

# Board Packet, 4/9/2024 Board Meeting

## Live Oak Charter Board Norms

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

## Board Verse

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

## Contents of this Packet

### C. Reports

2. Director's Update (contains information for E1 and E2 items as well) p. 2-14
4. Annual Parent/Caregiver Survey Results p. 15-42

### D. Consent agenda

1. Board minutes for March 14, 2024, March 26, 2024 p. 43-51
2. Financials for March 2024 p. 52-71
3. IRS Form 990 2022/2023 p. 72-111

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

1. Enrollment Policy Update p. 112-116
2. Update LOCS Independent Study Policy p. 117-123

# Director's Report

April 9, 2024

# Overview

Enrollment Update and Policy Change

Updated Independent Study Policy

Local Control Accountability Plan (LCAP) Hearing #1

# Updated Independent Study Policy

Using the legally informed policy of a sister school, administrative staff made several changes to policy to reflect changes in law:

- Addition of Engagement Log.
- Minor wording changes shown on the document in strike-through.

# Enrollment

2024-2025 School year										
After Lottery stats of 4/5/24	Students Returning	Max Capacity	Openings (at time lottery ran)	Early Admission/ Priority Applications	Secondary Applications	Offers Extended	Offers Declined/ Withdrawn	Current Offers Accepted	Waitlist**	To Be Filled
TK / 2 YR	0	22	0	39	29	24	5	22	15	0
Kinder	18	22	1	16	14	14	3	5	18	0
First	22	30	7	14	5	19	11	8	0	0
Second	30	30	0	9	0	0	0	0	9	0
Third	29	30	1	10	4	1	1	1	8	0
Fourth	30	30	0	7	0	0	0	0	7	0
Fifth	30	30	0	13	1	0	2	0	12	0
Sixth	22	30	9	10	2	12	3	8	0	1
Seventh	29	30	1	7	1	1	2	1	5	0
Eighth	23	30	7	5	2	7	3	4	0	3
<b>Total</b>	<b>233</b>	<b>284</b>	<b>26</b>	<b>130</b>	<b>58</b>	<b>78</b>	<b>30</b>	<b>49</b>	<b>74</b>	<b>4</b>
Intent to Return sent 4/8/24 due date 4/12/24										
** 4 slots were held pending decision about child moving on to 1st- now resolved										
** student started - April Early Admission										

## Policy Changes

# LCAP: Basic Services and Implementation of the Common Core State Standards

## Goal 1: Actions

1. Live Oak conducts credential review, monitoring and audits of teacher credentials.
2. Core teachers have materials and training on implementing Waldorf and CCSS.
3. ED ensures adequate budget for: Instructional and reference materials, & classroom equipment. LOCS continues to invest in computers and instruments.
4. General cleaning by custodial services and school community to maintain campus.
5. Participate in the National Lunch Program.

# LCAP: Parent Involvement

## Goal 2: Actions

1. Continue parent volunteers for field trips, school festivals, class plays, fundraising and other events.
2. Continue cultivating volunteer opportunities in the classroom per the class teacher.
3. Continue opportunities for school governance, working groups and other programs as needed.
4. Continue annual surveys for feedback and input.
5. Continue to listen to parent ideas, concerns and input.
6. Continue opportunities for parent education, community events and activities.

# LCAP: Student Achievement, Outcomes and Course Access

## Goal Three Actions:

1. Live Oak students, in all applicable grade levels, will score at an equal or higher proficiency level than local surrounding schools in ELA/Literacy and Math in CAASPP statewide assessments.
2. Live Oak students in grades 3-8 will take quarterly benchmark assessments with at least 90% participation rates.
3. Maintain a balance between Waldorf practices and CCSS.
4. Positive Student Character Development, social-emotional proficiency, and Restorative Justice practices.
5. School culture that cultivates, engages and inspires participation.



# LCAP: Continued...

## Goal Three Actions

7. Provide up to a nine hour day of instruction (TK-6) conducive to student learning with appropriate CCSS instructional materials throughout the school year.
8. Review and monitor progress toward standards, assess needs, and implement RTI as necessary.
9. Students acquire and practice a range of essential skills that are based on Waldorf pedagogy and CCSS that teachers evaluate as part of grade reports.
10. Teach practices of social inclusion, development of positive attitudes and tolerance of differences.
11. Participate in a rich school culture including community projects, festivals, field trips, theater and drama, and musical performances.

# LCAP: Student Engagement and School Climate

## Goal 4 Actions

1. LOCS will provide a safe, nurturing and positive learning environment with consistent information on the importance of school attendance.
2. Parents and students will be informed of attendance policies, and LOCS will communicate with parents of chronically absent students to improve attendance.
3. Middle School teachers will have time to discuss and collaborate on best practices for use with MS students each week.
4. LOCS will annually review and proactively develop alternatives to suspension and expulsion and will formally administer feedback surveys to students, staff and families on school climate.

# LCAP: Local Goals

## Goal 5 Actions

1. Provide high-quality Public Waldorf programs, faculty, staff and administration.
2. Ensure the long-term sustainability and financial stability of the school.
3. Continue to provide a robust academic student support/ RTI program as part of an effective overall Multi-tiered System of Support (MTSS).
4. Continue to develop Special Education expertise, resources, and overall program.
5. Develop a robust social-emotional learning support program.

# LCAP

Actions of Goal 5 continued...

6. Maintain competitive faculty and staff salaries and benefits, deliver a quality core Public Waldorf educational program, school operations, and support functions, and effective management and administration.
7. Recruit and retain highly qualified and high quality teachers and staff. Hire experienced teachers and staff as needed.
8. Provide opportunities for professional development and training, including Waldorf academic and professional conferences.
9. Use collaborative approach model within the loop groups to develop content and curriculum, share best practices, and data analysis.
10. Provide stipends for school leadership and other vital functions outside of normal duties.

# LCAP

## Continued Actions

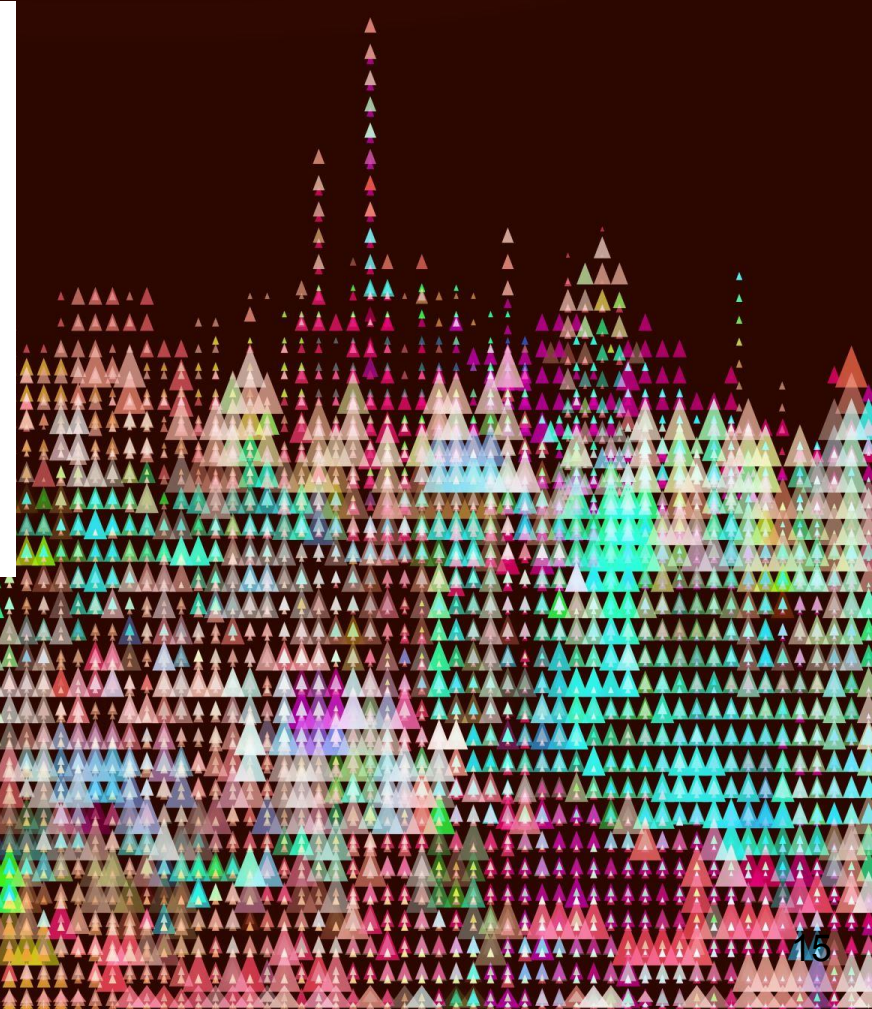
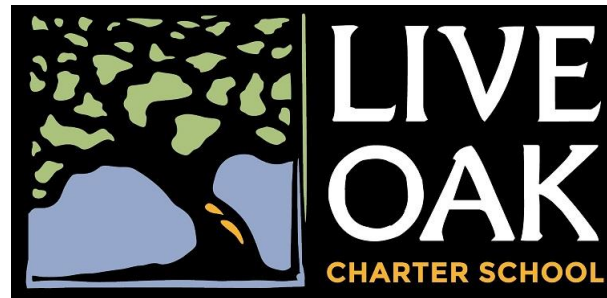
11. Develop positive & collaborative relationship with sponsoring district. Have a LOCS Board representative attend PCS Board meetings. Provide audits/reports in a timely manner.
12. Continue membership and participation in leading charter school advocacy and support organizations (AFPWE and CSDC)
13. Continue strong governance tradition and board development and recruitment.
14. Continue strong history of prudent fiscal management. Look at new business services consortium model opportunities with sister Waldorf schools to leverage and share financial leadership resources more effectively.
15. Conduct annual audit and prepare filing of IRS Form 990 and Cal FTB Form 199.

# LCAP

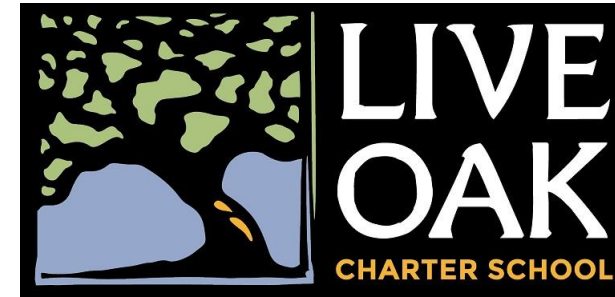
Continued...

15. Further develop RTI program in 2021-22.
16. Identify specific options for a new grade level benchmark assessment for ELA and Math to determine student needs for RTI.
17. Provide General Education RTI activities including hearing and vision screening.
18. Collaborate with PCS Sped team to align student services with needs.
19. Continue to develop RJ practices, provide student counselors and or grade level appropriate social emotional learning within the classroom.

# Parent Survey 2023-2024 Results



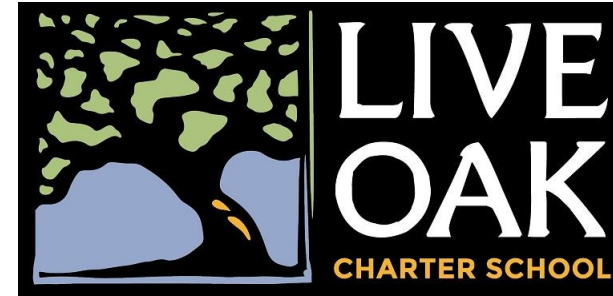
# Parent Survey Summary



- The parent survey was distributed via ParentSquare, using Google Forms, to collect data from our families. Survey was opened March 1, 2024, and has run through April 8, 2024. We sent out several reminders and offered a Copperfield's Books gift card drawing.
- We received 93 responses (44% of our families). The response rate last year was 51%, and in 21/22, it was 76%. We moved our communication to ParentSquare for the 22/23 survey, which caused response rates to drop.
- In addition to the standard annual questions relating to overall satisfaction with the school, programs and teachers, we focused on questions around our strategic plan:
  - What does Waldorf education mean to the respondent.
  - How to increase our institutional stability, focusing on enrollment, belonging and fundraising.
  - We checked in with caretakers on the new after care program and restorative justice practices.

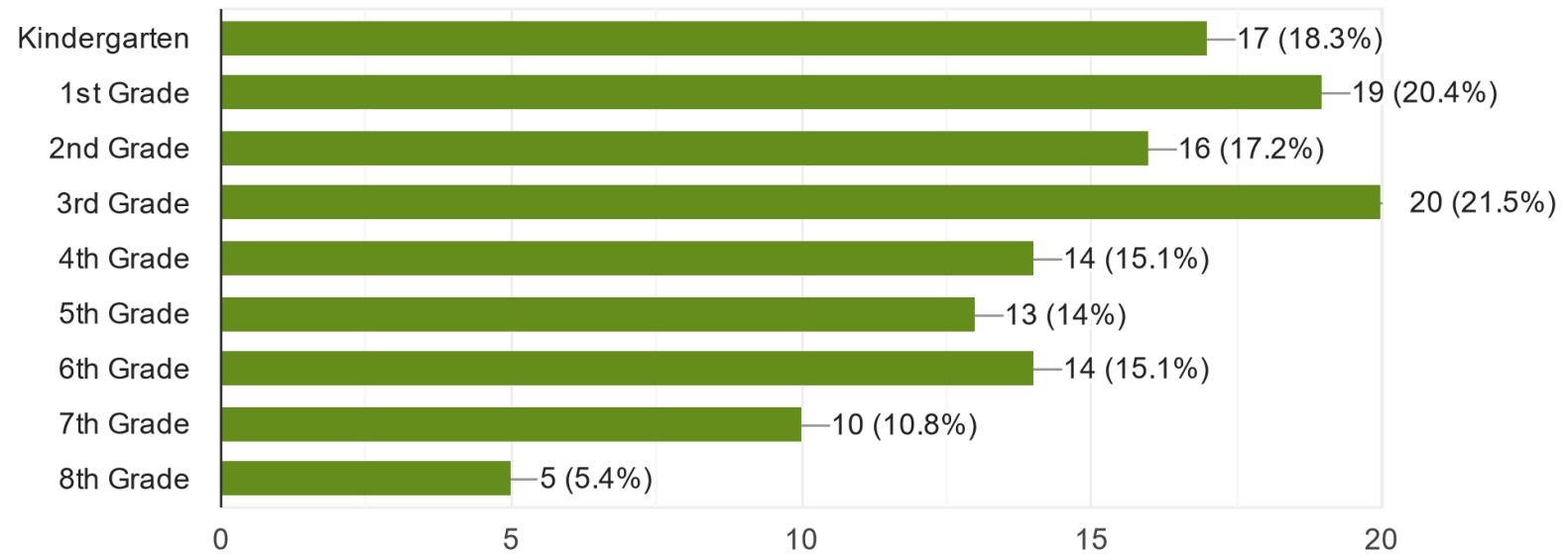


# Parent Survey Respondents

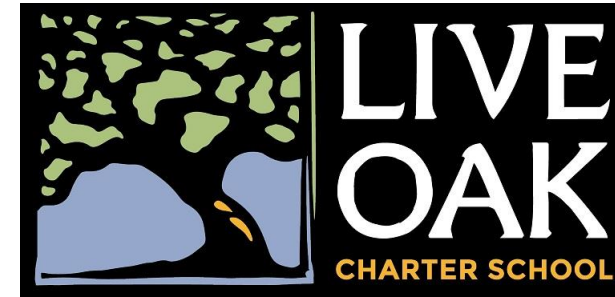


What grade (or grades if you have more than one child at Live Oak) is your child in?

93 responses

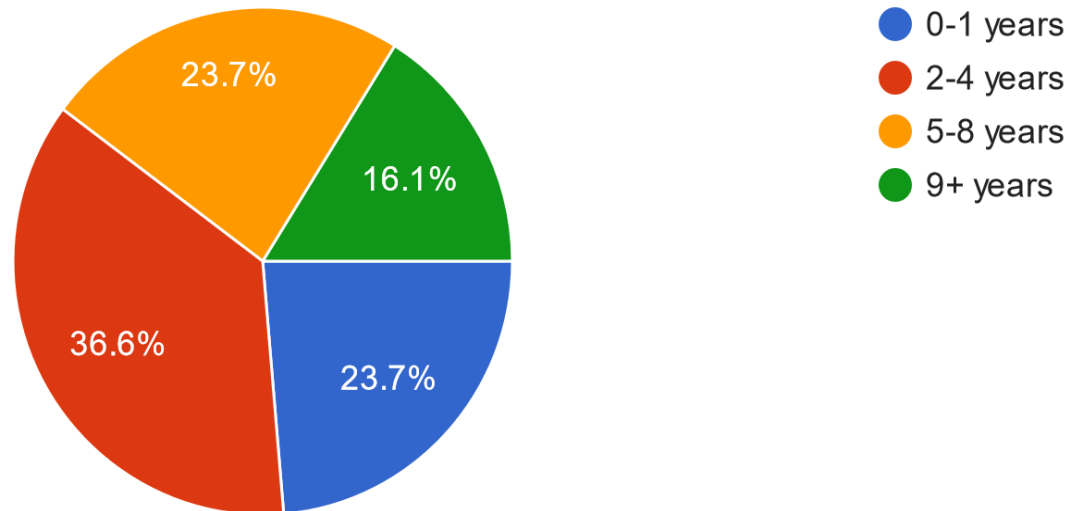


# Parent Survey Respondents

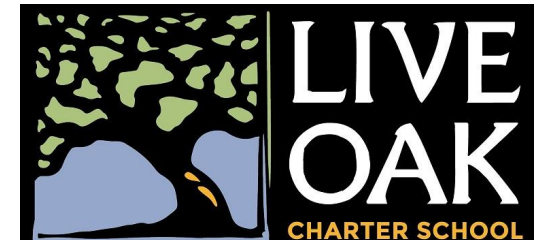


How long has your family had a child (or children) enrolled at Live Oak Charter?

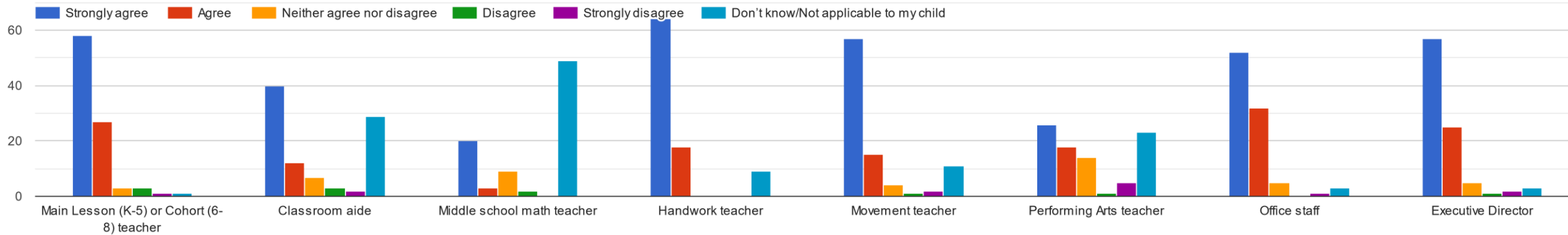
93 responses



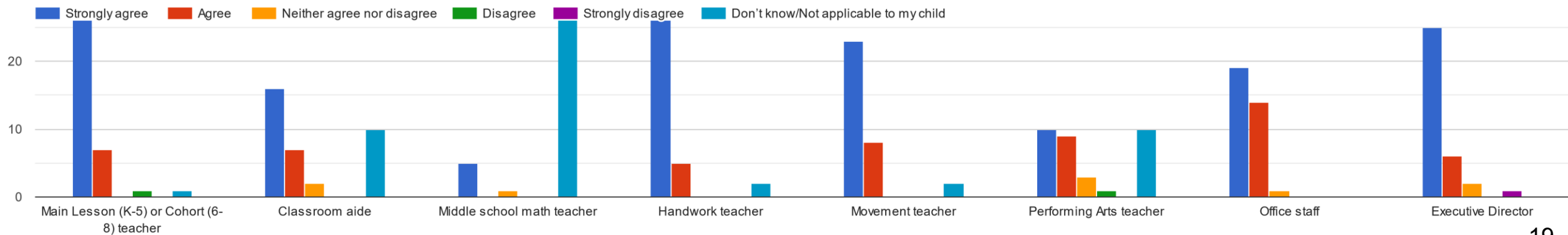
# Student Joy - Faculty and Admin



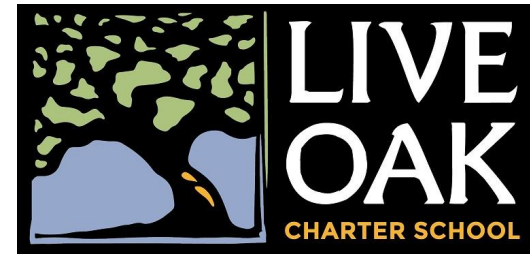
Do you feel the whole-child development (head, heart, and hands) of your student is well supported by the following staff? (First child)



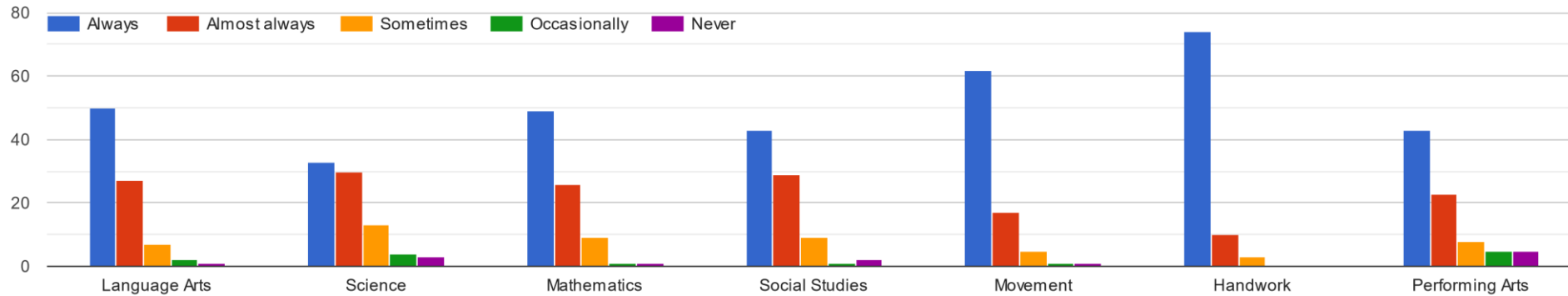
Do you feel the whole-child development (head, heart, and hands) of your student is well supported by the following staff? (Second child)



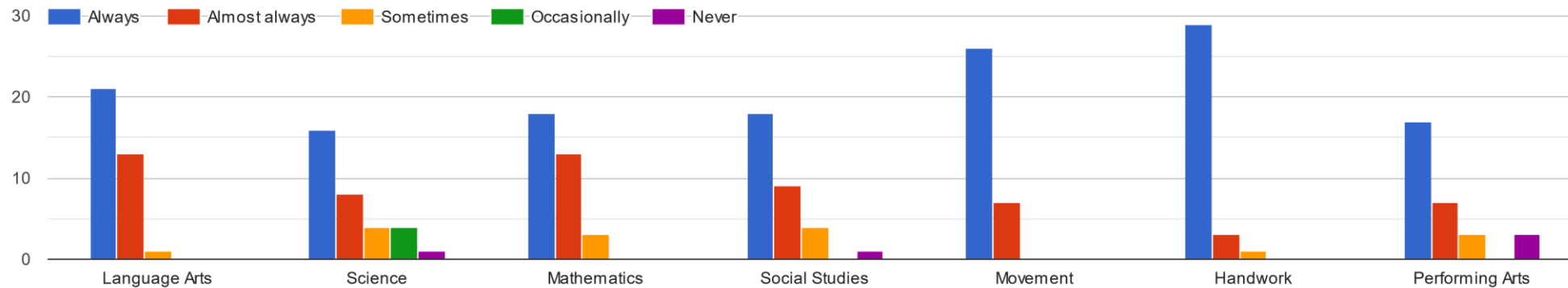
# Common Core Questions



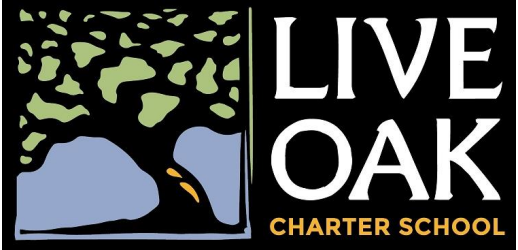
Live Oak follows the Common Core standards in Language Arts, Science, Mathematics, and Social Studies. Does the instruction in the following subject areas meet your expectations for the grade level? (First child)



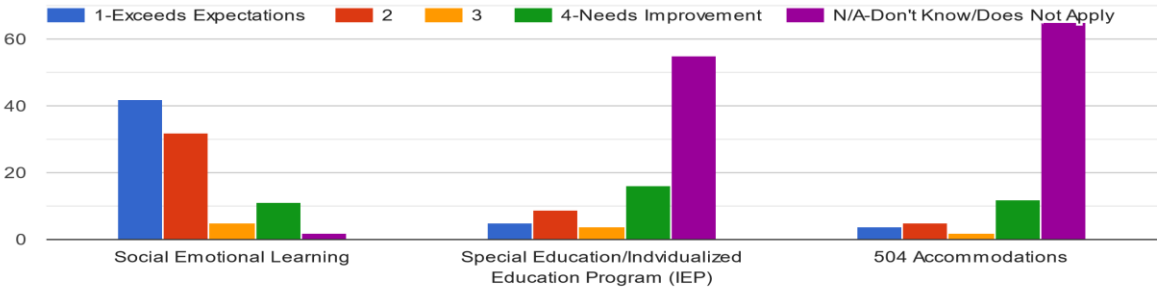
Live Oak follows the Common Core standards in Language Arts, Science, Mathematics, and Social Studies. Does the instruction in the following subject areas meet your expectations for the grade level? (Second child)



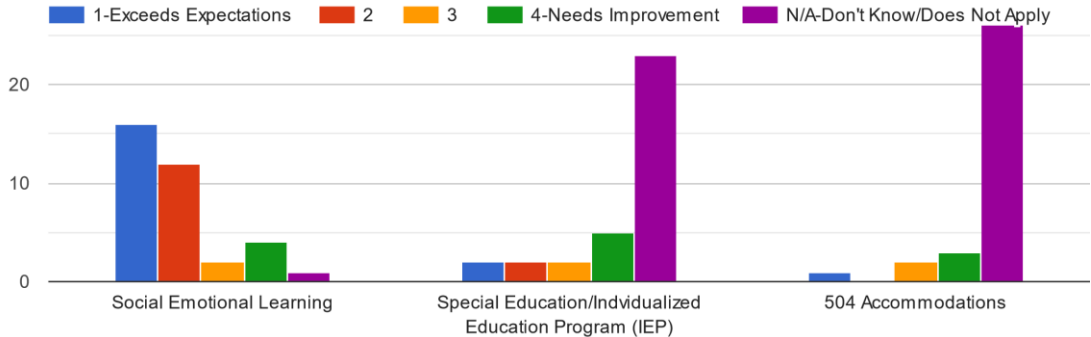
# Student Support Services



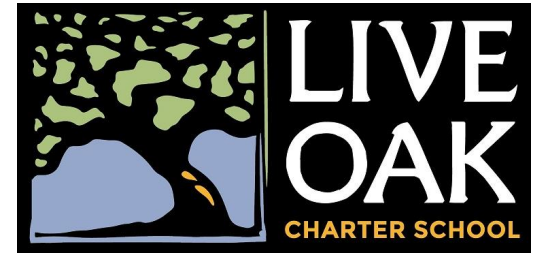
Do you feel Live Oak is offering appropriate support for your student through the following programs/services? (First child)



Do you feel Live Oak is offering appropriate support for your student through the following programs/services? (Second child)

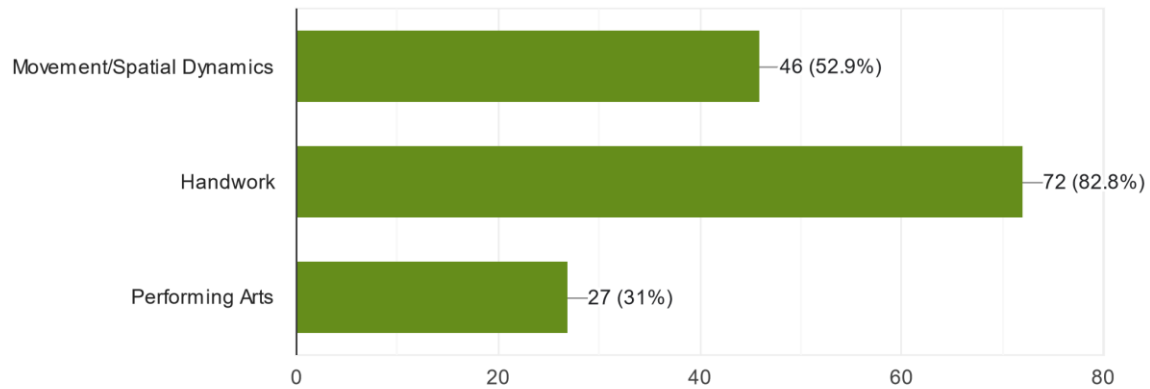


# Student Joy - Specialty Program Question



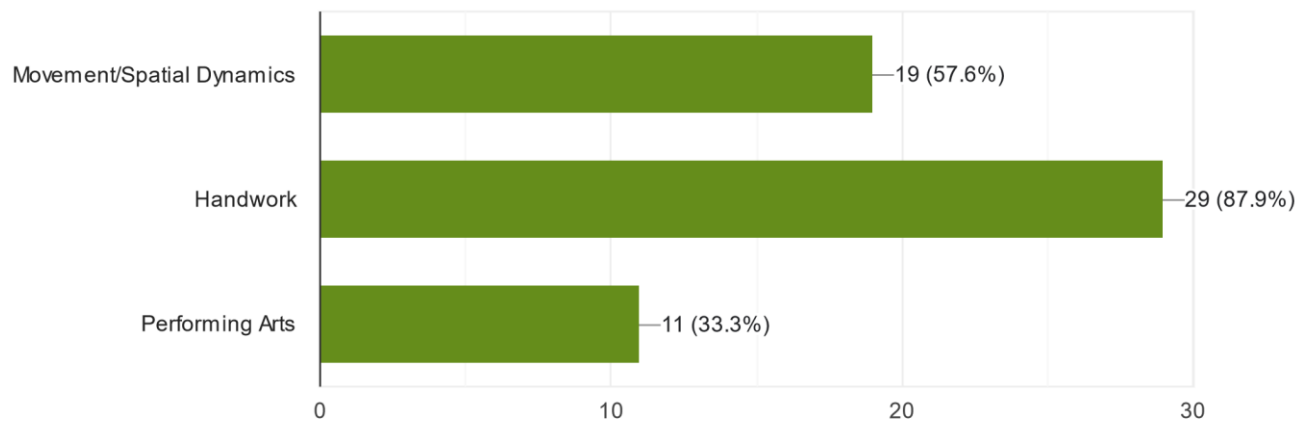
Live Oak provides a number of Specialty Programs, including Movement/Spatial Dynamics, Handwork, and Performing Arts: Which of these progr... most enjoy? (Select all that apply) (First Child)

87 responses

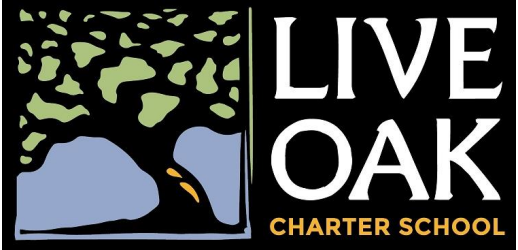


Live Oak provides a number of Specialty Programs, including Movement/Spatial Dynamics, Handwork, and Performing Arts: Which of these prog...ost enjoy? (Select all that apply) (Second Child)

33 responses

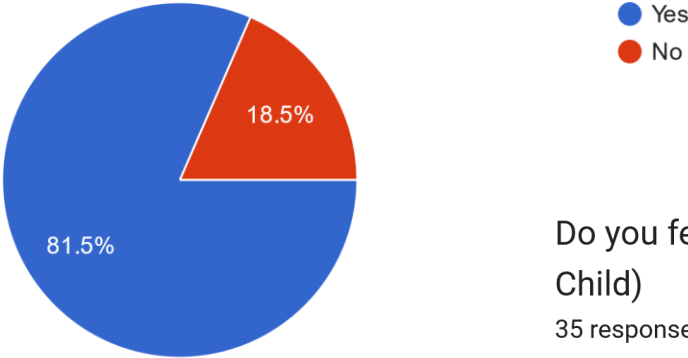


# Classroom Teacher Communications



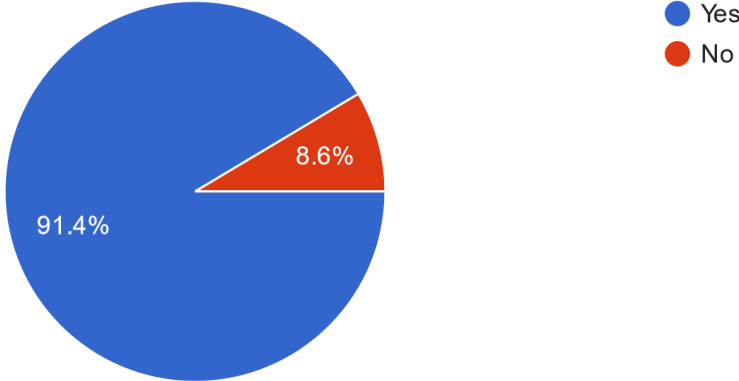
Do you feel you have enough support/communication from your classroom teacher(s)? (First Child)

92 responses

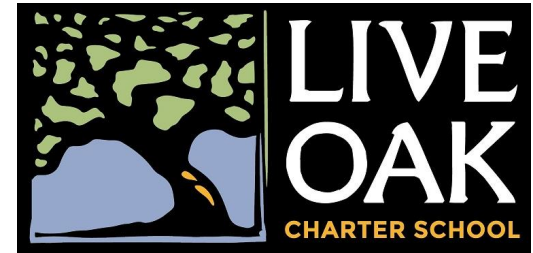


Do you feel you have enough support/communication from your classroom teacher(s)? (Second Child)

35 responses

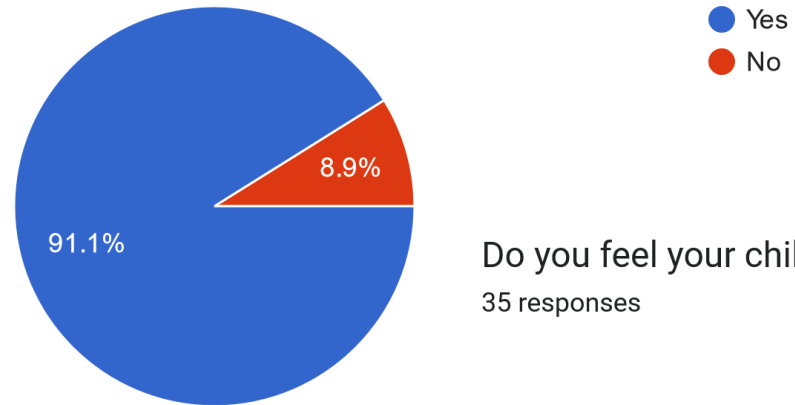


# Belonging - student support



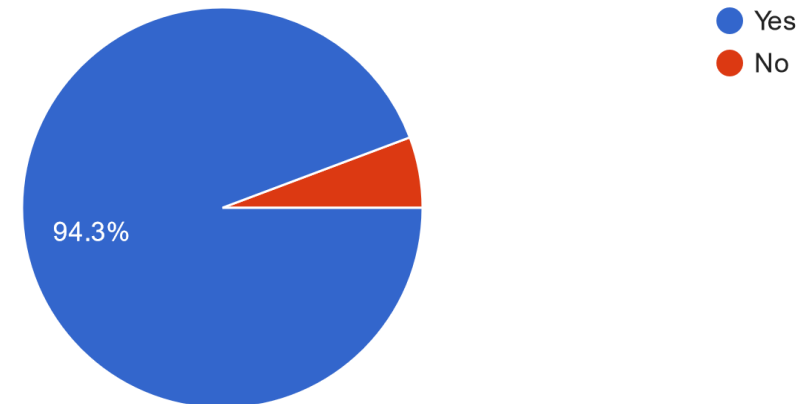
Do you feel your child is supported by the adults on campus? (First Child)

90 responses



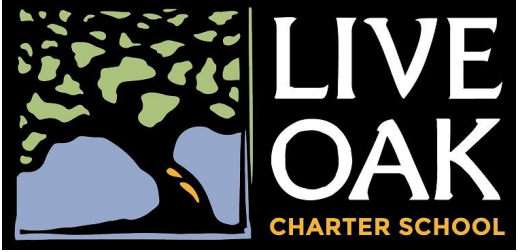
Do you feel your child is supported by the adults on campus? (Second Child)

35 responses



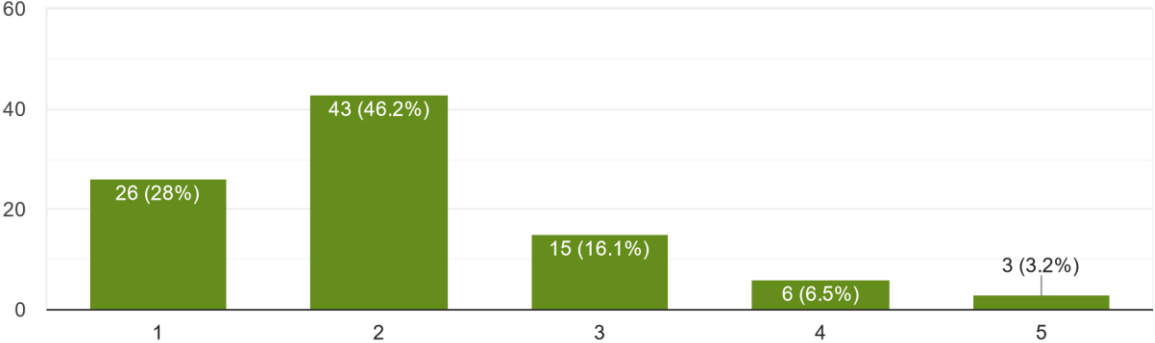


# Student Joy - excitement to come to school



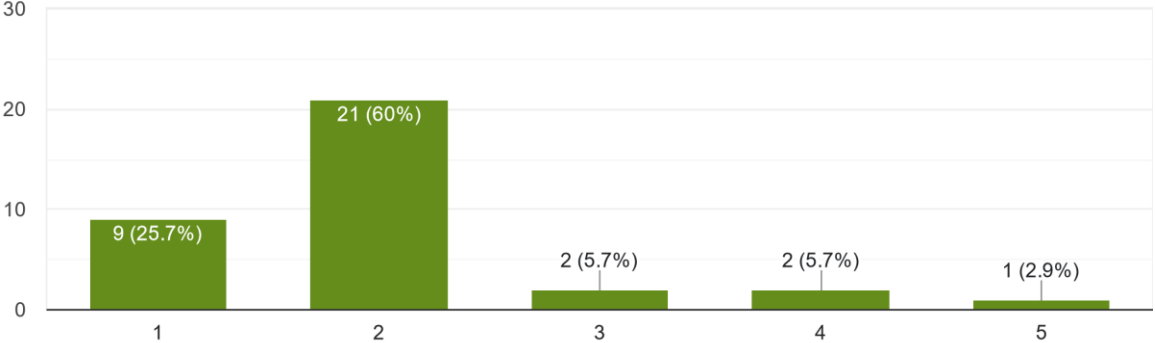
Is your child excited to come to school? (First Child)

93 responses

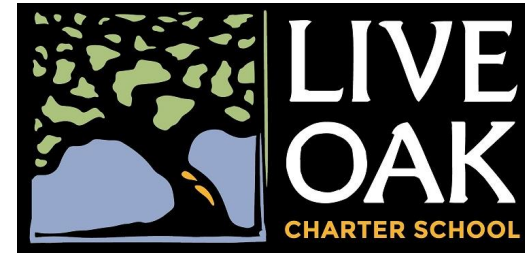


Is your child excited to come to school? (Second Child)

35 responses



# Aftercare Program Questions



- 20 of the 93 respondents have children who attend aftercare;
  - of this number, 15 enjoy it and 7 do not
  - 7 children attend kindergarten aftercare, all enjoy it, and the comments are positive
  - 15 children attend Champions aftercare
    - 8 enjoy it; 5 do not

## Champions Program Comments

### Positive

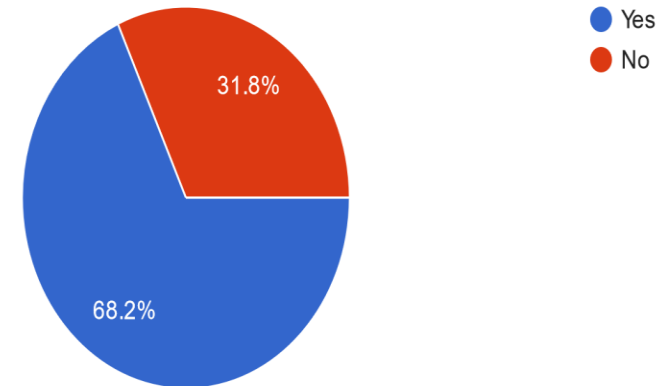
- Clubs, cooking
- It is getting better

### Negative

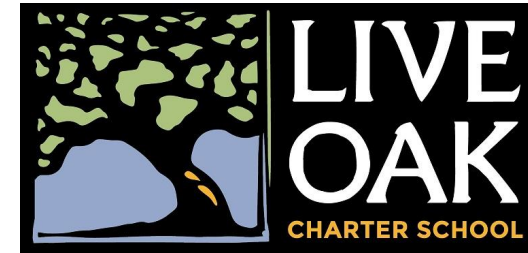
- Transition from Ms. Denise difficult
- Snacks are unhealthy

If yes, does your child enjoy the After-Care program?

22 responses



# Deepening our Waldorf Practices



We used the survey to educate caretakers about the benefits of a Waldorf education, including the ability to integrate thinking and assimilate information, flexibility, creativity, inclusivity, individual strengths acknowledged and honored, a deeper knowledge of self, and lifelong value of learning and education.

ability

kindness

friendship

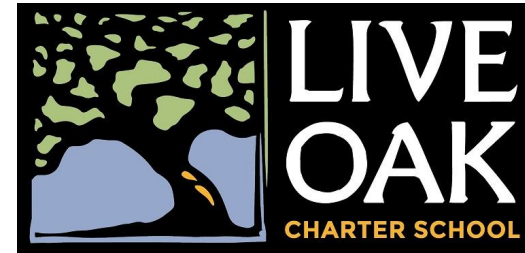
community  
compassion  
live oak  
student  
benefit  
child

natural world

We asked parents about other benefits, and their responses included (from most mentioned to least):

- Community
- Promotes healthy relationship with technology
- Honoring the natural world
- Kindness; honoring the spirit; acceptance and appreciation of differences
- Ability to think independently, problem solving
- Communication; developing a strong sense of self; honoring the stages of development
- Developing long term friendships; developing nervous system regulation

# Deepening our Waldorf Practices

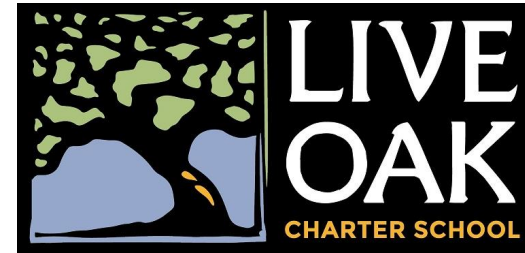


We asked what a Waldorf education means to caretakers, and responses included:

- Honoring the whole child
- Deeply value kindness, fairness, and inclusivity
- Holistic learning



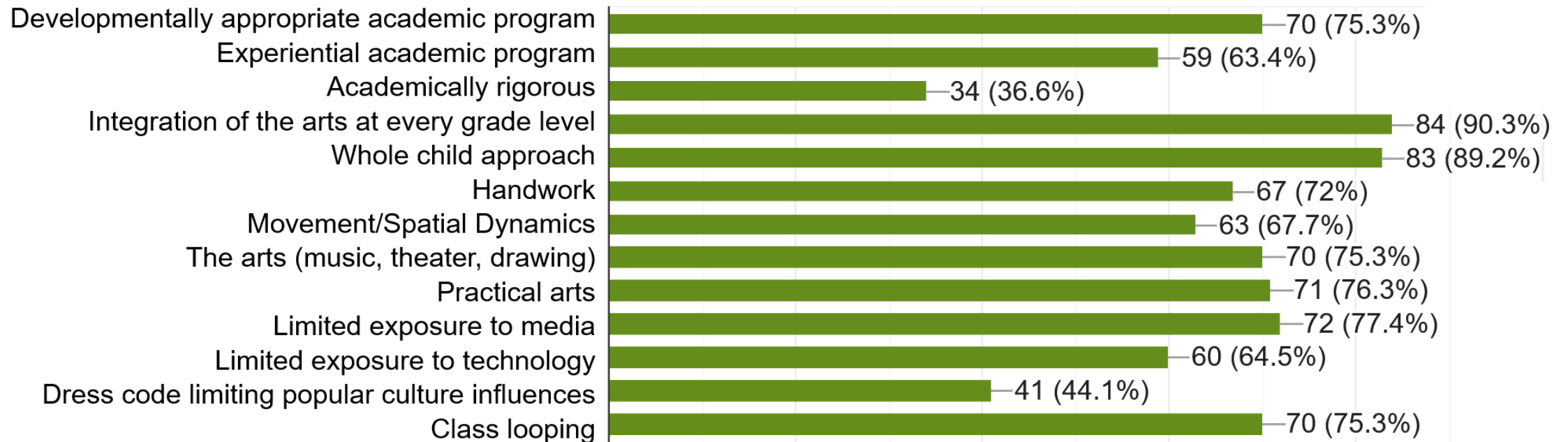
# Deepening our Waldorf Practices



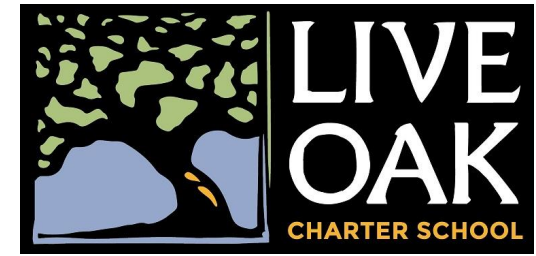
Which of the following Waldorf inspired practices and philosophies are most important to you in the education of your child(ren)?

(Please choose all that apply)

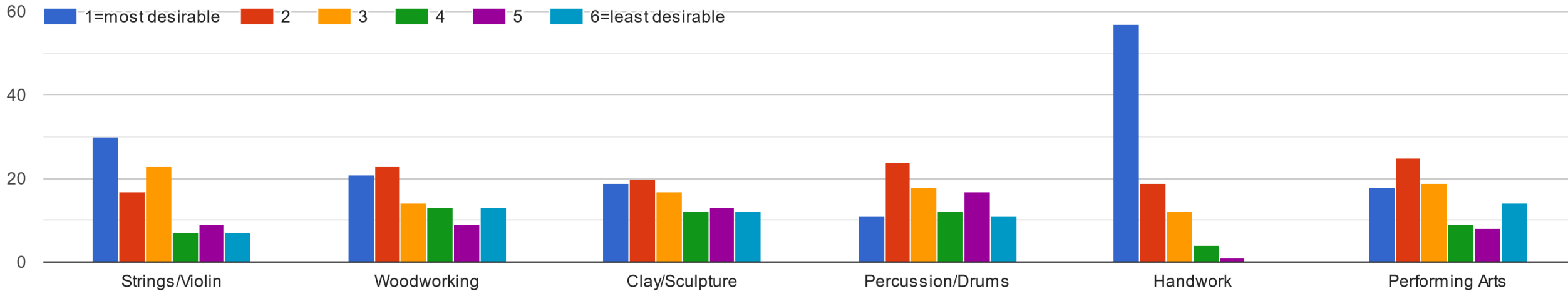
93 responses



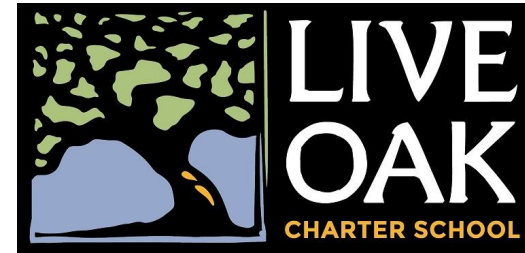
# Deepening our Waldorf Practices



The board is always looking at ways to use Waldorf programming to improve students' experiences. Since its founding, Live Oak has offered many different specialty programs. As we plan for the future, we'd like to know what you think a...tions. Please rank the following choices from most desirable to least desirable:

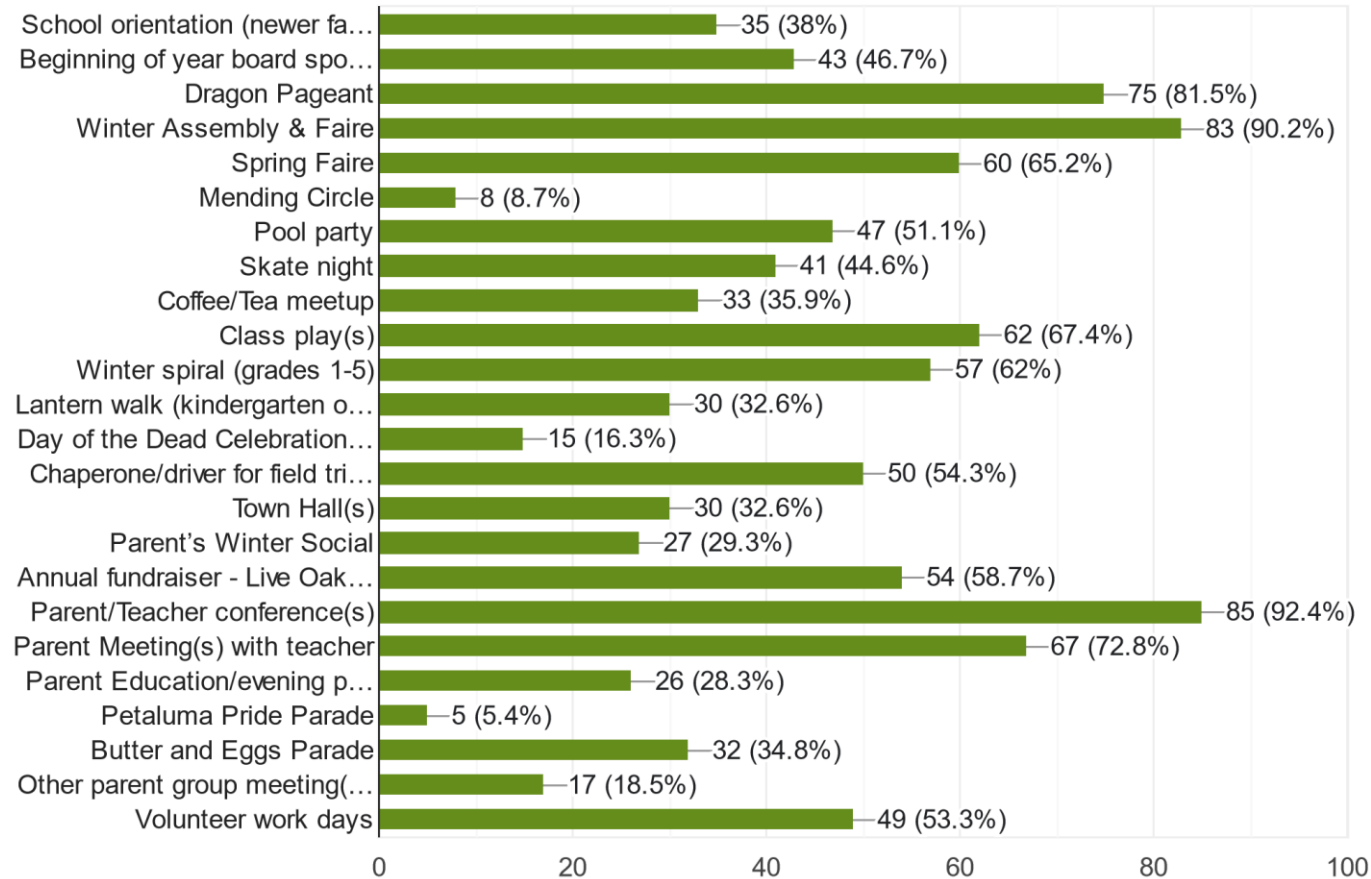


# Creating Community & Belonging

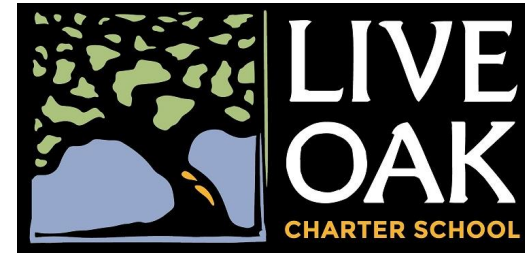


Which school sponsored events have you or your family been able to participate in over the past year? (Please select all that apply)

92 responses

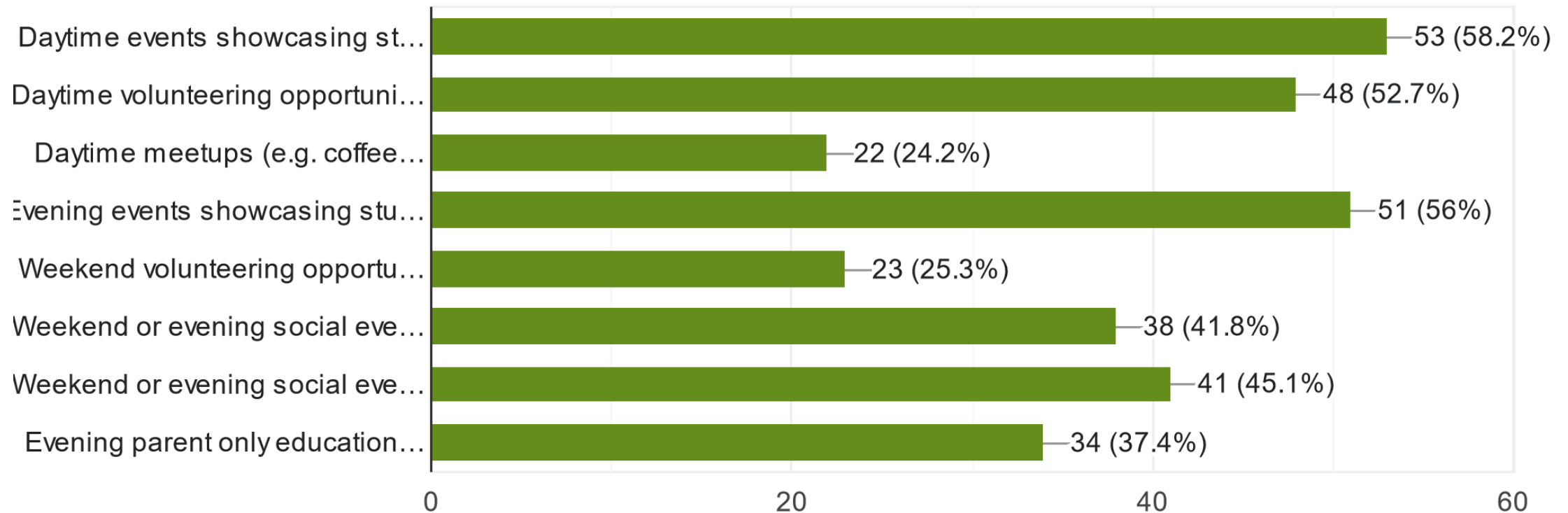


# Creating Community & Belonging



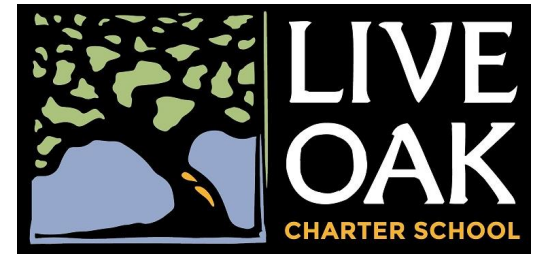
What type of events do you most value? (Select all that apply)

91 responses

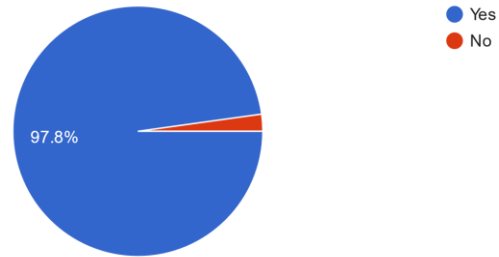




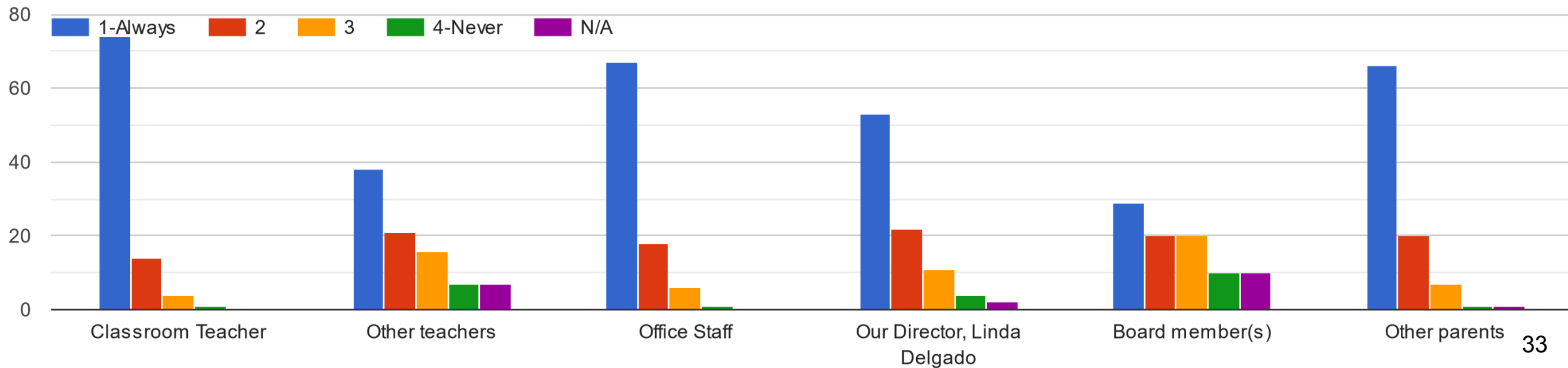
# Creating Community & Belonging



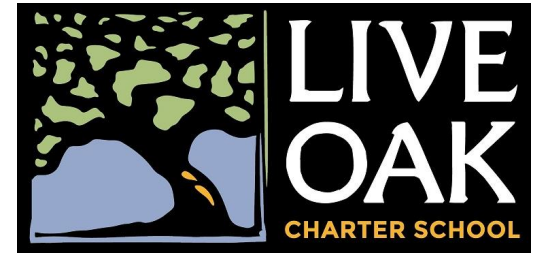
Are there people on campus you feel like you can reach out to?  
91 responses



Do you feel comfortable reaching out to the following when you need information or help?



# Creating Community - Parent Involvement



How can Live Oak Charter School encourage and support parent involvement?

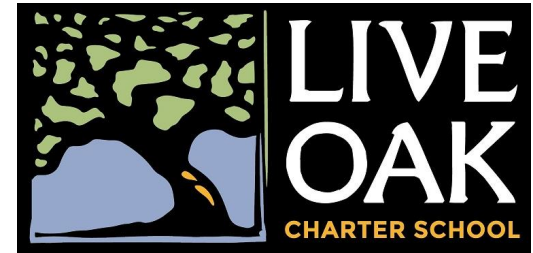
The following were suggested by multiple parents:

- Accommodate for working parents - e.g. volunteering on different days, coffee meetups on different days, allowing Zoom for parent meetings
- LO does a good job at this
- Provide an outlet to communicate with class parents-open up ParentSquare
- Buddy system for new parents
- Handouts of important information (PS posts can be missed)
- Limit emails/requests
- More opportunities to volunteer in classroom

Other ideas included:

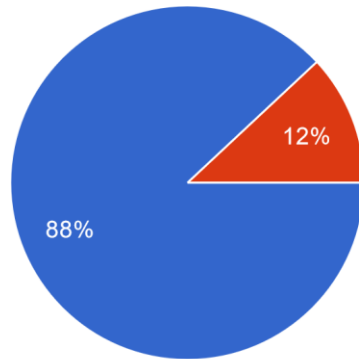
- A beginning of year calendar of events/sign up for volunteering, Coffee morning with Dr. Linda, Getting people out of cars, More clarity around volunteering expectations - track on PS, More community work days, More events at beginning of year, More get to know other parents events (rummage sale, walk a thons, bake sales, moms/dads nights), More social interactions, More transparency-town halls, Picnic include get to know others games

# Creating Community - Volunteering



Live Oak asks each family to volunteer within the school community 20 hours each school year. Is 20 hours of volunteering feasible for your family?

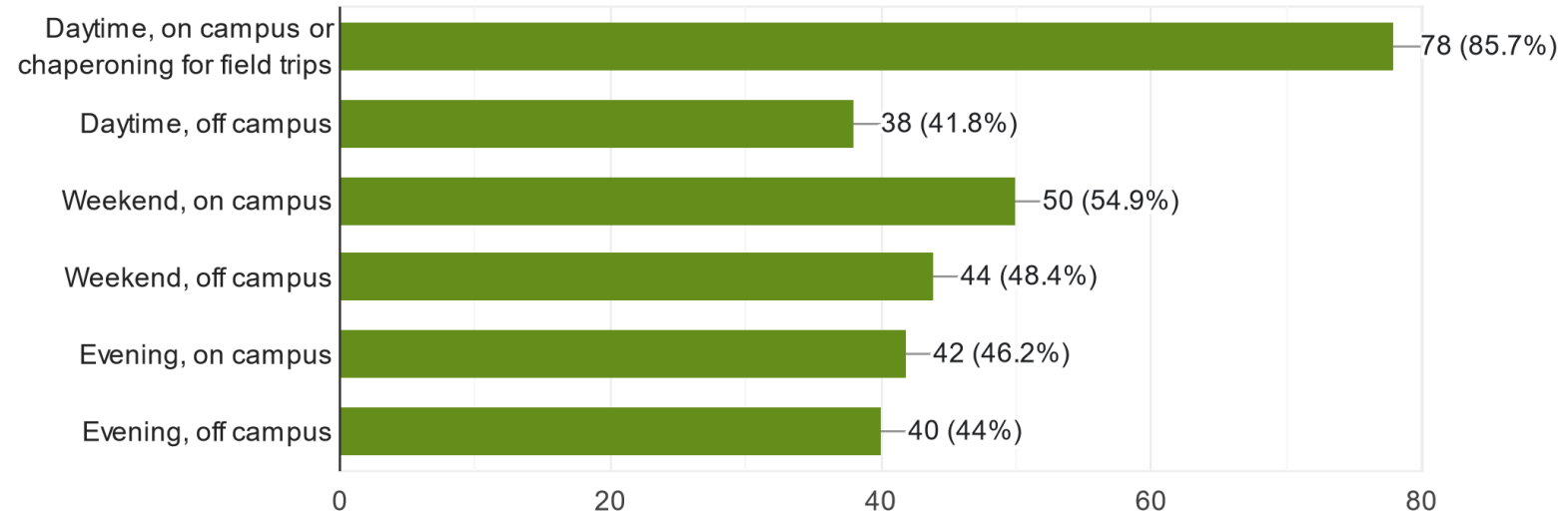
92 responses



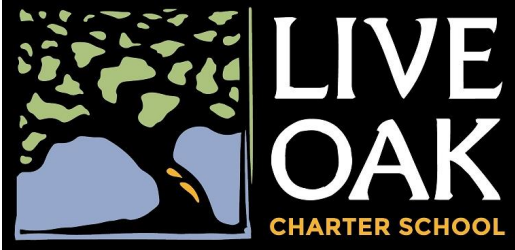
● Yes  
● No

### What types of volunteering can your family do?

91 responses

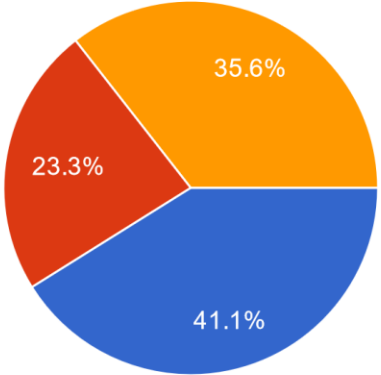


# Creating Community - New Parent Orientation



Did you attend our new parent orientation this school year? If no or N/A, please proceed to the next page.

90 responses

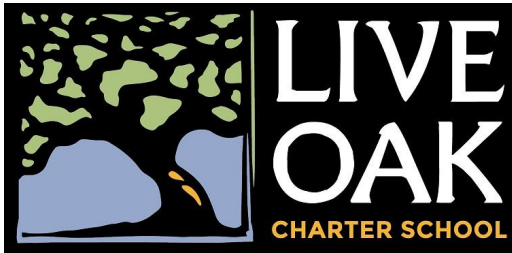


- Yes
- No
- N/A

If yes, what did you find beneficial?

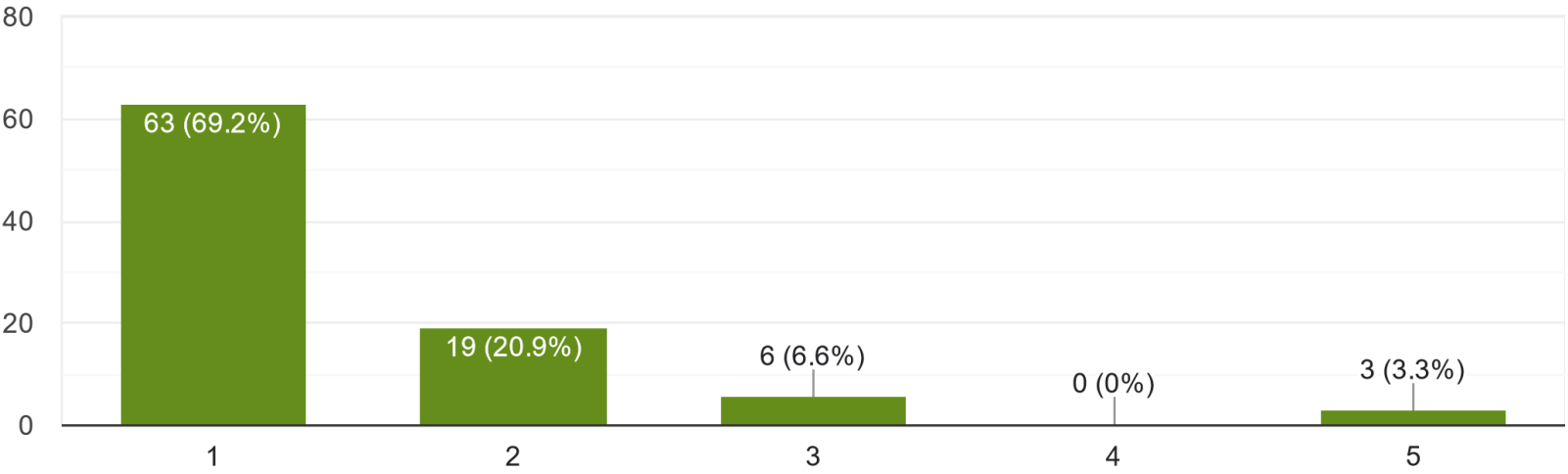
- A lot! It was such a fun and inviting environment! It definitely conjured up school pride and appreciation for the Waldorf approach.
- Just getting to know who everyone was! The joy felt at the orientation really set the tone for the year and the school community.
- I had never heard about the test scores the school was generating and I thought it was most interesting.
- The loving (from the heart! and personal) presentations on all aspects of Live Oak. Painted a better picture from the jump.
- Hearing from ex-students
- Such good information. I've been very involved for 8 years but even I learned things. The humor with which it was expressed was perfect. I think that it was "mandatory" was a very good thing.

# Student Experience - Restorative Justice



Do you agree with this approach to managing student conduct?

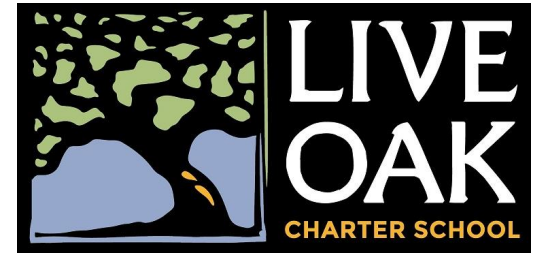
91 responses



Restorative justice practices were explained before this question was asked. Some parents did not have awareness of the practice.

The majority of parents are supportive of the practice. However, there were some mentions of the practice not working, or the facilitation of the process being inconsistent or lacking, and some parents mentioned that bullying behavior sometimes is not dealt with using these practices

# Institutional Sustainability - Enrollment



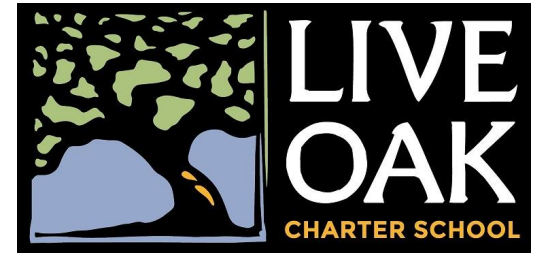
Around 70% of our families who enroll have heard about Live Oak from friends or family. To what extent do you recommend Live Oak to others in your social network?

- 87% of parents always or sometimes recommend LO

Ideas for increasing enrollment included:

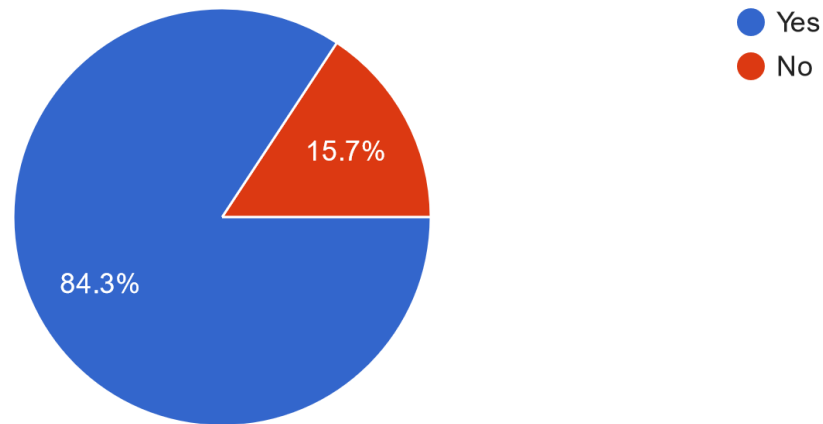
- promote ad in local paper, post flyers about open houses at local coffee shops, gyms, places where young students take classes, banner over Kentucky,
- Engage with the city's climate change events
- Promote the school in Novato (where Novato Charter is impacted)
- Work through Realtors in our parent community to see if there are marketing opportunities when families move here
- Social media posts (IG posts last year were appreciated)
- Holding open houses for 4th and 5th grade families in the community.
- Active engagement in the Petaluma Hive Sourcing on Education, a Facebook group.

# Institutional Sustainability - Fundraising



Have you contributed to the school's foundation/fundraising in the past year?

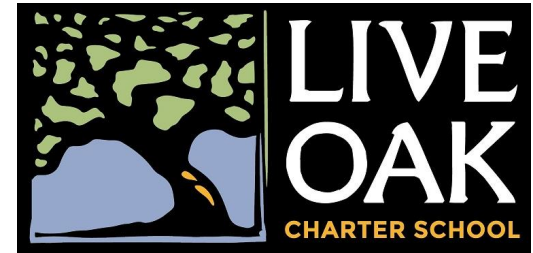
89 responses



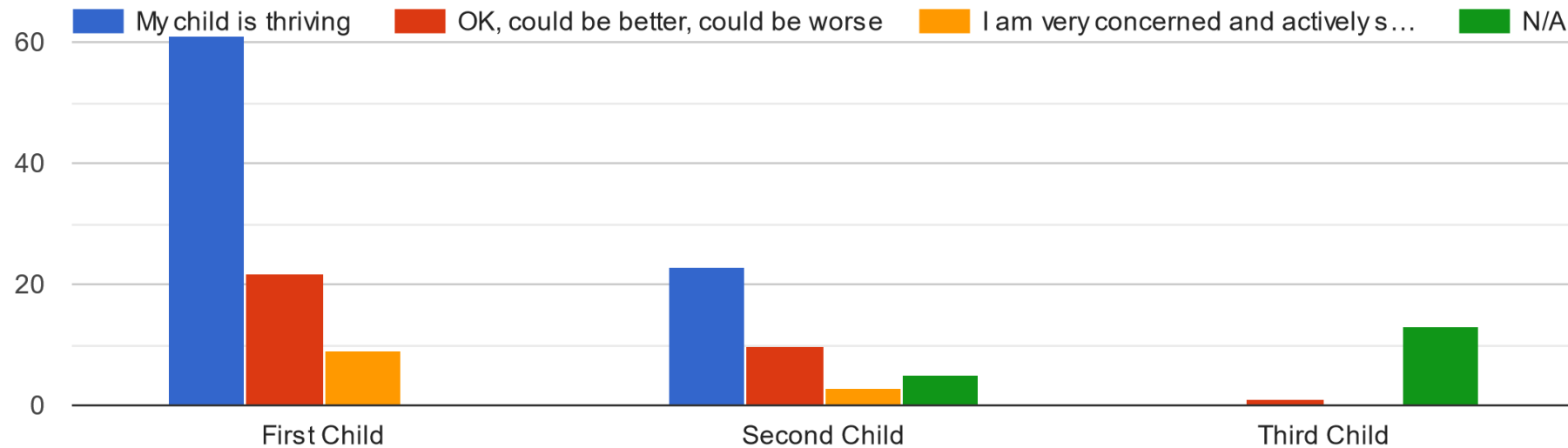
Suggestions for and barriers to fundraising include:

- Several families mentioned financial hardship as a barrier to giving.
- One person suggested creating materials/processes to push to grandparents and other family members to give.
- We are spending out of pocket on music lessons that we wouldn't have had to provide with the loss of the music class. We have nothing more to provide.
- Honestly I don't donate more because I don't feel good about the removal of stories of saints and anything that some deem "churchy" and the push of the gender "stuff" in this school.
- Develop a sponsorship program (totally anonymous of course) where families that can't donate money could have another family sponsor at least a portion of the \$1,200 / student recommendation.

# Student Joy - Overall Student Experience

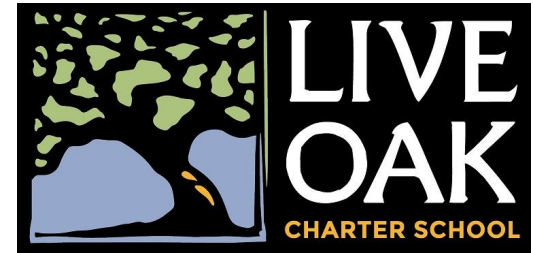


How would you rate the educational experience of your child or children this year?





# Student Joy - Overall Student Experience



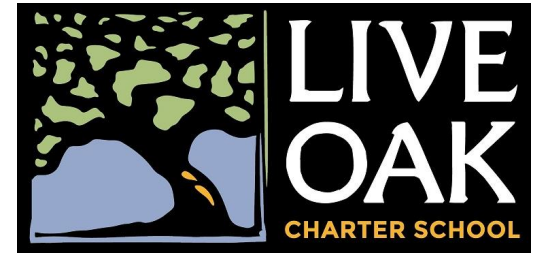
Both of my children struggle with the interruptive environments in their classrooms. They share that it makes it hard for them to focus, they feel bad for their teachers and feel like their teachers can't teach as effectively as they would like to. They also love school and Live Oak, but would like more structure around discipline and feel like they would be doing better and learning more if there was better management of the repeatedly disruptive students.

Please bring back the strings and music program.

Feeling grateful for the supportive community our kids get to enjoy at live oak!

There were some specific suggestions around teachers and programming, which we will review with Linda directly.

# Key Takeaways



Waldorf Programming is still important. We asked those who joined the school in the past year what brought their families here, and found that 59% were brought based on our Waldorf practices alone, 18% were here because this was simply a better option than others, and 23% joined for both reasons. Results were similar last year, when we asked the question of those who had joined in the previous 4 years.

Discipline and dealing with disruptive students was a common theme for areas of improvement.

Many parents mentioned bringing back the music/strings program as a high priority.

Community building is important. The events we've added over the past few years help to meet this goal. Many parents would like to connect with other parents in their grade more.

Communication is also important. Some parents felt communication with teachers could be better, and easier communication with other class parents is wanted. We use ParentSquare for all these communications, and opening it up for all classes before the end of the year would be good for our community.

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

**Agenda for the Regular Meeting of the Board of Directors of Live Oak Charter School**  
**Handwork Room and Zoom**  
**March 14, 2024**  
**6:00 pm**

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

Join Zoom Meeting

<https://liveoakcharter-org.zoom.us/j/98440485920?pwd=Z3VTbTJ0MGRiV0Z3V0VwTkRvSEVHZz09>

Meeting ID: 984 4048 5920

Passcode: 880829

One tap mobile

+16694449171,,98440485920#,,,,\*880829# US

+16699009128,,98440485920#,,,,\*880829# US (San Jose)

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

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

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

## **Mission & Program**

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

## **Live Oak Charter Board Norms**

- *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**

Identify a time-keeper for the meeting

**6:04 pm**

## **PRESENT:**

Stacy Ito, Board Chair

Robert Bunce, Board Treasurer

Samantha Sheppard, Board Secretary

Jessica Umphress, Board Director

Kristin Walter, Board Director

Justin Lipp, Board Director

Kristina Tank-Crestetto, Board Director

Linda Delgado, Executive Director  
John Azzizzi, Finance Manager

## **APPROVE THE AGENDA**

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

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

*(15 min)*

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

No public comment

### **B. Reports**

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

1. Treasurer Report (Robert Bunce)
  - a. Ceded time to John
2. Foundation Report (Stacy Ito)
  - a. We are at about 50% participation. Auction is coming up; we'll see how it goes.
3. Director's Update (Linda Delgado)
  - a. Faculty and staffing - have done evaluations and in the process of putting to paper.
  - b. Enrollment - on track to be full next year, but things can change. tours continuing
  - c. Open house = staff have been working hard on it, as they understand it is a recruitment and retention event.
  - d. Thinking classroom - Linda visited a classroom and it is working well.
  - e. Lo tide - coming together, will present to teachers and develop materials for parents
4. Facilities Report (Justin Lipp)
  - a. There were a number of things damaged from the recent wind storms; staff would like to bring in professional contractors for shade structure rebuild. JL noticed the roof on our shed looks like it needs some work. There is an escrow account to handle this type of maintenance. Tents need anchors and shade sails need proper grounding. JL to look at costs for tent installation. Also, will check in with teachers on placement of shade structure.
  - b. New facilities - transition period is 3 calendar years, per the city. Met with the city and discussed planning for safety. We are getting quotes for new portables that are more flexible. City is focused on landscaping and safety for the upcoming new school year, and they are removing the red building. Per Linda, include TK/K in planning for fencing. Parking lot adjacent to the office is now available to parents.
5. Clerk Report (Justin Lipp)
  - a. 700 forms are all in. Policy documentation/archive project is in the works.

### **C. Consent agenda**

*(5 min)*

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

Consent Agenda for separate action.

No public comment

Per SS, 2/8/24 notes need to be amended to move Kristina Tank-Crestetto from absent to present. KW motion to approve the amended minutes, RB seconded; all in favor SI, KW, JU, JL, RB, SS, and KTC

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

1. Board minutes for February 8, 2024; February 13, 2024; February 22, 2024
2. Financials for February 2024

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

##### **No public comments**

1. Second Interim Budget (John Azzizzi)
  - a. Per JA, all options need to be on the table, and becoming a dependent charter is definitely an option; PCS has a track record of taking on dependent charters and succeeding. If we cannot get to 284 enrollment, we do need an alternative. We have three challenges - certificated salary schedule, school site & administration needed to run with an independent charter.
  - b. State budget has a deficit of \$38-58B, from 22/23 (already on the books), and the COLA is very low (.76), legislative analyst wants it at 0.
  - c. State budget is affecting our budget - COLA is down, resulting in an 80K hole in our budget next year. Our projected ADA is down (based on real numbers through February). Official attendance ends after March 22nd.
  - d. Based on our 260 enrollment next year, we are still in a deficit. 27/28 is our charter renewal year. The budget isn't pretty, but it gets us to next year. This is our first look at the next school year (24/25). No major changes for this year (23/24). RB is wondering, in best case scenario with 300 students, what does our budget look like, and how will it affect our ability to give raises in the future. If we do a 10% raise that is permanent, what is the enrollment number we need to hit? There is a provision of \$50K for a school food program.

JU moved to approve the second interim budget, KTC seconds; all in favor JU, SI, KW, KTC, RB, JL, SS

JA leaves the meeting 8:07 pm

2. Enrollment Policy Update (Linda Delgado)
  - a. Major change is the TK and K classes will be separated. Per KW, why don't we shorten the calendar months available to Kinder, and TK has K/TK mix, but would not contain the older kids in K, as we need to ensure we have 30 students in 1st grade. More discussion is needed, as TK is a specific age range and funding. Tabled to next month. Kim, Casey/Denise and Linda have been in discussion.

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

No public comment.

1. Meal Programs for Live Oak (Kristen Walter)
  - a. District is currently not planning to service us for food next year. And there is an

outstanding issue for billing this year. There are two organizations that work with schools and SFAs, and we are working with School Food Solutions discussing scratch cooking, and we are far from this model currently. We could do family style, extra programming. They work with you on how to be compliant. For next year, actual food won't change, as there are not many options. School Food Solutions will help with setup, long term plan, training, & managing program. We're waiting on a proposal from School Food Solutions and also the district. LD and SS to join Kristin on planning. JU thanks KW for the work she has done on this over the past year+.

2. Additional TK Programming Proposal for 24-25 (Stacy Ito)
  - a. Stand alone TK program with a different lottery system. We know we have to get to 30 students in 1st, and are limited to 24 in . Proposal - one year TK in Beverly Hall, and after the one year, go through another lottery to get a K spot. Would mean hiring another teacher, aide and having another space dedicated to the class. JL points out that Beverly Hall needs a bit of construction work. JU points out that BH isn't ideal, both the building and location. Annex is a better location, and it has been used as a preschool before. RB points out it would save some enrollment issues, but is curious about whether it would affect the charter. JU would like legal advice on dual lottery system. Break even enrollment would be 13-16, depending on salaries. Per KTC, the info on what we've already offered is needed before we can make decisions. Once JU talks with lawyer, we will meet in a special meeting to discuss if the idea is viable legally.
3. Opportunities for Institutional Sustainability (Jessica Umphress)
  - a. Under institutional stability - understanding out current base level programming is already above what the state budget provides,
  - b. By June of 2024, the specialty programs provided; music has been challenging; pull those who need help from specialties/co-hort.
  - c. How do we provide specialites and do them well. JU to meet with RB and SI.

## **F. Board Development**

No public comment

1. Board Work Assignments (Jessica Umphress)
  - a. We've done enough board work assignments tonight.
2. Board seats for 24-25 (Stacy Ito)
  - a. Stacy needs a letter if you'd like to continue on the board, or let Stacy know if you'd like to leave at the end of your term. A letter from new prospective members will go out on PS in April.

## **G. CLOSED SESSION**

No public comment.

1. Gov Code 54957.6 Conference with LOCS Labor Negotiators
2. ~~Gov Code 54957 - Public Employee Contracts, Review of Executive Director~~ - tabled to April  
Nothing to report.

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

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

**I. ADJOURNMENT**

**10:36 pm**



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

**Minutes for the Special Meeting of the Board of Directors Live Oak Charter School**  
**179 H St. Petaluma CA 94952**  
**March 26, 2024**  
**6:00pm**

**Mission & Program**

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

**Live Oak Charter Board Norms**

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

**OPENING - Call to order**  
**PM**

**6:22**

**PRESENT:**

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

## **A. Approve the agenda**

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

## **B. PUBLIC COMMENT**

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

No public comment.

## **C. The board will consider the following topics for discussion**

1. Options for 2024/25 TK/K program
  - a. Issues we are trying to address are the TK-K age range is too big and 1st grade needs 30 students. Current solution of separate TK/K classes doesn't provide enough students for 1st grade.
  - b. Possible solution is to add another TK class and put the youngest TK students in that class, leaving current classes with a mix of students with a more manageable age span. We can do this in a separate facility and a one year program (i.e. not guarantee a spot in additional years). We would need to offer aftercare (full day up to 9 hours) for these students to adhere to ELOP. We would need to have a food program and bathrooms in the classroom.
  - c. Options discussed were an off campus facility connected to a Waldorf preschool, or on-site using annex. Class sizes for next year are 24 K and 22 TK. Currently we have 42 on the waitlist for TK, and 16 for kindergarten, but there is no way to determine if these are real numbers (i.e. families are often enrolled in multiple schools until August).
  - d. This might be a one-year need, and expense of setup and the lack of time make feasibility limited. Per RB, a better solution may be to hire a certified aide to lead certain activities in existing classes. SI stated that she is currently in a classroom that has the bigger kindergarteners does the work in the classroom (e.g. making the stone soup, making the bread, polishing and repairing toys) while the younger TK students play, and that the older children enjoy the responsibility of serving the TKers.
2. Identifying institutional priorities for 2024/25 and 2025/26
  - a. Matthew Harris visited our campus with his team and was impressed by what was happening in the classes. His goal for PCS is to have each school be a school of choice, and would like to include Live Oak. He realizes with his experience with setting up dual-immersion programs that this only works if teachers are aligned with the philosophy and have the specialized training needed.
  - b. If we agree to do this, it would be for the 25/26 school year, and he'd like to have agreements done by October, when enrollment season begins.
  - c. Per KTC, we need to set up our non-negotiables in such a way that a change of leadership doesn't affect the school. Also expressed concern about taking over a neighborhood school site without buy-in from overall community and teachers - how we engage in the process will impact our success.
  - d. Leadership team will engage staff in their non-negotiables pertaining to Waldorf and teaching tomorrow.

## **D. CLOSED SESSION**

1. Gov Code 54957.6 Conference with Labor Negotiators (Robert Bunce, Samantha

Sheppard)

**E. REPORT OUT FROM CLOSED SESSION**

Nothing to report.

**F. ADJOURNMENT**

**PM**

**10:43**

Balances through 06/30/2024						Fiscal Year 2023/24
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 1100 - Teachers' Salar</b>						
62- 0000- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	833,206.00	832,580.00	310,080.47	670,314.46	147,814.93-
62- 0000- 0- 1110- 1000- 1100- 000- SCEM	Teachers' Salar,Instructi	60,477.00	60,477.00			60,477.00
62- 1100- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	30,224.00	35,555.00	10,707.90	22,945.54	1,901.56
62- 1400- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	103,568.00	151,719.00	12,891.48	27,624.57	111,202.95
62- 6762- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	106,571.00	25,124.00	20,323.45	43,550.29	38,749.74-
62- 6770- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi		30,983.00			30,983.00
62- 7435- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	21,517.00				
<b>Total for Object 1100 and Expense accounts</b>		<b>1,155,563.00</b>	<b>1,136,438.00</b>	<b>354,003.30</b>	<b>764,434.86</b>	<b>17,999.84</b>
<b>Object 1130 - Teachers' Sals</b>						
62- 0000- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instructio	10,800.00	10,800.00	5,727.33	17,687.67	12,615.00-
<b>Total for Object 1130 and Expense accounts</b>		<b>10,800.00</b>	<b>10,800.00</b>	<b>5,727.33</b>	<b>17,687.67</b>	<b>12,615.00-</b>
<b>Object 1148 - Teacher Substit</b>						
62- 0000- 0- 1110- 1000- 1148- 000- 0000	Teacher Substit,Instructi	8,000.00	11,000.00		12,600.00	1,600.00-
<b>Total for Object 1148 and Expense accounts</b>		<b>8,000.00</b>	<b>11,000.00</b>	<b>.00</b>	<b>12,600.00</b>	<b>1,600.00-</b>
<b>Object 1300 - Cert Suprvrsr's'</b>						
62- 0000- 0- 0000- 7150- 1300- 000- 0000	Cert Suprvrsr's,Superinten	44,281.00	44,281.00	12,915.14	31,365.34	.52
62- 0000- 0- 1110- 2700- 1300- 000- 0000	Cert Suprvrsr's,School Adm	103,321.00	103,321.00	30,135.42	73,186.02	.44-
<b>Total for Object 1300 and Expense accounts</b>		<b>147,602.00</b>	<b>147,602.00</b>	<b>43,050.56</b>	<b>104,551.36</b>	<b>.08</b>
<b>Object 2100 - Instructional A</b>						
62- 0000- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instructi	72,989.00	67,957.00	21,622.44	46,333.80	.76
62- 0000- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	36,686.00	44,653.00	16,263.59	27,645.54	743.87
62- 0000- 0- 5760- 1190- 2100- 000- RTI 1	Instructional A,Spec Ed-o	24,740.00	24,532.00	7,805.70	16,680.30	46.00
62- 3010- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	14,861.00	6,461.00		6,947.60	486.60-
<b>Total for Object 2100 and Expense accounts</b>		<b>149,276.00</b>	<b>143,603.00</b>	<b>45,691.73</b>	<b>97,607.24</b>	<b>304.03</b>
<b>Object 2130 - Instr Aides - E</b>						
62- 0000- 0- 1110- 1000- 2130- 000- 0000	Instr Aides - E,Instructi	3,500.00	2,250.00		65.00	2,185.00
<b>Total for Object 2130 and Expense accounts</b>		<b>3,500.00</b>	<b>2,250.00</b>	<b>.00</b>	<b>65.00</b>	<b>2,185.00</b>
<b>Object 2148 - Instr Aides Sub</b>						
62- 0000- 0- 1110- 1000- 2148- 000- 0000	Instr Aides Sub,Instructi	500.00				
<b>Total for Object 2148 and Expense accounts</b>		<b>500.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>Object 2199 - Instr Aides Oth</b>						
62- 0000- 0- 1110- 1000- 2199- 000- 0000	Instr Aides Oth,Instructi				1,947.55	1,947.55-
62- 0000- 0- 1110- 1000- 2199- 000- RTI 1	Instr Aides Oth,Instructi	4,000.00	6,000.00		3,515.75	2,484.25

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

Balances through 06/30/2024						Fiscal Year 2023/24
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Total for Object 2199 and Expense accounts</b>		<b>4,000.00</b>	<b>6,000.00</b>	<b>.00</b>	<b>5,463.30</b>	<b>536.70</b>
<b>Object 2300 - Classified Direc</b>						
62- 0000- 0- 0000- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	51,389.00	51,389.00	14,988.47	36,400.57	.04-
62- 0000- 0- 7110- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	92,437.00	92,437.00	26,960.78	65,476.18	.04
<b>Total for Object 2300 and Expense accounts</b>		<b>143,826.00</b>	<b>143,826.00</b>	<b>41,949.25</b>	<b>101,876.75</b>	<b>.00</b>
<b>Object 2400 - Clerical &amp; Offi</b>						
62- 0000- 0- 0000- 7200- 2400- 000- 0000	Clerical & Offi,Other Gen	39,100.00	39,100.00	11,404.19	27,695.89	.08-
62- 0000- 0- 1110- 2700- 2400- 000- 0000	Clerical & Offi,School Ad	210,375.00	209,655.00	61,202.93	147,701.82	750.25
<b>Total for Object 2400 and Expense accounts</b>		<b>249,475.00</b>	<b>248,755.00</b>	<b>72,607.12</b>	<b>175,397.71</b>	<b>750.17</b>
<b>Object 2499 - Clerical&amp;office</b>						
62- 0000- 0- 1110- 2700- 2499- 000- 0000	Clerical&office,School Ad	500.00	7,000.00		5,842.25	1,157.75
<b>Total for Object 2499 and Expense accounts</b>		<b>500.00</b>	<b>7,000.00</b>	<b>.00</b>	<b>5,842.25</b>	<b>1,157.75</b>
<b>Object 2900 - Other Classifie</b>						
62- 0000- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv				110.00	110.00-
62- 0000- 0- 1110- 1000- 2900- 000- 0000	Other Classifie,Instructi		1,894.00	654.15	1,240.05	.20-
62- 2600- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	55,130.00	51,360.00	24,165.82	52,065.30	24,871.12-
62- 5310- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv	19,798.00	19,798.00	6,299.37	14,128.06	629.43-
62- 9033- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com		24,590.00			24,590.00
<b>Total for Object 2900 and Expense accounts</b>		<b>74,928.00</b>	<b>97,642.00</b>	<b>31,119.34</b>	<b>67,543.41</b>	<b>1,020.75-</b>
<b>Object 2999 - Other Class Sal</b>						
62- 0000- 0- 1110- 1000- 2999- 000- 0000	Other Class Sal,Instructi				57.75	57.75-
62- 0000- 0- 5760- 1190- 2999- 000- 0000	Other Class Sal,Spec Ed-o	350.00	350.00		341.00	9.00
62- 2600- 0- 8500- 5900- 2999- 000- car e	Other Class Sal,Other Com	3,000.00	3,000.00		2,377.72	622.28
<b>Total for Object 2999 and Expense accounts</b>		<b>3,350.00</b>	<b>3,350.00</b>	<b>.00</b>	<b>2,776.47</b>	<b>573.53</b>
<b>Object 3101 - Benefits - Strs</b>						
62- 0000- 0- 0000- 7150- 3101- 000- 0000	Benefits - Strs,Superinte	8,458.00	8,458.00	2,466.87	5,990.97	.16
62- 0000- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	171,561.00	125,825.00	49,205.80	107,220.68	30,601.48-
62- 0000- 0- 1110- 2700- 3101- 000- 0000	Benefits - Strs,School Ad	19,734.00	19,734.00	5,755.82	13,978.42	.24-
62- 1100- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	5,773.00	5,773.00	2,045.26	4,382.67	654.93-
62- 1400- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	3,492.00	3,492.00			3,492.00
62- 6762- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi		43,468.00	3,881.78	8,318.12	31,268.10
<b>Total for Object 3101 and Expense accounts</b>		<b>209,018.00</b>	<b>206,750.00</b>	<b>63,355.53</b>	<b>139,890.86</b>	<b>3,503.61</b>
<b>Object 3201 - Benefits - Pers</b>						
62- 0000- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	37,976.00	17,708.00	15,523.55	33,264.78	31,080.33-
62- 1400- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	22,755.00	22,755.00	3,439.45	7,370.23	11,945.32

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Balances through 06/30/2024						Fiscal Year 2023/24
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 3201 - Benefits - Pers (continued)</b>						
62- 6762- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi		19,135.00			19,135.00
<b>Total for Object 3201 and Expense accounts</b>		<b>60,731.00</b>	<b>59,598.00</b>	<b>18,963.00</b>	<b>40,635.01</b>	<b>.01-</b>
<b>Object 3202 - Benefits - Pers</b>						
62- 0000- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv				29.35	29.35-
62- 0000- 0- 0000- 7200- 3202- 000- 0000	Benefits - Pers,Other Gen	10,432.00	10,432.00	3,042.62	7,389.22	.16
62- 0000- 0- 0000- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	13,711.00	13,711.00	3,998.89	9,711.59	.52
62- 0000- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi	20,541.00	19,236.00	5,943.35	12,868.79	423.86
62- 0000- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	10,855.00	13,514.00	4,339.16	7,465.47	1,709.37
62- 0000- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad	42,463.00	15,286.00	14,037.00	31,922.83	30,673.83-
62- 0000- 0- 5760- 1190- 3202- 000- 0000	Benefits - Pers,Spec Ed-o	93.00	93.00		90.98	2.02
62- 0000- 0- 5760- 1190- 3202- 000- RTI 1	Benefits - Pers,Spec Ed-o	6,601.00	6,545.00	2,082.57	4,450.33	12.10
62- 0000- 0- 7110- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	24,662.00	24,662.00	7,193.13	17,469.03	.16-
62- 2600- 0- 8500- 5900- 3202- 000- CARE	Benefits - Pers,Other Com	15,509.00	21,064.00	6,447.49	14,095.96	520.55
62- 3010- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	3,965.00	1,724.00		1,853.60	129.60-
62- 5310- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv	5,282.00	5,282.00	1,680.70	3,689.39	88.09-
62- 6762- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad		28,911.00			28,911.00
<b>Total for Object 3202 and Expense accounts</b>		<b>154,114.00</b>	<b>160,460.00</b>	<b>48,764.91</b>	<b>111,036.54</b>	<b>658.55</b>
<b>Object 3311 - Benefits - Oasd</b>						
62- 0000- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	8,825.00	8,562.00	3,402.56	7,686.21	2,526.77-
62- 1400- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	5,288.00	5,288.00	694.54	1,502.89	3,090.57
<b>Total for Object 3311 and Expense accounts</b>		<b>14,113.00</b>	<b>13,850.00</b>	<b>4,097.10</b>	<b>9,189.10</b>	<b>563.80</b>
<b>Object 3312 - Benefits - Oasd</b>						
62- 0000- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv				6.82	6.82-
62- 0000- 0- 0000- 7200- 3312- 000- 0000	Benefits - Oasd,Other Gen	2,424.00	2,424.00	687.26	1,686.04	50.70
62- 0000- 0- 0000- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	3,186.00	3,186.00	885.08	2,159.32	141.60
62- 0000- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi	4,773.00	4,470.00	1,244.95	2,798.96	426.09
62- 0000- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	2,523.00	3,140.00	1,008.35	1,931.95	199.70
62- 0000- 0- 1110- 2700- 3312- 000- 0000	Benefits - Oasd,School Ad	13,075.00	13,433.00	3,723.30	9,407.72	301.98
62- 0000- 0- 5760- 1190- 3312- 000- 0000	Benefits - Oasd,Spec Ed-o	22.00	22.00		21.14	.86
62- 0000- 0- 5760- 1190- 3312- 000- RTI 1	Benefits - Oasd,Spec Ed-o	1,534.00	1,521.00	483.98	1,034.24	2.78
62- 0000- 0- 7110- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	5,731.00	5,731.00	1,592.08	3,884.18	254.74
62- 2600- 0- 8500- 5900- 3312- 000- CARE	Benefits - Oasd,Other Com	3,604.00	4,895.00	1,393.49	3,174.70	326.81
62- 3010- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	921.00	401.00		430.80	29.80-
62- 5310- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv	1,227.00	1,227.00	390.53	857.28	20.81-

Balances through 06/30/2024						Fiscal Year 2023/24
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Total for Object 3312 and Expense accounts</b>		<b>39,020.00</b>	<b>40,450.00</b>	<b>11,409.02</b>	<b>27,393.15</b>	<b>1,647.83</b>
<b>Object 3331 - Benefits - Medi</b>						
62- 0000- 0- 0000- 7150- 3331- 000- 0000	Benefits - Medi,Superinte	642.00	642.00	186.20	453.16	2.64
62- 0000- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	15,088.00	14,855.00	4,332.86	9,661.86	860.28
62- 0000- 0- 1110- 2700- 3331- 000- 0000	Benefits - Medi,School Ad	1,498.00	1,498.00	434.42	1,057.18	6.40
62- 1100- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	438.00	438.00	153.86	330.51	46.37-
62- 1400- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	1,502.00	1,502.00	162.47	351.49	988.04
62- 6762- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi			294.70	631.48	926.18-
<b>Total for Object 3331 and Expense accounts</b>		<b>19,168.00</b>	<b>18,935.00</b>	<b>5,564.51</b>	<b>12,485.68</b>	<b>884.81</b>
<b>Object 3332 - Benefits - Medi</b>						
62- 0000- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv				1.59	1.59-
62- 0000- 0- 0000- 7200- 3332- 000- 0000	Benefits - Medi,Other Gen	567.00	567.00	160.79	394.45	11.76
62- 0000- 0- 0000- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	745.00	745.00	206.99	504.97	33.04
62- 0000- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi	1,116.00	1,045.00	291.13	654.57	99.30
62- 0000- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	590.00	734.00	235.83	451.92	46.25
62- 0000- 0- 1110- 2700- 3332- 000- 0000	Benefits - Medi,School Ad	3,059.00	3,142.00	870.80	2,200.28	70.92
62- 0000- 0- 5760- 1190- 3332- 000- 0000	Benefits - Medi,Spec Ed-o	5.00	5.00		4.95	.05
62- 0000- 0- 5760- 1190- 3332- 000- RTI 1	Benefits - Medi,Spec Ed-o	359.00	356.00	113.19	241.87	.94
62- 0000- 0- 7110- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	1,340.00	1,340.00	372.33	908.43	59.24
62- 2600- 0- 8500- 5900- 3332- 000- CARE	Benefits - Medi,Other Com	843.00	1,145.00	325.85	742.41	76.74
62- 3010- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	215.00	94.00		100.70	6.70-
62- 5310- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv	287.00	287.00	91.35	204.88	9.23-
<b>Total for Object 3332 and Expense accounts</b>		<b>9,126.00</b>	<b>9,460.00</b>	<b>2,668.26</b>	<b>6,411.02</b>	<b>380.72</b>
<b>Object 3401 - H &amp; W Benefits</b>						
62- 0000- 0- 0000- 7150- 3401- 000- 0000	H & W Benefits,Superinten	5,203.00	5,203.00	1,511.23	2,460.75	1,231.02
62- 0000- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	181,118.00	127,108.00	53,360.72	115,788.72	42,041.44-
62- 0000- 0- 1110- 1000- 3401- 000- RTI 1	H & W Benefits,Instructio				1,743.70	1,743.70-
62- 0000- 0- 1110- 2700- 3401- 000- 0000	H & W Benefits,School Adm	12,141.00	12,141.00	3,526.39	5,742.15	2,872.46
62- 1100- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	5,505.00	5,505.00	1,976.66	4,209.18	680.84-
62- 1400- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	20,239.00	20,239.00	2,628.92	5,637.72	11,972.36
62- 6762- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio		39,438.00	498.12	929.08	38,010.80
<b>Total for Object 3401 and Expense accounts</b>		<b>224,206.00</b>	<b>209,634.00</b>	<b>63,502.04</b>	<b>136,511.30</b>	<b>9,620.66</b>
<b>Object 3402 - H &amp; W Benefits</b>						
62- 0000- 0- 0000- 7200- 3402- 000- 0000	H & W Benefits,Other Gene	8,672.00	8,672.00	2,523.99	6,078.44	69.57
62- 0000- 0- 0000- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	6,104.00	6,104.00	1,775.27	4,315.63	13.10

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Balances through 06/30/2024						Fiscal Year 2023/24
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 3402 - H &amp; W Benefits (continued)</b>						
62- 0000- 0- 1110- 1000- 3402- 000- 0000	H & W Benefits,Instructio	13,183.00	13,183.00	2,689.05	5,767.23	4,726.72
62- 0000- 0- 1110- 2700- 3402- 000- 0000	H & W Benefits,School Adm	26,277.00	26,044.00	7,572.25	18,236.50	235.25
62- 0000- 0- 5760- 1190- 3402- 000- RTI 1	H & W Benefits,Spec Ed-ot			27.86	51.74	79.60-
62- 0000- 0- 7110- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	10,979.00	10,979.00	3,193.40	7,763.14	22.46
62- 2600- 0- 8500- 5900- 3402- 000- CARE	H & W Benefits,Other Comm			1,492.75	3,201.83	4,694.58-
<b>Total for Object 3402 and Expense accounts</b>		<b>65,215.00</b>	<b>64,982.00</b>	<b>19,274.57</b>	<b>45,414.51</b>	<b>292.92</b>
<b>Object 3501 - Benefits - Sui</b>						
62- 0000- 0- 0000- 7150- 3501- 000- 0000	Benefits - Sui,Superinten	22.00	22.00	6.44	15.70	.14-
62- 0000- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	1,020.00	1,012.00	149.45	333.10	529.45
62- 0000- 0- 1110- 2700- 3501- 000- 0000	Benefits - Sui,School Adm	52.00	52.00	14.98	36.44	.58
62- 1100- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	15.00	15.00	5.32	11.40	1.72-
62- 1400- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	52.00	52.00	5.60	12.12	34.28
62- 6762- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio			10.15	21.80	31.95-
<b>Total for Object 3501 and Expense accounts</b>		<b>1,161.00</b>	<b>1,153.00</b>	<b>191.94</b>	<b>430.56</b>	<b>530.50</b>
<b>Object 3502 - Benefits - Sui</b>						
62- 0000- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi				.06	.06-
62- 0000- 0- 0000- 7200- 3502- 000- 0000	Benefits - Sui,Other Gene	20.00	20.00	5.53	13.61	.86
62- 0000- 0- 0000- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	26.00	26.00	7.14	17.40	1.46
62- 0000- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio	38.00	36.00	10.01	22.54	3.45
62- 0000- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	20.00	25.00	8.12	15.53	1.35
62- 0000- 0- 1110- 2700- 3502- 000- 0000	Benefits - Sui,School Adm	106.00	109.00	29.96	75.78	3.26
62- 0000- 0- 5760- 1190- 3502- 000- 0000	Benefits - Sui,Spec Ed-ot				.17	.17-
62- 0000- 0- 5760- 1190- 3502- 000- RTI 1	Benefits - Sui,Spec Ed-ot	12.00	12.00	3.92	8.37	.29-
62- 0000- 0- 7110- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	46.00	46.00	12.81	31.29	1.90
62- 2600- 0- 8500- 5900- 3502- 000- CARE	Benefits - Sui,Other Comm	29.00	39.00	11.20	25.56	2.24
62- 3010- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	7.00	3.00		3.50	.50-
62- 5310- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi	10.00	10.00	3.15	7.06	.21-
<b>Total for Object 3502 and Expense accounts</b>		<b>314.00</b>	<b>326.00</b>	<b>91.84</b>	<b>220.87</b>	<b>13.29</b>
<b>Object 3601 - Benefits - Wcom</b>						
62- 0000- 0- 0000- 7150- 3601- 000- 0000	Benefits - Wcom,Superinte	567.00	567.00	165.27	401.37	.36
62- 0000- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	13,318.00	13,112.00	4,042.29	8,967.73	101.98
62- 0000- 0- 1110- 2700- 3601- 000- 0000	Benefits - Wcom,School Ad	1,323.00	1,323.00	385.77	936.87	.36
62- 1100- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	387.00	387.00	137.06	293.75	43.81-
62- 1400- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	1,326.00	1,326.00	164.99	353.51	807.50
62- 6762- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi			260.12	557.44	817.56-

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



Balances through 06/30/2024					Fiscal Year 2023/24	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Total for Object 3601 and Expense accounts</b>		<b>16,921.00</b>	<b>16,715.00</b>	<b>5,155.50</b>	<b>11,510.67</b>	<b>48.83</b>
<b>Object 3602 - Benefits - Wcom</b>						
62- 0000- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv				1.41	1.41-
62- 0000- 0- 0000- 7200- 3602- 000- 0000	Benefits - Wcom,Other Gen	500.00	500.00	146.02	354.62	.64-
62- 0000- 0- 0000- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	658.00	658.00	191.87	465.97	.16
62- 0000- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi	985.00	987.00	285.11	635.39	66.50
62- 0000- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	521.00	648.00	208.18	398.90	40.92
62- 0000- 0- 1110- 2700- 3602- 000- 0000	Benefits - Wcom,School Ad	2,702.00	2,711.00	783.37	1,965.33	37.70-
62- 0000- 0- 5760- 1190- 3602- 000- 0000	Benefits - Wcom,Spec Ed-o	4.00	4.00		4.37	.37-
62- 0000- 0- 5760- 1190- 3602- 000- RTI 1	Benefits - Wcom,Spec Ed-o	317.00	314.00	99.89	213.46	.65
62- 0000- 0- 7110- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	1,183.00	1,183.00	345.10	838.10	.20-
62- 2600- 0- 8500- 5900- 3602- 000- CARE	Benefits - Wcom,Other Com	744.00	1,011.00	309.40	697.04	4.56
62- 3010- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	190.00	83.00		88.90	5.90-
62- 5310- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv	253.00	253.00	80.64	180.86	8.50-
<b>Total for Object 3602 and Expense accounts</b>		<b>8,057.00</b>	<b>8,352.00</b>	<b>2,449.58</b>	<b>5,844.35</b>	<b>58.07</b>
<b>Object 4110 - Textbooks</b>						
62- 6300- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg	6,500.00	6,500.00		273.47	6,226.53
62- 6762- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg				2,444.39	2,444.39-
<b>Total for Object 4110 and Expense accounts</b>		<b>6,500.00</b>	<b>6,500.00</b>	<b>.00</b>	<b>2,717.86</b>	<b>3,782.14</b>
<b>Object 4210 - Books Other Tha</b>						
62- 0000- 0- 1110- 1000- 4210- 000- 0000	Books Other Tha,Instructi	500.00	500.00		172.17	327.83
62- 0000- 0- 1110- 1000- 4210- 000- LI BR	Books Other Tha,Instructi	1,000.00	1,000.00		135.39	864.61
<b>Total for Object 4210 and Expense accounts</b>		<b>1,500.00</b>	<b>1,500.00</b>	<b>.00</b>	<b>307.56</b>	<b>1,192.44</b>
<b>Object 4300 - Materials &amp; Sup</b>						
62- 9038- 0- 1110- 1000- 4300- 000- 0000	Materials & Sup,Instructi	2,500.00	2,500.00			2,500.00
<b>Total for Object 4300 and Expense accounts</b>		<b>2,500.00</b>	<b>2,500.00</b>	<b>.00</b>	<b>.00</b>	<b>2,500.00</b>
<b>Object 4310 - Instructional M</b>						
62- 0000- 0- 1110- 1000- 4310- 000- 5t h1	Instructional M,Instructi	1,827.00	1,827.00		2,529.23	702.23-
62- 0000- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	1,688.00	3,845.00-			3,845.00-
62- 0000- 0- 1110- 1000- 4310- 000- GAME	Instructional M,Instructi	761.00	761.00		12.47	748.53
62- 0000- 0- 1110- 1000- 4310- 000- HAND	Instructional M,Instructi	4,568.00	4,568.00		2,463.78	2,104.22
62- 0000- 0- 1110- 1000- 4310- 000- MATH	Instructional M,Instructi	508.00	508.00		416.76	91.24
62- 0000- 0- 1110- 1000- 4310- 000- M DD	Instructional M,Instructi	4,872.00	4,872.00		1,795.16	3,076.84
62- 0000- 0- 1110- 1000- 4310- 000- MJSC	Instructional M,Instructi	1,015.00	1,015.00			1,015.00
62- 0000- 0- 1110- 1000- 4310- 000- RSP1	Instructional M,Instructi	508.00	508.00		11.53	496.47

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Balances through 06/30/2024						Fiscal Year 2023/24	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
<b>Object 4310 - Instructional M (continued)</b>							
62- 0000- 0- 1110- 1000- 4310- 000- RTI 1	Instructional M,Instructi	406.00	291.00		188.02	102.98	
62- 6300- 0- 1110- 1000- 4310- 000- 1st 1	Instructional M,Instructi	2,741.00	2,741.00		2,434.77	306.23	
62- 6300- 0- 1110- 1000- 4310- 000- 2nd1	Instructional M,Instructi	1,827.00	1,827.00		1,362.77	464.23	
62- 6300- 0- 1110- 1000- 4310- 000- 3RD1	Instructional M,Instructi	1,827.00	1,827.00		1,755.24	71.76	
62- 6300- 0- 1110- 1000- 4310- 000- 4TH1	Instructional M,Instructi	1,827.00	1,827.00		839.60	987.40	
62- 6300- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	1,688.00-	3,845.00			3,845.00	
62- 6300- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	1,827.00	1,827.00		1,153.39	673.61	
62- 6300- 0- 1110- 1000- 4310- 000- knd2	Instructional M,Instructi	1,827.00	1,827.00		589.92	1,237.08	
62- 6762- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instructi				2,622.00	2,622.00-	
62- 6762- 0- 1110- 1000- 4310- 000- PERF	Instructional M,Instructi				533.11	533.11-	
62- 7435- 0- 1110- 1000- 4310- 000- RTI 1	Instructional M,Instructi		115.00			115.00	
<b>Total for Object 4310 and Expense accounts</b>		<b>26,341.00</b>	<b>26,341.00</b>	<b>.00</b>	<b>18,707.75</b>	<b>7,633.25</b>	
<b>Object 4340 - Computer Sftwar</b>							
62- 0000- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instructi	244.00	244.00		63.00	181.00	
62- 0000- 0- 1110- 2700- 4340- 000- 0000	Computer Sftwar,School Ad	365.00	365.00		190.67	174.33	
<b>Total for Object 4340 and Expense accounts</b>		<b>609.00</b>	<b>609.00</b>	<b>.00</b>	<b>253.67</b>	<b>355.33</b>	
<b>Object 4350 - Office Supplies</b>							
62- 0000- 0- 1110- 2700- 4350- 000- 0000	Office Supplies,School Ad	5,500.00	5,500.00		3,698.05	1,801.95	
<b>Total for Object 4350 and Expense accounts</b>		<b>5,500.00</b>	<b>5,500.00</b>	<b>.00</b>	<b>3,698.05</b>	<b>1,801.95</b>	
<b>Object 4370 - Custodial Suppl</b>							
62- 0000- 0- 1110- 8200- 4370- 000- JANI	Custodial Suppl,Operation	6,598.00	6,598.00		5,229.82	1,368.18	
<b>Total for Object 4370 and Expense accounts</b>		<b>6,598.00</b>	<b>6,598.00</b>	<b>.00</b>	<b>5,229.82</b>	<b>1,368.18</b>	
<b>Object 4390 - Other Supplies</b>							
62- 0000- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio	1,500.00	1,500.00		592.61	907.39	
62- 0000- 0- 1110- 1000- 4390- 000- BUDG	Other Supplies,Instructio	31,208.00-					
62- 0000- 0- 1110- 1000- 4390- 000- GARD	Other Supplies,Instructio	500.00	500.00			500.00	
62- 0000- 0- 1110- 1000- 4390- 000- GRAD	Other Supplies,Instructio	1,015.00	1,015.00		43.95	971.05	
62- 0000- 0- 1110- 1000- 4390- 000- K1 SN	Other Supplies,Instructio	750.00	750.00		201.40	548.60	
62- 0000- 0- 1110- 1000- 4390- 000- K2 SN	Other Supplies,Instructio	750.00	750.00		331.11	418.89	
62- 0000- 0- 1110- 1000- 4390- 000- TRI P	Other Supplies,Instructio	4,060.00	4,060.00		2,297.90	1,762.10	
62- 0000- 0- 1110- 2420- 4390- 000- LI BR	Other Supplies,Instructio	500.00	500.00		189.46	310.54	
62- 0000- 0- 1110- 2700- 4390- 000- 0000	Other Supplies,School Adm	1,776.00	1,776.00		33.11	1,742.89	
62- 0000- 0- 1110- 2700- 4390- 000- COPY	Other Supplies,School Adm	4,568.00	4,568.00		3,088.61	1,479.39	
62- 0000- 0- 1110- 2700- 4390- 000- FEST	Other Supplies,School Adm	2,233.00	2,233.00		487.88	1,745.12	

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Balances through 06/30/2024						Fiscal Year 2023/24
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 4390 - Other Supplies (continued)</b>						
62- 0000- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations	1,523.00	1,523.00		42.38	1,480.62
62- 0000- 0- 1110- 8200- 4390- 000- MNTN	Other Supplies,Operations	5,684.00	5,684.00		6,024.48	340.48-
62- 2600- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm				1,931.71	1,931.71-
62- 5310- 0- 0000- 3700- 4390- 000- FOOD	Other Supplies,Food Servi	350.00	350.00		238.74	111.26
62- 9033- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm	4,000.00	4,000.00			4,000.00
62- 9038- 0- 1110- 8200- 4390- 000- FUND	Other Supplies,Operations	31,208.00				
62- 9090- 0- 1110- 8300- 4390- 000- 0000	Other Supplies,Security,R	1,015.00	1,015.00		434.71	580.29
<b>Total for Object 4390 and Expense accounts</b>		<b>30,224.00</b>	<b>30,224.00</b>	<b>.00</b>	<b>15,938.05</b>	<b>14,285.95</b>
<b>Object 4400 - Inventory Suppl</b>						
62- 0000- 0- 1110- 1000- 4400- 000- 0000	Inventory Suppl,Instructi	4,500.00	4,500.00		697.00	3,803.00
62- 0000- 0- 1110- 1000- 4400- 000- MJSC	Inventory Suppl,Instructi	1,000.00	1,000.00			1,000.00
62- 0000- 0- 1110- 8200- 4400- 000- 0000	Inventory Suppl,Operation				323.73	323.73-
<b>Total for Object 4400 and Expense accounts</b>		<b>5,500.00</b>	<b>5,500.00</b>	<b>.00</b>	<b>1,020.73</b>	<b>4,479.27</b>
<b>Object 4710 - Food Purchases</b>						
62- 5310- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi	2,000.00	2,000.00			2,000.00
<b>Total for Object 4710 and Expense accounts</b>		<b>2,000.00</b>	<b>2,000.00</b>	<b>.00</b>	<b>.00</b>	<b>2,000.00</b>
<b>Object 5200 - Travel &amp; Confer</b>						
62- 0000- 0- 0000- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	493.00	493.00		146.14	346.86
62- 0000- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi				2,037.50	2,037.50-
62- 0000- 0- 1110- 1000- 5200- 000- TRI P	Travel & Confer,Instructi	2,030.00	2,030.00		1,375.82	654.18
62- 0000- 0- 1110- 2700- 5200- 000- 0000	Travel & Confer,School Ad	117.00	117.00		610.74	493.74-
62- 0000- 0- 7110- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	979.00	979.00		271.40	707.60
62- 6266- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi	15,667.00	15,667.00		6,728.07	8,938.93
<b>Total for Object 5200 and Expense accounts</b>		<b>19,286.00</b>	<b>19,286.00</b>	<b>.00</b>	<b>11,169.67</b>	<b>8,116.33</b>
<b>Object 5300 - Dues &amp; Membersh</b>						
62- 0000- 0- 1110- 2700- 5300- 000- 0000	Dues & Membersh,School Ad	3,500.00	3,500.00		3,335.00	165.00
<b>Total for Object 5300 and Expense accounts</b>		<b>3,500.00</b>	<b>3,500.00</b>	<b>.00</b>	<b>3,335.00</b>	<b>165.00</b>
<b>Object 5450 - Other Insurance</b>						
62- 0000- 0- 1110- 2700- 5450- 000- 0000	Other Insurance,School Ad	43,259.00	29,735.00		29,735.00	
<b>Total for Object 5450 and Expense accounts</b>		<b>43,259.00</b>	<b>29,735.00</b>	<b>.00</b>	<b>29,735.00</b>	<b>.00</b>
<b>Object 5520 - Electricity</b>						
62- 0000- 0- 1110- 8200- 5520- 000- 0000	Electricity,Operations,Re	48,720.00	48,720.00		23,900.16	24,819.84
<b>Total for Object 5520 and Expense accounts</b>		<b>48,720.00</b>	<b>48,720.00</b>	<b>.00</b>	<b>23,900.16</b>	<b>24,819.84</b>
<b>Object 5530 - Water</b>						

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Balances through 06/30/2024					Fiscal Year 2023/24	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 5530 - Water</b>						
62- 0000- 0- 1110- 8200- 5530- 000- 0000	Water,Operations,Regular	17,160.00	17,160.00		16,212.57	947.43
<b>Total for Object 5530 and Expense accounts</b>		<b>17,160.00</b>	<b>17,160.00</b>	<b>.00</b>	<b>16,212.57</b>	<b>947.43</b>
<b>Object 5550 - Laundry And Cle</b>						
62- 0000- 0- 1110- 8200- 5550- 000- JANI	Laundry And Cle,Operation	37,555.00	34,660.00		21,995.00	12,665.00
<b>Total for Object 5550 and Expense accounts</b>		<b>37,555.00</b>	<b>34,660.00</b>	<b>.00</b>	<b>21,995.00</b>	<b>12,665.00</b>
<b>Object 5560 - Waste Disposal</b>						
62- 0000- 0- 1110- 8200- 5560- 000- 0000	Waste Disposal,Operations	9,250.00	9,250.00		7,176.23	2,073.77
<b>Total for Object 5560 and Expense accounts</b>		<b>9,250.00</b>	<b>9,250.00</b>	<b>.00</b>	<b>7,176.23</b>	<b>2,073.77</b>
<b>Object 5570 - Pest Control</b>						
62- 0000- 0- 1110- 8200- 5570- 000- 0000	Pest Control,Operations,R	2,538.00	2,538.00		1,825.00	713.00
<b>Total for Object 5570 and Expense accounts</b>		<b>2,538.00</b>	<b>2,538.00</b>	<b>.00</b>	<b>1,825.00</b>	<b>713.00</b>
<b>Object 5590 - Other Housekeep</b>						
62- 0000- 0- 1110- 8200- 5590- 000- 0000	Other Housekeep,Operation	5,989.00	12,789.00		9,264.89	3,524.11
<b>Total for Object 5590 and Expense accounts</b>		<b>5,989.00</b>	<b>12,789.00</b>	<b>.00</b>	<b>9,264.89</b>	<b>3,524.11</b>
<b>Object 5600 - Rentals And Lea</b>						
62- 0000- 0- 1110- 8200- 5600- 000- 0000	Rentals And Lea,Operation	6,953.00	6,953.00		4,050.60	2,902.40
62- 0000- 0- 1110- 8200- 5600- 000- COPY	Rentals And Lea,Operation	9,421.00	9,421.00		5,499.76	3,921.24
62- 0000- 0- 1110- 8200- 5600- 000- FAI R	Rentals And Lea,Operation	168,575.00	146,100.00		115,061.60	31,038.40
62- 0000- 0- 1110- 8200- 5600- 000- PORT	Rentals And Lea,Operation	18,483.00	18,483.00		13,886.79	4,596.21
<b>Total for Object 5600 and Expense accounts</b>		<b>203,432.00</b>	<b>180,957.00</b>	<b>.00</b>	<b>138,498.75</b>	<b>42,458.25</b>
<b>Object 5630 - Repairs</b>						
62- 0000- 0- 1110- 8200- 5630- 000- ROP1	Repairs,Operations,Regula	5,075.00	5,075.00		1,182.53	3,892.47
<b>Total for Object 5630 and Expense accounts</b>		<b>5,075.00</b>	<b>5,075.00</b>	<b>.00</b>	<b>1,182.53</b>	<b>3,892.47</b>
<b>Object 5632 - Copier Repairs</b>						
62- 0000- 0- 1110- 8200- 5632- 000- COPY	Copier Repairs,Operations	508.00	508.00			508.00
<b>Total for Object 5632 and Expense accounts</b>		<b>508.00</b>	<b>508.00</b>	<b>.00</b>	<b>.00</b>	<b>508.00</b>
<b>Object 5800 - Other Svcs &amp; Op</b>						
62- 0000- 0- 0000- 7100- 5800- 000- FEES	Other Svcs & Op,Board & S	360.00	360.00		102.38	257.62
62- 0000- 0- 0000- 7600- 5800- 000- DI ST	Other Svcs & Op,All Other	27,686.00	26,608.00			26,608.00
62- 0000- 0- 1110- 1000- 5800- 000- 0000	Other Svcs & Op,Instructi	761.00	761.00		3,019.33	2,258.33-
62- 0000- 0- 1110- 1000- 5800- 000- MJSC	Other Svcs & Op,Instructi	305.00	305.00			305.00
62- 0000- 0- 1110- 1000- 5800- 000- TRI P	Other Svcs & Op,Instructi	28,400.00	7,525.00		8,321.71	796.71-
62- 0000- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation	4,150.00	500.00			500.00

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Balances through 06/30/2024						Fiscal Year 2023/24	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
<b>Object 5800 - Other Svcs &amp; Op (continued)</b>							
62- 0000- 0- 1110- 8300- 5800- 000- 0000	Other Svcs & Op,Security,	750.00	750.00			750.00	
62- 2600- 0- 8500- 5900- 5800- 000- CARE	Other Svcs & Op,Other Com	59,559.00	40,000.00		22,138.20	17,861.80	
62- 5310- 0- 0000- 3700- 5800- 000- FOOD	Other Svcs & Op,Food Serv	3,500.00	3,500.00		951.00	2,549.00	
62- 9033- 0- 8500- 5900- 5800- 000- CARE	Other Svcs & Op,Other Com	1,200.00	1,200.00		891.00	309.00	
62- 9038- 0- 1110- 1000- 5800- 000- TRI P	Other Svcs & Op,Instructi		20,875.00			20,875.00	
62- 9090- 0- 1110- 8300- 5800- 000- 0000	Other Svcs & Op,Security,	203.00	203.00		200.00	3.00	
<b>Total for Object 5800 and Expense accounts</b>		<b>126,874.00</b>	<b>102,587.00</b>	<b>.00</b>	<b>35,623.62</b>	<b>66,963.38</b>	
<b>Object 5817 - Scoe Data Proce</b>							
62- 0000- 0- 1110- 1000- 5817- 000- 0000	Scoe Data Proce,Instructi	11,674.00	11,674.00			11,674.00	
<b>Total for Object 5817 and Expense accounts</b>		<b>11,674.00</b>	<b>11,674.00</b>	<b>.00</b>	<b>.00</b>	<b>11,674.00</b>	
<b>Object 5818 - Scoe A/v Contra</b>							
62- 0000- 0- 0000- 7300- 5818- 000- 0000	Scoe A/v Contra,Fiscal Se	964.00	964.00			964.00	
<b>Total for Object 5818 and Expense accounts</b>		<b>964.00</b>	<b>964.00</b>	<b>.00</b>	<b>.00</b>	<b>964.00</b>	
<b>Object 5821 - Audit Costs</b>							
62- 0000- 0- 1110- 7191- 5821- 000- 0000	Audit Costs,External Fina	15,750.00	20,570.00		20,569.50	.50	
<b>Total for Object 5821 and Expense accounts</b>		<b>15,750.00</b>	<b>20,570.00</b>	<b>.00</b>	<b>20,569.50</b>	<b>.50</b>	
<b>Object 5823 - Legal Costs</b>							
62- 0000- 0- 1110- 2700- 5823- 000- 0000	Legal Costs,School Admini	5,000.00	27,000.00		11,813.00	15,187.00	
<b>Total for Object 5823 and Expense accounts</b>		<b>5,000.00</b>	<b>27,000.00</b>	<b>.00</b>	<b>11,813.00</b>	<b>15,187.00</b>	
<b>Object 5825 - Advertisement (</b>							
62- 0000- 0- 0000- 7200- 5825- 000- 0000	Advertisement (,Other Gen	1,000.00	1,000.00		247.05	752.95	
62- 0000- 0- 1110- 2700- 5825- 000- 0000	Advertisement (,School Ad	500.00	500.00		645.54	145.54	
<b>Total for Object 5825 and Expense accounts</b>		<b>1,500.00</b>	<b>1,500.00</b>	<b>.00</b>	<b>892.59</b>	<b>607.41</b>	
<b>Object 5830 - Professional/co</b>							
62- 0000- 0- 1705- 1000- 5830- 000- 0000	Professional/co,Instructi	6,000.00	6,000.00			6,000.00	
<b>Total for Object 5830 and Expense accounts</b>		<b>6,000.00</b>	<b>6,000.00</b>	<b>.00</b>	<b>.00</b>	<b>6,000.00</b>	
<b>Object 5860 - Other Employmen</b>							
62- 0000- 0- 1110- 2700- 5860- 000- 0000	Other Employmen,School Ad	500.00	500.00			500.00	
<b>Total for Object 5860 and Expense accounts</b>		<b>500.00</b>	<b>500.00</b>	<b>.00</b>	<b>.00</b>	<b>500.00</b>	
<b>Object 5862 - Fingerprinting</b>							
62- 0000- 0- 1110- 2700- 5862- 000- 0000	Fingerprinting,School Adm	2,500.00	2,500.00		936.00	1,564.00	
<b>Total for Object 5862 and Expense accounts</b>		<b>2,500.00</b>	<b>2,500.00</b>	<b>.00</b>	<b>936.00</b>	<b>1,564.00</b>	
<b>Object 5911 - Telephone</b>							

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Balances through 06/30/2024						Fiscal Year 2023/24	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
<b>Object 5911 - Telephone</b>							
62- 0000- 0- 1110- 8200- 5911- 000- 0000	Telephone,Operations,Regu	3,520.00	3,520.00		2,794.33	725.67	
<b>Total for Object 5911 and Expense accounts</b>		<b>3,520.00</b>	<b>3,520.00</b>	<b>.00</b>	<b>2,794.33</b>	<b>725.67</b>	
<b>Object 5940 - Internet</b>							
62- 0000- 0- 1110- 2700- 5940- 000- 0000	Internet,School Administ,	19,770.00	19,770.00		14,570.30	5,199.70	
<b>Total for Object 5940 and Expense accounts</b>		<b>19,770.00</b>	<b>19,770.00</b>	<b>.00</b>	<b>14,570.30</b>	<b>5,199.70</b>	
<b>Object 5950 - Postage</b>							
62- 0000- 0- 1110- 2700- 5950- 000- 0000	Postage,School Administ,R	1,800.00	1,800.00		846.19	953.81	
<b>Total for Object 5950 and Expense accounts</b>		<b>1,800.00</b>	<b>1,800.00</b>	<b>.00</b>	<b>846.19</b>	<b>953.81</b>	
<b>Object 6900 - Depr Exp</b>							
62- 0000- 0- 1110- 8400- 6900- 000- 0000	Depr Exp,Oth Plant Maint,	2,838.00	2,838.00		1,892.14	945.86	
<b>Total for Object 6900 and Expense accounts</b>		<b>2,838.00</b>	<b>2,838.00</b>	<b>.00</b>	<b>1,892.14</b>	<b>945.86</b>	
<b>Object 7141 - Oth Tuitn, Exce</b>							
62- 0000- 0- 5001- 9200- 7141- 000- 0000	Oth Tuitn, Exce,Transfers	179,070.00	185,994.00			185,994.00	
62- 3327- 0- 5001- 9200- 7141- 000- 0000	Oth Tuitn, Exce,Transfers	2,706.00	2,706.00			2,706.00	
62- 6546- 0- 5001- 9200- 7141- 000- 0000	Oth Tuitn, Exce,Transfers	17,724.00	10,800.00			10,800.00	
<b>Total for Object 7141 and Expense accounts</b>		<b>199,500.00</b>	<b>199,500.00</b>	<b>.00</b>	<b>.00</b>	<b>199,500.00</b>	
<b>Object 7310 - Dir Supp/indr C</b>							
62- 0000- 0- 0000- 7210- 7310- 000- 0000	Dir Supp/indr C,General A	1,402.00-	1,328.00-		599.00-	729.00-	
62- 3010- 0- 1110- 7210- 7310- 000- 0000	Dir Supp/indr C,General A	1,402.00	1,328.00		599.00	729.00	
<b>Total for Object 7310 and Expense accounts</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	
<b>Object 8011 - Revenue Limit S</b>							
62- 0000- 0- 0000- 0000- 8011- 000- 0000	Revenue Limit S,Unrestric	1,046,324.00	1,029,385.00		726,483.00	302,902.00	
<b>Total for Object 8011 and Revenue accounts</b>		<b>1,046,324.00</b>	<b>1,029,385.00</b>		<b>726,483.00</b>	<b>302,902.00</b>	
<b>Object 8012 - EPA</b>							
62- 1400- 0- 0000- 0000- 8012- 000- 0000	EPA,EPA	158,222.00	206,373.00		55,084.00	151,289.00	
<b>Total for Object 8012 and Revenue accounts</b>		<b>158,222.00</b>	<b>206,373.00</b>		<b>55,084.00</b>	<b>151,289.00</b>	
<b>Object 8019 - Revenue Limit S</b>							
62- 0000- 0- 0000- 0000- 8019- 000- 0000	Revenue Limit S,Unrestric				38,421.00-	38,421.00	
62- 1400- 0- 0000- 0000- 8019- 000- 0000	Revenue Limit S,EPA				38,512.00	38,512.00-	
<b>Total for Object 8019 and Revenue accounts</b>		<b>.00</b>	<b>.00</b>		<b>91.00</b>	<b>91.00-</b>	
<b>Object 8096 - In Lieu Of Prop</b>							
62- 0000- 0- 0000- 0000- 8096- 000- 0000	In Lieu Of Prop,Unrestric	1,564,027.00	1,425,017.00		1,063,871.00	361,146.00	

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 = )

Balances through 06/30/2024				Fiscal Year 2023/24	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
<b>Object 8096 - In Lieu Of Prop (continued)</b>					
62- 0000- 0- 0000- 0000- 8096- 000- PY00	In Lieu Of Prop,Unrestric			91.00-	91.00
<b>Total for Object 8096 and Revenue accounts</b>		<b>1,564,027.00</b>	<b>1,425,017.00</b>	<b>1,063,780.00</b>	<b>361,237.00</b>
<b>Object 8182 - Sp Ed-discretio</b>					
62- 3327- 0- 5001- 0000- 8182- 000- 0000	Sp Ed-discretio,SpEdMenta	2,706.00	2,706.00		2,706.00
<b>Total for Object 8182 and Revenue accounts</b>		<b>2,706.00</b>	<b>2,706.00</b>	<b>.00</b>	<b>2,706.00</b>
<b>Object 8290 - All Other Feder</b>					
62- 3010- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Title I	21,561.00	10,094.00	7,306.00	2,788.00
<b>Total for Object 8290 and Revenue accounts</b>		<b>21,561.00</b>	<b>10,094.00</b>	<b>7,306.00</b>	<b>2,788.00</b>
<b>Object 8550 - Mandated Cost R</b>					
62- 0000- 0- 0000- 0000- 8550- 000- 0000	Mandated Cost R,Unrestric	4,619.00	4,597.00	4,597.00	
<b>Total for Object 8550 and Revenue accounts</b>		<b>4,619.00</b>	<b>4,597.00</b>	<b>4,597.00</b>	<b>.00</b>
<b>Object 8560 - State Lottery R</b>					
62- 1100- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,State Lot	42,342.00	41,818.00	17,368.85	24,449.15
62- 1100- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,State Lot		5,855.00	5,853.97	1.03
62- 6300- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,Lottery -	16,688.00	17,011.00		17,011.00
62- 6300- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,Lottery -		5,210.00	5,210.16	.16-
<b>Total for Object 8560 and Revenue accounts</b>		<b>59,030.00</b>	<b>69,894.00</b>	<b>28,432.98</b>	<b>41,461.02</b>
<b>Object 8590 - All Other State</b>					
62- 0000- 0- 0000- 0000- 8590- 000- 0000	All Other State,Unrestric	32,271.00	218.00		218.00
62- 2600- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO Progr	88,235.00	72,331.00	52,808.00	19,523.00
62- 6546- 0- 5001- 0000- 8590- 000- 0000	All Other State,Mental He	17,724.00	10,800.00	13,707.00	2,907.00-
62- 6762- 0- 0000- 0000- 8590- 000- 0000	All Other State,Arts Musi		3,443.00	3,443.49	.49-
62- 6770- 0- 0000- 0000- 8590- 000- 0000	All Other State,Arts & Mu		30,983.00	12,394.00	18,589.00
62- 7435- 0- 0000- 0000- 8590- 000- 0000	All Other State,Learning		115.00	114.76	.24
<b>Total for Object 8590 and Revenue accounts</b>		<b>138,230.00</b>	<b>117,890.00</b>	<b>82,467.25</b>	<b>35,422.75</b>
<b>Object 8660 - Interest</b>					
62- 0000- 0- 0000- 0000- 8660- 000- 0000	Interest,Unrestricted/no	12,000.00	23,000.00	17,316.05	5,683.95
<b>Total for Object 8660 and Revenue accounts</b>		<b>12,000.00</b>	<b>23,000.00</b>	<b>17,316.05</b>	<b>5,683.95</b>
<b>Object 8677 - Interagency Svc</b>					
62- 0000- 0- 7110- 0000- 8677- 000- CBSC	Interagency Svc,Unrestric	138,183.00	138,183.00	138,183.00	
<b>Total for Object 8677 and Revenue accounts</b>		<b>138,183.00</b>	<b>138,183.00</b>	<b>138,183.00</b>	<b>.00</b>

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Balances through 06/30/2024					Fiscal Year 2023/24	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance	
<b>Object 8689 - All Other Fees</b>						
62- 9033- 0- 8500- 0000- 8689- 000- CARE	All Other Fees,After Scho	65,000.00	65,000.00	58,350.13	6,649.87	
<b>Total for Object 8689 and Revenue accounts</b>		<b>65,000.00</b>	<b>65,000.00</b>	<b>58,350.13</b>	<b>6,649.87</b>	
<b>Object 8699 - All Other Local</b>						
62- 0000- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Unrestric	10,000.00	10,000.00	8,234.27	1,765.73	
62- 0000- 0- 0000- 0000- 8699- 000- FUND	All Other Local,Unrestric	104,000.00	103,760.00	38,232.85	65,527.15	
62- 0000- 0- 0000- 0000- 8699- 000- MJSC	All Other Local,Unrestric	650.00	650.00	1,800.00	1,150.00-	
62- 9038- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Grants -	2,500.00	2,500.00		2,500.00	
62- 9038- 0- 0000- 0000- 8699- 000- FUND	All Other Local,Grants -	20,000.00	20,875.00	20,875.00		
62- 9038- 0- 0000- 0000- 8699- 000- RTRY	All Other Local,Grants -			926.00	926.00-	
62- 9090- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Resig Saf			1,416.00	1,416.00-	
<b>Total for Object 8699 and Revenue accounts</b>		<b>137,150.00</b>	<b>137,785.00</b>	<b>71,484.12</b>	<b>66,300.88</b>	
<b>Object 8980 - Contribute From</b>						
62- 0000- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Unrestric	35,516.00-	48,898.00-		48,898.00-	
62- 2600- 0- 0000- 0000- 8980- 000- 0000	Contribute From,ELO Progr	50,183.00	50,183.00		50,183.00	
62- 5310- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Child Nut	32,707.00	32,707.00		32,707.00	
62- 7435- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Learning	11,208.00				
62- 9033- 0- 0000- 0000- 8980- 000- 0000	Contribute From,After Sch	59,800.00-	35,210.00-		35,210.00-	
62- 9090- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Resig Saf	1,218.00	1,218.00		1,218.00	
<b>Total for Object 8980 and Revenue accounts</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	
<b>Object 9720 - Reserve For Enc</b>						
62- - - - - 9720- -	Reserve For Enc,			839,636.43	839,636.43	
<b>Total for Object 9720 and Ending Balance accounts</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>839,636.43</b>	
<b>Object 9790 - Undesignated/un</b>						
62- 0000- 0- - - 9790- -	Undesignated/un,Unrestric	750,960.00	708,282.00			
62- 6266- 0- - - 9790- -	Undesignated/un,Ed Effect	24,071.00	32,266.00			
62- 9038- 0- - - 9790- -	Undesignated/un,Grants -	36,207.00				
<b>Total for Object 9790 and Ending Balance accounts</b>		<b>811,238.00</b>	<b>740,548.00</b>	<b>.00</b>	<b>.00</b>	
<b>Object 9791 - Beginning Balan</b>						
62- 0000- 0- - - 9791- -	Beginning Balan,Unrestric	914,371.00	887,292.00	46,294.58	933,586.76	
62- 0000- 0- 0000- 0000- 9791- 000- 0000	Beginning Balan,Unrestric		43,870.00		43,870.00	
62- 2600- 0- - - 9791- -	Beginning Balan,ELO Progr			47,122.53	47,122.53	
62- 6266- 0- - - 9791- -	Beginning Balan,Ed Effect	39,738.00	47,933.00	8,628.20	56,561.11	
					47,932.91	

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Balances through 06/30/2024					Fiscal Year 2023/24	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
<b>Object 9791 - Beginning Balan (continued)</b>						
62- 6762- 0- - - 9791- -	Beginning Balan,Arts Musi	106,571.00	152,633.00		152,633.18	152,633.18
62- 7435- 0- - - 9791- -	Beginning Balan,Learning	10,309.00				
62- 9038- 0- - - 9791- -	Beginning Balan,Grants -	47,415.00		25,175.06	25,175.06	
<b>Total for Object 9791 and Starting Balance accounts</b>		<b>1,118,404.00</b>	<b>1,131,728.00</b>	<b>127,220.37</b>	<b>1,258,948.64</b>	<b>1,131,728.27</b>

Total for Org 012 - Live Oak Charter School					
	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance
<b>Budgeted</b>	<u>1,131,728.00</u>	<u>3,229,924.00</u>		<u>3,621,104.00</u>	<u>740,548.00</u>
<b>Actual</b>	1,131,728.27	2,253,574.53	839,636.43	2,304,925.60	240,740.77

**Fund 62 - Charter - Non Profit Corp** **Fiscal Year 2023/24 Through April 2024**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>LCFF Revenue Sources</b>						
8011	Revenue Limit St Aid-curr Year	1,046,324.00	1,029,385.00	726,483.00	302,902.00	70.57
8012	EPA State Aid	158,222.00	206,373.00	55,084.00	151,289.00	26.69
8019	Revenue Limit St Aid-prior Yrs			91.00	91.00-	NO BDGT
8096	In Lieu Of Property Taxes	1,564,027.00	1,425,017.00	1,063,780.00	361,237.00	74.65
<b>Total LCFF Revenue Sources</b>		<b>2,768,573.00</b>	<b>2,660,775.00</b>	<b>1,845,438.00</b>	<b>815,337.00</b>	<b>69.36</b>
<b>Federal Revenue</b>						
8182	Sp Ed-discretionary Grants	2,706.00	2,706.00		2,706.00	
8290	All Other Federal Revenues	21,561.00	10,094.00	7,306.00	2,788.00	72.38
<b>Total Federal Revenue</b>		<b>24,267.00</b>	<b>12,800.00</b>	<b>7,306.00</b>	<b>5,494.00</b>	<b>57.08</b>
<b>Other State Revenues</b>						
8550	Mandated Cost Reimbursements	4,619.00	4,597.00	4,597.00		100.00
8560	State Lottery Revenue	59,030.00	69,894.00	28,432.98	41,461.02	40.68
8590	All Other State Revenues	138,230.00	117,890.00	82,467.25	35,422.75	69.95
<b>Total Other State Revenues</b>		<b>201,879.00</b>	<b>192,381.00</b>	<b>115,497.23</b>	<b>76,883.77</b>	<b>60.04</b>
<b>Other Local Revenue</b>						
8660	Interest	12,000.00	23,000.00	17,316.05	5,683.95	75.29
8677	Interagency Svcs Between Lea's	138,183.00	138,183.00	138,183.00		100.00
8689	All Other Fees & Contracts	65,000.00	65,000.00	58,350.13	6,649.87	89.77
8699	All Other Local Revenues	137,150.00	137,785.00	71,484.12	66,300.88	51.88
<b>Total Other Local Revenue</b>		<b>352,333.00</b>	<b>363,968.00</b>	<b>285,333.30</b>	<b>78,634.70</b>	<b>78.40</b>
<b>Total Year To Date Revenues</b>		<b>3,347,052.00</b>	<b>3,229,924.00</b>	<b>2,253,574.53</b>	<b>976,349.47</b>	<b>69.77</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Certificated Salaries</b>							
1100	Teachers' Salaries - Regular	1,155,563.00	1,136,438.00	354,003.30	764,434.86	17,999.84	67.27
1130	Teachers' Sals Extra Assignmnt	10,800.00	10,800.00	5,727.33	17,687.67	12,615.00-	163.77
1148	Teacher Substitutes	8,000.00	11,000.00		12,600.00	1,600.00-	114.55
1300	Cert Suprvsrs' & Admins' Sal	147,602.00	147,602.00	43,050.56	104,551.36	.08	70.83
<b>Total Certificated Salaries</b>		<b>1,321,965.00</b>	<b>1,305,840.00</b>	<b>402,781.19</b>	<b>899,273.89</b>	<b>3,784.92</b>	<b>68.87</b>
<b>Classified Salaries</b>							
2100	Instructional Aides' Salaries	149,276.00	143,603.00	45,691.73	97,607.24	304.03	67.97
2130	Instr Aides - Extra Assignmnt	3,500.00	2,250.00		65.00	2,185.00	2.89

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

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through April 2024

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Classified Salaries (continued)</b>							
2148	Instr Aides Subs - Schl Bus	500.00					NO BDGT
2199	Instr Aides Oth Miscellaneous	4,000.00	6,000.00		5,463.30	536.70	91.06
2300	Classified Director	143,826.00	143,826.00	41,949.25	101,876.75		70.83
2400	Clerical & Office Salaries	249,475.00	248,755.00	72,607.12	175,397.71	750.17	70.51
2499	Clerical&office Other Misc.	500.00	7,000.00		5,842.25	1,157.75	83.46
2900	Other Classified Salaries	74,928.00	97,642.00	31,119.34	67,543.41	1,020.75-	69.17
2999	Other Class Sals Other Misc.	3,350.00	3,350.00		2,776.47	573.53	82.88
	<b>Total Classified Salaries</b>	<b>629,355.00</b>	<b>652,426.00</b>	<b>191,367.44</b>	<b>456,572.13</b>	<b>4,486.43</b>	<b>69.98</b>
<b>Employee Benefits</b>							
3101	Benefits - Strs / Certificated	209,018.00	206,750.00	63,355.53	139,890.86	3,503.61	67.66
3201	Benefits - Pers / Certificated	60,731.00	59,598.00	18,963.00	40,635.01	.01-	68.18
3202	Benefits - Pers / Classified	154,114.00	160,460.00	48,764.91	111,036.54	658.55	69.20
3311	Benefits - Oasdi/ Certificated	14,113.00	13,850.00	4,097.10	9,189.10	563.80	66.35
3312	Benefits - Oasdi/ Classified	39,020.00	40,450.00	11,409.02	27,393.15	1,647.83	67.72
3331	Benefits - Medicare / Cert.	19,168.00	18,935.00	5,564.51	12,485.68	884.81	65.94
3332	Benefits - Medicare / Class.	9,126.00	9,460.00	2,668.26	6,411.02	380.72	67.77
3401	H & W Benefits - Certificated	224,206.00	209,634.00	63,502.04	136,511.30	9,620.66	65.12
3402	H & W Benefits - Classified	65,215.00	64,982.00	19,274.57	45,414.51	292.92	69.89
3501	Benefits - Sui / Certificated	1,161.00	1,153.00	191.94	430.56	530.50	37.34
3502	Benefits - Sui / Classified	314.00	326.00	91.84	220.87	13.29	67.75
3601	Benefits - Wcomp/ Certificated	16,921.00	16,715.00	5,155.50	11,510.67	48.83	68.86
3602	Benefits - Wcomp/ Classified	8,057.00	8,352.00	2,449.58	5,844.35	58.07	69.98
	<b>Total Employee Benefits</b>	<b>821,164.00</b>	<b>810,665.00</b>	<b>245,487.80</b>	<b>546,973.62</b>	<b>18,203.58</b>	<b>67.47</b>
<b>Books and Supplies</b>							
4110	Textbooks	6,500.00	6,500.00		2,717.86	3,782.14	41.81
4210	Books Other Than Textbooks	1,500.00	1,500.00		307.56	1,192.44	20.50
4300	Materials & Supplies	2,500.00	2,500.00			2,500.00	
4310	Instructional Mat'ls&supplies	26,341.00	26,341.00		18,707.75	7,633.25	71.02
4340	Computer Sftware & Related Exp	609.00	609.00		253.67	355.33	41.65
4350	Office Supplies	5,500.00	5,500.00		3,698.05	1,801.95	67.24
4370	Custodial Supplies	6,598.00	6,598.00		5,229.82	1,368.18	79.26
4390	Other Supplies	30,224.00	30,224.00		15,938.05	14,285.95	52.73
4400	Inventory Supplies	5,500.00	5,500.00		1,020.73	4,479.27	18.56
4710	Food Purchases For Food Servc	2,000.00	2,000.00			2,000.00	
	<b>Total Books and Supplies</b>	<b>87,272.00</b>	<b>87,272.00</b>	<b>.00</b>	<b>47,873.49</b>	<b>39,398.51</b>	<b>54.86</b>

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

Fund 62 - Charter - Non Profit Corp			Fiscal Year 2023/24 Through April 2024				
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Services and Other Operating Expenditures</b>							
5200	Travel & Conferences	19,286.00	19,286.00		11,169.67	8,116.33	57.92
5300	Dues & Memberships	3,500.00	3,500.00		3,335.00	165.00	95.29
5450	Other Insurance	43,259.00	29,735.00		29,735.00		100.00
5520	Electricity	48,720.00	48,720.00		23,900.16	24,819.84	49.06
5530	Water	17,160.00	17,160.00		16,212.57	947.43	94.48
5550	Laundry And Cleaning	37,555.00	34,660.00		21,995.00	12,665.00	63.46
5560	Waste Disposal	9,250.00	9,250.00		7,176.23	2,073.77	77.58
5570	Pest Control	2,538.00	2,538.00		1,825.00	713.00	71.91
5590	Other Housekeeping Services	5,989.00	12,789.00		9,264.89	3,524.11	72.44
5600	Rentals And Leases	203,432.00	180,957.00		138,498.75	42,458.25	76.54
5630	Repairs	5,075.00	5,075.00		1,182.53	3,892.47	23.30
5632	Copier Repairs & Maintenance	508.00	508.00			508.00	
5800	Other Svcs & Oper Expenditures	126,874.00	102,587.00		35,623.62	66,963.38	34.73
5817	Scoe Data Processing Charges	11,674.00	11,674.00			11,674.00	
5818	Scoe A/v Contract	964.00	964.00			964.00	
5821	Audit Costs	15,750.00	20,570.00		20,569.50	.50	100.00
5823	Legal Costs	5,000.00	27,000.00		11,813.00	15,187.00	43.75
5825	Advertisement (legal, Etc.)	1,500.00	1,500.00		892.59	607.41	59.51
5830	Professional/consultant Svcs	6,000.00	6,000.00			6,000.00	
5860	Other Employment Costs	500.00	500.00			500.00	
5862	Fingerprinting Costs	2,500.00	2,500.00		936.00	1,564.00	37.44
5911	Telephone	3,520.00	3,520.00		2,794.33	725.67	79.38
5940	Internet	19,770.00	19,770.00		14,570.30	5,199.70	73.70
5950	Postage	1,800.00	1,800.00		846.19	953.81	47.01
<b>Total Services and Other Operating Expenditures</b>		<b>592,124.00</b>	<b>562,563.00</b>	<b>.00</b>	<b>352,340.33</b>	<b>210,222.67</b>	<b>62.63</b>
<b>6600 - 6999</b>							
6900	Depreciation Expense	2,838.00	2,838.00		1,892.14	945.86	66.67
<b>Total 6600 - 6999</b>		<b>2,838.00</b>	<b>2,838.00</b>	<b>.00</b>	<b>1,892.14</b>	<b>945.86</b>	<b>66.67</b>
<b>Tuition</b>							
7141	Oth Tuitn, Excess Csts Sch Dis	199,500.00	199,500.00			199,500.00	
<b>Total Tuition</b>		<b>199,500.00</b>	<b>199,500.00</b>	<b>.00</b>	<b>.00</b>	<b>199,500.00</b>	
<b>Total Year To Date Expenditures</b>		<b>3,654,218.00</b>	<b>3,621,104.00</b>	<b>839,636.43</b>	<b>2,304,925.60</b>	<b>476,541.97</b>	<b>63.65</b>

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2023/24 Through April 2024		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash In County Treasury	1,193,268.44	45,929.37-	1,147,339.07
9120	Cash In Bank(s)	1,025.08		1,025.08
9130	Revolving Cash Account	6,000.00		6,000.00
9210	Accts Receivable (prior Year)	113,257.17	113,257.17-	
9218	A/r Charter/district	87,625.00	87,625.00-	
9290	A/r Due From Other Govt(pr Yr)	84,380.06	84,380.06-	
9299	A/r Due Fm Govt Setup (cur Yr)	47,709.00	47,709.00-	
9330	Prepaid Expenditures(expenses)	16,101.00	16,101.00-	
9340	Other Current Assets		9,633.20	9,633.20
9430	Buildings	52,114.46		52,114.46
9435	Accumulated Depreciation-bldgs	46,393.04-	1,892.14-	48,285.18-
9460	Lease Asset	38,750.40		38,750.40
9465	Amortization-Lease Asset	2,583.36-	5,166.72-	7,750.08-
	<b>Total Assets</b>	<b>1,591,254.21</b>	<b>392,427.26-</b>	<b>1,198,826.95</b>
<b>Liabilities</b>				
9510	Accts Payable (prior Year)	165,203.83	165,203.83-	
9511	Accts Payable - Cur Activity	194,348.61	80,287.61-	114,061.00
9518	A/p Charter/district	38,421.00	38,421.00-	
9555	Unemployment Ins Liability	2,561.70	2,306.67-	255.03
9556	Workers Comp Ins Liability	3,450.00	5,956.98-	2,506.98-
9570	Blue Cross Clearing		3,572.03-	3,572.03-
9571	Kaiser Insurance Clearing		18,603.24-	18,603.24-
9573	Dental Insurance Clearing		1,642.37-	1,642.37-
9575	Life Insurance Clearing		37.88	37.88
9577	Other H&w Insurance Clearing		579.86-	579.86-
9650	Unearned Revenue	19,373.76	19,373.76-	
9667	Lease Liability	36,167.04	5,166.72-	31,000.32
	<b>Total Liabilities</b>	<b>459,525.94</b>	<b>341,076.19-</b>	<b>118,449.75</b>
	<b>Calculated Fund Balance</b>	<b>1,131,728.27</b>	<b>51,351.07-</b>	<b>1,080,377.20</b>
<b>Beginning Fund Balance</b>				
9791	Beginning Balance	1,131,728.27		1,131,728.27
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>51,351.07-</b>	<b>51,351.07-</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>(51,351.07)</b>	

**Memo Only - Ending Fund Balance Accounts**

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

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through April 2024

Memo Only - Ending Fund Balance Accounts (continued)

		Adopted	Revised		
<b>Reserves</b>					
9720	Reserve For Encumbrances			839,636.43	839,636.43
<b>Other Designations</b>					
9790	Undesignated/unappropriated	811,238.00	740,548.00		

Fund 62 - Charter - Non Profit Corp			Fiscal Year 2023/24 Through April 2024			
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	3,347,052.00	3,229,924.00		2,253,574.53	976,349.47	69.77
B. Expenditures	3,654,218.00	3,621,104.00	839,636.43	2,304,925.60	476,541.97	63.65
C. Subtotal (Revenue LESS Expense)	307,166.00-	391,180.00-		51,351.07-	499,807.50	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	307,166.00-	391,180.00-		51,351.07-	499,807.50	
F. Fund Balance:						
Beginning Balance (9791)	1,118,404.00	1,131,728.00		1,131,728.27		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	1,118,404.00	1,131,728.00		1,131,728.27		
G. Calculated Ending Balance	811,238.00	740,548.00		1,080,377.20		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	811,238.00	740,548.00				
Other				839,636.43		

**Return of Organization Exempt From Income Tax**

**2022**

Department of the Treasury  
Internal Revenue Service

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

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

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

**Open to Public Inspection**

**A** For the **2022** calendar year, or tax year beginning **07/01/2022** and ending **06/30/2023**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization **LIVE OAK CHARTER SCHOOL**  
 Doing business as  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**100 GROSS CONCOURSE**  
 City or town, state or province, country, and ZIP or foreign postal code  
**PETALUMA, CA 94952**

**D** Employer identification number  
**68-0469314**

**E** Telephone number  
**707-762-9020**

**F** Name and address of principal officer: **Linda Delgado-Pelton**  
**100 GROSS CONCOURSE, PETALUMA, CA 94952**

**G** Gross receipts \$ **3,553,135**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions.  
**H(c)** Group exemption number

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: [www.liveoakcharter.org](http://www.liveoakcharter.org)

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation: **2001**

**M** State of legal domicile: **CA**

**Part I Summary**

Activities & Governance	<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>To provide public school students of southern Sonoma County with a K-8 Whole-Child, Public Waldorf educational program.</u>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>6</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>6</b>
	<b>5</b>	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>5</b>	<b>55</b>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>150</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0</b>	
Revenue	<b>8</b>	Contributions and grants (Part VIII, line 1h)	Prior Year <b>3,249,789</b>	Current Year <b>3,298,732</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>205,974</b>	<b>233,980</b>
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>7,620</b>	<b>20,423</b>
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>0</b>	<b>0</b>
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>3,463,383</b>	<b>3,553,135</b>
Expenses	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<b>0</b>	<b>0</b>
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0</b>	<b>0</b>
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<b>2,421,196</b>	<b>2,812,514</b>
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>0</b>	<b>0</b>
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25)	<b>0</b>	<b>0</b>
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<b>739,522</b>	<b>715,210</b>
<b>18</b>	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<b>3,160,718</b>	<b>3,527,724</b>	
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>302,665</b>	<b>25,411</b>	
Net Assets or Fund Balances	<b>20</b>	Total assets (Part X, line 16)	Beginning of Current Year <b>1,497,312</b>	End of Year <b>1,591,253</b>
	<b>21</b>	Total liabilities (Part X, line 26)	<b>390,997</b>	<b>459,527</b>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>1,106,315</b>	<b>1,131,726</b>

**Part II Signature Block**

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

**Sign Here**

Signature of officer: John Azzizzi, CFO Date: \_\_\_\_\_  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: \_\_\_\_\_ Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check  if self-employed PTIN: \_\_\_\_\_  
 Firm's name: \_\_\_\_\_ Firm's EIN: \_\_\_\_\_  
 Firm's address: \_\_\_\_\_ Phone no.: \_\_\_\_\_

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



**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission:

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

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

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

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

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

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

**4a** (Code: \_\_\_\_\_) (Expenses \$ 2,678,965 including grants of \$ 0) (Revenue \$ 233,980)  
OPERATION OF A CA K-8 SCHOOL GUIDED BY THE CORE PRINCIPLES OF PUBLIC WALDORF EDUCATION.

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

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

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

**4e** Total program service expenses 2,678,965

**Part IV Checklist of Required Schedules**

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

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

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

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

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

Yes No

Table with 17 main rows (2a-17) and sub-rows (a, b, c, etc.). Columns include question text, sub-row identifier (e.g., 2a, 2b), and Yes/No columns. Includes questions about employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

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

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
John Azzizzi Consortium Director / Finance Manager	50.00 0.00				✓			122,646	0	51,769
Justin Tomola Executive Director	50.00 0.00			✓	✓	✓		122,227	0	42,301
Jessica Umphress Chair	5.00 0.00	✓		✓				0	0	0
Robert Bunce Treasurer	5.00 0.00	✓		✓				0	0	0
Samantha Sheppard Secretary	5.00 0.00	✓		✓				0	0	0
Stacy Ito Member	5.00 0.00	✓						0	0	0
Chris Fox Member	5.00 0.00	✓						0	0	0
Kristen Walter Member	5.00 0.00	✓						0	0	0



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b> 0				
	<b>b</b>	Membership dues . . . . .	<b>1b</b> 0				
	<b>c</b>	Fundraising events . . . . .	<b>1c</b> 0				
	<b>d</b>	Related organizations . . . . .	<b>1d</b> 148,017				
	<b>e</b>	Government grants (contributions)	<b>1e</b> 3,131,258				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 19,457				
	<b>g</b>	Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b> \$ 0				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .		3,298,732			
	<b>Program Service Revenue</b>			Business Code			
<b>2a</b>		Fees&Contracts-CBSC	611710	126,269	126,269	0	
<b>b</b>		Fees&Contracts-AfterCare	611710	107,711	107,711	0	
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b>		All other program service revenue . .		0	0	0	
<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . .		233,980				
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .		20,423	0	0	
	<b>4</b>	Income from investment of tax-exempt bond proceeds		0	0	0	
	<b>5</b>	Royalties . . . . .		0	0	0	
	<b>6a</b>	Gross rents . . . . .	(i) Real				
			(ii) Personal				
	<b>b</b>	Less: rental expenses	<b>6b</b>				
	<b>c</b>	Rental income or (loss)	<b>6c</b>	0	0		
	<b>d</b>	Net rental income or (loss) . . . . .					
	<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	<b>b</b>	Less: cost or other basis and sales expenses . . . . .	<b>7b</b>				
	<b>c</b>	Gain or (loss) . . . . .	<b>7c</b>	0	0		
	<b>d</b>	Net gain or (loss) . . . . .					
	<b>8a</b>	Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>				
	<b>b</b>	Less: direct expenses . . . . .	<b>8b</b>				
<b>c</b>	Net income or (loss) from fundraising events . . . . .						
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>					
<b>b</b>	Less: direct expenses . . . . .	<b>9b</b>					
<b>c</b>	Net income or (loss) from gaming activities . . . . .						
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .						
<b>b</b>	Less: cost of goods sold . . . . .	<b>10b</b>					
<b>c</b>	Net income or (loss) from sales of inventory . . . . .						
<b>Miscellaneous Revenue</b>			Business Code				
	<b>11a</b>						
	<b>b</b>						
	<b>c</b>						
	<b>d</b>	All other revenue . . . . .					
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .		0				
<b>12</b>	<b>Total revenue.</b> See instructions . . . . .		3,553,135	233,980	0	20,423	



**Part IX Statement of Functional Expenses**

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

Check if Schedule O contains a response or note to any line in this Part IX

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	344,229		344,229	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .	1,727,933	1,473,729	254,204	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	352,209	301,302	50,907	
<b>9</b> Other employee benefits . . . . .	301,539	264,006	37,533	
<b>10</b> Payroll taxes . . . . .	86,604	53,920	32,684	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .	3,508		3,508	
<b>c</b> Accounting . . . . .	19,839		19,839	
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17 . . . . .				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .				
<b>12</b> Advertising and promotion . . . . .	739		739	
<b>13</b> Office expenses . . . . .	64,356	48,521	15,835	
<b>14</b> Information technology . . . . .				
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	287,750	268,174	19,576	
<b>17</b> Travel . . . . .				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .	10,745	9,296	1,449	
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .	2,838	2,838		
<b>23</b> Insurance . . . . .	27,538		27,538	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) . . . . .				
<b>a</b> <u>Instructional Materials</u> . . . . .	34,218	33,848	370	0
<b>b</b> <u>Other Contracted Services/Fees</u> . . . . .	104,457	76,681	27,776	0
<b>c</b> . . . . .				
<b>d</b> . . . . .				
<b>e</b> All other expenses . . . . .	159,222	146,650	12,572	
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	3,527,724	2,678,965	848,759	0
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

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

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	1,242,740	<b>1</b>	1,200,293
	<b>2</b> Savings and temporary cash investments . . . . .		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	242,959	<b>4</b>	332,971
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	3,054	<b>9</b>	16,101
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	52,114		
	<b>b</b> Less: accumulated depreciation . . . . .	46,393	8,559	5,721
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .		<b>15</b>	36,167
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	1,497,312	<b>16</b>	1,591,253	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	390,997	<b>17</b>	423,360
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .	0	<b>25</b>	36,167
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	390,997	<b>26</b>	459,527
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	977,456	<b>27</b>	931,160
	<b>28</b> Net assets with donor restrictions . . . . .	128,859	<b>28</b>	200,566
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>31</b>	
<b>32</b> Total net assets or fund balances . . . . .	1,106,315	<b>32</b>	1,131,726	
<b>33</b> Total liabilities and net assets/fund balances . . . . .	1,497,312	<b>33</b>	1,591,253	

**Part XI Reconciliation of Net Assets**

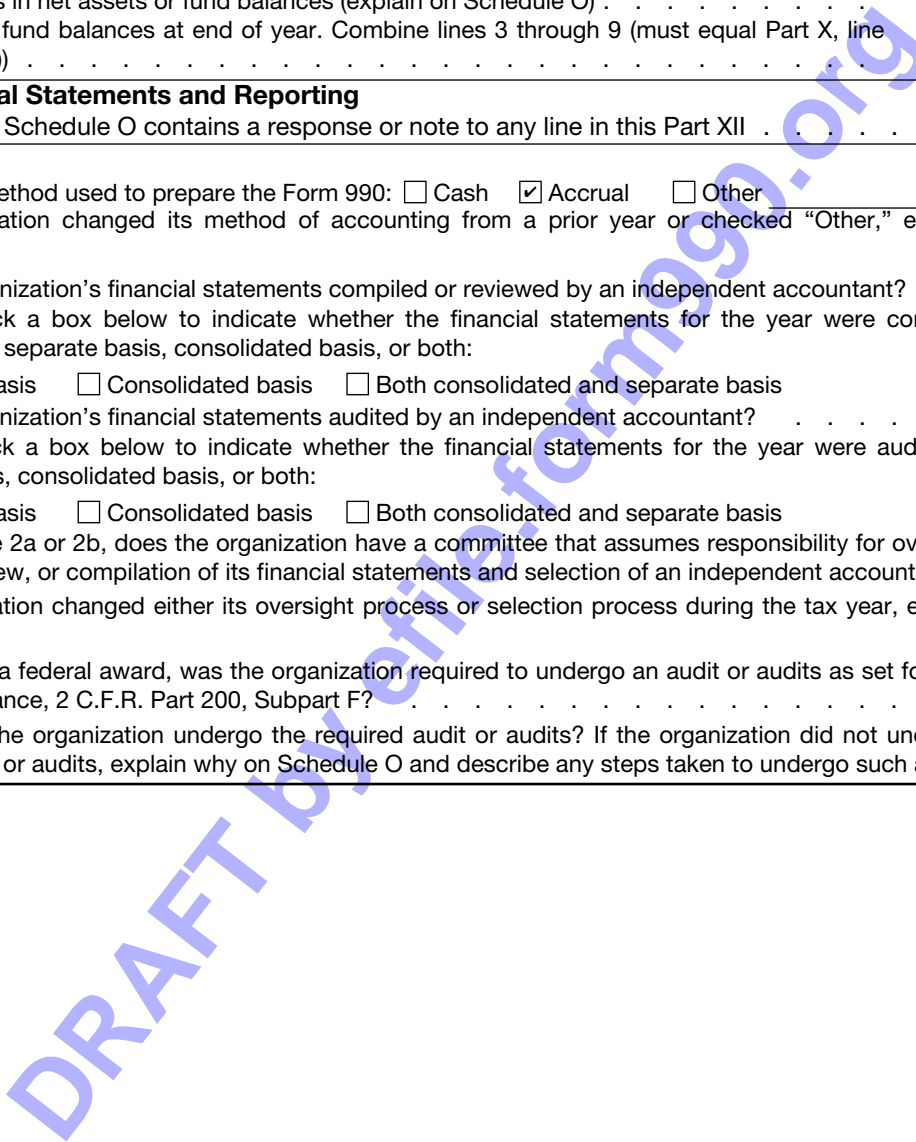
Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	3,553,135
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	3,527,724
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	25,411
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	1,106,315
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	0
<b>6</b>	Donated services and use of facilities	<b>6</b>	0
<b>7</b>	Investment expenses	<b>7</b>	0
<b>8</b>	Prior period adjustments	<b>8</b>	0
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	1,131,726

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	✓	
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	✓	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		✓
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		



**SCHEDULE A  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization <b>LIVE OAK CHARTER SCHOOL</b>	Employer identification number <b>68-0469314</b>
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**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

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

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

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 33 1/3% support test—2022.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b 33 1/3% support test—2021.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>17a 10%-facts-and-circumstances test—2022.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b 10%-facts-and-circumstances test—2021.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .		<input type="checkbox"/>

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . .						
<b>c</b> Add lines 7a and 7b . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6 . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . .						
<b>c</b> Add lines 10a and 10b . . . .						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . .						

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . .

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

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15 . . . .	<b>16</b>	%

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

<b>17</b> Investment income percentage for <b>2022</b> (line 10c, column (f), divided by line 13, column (f)) . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2021</b> Schedule A, Part III, line 17 . . . .	<b>18</b>	%

**19a 33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . .

**b 33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . .

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . .

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

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



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

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

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

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

Section D—Distributions		Current Year
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required—provide details in <b>Part VI</b> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2022 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
<b>1</b> Distributable amount for 2022 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2022			
<b>a</b> From 2017 . . . . .			
<b>b</b> From 2018 . . . . .			
<b>c</b> From 2019 . . . . .			
<b>d</b> From 2020 . . . . .			
<b>e</b> From 2021 . . . . .			
<b>f</b> Total of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2022 distributable amount			
<b>i</b> Carryover from 2017 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2022 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2022 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7</b> Excess distributions carryover to 2023. Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2018 . . . . .			
<b>b</b> Excess from 2019 . . . . .			
<b>c</b> Excess from 2020 . . . . .			
<b>d</b> Excess from 2021 . . . . .			
<b>e</b> Excess from 2022 . . . . .			



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

LIVE OAK CHARTER SCHOOL

Employer identification number

68-0469314

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

**3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a**  Public exhibition
- b**  Scholarly research
- c**  Preservation for future generations
- d**  Loan or exchange program
- e**  Other .....

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

**5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

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

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

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

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

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

**Part V Endowment Funds.**

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

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

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

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

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

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

- (i)** Unrelated organizations
- (ii)** Related organizations

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

**b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land	0	0		0
<b>b</b> Buildings	0	52,114	46,393	5,721
<b>c</b> Leasehold improvements	0	0	0	0
<b>d</b> Equipment	0	0	0	0
<b>e</b> Other	0	0	0	0
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				5,721

**Part VII Investments—Other Securities.**

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

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

**Part VIII Investments—Program Related.**

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

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) <b>Operating Right-of-Use Asset</b>	<b>36,167</b>
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . .	<b>36,167</b>

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	<b>0</b>
(2) <b>Operating Lease Liabilities</b>	<b>36,167</b>
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) . . . . .	<b>36,167</b>

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	3,553,135
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	0	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	0	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	0	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	0	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	0
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	3,553,135
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	0	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	0	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	0
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .		<b>5</b>	3,553,135

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

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

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	3,527,724
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	0	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	0	
<b>c</b>	Other losses . . . . .	<b>2c</b>	0	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	0	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	0
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	3,527,724
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	0	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	0	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	0
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .		<b>5</b>	3,527,724

**Part XIII Supplemental Information.**

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

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

**SCHEDULE E  
(Form 990)**

**Schools**

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

**2022**

Attach to Form 990 or Form 990-EZ.

**Open to Public Inspection**

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

**LIVE OAK CHARTER SCHOOL**

Employer identification number

**68-0469314**

**Part I**

	YES	NO
<b>1</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II . . . . . <u>Nondiscriminatory policy statements are included in all advertisements, enrollment materials and the school's charter as a public school.</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>4</b> Does the organization maintain the following?		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? . . . . . If you answered "No" to any of the above, please explain. If you need more space, use Part II.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> Admissions policies? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>c</b> Employment of faculty or administrative staff? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>d</b> Scholarships or other financial assistance? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>e</b> Educational policies? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>f</b> Use of facilities? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>g</b> Athletic programs? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>h</b> Other extracurricular activities? . . . . . If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>6a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? . . . . . If you answered "Yes" on either line 6a or line 6b, explain on Part II.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>7</b> Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>



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

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

Lined area for supplemental information with a large diagonal watermark reading "DRAFT by efile.form990.org".

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

Employer identification number

68-0469314

**LIVE OAK CHARTER SCHOOL**

**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Yes	No
<b>1a</b>		
<b>1b</b>		
<b>2</b>		
<b>3</b>		
<b>4a</b>		✓
<b>4b</b>		✓
<b>4c</b>		✓
<b>5a</b>		✓
<b>5b</b>		✓
<b>6a</b>		✓
<b>6b</b>		✓
<b>7</b>		✓
<b>8</b>		✓
<b>9</b>		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Justin Tomola, Executive Director	(i) 122,227	(ii) 0	(iii) 0	0	42,301	164,528	0
		(ii) 0	(ii) 0	(iii) 0	0	0	0	0
2	John Azzizzi, Consortium Director / Finance Manager	(i) 122,646	(ii) 0	(iii) 0	0	51,769	174,415	0
		(ii) 0	(ii) 0	(iii) 0	0	0	0	0
3		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
4		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
5		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
6		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
7		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
8		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
9		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
10		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
11		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
12		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
13		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
14		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
15		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
16		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				

**Part III** Supplemental Information

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

Area with horizontal dashed lines for providing supplemental information.

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**SCHEDULE O  
(Form 990)**

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

OMB No. 1545-0047

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

**2022**

Attach to Form 990 or Form 990-EZ.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

Employer identification number

LIVE OAK CHARTER SCHOOL

68-0469314

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

Form 990, Part VI, Section B, Line 11b - IF TIME PERMITS THE FORM 990 IS REVIEWED AND APPROVED BY THE SCHOOL'S BOARD OF DIRECTORS AT A REGULARLY SCHEDULED BOARD MEETING PRIOR TO SUBMISSION. OTHERWISE, THE EXECUTIVE DIRECTOR AND CHAIRPERSON OF THE BOARD DISCUSS AND REVIEW THE FORM 990 PRIOR TO SUBMISSION.

Form 990, Part VI, Section B, Line 12c - BOARD MEMBERS AND KEY EMPLOYEES LISTED IN SCHOOL'S CONFLICT OF INTEREST POLICY ARE REQUIRED TO ANNUALLY COMPLETE AND FILE FORM 700 "STATEMENT OF ECONOMIC INTEREST" WITH THE SONOMA COUNTY BOARD OF SUPERVISORS.

Form 990, Part VI, Section B, Line 15 - FOR EXECUTIVE DIRECTOR COMPENSATION, INFORMATION WAS GATHERED FROM COMPARABLE ORGANIZATIONS AND REVIEWED IN OPEN SESSION AT A REGULAR BOARD MEETING. EXECUTIVE DIRECTOR COMPENSATION WAS APPROVED IN OPEN SESSION AT A REGULAR BOARD MEETING. PROCESS WAS LAST UNDERTAKEN JUNE 2023. A SIMILAR PROCESS WAS UNDERTAKEN IN JUNE 2023 TO REVIEW AND COMPARE COMPENSATION OF OTHER KEY EMPLOYEES INCLUDING CERTIFICATED TEACHERS AND SCHOOL ADMINISTRATION EMPLOYEES.

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

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Mission Description

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Description

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

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**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

LIVE OAK CHARTER SCHOOL

**Related Organizations and Unrelated Partnerships**

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

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

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

Employer identification number

68-0469314

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

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

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

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

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

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

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

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



**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity		✓
<b>b</b> Gift, grant, or capital contribution to related organization(s)		✓
<b>c</b> Gift, grant, or capital contribution from related organization(s)	✓	
<b>d</b> Loans or loan guarantees to or for related organization(s)		✓
<b>e</b> Loans or loan guarantees by related organization(s)		✓
<b>f</b> Dividends from related organization(s)		✓
<b>g</b> Sale of assets to related organization(s)		✓
<b>h</b> Purchase of assets from related organization(s)		✓
<b>i</b> Exchange of assets with related organization(s)		✓
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)		✓
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)		✓
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)		✓
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)		✓
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		✓
<b>o</b> Sharing of paid employees with related organization(s)		✓
<b>p</b> Reimbursement paid to related organization(s) for expenses		✓
<b>q</b> Reimbursement paid by related organization(s) for expenses		✓
<b>r</b> Other transfer of cash or property to related organization(s)		✓
<b>s</b> Other transfer of cash or property from related organization(s)		✓

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

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	LIVE OAK FOUNDATION	c	148,017	CASH CONTRIBUTION
(2)				
(3)				
(4)				
(5)				
(6)				

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

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

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

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California Exempt Organization Annual Information Return

2022

199

Calendar Year 2022 or fiscal year beginning (mm/dd/yyyy), and ending (mm/dd/yyyy)

Corporation/Organization name California corporation number

Additional information. See instructions. FEIN

Street address (suite or room) PMB no.

City State Zip code

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

- A First return... B Amended return... C IRC Section 4947(a)(1) trust... D Final information return... E Check accounting method... F Federal return filed?... G Is this a group filing?... H Is this organization in a group exemption... I Did the organization have any changes to its guidelines... J If exempt under R&TC Section 23701d... K Is the organization exempt under R&TC Section 23701g?... L Is the organization a limited liability company?... M Did the organization file Form 100 or Form 109... N Is the organization under audit... O Is federal Form 1023/1024 pending?

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

Table with 16 rows for Receipts and Revenues, Expenses, and Filing Fee. Includes line numbers 1-16 and corresponding amounts.

Sign Here section with fields for Signature of officer, Title, Date, Telephone, Preparer's signature, Date, Check if self-employed, Firm's FEIN, and Telephone. Includes a declaration statement and a checkbox for FTB discussion.

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

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

<b>Schedule L Balance Sheet</b>		<b>Beginning of taxable year</b>		<b>End of taxable year</b>	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .			●	
2	Net accounts receivable . . . . .			●	
3	Net notes receivable . . . . .			●	
4	Inventories . . . . .			●	
5	Federal and state government obligations . . . . .			●	
6	Investments in other bonds . . . . .			●	
7	Investments in stock . . . . .			●	
8	Mortgage loans . . . . .			●	
9	Other investments. Attach schedule . . . . .			●	
10	<b>a</b> Depreciable assets . . . . .				
	<b>b</b> Less accumulated depreciation . . . . .				
11	Land . . . . .			●	
12	Other assets. Attach schedule . . . . .			●	
13	<b>Total assets</b> . . . . .				
<b>Liabilities and net worth</b>					
14	Accounts payable . . . . .			●	
15	Contributions, gifts, or grants payable . . . . .			●	
16	Bonds and notes payable . . . . .			●	
17	Mortgages payable . . . . .			●	
18	Other liabilities. Attach schedule . . . . .			●	
19	Capital stock or principal fund . . . . .			●	
20	Paid-in or capital surplus. Attach reconciliation . . . . .			●	
21	Retained earnings or income fund . . . . .			●	
22	<b>Total liabilities and net worth</b> . . . . .				

<b>Schedule M-1 Reconciliation of income per books with income per return</b>			
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.			
1	Net income per books . . . . .	●	
2	Federal income tax . . . . .	●	
3	Excess of capital losses over capital gains . . . . .	●	
4	Income not recorded on books this year. Attach schedule . . . . .	●	
5	Expenses recorded on books this year not deducted in this return. Attach schedule . . . . .	●	
6	<b>Total.</b> Add line 1 through line 5 . . . . .		
7	Income recorded on books this year not included in this return. Attach schedule . . . . .	●	
8	Deductions in this return not charged against book income this year. Attach schedule . . . . .	●	
9	<b>Total.</b> Add line 7 and line 8 . . . . .		
10	<b>Net income per return.</b> Subtract line 9 from line 6 . . . . .		

## LIVE OAK CHARTER SCHOOL

68-0469314

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

Name and Address	Title and Avg Hrs Per Week Devoted	Compensation	Contribution to EBP & DC	Expense Account / Other
JESSICA UMPHRESS 100 Gness Concourse #1 Petaluma, CA 94952	CHAIR 5.00	0	0	0
SAMANTHA SHEPPARD 100 Gness Concourse #1 Petaluma, CA 94952	SECRETARY 5.00	0	0	0
ROBERT BUNCE 100 Gness Concourse #1 Petaluma, CA 94952	TREASURER 5.00	0	0	0
CHRIS FOX 100 Gness Concourse #1 Petaluma, CA 94952	MEMBER-AT-LARGE 5.00	0	0	0
STACY ITO 100 Gness Concourse #1 Petaluma, CA 94952	MEMBER-AT-LARGE 5.00	0	0	0
KRISTEN WALTER 100 Gness Concourse #1 Petaluma, CA 94952	MEMBER-AT-LARGE 5.00	0	0	0
JUSTIN TOMOLA 100 Gness Concourse #1 Petaluma, CA 94952	EXEC DIRECTOR (CEO) 50.00	122,227	42,301	0
JOHN AZZIZZI 100 Gness Concourse #1 Petaluma, CA 94952	CONS DIR/FIN MGR 50.00	122,646	51,769	0
<b>TOTAL</b>		<b>\$ 244,873</b>	<b>94,070</b>	<b>0</b>

LIVE OAK CHARTER SCHOOL

68-0469314

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

OTHER EMPLOYEE BENEFITS.....	\$ 830,327
BOOKS AND SUPPLIES.....	94,853
SERVICES AND OTHER OPERATING EXPENSES.....	413,958
TOTAL	<u>\$ 1,339,138</u>

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

PREPAID EXPENSES AND DEFERRED CHARGES.....	\$ 16,101
OPERATING RIGHT-OF-USE ASSETS.....	36,167
TOTAL	<u>\$ 52,268</u>

**STATEMENT 4**  
**FORM 199, SCHEDULE L, LINE 18**  
**OTHER LIABILITIES**

DEFERRED REVENUE.....	\$ -
OPERATING ROU LEASE LIABILITIES.....	36,167
TOTAL	<u>\$ 36,167</u>

# LIVE OAK CHARTER SCHOOL

## BOARD POLICY

### Application, Enrollment and Wait List

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

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

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

#### A. Grade Assignment by Age

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

Kindergarten 2/Transitional:

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



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

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

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

## B. Calendar and Deadlines

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

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

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

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

## II. Enrollment and Applications

### A. Class Size

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

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

## B. Enrollment

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

## C. Enrollment Preference

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

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

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

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

## D. Public Random Drawing (Lottery)

When the number of applicants for a particular grade exceeds the number of open spaces in that grade, applicants will participate in a public lottery executed via Lotterease platform.

Enrollment lotteries are conducted as follows:

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

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

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

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

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

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

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

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

Applicants on a waiting list will forfeit their spot if they decline a placement in class, but may

reapply at any time.

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

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

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

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

### **IV. Enrollment Applications**

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

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

No waiting list carries forward to the subsequent school year.

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

## Live Oak Charter School Independent Study Policy

While Live Oak Charter School (“LOCS” or the “Charter School”) is primarily dedicated to offering a classroom-based program, circumstances may arise for the option of short-term independent study. Because of these special circumstances, the Board of LOCS authorizes Independent Study as an alternative instructional strategy for students enrolled in Kindergarten through Eighth Grades. Independent Study provides a means for students in certain circumstances to pursue curriculum objectives outside the regular classroom. Special circumstances are typically reserved for serious situations, such as medical emergencies and mandatory quarantine.

Independent study may be permitted, upon request, for all students who will be absent for a period of a minimum of one (1) school day and not more than fourteen (14) cumulative school days per school year **except in emergency conditions which, at the discretion of the Executive Director, authorize the Board of LOCS to submit a Form J-13A to the State pursuant to Education Code 46393 (further described below)**. Further absences will be addressed in accordance with the Charter School’s attendance policy and may be considered unexcused and/or lead to truancy prevention measures, depending on the nature of the absence.

To the extent possible, approval must be obtained from the Executive Director or designee in writing at least one (1) day before the commencement of the absence. Approving the start of independent study with less than one (1) days’ notice is under the discretion of the Executive Director or designee. The Executive Director or designee’s considerations may include, but are not limited to, the student’s current academic standing; the student’s grade level; the timing relative to the grading period; the purpose of the absence for which independent study is requested; previous participation in independent study; available information about medical condition(s) which limit participation in classroom instruction; and input from teachers, MTSS team or IEP team as applicable. The Executive Director or designee shall not deny a request for independent study on the basis of race, ethnicity, age, gender, mental or physical disability or on the basis of any other protected characteristic, either actual or perceived.

Independent study is conducted solely for the educational benefit for the students attending LOCS as a means to encourage daily engagement in school work even during times of extended absence. Independent study is an optional educational alternative in which no pupil may be required to participate and is designed to teach the knowledge and skills of the core curriculum. The Charter School shall provide appropriate existing services and resources to enable pupils to complete their independent study successfully.

The LOCS Board has adopted the following policies for implementation at the Charter School:

1. For pupils in all grade levels and programs offered by the Charter School, the maximum length of time that may elapse from the time an assignment is made and the date by which the pupil must complete the assigned work shall be **three (3)** school days.

2. The Executive Director or designee shall conduct an evaluation to determine whether it is in the best interests of the pupil to remain in independent study upon the following triggers:
  - a. When any pupil fails to complete three (3) assignments during any period of five (5) school days.
  - b. In the event the Student's educational progress falls below satisfactory levels as determined by the Charter School's Executive Director or Designee, who shall consider ALL of the following indicators:
    - i. The pupil's achievement and engagement in the independent study program, as indicated by the pupil's performance on applicable pupil-level measures of pupil achievement and pupil engagement set forth in Education Code Section 52060(d) paragraphs (4) and (5).
    - ii. The completion of assignments, assessments, or other indicators that evidence that the pupil is working on assignments.
    - iii. Learning required concepts, as determined by the supervising teacher.
    - iv. Progressing toward successful completion of the course of study or individual course, as determined by the supervising teacher.

A written record of the findings of any evaluation conducted pursuant to this policy shall be treated as a mandatory interim pupil record. The record shall be maintained for a period of three years from the date of the evaluation and, if the pupil transfers to another California public school, the record shall be forwarded to that school.

3. The Charter School shall provide content aligned to grade level standards that is ~~provided at a level of quality and intellectual challenge~~ substantially equivalent to in-person instruction.
4. A current written independent study master agreement shall be maintained on file for each independent study pupil, including, but not limited to all of the following:
  - a. The manner, time, frequency, and place for submitting a pupil's assignments, for reporting the pupil's academic progress, and for communicating with a pupil's parent or guardian regarding a pupil's academic progress.
  - b. The objectives and methods of study for the pupil's work, and the methods used to evaluate that work.
  - c. The specific resources, including materials and personnel, that will be made available to the pupil. These resources shall include confirming or providing access to all pupils to the connectivity and devices adequate to participate in the educational program and complete assigned work.
  - d. A statement of the policies adopted pursuant to Education Code Section 51747, subdivisions (a) and (b) regarding the maximum length of time allowed between the assignment and the completion of a student's assigned work, the level of satisfactory educational progress, and the number of missed assignments allowed before an evaluation of whether or not the pupil should be allowed to continue in independent study.
  - e. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement. No independent study agreement shall be valid for any period longer than one school year.

- f. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the pupil upon completion.
  - g. A statement detailing the academic and other supports that will be provided to address the needs of pupils who are not performing at grade level, or need support in other areas, such as English learners, individuals with exceptional needs in order to be consistent with the pupil's individualized education program or plan pursuant to Section 504 of the federal Rehabilitation Act of 1973 (29 U.S.C. Sec. 794), pupils in foster care or experiencing homelessness, and pupils requiring mental health supports.
  - h. The inclusion of a statement in each independent study agreement that independent study is an optional educational alternative in which no student may be required to participate. In the case of a pupil who is referred or assigned to any school, class, or program pursuant to Section 48915 or 48917, the agreement also shall include the statement that instruction may be provided to the pupil through independent study only if the pupil is offered the alternative of classroom instruction.
  - i. As independent study is not offered for more than fourteen cumulative days in a school year (with the sole exception of emergency circumstances described below), each written agreement shall be signed within 10 school days of the commencement of the first day of the pupil's enrollment in independent study, by the pupil, the pupil's parent, legal guardian, or caregiver, if the pupils less than 18 years of age, the certificate employee who has been designated as having legal responsibility for the general supervision of independent study, and the certificated employee designated as having responsibility for the special education programming of the pupil, as applicable. For purposes of this paragraph "caregiver" means a person who has met the requirements of Part 1.5 (commencing with Section 6550) of Division 11 of the Family Code.
  - j. Each written agreement ~~may shall~~ be signed using an electronic signature that complies with state and federal standards, as determined by California Department of Education, that may be a marking that is either computer generated or produced by electronic means and is intended by the signatory to have the same effect as a handwritten signature. The use of the electronic signature shall have the same force and effect as the use of a manual signature if the requirements for digital signatures and their accepted technology, as provided in Section 16.5 of the Government Code and Chapter 10 (commencing with Section 22000) of Division 7 of Title 2 of the California Code of Regulations are satisfied, ~~prior to the commencement of independent study, by the student, the student's parent, legal guardian, or caregiver, if the student is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all other persons who have direct responsibility for providing instructional assistance to the student. For purposes of this paragraph "caregiver" means a person who has met the requirements of Part 1.5 (commencing with Section 6550) of Division 11 of the Family Code.~~
5. The Charter School shall comply with Education Code sections 51745 through 51749.3 and the provisions of the Charter Schools Act of 1992 and the State Board of Education regulations adopted there under.

6. The Executive Director shall establish regulations to implement these policies in accordance with the law.

### **Attendance Accounting:**

LOCS recognizes that families may not evenly distribute student's work assignments over weekdays. However, due to strict State law requirements for charter school attendance, LOCS expects each student to be engaged in **and document** an educational activity required of them **by LOCS** in the assignment on each weekday that LOCS is in session. ~~and asks that this "daily engagement" be done on a daily basis.~~ This should not be read to prohibit schoolwork on weekends and should not be read to dictate the manner in which a family distributes the assignments over the independent study period. **LOCS may claim apportionment for independent study only to the extent of the time value of pupil work products, as personally judged in each instance by a certificated teacher employed at LOCS.**

### **Administration of Independent Study**

1. Each student's independent study shall be coordinated, evaluated and carried out under the general supervision of a certificated employee. **"General supervision" means the supervising teacher's (1) continuing oversight of the study design, implementation plan, allocation of resources, and evaluation of pupil or adult education student progress for any pupil's or adult education student's independent study; and (2) personal determination or personal review of the determination made by another certificated teacher of the time values for apportionment purposes of each pupil's or adult education student's work products.**
2. The responsibilities of the certificated employee overseeing a student's independent study shall be to:
  - a. Ensure that the Charter School's independent study option is operated in accordance with law and LOCS Board Policy.
  - b. Facilitate the completion of independent study written agreements.
  - c. Complete or coordinate the preparation of all necessary records and reports.
  - d. Establish and maintain in a systematic manner all records required by law and LOCS Board policy.
  - e. Monitor enrollment in independent study to stay within prescribed limits and to ensure the educational quality of independent study.
  - f. Assure a smooth transition into and out of the independent study mode of instruction.

### **Independent Study of Fifteen (15) Cumulative School Days or More (Emergency Situations Only)**

**Pursuant to Education Code Section 46392-46393, independent study will be offered to any student impacted by any of the following conditions within 10 days of the first day of a school closure or material decrease in attendance:**

1. Fire
2. Flood
3. Impassable roads
4. Epidemic
5. Earthquake
6. The imminence of a major safety hazard as determined by the local law enforcement agency
7. A strike involving transportation services to pupils provided by a non-school entity



8. Any other event which, in the discretion of the Executive Director, authorizes the Board of LOCS to submit a Form J-13A to the State pursuant to Education Code Section 41422 and 46393.

Students with exceptional needs shall receive the services identified in their individualized education programs pursuant to Education Code Section 56345 and may participate in an independent study program.

LOCS shall re-open for in-person instruction as soon as possible unless prohibited under the direction of the local or state health officer.

Notwithstanding Education Code Section 51747(g)(9), if independent study of fifteen days or more is authorized under this emergency provision, SCIS shall obtain signed written independent study master agreements in a reasonable amount of time.

When providing independent study of fifteen days or more under emergency situations, LOCS will comply with the live interaction and/or synchronous instruction, tiered reengagement strategies, and transition back to in-person instruction requirements specified under Education Code Section 51747, and/or other applicable state laws as they may be amended from time to time.

When any student enrolled in classroom-based instruction is participating in independent study due to necessary medical treatment or inpatient treatment for mental health or substance abuse under the care of appropriately licensed professionals, the student shall be exempt from the live interaction and/or synchronous instruction, tiered reengagement strategies, and transition back to in-person instruction requirements specified under Education Code Section 51747. In such cases, evidence of the student's need to participate in independent study, from appropriately licensed professionals, shall be submitted to the Executive Director or designee. Under these circumstances, if the independent study exceeds fourteen cumulative days in a school year, each written agreement shall be signed, before the commencement of independent study, by the pupil, the pupil's parent, legal guardian, or caregiver, if the pupil is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and the certificated employee designated as having responsibility for the special education programming of the pupil, as applicable

### **Independent Study Records**

- ~~1. School records shall identify all students participating in independent study, and records shall be maintained at the Charter School.~~
- ~~2. Records shall be maintained for audit purposes and shall include the following:
  - ~~a. A copy of the LOCS Board policy and procedures related to independent study.~~
  - ~~b. A file of all agreements, with representative samples of each student's work products bearing signed or initialed and dated notations by the supervising teacher indicating that he/she has personally evaluated the work.~~~~

**ENGAGEMENT LOG AND ATTENDANCE DOCUMENTATION  
SHORT-TERM INDEPENDENT STUDY (IS)**

<b>Student Name:</b>	<b>Grade:</b>	<b>Assigned Supervising Teacher:</b>
<b>First Day of Ind Study: Mo/Day/Year</b>	<b>Last Day of Ind Study: Mo/Day/Year</b>	<b>Total # IS Days</b>

**Daily Engagement in Educational Activities Assigned by the School on Days the School is in Session:**

The Charter School expects each student to be engaged in an educational activity required of them by the Charter School on each school day and requires that this “daily engagement” be documented on a daily basis on this sheet by the parent/guardian.

\*\*\*\*\*

**For Parent/Guardian Completion:**

**PLACE AN “X”** on the school days in which student was engaged in educational activities required by the School on days that school is in session.

**LEAVE BLANK** on school days in which student did not engage in educational activities required by the School.

*Note: “Day 1 refers to the first day of scheduled IS referenced above, all subsequent school day dates follow sequentially thereafter. [Unscheduled days will be crossed out in advance by the IS Coordinator.]*

<b>Day school in session</b>	<b>Please mark: “X” for each day engaged</b>
------------------------------	--

Day 1	
Day 2	
Day 3	
Day 4	
Day 5	
Day 6	
Day 7	
Day 8	
Day 9	
Day 10	
Day 11	
Day 12	
Day 13	
Day 14	

<b>Parent/Guardian Signature:</b> By signing below, I Certify That the Above Information is a True and Correct Reflection of Student’s Engagement in Educational Activities Required by the Charter School on Days that School is in Session.	
Signed:	Date:

**For Supervising Teacher Completion:**

Attendance shall be based upon the personal judgment of a certificated employee of the Charter School of the time value of the student work product done on a scheduled school day.

	<b>Attendance Components</b>	<b>Insert #</b>
<b>A</b>	# Days of Daily Engagement on Educational Activities Required by the School on Days the School is in Session:	
<b>B</b>	# Time Value of Student Work Product as Personally Judged by the Supervising Teacher: (measured in days):	
<b>Attendance Approved by Teacher: [insert lesser of A &amp; B]</b>		

	<i>← Check here to Indicate Representative Work Sample(s) Collected</i>
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<b>Signature of Supervising Teacher:</b>	
By signing below, I certify the days the student has engaged in educational activities required by the school on days that school is in session, and I certify my personal judgement of the time value of the student work product:	
Signed:	Date: