

Board Packet, 5/7/2024 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

B. Reports

2. Foundation Report (Stacy Ito) p. 2-4
3. Director's Update (Linda Delgado) p. 5-20

C. Consent agenda

1. Board minutes for April 9, 2024 p. 21-28
2. Revised AMIM plan, Prop 28 p. 29-30
3. Financials for April 2024 p. 31-50
4. Fixed Asset Capitalization Policy p. 51-52

D. The board will consider the following for discussion

1. Update on Study Session about Waldorf Certification & Training (Stacy Ito) p. 53-56
2. 2024/25 LCAP Public Hearing #2 (Linda Delgado) — see Director's Report p. 5-15



Fundraising Report Through February 2024
Total 2023-24 Fundraising Goal: \$181,110.00
 2023-2024 projected grant to the school: \$124,960.00
 2023-2024 YTD *actual* grant to the school: \$46,557.85

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

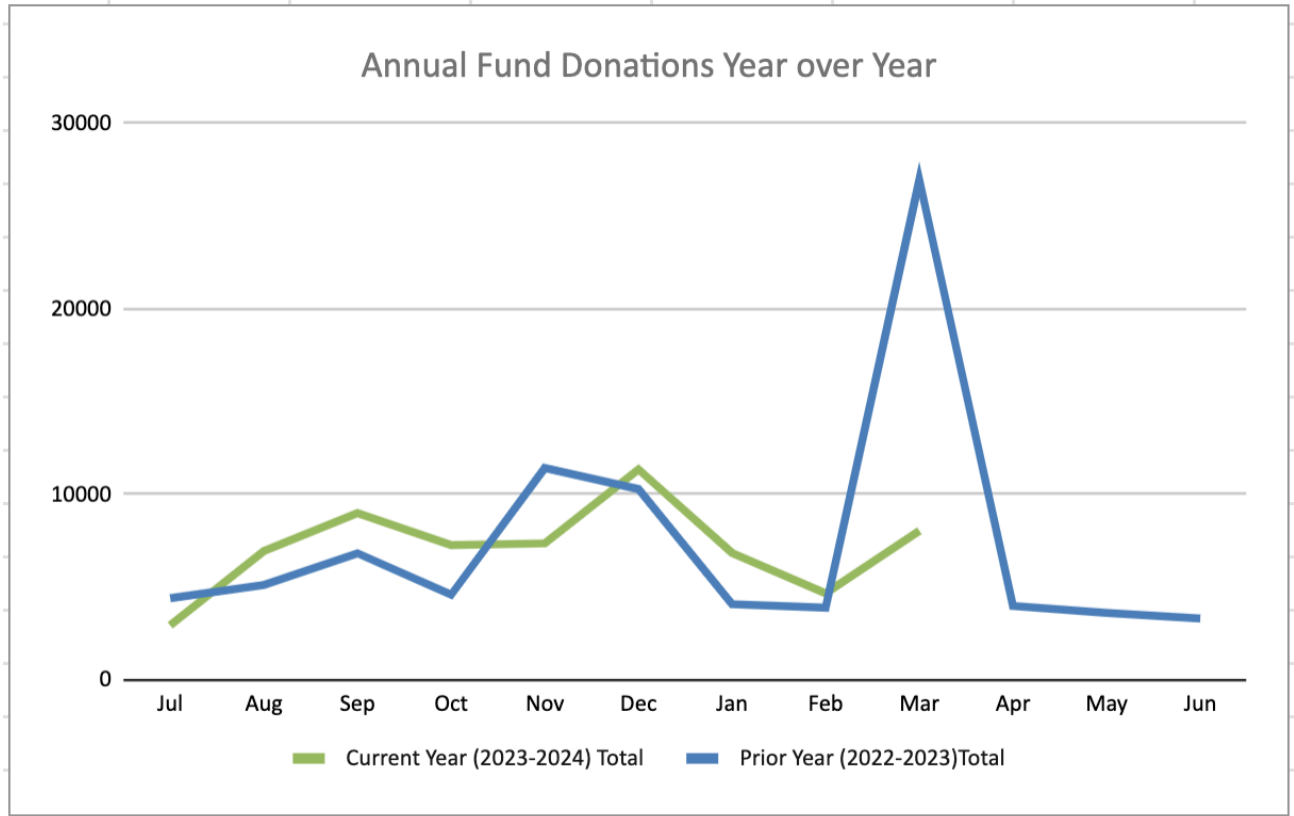
Donations Received by Month [Source: Foundation Accounting]

Month	<u>2019-2020</u> Year	<u>2020-2021</u> Year	<u>2021-2022</u> Year	<u>2022-2023</u> Year	<u>2023-2024</u> Year
July	\$ 10,989.33	\$ 4,233.67	\$ 4,561.51	\$4,176.53	\$2,838.23
August	\$ 21,194.89	\$ 12,566.54	\$ 7,658.32	\$6,997.66	\$7,347.72
September	\$ 16,006.07	\$ 13,829.33	\$ 3,933.77	\$4,746.60	\$6,916.95
October	\$ 11,153.66	\$ 7,199.23	\$7,962.98	\$4,212.55	\$12,235.87
November	\$ 12,510.24	\$ 8,827.93	\$23,746.23	\$8,131.14	\$6,002.94
December	\$ 23,091.80	\$ 17,168.88	\$19,597.50	\$12,411.66	\$8,857.33
January	\$ 33,871.50	\$ 13,955.94	\$56,795.13	\$11,525.19	\$10,705.85
February	\$ 15,300.49	\$ 13,240.35	\$8,327.05	\$17,086.49	\$11,040.79
March	\$ 99,049.54	\$ 11,267.57	\$8,878.44	\$92,132.20	
April	\$ 10,726.98	\$ 12,928.62	\$14,611.86	\$10,882.78	
May	\$ 18,265.65	\$ 54,223.26	\$99,587.56	\$10,070.25	
June	\$ 19,207.18	\$ 12,880.61	\$4,624.86	\$4,818.54	
Total	\$ 291,367.33	\$ 182,321.93	\$260,295.21	\$187,191.59	\$65,945.68

Variance From Last Year YTD: -\$3,342.14
Long-Term Capital Fund Ending Balance: Approx. \$ 118,563.53



Annual Fund Donations Year after Year Graph



[Source: Foundation Neon Fundraising Platform]

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



Annual Fund Participation 2023-24 by Grade
Gifts received from July 1, 2023 - March 31, 2024

<u>Grade</u>	<u>Donors</u>	<u>Class Size</u>	<u>Participation percentage</u>
Rosemary K	10	21	48%
Sunflower K	9	18	50%
First	17	30	57%
Second	14	30	47%
Third	22	30	73%
Fourth	11	30	37%
Fifth	13	21	62%
Sixth	17	29	59%
Seventh	13	23	57%
Eighth	7	22	32%
TOTAL	133	254	52%

Class participation = number of class families donating/divided by total students in the class

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

Annual Fund Participation by Grade End of Year Totals - Historical

<u>Grade</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>March 2024</u>
K-Rosemary	77%	95%	77%	53%	48%
K-Sunflower	64%	73%	45%	53%	50%
1 st	88%	69%	53%	74%	57%
2 nd	84%	88%	91%	60%	47%
3 rd	66%	75%	75%	74%	73%
4 th	81%	63%	66%	72%	37%
5 th	81%	70%	57%	78%	62%
6 th	74%	81%	72%	56%	59%
7 th	59%	77%	61%	69%	57%
8 th	86%	66%	52%	58%	32%
Totals	76%	75%	65%	65%	52%

Director's Report

May, 2024

Overview

LCAP Hearing #2

Farm Grant

Hiring Update

Enrollment

LCAP: Basic Services and Implementation of the Common Core State Standards: Goal 1

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.

1. All but one credential for the academic year 23-24 were correct. The exception was a fully credentialed teacher who was mis-assigned.
2. One new hire last year put a teacher into one grade who had not received Waldorf certification although she did attend the Art of Teaching for her grade level. She is being supported in learning by the MS team. All teachers use CCSS materials through the lens of Waldorf.
3. Yes, although the computer used by the ED is actually her own. Thanks to a board member there is an option.
4. The school is cleaned by a janitorial company.
5. The school participates in the National lunch company, and due to the diligence of the Admin team the school's FRL data are accurate this year.

LCAP: Parent Involvement: Goal 2

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.

This year, the school has taken approximately 36 field trips. On average, the rate of supervision is 1 adult to 4 students. This puts the total chaperones at 200 for field trips alone. Adding class coordinators (10), board members (7), practical arts (~30)... and the list goes on. It's a testament to the school that a total is hard to reach.

The parent survey revealed that 97% of respondents agree that there are people on campus who they can reach out to.

88% said that they find a 20 hours/ year feasible for their family.

This year the school community (re)started the LoTIDE group to meet perceived needs for discussions around diversity and inclusion.

LCAP: Student Achievement, Outcomes and Course Access: Goal 3

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.

1. This data will be provided in the next board meeting.
2. LO students have taken the STAR test with at least 90% participation rate.
3. The faculty, leadership and board are keen to further develop the Waldorf training, and a working group comprised of board and faculty are at work on this.
4. The parent survey showed that over 90% agree that RJ is helpful in managing student behavior, although some mentioned that they were not aware of how or when this is done.
5. Parents overwhelmingly (97%) expressed that they have connections on campus and the word “connection” was one of the more common responses on the survey.

Continued...

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.

7. Yes.

8. At present, the ED and individual teachers review these results, and next year time will be blocked out for full faculty review.

9. Skills practiced are listed on report cards by grades teachers, and include both Waldorf and CCSS.

10. All teachers focus on practices of social inclusion, a growth mindset and positive attitude and tolerance of differences in class meetings and circles. The ED provides backup as needed in one on one conversations and reflective opportunities for students.

11. This year the school engaged in: The Rose ceremony, the Petaluma Pride parade, Day of the Dead, Dragon Pageant, the Lantern Walk, the Winter Walk, the Winter Spiral, Mystic Theater, several plays at Luther Burbank, Knighting Ceremony, Winter Fair, Spring Fair, Walk and Roll to School (2x), Medieval Games, and soon, the Fly Away and 8th grade graduation.

All grade level teachers also staged at least one play, and the Performing Arts teacher provided excellent support and opportunities for students to perform.

LCAP: Student Engagement and School Climate: Goal 4

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.

1 & 2. There were three PS notifications on the importance of school attendance and timeliness. The faculty and admin staff spent significant time in providing and reviewing IS. It was not enough. The current rate of attendance is 94.42%. This summer the ED plans to revamp the SARB process, and develop messages to be sent home once a spectrum of absences or tardies has been reached.

3. MS teachers have had ample time to collaborate, and the results are exciting and innovative. Further, their collaboration has enabled a new-to-the-school teacher a soft landing and ample support to adopt Waldorf pedagogical methods.

4. LOCS had two suspensions for the year, and no expulsions. The survey was administered and debriefed, and the ED continues to review. As of this moment, students have not been surveyed.

LCAP: Local Goals: Goal 5

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.

1. Plans are well underway for the creation of a Waldorf Training program that emerged in dialog between the board, ED and faculty. The plan offers opportunity for both experienced and trained staff and those new to the method.
2. The board has made tough budget decisions that reduced some programing in order to pay the faculty at a competitive rate commensurate with the surrounding district. They have also developed options for the long term that, if successful, will ease some budget pressures.
3. Faculty has stepped up by using aides, and credentialed specialty teachers to meet needs of students who need support. We have also studied, then improved our SST process.
4. Work remains to be done for Special Education, although the improvements in the SST process will help.
5. Work on SEL currently happens in every class, every day as the natural growth, development, and struggles of students demands it.

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.

6. More than maintain, the board worked closely with a LOTA team and the ED to right-size salaries commensurate with the surrounding district. The board and union continue to collaborate on this and issues of training.
7. Hiring is underway at present, described earlier in this document. We are fortunate to have a fully credentialed staff.
8. The school has five days of PD at the beginning of the year, and time to reflect and make changes for the coming year. The ED also slipped in a few trainings during faculty meetings (SST and 504 processes, overcoming helplessness in students). Next year the training will focus on Waldorf pedagogy.
9. Collaboration is so woven throughout the school that it is air we breath. Faculty are deeply engaged and appear to value to the systems and supports that have been created.
10. Stipends are provided, and pay has been raised.

Continued...

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.

11. Thanks to the focus and determination of the board excellent, and potentially productive relationships have been established. The ED continues to work with the Special Education Director to solve staffing challenges, and to expand her own development.

12. We do use our membership, but we do not avail ourselves of training or conference opportunities.

13. The array of skills and strengths on this board are more robust than any I have observed, including deep experience on education, fundraising, development, facilities, and Waldorf pedagogy.

14. We are fortunate to have the skills and strengths of an excellent financial manager who is shared across several Waldorf schools, bringing a broad and deep range of skills.

15. Audits are conducted annually, all forms and documents are filed.

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.

15. While budgetary constraints required releasing the RTI coordinator position, faculty has stepped up to provide support for students in pull out programming.

16. Next year we may consider the MAPP test, and this would require a faculty study session. Best would be an assessment that very clearly aligns with the CAASPP.

17. These are under the umbrella of PCS and have been completed for this year.

18. Much has been learned about the SST process, and staff have engaged in 3 trainings on the issue. Also this year the SST form and process has been re-tooled and tightened.

19. This year the full staff engaged in a full day of training, and a select team took more training at the County Office of Education. Next year it is envisioned that a team will take responsibility for this in the grades and in the MS.

Farm Grant

In December I received an RFP from the Farm Bureau Foundation of Sonoma County for a Grant Program targeted to fostering interest and education in agriculture. Combining this opportunity with the need to create more comfortable outdoor meeting spaces for students and families, plus a need for facility beautification I met with Dov Pope and we submitted a proposal.

Goals include:

- Helping students understand the importance of native plantings for food and shelter for wildlife.
- Resultant impacts on the natural environment (watershed) from planting choices.
- Historical understanding on the use of local flora.
- Beautify the campus and provide space for resting, meeting, games and reading.

In April we were awarded \$2,000.

Hiring Update

To date eight candidates have been screened, four interviews have been conducted, two more take place on Wednesday, May 8.

One Wednesday one candidate will conduct a sample teaching lesson.

The EdJoin add has been up for about 4 weeks, and was re-upped last week. This places it at the top of the lists. An ad was be placed in Waldorf Today, and faculty have been asked to share news of the positions with friends.

Enrollment as of 5/3/24

A	B	C	E	F	G	H	J	K	L
Enrollment stats of 5/3/24	Max Capacity	Students Expected to Return	Students NOT Returning	New Incoming Students	Students currently on waitlist or secondary lottery	Expected 1st Day of School	Accepted	Declined	Open Seats (to be filled)
TK / 2 YR	22	0	1	22	43	22	22	5	0
Kinder	24	17	1	8	13	24	8	9	0
First	30	22	0	4	0	26	4	16	4
Second	30	29	1	1	8	30	1	0	0
Third	30	29	2	1	12	30	1	0	0
Fourth	30	29	1	0	7	30	1	0	0
Fifth	30	30	0	0	13	30	0	0	0
Sixth	30	22	1	6	0	28	6	8	2
Seventh	30	26	3	3	0	29	3	5	1
Eighth	30	23	0	2	0	25	2	5	5
Total	286	227	10	47	96	274	48	48	12

Enrollment Notes

- Three families are engaged in discussions surrounding enrollment of their child in the 6th grade.
- 1 family is engaged in discussion for 7th grade.
- 1 family is engaged in discussion for enrollment in 8th grade.

Questions?

Thank you-

LIVE OAK CHARTER SCHOOL
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**Minutes for the Regular Meeting of the Board of Directors of Live Oak Charter School
Handwork Room and Zoom
April 9, 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/92406249752?pwd=QIR1Y3VlekJqN1lxZkRqS1ovcmFlodz09>

Meeting ID: 924 0624 9752

Passcode: 360460

One tap mobile

+16694449171,,92406249752#,,,,*360460# US

+16699009128,,92406249752#,,,,*360460# US (San Jose)

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

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

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

Mission & Program

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

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

Live Oak Charter Board Norms

- *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

PRESENT:

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

ABSENT

Kristina Tank-Crestetto, Board Director
Justin Lipp, Board Clerk

CALL TO ORDER

Identify a time-keeper for the meeting

6:11 pm

APPROVE THE AGENDA

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

A. CLOSED SESSION

(45 mins)

1. Gov Code 54956.9 Anticipated Litigation
2. Gov Code 54957 Public Employee Contracts, Review of Executive Director

Report out on closed session (pertains to Item A.2.):

- Executive director contract evaluation concluded; 1-year contract approved
- The vote was unanimous, and the approved salary is \$150,472 for the 2024-2025 school year, as determined by the previously approved salary schedule. JU moved to renew executive director contract for 2024-2025 school year; RB seconded; all in favor RB, KW, SI, SS and JU.

B. 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

C. 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. We put our audit into the IRS tax form 990, to be approved in the consent agenda.
2. Director's Update (Linda Delgado)
 - a. Enrollment for next year - we are almost full (have 3 spots open in 8th and 1 in 6th). However, we won't know if these are the numbers until the school year begins. We do have a large waitlist for Kinder, TK. Full capacity is 284 students.
 - b. Enrollment policy changes to be approved today (see item F) are moved priority of enrollment so children of faculty are highest priority for enrollment (above siblings of those enrolled). Also, split up classes for TK/Kinder so each has its own class.
 - c. Updated Independent Study Policy due to change in state laws. They want students to engage in independent study on school days (monday-friday), and so we have an additional form for parents to complete. In addition, we've updated the policy with new requirement.
 - d. LCAP update - by law, we need to review our LCAP in 2 separate meetings - this is the first one for this period. State funding is tied to our LCAP (Local Control Accountability Program) Goals. We determined our current goals 2 years ago, and review them as a team annually to make certain we're working toward them. This is a 3 year process. We will review the first half of goals and progress today, and the second half in the May board meeting.
 - i. Goal 1 - Basic Service and implementation of Common Core State Standards (CCSS).
 1. Goal-to conduct credential review/audit of teacher credentials - we are 100% credentialed, with 90% credentialed and appropriately placed (1 teacher is single subject rather than multi-subject credentialed).
 2. Core teachers have materials and training on implementing Waldorf and CCSS - All teachers are teaching CCSS; 60% of teachers are Waldorf certified (meets Alliance requirement of a majority of teachers having Waldorf certification).

3. ED ensures budget for instructional & reference materials, classroom equipment; continue to invest in computers and instruments - We have new (to us) laptops and 2 overhead projectors, funding is adequate.
 4. General cleaning by custodial services and school community to maintain campus - custodial services are in place and we've re-instituted cleaning elves/fairies after a break with the pandemic.
 5. Participate in the national lunch program - yes, this is in place.
- ii. Goal 2 - Parent Involvement
1. Parent volunteers for field trips, school festivals, class plays, fundraising - this is in place, the school runs because of parent involvement; LD to work with Kim A to collect data/numbers, out of curiosity.
 2. Continue cultivating volunteer opportunities in the classroom per the class teacher - Parents seem to feel more welcome this year; pandemic had an effect, as parents were unable to be in the classrooms for a time; we're getting back on track with this.
 3. Continue opportunities for school governance, working groups, and other programs as needed - there are parent groups forming; LoTide has started back on campus. Parents are welcome to start parent groups.
 4. Continue annual surveys for feedback and input - Parent survey was just completed. SS to report on results in today's meeting.
 5. Continue to listen to parent ideas, concerns and input - LD is receiving lots of feedback, and will continue to act on it; is also planning to generate data on parent ideas received.
 6. Continue opportunities for parent education, community events and activities - we re-established a beginning of the year orientation event this year; a separate orientation for TK/K is in the works for next year and parent meetings with teachers are/have been scheduled.
- iii. Goal 3 - Student achievement, outcomes and course access
1. LO students in applicable grade levels will score at an equal or higher proficiency level as local surrounding schools in ELA & math in CAASPP statewide assessments - need data for current testing, but we have historically been higher in ELA, equal in math, and much higher in science.
 2. LO students, grades 3-8, will take quarterly benchmark assessment with at least 90% participation rates - Completed - STAR testing has been done and teachers are looking at the results.
 3. Maintain balance between Waldorf practices and CCSS - completed
 4. Positive student character development, social-emotional proficiency and restorative justice practices - completed, and faculty, some admin did RJ training at the beginning of the year. We have a small team who focuses on RJ practices when needed.
 5. School culture that cultivates, engages & inspires participation - Our environment is welcoming due to parent participation.
 6. Provide up to a 9 hour day of instruction (TK-6) conducive to student learning with appropriate CCSS instructional materials throughout the

school year - We passed the Williams review conducted several weeks ago; completed.

7. Review and monitor progress toward standards, assess needs and implement RTI as necessary - LD continues to work with staff on this process; assessments are done by teachers & we are tightening up the process and forms
8. Students acquire and practice a range of essential skills that are based on Waldorf pedagogy and CCSS that teachers evaluate as part of grading process - teachers are happy with the process; LD suggests that we survey parents on this.
9. Teach practices of social inclusion, development of positive attitudes and tolerance of differences - students play together on the yard; inclusion is an ongoing process
10. Participate in a rich school culture including community projects, festivals, field trips, theater and drama, and musical performances - we have all of these, including 3rd grade violin instruction by main lesson teacher. Ms. Mann does recorders daily; festivals and field trips are happening.

iv. Goals 4 and 5 will be reviewed in the next regular board meeting.

3. Facilities Report

- a. Removal of the red building will happen. Admin and the City have worked hard to find an appropriate time to do the work.
 - b. Engaging a landscape architect (alumni parent). Per the city, we can plan for landscaping/barriers from the firehouse to back of the annex; want to design intentionally, aware of flooding issues. Want to engage the community in the process. Also includes ideas for barriers to enhance safety. Want to create boundaries for the school, crosswalks.
 - c. Tents require a lot of work - up to \$3k/tent - for proper anchoring, fire extinguishers required for walled tents; need setbacks from property line; child safety issues with walls; permits needed. May be put on hold due to complexity and expense.
- ### 4. Annual Parent/Caregiver Survey Results (Samantha Sheppard and Justin Lipp) (20 min)
- a. There is a report in the packet for review.
 - b. Survey was distributed via ParentSquare, and we received 93 responses (44% of our families). Survey was open for 5 weeks, we sent out many reminders, put up a reminder on the concourse at school, handed out flyers and offered a chance to win a \$50 Copperfields gift card.
 - c. In addition to our annual questions, we asked about Waldorf education, increasing institutional stability (focus on enrollment, belonging and fundraising), restorative justice and our after care program.
 - d. Key takeaways are:
 - i. Waldorf programming continues to be important to our newer families.
 - ii. Parents appreciate the community at Live Oak, the supportive environment for their children, and the effort our director is putting into the community.
 - iii. Communication is important. Areas we can improve here are the board needs to feel more accessible, some parents felt communication from teachers could be better, and there is a need for class parents to communicate as a group (open up ParentSquare to parent communication

- within the grade).
- iv. Discipline/dealing with disruptive student behaviors was a common thread for areas of improvement.
- v. There is a desire expressed by many parents to bring back the music/strings program
- e. There is a lot of information we collected, and SS will work with interested parties & groups to get the information to them.

D. 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.

1. Board minutes for March 14, 2024, March 26, 2024
2. Financials for March 2024
3. IRS Form 990 2022/2023

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

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

No public comment.

1. Enrollment Policy Update (Linda Delgado)

JU moves to approve E1, RB seconds, all in favor KW, RB, JU, SS, SI

2. Update LOCS Independent Study Policy (Linda Delgado)

JU moves to approve with typo edit to change SICS to LOCS (pg. 5), RB seconds, all in favor KW, RB, JU, SS, SI

F. The board will consider the following for discussion

No public comment.

1. 2024/25 LCAP Public Hearing #1: Goals (Linda Delgado)
 - a. Covered in the Director's Report above.
2. Waldorf Certification at LOCS (Stacy Ito, Jessica Umphress, Leah Brosio)
 - a. Goal to define what certification looks like for our teachers, intention to bring all parties into conversation; wanted to get this done by June 2024.
 - b. Invited Leah B into the conversation, orientating question was what would a good Waldorf training look like. Stacy and Leah brainstormed what a good program would look like. Next step is to invite more people into the conversation.
 - c. Leah has a deep background with Waldorf training; has worked with Gradalis, and is working to set up a teacher training in Guatemala. Training consists of 3 parts 1. history/philosophy, 2. practical applications (pair with mentor or coach), training in waldorf arts; grade training 3. culminating project - deep dive into a specific part of curriculum. The training takes 2-3 years (2 weeks in summer for 3 years (beginning/intermediate), monthly grade level grouping meetings, and other meetings).
 - d. Training funding options are schools pay, individuals pay, partial payment/self payment; some programs offer loan forgiveness.
 - e. There is money for professional development that needs to be used by next year. Per JU, attendees at the Waldorf conference this year strongly felt that schools who say they value the training should fund it. Many programs start over the summer.

Ideally include a masters degree (transferrable if they discontinue Waldorf). Per Leah, this is kind of a hybrid program. Antioch offers training on school sites, comes with a Masters (need to do a residency at a university - 2-3 weeks for 3 summers - trying to move to 2 summers - available in Santa Barbara).

- f. This isn't a board initiative - came out of strategic planning. We need to get a working group or committee together.
 - g. Per Krista Wigert, needs to talk with other faculty. Per Gila Mann, also interested in sharing knowledge, would like to talk with other faculty.
 - h. Sacramento does training in-house, offers training to any interested teacher, as they have 3 public Waldorf schools and a large district.
 - i. What is the role of long term mentorship - does this play a role?
 - j. LB to talk about this with the faculty. Next step is to pull together a team to pull together several options. LB to speak in the next faculty meeting on Thursday to get interested parties, then with leadership on Tuesday. It would be great to come back to the topic in the next board meeting, May 9, 2024.
 - k. Per RB, we need to know deadlines for each program, if we want to pursue training for this summer.
 - l. Per RB and JU, is training in Sacramento available?
3. Partnering with PCS for the future (food service, SELPA, Prop 39, governance)
- a. Food Service - Contract with PCS - we were told this year would be our last year; had been bracing to run our own lunch program. Now the district has said they will continue to service us, and have hired a nutritionist, moving to fast scratch cooking and have dropped Revolution Foods (the current provider). Per KW, we need to provide leadership and need to come up with a plan to partner with the district. KW to meet with our administration to figure out what this looks like. District will provide better food if we are ready for it.
 - b. SELPA - special ed service program - LD and JU met with the district today about where we are and how we can fine-tune, have better transparency, and provide a better student experience. District is our service provider for special ed, speech therapy, counselors, and it's been a struggle to communicate with the district around our needs, but today's meeting was productive and seems we will make some positive changes. Per RB, is there a way to bill us quarterly or give us cost estimates. Speech therapist requires
 - c. Prop 39 - mechanism for our authorizer (PCS) to provide facilities for in-district students within a charter school. Offer in February split us across multiple sites, and was a practice run, as we didn't need the facilities for next year. Another option for the district is to help pay for rent rather than offer facilities. Legal is involved, and we gave them a rebuttal to their offer, and have agreed to an extension to May 7th.
 - d. Governance - we are self governed, operate as a local education agency (LEA) as a corporation. Our audit is the annual report. Part of our responsibility for governance is investigating the types of partnerships available to us. Over the past year, our local district has become supportive and offered us the opportunity to become an in-district dependent charter school. Michael Harris met with us last month, toured the school, and was impressed. The board and faculty has worked to put together a list of what makes a good Waldorf school to provide to PCS. John Azzizzi, our finance manager, is working on documenting the finances we need to make this work to see if it is feasible for PCS. Also, we (PCS and LOCS) are looking at

facilities options. Goal for Matthew Harris is to create the best public Waldorf school in Northern California here in Petaluma.

G. Topics for consideration for future board meetings

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

H. ADJOURNMENT

9:43 PM

Live Oak Charter School

Prop 28 Arts and Music In Schools - School Site Expenditure Plan 2023-24

	<u>22-23</u>	<u>23-24</u>	<u>Incr/(Decr)</u>	<u>Prop 28</u>
<u>Total Prop 28 Allocation (Revenue)</u>				30,983
<u>Arts Program Expenditures</u>				
Salary & Benefits	239,369	276,458	37,089	37,089
Materials	8,852	4,379	(4,473)	(4,473)
Indirect Costs			-	-
<u>Total (All Funds)</u>	<u>248,221</u>	<u>280,837</u>	<u>32,616</u>	<u>32,616</u>
Excess/Remainder charged to General Fund				1,633
<u>Total Prop 28 Exenditures (Supplemental)</u>				<u>30,983</u>

Do any "supplement not supplant" requirements apply to AMS? (Updated 12-18-2023)

Yes, California Education Code (EC) Chapter 5.1, Section 8820, subdivision (g), paragraph (2), states that as a condition of receipt of funds pursuant to this chapter, an LEA shall annually: "Certify that such funds received will be used to supplement funding for arts education programs and that funds received in the prior fiscal year were, in fact, used to supplement arts education programs." For the purpose of this program, "supplement" means that the funds appropriated by this chapter shall be used by local educational agencies to increase funding of arts education programs and not to supplant existing funding for those programs (EC Section 8821[e]). The CDE recommends that each LEA seek guidance from their legal counsel for guidance relative to their annual usage of AMS funds and whether they can make this certification each year. The CDE is not approving or denying individual LEA requests for allowable expenditures. All expenditures should be consistent with statute. Additional guidance for LEAs can substantiate compliance with this requirement via the annual audit (i.e., example worksheets, etc.) will be available on the Proposition 28: Arts and Music in Schools web page after the 2023–24 audit guide supplement is adopted by the Education Audit Appeals Panel in spring of 2024.

Live Oak Charter School

Arts Music and Instructional Materials Grant - Local Plan 2022-24

	22-23	23-24	Total
<u>Revenue</u>			
<u>Total AMIM Allocation (Revenue)</u>			<u>162,128</u>
 <u>Expenditures</u>			
Instructional Materials	6,051	5,066	11,117
Cost Increases			
- STRS Increase [3101] (21-22 to 22-23)		43,468	43,468
- Cert H&W Cost Increase [3401] (21-22 to 22-23)		39,438	39,438
- PERS Increase-Cert [3201] (21-22 to 22-23)		19,135	19,135
- PERS Increase-Clsfd [3202] (21-22 to 22-23)		28,911	28,911
Other Operational Costs - Gr1-8 Class Teacher Salaries		18,453	18,453
Indirect Costs (<= 1.0%)			1,605
Adjustment/Balance			
<u>Total Expenditures</u>			<u>162,128</u>

<https://www.cde.ca.gov/ci/cr/cf/artsmusicgrantfaqs.asp>

1. What are the allowable uses of the AMIM Grant funds?

AMIM Grant funds are allocated to LEAs for five purposes enumerated in Section 134(a) of Chapter 2 of the Statutes of 2022, as amended by Section 56 of AB 185, which may be briefly summarized as: (1) obtaining standards-aligned professional development and instructional materials for specified subject areas; (2) obtaining professional development and instructional materials for improving school climate; (3) developing diverse, culturally relevant and multilingual school library book collections; (4) operational costs, including retirement and health care cost increases; and (5) COVID-19-related costs necessary to keep pupils and staff safe and schools open for in person instruction.

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
Object 1100 - Teachers' Salar						
62- 0000- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	833,206.00	832,580.00	221,486.05	758,908.88	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	7,648.50	26,004.94	1,901.56
62- 1400- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	103,568.00	151,719.00	9,208.20	31,307.85	111,202.95
62- 6762- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	106,571.00	25,124.00	14,516.75	49,356.99	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				
Total for Object 1100 and Expense accounts		1,155,563.00	1,136,438.00	252,859.50	865,578.66	17,999.84
Object 1130 - Teachers' Sals						
62- 0000- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instructio	10,800.00	10,800.00	4,090.95	19,974.05	13,265.00-
Total for Object 1130 and Expense accounts		10,800.00	10,800.00	4,090.95	19,974.05	13,265.00-
Object 1148 - Teacher Substit						
62- 0000- 0- 1110- 1000- 1148- 000- 0000	Teacher Substit,Instructi	8,000.00	11,000.00		14,215.00	3,215.00-
Total for Object 1148 and Expense accounts		8,000.00	11,000.00	.00	14,215.00	3,215.00-
Object 1300 - Cert Suprvsrs'						
62- 0000- 0- 0000- 7150- 1300- 000- 0000	Cert Suprvsrs',Superinten	44,281.00	44,281.00	9,225.10	35,055.38	.52
62- 0000- 0- 1110- 2700- 1300- 000- 0000	Cert Suprvsrs',School Adm	103,321.00	103,321.00	21,525.30	81,796.14	.44-
Total for Object 1300 and Expense accounts		147,602.00	147,602.00	30,750.40	116,851.52	.08
Object 2100 - Instructional A						
62- 0000- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instructi	72,989.00	67,957.00	15,444.60	52,511.64	.76
62- 0000- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	36,686.00	44,653.00	11,616.85	32,292.28	743.87
62- 0000- 0- 5760- 1190- 2100- 000- RTI 1	Instructional A,Spec Ed-o	24,740.00	24,532.00	5,575.50	18,910.50	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-
Total for Object 2100 and Expense accounts		149,276.00	143,603.00	32,636.95	110,662.02	304.03
Object 2130 - Instr Aides - E						
62- 0000- 0- 1110- 1000- 2130- 000- 0000	Instr Aides - E,Instructi	3,500.00	2,250.00		125.00	2,125.00
Total for Object 2130 and Expense accounts		3,500.00	2,250.00	.00	125.00	2,125.00
Object 2148 - Instr Aides Sub						
62- 0000- 0- 1110- 1000- 2148- 000- 0000	Instr Aides Sub,Instructi	500.00				
Total for Object 2148 and Expense accounts		500.00	.00	.00	.00	.00
Object 2199 - Instr Aides Oth						
62- 0000- 0- 1110- 1000- 2199- 000- 0000	Instr Aides Oth,Instructi				2,226.70	2,226.70-
62- 0000- 0- 1110- 1000- 2199- 000- RTI 1	Instr Aides Oth,Instructi	4,000.00	6,000.00		4,064.31	1,935.69

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

Balances through 06/30/2024						Fiscal Year 2023/24
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 2199 and Expense accounts		4,000.00	6,000.00	.00	6,291.01	291.01-
Object 2300 - Classified Direc						
62- 0000- 0- 0000- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	51,389.00	51,389.00	10,706.05	40,682.99	.04-
62- 0000- 0- 7110- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	92,437.00	92,437.00	19,257.70	73,179.26	.04
Total for Object 2300 and Expense accounts		143,826.00	143,826.00	29,963.75	113,862.25	.00
Object 2400 - Clerical & Offi						
62- 0000- 0- 0000- 7200- 2400- 000- 0000	Clerical & Offi,Other Gen	39,100.00	39,100.00	8,145.85	30,954.23	.08-
62- 0000- 0- 1110- 2700- 2400- 000- 0000	Clerical & Offi,School Ad	210,375.00	209,655.00	43,716.37	165,188.38	750.25
Total for Object 2400 and Expense accounts		249,475.00	248,755.00	51,862.22	196,142.61	750.17
Object 2499 - Clerical&office						
62- 0000- 0- 1110- 2700- 2499- 000- 0000	Clerical&office,School Ad	500.00	7,000.00		6,851.25	148.75
Total for Object 2499 and Expense accounts		500.00	7,000.00	.00	6,851.25	148.75
Object 2900 - Other Classifie						
62- 0000- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv				110.00	110.00-
62- 0000- 0- 1110- 1000- 2900- 000- 0000	Other Classifie,Instructi		1,894.00	467.25	1,426.95	.20-
62- 2600- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	55,130.00	51,360.00	17,261.30	58,969.82	24,871.12-
62- 5310- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv	19,798.00	19,798.00	4,499.55	15,927.88	629.43-
62- 9033- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com		24,590.00			24,590.00
Total for Object 2900 and Expense accounts		74,928.00	97,642.00	22,228.10	76,434.65	1,020.75-
Object 2999 - Other Class Sal						
62- 0000- 0- 1110- 1000- 2999- 000- 0000	Other Class Sal,Instructi				57.75	57.75-
62- 0000- 0- 5760- 1190- 2999- 000- 0000	Other Class Sal,Spec Ed-o	350.00	350.00		484.00	134.00-
62- 2600- 0- 8500- 5900- 2999- 000- car e	Other Class Sal,Other Com	3,000.00	3,000.00		2,811.70	188.30
Total for Object 2999 and Expense accounts		3,350.00	3,350.00	.00	3,353.45	3.45-
Object 3101 - Benefits - Strs						
62- 0000- 0- 0000- 7150- 3101- 000- 0000	Benefits - Strs,Superinte	8,458.00	8,458.00	1,762.05	6,695.79	.16
62- 0000- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	171,561.00	125,825.00	35,147.00	121,526.85	30,848.85-
62- 0000- 0- 1110- 2700- 3101- 000- 0000	Benefits - Strs,School Ad	19,734.00	19,734.00	4,111.30	15,622.94	.24-
62- 1100- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	5,773.00	5,773.00	1,460.90	4,967.03	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	2,772.70	9,427.20	31,268.10
Total for Object 3101 and Expense accounts		209,018.00	206,750.00	45,253.95	158,239.81	3,256.24
Object 3201 - Benefits - Pers						
62- 0000- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	37,976.00	17,708.00	11,088.25	37,700.08	31,080.33-
62- 1400- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	22,755.00	22,755.00	2,456.75	8,352.93	11,945.32

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

Balances through 06/30/2024					Fiscal Year 2023/24	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3201 - Benefits - Pers (continued)						
62- 6762- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi		19,135.00			19,135.00
Total for Object 3201 and Expense accounts		60,731.00	59,598.00	13,545.00	46,053.01	.01-
Object 3202 - Benefits - Pers						
62- 0000- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv				29.35	29.35-
62- 0000- 0- 0000- 7200- 3202- 000- 0000	Benefits - Pers,Other Gen	10,432.00	10,432.00	2,173.30	8,258.54	.16
62- 0000- 0- 0000- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	13,711.00	13,711.00	2,856.35	10,854.13	.52
62- 0000- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi	20,541.00	19,236.00	4,245.25	14,467.95	522.80
62- 0000- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	10,855.00	13,514.00	3,099.40	8,736.86	1,677.74
62- 0000- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad	42,463.00	15,286.00	10,026.42	36,033.20	30,773.62-
62- 0000- 0- 5760- 1190- 3202- 000- 0000	Benefits - Pers,Spec Ed-o	93.00	93.00		129.13	36.13-
62- 0000- 0- 5760- 1190- 3202- 000- RTI 1	Benefits - Pers,Spec Ed-o	6,601.00	6,545.00	1,487.55	5,045.35	12.10
62- 0000- 0- 7110- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	24,662.00	24,662.00	5,137.95	19,524.21	.16-
62- 2600- 0- 8500- 5900- 3202- 000- CARE	Benefits - Pers,Other Com	15,509.00	21,064.00	4,605.35	15,883.13	575.52
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	1,200.50	4,169.59	88.09-
62- 6762- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad		28,911.00			28,911.00
Total for Object 3202 and Expense accounts		154,114.00	160,460.00	34,832.07	124,985.04	642.89
Object 3311 - Benefits - Oasd						
62- 0000- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	8,825.00	8,562.00	2,430.40	8,693.03	2,561.43-
62- 1400- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	5,288.00	5,288.00	496.10	1,701.33	3,090.57
Total for Object 3311 and Expense accounts		14,113.00	13,850.00	2,926.50	10,394.36	529.14
Object 3312 - Benefits - Oasd						
62- 0000- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv				6.82	6.82-
62- 0000- 0- 0000- 7200- 3312- 000- 0000	Benefits - Oasd,Other Gen	2,424.00	2,424.00	490.90	1,882.40	50.70
62- 0000- 0- 0000- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	3,186.00	3,186.00	632.20	2,412.20	141.60
62- 0000- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi	4,773.00	4,470.00	889.25	3,175.68	405.07
62- 0000- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	2,523.00	3,140.00	720.25	2,254.05	165.70
62- 0000- 0- 1110- 2700- 3312- 000- 0000	Benefits - Oasd,School Ad	13,075.00	13,433.00	2,659.50	10,534.08	239.42
62- 0000- 0- 5760- 1190- 3312- 000- 0000	Benefits - Oasd,Spec Ed-o	22.00	22.00		30.01	8.01-
62- 0000- 0- 5760- 1190- 3312- 000- RTI 1	Benefits - Oasd,Spec Ed-o	1,534.00	1,521.00	345.70	1,172.52	2.78
62- 0000- 0- 7110- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	5,731.00	5,731.00	1,137.20	4,339.06	254.74
62- 2600- 0- 8500- 5900- 3312- 000- CARE	Benefits - Oasd,Other Com	3,604.00	4,895.00	995.35	3,599.75	299.90
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	278.95	968.86	20.81-

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

Balances through 06/30/2024					Fiscal Year 2023/24	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 3312 and Expense accounts		39,020.00	40,450.00	8,149.30	30,806.23	1,494.47
Object 3331 - Benefits - Medi						
62- 0000- 0- 0000- 7150- 3331- 000- 0000	Benefits - Medi,Superinte	642.00	642.00	133.00	506.36	2.64
62- 0000- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	15,088.00	14,855.00	3,094.90	10,932.68	827.42
62- 0000- 0- 1110- 2700- 3331- 000- 0000	Benefits - Medi,School Ad	1,498.00	1,498.00	310.30	1,181.30	6.40
62- 1100- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	438.00	438.00	109.90	374.47	46.37-
62- 1400- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	1,502.00	1,502.00	116.05	397.91	988.04
62- 6762- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi			210.50	715.68	926.18-
Total for Object 3331 and Expense accounts		19,168.00	18,935.00	3,974.65	14,108.40	851.95
Object 3332 - Benefits - Medi						
62- 0000- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv				1.59	1.59-
62- 0000- 0- 0000- 7200- 3332- 000- 0000	Benefits - Medi,Other Gen	567.00	567.00	114.85	440.39	11.76
62- 0000- 0- 0000- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	745.00	745.00	147.85	564.11	33.04
62- 0000- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi	1,116.00	1,045.00	207.95	742.67	94.38
62- 0000- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	590.00	734.00	168.45	527.24	38.31
62- 0000- 0- 1110- 2700- 3332- 000- 0000	Benefits - Medi,School Ad	3,059.00	3,142.00	622.00	2,463.72	56.28
62- 0000- 0- 5760- 1190- 3332- 000- 0000	Benefits - Medi,Spec Ed-o	5.00	5.00		7.02	2.02-
62- 0000- 0- 5760- 1190- 3332- 000- RTI 1	Benefits - Medi,Spec Ed-o	359.00	356.00	80.85	274.21	.94
62- 0000- 0- 7110- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	1,340.00	1,340.00	265.95	1,014.81	59.24
62- 2600- 0- 8500- 5900- 3332- 000- CARE	Benefits - Medi,Other Com	843.00	1,145.00	232.75	841.81	70.44
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	65.25	230.98	9.23-
Total for Object 3332 and Expense accounts		9,126.00	9,460.00	1,905.90	7,209.25	344.85
Object 3401 - H & W Benefits						
62- 0000- 0- 0000- 7150- 3401- 000- 0000	H & W Benefits,Superinten	5,203.00	5,203.00	1,079.45	2,892.53	1,231.02
62- 0000- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	181,118.00	127,108.00	38,114.80	131,034.64	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	2,518.85	6,749.69	2,872.46
62- 1100- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	5,505.00	5,505.00	1,411.90	4,773.94	680.84-
62- 1400- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	20,239.00	20,239.00	1,877.80	6,388.84	11,972.36
62- 6762- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio		39,438.00	355.80	1,071.40	38,010.80
Total for Object 3401 and Expense accounts		224,206.00	209,634.00	45,358.60	154,654.74	9,620.66
Object 3402 - H & W Benefits						
62- 0000- 0- 0000- 7200- 3402- 000- 0000	H & W Benefits,Other Gene	8,672.00	8,672.00	1,802.85	6,799.58	69.57
62- 0000- 0- 0000- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	6,104.00	6,104.00	1,268.05	4,822.85	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
Object 3402 - H & W Benefits (continued)						
62- 0000- 0- 1110- 1000- 3402- 000- 0000	H & W Benefits,Instructio	13,183.00	13,183.00	1,920.75	6,535.53	4,726.72
62- 0000- 0- 1110- 2700- 3402- 000- 0000	H & W Benefits,School Adm	26,277.00	26,044.00	5,408.75	20,400.00	235.25
62- 0000- 0- 5760- 1190- 3402- 000- RTI 1	H & W Benefits,Spec Ed-ot			19.90	59.70	79.60-
62- 0000- 0- 7110- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	10,979.00	10,979.00	2,281.00	8,675.54	22.46
62- 2600- 0- 8500- 5900- 3402- 000- CARE	H & W Benefits,Other Comm			1,066.25	3,628.33	4,694.58-
Total for Object 3402 and Expense accounts		65,215.00	64,982.00	13,767.55	50,921.53	292.92
Object 3501 - Benefits - Sui						
62- 0000- 0- 0000- 7150- 3501- 000- 0000	Benefits - Sui,Superinten	22.00	22.00	4.60	17.54	.14-
62- 0000- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	1,020.00	1,012.00	106.75	376.95	528.30
62- 0000- 0- 1110- 2700- 3501- 000- 0000	Benefits - Sui,School Adm	52.00	52.00	10.70	40.72	.58
62- 1100- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	15.00	15.00	3.80	12.92	1.72-
62- 1400- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	52.00	52.00	4.00	13.72	34.28
62- 6762- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio			7.25	24.70	31.95-
Total for Object 3501 and Expense accounts		1,161.00	1,153.00	137.10	486.55	529.35
Object 3502 - Benefits - Sui						
62- 0000- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi				.06	.06-
62- 0000- 0- 0000- 7200- 3502- 000- 0000	Benefits - Sui,Other Gene	20.00	20.00	3.95	15.19	.86
62- 0000- 0- 0000- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	26.00	26.00	5.10	19.44	1.46
62- 0000- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio	38.00	36.00	7.15	25.57	3.28
62- 0000- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	20.00	25.00	5.80	18.13	1.07
62- 0000- 0- 1110- 2700- 3502- 000- 0000	Benefits - Sui,School Adm	106.00	109.00	21.40	84.86	2.74
62- 0000- 0- 5760- 1190- 3502- 000- 0000	Benefits - Sui,Spec Ed-ot				.24	.24-
62- 0000- 0- 5760- 1190- 3502- 000- RTI 1	Benefits - Sui,Spec Ed-ot	12.00	12.00	2.80	9.49	.29-
62- 0000- 0- 7110- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	46.00	46.00	9.15	34.95	1.90
62- 2600- 0- 8500- 5900- 3502- 000- CARE	Benefits - Sui,Other Comm	29.00	39.00	8.00	28.98	2.02
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	2.25	7.96	.21-
Total for Object 3502 and Expense accounts		314.00	326.00	65.60	248.37	12.03
Object 3601 - Benefits - Wcom						
62- 0000- 0- 0000- 7150- 3601- 000- 0000	Benefits - Wcom,Superinte	567.00	567.00	118.05	448.59	.36
62- 0000- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	13,318.00	13,112.00	2,887.35	10,151.66	72.99
62- 0000- 0- 1110- 2700- 3601- 000- 0000	Benefits - Wcom,School Ad	1,323.00	1,323.00	275.55	1,047.09	.36
62- 1100- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	387.00	387.00	97.90	332.91	43.81-
62- 1400- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	1,326.00	1,326.00	117.85	400.65	807.50
62- 6762- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi			185.80	631.76	817.56-

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Balances through 06/30/2024					Fiscal Year 2023/24	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 3601 and Expense accounts		16,921.00	16,715.00	3,682.50	13,012.66	19.84
Object 3602 - Benefits - Wcom						
62- 0000- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv				1.41	1.41-
62- 0000- 0- 0000- 7200- 3602- 000- 0000	Benefits - Wcom,Other Gen	500.00	500.00	104.30	396.34	.64-
62- 0000- 0- 0000- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	658.00	658.00	137.05	520.79	.16
62- 0000- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi	985.00	987.00	203.65	721.19	62.16
62- 0000- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	521.00	648.00	148.70	465.38	33.92
62- 0000- 0- 1110- 2700- 3602- 000- 0000	Benefits - Wcom,School Ad	2,702.00	2,711.00	559.55	2,202.08	50.63-
62- 0000- 0- 5760- 1190- 3602- 000- 0000	Benefits - Wcom,Spec Ed-o	4.00	4.00		6.20	2.20-
62- 0000- 0- 5760- 1190- 3602- 000- RTI 1	Benefits - Wcom,Spec Ed-o	317.00	314.00	71.35	242.00	.65
62- 0000- 0- 7110- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	1,183.00	1,183.00	246.50	936.70	.20-
62- 2600- 0- 8500- 5900- 3602- 000- CARE	Benefits - Wcom,Other Com	744.00	1,011.00	221.00	790.99	.99-
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	57.60	203.90	8.50-
Total for Object 3602 and Expense accounts		8,057.00	8,352.00	1,749.70	6,575.88	26.42
Object 4110 - Textbooks						
62- 6300- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg	6,500.00	6,500.00		365.38	6,134.62
62- 6762- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg				2,444.39	2,444.39-
Total for Object 4110 and Expense accounts		6,500.00	6,500.00	.00	2,809.77	3,690.23
Object 4210 - Books Other Tha						
62- 0000- 0- 1110- 1000- 4210- 000- 0000	Books Other Tha,Instructi	500.00	500.00		172.17	327.83
62- 0000- 0- 1110- 1000- 4210- 000- LI BR	Books Other Tha,Instructi	1,000.00	1,000.00		211.10	788.90
Total for Object 4210 and Expense accounts		1,500.00	1,500.00	.00	383.27	1,116.73
Object 4300 - Materials & Sup						
62- 9038- 0- 1110- 1000- 4300- 000- 0000	Materials & Sup,Instructi	2,500.00	2,500.00		777.66	1,722.34
Total for Object 4300 and Expense accounts		2,500.00	2,500.00	.00	777.66	1,722.34
Object 4310 - Instructional M						
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		28.84	732.16
62- 0000- 0- 1110- 1000- 4310- 000- HAND	Instructional M,Instructi	4,568.00	4,568.00		3,386.92	1,181.08
62- 0000- 0- 1110- 1000- 4310- 000- MATH	Instructional M,Instructi	508.00	508.00		523.40	15.40-
62- 0000- 0- 1110- 1000- 4310- 000- M DD	Instructional M,Instructi	4,872.00	4,872.00		2,135.13	2,736.87
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- PERF	Instructional M,Instructi				550.61	550.61-

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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	
Object 4310 - Instructional M (continued)							
62- 0000- 0- 1110- 1000- 4310- 000- RSP1	Instructional M,Instructi	508.00	508.00		477.25	30.75	
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		2,514.74	226.26	
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		1,324.32	502.68	
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- 7435- 0- 1110- 1000- 4310- 000- RTI 1	Instructional M,Instructi		115.00			115.00	
Total for Object 4310 and Expense accounts		26,341.00	26,341.00	.00	20,827.99	5,513.01	
Object 4340 - Computer Sftwar							
62- 0000- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instructi	244.00	244.00		94.50	149.50	
62- 0000- 0- 1110- 2700- 4340- 000- 0000	Computer Sftwar,School Ad	365.00	365.00		190.67	174.33	
Total for Object 4340 and Expense accounts		609.00	609.00	.00	285.17	323.83	
Object 4350 - Office Supplies							
62- 0000- 0- 1110- 2700- 4350- 000- 0000	Office Supplies,School Ad	5,500.00	5,500.00		3,854.56	1,645.44	
Total for Object 4350 and Expense accounts		5,500.00	5,500.00	.00	3,854.56	1,645.44	
Object 4370 - Custodial Suppl							
62- 0000- 0- 1110- 8200- 4370- 000- JANI	Custodial Suppl,Operation	6,598.00	6,598.00		6,148.03	449.97	
Total for Object 4370 and Expense accounts		6,598.00	6,598.00	.00	6,148.03	449.97	
Object 4390 - Other Supplies							
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- K1SN	Other Supplies,Instructio	750.00	750.00		349.02	400.98	
62- 0000- 0- 1110- 1000- 4390- 000- K2SN	Other Supplies,Instructio	750.00	750.00		378.15	371.85	
62- 0000- 0- 1110- 1000- 4390- 000- TRI P	Other Supplies,Instructio	4,060.00	4,060.00		3,074.69	985.31	
62- 0000- 0- 1110- 2420- 4390- 000- LI BR	Other Supplies,Instructio	500.00	500.00		223.55	276.45	
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		3,711.15	856.85	
62- 0000- 0- 1110- 2700- 4390- 000- FEST	Other Supplies,School Adm	2,233.00	2,233.00		901.64	1,331.36	

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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
Object 4390 - Other Supplies (continued)						
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		6,370.50	686.50-
62- 2600- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm				2,126.88	2,126.88-
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		555.65	459.35
Total for Object 4390 and Expense accounts		30,224.00	30,224.00	.00	18,642.02	11,581.98
Object 4400 - Inventory Suppl						
62- 0000- 0- 1110- 1000- 4400- 000- 0000	Inventory Suppl,Instructi	4,500.00	4,500.00		880.70	3,619.30
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-
Total for Object 4400 and Expense accounts		5,500.00	5,500.00	.00	1,204.43	4,295.57
Object 4710 - Food Purchases						
62- 5310- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi	2,000.00	2,000.00			2,000.00
Total for Object 4710 and Expense accounts		2,000.00	2,000.00	.00	.00	2,000.00
Object 5200 - Travel & Confer						
62- 0000- 0- 0000- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	493.00	493.00		146.14	346.86
62- 0000- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi				2,037.50	2,037.50-
62- 0000- 0- 1110- 1000- 5200- 000- TRI P	Travel & Confer,Instructi	2,030.00	2,030.00		1,375.82	654.18
62- 0000- 0- 1110- 2700- 5200- 000- 0000	Travel & Confer,School Ad	117.00	117.00		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
Total for Object 5200 and Expense accounts		19,286.00	19,286.00	.00	11,169.67	8,116.33
Object 5300 - Dues & Membersh						
62- 0000- 0- 1110- 2700- 5300- 000- 0000	Dues & Membersh,School Ad	3,500.00	3,500.00		3,335.00	165.00
Total for Object 5300 and Expense accounts		3,500.00	3,500.00	.00	3,335.00	165.00
Object 5450 - Other Insurance						
62- 0000- 0- 1110- 2700- 5450- 000- 0000	Other Insurance,School Ad	43,259.00	29,735.00		29,735.00	
Total for Object 5450 and Expense accounts		43,259.00	29,735.00	.00	29,735.00	.00
Object 5520 - Electricity						
62- 0000- 0- 1110- 8200- 5520- 000- 0000	Electricity,Operations,Re	48,720.00	48,720.00		26,138.88	22,581.12
Total for Object 5520 and Expense accounts		48,720.00	48,720.00	.00	26,138.88	22,581.12
Object 5530 - Water						

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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
Object 5530 - Water						
62- 0000- 0- 1110- 8200- 5530- 000- 0000	Water,Operations,Regular	17,160.00	17,160.00		16,212.57	947.43
Total for Object 5530 and Expense accounts		17,160.00	17,160.00	.00	16,212.57	947.43
Object 5550 - Laundry And Cle						
62- 0000- 0- 1110- 8200- 5550- 000- JANI	Laundry And Cle,Operation	37,555.00	34,660.00		24,845.00	9,815.00
Total for Object 5550 and Expense accounts		37,555.00	34,660.00	.00	24,845.00	9,815.00
Object 5560 - Waste Disposal						
62- 0000- 0- 1110- 8200- 5560- 000- 0000	Waste Disposal,Operations	9,250.00	9,250.00		7,945.43	1,304.57
Total for Object 5560 and Expense accounts		9,250.00	9,250.00	.00	7,945.43	1,304.57
Object 5570 - Pest Control						
62- 0000- 0- 1110- 8200- 5570- 000- 0000	Pest Control,Operations,R	2,538.00	2,538.00		2,045.00	493.00
Total for Object 5570 and Expense accounts		2,538.00	2,538.00	.00	2,045.00	493.00
Object 5590 - Other Housekeep						
62- 0000- 0- 1110- 8200- 5590- 000- 0000	Other Housekeep,Operation	5,989.00	12,789.00		10,569.89	2,219.11
Total for Object 5590 and Expense accounts		5,989.00	12,789.00	.00	10,569.89	2,219.11
Object 5600 - Rentals And Lea						
62- 0000- 0- 1110- 8200- 5600- 000- 0000	Rentals And Lea,Operation	6,953.00	6,953.00		4,833.10	2,119.90
62- 0000- 0- 1110- 8200- 5600- 000- COPY	Rentals And Lea,Operation	9,421.00	9,421.00		6,285.44	3,135.56
62- 0000- 0- 1110- 8200- 5600- 000- FAI R	Rentals And Lea,Operation	168,575.00	146,100.00		123,624.00	22,476.00
62- 0000- 0- 1110- 8200- 5600- 000- PORT	Rentals And Lea,Operation	18,483.00	18,483.00		15,351.90	3,131.10
Total for Object 5600 and Expense accounts		203,432.00	180,957.00	.00	150,094.44	30,862.56
Object 5630 - Repairs						
62- 0000- 0- 1110- 8200- 5630- 000- ROP1	Repairs,Operations,Regula	5,075.00	5,075.00		1,468.64	3,606.36
Total for Object 5630 and Expense accounts		5,075.00	5,075.00	.00	1,468.64	3,606.36
Object 5632 - Copier Repairs						
62- 0000- 0- 1110- 8200- 5632- 000- COPY	Copier Repairs,Operations	508.00	508.00			508.00
Total for Object 5632 and Expense accounts		508.00	508.00	.00	.00	508.00
Object 5800 - Other Svcs & Op						
62- 0000- 0- 0000- 7100- 5800- 000- FEES	Other Svcs & Op,Board & S	360.00	360.00		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		3,444.33	2,683.33-
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		11,138.67	3,613.67-
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	
Object 5800 - Other Svcs & Op (continued)							
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		32,608.20	7,391.80	
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		990.00	210.00	
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	
Total for Object 5800 and Expense accounts		126,874.00	102,587.00	.00	49,434.58	53,152.42	
Object 5817 - Scoe Data Proce							
62- 0000- 0- 1110- 1000- 5817- 000- 0000	Scoe Data Proce,Instructi	11,674.00	11,674.00			11,674.00	
Total for Object 5817 and Expense accounts		11,674.00	11,674.00	.00	.00	11,674.00	
Object 5818 - Scoe A/v Contra							
62- 0000- 0- 0000- 7300- 5818- 000- 0000	Scoe A/v Contra,Fiscal Se	964.00	964.00			964.00	
Total for Object 5818 and Expense accounts		964.00	964.00	.00	.00	964.00	
Object 5821 - Audit Costs							
62- 0000- 0- 1110- 7191- 5821- 000- 0000	Audit Costs,External Fina	15,750.00	20,570.00		20,569.50	.50	
Total for Object 5821 and Expense accounts		15,750.00	20,570.00	.00	20,569.50	.50	
Object 5823 - Legal Costs							
62- 0000- 0- 1110- 2700- 5823- 000- 0000	Legal Costs,School Admini	5,000.00	27,000.00		12,668.85	14,331.15	
Total for Object 5823 and Expense accounts		5,000.00	27,000.00	.00	12,668.85	14,331.15	
Object 5825 - Advertisement (
62- 0000- 0- 0000- 7200- 5825- 000- 0000	Advertisement (,Other Gen	1,000.00	1,000.00		247.05	752.95	
62- 0000- 0- 1110- 2700- 5825- 000- 0000	Advertisement (,School Ad	500.00	500.00		645.54	145.54	
Total for Object 5825 and Expense accounts		1,500.00	1,500.00	.00	892.59	607.41	
Object 5830 - Professional/co							
62- 0000- 0- 1705- 1000- 5830- 000- 0000	Professional/co,Instructi	6,000.00	6,000.00			6,000.00	
Total for Object 5830 and Expense accounts		6,000.00	6,000.00	.00	.00	6,000.00	
Object 5860 - Other Employmen							
62- 0000- 0- 1110- 2700- 5860- 000- 0000	Other Employmen,School Ad	500.00	500.00			500.00	
Total for Object 5860 and Expense accounts		500.00	500.00	.00	.00	500.00	
Object 5862 - Fingerprinting							
62- 0000- 0- 1110- 2700- 5862- 000- 0000	Fingerprinting,School Adm	2,500.00	2,500.00		1,050.00	1,450.00	
Total for Object 5862 and Expense accounts		2,500.00	2,500.00	.00	1,050.00	1,450.00	
Object 5911 - Telephone							

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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
Object 5911 - Telephone						
62- 0000- 0- 1110- 8200- 5911- 000- 0000	Telephone,Operations,Regu	3,520.00	3,520.00		3,127.68	392.32
Total for Object 5911 and Expense accounts		3,520.00	3,520.00	.00	3,127.68	392.32
Object 5940 - Internet						
62- 0000- 0- 1110- 2700- 5940- 000- 0000	Internet,School Administ,	19,770.00	19,770.00		14,802.78	4,967.22
Total for Object 5940 and Expense accounts		19,770.00	19,770.00	.00	14,802.78	4,967.22
Object 5950 - Postage						
62- 0000- 0- 1110- 2700- 5950- 000- 0000	Postage,School Administ,R	1,800.00	1,800.00		899.25	900.75
Total for Object 5950 and Expense accounts		1,800.00	1,800.00	.00	899.25	900.75
Object 6900 - Depr Exp						
62- 0000- 0- 1110- 8400- 6900- 000- 0000	Depr Exp,Oth Plant Maint,	2,838.00	2,838.00		1,892.14	945.86
Total for Object 6900 and Expense accounts		2,838.00	2,838.00	.00	1,892.14	945.86
Object 7141 - Oth Tuitn, Exce						
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
Total for Object 7141 and Expense accounts		199,500.00	199,500.00	.00	.00	199,500.00
Object 7310 - Dir Supp/indr C						
62- 0000- 0- 0000- 7210- 7310- 000- 0000	Dir Supp/indr C,General A	1,402.00-	1,328.00-		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
Total for Object 7310 and Expense accounts		.00	.00	.00	.00	.00
Object 8011 - Revenue Limit S						
62- 0000- 0- 0000- 0000- 8011- 000- 0000	Revenue Limit S,Unrestric	1,046,324.00	1,029,385.00		822,532.00	206,853.00
Total for Object 8011 and Revenue accounts		1,046,324.00	1,029,385.00		822,532.00	206,853.00
Object 8012 - EPA						
62- 1400- 0- 0000- 0000- 8012- 000- 0000	EPA,EPA	158,222.00	206,373.00		55,084.00	151,289.00
Total for Object 8012 and Revenue accounts		158,222.00	206,373.00		55,084.00	151,289.00
Object 8019 - Revenue Limit S						
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-
Total for Object 8019 and Revenue accounts		.00	.00		91.00	91.00-
Object 8096 - In Lieu Of Prop						
62- 0000- 0- 0000- 0000- 8096- 000- 0000	In Lieu Of Prop,Unrestric	1,564,027.00	1,425,017.00		1,183,445.00	241,572.00

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
Object 8096 - In Lieu Of Prop (continued)					
62- 0000- 0- 0000- 0000- 8096- 000- PY00	In Lieu Of Prop,Unrestric			91.00-	91.00
Total for Object 8096 and Revenue accounts		1,564,027.00	1,425,017.00	1,183,354.00	241,663.00
Object 8182 - Sp Ed-discretio					
62- 3327- 0- 5001- 0000- 8182- 000- 0000	Sp Ed-discretio,SpEdMenta	2,706.00	2,706.00		2,706.00
Total for Object 8182 and Revenue accounts		2,706.00	2,706.00	.00	2,706.00
Object 8290 - All Other Feder					
62- 3010- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Title I	21,561.00	10,094.00	7,306.00	2,788.00
Total for Object 8290 and Revenue accounts		21,561.00	10,094.00	7,306.00	2,788.00
Object 8550 - Mandated Cost R					
62- 0000- 0- 0000- 0000- 8550- 000- 0000	Mandated Cost R,Unrestric	4,619.00	4,597.00	4,597.00	
Total for Object 8550 and Revenue accounts		4,619.00	4,597.00	4,597.00	.00
Object 8560 - State Lottery R					
62- 1100- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,State Lot	42,342.00	41,818.00	29,470.06	12,347.94
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	4,814.37	12,196.63
62- 6300- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,Lottery -		5,210.00	5,210.16	.16-
Total for Object 8560 and Revenue accounts		59,030.00	69,894.00	45,348.56	24,545.44
Object 8590 - All Other State					
62- 0000- 0- 0000- 0000- 8590- 000- 0000	All Other State,Unrestric	32,271.00	218.00		218.00
62- 2600- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO Progr	88,235.00	72,331.00	59,320.00	13,011.00
62- 6546- 0- 5001- 0000- 8590- 000- 0000	All Other State,Mental He	17,724.00	10,800.00	15,381.00	4,581.00-
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	18,591.00	12,392.00
62- 7435- 0- 0000- 0000- 8590- 000- 0000	All Other State,Learning		115.00	114.76	.24
Total for Object 8590 and Revenue accounts		138,230.00	117,890.00	96,850.25	21,039.75
Object 8660 - Interest					
62- 0000- 0- 0000- 0000- 8660- 000- 0000	Interest,Unrestricted/no	12,000.00	23,000.00	26,834.08	3,834.08-
Total for Object 8660 and Revenue accounts		12,000.00	23,000.00	26,834.08	3,834.08-
Object 8677 - Interagency Svc					
62- 0000- 0- 7110- 0000- 8677- 000- CBSC	Interagency Svc,Unrestric	138,183.00	138,183.00	138,183.00	
Total for Object 8677 and Revenue accounts		138,183.00	138,183.00	138,183.00	.00

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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	
Object 8689 - All Other Fees						
62- 9033- 0- 8500- 0000- 8689- 000- CARE	All Other Fees,After Scho	65,000.00	65,000.00	66,916.03	1,916.03-	
Total for Object 8689 and Revenue accounts		65,000.00	65,000.00	66,916.03	1,916.03-	
Object 8699 - All Other Local						
62- 0000- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Unrestric	10,000.00	10,000.00	8,809.27	1,190.73	
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-	
Total for Object 8699 and Revenue accounts		137,150.00	137,785.00	72,059.12	65,725.88	
Object 8980 - Contribute From						
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	
Total for Object 8980 and Revenue accounts		.00	.00	.00	.00	
Object 9720 - Reserve For Enc						
62- - - - - 9720- -	Reserve For Enc,			599,740.29	599,740.29	
Total for Object 9720 and Ending Balance accounts		.00	.00	.00	599,740.29	
Object 9790 - Undesignated/un						
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				
Total for Object 9790 and Ending Balance accounts		811,238.00	740,548.00	.00	.00	
Object 9791 - Beginning Balan						
62- 0000- 0- - - 9791- -	Beginning Balan,Unrestric	914,371.00	887,292.00	46,294.58	933,586.76	
62- 0000- 0- 0000- 0000- 9791- 000- 0000	Beginning Balan,Unrestric		43,870.00		43,870.00	
62- 2600- 0- - - 9791- -	Beginning Balan,ELO Progr			47,122.53	47,122.53	
62- 6266- 0- - - 9791- -	Beginning Balan,Ed Effect	39,738.00	47,933.00	8,628.20	56,561.11	
					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
Object 9791 - Beginning Balan (continued)						
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	
Total for Object 9791 and Starting Balance accounts		1,118,404.00	1,131,728.00	127,220.37	1,258,948.64	1,131,728.27

Total for Org 012 - Live Oak Charter School					
	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance
Budgeted	<u>1,131,728.00</u>	<u>3,229,924.00</u>		<u>3,621,104.00</u>	<u>740,548.00</u>
Actual	1,131,728.27	2,519,155.04	599,740.29	2,591,867.09	459,275.93

Fund 62 - Charter - Non Profit Corp			Fiscal Year 2023/24 Through April 2024			
Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
LCFF Revenue Sources						
8011	Revenue Limit St Aid-curr Year	1,046,324.00	1,029,385.00	822,532.00	206,853.00	79.91
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	1,183,354.00	241,663.00	83.04
Total LCFF Revenue Sources		2,768,573.00	2,660,775.00	2,061,061.00	599,714.00	77.46
Federal Revenue						
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
Total Federal Revenue		24,267.00	12,800.00	7,306.00	5,494.00	57.08
Other State Revenues						
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	45,348.56	24,545.44	64.88
8590	All Other State Revenues	138,230.00	117,890.00	96,850.25	21,039.75	82.15
Total Other State Revenues		201,879.00	192,381.00	146,795.81	45,585.19	76.30
Other Local Revenue						
8660	Interest	12,000.00	23,000.00	26,834.08	3,834.08-	116.67
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	66,916.03	1,916.03-	102.95
8699	All Other Local Revenues	137,150.00	137,785.00	72,059.12	65,725.88	52.30
Total Other Local Revenue		352,333.00	363,968.00	303,992.23	59,975.77	83.52
Total Year To Date Revenues		3,347,052.00	3,229,924.00	2,519,155.04	710,768.96	77.99

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Teachers' Salaries - Regular	1,155,563.00	1,136,438.00	252,859.50	865,578.66	17,999.84	76.17
1130	Teachers' Sals Extra Assignmnt	10,800.00	10,800.00	4,090.95	19,974.05	13,265.00-	184.94
1148	Teacher Substitutes	8,000.00	11,000.00		14,215.00	3,215.00-	129.23
1300	Cert Suprvsrs' & Admins' Sal	147,602.00	147,602.00	30,750.40	116,851.52	.08	79.17
Total Certificated Salaries		1,321,965.00	1,305,840.00	287,700.85	1,016,619.23	1,519.92	77.85
Classified Salaries							
2100	Instructional Aides' Salaries	149,276.00	143,603.00	32,636.95	110,662.02	304.03	77.06
2130	Instr Aides - Extra Assignmnt	3,500.00	2,250.00		125.00	2,125.00	5.56

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
Expenditure Detail (continued)							
Classified Salaries (continued)							
2148	Instr Aides Subs - Schl Bus	500.00					NO BDGT
2199	Instr Aides Oth Miscellaneous	4,000.00	6,000.00		6,291.01	291.01-	104.85
2300	Classified Director	143,826.00	143,826.00	29,963.75	113,862.25		79.17
2400	Clerical & Office Salaries	249,475.00	248,755.00	51,862.22	196,142.61	750.17	78.85
2499	Clerical&office Other Misc.	500.00	7,000.00		6,851.25	148.75	97.88
2900	Other Classified Salaries	74,928.00	97,642.00	22,228.10	76,434.65	1,020.75-	78.28
2999	Other Class Sals Other Misc.	3,350.00	3,350.00		3,353.45	3.45-	100.10
	Total Classified Salaries	629,355.00	652,426.00	136,691.02	513,722.24	2,012.74	78.74
Employee Benefits							
3101	Benefits - Strs / Certificated	209,018.00	206,750.00	45,253.95	158,239.81	3,256.24	76.54
3201	Benefits - Pers / Certificated	60,731.00	59,598.00	13,545.00	46,053.01	.01-	77.27
3202	Benefits - Pers / Classified	154,114.00	160,460.00	34,832.07	124,985.04	642.89	77.89
3311	Benefits - Oasdi/ Certificated	14,113.00	13,850.00	2,926.50	10,394.36	529.14	75.05
3312	Benefits - Oasdi/ Classified	39,020.00	40,450.00	8,149.30	30,806.23	1,494.47	76.16
3331	Benefits - Medicare / Cert.	19,168.00	18,935.00	3,974.65	14,108.40	851.95	74.51
3332	Benefits - Medicare / Class.	9,126.00	9,460.00	1,905.90	7,209.25	344.85	76.21
3401	H & W Benefits - Certificated	224,206.00	209,634.00	45,358.60	154,654.74	9,620.66	73.77
3402	H & W Benefits - Classified	65,215.00	64,982.00	13,767.55	50,921.53	292.92	78.36
3501	Benefits - Sui / Certificated	1,161.00	1,153.00	137.10	486.55	529.35	42.20
3502	Benefits - Sui / Classified	314.00	326.00	65.60	248.37	12.03	76.19
3601	Benefits - Wcomp/ Certificated	16,921.00	16,715.00	3,682.50	13,012.66	19.84	77.85
3602	Benefits - Wcomp/ Classified	8,057.00	8,352.00	1,749.70	6,575.88	26.42	78.73
	Total Employee Benefits	821,164.00	810,665.00	175,348.42	617,695.83	17,620.75	76.20
Books and Supplies							
4110	Textbooks	6,500.00	6,500.00		2,809.77	3,690.23	43.23
4210	Books Other Than Textbooks	1,500.00	1,500.00		383.27	1,116.73	25.55
4300	Materials & Supplies	2,500.00	2,500.00		777.66	1,722.34	31.11
4310	Instructional Mat'ls&supplies	26,341.00	26,341.00		20,827.99	5,513.01	79.07
4340	Computer Sftware & Related Exp	609.00	609.00		285.17	323.83	46.83
4350	Office Supplies	5,500.00	5,500.00		3,854.56	1,645.44	70.08
4370	Custodial Supplies	6,598.00	6,598.00		6,148.03	449.97	93.18
4390	Other Supplies	30,224.00	30,224.00		18,642.02	11,581.98	61.68
4400	Inventory Supplies	5,500.00	5,500.00		1,204.43	4,295.57	21.90
4710	Food Purchases For Food Servc	2,000.00	2,000.00			2,000.00	
	Total Books and Supplies	87,272.00	87,272.00	.00	54,932.90	32,339.10	62.94

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
Expenditure Detail (continued)							
Services and Other Operating Expenditures							
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		26,138.88	22,581.12	53.65
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		24,845.00	9,815.00	71.68
5560	Waste Disposal	9,250.00	9,250.00		7,945.43	1,304.57	85.90
5570	Pest Control	2,538.00	2,538.00		2,045.00	493.00	80.58
5590	Other Housekeeping Services	5,989.00	12,789.00		10,569.89	2,219.11	82.65
5600	Rentals And Leases	203,432.00	180,957.00		150,094.44	30,862.56	82.94
5630	Repairs	5,075.00	5,075.00		1,468.64	3,606.36	28.94
5632	Copier Repairs & Maintenance	508.00	508.00			508.00	
5800	Other Svcs & Oper Expenditures	126,874.00	102,587.00		49,434.58	53,152.42	48.19
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		12,668.85	14,331.15	46.92
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		1,050.00	1,450.00	42.00
5911	Telephone	3,520.00	3,520.00		3,127.68	392.32	88.85
5940	Internet	19,770.00	19,770.00		14,802.78	4,967.22	74.87
5950	Postage	1,800.00	1,800.00		899.25	900.75	49.96
Total Services and Other Operating Expenditures		592,124.00	562,563.00	.00	387,004.75	175,558.25	68.79
6600 - 6999							
6900	Depreciation Expense	2,838.00	2,838.00		1,892.14	945.86	66.67
Total 6600 - 6999		2,838.00	2,838.00	.00	1,892.14	945.86	66.67
Tuition							
7141	Oth Tuitn, Excess Csts Sch Dis	199,500.00	199,500.00			199,500.00	
Total Tuition		199,500.00	199,500.00	.00	.00	199,500.00	
Total Year To Date Expenditures		3,654,218.00	3,621,104.00	599,740.29	2,591,867.09	429,496.62	71.58

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2023/24 Through April 2024		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash In County Treasury	1,193,268.44	76,437.76-	1,116,830.68
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	9,625.65-	6,475.35
9340	Other Current Assets		11,773.80	11,773.80
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-
	Total Assets	1,591,254.21	414,319.70-	1,176,934.51
Liabilities				
9510	Accts Payable (prior Year)	165,203.83	165,203.83-	
9511	Accts Payable - Cur Activity	194,348.61	80,287.61-	114,061.00
9515	Accts Payable - Outdate Warrnt		33.00	33.00
9518	A/p Charter/district	38,421.00	38,421.00-	
9555	Unemployment Ins Liability	2,561.70	2,223.18-	338.52
9556	Workers Comp Ins Liability	3,450.00	8,688.46-	5,238.46-
9570	Blue Cross Clearing		3,413.49-	3,413.49-
9571	Kaiser Insurance Clearing		17,081.81-	17,081.81-
9573	Dental Insurance Clearing		1,531.27-	1,531.27-
9575	Life Insurance Clearing		45.58	45.58
9577	Other H&w Insurance Clearing		295.10-	295.10-
9650	Unearned Revenue	19,373.76	19,373.76-	
9667	Lease Liability	36,167.04	5,166.72-	31,000.32
	Total Liabilities	459,525.94	341,607.65-	117,918.29
	Calculated Fund Balance	1,131,728.27	72,712.05-	1,059,016.22
Beginning Fund Balance				
9791	Beginning Balance	1,131,728.27		1,131,728.27
	Beginning Fund Balance Proof	.00	72,712.05-	72,712.05-
Change in Fund Balance - Excess Revenues (Expenditures)			(72,712.05)	

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2023/24 Through April 2024

Memo Only - Ending Fund Balance Accounts

		Adopted	Revised		
Reserves					
9720	Reserve For Encumbrances			599,740.29	599,740.29
Other Designations					
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
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	3,347,052.00	3,229,924.00		2,519,155.04	710,768.96	77.99
B. Expenditures	3,654,218.00	3,621,104.00	599,740.29	2,591,867.09	429,496.62	71.58
C. Subtotal (Revenue LESS Expense)	307,166.00-	391,180.00-		72,712.05-	281,272.34	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	307,166.00-	391,180.00-		72,712.05-	281,272.34	
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		1,059,016.22		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	811,238.00	740,548.00				
Other				599,740.29		

LIVE OAK CHARTER SCHOOL

Fixed Asset Capitalization Policy

The Live Oak Charter School Board of Directors (the "School") establishes the following Fixed Asset Capitalization Policy:

DEFINITIONS AND PROVISIONS

For the purpose of this policy, the following definitions shall apply:

"Tangible Assets" - Assets that can be observed by one (1) or more of the physical senses. They may be seen or touched, in some environments heard or smelled.

"Fixed Assets" - Tangible assets of a durable nature, generally with a useful life in excess of one (1) year, which are employed in the operating activities of the School and that, are relatively permanent in nature. They may be termed property, plant, equipment, furniture, or fixed assets. They are usually separated into classes according to the physical characteristics of the items (Example: land, buildings, improvements other than buildings, machinery and equipment, furniture and fixtures).

Some items may be identified as "Controlled Assets" that, although they do not meet all of the fixed asset criteria, are recorded within a fixed asset system to maintain a control of value, number, or location.

"Capital Outlays" - Expenditure which benefit both the current and future fiscal period. This includes the costs of acquiring land and structures; construction or improvements of buildings, structures, or other fixed assets; and equipment purchases having an appreciable and calculable period of usefulness. These are expenditures resulting in the acquisition of or an addition to the School's general fixed assets.

MACHINERY, FURNITURE, AND EQUIPMENT

For the purposes of this policy, machinery and/or equipment is an apparatus, tool, or conglomeration of pieces, to form a tool. Machinery, furniture and equipment are not expendable in nature so as to be consumed. They do not lose their identity through fabrication or incorporation into a different or more complex unit. Machinery, furniture, or equipment will stand alone and will not become a part of a basic building structure and may be moved between or among buildings or rooms to best meet the needs of the School.

Shipping charges, consultant fees, and any other costs directly related to the acquisition or purchase such as delivery, set-up charges, software operation systems which make the equipment

operable as intended may be included and capitalized as a part of the cost. Ancillary charges such as program project management and training shall be excluded from the cost.

BUILDING AND LEASEHOLD IMPROVEMENTS

Leasehold Improvements are improvements, betterments, or modifications of leased property which will benefit the School for the period of more than one year. Building Improvements are improvements, betterments, or modifications of owned property which will benefit the School for the period of more than one year. Acquisition cost includes the full cost of the purchase plus expenditures related directly to their acquisition, (i.e. freight, handling fees, installation charges, sales tax, etc.)

CAPITALIZATION

The following items:

1. improvements or renovations to existing machinery;
2. new equipment; and
3. building and leasehold improvements

will be capitalized only if the result of the change or purchase meets all of the following conditions:

- A. Total costs for each item exceed \$5,000
- B. The useful life is extended two (2) or more years

RECORDING AND ACCOUNTING

The School shall classify capital expenditures as Capital Assets within the fund from which the expenditure was made. For the purposes of recording fixed assets of the School, the valuation of assets shall be based on historical costs, when available or when it can be determined. When the historical cost cannot be determined, the value shall be fixed by estimation based on those assets which are currently in existence.

The School shall record acquisitions of Capital Assets in accordance with generally accepted accounting principles applicable to the School. An asset register shall be maintained either in hard copy or in a computer format to record the capital assets of the School. This record is to be maintained by the School's administrative staff and updated as required each year.

Capital Asset depreciation is calculated straight line over the asset's estimated useful life, with depreciation beginning the month the asset is put into use.

APPROVED BY THE BOARD OF DIRECTORS: May 7, 2024

This policy supersedes any previous policy:

Waldorf Certification & Training Working Group

Present: Gayla, Gila, Krista and Stacy

1st Meeting: Monday 4/29, from 4-6pm; 2nd Meeting: Monday 5/6, 4:30-6pm

Starting Premises

Faculty met and shared valid concerns around traditional Waldorf certification programs, including, but not limited to: cost, time, travel, workload, overwhelm, and impact to the ability to attract and retain quality teachers. Faculty has also brainstormed creative solutions and work-arounds to become Waldorf trained. Posters from previous faculty meetings were shared and discussed.

Board has met and identified significant funds (Educator Effectiveness Block Grant) that need to be spent by next year or the school loses the funds. If LOCS were to become a dependent charter with PCS in the 25/26 school year, it is imperative to 1) have a solid definition of what LOCS (both board and faculty) considers to be Waldorf trained, and 2) have all of our current teachers meeting that definition. To this end, it is a strong board preference to use the EEG funds on Waldorf teacher training.

Our Proposal for Training and Certification

The working group discussed several training options. While some training programs offer lucrative benefits, such as a Master's degree, all are costly (\$15-30k) and time intensive (2-3yrs). We also discussed what the requirements are for being a member of the Alliance for Public Waldorf Education, which states that "a significant majority of faculty have gone through Waldorf teacher preparation program." These programs, according to the Alliance, should include 400-500 hours of training.

Our shared goal is to have all faculty members Waldorf trained and a significant majority of faculty Waldorf certificated.

We identified two definitions for LOCS to consider adopting:

- Waldorf Certificated: a teacher that has attended any Waldorf teacher training program and has completed and earned a certificate from that institution.
- Waldorf trained: a teacher that has completed all of the below requirements
 1. An orientation to Waldorf education via an agreed upon text
 - Suggested text: Understanding Waldorf Education: Teaching from the Inside Out by Jack Petrash
 2. A Foundation Studies Course (certificate of completion conferred)

- Suggested Foundations Courses:
 - i. Center for Anthroposophy’s online 10 month course for \$850, Saturday from 9-11am
 - ii. In- person option: Bay Area Center for Waldorf Teacher Training (BACWTT) in El Cerrito, September-December (13 weeks) Friday nights & Saturday days, \$2500
- 3. Yearly summer grade-level renewal program for each of the years of their loop group
 - Suggested summer grade-level Renewal Courses:
 - i. Alliance for Public Waldorf Education online
 - 1. Intro to Public Waldorf Education (also open to aides/board members), July 10-12, \$225, must register by 6/30/24
 - 2. Grade level cohorts (also open to leadership/admin), \$375, must register by 6/30/24
 - a. Teachers new to Waldorf must complete the Intro (cannot sign up for grade level only)
 - ii. Center for Anthroposophy’s online renewal courses, July 8-12, \$550 (10% discount if 3 or more teachers register)
 - iii. In person option: BACWTT at Marin Waldorf School, June 17-21 for Grades 1-5, June 24-28 for Grades 6-8, \$400.
- 4. A year of structured mentoring with a Certificated Waldorf teacher

Because becoming a Waldorf Certified teacher is both costly and a major time commitment, rather than requiring each classroom teacher to be certificated, it would be heavily incentivized to encourage and support teachers in making the choice to become certified.

- To incentivize teachers to become certified, the working group recommends reinstating the 3rd column in the pay schedule for “Waldorf Certification” and removing the \$2000 stipend for “Waldorf Trained”
- A cost sharing structure is desirable, but no proposals at this time.

In-House Support

The working group also identified that newly trained teachers and/or new hires need mentorship support in order to be successful in implementing the Waldorf approach in their classrooms. To this end, we propose:

1) Mentorship program:

- Currently employed certificated Waldorf teachers can mentor non-certificated teachers, and would be paid a stipend for doing so. However, it may not be possible to have currently employed teachers mentoring, due to workload, capacity, and time constraints.
 - The Educator Effectiveness Block Grant does allow for funds to be spent on mentoring teachers.
 - We could reach out to retired Waldorf teachers for a yearlong mentorship program with newly hired teachers.
- Mentorship would be structured, with a predetermined number or rhythmical meetings each year to establish accountability for both the mentor and mentee.

2) Pedagogical Studies

- Pedagogical Studies meetings once a month, in place of standard faculty meetings. To achieve this goal, a group would convene at the June in-service meetings to determine the themes for each of the monthly meetings (which would align with the Waldorf pedagogy) for the 2024-2025 school year. Faculty would sign up to facilitate the discussions during the June meeting, to have sufficient time to prepare for creating the container to explore their chosen topic.
 - Special speakers could also be engaged for the Pedagogical Studies from the wider Waldorf community.

3) On-going Education

- Recognizing that it has been some time since the LOCS faculty has been able to engage with the wider Waldorf teacher community, the working group suggests supporting the faculty in participating in one of the many Waldorf conferences offered:
 - Alliance Conference: January 12-14th, In person or Virtual
 - Waldorf Teacher Conference Week: Presidents' Day week in February; In-person trainings available at Marin Waldorf, Sacramento Waldorf, SF Waldorf; online conferences via the Alliance, WECAN, (need to research other online options)

- Need to check how our school calendar can support participation in the conferences. Do we need additional IS days during the conference? Can breaks be scheduled to coincide?
- Eugene Schwartz offers many pre-recorded lectures, in both audio and video formats, on his website www.iwaldorf.net. Offerings include:
 - Podcasts
 - Grade Level specific lectures
 - Art of Teaching courses for grade level renewals cost \$450 and the user has 14 days of access to listen to over 33 hours of content.
 - This is ideal for a self-learner, but not ideal for a person without any Waldorf experience, as there is no teacher or cohort for discussion.
- Gila Mann has many years of experience teaching adults in teacher training programs, and has created an art education program for 1st-8th grade teachers (kinder?). She would be willing to teach this as a course for our faculty. Because art is so embedded in the Waldorf approach and essential to the teaching, as well as a source of renewal for the teachers, this could be beneficial for all faculty.
 - It looks like EEF funds could be used to pay Gila to teach this course to LOCS faculty.
 - EEF funds have to be used for programs outside of the normal working hours, so this might not be able to happen at the faculty meetings or pedagogical studies.
 - Gila will put together a proposal for her program, for admin

4) Using the Educator Effectiveness Block Grant

- Can we prepay for grade level renewals for the entire loop group of a new hire?
 - In the 1st/2nd/3rd and in the 6th/7th/8th loop group, all lead teachers who are not Waldorf trained or certified per the definitions above will need 3 years of grade level renewals
 - Stacy to look into programs and see if they're willing to prepay
- Are there any teachers who are transitioning into aide positions that would like to start a Waldorf Certification program?
- Mary Cassidy would like to attend a renewal this summer
- Gila is interested in Eugene Schwartz' self-paced study courses
- Other considerations for EEF
 - Restorative Justice training: Gila and Blythe
 - Diversity training, particularly in advance of any merge with Valley Vista