- 0- 1110- 2700- 3502- 000- 0000	Benefits - Sui,School Adm	1,019.00	1,000.00		453.74	546.26
62- 0000- 0- 5760- 1190- 3502- 000- 0000	Benefits - Sui,Spec Ed-ot	2.00	2.00		.11	1.89
62- 0000- 0- 5760- 1190- 3502- 000- RTI 1	Benefits - Sui,Spec Ed-ot	204.00	90.00		34.77	55.23
62- 0000- 0- 7110- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	415.00	415.00		191.01	223.99
62- 2600- 0- 8500- 5900- 3502- 000- CARE	Benefits - Sui,Other Comm	222.00	470.00		208.85	261.15
62- 3010- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	61.00	61.00		25.02	35.98
62- 5310- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi		95.00		39.81	55.19
62- 9033- 0- 8500- 5900- 3502- 000- car e	Benefits - Sui,Other Comm	196.00	1.00		.86	.14
Total for Object 3502 and Expense accounts		3,583.00	3,366.00	.00	1,502.29	1,863.71
Object 3601 - Benefits - Wcom						
62- 0000- 0- 0000- 7150- 3601- 000- 0000	Benefits - Wcom,Superinte	515.00	515.00		236.06	278.94
62- 0000- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	11,983.00	12,606.00		5,591.04	7,014.96
62- 0000- 0- 1110- 1000- 3601- 000- RTI 1	Benefits - Wcom,Instructi	999.00	999.00		410.85	588.15
62- 0000- 0- 1110- 2700- 3601- 000- 0000	Benefits - Wcom,School Ad	1,202.00	1,202.00		550.88	651.12
62- 1100- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	397.00	405.00		166.47	238.53
62- 1400- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	477.00	488.00		200.58	287.42
62- 6266- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi		13.00		13.20	.20-
62- 7435- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi				13.20	13.20-
62- 7435- 0- 1110- 1000- 3601- 000- RTI 1	Benefits - Wcom,Instructi		708.00			708.00
62- 9038- 0- 1110- 1000- 3601- 000- FUND	Benefits - Wcom,Instructi		8.00		7.92	.08
Total for Object 3601 and Expense accounts		15,573.00	16,944.00	.00	7,190.20	9,753.80
Object 3602 - Benefits - Wcom						
62- 0000- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv	249.00				
62- 0000- 0- 0000- 7200- 3602- 000- 0000	Benefits - Wcom,Other Gen	501.00	501.00		229.68	271.32
62- 0000- 0- 0000- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	640.00	640.00		293.26	346.74
62- 0000- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi	1,534.00	1,491.00		625.07	865.93
62- 0000- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	1,064.00	750.00		350.66	399.34
62- 0000- 0- 1110- 2700- 3602- 000- 0000	Benefits - Wcom,School Ad	2,783.00	2,743.00		1,239.36	1,503.64
62- 0000- 0- 5760- 1190- 3602- 000- 0000	Benefits - Wcom,Spec Ed-o	5.00	5.00		.26	4.74
62- 0000- 0- 5760- 1190- 3602- 000- RTI 1	Benefits - Wcom,Spec Ed-o	539.00	249.00		95.27	153.73
62- 0000- 0- 7110- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	1,151.00	1,151.00		527.45	623.55
62- 2600- 0- 8500- 5900- 3602- 000- CARE	Benefits - Wcom,Other Com	639.00	1,322.00		579.76	742.24
62- 3010- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	161.00	161.00		65.97	95.03

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ESCAPE ONLINE

Balances through 12/31/2022						Fiscal Year 2022/23	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Object 3602 - Benefits - Wcom (continued)							
62- 5310- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv		252.00		104.96	147.04	
62- 9033- 0- 8500- 5900- 3602- 000- car e	Benefits - Wcom,Other Com	529.00	2.00		2.30	.30-	
Total for Object 3602 and Expense accounts		9,795.00	9,267.00	.00	4,114.00	5,153.00	
Object 4110 - Textbooks							
62- 0000- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg				5,538.07	5,538.07-	
62- 6300- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg	500.00	500.00		47.24	452.76	
62- 6762- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg		5,550.00			5,550.00	
Total for Object 4110 and Expense accounts		500.00	6,050.00	.00	5,585.31	464.69	
Object 4210 - Books Other Tha							
62- 0000- 0- 1110- 1000- 4210- 000- 0000	Books Other Tha,Instructi	500.00	500.00		54.23	445.77	
62- 0000- 0- 1110- 1000- 4210- 000- LI BR	Books Other Tha,Instructi	1,000.00	1,000.00		430.50	569.50	
Total for Object 4210 and Expense accounts		1,500.00	1,500.00	.00	484.73	1,015.27	
Object 4300 - Materials & Sup							
62- 9038- 0- 1110- 1000- 4300- 000- 0000	Materials & Sup,Instructi	2,500.00	2,500.00			2,500.00	
Total for Object 4300 and Expense accounts		2,500.00	2,500.00	.00	.00	2,500.00	
Object 4310 - Instructional M							
62- 0000- 0- 1110- 1000- 4310- 000- 5t h1	Instructional M,Instructi	1,800.00	1,800.00		1,071.18	728.82	
62- 0000- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	4,489.00-	8,357.00-			8,357.00-	
62- 0000- 0- 1110- 1000- 4310- 000- GAME	Instructional M,Instructi	750.00	750.00		315.57	434.43	
62- 0000- 0- 1110- 1000- 4310- 000- HAND	Instructional M,Instructi	4,500.00	4,500.00		4,015.02	484.98	
62- 0000- 0- 1110- 1000- 4310- 000- MATH	Instructional M,Instructi	500.00	500.00		63.30	436.70	
62- 0000- 0- 1110- 1000- 4310- 000- M DD	Instructional M,Instructi	4,800.00	4,800.00		1,338.28	3,461.72	
62- 0000- 0- 1110- 1000- 4310- 000- MUSC	Instructional M,Instructi	1,000.00	1,000.00		892.04	107.96	
62- 0000- 0- 1110- 1000- 4310- 000- RSP1	Instructional M,Instructi	500.00	500.00		249.04	250.96	
62- 0000- 0- 1110- 1000- 4310- 000- RTI 1	Instructional M,Instructi	400.00	400.00		9.00	391.00	
62- 6300- 0- 1110- 1000- 4310- 000- 1st 1	Instructional M,Instructi	2,700.00	2,700.00		1,976.01	723.99	
62- 6300- 0- 1110- 1000- 4310- 000- 2nd1	Instructional M,Instructi	1,800.00	1,800.00		1,952.34	152.34-	
62- 6300- 0- 1110- 1000- 4310- 000- 3RD1	Instructional M,Instructi	1,800.00	1,800.00		1,181.19	618.81	
62- 6300- 0- 1110- 1000- 4310- 000- 4TH1	Instructional M,Instructi	1,800.00	1,800.00		1,404.89	395.11	
62- 6300- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	4,489.00	8,357.00			8,357.00	
62- 6300- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	1,800.00	1,800.00		1,381.62	418.38	
62- 6300- 0- 1110- 1000- 4310- 000- knd2	Instructional M,Instructi	1,800.00	1,800.00		1,673.14	126.86	
Total for Object 4310 and Expense accounts		25,950.00	25,950.00	.00	17,522.62	8,427.38	
Object 4340 - Computer Sftwar							

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ESCAPE ONLINE

Balances through 12/31/2022						Fiscal Year 2022/23	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Object 4340 - Computer Sftwar							
62- 0000- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instructi	200.00	200.00		199.00	1.00	
62- 0000- 0- 1110- 2700- 4340- 000- 0000	Computer Sftwar,School Ad	400.00	400.00		168.75	231.25	
Total for Object 4340 and Expense accounts		600.00	600.00	.00	367.75	232.25	
Object 4350 - Office Supplies							
62- 0000- 0- 1110- 2700- 4350- 000- 0000	Office Supplies,School Ad	5,500.00	5,500.00		2,091.86	3,408.14	
Total for Object 4350 and Expense accounts		5,500.00	5,500.00	.00	2,091.86	3,408.14	
Object 4370 - Custodial Suppl							
62- 0000- 0- 1110- 8200- 4370- 000- JANI	Custodial Suppl,Operation	5,700.00	5,700.00		3,857.02	1,842.98	
Total for Object 4370 and Expense accounts		5,700.00	5,700.00	.00	3,857.02	1,842.98	
Object 4390 - Other Supplies							
62- 0000- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio	1,500.00	1,500.00		247.06	1,252.94	
62- 0000- 0- 1110- 1000- 4390- 000- GARD	Other Supplies,Instructio	500.00	500.00		331.77	168.23	
62- 0000- 0- 1110- 1000- 4390- 000- GRAD	Other Supplies,Instructio	1,000.00	1,000.00			1,000.00	
62- 0000- 0- 1110- 1000- 4390- 000- K1SN	Other Supplies,Instructio	1,500.00	1,500.00		70.98	1,429.02	
62- 0000- 0- 1110- 1000- 4390- 000- K2SN	Other Supplies,Instructio	1,500.00	1,500.00		197.03	1,302.97	
62- 0000- 0- 1110- 1000- 4390- 000- TRI P	Other Supplies,Instructio	4,000.00	4,000.00		2,916.23	1,083.77	
62- 0000- 0- 1110- 2420- 4390- 000- LI BR	Other Supplies,Instructio	500.00	500.00		166.15	333.85	
62- 0000- 0- 1110- 2700- 4390- 000- 0000	Other Supplies,School Adm	750.00	750.00		1,154.16	404.16-	
62- 0000- 0- 1110- 2700- 4390- 000- COPY	Other Supplies,School Adm	4,000.00	4,000.00		2,443.25	1,556.75	
62- 0000- 0- 1110- 2700- 4390- 000- FEST	Other Supplies,School Adm	2,000.00	2,000.00		531.98	1,468.02	
62- 0000- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations	1,500.00	1,500.00		522.60	977.40	
62- 0000- 0- 1110- 8200- 4390- 000- MNTN	Other Supplies,Operations	4,000.00	4,000.00		4,005.82	5.82-	
62- 2600- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm		4,000.00		1,044.61	2,955.39	
62- 5310- 0- 0000- 3700- 4390- 000- FOOD	Other Supplies,Food Servi				233.68	233.68-	
62- 9033- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm	4,000.00			53.71	53.71-	
62- 9038- 0- 1110- 1000- 4390- 000- FUND	Other Supplies,Instructio				1,441.89	1,441.89-	
62- 9090- 0- 1110- 8300- 4390- 000- 0000	Other Supplies,Security,R	1,000.00	1,000.00		858.27	141.73	
Total for Object 4390 and Expense accounts		27,750.00	27,750.00	.00	16,219.19	11,530.81	
Object 4400 - Inventory Suppl							
62- 0000- 0- 1110- 1000- 4400- 000- 0000	Inventory Suppl,Instructi	10,000.00					
62- 0000- 0- 1110- 1000- 4400- 000- MJSC	Inventory Suppl,Instructi	2,000.00	2,000.00		352.60	1,647.40	
62- 0000- 0- 1110- 8200- 4400- 000- 0000	Inventory Suppl,Operation				2,404.46	2,404.46-	
62- 9038- 0- 1110- 1000- 4400- 000- FUND	Inventory Suppl,Instructi		10,000.00		7,646.79	2,353.21	
Total for Object 4400 and Expense accounts		12,000.00	12,000.00	.00	10,403.85	1,596.15	

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ESCAPE ONLINE

Balances through 12/31/2022						Fiscal Year 2022/23	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Object 4710 - Food Purchases							
62- 0000- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi	550.00					
62- 5310- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi		550.00		234.82	315.18	
Total for Object 4710 and Expense accounts		550.00	550.00	.00	234.82	315.18	
Object 5200 - Travel & Confer							
62- 0000- 0- 0000- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	190.00	570.00		200.00	370.00	
62- 0000- 0- 1110- 1000- 5200- 000- TRI P	Travel & Confer,Instructi	500.00	500.00		508.76	8.76-	
62- 0000- 0- 1110- 2700- 5200- 000- 0000	Travel & Confer,School Ad	1,000.00	1,000.00		40.00	960.00	
62- 0000- 0- 7110- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	310.00	930.00		434.00	496.00	
62- 6266- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi	15,600.00	15,600.00		6,329.50	9,270.50	
Total for Object 5200 and Expense accounts		17,600.00	18,600.00	.00	7,512.26	11,087.74	
Object 5300 - Dues & Membersh							
62- 0000- 0- 1110- 2700- 5300- 000- 0000	Dues & Membersh,School Ad	3,500.00	3,500.00		804.00	2,696.00	
Total for Object 5300 and Expense accounts		3,500.00	3,500.00	.00	804.00	2,696.00	
Object 5450 - Other Insurance							
62- 0000- 0- 1110- 2700- 5450- 000- 0000	Other Insurance,School Ad	29,760.00	27,538.00		27,538.00		
Total for Object 5450 and Expense accounts		29,760.00	27,538.00	.00	27,538.00	.00	
Object 5520 - Electricity							
62- 0000- 0- 1110- 8200- 5520- 000- 0000	Electricity,Operations,Re	36,000.00	36,000.00		13,542.93	22,457.07	
Total for Object 5520 and Expense accounts		36,000.00	36,000.00	.00	13,542.93	22,457.07	
Object 5530 - Water							
62- 0000- 0- 1110- 8200- 5530- 000- 0000	Water,Operations,Regular	16,500.00	16,500.00		5,419.07	11,080.93	
Total for Object 5530 and Expense accounts		16,500.00	16,500.00	.00	5,419.07	11,080.93	
Object 5550 - Laundry And Cle							
62- 0000- 0- 1110- 8200- 5550- 000- JANI	Laundry And Cle,Operation	33,600.00	37,000.00		18,320.00	18,680.00	
Total for Object 5550 and Expense accounts		33,600.00	37,000.00	.00	18,320.00	18,680.00	
Object 5560 - Waste Disposal							
62- 0000- 0- 1110- 8200- 5560- 000- 0000	Waste Disposal,Operations	8,000.00	8,000.00		4,207.57	3,792.43	
Total for Object 5560 and Expense accounts		8,000.00	8,000.00	.00	4,207.57	3,792.43	
Object 5570 - Pest Control							
62- 0000- 0- 1110- 8200- 5570- 000- 0000	Pest Control,Operations,R	1,500.00	1,500.00		905.00	595.00	
Total for Object 5570 and Expense accounts		1,500.00	1,500.00	.00	905.00	595.00	
Object 5590 - Other Housekeep							
62- 0000- 0- 1110- 8200- 5590- 000- 0000	Other Housekeep,Operation	4,500.00	4,500.00		4,012.50	487.50	

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ESCAPE ONLINE

Balances through 12/31/2022						Fiscal Year 2022/23
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 5590 and Expense accounts		4,500.00	4,500.00	.00	4,012.50	487.50
Object 5600 - Rentals And Lea						
62- 0000- 0- 1110- 8200- 5600- 000- 0000	Rentals And Lea,Operation	4,000.00	4,000.00		3,771.97	228.03
62- 0000- 0- 1110- 8200- 5600- 000- COPY	Rentals And Lea,Operation	9,300.00	9,300.00		3,873.60	5,426.40
62- 0000- 0- 1110- 8200- 5600- 000- FAI R	Rentals And Lea,Operation	180,000.00	160,548.00		93,653.00	66,895.00
62- 0000- 0- 1110- 8200- 5600- 000- PORT	Rentals And Lea,Operation	16,908.00	18,210.00		10,512.00	7,698.00
Total for Object 5600 and Expense accounts		210,208.00	192,058.00	.00	111,810.57	80,247.43
Object 5630 - Repairs						
62- 0000- 0- 1110- 8200- 5630- 000- ROP1	Repairs,Operations,Regula	7,500.00	7,500.00		4,116.80	3,383.20
Total for Object 5630 and Expense accounts		7,500.00	7,500.00	.00	4,116.80	3,383.20
Object 5632 - Copier Repairs						
62- 0000- 0- 1110- 8200- 5632- 000- COPY	Copier Repairs,Operations	500.00	500.00			500.00
Total for Object 5632 and Expense accounts		500.00	500.00	.00	.00	500.00
Object 5800 - Other Svcs & Op						
62- 0000- 0- 0000- 3700- 5800- 000- FOOD	Other Svcs & Op,Food Serv	3,500.00			872.00	872.00-
62- 0000- 0- 0000- 7100- 5800- 000- FEES	Other Svcs & Op,Board & S	350.00	350.00		355.94	5.94-
62- 0000- 0- 0000- 7200- 5800- 000- 0000	Other Svcs & Op,Other Gen	350.00	350.00			350.00
62- 0000- 0- 0000- 7600- 5800- 000- DI ST	Other Svcs & Op,All Other	25,668.00	24,507.00			24,507.00
62- 0000- 0- 1110- 1000- 5800- 000- 0000	Other Svcs & Op,Instructi	2,000.00	2,000.00		.16-	2,000.16
62- 0000- 0- 1110- 1000- 5800- 000- MJSC	Other Svcs & Op,Instructi	1,500.00	1,500.00			1,500.00
62- 0000- 0- 1110- 1000- 5800- 000- RTI 1	Other Svcs & Op,Instructi				3,350.00	3,350.00-
62- 0000- 0- 1110- 1000- 5800- 000- TRI P	Other Svcs & Op,Instructi	27,500.00	27,500.00		2,340.55	25,159.45
62- 0000- 0- 1110- 3110- 5800- 000- COUN	Other Svcs & Op,Guidance	27,000.00			10,065.00	10,065.00-
62- 0000- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation		1,750.00		1,732.50	17.50
62- 0000- 0- 1110- 8300- 5800- 000- 0000	Other Svcs & Op,Security,	750.00	750.00		243.61	506.39
62- 2600- 0- 8500- 5900- 5800- 000- CARE	Other Svcs & Op,Other Com	15,834.00	15,834.00		7,101.00	8,733.00
62- 5310- 0- 0000- 3700- 5800- 000- FOOD	Other Svcs & Op,Food Serv		3,500.00			3,500.00
62- 7435- 0- 1110- 1000- 5800- 000- RTI 1	Other Svcs & Op,Instructi		3,000.00			3,000.00
62- 7435- 0- 1110- 3110- 5800- 000- COUN	Other Svcs & Op,Guidance		41,000.00		3,190.00	37,810.00
62- 9033- 0- 8500- 5900- 5800- 000- CARE	Other Svcs & Op,Other Com	1,200.00	1,200.00			1,200.00
62- 9090- 0- 1110- 8300- 5800- 000- 0000	Other Svcs & Op,Security,				200.00	200.00-
Total for Object 5800 and Expense accounts		105,652.00	123,241.00	.00	29,450.44	93,790.56
Object 5817 - Scoe Data Proce						
62- 0000- 0- 1110- 1000- 5817- 000- 0000	Scoe Data Proce,Instructi	9,490.00	9,490.00			9,490.00
Total for Object 5817 and Expense accounts		9,490.00	9,490.00	.00	.00	9,490.00

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ESCAPE ONLINE

Balances through 12/31/2022						Fiscal Year 2022/23	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Object 5818 - Scoe A/v Contra							
62- 0000- 0- 0000- 7300- 5818- 000- 0000	Scoe A/v Contra,Fiscal Se	950.00	950.00			950.00	
Total for Object 5818 and Expense accounts		950.00	950.00	.00	.00	950.00	
Object 5821 - Audit Costs							
62- 0000- 0- 1110- 7191- 5821- 000- 0000	Audit Costs,External Fina	12,500.00	14,500.00		10,040.00	4,460.00	
Total for Object 5821 and Expense accounts		12,500.00	14,500.00	.00	10,040.00	4,460.00	
Object 5823 - Legal Costs							
62- 0000- 0- 1110- 2700- 5823- 000- 0000	Legal Costs,School Admini	5,000.00	5,000.00		1,189.50	3,810.50	
Total for Object 5823 and Expense accounts		5,000.00	5,000.00	.00	1,189.50	3,810.50	
Object 5825 - Advertisement (
62- 0000- 0- 0000- 7200- 5825- 000- 0000	Advertisement (,Other Gen	1,000.00	1,000.00		298.94	701.06	
62- 0000- 0- 1110- 2700- 5825- 000- 0000	Advertisement (,School Ad	500.00	500.00			500.00	
Total for Object 5825 and Expense accounts		1,500.00	1,500.00	.00	298.94	1,201.06	
Object 5830 - Professional/co							
62- 0000- 0- 1705- 1000- 5830- 000- 0000	Professional/co,Instructi	1,000.00	1,000.00			1,000.00	
Total for Object 5830 and Expense accounts		1,000.00	1,000.00	.00	.00	1,000.00	
Object 5860 - Other Employmen							
62- 0000- 0- 1110- 2700- 5860- 000- 0000	Other Employmen,School Ad	500.00	500.00			500.00	
Total for Object 5860 and Expense accounts		500.00	500.00	.00	.00	500.00	
Object 5862 - Fingerprinting							
62- 0000- 0- 1110- 2700- 5862- 000- 0000	Fingerprinting,School Adm	2,250.00	2,250.00		1,144.00	1,106.00	
Total for Object 5862 and Expense accounts		2,250.00	2,250.00	.00	1,144.00	1,106.00	
Object 5911 - Telephone							
62- 0000- 0- 1110- 8200- 5911- 000- 0000	Telephone,Operations,Regu	3,450.00	3,450.00		1,700.85	1,749.15	
Total for Object 5911 and Expense accounts		3,450.00	3,450.00	.00	1,700.85	1,749.15	
Object 5940 - Internet							
62- 0000- 0- 1110- 2700- 5940- 000- 0000	Internet,School Administ,	13,500.00	15,500.00		13,876.38	1,623.62	
Total for Object 5940 and Expense accounts		13,500.00	15,500.00	.00	13,876.38	1,623.62	
Object 5950 - Postage							
62- 0000- 0- 1110- 2700- 5950- 000- 0000	Postage,School Administ,R	2,250.00	2,250.00		545.93	1,704.07	
Total for Object 5950 and Expense accounts		2,250.00	2,250.00	.00	545.93	1,704.07	
Object 6900 - Depr Exp							
62- 0000- 0- 0000- 8400- 6900- 000- 0000	Depr Exp,Oth Plant Maint,	2,838.00			946.40	946.40-	
62- 0000- 0- 1110- 8400- 6900- 000- 0000	Depr Exp,Oth Plant Maint,		2,838.00			2,838.00	

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ESCAPE ONLINE

Balances through 12/31/2022					Fiscal Year 2022/23	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 6900 and Expense accounts		2,838.00	2,838.00	.00	946.40	1,891.60
Object 7141 - Oth Tuitn, Exce						
62- 0000- 0- 5001- 9200- 7141- 000- 0000	Oth Tuitn, Exce,Transfers	185,000.00	185,000.00			185,000.00
Total for Object 7141 and Expense accounts		185,000.00	185,000.00	.00	.00	185,000.00
Object 8011 - Revenue Limit S						
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget		Revenue	Account Balance
62- 0000- 0- 0000- 0000- 8011- 000- 0000	Revenue Limit S,Unrestric	1,072,595.00	923,944.00		443,946.00	479,998.00
Total for Object 8011 and Revenue accounts		1,072,595.00	923,944.00		443,946.00	479,998.00
Object 8012 - EPA						
62- 1400- 0- 0000- 0000- 8012- 000- 0000	EPA,EPA	51,350.00	62,471.00		91,171.00	28,700.00-
Total for Object 8012 and Revenue accounts		51,350.00	62,471.00		91,171.00	28,700.00-
Object 8019 - Revenue Limit S						
62- 0000- 0- 0000- 0000- 8019- 000- 0000	Revenue Limit S,Unrestric				20,977.00-	20,977.00
Total for Object 8019 and Revenue accounts		.00	.00		20,977.00-	20,977.00
Object 8096 - In Lieu Of Prop						
62- 0000- 0- 0000- 0000- 8096- 000- 0000	In Lieu Of Prop,Unrestric	1,442,893.00	1,464,300.00		600,674.00	863,626.00
62- 0000- 0- 0000- 0000- 8096- 000- PY00	In Lieu Of Prop,Unrestric				20,977.00	20,977.00-
Total for Object 8096 and Revenue accounts		1,442,893.00	1,464,300.00		621,651.00	842,649.00
Object 8290 - All Other Feder						
62- 3010- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Title I	16,500.00	20,474.00		4,118.00	16,356.00
62- 3213- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III				.20-	.20
62- 3214- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III				.20	.20-
62- 3216- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ELO ESSER				1,423.00	1,423.00-
62- 3217- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ELO GEER				393.00	393.00-
62- 3219- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ELO ESSER				3,707.00	3,707.00-
Total for Object 8290 and Revenue accounts		16,500.00	20,474.00		9,641.00	10,833.00
Object 8550 - Mandated Cost R						
62- 0000- 0- 0000- 0000- 8550- 000- 0000	Mandated Cost R,Unrestric	5,113.00	4,628.00		4,628.00	
62- 0000- 0- 0000- 0000- 8550- 000- 1TI M	Mandated Cost R,Unrestric	378,555.00				
Total for Object 8550 and Revenue accounts		383,668.00	4,628.00		4,628.00	.00
Object 8560 - State Lottery R						

Balances through 12/31/2022				Fiscal Year 2022/23	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Object 8560 - State Lottery R					
62- 1100- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,State Lot	41,850.00	40,622.00		40,622.00
62- 1100- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,State Lot		8,188.00	8,188.29	.29-
62- 6300- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,Lottery -	16,689.00	16,010.00		16,010.00
62- 6300- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,Lottery -		4,547.00	4,546.86	.14
Total for Object 8560 and Revenue accounts		58,539.00	69,367.00	12,735.15	56,631.85
Object 8590 - All Other State					
62- 0000- 0- 0000- 0000- 8590- 000- 0000	All Other State,Unrestric	840.00	840.00	186.00	654.00
62- 0000- 0- 0000- 0000- 8590- 000- 1TI M	All Other State,Unrestric		237,272.00		237,272.00
62- 2600- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO Progr	65,293.00	87,327.00	40,168.00	47,159.00
62- 6053- 0- 0000- 0000- 8590- 000- 0000	All Other State,Child Dev		25,000.00		25,000.00
62- 6762- 0- 0000- 0000- 8590- 000- 0000	All Other State,Arts Musi		168,098.00	84,049.00	84,049.00
62- 7435- 0- 0000- 0000- 8590- 000- 0000	All Other State,Learning		134,540.00	67,270.00	67,270.00
Total for Object 8590 and Revenue accounts		66,133.00	653,077.00	191,673.00	461,404.00
Object 8660 - Interest					
62- 0000- 0- 0000- 0000- 8660- 000- 0000	Interest,Unrestricted/no	6,000.00	7,500.00	2,894.93	4,605.07
Total for Object 8660 and Revenue accounts		6,000.00	7,500.00	2,894.93	4,605.07
Object 8677 - Interagency Svc					
62- 0000- 0- 7110- 0000- 8677- 000- CBSC	Interagency Svc,Unrestric	126,269.00	126,269.00		126,269.00
Total for Object 8677 and Revenue accounts		126,269.00	126,269.00	.00	126,269.00
Object 8689 - All Other Fees					
62- 9033- 0- 8500- 0000- 8689- 000- CARE	All Other Fees,After Scho	69,120.00	69,120.00	38,399.62	30,720.38
Total for Object 8689 and Revenue accounts		69,120.00	69,120.00	38,399.62	30,720.38
Object 8699 - All Other Local					
62- 0000- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Unrestric	10,000.00	10,000.00	3,635.08	6,364.92
62- 0000- 0- 0000- 0000- 8699- 000- FUND	All Other Local,Unrestric	305,200.00	305,200.00	4,800.00	300,400.00
62- 9038- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Grants -	2,500.00	2,500.00		2,500.00
62- 9038- 0- 0000- 0000- 8699- 000- FUND	All Other Local,Grants -		32,975.00	32,975.00	
Total for Object 8699 and Revenue accounts		317,700.00	350,675.00	41,410.08	309,264.92
Object 8980 - Contribute From					
62- 0000- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Unrestric	1,000.00-	2,432.00-		2,432.00-
62- 2600- 0- 0000- 0000- 8980- 000- 0000	Contribute From,ELO Progr		39,320.00		39,320.00

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ESCAPE ONLINE

Balances through 12/31/2022					Fiscal Year 2022/23	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance	
Object 8980 - Contribute From (continued)						
62- 5310- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Child Nut		29,801.00		29,801.00	
62- 9033- 0- 0000- 0000- 8980- 000- 0000	Contribute From,After Sch		67,689.00-		67,689.00-	
62- 9090- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Resig Saf	1,000.00	1,000.00		1,000.00	
Total for Object 8980 and Revenue accounts		.00	.00	.00	.00	
Object 9790 - Undesignated/un						
62- 0000- 0- - - 9790- -	Undesignated/un,Unrestric	934,310.00	967,155.00			
62- 2600- 0- - - 9790- -	Undesignated/un,ELO Progr	21,456.00				
62- 6266- 0- - - 9790- -	Undesignated/un,Ed Effect	42,668.00	39,738.00			
62- 6762- 0- - - 9790- -	Undesignated/un,Arts Musi		162,548.00			
62- 7435- 0- - - 9790- -	Undesignated/un,Learning		10,659.00			
62- 9038- 0- - - 9790- -	Undesignated/un,Grants -		47,415.00			
Total for Object 9790 and Ending Balance accounts		998,434.00	1,227,515.00	.00	.00	
Object 9791 - Beginning Balan						
62- 0000- 0- - - 9791- -	Beginning Balan,Unrestric	868,973.00	933,587.00	933,586.76	933,586.76	
62- 0000- 0- 0000- 0000- 9791- 000- 0000	Beginning Balan,Unrestric		43,870.00	43,870.00	43,870.00	
62- 2600- 0- - - 9791- -	Beginning Balan,ELO Progr	46,456.00	47,123.00	47,122.53	47,122.53	
62- 6266- 0- - - 9791- -	Beginning Balan,Ed Effect	58,268.00	56,561.00	56,561.11	56,561.11	
62- 7425- 0- - - 9791- -	Beginning Balan,ELO Grant			1,862.40	1,862.40	
62- 7426- 0- - - 9791- -	Beginning Balan,ELO parap			9,204.77	9,204.77	
62- 9038- 0- - - 9791- -	Beginning Balan,Grants -		25,175.00	25,175.06	25,175.06	
Total for Object 9791 and Starting Balance accounts		973,697.00	1,106,316.00	11,067.17	1,117,382.63	
Total for Org 012 - Live Oak Charter School						
	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance	
Budgeted	1,106,316.00	3,751,825.00		3,630,626.00	1,227,515.00	
Actual	1,106,315.46	1,437,172.78		1,524,286.23	1,019,202.01	

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2022/23 Through December 2022

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
LCFF Revenue Sources						
8011	Revenue Limit St Aid-curr Year	1,072,595.00	923,944.00	443,946.00	479,998.00	48.05
8012	EPA State Aid	51,350.00	62,471.00	91,171.00	28,700.00-	145.94
8019	Revenue Limit St Aid-prior Yrs			20,977.00-	20,977.00	NO BDGT
8096	In Lieu Of Property Taxes	1,442,893.00	1,464,300.00	621,651.00	842,649.00	42.45
Total LCFF Revenue Sources		2,566,838.00	2,450,715.00	1,135,791.00	1,314,924.00	46.35
Federal Revenue						
8290	All Other Federal Revenues	16,500.00	20,474.00	9,641.00	10,833.00	47.09
Total Federal Revenue		16,500.00	20,474.00	9,641.00	10,833.00	47.09
Other State Revenues						
8550	Mandated Cost Reimbursements	383,668.00	4,628.00	4,628.00		100.00
8560	State Lottery Revenue	58,539.00	69,367.00	12,735.15	56,631.85	18.36
8590	All Other State Revenues	66,133.00	653,077.00	191,673.00	461,404.00	29.35
Total Other State Revenues		508,340.00	727,072.00	209,036.15	518,035.85	28.75
Other Local Revenue						
8660	Interest	6,000.00	7,500.00	2,894.93	4,605.07	38.60
8677	Interagency Svcs Between Lea's	126,269.00	126,269.00		126,269.00	
8689	All Other Fees & Contracts	69,120.00	69,120.00	38,399.62	30,720.38	55.56
8699	All Other Local Revenues	317,700.00	350,675.00	41,410.08	309,264.92	11.81
Total Other Local Revenue		519,089.00	553,564.00	82,704.63	470,859.37	14.94
Total Year To Date Revenues		3,610,767.00	3,751,825.00	1,437,172.78	2,314,652.22	38.31

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Teachers' Salaries - Regular	1,025,863.00	1,116,807.00		461,167.06	655,639.94	41.29
1130	Teachers' Sals Extra Assignmnt	15,800.00	10,800.00		8,000.00	2,800.00	74.07
1148	Teacher Substitutes	8,000.00	26,000.00		15,925.00	10,075.00	61.25
1300	Cert Suprvsrs' & Admins' Sal	130,070.00	130,070.00		59,615.38	70,454.62	45.83
Total Certificated Salaries		1,179,733.00	1,283,677.00	.00	544,707.44	738,969.56	42.43
Classified Salaries							
2100	Instructional Aides' Salaries	191,734.00	143,432.00		61,375.26	82,056.74	42.79
2130	Instr Aides - Extra Assignmnt		600.00		1,150.00	550.00-	191.67
2148	Instr Aides Subs - Schl Bus	500.00	500.00		180.00	320.00	36.00

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 12, Starting Period = 1, Ending Account Period = 6, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2022/23 Through December 2022

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Classified Salaries (continued)							
2199	Instr Aides Oth Miscellaneous	4,000.00	2,800.00		1,360.50	1,439.50	48.59
2300	Classified Director	135,650.00	135,650.00		62,172.88	73,477.12	45.83
2400	Clerical & Office Salaries	248,773.00	242,730.00		108,557.58	134,172.42	44.72
2499	Clerical&office Other Misc.		3,000.00		2,730.00	270.00	91.00
2900	Other Classified Salaries	157,914.00	169,998.00		71,531.92	98,466.08	42.08
2999	Other Class Sals Other Misc.	3,350.00	3,350.00		2,609.09	740.91	77.88
	Total Classified Salaries	741,921.00	702,060.00	.00	311,667.23	390,392.77	44.39
Employee Benefits							
3101	Benefits - Strs / Certificated	197,940.00	216,135.00		90,317.44	125,817.56	41.79
3201	Benefits - Pers / Certificated	36,380.00	35,933.00		14,740.53	21,192.47	41.02
3202	Benefits - Pers / Classified	188,223.00	165,455.00		73,504.94	91,950.06	44.43
3311	Benefits - Oasdi/ Certificated	7,465.00	7,547.00		3,177.77	4,369.23	42.11
3312	Benefits - Oasdi/ Classified	44,419.00	41,727.00		18,628.74	23,098.26	44.64
3331	Benefits - Medicare / Cert.	16,122.00	17,421.00		7,458.17	9,962.83	42.81
3332	Benefits - Medicare / Class.	10,388.00	9,758.00		4,357.01	5,400.99	44.65
3401	H & W Benefits - Certificated	225,715.00	233,669.00		94,069.38	139,599.62	40.26
3402	H & W Benefits - Classified	105,117.00	72,896.00		32,130.99	40,765.01	44.08
3501	Benefits - Sui / Certificated	6,058.00	6,006.00		2,571.81	3,434.19	42.82
3502	Benefits - Sui / Classified	3,583.00	3,366.00		1,502.29	1,863.71	44.63
3601	Benefits - Wcomp/ Certificated	15,573.00	16,944.00		7,190.20	9,753.80	42.44
3602	Benefits - Wcomp/ Classified	9,795.00	9,267.00		4,114.00	5,153.00	44.39
	Total Employee Benefits	866,778.00	836,124.00	.00	353,763.27	482,360.73	42.31
Books and Supplies							
4110	Textbooks	500.00	6,050.00		5,585.31	464.69	92.32
4210	Books Other Than Textbooks	1,500.00	1,500.00		484.73	1,015.27	32.32
4300	Materials & Supplies	2,500.00	2,500.00			2,500.00	
4310	Instructional Mat'ls&supplies	25,950.00	25,950.00		17,522.62	8,427.38	67.52
4340	Computer Sftware & Related Exp	600.00	600.00		367.75	232.25	61.29
4350	Office Supplies	5,500.00	5,500.00		2,091.86	3,408.14	38.03
4370	Custodial Supplies	5,700.00	5,700.00		3,857.02	1,842.98	67.67
4390	Other Supplies	27,750.00	27,750.00		16,219.19	11,530.81	58.45
4400	Inventory Supplies	12,000.00	12,000.00		10,403.85	1,596.15	86.70
4710	Food Purchases For Food Servc	550.00	550.00		234.82	315.18	42.69
	Total Books and Supplies	82,550.00	88,100.00	.00	56,767.15	31,332.85	64.43
Services and Other Operating Expenditures							

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 12, Starting Period = 1, Ending Account Period = 6, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2022/23 Through December 2022

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures (continued)							
5200	Travel & Conferences	17,600.00	18,600.00		7,512.26	11,087.74	40.39
5300	Dues & Memberships	3,500.00	3,500.00		804.00	2,696.00	22.97
5450	Other Insurance	29,760.00	27,538.00		27,538.00		100.00
5520	Electricity	36,000.00	36,000.00		13,542.93	22,457.07	37.62
5530	Water	16,500.00	16,500.00		5,419.07	11,080.93	32.84
5550	Laundry And Cleaning	33,600.00	37,000.00		18,320.00	18,680.00	49.51
5560	Waste Disposal	8,000.00	8,000.00		4,207.57	3,792.43	52.59
5570	Pest Control	1,500.00	1,500.00		905.00	595.00	60.33
5590	Other Housekeeping Services	4,500.00	4,500.00		4,012.50	487.50	89.17
5600	Rentals And Leases	210,208.00	192,058.00		111,810.57	80,247.43	58.22
5630	Repairs	7,500.00	7,500.00		4,116.80	3,383.20	54.89
5632	Copier Repairs & Maintenance	500.00	500.00			500.00	
5800	Other Svcs & Oper Expenditures	105,652.00	123,241.00		29,450.44	93,790.56	23.90
5817	Scoe Data Processing Charges	9,490.00	9,490.00			9,490.00	
5818	Scoe A/v Contract	950.00	950.00			950.00	
5821	Audit Costs	12,500.00	14,500.00		10,040.00	4,460.00	69.24
5823	Legal Costs	5,000.00	5,000.00		1,189.50	3,810.50	23.79
5825	Advertisement (legal, Etc.)	1,500.00	1,500.00		298.94	1,201.06	19.93
5830	Professional/consultant Svcs	1,000.00	1,000.00			1,000.00	
5860	Other Employment Costs	500.00	500.00			500.00	
5862	Fingerprinting Costs	2,250.00	2,250.00		1,144.00	1,106.00	50.84
5911	Telephone	3,450.00	3,450.00		1,700.85	1,749.15	49.30
5940	Internet	13,500.00	15,500.00		13,876.38	1,623.62	89.53
5950	Postage	2,250.00	2,250.00		545.93	1,704.07	24.26
	Total Services and Other Operating Expenditures	527,210.00	532,827.00	.00	256,434.74	276,392.26	48.13
6600 - 6999							
6900	Depreciation Expense	2,838.00	2,838.00		946.40	1,891.60	33.35
	Total 6600 - 6999	2,838.00	2,838.00	.00	946.40	1,891.60	33.35
Tuition							
7141	Oth Tuitn, Excess Csts Sch Dis	185,000.00	185,000.00			185,000.00	
	Total Tuition	185,000.00	185,000.00	.00	.00	185,000.00	
	Total Year To Date Expenditures	3,586,030.00	3,630,626.00	.00	1,524,286.23	2,106,339.77	41.98

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2022/23 Through December 2022		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash In County Treasury	1,235,674.71	144,657.01-	1,091,017.70
9120	Cash In Bank(s)	1,064.90		1,064.90
9130	Revolving Cash Account	6,000.00		6,000.00
9210	Accts Receivable (prior Year)	15,057.89	15,057.89-	
9218	A/r Charter/district	93,513.67	93,513.67-	
9290	A/r Due From Other Govt(pr Yr)	113,410.27	107,887.27-	5,523.00
9299	A/r Due Fm Govt Setup (cur Yr)	20,977.00	20,977.00-	
9330	Prepaid Expenditures(expenses)	3,054.20	3,054.20-	
9430	Buildings	52,114.46		52,114.46
9435	Accumulated Depreciation-bldgs	43,554.84-	946.40-	44,501.24-
	Total Assets	1,497,312.26	386,093.44-	1,111,218.82
Liabilities				
9510	Accts Payable (prior Year)	366,182.99	252,121.99-	114,061.00
9515	Accts Payable - Outdate Warrnt		75.00	75.00
9518	A/p Charter/district	20,977.00	20,977.00-	
9555	Unemployment Ins Liability	2,592.81	26.84	2,619.65
9556	Workers Comp Ins Liability	1,244.00	884.20	2,128.20
9570	Blue Cross Clearing		702.80-	702.80-
9571	Kaiser Insurance Clearing		23,394.48-	23,394.48-
9573	Dental Insurance Clearing		2,613.26-	2,613.26-
9575	Life Insurance Clearing		113.25	113.25
9577	Other H&w Insurance Clearing		269.75-	269.75-
	Total Liabilities	390,996.80	298,979.99-	92,016.81
	Calculated Fund Balance	1,106,315.46	87,113.45-	1,019,202.01
Beginning Fund Balance				
9791	Beginning Balance	1,106,315.46		1,106,315.46
	Beginning Fund Balance Proof	.00	87,113.45-	87,113.45-
Change in Fund Balance - Excess Revenues (Expenditures)			(87,113.45)	

Memo Only - Ending Fund Balance Accounts

Other Designations	Adopted	Revised
9790 Undesignated/unappropriated	998,434.00	1,227,515.00

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2022/23 Through December 2022				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	3,610,767.00	3,751,825.00		1,437,172.78	2,314,652.22	38.31
B. Expenditures	3,586,030.00	3,630,626.00		1,524,286.23	2,106,339.77	41.98
C. Subtotal (Revenue LESS Expense)	24,737.00	121,199.00		87,113.45-	208,312.45	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	24,737.00	121,199.00		87,113.45-	208,312.45	
F. Fund Balance:						
Beginning Balance (9791)	973,697.00	1,106,316.00		1,106,315.46		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	973,697.00	1,106,316.00		1,106,315.46		
G. Calculated Ending Balance	998,434.00	1,227,515.00		1,019,202.01		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	998,434.00	1,227,515.00				
Other						



Matthew Harris, Superintendent • (707) 778-4604

PETALUMA CITY (ELEMENTARY) SCHOOL DISTRICT * PETALUMA JOINT UNION HIGH SCHOOL DISTRICT
200 Douglas Street, Petaluma, California 94952 (707) 778-4813 www.petalumacityschools.org

December 22, 2022

Justin Tomola
Executive Director
Live Oak Charter School
100 Gness Concourse
Petaluma, CA 94952

Re: Measure E Bond Proceeds Allocation

Dear Justin:

This letter follows our meeting and discussion on September 23rd and Dr. Umphress' email dated December 9th, regarding Live Oak's request to be allocated funds from Measure E, the \$21 million bond measure Petaluma City Schools passed in 2014. We have reviewed the history of discussions and agreements between our entities and have conferred with our counsel about this matter. As a result of this research, we have concluded that Live Oak's opportunity to receive funds has passed.

As you are aware, PCS and Live Oak entered into an MOU in 2015 with regard to Live Oak's plans to purchase and develop a new school campus. The MOU is clear that the goal of the parties was for Live Oak to purchase land and develop and construct a new "appropriate" campus for Live Oak. As noted in the MOU, PCS's participation in such a project with \$1.805 million towards the project was dependent on Live Oak contributing the balance of funds needed to complete a new campus. The funds were not promised by PCS to be allocated for purposes other than a new campus.

This reading of the MOU is consistent with the ballot measure itself, which limits the use of bond funds to the improvement of PCS facilities or "joint use projects in cooperation with other local public or nonprofit agencies ... to include land and facilities to be made available charter school operating in the District pursuant to the District's obligation under Proposition 39 approved by California voters in November 2000." Under applicable law, a ballot measure is considered analogous to a "contract with the voters,"

MATTHEW HARRIS, SUPERINTENDENT

BOARD OF TRUSTEES: MADY CLOUD, SHELDON GEN, JOANNA PAUN, CAITLIN QUINN, ELLEN WEBSTER

Superintendent's Office (707) 778-4604	Educational Services (707) 778-4619	Business Services (707) 778-4621	Human Resources (707) 778-4610	Student Services (707) 778-4605
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and bond proceeds may be expended only for purposes specified within the bond measure [(see, e.g., Associated Students of North Peralta Community College v. Board of Trustees (1979) 92 Cal.App.3d 672).] With respect to Live Oak's current site, there is no aspect of the fairground facility lease that constitutes a joint use arrangement with PCS, nor is it an allocation of PCS-owned space to Live Oak under Proposition 39. As such, funding improvements to that campus **would not be allowed** by Measure E. To date PCS has not been presented with a development plan and related financing plan consistent with the meaning of the MOU and the language of the ballot measure.


Nonetheless, please note that in accordance with the MOU, PCS initially set aside \$1.805 million of its second bond series (in 2018) to make its capital contribution to Live Oak's campus plans. However, despite repeated requests made to former school director Matthew Morgan, Live Oak never created and presented any capital plan or financing plan for PCS's review, let alone one that would be consistent with the MOU and the limitations of Measure E itself.

While we understand that you have been working with the City of Petaluma on their plan for the Fairgrounds as it relates to long-term options for Live Oak, we do not believe that this would be an appropriate use of District Measure E Bond funds. Without any credible plan from Live Oak that does meet the language of the Measure E Bond and MOU, and with the need to meet federal tax law timelines for the expenditure of the 2018 funds to preserve the tax-exempt status of the bonds for bondholders, those proceeds are being considered for reallocation to other projects described in Measure E.

PCS is currently considering the potential for a new bond measure to be brought to voters in the next few years. We would be happy to meet and discuss opportunities that a future bond measure might create for Live Oak and perhaps including Peggy Flynn, City Manager would be helpful for that conversation.

Please do not hesitate to contact me if you have any questions concerning this matter or if you would like to schedule a meeting.

In partnership,



Matthew Harris
Petaluma City Schools, Superintendent

cc: Dr. Jessica Umphress, Chair Board of Directors