



## Fundraising Report Through Oct 2020

Total 2020-2021 Fundraising Goal: \$162,000

2020-2021 projected grant to the school: \$123,760

2020-2021 YTD *actual* grant to the school: \$30,063

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]

Live Oak Charter School Foundation					
Donations Received by Month					
Month	2016-2017 Year	2017-2018 Year	2018-2019 Year	2019-2020 Year	2020-2021 Year
July	\$ 3,617.89	\$ 10,868.36	\$ 8,383.21	\$ 10,989.33	\$ 4,233.67
August	\$ 9,250.20	\$ 15,409.62	\$ 8,652.51	\$ 21,194.89	\$ 12,566.54
September	\$ 19,680.00	\$ 12,892.50	\$ 23,645.47	\$ 16,006.07	\$ 13,829.33
October	\$ 10,922.55	\$ 19,718.56	\$ 11,717.19	\$ 11,153.66	\$ 7,199.23
November	\$ 16,357.86	\$ 16,616.22	\$ 17,345.91	\$ 12,510.24	
December	\$ 16,650.60	\$ 15,892.75	\$ 21,067.03	\$ 23,091.80	
January	\$ 30,199.56	\$ 28,411.15	\$ 25,915.16	\$ 33,871.50	
February	\$ 19,602.98	\$ 24,635.87	\$ 15,592.43	\$ 15,300.49	
March	\$ 87,260.29	\$ 93,079.22	\$ 84,452.77	\$ 99,049.54	
April	\$ 12,970.35	\$ 10,531.03	\$ 14,613.46	\$ 10,726.98	
May	\$ 13,967.58	\$ 16,081.63	\$ 13,789.51	\$ 18,265.65	
June	\$ 12,590.20	\$ 10,458.09	\$ 39,777.09	\$ 19,207.18	
<b>Total</b>	<b>\$ 253,070.06</b>	<b>\$ 274,595.00</b>	<b>\$ 284,951.74</b>	<b>\$ 291,367.33</b>	<b>\$ 37,828.77</b>
			Escrow	Auction Escrow	Auction Escrow
				\$11,515	11117.19

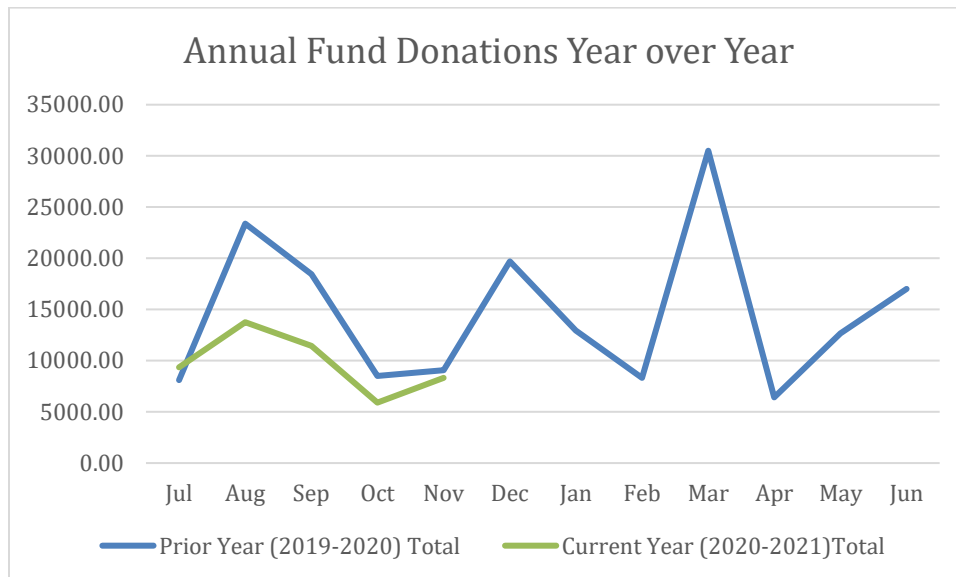
Variance From Last Year YTD: -\$21,515.18

Long-Term Capital Fund Ending Balance: Approx. \$94,813



### Annual Fund Participation by Grade through October 2020

Grade	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Thru Oct-2019</u>	<u>2020-2021</u>
K-Rosemary	91%	100%	77%	95%	48%	27%
K-Sunflower	95%	82%	64%	73%	45%	18%
1 <sup>st</sup>	91%	91%	88%	69%	47%	19%
2 <sup>nd</sup>	94%	84%	84%	88%	69%	50%
3 <sup>rd</sup>	84%	84%	66%	75%	58%	47%
4 <sup>th</sup>	84%	88%	81%	63%	43%	38%
5 <sup>th</sup>	69%	84%	81%	70%	53%	37%
6 <sup>th</sup>	87%	69%	74%	81%	63%	31%
7 <sup>th</sup>	69%	100%	59%	77%	69%	48%
8 <sup>th</sup>	72%	57%	86%	66%	50%	48%
<b>Totals</b>	<b>83%</b>	<b>83%</b>	<b>76%</b>	<b>75%</b>	<b>52%</b>	<b>37%</b>



[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.*

## Executive Director Report

Justin Tomola

For the December 11, 2020 Board Meeting

### Enrollment by Grade (as of 11/12/2020)

- KG Mary Alice: 20
- KG: Rebecca 20
- 1st: 29
- 2nd: 32
- 3rd: 30
- 4th: 27
- 5th: 27
- 6th: 31
- 7th: 31
- 8th: 31

Total: 278

We have 3 new students starting after  
Winter break (first, third and sixth).

### Education Programs and Student Achievement

- Planning for hybrid with Admin team including visits to schools currently running hybrid.
- Reviewing phase in approach of loop groups (K, 1-3, 4-5, 6-8)
- Creating a “Family and Student Handbook” for in person learning for distribution to all employees and families.
- Collaborating with SCOE and Sonoma Health on contact tracing protocols.
- Reviewing hybrid schedules and drafting schedules and the possibility to include staggered drop off and pick up times.
- Produced ED enrollment/Why Live Oak video for prospective parents.
- On December 2, Shelly and I hosted an enrollment tour for prospective parents through Zoom, which included a PowerPoint presentation, slides of the campus and student art and Q&A.
- Establishing surveillance testing protocols for staff through our insurance and two separate companies who specialize in COVID testing for schools.
- Revising our passive health screen for staff/visitors and implementing active screen/check-in for staff and visitors on campus.
- Continue to monitor progress of individual families and the immunization requirements.
- Drafting updates to our current policies and admin regulations on anti-hate, non-discrimination, and bullying.
- Implementing new formal withdrawal procedures due to homeschooling to include formal paperwork for LO and home district of the student.

- Reviewed and edited Live Oak Academic Program through the grades including Enrichment and Homework.
- Each Tuesday I host Leadership Zoom meetings regarding aspects of the distance learning program and include CRT members.
- Each Thursday I host Faculty meetings to discuss, connect, collaborate and plan.
- Every Tuesday morning, I participate in a Zoom meeting arranged by SCOE for district superintendents and leaders of independent charter schools in Sonoma County.
- Every Wednesday morning, I participate in a Zoom meeting with all North Bay Public Waldorf administrators regarding various topics related to distance learning.
- Met with Leadership to plan the faculty meeting agenda and many other topics related to distance learning.
- Continue to provide USDA approved meals for qualifying students.
- Facilitated several communications with parents and teachers regarding student engagement in distance learning.
- Continue offering follow individual follow up with students and parents whenever a student is falling behind or is not participating fully.
- Facilitate SST and 504 meetings that focus on MTSS services/interventions that we can provide for students.
- Providing crisis/SEL support to teachers and students as needed.
- Continue providing support to families about various technology issues related to distance learning and use of technology appropriately.
- Daily meetings with Admin team members.
- Several meetings with teachers about the 20/21 school year.
- Attended several budget reviews and planning meetings with our finance/office managers.

#### Technology

- Collaborated with CRT member Robert Bunce on grant for upgraded WiFi at LO.
- Applied and awarded 5k for Wifi project from PEF. (10k total for LO!)
- Completed SCOE fiber installation with filtering project.
- Completed Wolfe Wifi access point to point conversion project with MS wireless bridge.
- Prepping new Chromebooks to be school ready.
- Completed order for new class sets of Chromebooks and storage solutions.

- Completed contract and purchase agreement with GoToConnect.
- Implementation and Admin training on a new phone system from GoToConnect.
- Vetted contract and followed up with contract proposal terms and clarifications.
- Collaborated with finance on payment structure for Wolfe contract.
- Initiated contract proposal with Parent Square communication platform.
- Met with Lotterease CEO and Admin team to vet and complete contract with Lotterease. Training is scheduled for implementation.
- Continue to offer tech support, advice and guidance to both staff, students and parents.
- Investigating contract outcomes and usability of wifi upgrade across the school.
- Continuing to analyze Sonic and ATT phone/communication related charges in order to reduce LO costs.
- Followed up with the CEO of STS regarding the purchase of two more class sets of Chromebooks.
- Received first delivery of a new classroom set of Chromebooks. PB preparing them for school use.
- Verified that new document cameras are up and running in classrooms.
- Received new air purifiers machines and ordered more filters for our current models.

#### Social and Emotional Well Being

- Facilitate family meetings that focus on services/interventions that we can provide students and or families.
- Organized “Managing Anxiety in Uncertain Times” workshop for parents.
- Exploring ways with teachers to increase the frequency of one on one and/or small group time between themselves and students.
- Class circles continue.
- Explicit use Second Step in some lower grades.
- Circles work continues for parents/students and specific grade levels.

#### Staff Development

- Setting up inter-school collaboration on hybrid learning.
- Met with individual employees regarding various issues, such as managing workload, communicating with parents, dealing with certain students and more.
- In the process of teacher evaluations.

- Continuing to help manage the AB1505 process for four non-credentialed teachers.
- I've had meetings with individual employees regarding various issues, such as managing workload, communicating with parents, dealing with certain students and more.
- Supporting a teacher who is currently enrolled in an Administrative Credential program to learn and grow her administrative knowledge and acumen.
- All required training documentation turned in and filed.
- SOCE employee portal (W2's, Taxes, leave balance, etc) now open to LO employees.
- New and independent 403b retirement options established for LO employees. Reminder and instructions sent out.

### Parent Involvement

- Attend and collaborate every Friday with the Community Response Team to discuss relevant issues and/or happenings.
- Received positive feedback on Parent/Teacher conferences.
- Collaborated with CRT on Winter Community Viewing and Spiral Walk programs.
- Reviewed, edited and posted distance learning 2.0 parent survey to website.
- Recording Leaflet video PSAs.
- Continue to send community communications regarding opportunities for engagement.
- Identified and marketed math learning at home workshop opportunities for parents.
- Posted community opportunity to attend Nature in Crisis environmental discussion event.
- The Christmas Cheer program information sent out for community participation.
- Communicate with individual parents and teachers about their issues related to distance learning.
- Evaluating and making decisions regarding enrollment issues and requests. We've had several adjustments in enrollment.
- In coordination with CDE and SCOE, I've communicated updates and announcements to the faculty and/or the school community.
- Continue meeting and evaluating enrollment with Shelly. Enrollment virtual tour dates set and on the calendar.

### Facilities

- I work closely with Admin staff regarding facilities needs.
- Schoolwide HVAC systems vacuumed and filters replaced.

- IQAir filters inventoried and all replacements ordered.
- New phones arrived and implementation underway.
- Coordinating with FG tree removal for January 22.
- Wolfe finished installing the hardware on top of Main Office, Kinder and MS bldg.
- Collaborating with FG on a contract proposal of replacing the fire alarm in MS building.
- All classrooms installed with Fishman hand sanitizer dispensers and foaming sanitizer.
- Long-term facilities planning underway.

#### Special Education

- I continue to be the designated LEA representative in multiple IEP meetings every week.
- We are in the process of qualifying students for Special Education services and have new students with IEPs who have transferred into Live Oak.
- I continue to have many conversations with teachers, parents and RTI support the student regarding our school's MTSS programs.
- Participate in the scheduling, planning and executing of SST, 504 Plans and IEP meetings. I discuss student needs situations with class teachers, parents and support staff as needed.
- Through the team process, I help monitor the progress of student well-being and proximity to needing counseling services (SPED only).

#### Board Development

- Attended Executive Group meeting for BOD agenda.
- Met with the BOD Chair to discuss BOD development proposals.
- Several meetings with BOD consultant, Chip Romer
- Read, review and edit ED job description and Evaluation process documents.
- Reviewing job descriptions, roles/responsibilities, and personnel of our sister schools.

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

**Minutes for the Special Meeting of the Board of Directors of Live Oak Charter School**  
**November 12, 2020**  
**6:00pm**

This meeting will be by teleconference pursuant to Executive Orders N-25-20 and N-29-20.

The Board of Directors (“Board”) and employees of Live Oak Charter shall meet via the Zoom meeting platform. Members of the public who wish to access the Board meeting may do so at:

<https://us02web.zoom.us/j/84554208052?pwd=Z2JocWY2ZGdxOTZwanVZaFZKMnRSUT09>

You may also call in using the Zoom phone number:  
669 900 6833 US

Meeting ID: 845 5420 8052  
Passcode: hXM30b

Members of the public who wish to comment during public comment sections at the start of the meeting or after presentation of items on the agenda may use the “raise hand” on the Zoom platform. Public comment is limited to three (3) minutes. If an interpreter is needed for comments, they will be translated into 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 Board 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 this 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 24 hours prior to the meeting by emailing [kim.anderson@liveoakcharter.org](mailto:kim.anderson@liveoakcharter.org). All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the Americans with Disabilities Act.

**LIVE OAK CHARTER SCHOOL**  
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**Minutes for the Regular Meeting of the Board of Directors of Live Oak Charter School**  
**November 12, 2020**  
**6:00pm**

**PRESENT**

Sarah Grossi, Board Chair  
Erin Wrightsman, Board Director  
Chris Fox, Board Director  
Patrick Kennel, Board Director  
Jessica Umphress, Board Director  
James Jensen, Board Treasurer, arrived late

Justin Tomola, Executive Director  
John Azzizzi, Business Manager

**ABSENT**

Stacy Ito, Board Secretary

**CALL TO ORDER**

**6:03pm**

**APPROVE THE AGENDA**

Move to approve the agenda: EW, 2nd PK, Aye: SG, JJ, CF, EW, JU

**A. Public Comment**

*(15 min)*

None

**B. Reports**

1. Treasurer Report (James Jensen) *(5 min)*
  - a. Financial Working Group met last week. Tonight we got a report from John on the broad strokes of the budget. We are on target for meeting our goals. Savings from distance schooling are offset by covid19 expenses.
2. Foundation Report (Sarah Grossi) *(5 min)*
  - a. Planning is underway for fundraising events with good energy. Current financial participation is flat.
3. Director's Report (Justin Tomola) *(20 min)*
  - a. Enrollment is at 280, is set to be 284 in January.
  - b. Working on a contract to provide free periodic covid testing for staff. Working on contact tracing. Exploring a contract for active health screenings for students and staff.
  - c. Lots of technology news to report: Wolfe Communications is contracted for infrastructure improvements on campus for point-to-point connectivity (wifi) across the campus. They installed hardware and software on campus this past week. Tech support for all stakeholders is on-going. Phone system is being upgraded from the older classic landline platform to VOIP system, which will improve communications and lower the costs. Ongoing investigation about switching to ParentSquare for

communications. Investigating upgrading our enrollment process with capability to have it be electronic. New chromebooks will be delivered on 11/13 after some delay. Document cameras have been purchased and delivered to teachers. Exploring options for health screening apps for use by students and staff and had a demo from CrisisGo.

- d. Additional air purifiers being ordered for the school, mostly paid for by SCOE.
  - e. SEL report: ongoing efforts on many fronts with students, and also some support projects focused on parents (e.g. Circles projects being moderated by Restorative Resources, zoom workshop on parenting during crisis coming up in December).
  - f. Facilities: contract with new facility cleaners for the campus, North Bay Cleaners. HVAC system and ductwork is getting a specific cleaning and upgraded MERV filters. Hand sanitizer stations are being installed in all classrooms.
  - g. Special Ed: IEP meetings for distance schooling are continuing.
  - h. Misc: There have been some conversations about long term facilities plan and Prop 39. Our arrangement with PCS is that we traded Prop 39 benefits for bond money. In light of Covid, it's unlikely that we'll actually get that money.
  - i. PPT presentation on Distance Learning 2.0 survey: the survey results indicate that many of the things that frustrated parents about Distance Learning 1.0 have improved in 2.0.
4. COVID Response Team (CRT) Report (Jessica Umpress) *(10 min)*

**C. Consent agenda**

*(5 min)*

- 1. Board minutes for October 15, 2020
- 2. Financials for October 2020
- 3. Move to approve: PK, 2nd CF, Aye: SG, JJ, JU, EW

**D. The Board will consider the following for approval**

- 1. Approval of new Live Oak Foundation board member Jennifer Okonsky
  - a. Move to approve: EW, 2nd PK, Aye: SG, JJ, JU, CF

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

- 1. Finance Update: Presentation/discussion facilitated by John Azzizzi on finance topics affecting the school and discussion of YTD financial statements
  - a. Preparing for first revise in December. Currently, HEROES Act is stalled in congress and no additional federal aid is forthcoming. So the deferrals may become cuts. Charter School Capital program, contract approved in September, is financially better for us than the similar program being offered by the state. (This is the program that will give us an advance on the income we'd be getting from the state.) Past recessions have given us a roadmap for how these deferments might play out, which we will need to keep in mind as we get to the revise in December. John introduced a new financial statement that breaks out revenues and expenses in greater detail than the regular statement, and it will be a regular addition to the monthly reports for the board to review.
- 2. Board Development
  - a. Update from Sarah on next steps for proposal from Chip Romer for board development consultation

- i. Chip has extensive experience working with and for Waldorf charters in the north bay (Woodland Star, Credo, more). Suggests that we begin with job descriptions for executive director, generic board members, and executive board members. All else flows from there. Proposes bringing those to the December board meeting.
- b. Update from Erin on proposal from Maria Freebairn-Smith for board development consultation
  - i. Working with Maria would be a complementary piece to the board development work with Chip. Maria was part of the implementation of the Restorative Resources programming at Live Oak two years ago. She is enthusiastic about working with the board, but is unavailable to jump in until January, 2021.
- c. General question that was raised and addressed: how will these efforts be funded?
  - i. There is a line item built into the budget that administration can spend to cover these costs. It should be below \$7k, which is within the current budget.

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

1. City planning process (General Plan and the advisory board) overlap with the LOCS community
2. Report out from admin/faculty on how student assessment is being planned and implemented
3. More discussion around reopening plans in January
4. Facilities contract renewals/update
5. Prop 39 update

**G. ADJOURNMENT**

**8:36pm**

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2020/21 Through November 2020

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>LCFF Revenue Sources</b>						
8011	Revenue Limit St Aid-curr Year	610,187.00	610,187.00	240,499.00	369,688.00	39.41
8012	EPA State Aid	55,754.00	55,754.00	13,939.00	41,815.00	25.00
8096	In Lieu Of Property Taxes	1,518,171.00	1,518,171.00	572,685.00	945,486.00	37.72
	<b>Total LCFF Revenue Sources</b>	<b>2,184,112.00</b>	<b>2,184,112.00</b>	<b>827,123.00</b>	<b>1,356,989.00</b>	<b>37.87</b>
<b>Federal Revenue</b>						
8290	All Other Federal Revenues			91,985.00	91,985.00-	NO BDGT
	<b>Total Federal Revenue</b>	<b>.00</b>	<b>.00</b>	<b>91,985.00</b>	<b>91,985.00-</b>	<b>NO BDGT</b>
<b>Other State Revenues</b>						
8550	Mandated Cost Reimbursements	66,939.00	66,939.00	4,700.00	62,239.00	7.02
8560	State Lottery Revenue	48,687.00	48,687.00	1,228.00-	49,915.00	-2.52
8590	All Other State Revenues	950.00	950.00	21,260.41	20,310.41-	2,237.94
	<b>Total Other State Revenues</b>	<b>116,576.00</b>	<b>116,576.00</b>	<b>24,732.41</b>	<b>91,843.59</b>	<b>21.22</b>
<b>Other Local Revenue</b>						
8634	Food Services Sales	3,000.00	3,000.00	108.00	2,892.00	3.60
8660	Interest	19,000.00	19,000.00	2,848.76	16,151.24	14.99
8677	Interagency Svcs Between Lea's	92,717.00	92,717.00	32,276.00	60,441.00	34.81
8689	All Other Fees & Contracts	102,300.00	102,300.00	1,368.85	100,931.15	1.34
8699	All Other Local Revenues	154,250.00	154,250.00	10,155.58	144,094.42	6.58
	<b>Total Other Local Revenue</b>	<b>371,267.00</b>	<b>371,267.00</b>	<b>46,757.19</b>	<b>324,509.81</b>	<b>12.59</b>
	<b>Total Year To Date Revenues</b>	<b>2,671,955.00</b>	<b>2,671,955.00</b>	<b>990,597.60</b>	<b>1,681,357.40</b>	<b>37.07</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Certificated Salaries</b>							
1100	Teachers' Salaries - Regular	763,037.00	763,037.00	519,481.95	242,424.91	1,130.14	31.77
1130	Teachers' Sals Extra Assignmnt	5,200.00	5,200.00		1,000.00	4,200.00	19.23
1148	Teacher Substitutes	8,000.00	8,000.00			8,000.00	
1300	Cert Suprvrsr's & Admins' Sal	110,000.00	110,000.00	68,750.10	41,250.06	.16-	37.50
	<b>Total Certificated Salaries</b>	<b>886,237.00</b>	<b>886,237.00</b>	<b>588,232.05</b>	<b>284,674.97</b>	<b>13,329.98</b>	<b>32.12</b>
<b>Classified Salaries</b>							
2100	Instructional Aides' Salaries	71,173.00	71,173.00	35,845.65	49,000.60	13,673.25-	68.85
2148	Instr Aides Subs - Schl Bus	1,500.00	1,500.00			1,500.00	
2199	Instr Aides Oth Miscellaneous	4,000.00	4,000.00			4,000.00	

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

ESCAPE ONLINE

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2020/21 Through November 2020

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Classified Salaries (continued)</b>							
2300	Classified Director	110,000.00	110,000.00	68,750.10	41,250.06	.16-	37.50
2400	Clerical & Office Salaries	156,272.00	156,272.00	96,002.55	58,677.82	1,591.63	37.55
2900	Other Classified Salaries	199,147.00	199,147.00	84,120.60	44,973.16	70,053.24	22.58
2999	Other Class Sals Other Misc.	3,700.00	3,700.00			3,700.00	
<b>Total Classified Salaries</b>		<b>545,792.00</b>	<b>545,792.00</b>	<b>284,718.90</b>	<b>193,901.64</b>	<b>67,171.46</b>	<b>35.53</b>
<b>Employee Benefits</b>							
3101	Benefits - Strs / Certificated	131,851.00	131,851.00	87,311.40	42,387.24	2,152.36	32.15
3201	Benefits - Pers / Certificated	14,453.00	14,453.00	9,854.25	4,598.65	.10	31.82
3202	Benefits - Pers / Classified	112,979.00	112,979.00	58,250.70	39,702.70	15,025.60	35.14
3311	Benefits - Oasdi/ Certificated	4,329.00	4,329.00	2,531.25	1,222.29	575.46	28.23
3312	Benefits - Oasdi/ Classified	33,839.00	33,839.00	16,463.70	11,423.50	5,951.80	33.76
3331	Benefits - Medicare / Cert.	12,850.00	12,850.00	7,949.55	3,873.46	1,026.99	30.14
3332	Benefits - Medicare / Class.	7,914.00	7,914.00	3,850.35	2,671.54	1,392.11	33.76
3401	H & W Benefits - Certificated	148,111.00	148,111.00	100,749.60	48,166.02	804.62-	32.52
3402	H & W Benefits - Classified	85,948.00	85,948.00	56,166.60	29,602.34	179.06	34.44
3501	Benefits - Sui / Certificated	1,943.00	1,943.00	274.20	456.65	1,212.15	23.50
3502	Benefits - Sui / Classified	273.00	273.00	132.60	92.07	48.33	33.73
3601	Benefits - Wcomp/ Certificated	12,673.00	12,673.00	8,411.85	4,070.91	190.24	32.12
3602	Benefits - Wcomp/ Classified	7,805.00	7,805.00	4,071.30	2,772.70	961.00	35.52
<b>Total Employee Benefits</b>		<b>574,968.00</b>	<b>574,968.00</b>	<b>356,017.35</b>	<b>191,040.07</b>	<b>27,910.58</b>	<b>33.23</b>
<b>Books and Supplies</b>							
4110	Textbooks	500.00	500.00			500.00	
4210	Books Other Than Textbooks	1,500.00	1,500.00		802.89	697.11	53.53
4300	Materials & Supplies				923.79	923.79-	NO BDGT
4310	Instructional Mat'ls&supplies	18,782.00	18,782.00		8,846.58	9,935.42	47.10
4340	Computer Sftware & Related Exp	1,400.00	1,400.00		947.00	453.00	67.64
4350	Office Supplies	7,000.00	7,000.00		1,194.99	5,805.01	17.07
4353	Duplicating Costs	750.00	750.00			750.00	
4370	Custodial Supplies	4,500.00	4,500.00		61.30	4,438.70	1.36
4390	Other Supplies	31,140.00	31,140.00		5,850.51	25,289.49	18.79
4400	Inventory Supplies	40,000.00	40,000.00		7,373.76	32,626.24	18.43
4710	Food Purchases For Food Servc	8,000.00	8,000.00		77.50	7,922.50	0.97
<b>Total Books and Supplies</b>		<b>113,572.00</b>	<b>113,572.00</b>	<b>.00</b>	<b>26,078.32</b>	<b>87,493.68</b>	<b>22.96</b>
<b>Services and Other Operating Expenditures</b>							
5200	Travel & Conferences	7,250.00	7,250.00		604.00	6,646.00	8.33

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

ESCAPE ONLINE

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2020/21 Through November 2020

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Services and Other Operating Expenditures (continued)</b>							
5300	Dues & Memberships	3,300.00	3,300.00		855.00	2,445.00	25.91
5450	Other Insurance	19,500.00	19,500.00		21,520.00	2,020.00-	110.36
5520	Electricity	27,000.00	27,000.00		2,684.97	24,315.03	9.94
5530	Water	15,000.00	15,000.00		5,477.56	9,522.44	36.52
5560	Waste Disposal	6,300.00	6,300.00		1,581.51	4,718.49	25.10
5600	Rentals And Leases	180,900.00	180,900.00		77,455.88	103,444.12	42.82
5630	Repairs	16,500.00	16,500.00		130.00	16,370.00	0.79
5632	Copier Repairs & Maintenance	2,000.00	2,000.00			2,000.00	
5800	Other Svcs & Oper Expenditures	80,841.00	80,841.00		16,166.87	64,674.13	20.00
5817	Scoe Data Processing Charges	9,300.00	9,300.00			9,300.00	
5818	Scoe A/v Contract	950.00	950.00			950.00	
5821	Audit Costs	11,000.00	11,000.00		6,300.00	4,700.00	57.27
5823	Legal Costs	5,000.00	5,000.00			5,000.00	
5825	Advertisement (legal, Etc.)	2,000.00	2,000.00			2,000.00	
5830	Professional/consultant Srvcs	1,000.00	1,000.00			1,000.00	
5860	Other Employment Costs	500.00	500.00			500.00	
5862	Fingerprinting Costs	1,175.00	1,175.00		52.00	1,123.00	4.43
5911	Telephone	4,200.00	4,200.00		704.85	3,495.15	16.78
5940	Internet	8,500.00	8,500.00		6,302.21	2,197.79	74.14
5950	Postage	2,250.00	2,250.00		821.22	1,428.78	36.50
	<b>Total Services and Other Operating Expenditures</b>	<b>404,466.00</b>	<b>404,466.00</b>	<b>.00</b>	<b>140,656.07</b>	<b>263,809.93</b>	<b>34.78</b>
<b>6600 - 6999</b>							
6900	Depreciation Expense	1,757.00	1,757.00		586.00	1,171.00	33.35
	<b>Total 6600 - 6999</b>	<b>1,757.00</b>	<b>1,757.00</b>	<b>.00</b>	<b>586.00</b>	<b>1,171.00</b>	<b>33.35</b>
<b>Tuition</b>							
7141	Oth Tuitn, Excess Csts Sch Dis	145,000.00	145,000.00			145,000.00	
	<b>Total Tuition</b>	<b>145,000.00</b>	<b>145,000.00</b>	<b>.00</b>	<b>.00</b>	<b>145,000.00</b>	
	<b>Total Year To Date Expenditures</b>	<b>2,671,792.00</b>	<b>2,671,792.00</b>	<b>1,228,968.30</b>	<b>836,937.07</b>	<b>605,886.63</b>	<b>31.32</b>

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2020/21 Through November 2020		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash In County Treasury	1,016,183.88	160,188.31	1,176,372.19
9120	Cash In Bank(s)	2,563.42		2,563.42
9130	Revolving Cash Account	6,000.00		6,000.00
9210	Accts Receivable (prior Year)	51,127.78	51,127.78-	
9213	Accts Receivable - Payroll	2,142.48	2,142.48-	
9218	A/r Charter/district	100,480.00	100,480.00-	
9290	A/r Due From Other Govt(pr Yr)	13,987.07	13,987.07-	
9299	A/r Due Fm Govt Setup (cur Yr)	157,972.00	157,972.00-	
9330	Prepaid Expenditures(expenses)	1,575.00	1,575.00-	
9430	Buildings	46,708.44		46,708.44
9435	Accumulated Depreciation-bldgs	39,680.44-	586.00-	40,266.44-
	<b>Total Assets</b>	<b>1,359,059.63</b>	<b>167,682.02-</b>	<b>1,191,377.61</b>
<b>Liabilities</b>				
9510	Accts Payable (prior Year)	341,356.54	227,295.54-	114,061.00
9518	A/p Charter/district	65,787.00	65,787.00-	
9555	Unemployment Ins Liability	235.18	114.47-	120.71
9556	Workers Comp Ins Liability	514.00-	2,133.39-	2,647.39-
9570	Blue Cross Clearing		1,596.34-	1,596.34-
9571	Kaiser Insurance Clearing		23,263.91-	23,263.91-
9573	Dental Insurance Clearing		2,169.07-	2,169.07-
9575	Life Insurance Clearing		15.47	15.47
9577	Other H&w Insurance Clearing		1,075.74	1,075.74
9580	Accts Payable - Use Tax	74.04	74.04-	
9669	Other General Long-term Debt	463,200.00		463,200.00
	<b>Total Liabilities</b>	<b>870,138.76</b>	<b>321,342.55-</b>	<b>548,796.21</b>
	<b>Calculated Fund Balance</b>	<b>488,920.87</b>	<b>153,660.53</b>	<b>642,581.40</b>
<b>Beginning Fund Balance</b>				
9791	Beginning Balance	488,920.87		488,920.87
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>153,660.53</b>	<b>153,660.53</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>153,660.53</b>	

**Memo Only - Ending Fund Balance Accounts**

	Adopted	Revised
<b>Reserves</b>		
9720 Reserve For Encumbrances		1,228,968.30
		1,228,968.30

**Fund 62 - Charter - Non Profit Corp**

**Fiscal Year 2020/21 Through November 2020**

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Memo Only - Ending Fund Balance Accounts (continued)</b>						
<b>Other Designations</b>	Adopted	Revised				
9790 Undesignated/unappropriated	427,173.00	489,084.00				

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2020/21 Through November 2020				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	2,671,955.00	2,671,955.00		990,597.60	1,681,357.40	37.07
B. Expenditures	2,671,792.00	2,671,792.00	1,228,968.30	836,937.07	605,886.63	31.32
C. Subtotal (Revenue LESS Expense)	163.00	163.00		153,660.53	1,075,470.77	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	163.00	163.00		153,660.53	1,075,470.77	
F. Fund Balance:						
Beginning Balance (9791)	427,010.00	488,921.00		488,920.87		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	427,010.00	488,921.00		488,920.87		
G. Calculated Ending Balance	427,173.00	489,084.00		642,581.40		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	427,173.00	489,084.00				
Other				1,228,968.30		



Live Oak Charter School

## First Interim Report

July 1, 2020 through October 31, 2020

December 10, 2020 Board Meeting

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## Budget Narrative and General Fund Analysis

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

The School’s administration prepared the First Interim Budget revision based on the best information available and/or known at the time including actual financial results through Nov 30, 2020. For purposes of the First Interim Report actual results will be reported through October 31, 2020 as required by statute. State revenue and other common assumptions were updated based on the guidance of the “The Common Message” (Oct 2020) published by the California County Superintendents Educational Services Association (CCSESA-BASC) and the Sonoma County Office of Education. Additional guidance was provided by budget briefs prepared by the California Charter School Association (CCSA), the Charter School Development Center (CSDC), and School Services of California (SSC).

### Significant Changes Since 45-Day Revised Budget

#### State Budget:

- The Department of Finance reported in November that state tax revenues are well ahead of the projections included in the State Budget passed in June 2020. However, with a new round of stay-at-home orders issued by the governor in December, the situation may yet deteriorate, and schools are advised to assume that LCFF revenues will not increase in subsequent years and to maintain reserve levels sufficient to cover current and possible future revenue deferrals.

#### School Programs – AfterCare:

- Owing to COVID operating and liability issues, the school is planning to suspend/cancel its AfterCare program for the 2020-21 school year. The following budget amounts, included in the Original Budget (7/1) have been removed from the First Interim Budget: Revenues (\$102,300); Expenditures: Salaries and Benefits (\$100,414), Other Costs (\$6,000). Since the program was budgeted to operate at a slight loss, the net impact on the First Interim Budget is a \$4,114 surplus. A significant portion of the FTE assigned to the AfterCare program was re-assigned to provide additional Distance-Learning student academic support and teacher assistance.

### Budget Planning Factors and Assumptions

Below are key planning factors issued by the Department of Finance and other key agencies used in the preparation of this report:

<b>Planning Factors / Assumptions</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
Statutory COLA (DOF)	2.31%	2.48%	3.26%
Funded COLA	0.00%	0.00%	0.00%
Effective Deficit Factor (LCFF Cuts)	0.00%	-3.00%	-4.50%
STRS Employer Rates	16.15%	16.00%	18.10%
PERS Employer Projected Rates	20.70%	23.00%	26.30%
Lottery – Unrestricted per ADA	\$150.00	\$150.00	\$150.00
Lottery – Prop. 20 per ADA	\$49.00	\$49.00	\$49.00
Mandated Block Grant: Charter K-8 / ADA	\$16.86	\$16.86	\$16.86

While advisory agencies have suggested to budget using a 0.0% Deficit factor (i.e. no anticipated LCFF funding cuts), LOCS has factored in -3.0% and - 4.5% Deficit Factors in the two subsequent years in order to more effectively plan during a period of uncertainty and ensure a more prudent budget approach. The deficit factors provide a hedge for either potential state LCFF funding cuts or potential decreases in school enrollment.

#### Revenue

- Overall, we are estimating revenues to be down \$99.6K from the 45-Day Revised budget. This is driven primarily by the cancellation of the schools AfterCare Program (see above -\$102.3K) and lower than expected interest rates leading to lower interest income expectations (-\$8.0K) offset by local grant awards (+\$10K).
- ADA assumptions also remain unchanged.

#### Expenditures

Overall the school is forecasting a \$93.5K (3.3%) decrease in expenses, primarily driven by:

1. Cancellation of the school's AfterCare Program (-\$106.4K decrease);
2. Lower school operating expenses and contingency transfers (obj 54xx-5800: -\$52.3K) due to (a) delayed start-up due to COVID issues, (b) lower than expected COVID-related cleaning/sanitization costs due to delayed start-up as well as (c) transfer of COVID contingency funds to other accounts.
3. Offset by additional salary and benefits costs (+\$55.9K) from COVID-related school student support/RTI staffing and CBA-related salary increases.

#### Surplus/Deficit

The bottom line impact in 20-21 is a budgeted surplus reduction of \$6.1K, bringing the expected surplus in 20-21 to \$110.8K. See below sections for further information.

#### Reserves

With the current epoch of economic uncertainty as well as the apportionment deferrals included in the final Budget Act (see Cash Flow section below), economic advisors are calling for schools to increase reserves and line up sources of working capital.

In a normal budget year, County Offices of Education and charter school advocacy organizations reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The required reserve for economic uncertainty represents only a few weeks of payroll for most schools. The Government Finance Officers Association (GFOA) recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. Reserve levels and challenges affecting the school are addressed later in this report. The Non-profit Operating Reserve Initiative (NORI) recommends a reserve level of 3 months or 25%.

With the added uncertainty of LCFF funding and enrollment levels in the out-years as well as the 20-21 (and likely beyond) apportionment deferrals the issue of generating surpluses and increasing reserve levels takes on added significance.

#### Surplus/Deficit and Fund Balance

The school's board and administration have developed the school's budget with the intent to generate a net surplus over the three-year MYP period in order to build up reserve levels to weather currently budgeted as well as future estimated apportionment deferrals. LOCS is estimating the 2020-21 ending unrestricted net position to be \$594,440 or 21.8% of total 20-21 budgeted expenditures, equivalent to 2.62 months of average expenditures. This is above the 5% minimum reserve requirement and above the GFOA recommended level discussed above, but still short of the 25% minimum goal that the school has set for itself. The Unrestricted Net Position is expected to improve to a level of 22.7% by the end of the last two year of the MYP, which is well above the 5% reserve for economic uncertainty threshold for all three years and approaches the minimum reserve goals set by the board.

#### Fund Balance

As of October 31, 2020, the school's fund balance was \$555,964. Of this, \$6,442 is the remaining net investment in capital

assets. The unrestricted net position is \$549,522 or 20.2% of total 20-21 budgeted expenditures. This amount is above the 5% minimum reserve requirement and is above the 17% recommended by the GFOA, but still below the school's target of 25% as recommended by NORI.

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

Obj	Account	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Orig Bud	20-21 45D Rev Bud	2020/21 1st Int	1st Int vs 45-Day	2021/22 MYP	2022/23 MYP
	Beginning Fund Balance*	667,537	852,623	680,095	427,010	427,010	488,921	61,911	599,711	655,927
	Surplus / (Deficit)	185,085	(172,523)	(191,174)	163	116,883	110,790	(6,093)	56,216	(18,149)
	Ending Fund Balance	852,622	680,100	488,921	427,173	543,893	599,711	55,818	655,927	637,777
	- Less: Net Investment in Capital As	(16,368)	(8,785)	(7,028)	(5,271)	(5,271)	(5,271)	-	(3,514)	(1,757)
	- Less EFB Restricted	(173,327)	(176,317)							
	Unrestr EFB / Net Position	662,927	494,998	481,893	421,902	538,622	594,440	55,818	652,413	636,020
	% of Total Expenditures	23.0%	14.8%	15.4%	15.8%	19.1%	21.8%	2.7%	23.8%	22.7%
	# Mos Avg Exp	2.76	1.77	1.85	1.89	2.30	2.62	0.33	2.86	2.73

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

#### Apportionment Deferrals

Shown below is an exhibit summarizing the apportionment deferrals included in the final Budget Act. Note that, as pertains to the school, deferred payments only impact LCFF State Aid funds. They do not include In-Lieu Property Tax and EPA funds.

Orig Mo.	Orig Yr	Defer %		Defer Mo.	Defer Yr	Tot # Mos
June	2020	100%	to	July	2020	1
February	2021	45%	to	November	2021	9
March	2021	70%	to	October	2021	7
April	2021	70%	to	September	2021	5
May	2021	70%	to	August	2021	3
June	2021	100%	to	July	2021	1

#### Cash Flow / Working Capital

Revised Cash Flow reports are attached herein. The expected impact of the February-June 2021 deferrals is a \$259.0K decrease in available cash. In order to be conservative, the school has also assumed a similar level of deferrals in 21-22 (\$235.7K). Even with the conservative scenario of an LCFF cut (3.0%) and further deferrals in 21-22, the school will be able to maintain adequate cash levels to meet the school's working capital needs with a minimum cash to expenditure ratio of 24.7%.

#### Overall Fiscal Condition of the School / Certification

With the steps the school has taken to achieve the budget positions presented in this report and further actions to secure sources of working capital, the Live Oak Charter School is financially secure and on a firm footing. As discussed throughout this report, the school has taken steps to operate within the means granted by federal, state, and local sources of income and achieve a cost structure that is sustainable within these limits. The school has added back resources into the budget as a result of additional LLMF funding and to meet the needs of operating in a COVID-19 environment. Overall, the school is projecting the ending fund balance for this budget year and the subsequent two years to be above the reserve levels needed for a positive certification.

Charter Number: 382

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

2020-21 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Printed Name: Justin Tomola Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

John Azzizzi  
Name

Business Manager  
Title

707-244-9203  
Telephone

john.azzizzi@liveoakcharter.org  
E-mail Address

Obj	Account	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Orig Bud	20-21 45D Rev Bud	2020/21 1st Int	1st Int vs 45-Day	2021/22 MYP	2022/23 MYP
<b>BAL</b>	<b>Beginning Fund Balance</b>	667,537	852,623	680,095	427,010	427,010	488,921	61,910.9	550,570	596,595
<b>REVENUE</b>										
8011	LCFF: State Aid	671,143	856,064	893,586	610,187	810,561	810,561	-	737,582	694,293
8012	LCFF: EPA	91,869	55,532	55,754	55,754	55,754	55,754	-	55,754	55,754
8019	LCFF: PY Adjustments	56,588	271	(5,493)	-	-	-	-	-	-
8019	EPA, PY Adj			5,627	-	-	-	-	-	-
8096	In Lieu Of Property Tax	1,433,177	1,374,109	1,425,089	1,518,171	1,505,785	1,505,785	-	1,513,314	1,520,881
8096	In Lieu Of Property Tax - PY Adj	-	9,289	1,202	-	-	-	-	-	-
<b>LCFF</b>	<b>LCFF Income</b>	<b>2,252,777</b>	<b>2,295,265</b>	<b>2,375,765</b>	<b>2,184,112</b>	<b>2,372,100</b>	<b>2,372,100</b>	<b>-</b>	<b>2,306,650</b>	<b>2,270,928</b>
8290	Federal LLMF-GEER					15,180	15,180	-		
8290	Federal LLFF-CRF				62,205	91,985	91,985	-		-
<b>Fed</b>	<b>Other Federal Revenue</b>			-	62,205	107,165	107,165	-	-	-
8550	Mandated Cost Reimbursements	45,978	56,034	4,681	4,734	4,734	4,700	(34)	4,700	4,700
8560	State Lottery Revenue	68,013	68,416	60,250	48,687	55,475	54,247	(1,228)	55,475	55,475
8590	All Other State Revenues	336,954	248,029	(8,373)	950	21,186	22,210	1,024	950	950
<b>State</b>	<b>Other State Revenue</b>	<b>450,945</b>	<b>372,479</b>	<b>56,558</b>	<b>54,371</b>	<b>81,395</b>	<b>81,157</b>	<b>(238)</b>	<b>61,125</b>	<b>61,125</b>
8634	Food Services Revenue			9,760	3,000	3,000	3,000	-	6,000	6,000
8660	Interest Income	11,024	12,126	10,758	19,000	19,000	11,000	(8,000)	10,000	9,000
8677	Interagency Svcs Between LEA's		89,582	92,856	92,717	92,717	93,640	923	95,100	96,600
8689	All Other Fees-AfterCare Program	115,769	137,902	107,007	102,300	102,300	-	(102,300)	125,000	128,000
8699	All Other Local Revenues	235,510	272,453	284,295	154,250	154,250	164,250	10,000	188,000	209,250
8980	Contribute From Unrstrctd Rev	-	-	-	-	-	-	-	-	-
<b>Local</b>	<b>Local Revenue</b>	<b>362,303</b>	<b>512,063</b>	<b>504,676</b>	<b>371,267</b>	<b>371,267</b>	<b>271,890</b>	<b>(99,377)</b>	<b>424,100</b>	<b>448,850</b>
<b>REV</b>	<b>Total Revenue</b>	<b>3,066,025</b>	<b>3,179,807</b>	<b>2,936,999</b>	<b>2,671,955</b>	<b>2,931,927</b>	<b>2,832,312</b>	<b>(99,615)</b>	<b>2,791,875</b>	<b>2,780,903</b>
<b>EXPENDITURES</b>										
1100	Teachers' Salaries - Regular	732,925	769,030	763,524	763,037	763,037	775,224	12,187	775,224	775,224
1130	Teachers' Extra Assignmnt/Stipends	8,000	12,300	10,000	5,200	5,200	5,700	500	5,200	5,200
1148	Teacher Substitutes	14,809	16,726	5,640	8,000	8,000	8,000	-	8,000	8,000
1300	Cert Suprvrs' & Admins' Sal	115,000	121,000	110,000	110,000	110,000	111,760	1,760	111,760	111,760
<b>1xxx</b>	<b>Total Certificated Salaries</b>	<b>870,734</b>	<b>919,056</b>	<b>889,164</b>	<b>886,237</b>	<b>886,237</b>	<b>900,684</b>	<b>14,447</b>	<b>900,184</b>	<b>900,184</b>
2100	Instructional Aides' Salaries	189,350	233,569	230,112	70,423	70,423	151,025	80,602	74,045	74,045
2130	Classified Stipends		1,150	1,500	750	750	500	(250)	-	-
2148	Instr Aides Subs - Schl Bus	4,349	4,641	1,428	1,500	1,500	1,500	-	1,500	1,500
2199	Instr Aides Oth Miscellaneous	12,533	21,243	8,895	4,000	72,068	4,000	(68,068)	4,000	4,000
2220	Classfd Hrly Operations/Custodial	5,543	5,460	3,549	-	-	-	-	-	-
2300	Classified Director	-	106,500	110,000	110,000	110,000	111,760	1,760	111,760	111,760
2400	Clerical & Office Salaries	156,443	172,256	161,022	156,272	156,272	156,605	333	165,879	165,879

Obj	Account	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Orig Bud	20-21 45D Rev Bud	2020/21 1st Int	1st Int vs 45-Day	2021/22 MYP	2022/23 MYP
2499	Clerical&office Other Misc.	-	-	-	-	-	-	-	-	-
2900	Other Classified Salaries	319,923	326,254	244,768	199,147	199,147	143,077	(56,070)	204,097	204,097
2960	Student Workers	-	619					-		-
2999	Other Class Sals Other Misc.	38,571	24,540	3,597	3,700	3,700	700	(3,000)	3,700	3,700
<b>2xxx</b>	<b>Total Classified Salaries</b>	<b>726,712</b>	<b>896,232</b>	<b>764,870</b>	<b>545,792</b>	<b>613,860</b>	<b>569,167</b>	<b>(44,693)</b>	<b>564,981</b>	<b>564,981</b>
3101	Benefits - Strs / Certificated	115,532	137,238	139,446	131,851	131,851	134,006	2,155	132,681	150,095
3201	Benefits - Pers / Certificated	10,290	12,483	13,769	14,453	14,453	14,683	230	16,314	18,655
3202	Benefits - Pers / Classified	96,282	143,461	145,646	112,979	127,069	116,679	(10,390)	129,945	148,590
3311	Benefits - OASDI/ Certificated	4,031	4,365	4,190	4,329	4,329	3,823	(506)	4,398	4,398
3312	Benefits - OASDI/ Classified	43,765	53,833	45,491	33,839	38,059	33,500	(4,559)	35,029	35,029
3331	Benefits - Medicare / Cert.	11,886	12,556	12,055	12,850	12,850	12,225	(625)	13,053	13,053
3332	Benefits - Medicare / Class.	10,261	12,688	10,639	7,914	8,901	7,834	(1,067)	8,192	8,192
3401	H & W Benefits - Certificated	162,303	149,682	155,188	148,111	148,111	149,447	1,336	148,111	148,111
3402	H & W Benefits - Classified	83,093	102,282	94,042	85,948	85,948	85,578	(370)	86,644	86,644
3501	Benefits - SUI / Certificated	791	1,920	690	1,943	1,943	1,921	(22)	1,950	1,950
3502	Benefits - SUI / Classified	354	439	367	273	307	271	(36)	282	282
3601	Benefits - Wcomp/ Certificated	17,237	15,247	13,324	12,673	12,673	12,879	206	12,873	12,873
3602	Benefits - Wcomp/ Classified	14,390	14,787	11,320	7,805	8,778	8,140	(638)	8,079	8,079
<b>3xxx</b>	<b>Total Benefits</b>	<b>570,215</b>	<b>660,981</b>	<b>646,168</b>	<b>574,968</b>	<b>595,272</b>	<b>580,986</b>	<b>(14,286)</b>	<b>597,551</b>	<b>635,951</b>
<b>1-3</b>	<b>Total Salary &amp; Benefits</b>	<b>2,167,661</b>	<b>2,476,269</b>	<b>2,300,202</b>	<b>2,006,997</b>	<b>2,095,369</b>	<b>2,050,837</b>	<b>(44,532)</b>	<b>2,062,716</b>	<b>2,101,116</b>
		75.2%	73.9%	73.5%	75.1%	74.4%	75.4%	0.9%	75.4%	75.1%
4110	Textbooks	860	5,141	135	500	500	500	-	500	5,000
4210	Books Other Than Textbooks	1,540	2,131	2,391	1,500	1,500	1,500	-	1,500	1,500
4300	Materials & Supplies	20,526	910	19,469	-	-	1,000	1,000	1,500	1,500
4310	Instructional Mat'ls & Supplies	27,244	28,674	16,212	18,782	18,782	21,302	2,520	20,750	20,750
4340	Computer Sftware & Related Exp	12,195	11,006	1,199	1,400	1,400	1,400	-	1,400	1,400
4350	Office Supplies	6,346	7,734	3,521	7,000	7,000	7,000	-	7,000	7,000
4353	Duplicating Costs	895	3,729	419	750	750	750	-	750	750
4370	Custodial Supplies	4,581	3,373	3,800	4,500	4,500	4,500	-	4,750	5,000
4390	Other Supplies	42,144	85,661	23,632	31,140	31,140	31,620	480	44,400	44,600
4400	Non-capitalized Equipment	4,098	6,541	4,798	40,000	40,000	40,000	-	8,000	8,000
4710	Food Purchases - Nutrition Prgms	1,540	2,131	9,990	8,000	8,000	3,540	(4,460)	28,000	28,000
<b>4xxx</b>	<b>Total Books and Supplies</b>	<b>120,429</b>	<b>154,900</b>	<b>85,566</b>	<b>113,572</b>	<b>113,572</b>	<b>113,112</b>	<b>(460)</b>	<b>104,550</b>	<b>109,500</b>
5200	Training, Travel, & Conferences	22,447	9,943	16,739	7,250	7,250	4,000	(3,250)	12,250	12,250
5300	Dues & Memberships	4,545	3,279	3,270	3,300	3,300	3,425	125	3,500	3,700
5450	Other Insurance Costs (Prop&Liab)	12,175	12,411	14,928	19,500	19,500	21,520	2,020	22,520	23,520
5520	Electricity/Utilities	30,011	27,257	28,375	27,000	27,000	18,000	(9,000)	31,000	32,000
5530	Water	12,605	10,460	15,894	15,000	15,000	15,000	-	15,500	16,000

Live Oak Charter School

2020-21 1st Interim - Board Report: Summary

Obj	Account	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Orig Bud	20-21 45D Rev Bud	2020/21 1st Int	1st Int vs 45-Day	2021/22 MYP	2022/23 MYP
5560	Waste Disposal	4,583	5,630	4,431	6,300	6,300	4,000	(2,300)	6,500	6,700
5600	Rentals And Leases	195,652	203,789	195,578	180,900	180,900	177,900	(3,000)	180,900	180,900
5630	Repairs	5,018	22,163	204,671	16,500	16,500	11,500	(5,000)	7,500	7,500
5632	Copier Repairs, Ops, & Maintenance	3,513	2,349	1,179	2,000	2,000	2,000	-	2,000	2,000
5800	Other Svcs & Oper Expenditures	140,498	156,872	94,955	80,841	135,721	100,721	(35,000)	82,567	93,709
5817	SCOE Data Processing Charges	1,552	1,537	1,995	9,300	9,300	9,300	-	9,400	9,500
5818	SCOE A/V Service	95	950	-	950	950	950	-	950	950
5821	Audit Costs	6,092	6,525	10,710	11,000	11,000	11,000	-	11,500	12,000
5823	Legal Costs	2,752	46,048	5,520	5,000	5,000	2,500	(2,500)	5,000	5,000
5825	Advertisement	1,211	999	362	2,000	2,000	2,000	-	2,000	2,000
5830	Professional/Consultant Svcs	-	49,037	-	1,000	1,000	6,500	5,500	1,000	1,000
5860	Other Employment Costs	-	1,902	106	500	500	500	-	500	500
5862	Fingerprinting Costs	2,175	2,236	1,386	1,175	1,175	400	(775)	2,250	2,250
5911	Telephone	6,329	6,841	6,220	4,200	4,200	4,200	-	4,300	4,400
5940	Internet & Online Services	3,127	3,629	14,404	8,500	8,500	13,150	4,650	13,150	13,150
5950	Postage	2,466	1,936	1,482	2,250	2,250	2,250	-	2,250	2,250
<b>5xxx</b>	<b>Total Services and Contracts</b>	<b>456,846</b>	<b>575,793</b>	<b>622,205</b>	<b>404,466</b>	<b>459,346</b>	<b>410,816</b>	<b>(48,530)</b>	<b>416,537</b>	<b>431,279</b>
6900	Depreciation Exp	7,585	7,583	1,757	1,757	1,757	1,757	-	1,757	1,757
7141	Transfers to District/Other LEA's	128,419	137,785	118,443	145,000	145,000	145,000	-	150,100	155,400
<b>EXP</b>	<b>Total Expenditures</b>	<b>2,880,940</b>	<b>3,352,330</b>	<b>3,128,173</b>	<b>2,671,792</b>	<b>2,815,044</b>	<b>2,721,522</b>	<b>(93,522)</b>	<b>2,735,660</b>	<b>2,799,052</b>
<b>Surplus / (Deficit)</b>		<b>185,085</b>	<b>(172,523)</b>	<b>(191,174)</b>	<b>163</b>	<b>116,883</b>	<b>110,790</b>	<b>(6,093)</b>	<b>56,216</b>	<b>(18,149)</b>
Beginning Fund Balance*		667,537	852,623	680,095	427,010	427,010	488,921	61,911	599,711	655,927
Surplus / (Deficit)		185,085	(172,523)	(191,174)	163	116,883	110,790	(6,093)	56,216	(18,149)
Ending Fund Balance		852,622	680,100	488,921	427,173	543,893	599,711	55,818	655,927	637,777
- Less: Net Investment in Capital Assets		(16,368)	(8,785)	(7,028)	(5,271)	(5,271)	(5,271)	-	(3,514)	(1,757)
- Less EFB Restricted		(173,327)	(176,317)							
Unrestr EFB / Net Position		662,927	494,998	481,893	421,902	538,622	594,440	55,818	652,413	636,020
% of Total Expenditures		23.0%	14.8%	15.4%	15.8%	19.1%	21.8%	2.7%	23.8%	22.7%
# Mos Avg Exp		2.76	1.77	1.85	1.89	2.30	2.62	0.33	2.86	2.73

Memo: Restr Prop 39 Income/Exp 173,327 - (173,327)  
 Surplus / (Deficit) Excl Prop 39 **11,758 (172,523) (17,847)**

Cumulative Deficit (2017-2020) 3 yrs **(178,612)**

Cumulative Surplus/Deficit (2021-2023) **148,856**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,184,112.00	2,372,100.00	633,351.00	2,372,100.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	107,165.00	91,985.00	107,165.00	0.00	0.0%
3) Other State Revenue		8300-8599	116,576.00	81,157.00	19,008.00	81,157.00	0.00	0.0%
4) Other Local Revenue		8600-8799	371,267.00	271,890.00	39,000.02	271,890.00	0.00	0.0%
5) TOTAL, REVENUES			2,671,955.00	2,832,312.00	783,344.02	2,832,312.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	886,237.00	900,684.00	245,459.50	900,684.00	0.00	0.0%
2) Classified Salaries		2000-2999	545,792.00	569,167.00	169,538.25	569,167.00	0.00	0.0%
3) Employee Benefits		3000-3999	574,968.00	580,986.00	165,707.43	580,986.00	0.00	0.0%
4) Books and Supplies		4000-4999	113,572.00	113,112.00	19,545.83	113,112.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	404,466.00	410,816.00	115,463.98	410,816.00	0.00	0.0%
6) Depreciation		6000-6999	1,757.00	1,757.00	586.00	1,757.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	145,000.00	145,000.00	0.00	145,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,671,792.00	2,721,522.00	716,300.99	2,721,522.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			163.00	110,790.00	67,043.03	110,790.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			163.00	110,790.00	67,043.03	110,790.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	427,010.00	488,921.00		488,921.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			427,010.00	488,921.00		488,921.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			427,010.00	488,921.00		488,921.00		
2) Ending Net Position, June 30 (E + F1e)			427,173.00	599,711.00		599,711.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	5,271.00	5,271.00		5,271.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			421,902.00	594,440.00		594,440.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	610,187.00	810,561.00	165,997.00	810,561.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	55,754.00	55,754.00	13,939.00	55,754.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,518,171.00	1,505,785.00	453,415.00	1,505,785.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>2,184,112.00</b>	<b>2,372,100.00</b>	<b>633,351.00</b>	<b>2,372,100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	107,165.00	91,985.00	107,165.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>107,165.00</b>	<b>91,985.00</b>	<b>107,165.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	66,939.00	4,700.00	0.00	4,700.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	48,687.00	54,247.00	(1,228.00)	54,247.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	1,024.00	0.00	1,024.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	950.00	21,186.00	20,236.00	21,186.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>116,576.00</b>	<b>81,157.00</b>	<b>19,008.00</b>	<b>81,157.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	3,000.00	3,000.00	108.00	3,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	19,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	92,717.00	93,640.00	32,276.00	93,640.00	0.00	0.0%
All Other Fees and Contracts		8689	102,300.00	0.00	1,368.85	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	154,250.00	164,250.00	5,247.17	164,250.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>371,267.00</b>	<b>271,890.00</b>	<b>39,000.02</b>	<b>271,890.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,671,955.00</b>	<b>2,832,312.00</b>	<b>783,344.02</b>	<b>2,832,312.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	776,237.00	788,924.00	208,792.78	788,924.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	110,000.00	111,760.00	36,666.72	111,760.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>886,237.00</b>	<b>900,684.00</b>	<b>245,459.50</b>	<b>900,684.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	76,673.00	157,025.00	41,705.64	157,025.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	110,000.00	111,760.00	36,666.72	111,760.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	156,272.00	156,605.00	52,277.65	156,605.00	0.00	0.0%
Other Classified Salaries		2900	202,847.00	143,777.00	38,888.24	143,777.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>545,792.00</b>	<b>569,167.00</b>	<b>169,538.25</b>	<b>569,167.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	131,851.00	134,006.00	36,566.48	134,006.00	0.00	0.0%
PERS		3201-3202	127,432.00	131,362.00	38,646.93	131,362.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	58,932.00	57,382.00	16,733.35	57,382.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	234,059.00	235,025.00	67,307.28	235,025.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,216.00	2,192.00	518.96	2,192.00	0.00	0.0%
Workers' Compensation		3601-3602	20,478.00	21,019.00	5,934.43	21,019.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>574,968.00</b>	<b>580,986.00</b>	<b>165,707.43</b>	<b>580,986.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	500.00	500.00	0.00	500.00	0.00	0.0%
Books and Other Reference Materials		4200	1,500.00	1,500.00	802.89	1,500.00	0.00	0.0%
Materials and Supplies		4300	63,572.00	67,572.00	13,754.06	67,572.00	0.00	0.0%
Noncapitalized Equipment		4400	40,000.00	40,000.00	4,941.38	40,000.00	0.00	0.0%
Food		4700	8,000.00	3,540.00	47.50	3,540.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>113,572.00</b>	<b>113,112.00</b>	<b>19,545.83</b>	<b>113,112.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,250.00	4,000.00	604.00	4,000.00	0.00	0.0%
Dues and Memberships		5300	3,300.00	3,425.00	855.00	3,425.00	0.00	0.0%
Insurance		5400-5450	19,500.00	21,520.00	21,520.00	21,520.00	0.00	0.0%
Operations and Housekeeping Services		5500	48,300.00	37,000.00	7,401.74	37,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	199,400.00	191,400.00	64,201.53	191,400.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	111,766.00	133,871.00	13,575.32	133,871.00	0.00	0.0%
Communications		5900	14,950.00	19,600.00	7,306.39	19,600.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>404,466.00</b>	<b>410,816.00</b>	<b>115,463.98</b>	<b>410,816.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	1,757.00	1,757.00	586.00	1,757.00	0.00	0.0%
TOTAL, DEPRECIATION			1,757.00	1,757.00	586.00	1,757.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	145,000.00	145,000.00	0.00	145,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			145,000.00	145,000.00	0.00	145,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,671,792.00	2,721,522.00	716,300.99	2,721,522.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	278.77	278.77	278.77	278.77	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	278.77	278.77	278.77	278.77	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	278.77	278.77	278.77	278.77	0.00	0%

Export Log  
Period: First Interim  
Type of Export: Official

=====  
LEA: 49-70854-6119036 Live Oak Charter

Official Check for LEA: 49-70854-6119036 is good

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Export of USER General Ledger started at 12/7/2020 4:48:37 PM

OFFICIAL Header for LEA: 49-70854-6119036 Live Oak Charter  
VERSION 2020.2.0

Fiscal Year: 2020-21  
Type of Data: Actuals to Date  
Number of records exported in group 1: 140

Fiscal Year: 2020-21  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 2: 182

Fiscal Year: 2020-21  
Type of Data: Original Budget  
Number of records exported in group 3: 139

Fiscal Year: 2020-21  
Type of Data: Projected Totals  
Number of records exported in group 4: 182

Export USER General Ledger completed at 12/7/2020 4:48:38 PM

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Export of Supplementals (USER ELEMENTS) started at 12/7/2020 4:48:38 PM

Fiscal Year: 2020-21  
Type of Data: Actuals to Date  
Number of records exported in group 5: 2

Fiscal Year: 2020-21  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 6: 56

Fiscal Year: 2020-21  
Type of Data: Original Budget  
Number of records exported in group 7: 56

Fiscal Year: 2020-21  
Type of Data: Projected Totals  
Number of records exported in group 8: 118

Export of Supplemental (USER ELEMENTS) completed at 12/7/2020 4:48:38 PM

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Export of Explanations started at 12/7/2020 4:48:38 PM

Fiscal Year: 2020-21  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 9: 2

Fiscal Year: 2020-21  
Type of Data: Projected Totals  
Number of records exported in group 10: 2

Export of Explanations completed at 12/7/2020 4:48:38 PM

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Export of TRC Log started at 12/7/2020 4:48:38 PM

Fiscal Year: 2020-21  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 11: 45

Fiscal Year: 2020-21  
Type of Data: Original Budget  
Number of records exported in group 12: 44

Fiscal Year: 2020-21  
Type of Data: Projected Totals  
Number of records exported in group 13: 47

Export of TRC Log completed at 12/7/2020 4:48:38 PM

OFFICIAL END for LEA: 49-70854-6119036 Live Oak Charter



SACS2020ALL Financial Reporting Software - 2020.2.0  
12/7/2020 4:48:00 PM

49-70854-6119036

First Interim  
2020-21 Projected Totals  
Technical Review Checks

Live Oak Charter  
Petaluma City Elementary

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and	

9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

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

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the

Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
62	3215	5800	-28,260.00

Explanation:We have used account 5899 to balance resources 3215, 3220, and 7420 due to the uncertainty as to which expenses will be booked to each resource. At the current time COVID-related expenditures far exceed revenues received. We will adjust the final amounts at 2nd Interim or at year-end.

62	3220	5800	-38,000.00
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Explanation:We have used account 5899 to balance resources 3215, 3220, and 7420 due to the uncertainty as to which expenses will be booked to each resource. At the current time COVID-related expenditures far exceed revenues received. We will adjust the final amounts at 2nd Interim or at year-end.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.  
PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2020/21 Through October 2020		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash In County Treasury	1,016,183.88	126,333.94	1,142,517.82
9120	Cash In Bank(s)	2,563.42		2,563.42
9130	Revolving Cash Account	6,000.00		6,000.00
9210	Accts Receivable (prior Year)	51,127.78	18,851.78-	32,276.00
9213	Accts Receivable - Payroll	2,142.48	2,142.48-	
9218	A/r Charter/district	100,480.00	100,480.00-	
9290	A/r Due From Other Govt(pr Yr)	13,987.07	13,987.07-	
9299	A/r Due Fm Govt Setup (cur Yr)	157,972.00	157,972.00-	
9330	Prepaid Expenditures(expenses)	1,575.00	1,575.00-	
9430	Buildings	46,708.44		46,708.44
9435	Accumulated Depreciation-bldgs	39,680.44-	586.00-	40,266.44-
<b>Total Assets</b>		<b>1,359,059.63</b>	<b>169,260.39-</b>	<b>1,189,799.24</b>
<b>Liabilities</b>				
9510	Accts Payable (prior Year)	341,356.54	227,295.54-	114,061.00
9515	Accts Payable - Outdate Warrnt		16.83	16.83
9518	A/p Charter/district	65,787.00	65,787.00-	
9529	Accts Payable Setup (cur Yr)		88,914.13	88,914.13
9555	Unemployment Ins Liability	235.18	35.15-	200.03
9556	Workers Comp Ins Liability	514.00-	3,951.78-	4,465.78-
9570	Blue Cross Clearing		1,659.06-	1,659.06-
9571	Kaiser Insurance Clearing		24,799.87-	24,799.87-
9573	Dental Insurance Clearing		2,305.05-	2,305.05-
9575	Life Insurance Clearing		96.79-	96.79-
9577	Other H&w Insurance Clearing		769.90	769.90
9580	Accts Payable - Use Tax	74.04	74.04-	
9669	Other General Long-term Debt	463,200.00		463,200.00
<b>Total Liabilities</b>		<b>870,138.76</b>	<b>236,303.42-</b>	<b>633,835.34</b>
<b>Calculated Fund Balance</b>		<b>488,920.87</b>	<b>67,043.03</b>	<b>555,963.90</b>
<b>Beginning Fund Balance</b>				
9791	Beginning Balance	488,920.87		488,920.87
<b>Beginning Fund Balance Proof</b>		<b>.00</b>	<b>67,043.03</b>	<b>67,043.03</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>67,043.03</b>	

**Memo Only - Ending Fund Balance Accounts**

Adopted Revised

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

[ESCAPE](#) [ONLINE](#)

**Fund 62 - Charter - Non Profit Corp** **Fiscal Year 2020/21 Through October 2020**

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Memo Only - Ending Fund Balance Accounts (continued)</b>						
	Adopted		Revised			
<b>Other Designations</b>						
9790 Undesignated/unappropriated	427,173.00		489,084.00			

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2020/21 Through October 2020				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	2,671,955.00	2,671,955.00		783,344.02	1,888,610.98	29.32
B. Expenditures	2,671,792.00	2,671,792.00		716,300.99	1,955,491.01	26.81
C. Subtotal (Revenue LESS Expense)	163.00	163.00		67,043.03	66,880.03-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	163.00	163.00		67,043.03	66,880.03-	
F. Fund Balance:						
Beginning Balance (9791)	427,010.00	488,921.00		488,920.87		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	427,010.00	488,921.00		488,920.87		
G. Calculated Ending Balance	427,173.00	489,084.00		555,963.90		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	427,173.00	489,084.00				
Other						

**Live Oak Charter School**  
**Fiscal Year 2020-21**

**Cash Flow Projections**

	Beg Bal	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
A. BEGINNING CASH (July=Escape/SACS)		1,024,747	1,261,801	1,086,608	1,167,792	1,151,081	1,198,321	1,192,279	1,192,697	1,168,464	1,206,240	1,148,958	1,096,621	1,024,747
B. RECEIPTS (See Recv for offsets)						1,151,081								
LCFF Revenue Sources														
State Aid		40,528	40,528	72,950	72,950	72,950	72,950	72,950	72,950	72,950	72,950	72,950	72,950	810,561
EPA				13,939			13,939			13,939			13,939	55,754
In-Lieu Property Tax			90,347	180,694	120,463	120,463	120,463	120,463	120,463	210,810	105,405	105,405	210,810	1,505,785
Federal Revenues (SpEd)		-	-	-	-	-	-	-	-	-	-	-	-	-
State SpEd / AB602		-	-	-	-	-	-	-	-	-	-	-	-	-
Other State/Federal Rev (incl LLMF)		-	-	112,221	-	6,674	13,562	-	-	13,562	-	15,180	27,124	188,322
Local Revenues		-	81	12,133	60,209	7,260	9,048	44,024	6,914	24,457	36,577	38,406	32,780	271,890
Interfund Transfers In														-
TOTAL RECEIPTS		40,528	130,956	391,937	253,623	207,347	229,961	237,437	200,327	335,718	214,933	231,941	357,603	2,832,312
C. DISBURSEMENTS														
Certificated Salaries		4,941	44,716	79,533	82,139	79,395	79,885	79,297	82,866	83,972	81,786	81,579	120,574	900,684
Classified Salaries		11,786	39,324	52,360	50,521	51,093	49,285	47,540	45,436	48,028	49,572	49,165	75,057	569,167
Employee Benefits		7,271	32,316	51,957	52,657	53,742	52,865	51,322	51,708	52,383	52,407	52,506	69,850	580,986
Books and Supplies		11,675	20,350	10,034	11,877	563	22,459	6,723	2,354	5,800	3,668	12,507	5,101	113,112
Services		26,253	13,657	34,590	35,623	26,850	31,509	52,136	9,369	56,693	33,716	37,455	52,964	410,816
Capital Outlay					586			586					585	1,757
Other Outgo														-
Interfund Transfers Out													145,000	145,000
TOTAL DISBURSEMENTS		61,926	150,363	228,475	233,404	211,643	236,004	237,605	191,733	246,877	221,150	233,213	469,131	2,721,522
D. BALANCE SHEET / PRIOR YR TRANS														
Accounts Rec-District (In-Lieu)	(100,480)	100,480											(105,405)	(4,925)
Accounts Rec-State LCFF incl def)	(157,972)	157,972							(32,828)	(51,065)	(51,065)	(51,065)	(72,950)	(101,002)
Accounts Rec-State Other (Lottery, etc)	(14,020)				14,020								(27,124)	(13,104)
Accounts Rec-Fed	-									-			-	-
Accounts Rec-Local/Commercial	(51,127)			51,127									(20,000)	31,127
Accounts Payable (Commercial)	159,677		(159,677)											(159,677)
Accounts Payable (State/Prop39)	114,061													-
Accounts Payable (PCS)	133,405			(133,405)									168,721	35,316
Capital Assets (Net)	(7,028)	-	-	-	586	-	-	586	-	-	-	-	585	1,757
Working Capital Loans - SBA	463,200													-
Other	(3,890)		3,890		(51,536)	51,536								3,890
TOTAL BAL SHEET / PRIOR YR		258,452	(155,787)	(82,278)	(36,930)	51,536	-	586	(32,828)	(51,065)	(51,065)	(51,065)	(56,173)	(206,618)
E. NET INCREASE/DECREASE (B-C+D)		237,054	(175,194)	81,185	(16,711)	47,240	(6,042)	418	(24,233)	37,776	(57,282)	(52,337)	(167,702)	(95,828)
F. ENDING CASH (A + E)		1,261,801	1,086,608	1,167,792	1,151,081	1,198,321	1,192,279	1,192,697	1,168,464	1,206,240	1,148,958	1,096,621	928,919	N/A
% of Total Expenditures		46.4%	39.9%	42.9%	42.3%	44.0%	43.8%	43.8%	42.9%	44.3%	42.2%	40.3%	34.1%	

**Live Oak Charter School**  
**Fiscal Year 2021-22**

**Cash Flow Projections**

	Beg Bal	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
A. BEGINNING CASH		928,919	1,096,190	1,125,468	1,080,879	1,186,459	1,187,096	1,154,970	1,134,197	1,086,131	1,115,251	1,034,554	973,726	928,919
B. RECEIPTS (See Recv for offsets)														
LCFF Revenue Sources														
State Aid		36,879	36,879	66,382	66,382	66,382	66,382	66,382	66,382	66,382	66,382	66,382	66,382	737,582
EPA				13,939			13,939			13,939			13,939	55,754
In-Lieu Property Tax			90,799	181,598	121,065	121,065	121,065	121,065	121,065	211,864	105,932	105,932	211,864	1,518,171
Federal Revenues (SpEd)		-	-	-	-	-	-	-	-	-	-	-	-	-
State SpEd / AB602		-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues		-	-	-	-	5,650	13,869	-	-	13,869	-	-	27,738	61,125
Local Revenues		-	154	20,397	87,005	13,847	14,512	56,134	13,187	43,903	41,931	73,253	59,777	424,100
Interfund Transfers In														-
TOTAL RECEIPTS		36,879	127,832	282,315	274,452	206,945	229,767	243,581	200,635	349,957	214,245	245,567	379,700	2,791,875
C. DISBURSEMENTS														
Certificated Salaries		4,938	44,692	79,489	82,094	79,351	79,841	79,253	82,820	83,925	81,741	81,534	120,507	900,184
Classified Salaries		11,700	39,034	51,975	50,150	50,717	48,922	47,190	45,102	47,675	49,207	48,804	74,505	564,981
Employee Benefits		7,478	33,238	53,438	54,158	55,275	54,372	52,786	53,183	53,877	53,902	54,003	71,842	597,551
Books and Supplies		10,791	18,809	9,275	10,978	521	20,759	6,214	2,176	5,361	3,391	11,561	4,715	104,550
Services		26,618	13,847	35,072	36,119	27,224	31,948	52,862	9,499	57,483	34,185	37,977	53,702	416,537
Capital Outlay					586			586					585	1,757
Other Outgo														-
Interfund Transfers Out													150,100	150,100
TOTAL DISBURSEMENTS		61,526	149,620	229,249	234,085	213,087	235,843	238,891	192,779	248,321	222,426	233,878	475,955	2,735,660
D. BALANCE SHEET / PRIOR YR TRANS														
Accounts Rec-District (In-Lieu)	(105,405)	105,405											(105,932)	(527)
Accounts Rec-State LCFF incl def	(258,974)	72,950	51,065	51,065	51,065	32,828			(29,872)	(46,468)	(46,468)	(46,468)	(66,382)	23,317
Accounts Rec-State Other (Lottery, etc)	(27,124)	13,562			13,562								(27,738)	(614)
Accounts Rec-Fed	-									-			-	-
Accounts Rec-Local/Commercial	(20,000)			20,000									(35,000)	(15,000)
Accounts Payable (Commercial)	-													-
Accounts Payable (State/Prop39)	114,061												(114,061)	(114,061)
Accounts Payable (PCS)	168,721			(168,721)									172,103	3,382
Other	0													-
Capital Assets (Net)	(5,271)	-	-	-	586	-	-	586	-	-	-	-	585	1,757
Working Capital Loans - SBA	463,200					(26,049)	(26,049)	(26,049)	(26,049)	(26,049)	(26,049)	(26,049)	(26,049)	(208,392)
Other	-													-
TOTAL BAL SHEET / PRIOR YR		191,917	51,065	(97,656)	65,213	6,779	(26,049)	(25,463)	(55,921)	(72,517)	(72,517)	(72,517)	(202,474)	(310,138)
E. NET INCREASE/DECREASE (B-C+D)		167,271	29,278	(44,589)	105,580	637	(32,125)	(20,773)	(48,066)	29,119	(80,697)	(60,828)	(298,730)	(253,923)
F. ENDING CASH (A + E)		1,096,190	1,125,468	1,080,879	1,186,459	1,187,096	1,154,970	1,134,197	1,086,131	1,115,251	1,034,554	973,726	674,996	N/A
% of Total Expenditures		40.1%	41.1%	39.5%	43.4%	43.4%	42.2%	41.5%	39.7%	40.8%	37.8%	35.6%	24.7%	

<b>LCFF Calculator Universal Assumptions</b>					
Live Oak Charter (6119036) - 1st Interim				11/20/2020	
<b>Summary of Funding</b>					
	2019-20	2020-21	2021-22	2022-23	
<b>Target Components:</b>					
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%	
Base Grant Proration Factor	-	0.00%	-3.00%	-4.50%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	
Base Grant	2,177,255	2,177,255	2,111,932	2,079,221	
Grade Span Adjustment	106,245	106,245	103,062	101,470	
Supplemental Grant	90,930	88,600	91,656	90,237	
Concentration Grant	-	-	-	-	
Add-ons	-	-	-	-	
Total Target	2,374,430	2,372,100	2,306,650	2,270,928	
<b>Total LCFF Entitlement</b>	<b>\$ 2,374,430</b>	<b>\$ 2,372,100</b>	<b>\$ 2,306,650</b>	<b>\$ 2,270,928</b>	
<b>Components of LCFF By Object Code</b>					
	2019-20	2020-21	2021-22	2022-23	
8011 - State Aid	\$ 827,800	\$ 810,561	\$ 737,582	\$ 694,293	
EPA (for LCFF Calculation purposes)	55,754	55,754	55,754	55,754	
<i>Local Revenue Sources:</i>					
8096 - In-Lieu of Property Taxes	1,490,876	1,505,785	1,513,314	1,520,881	
<b>TOTAL FUNDING</b>	<b>\$ 2,374,430</b>	<b>\$ 2,372,100</b>	<b>\$ 2,306,650</b>	<b>\$ 2,270,928</b>	
<i>Basic Aid Status</i>	-	-	-	-	
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -	
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -	
<b>Total Phase-In Entitlement</b>	<b>\$ 2,374,430</b>	<b>\$ 2,372,100</b>	<b>\$ 2,306,650</b>	<b>\$ 2,270,928</b>	
<b>EPA Details</b>					
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%	
EPA (for LCFF Calculation purposes)	\$ 55,754	\$ 55,754	\$ 55,754	\$ 55,754	
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	55,754	55,754	55,754	55,754	
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	5,627	-	-	-	
Accrual (from Assumptions)	-	-	-	-	
<b>Summary of Student Population</b>					
	2019-20	2020-21	2021-22	2022-23	
<b>Unduplicated Pupil Population</b>					
Enrollment	290	290	290	290	
Total Enrollment	290	290	290	290	
Unduplicated Pupil Count	60	60	60	60	
Total Unduplicated Pupil Count	60	60	60	60	
Rolling %, Supplemental Grant	19.9100%	19.4000%	20.6900%	20.6900%	
Rolling %, Concentration Grant	19.9100%	19.4000%	20.6900%	20.6900%	
<b>FUNDED ADA</b>					
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	
Grades TK-3	132.64	132.64	132.64	132.64	
Grades 4-6	89.16	89.16	89.16	89.16	
Grades 7-8	56.97	56.97	56.97	56.97	
Grades 9-12	-	-	-	-	
<b>Total Adjusted Base Grant ADA</b>	<b>278.77</b>	<b>278.77</b>	<b>278.77</b>	<b>278.77</b>	
<b>Total Actual ADA</b>	<b>278.77</b>	<b>278.77</b>	<b>278.77</b>	<b>278.77</b>	
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	
<b>LCAP Percentage to Increase or Improve Services</b>					
	2019-20	2020-21	2021-22	2022-23	
Current year estimated supplemental and concentration grant	\$ 90,930	\$ 88,600	\$ 91,656	\$ 90,237	
Current year Percentage to Increase or Improve Services	3.98%	3.88%	4.14%	4.14%	

# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Live Oak Charter School

CDS Code: 49-70854-6119036

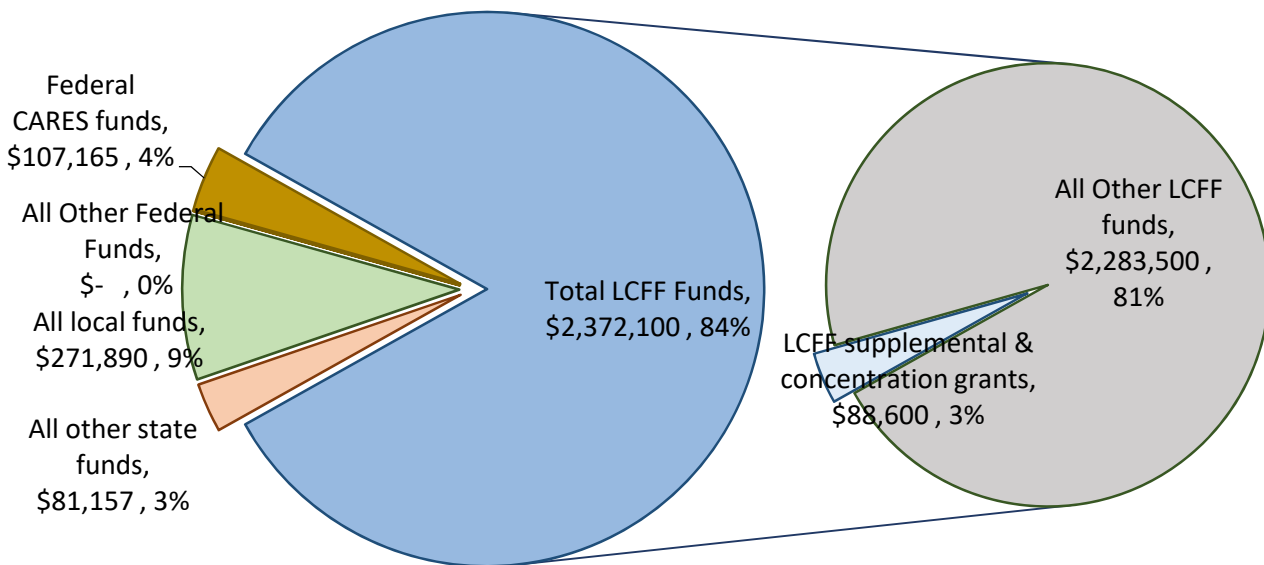
School Year: 2020-2021

LEA contact information: Justin Tomola, 707-762-9020 [justin.tomola@liveoakcharter.org](mailto:justin.tomola@liveoakcharter.org)

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

## Budget Overview for the 2020-2021 School Year

### Projected Revenue by Fund Source

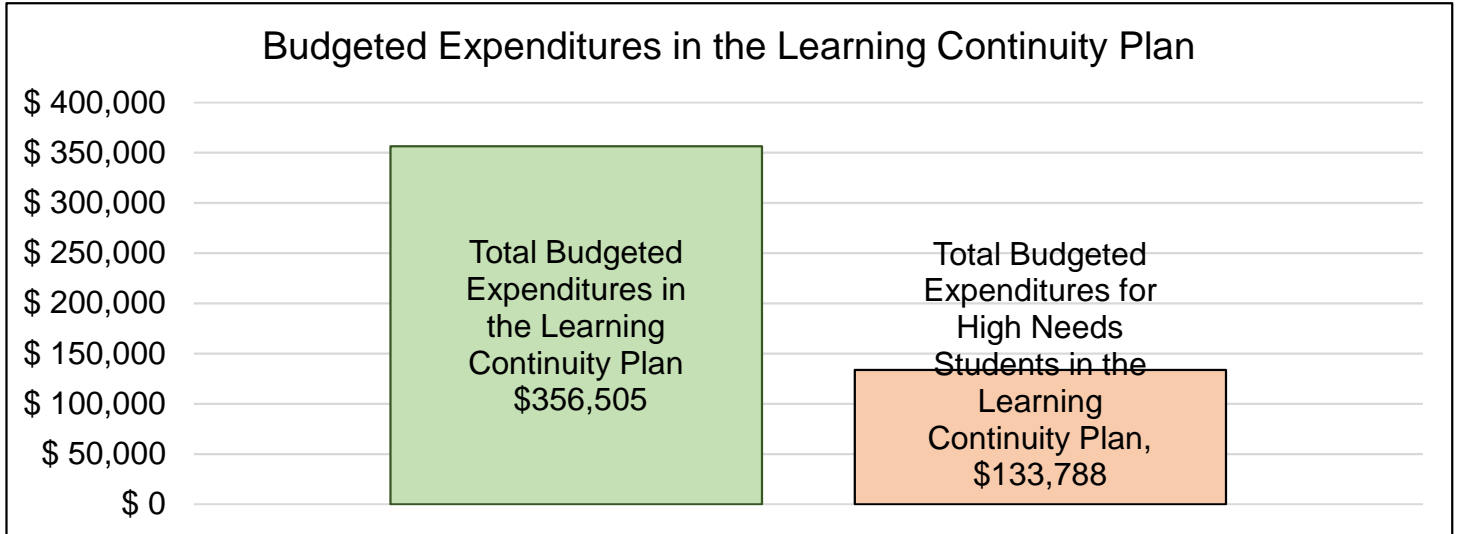


This chart shows the total general purpose revenue Live Oak Charter School expects to receive in the coming year from all sources.

The total revenue projected for Live Oak Charter School is \$2,832,312.00, of which \$2,372,100.00 is Local Control Funding Formula (LCFF) funds, \$81,157.00 is other state funds, \$271,890.00 is local funds, and \$107,165.00 is federal funds. Of the \$107,165.00 in federal funds, \$107,165.00 are federal CARES Act funds. Of the \$2,372,100.00 in LCFF Funds, \$88,600.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

# LCFF Budget Overview for Parents

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020–21 school year and provides school districts with the opportunity to describe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much Live Oak Charter School plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

Live Oak Charter School plans to spend \$2,721,522.00 for the 2020-2021 school year. Of that amount, \$356,505.00 is tied to actions/services in the Learning Continuity Plan and \$2,365,017.00 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

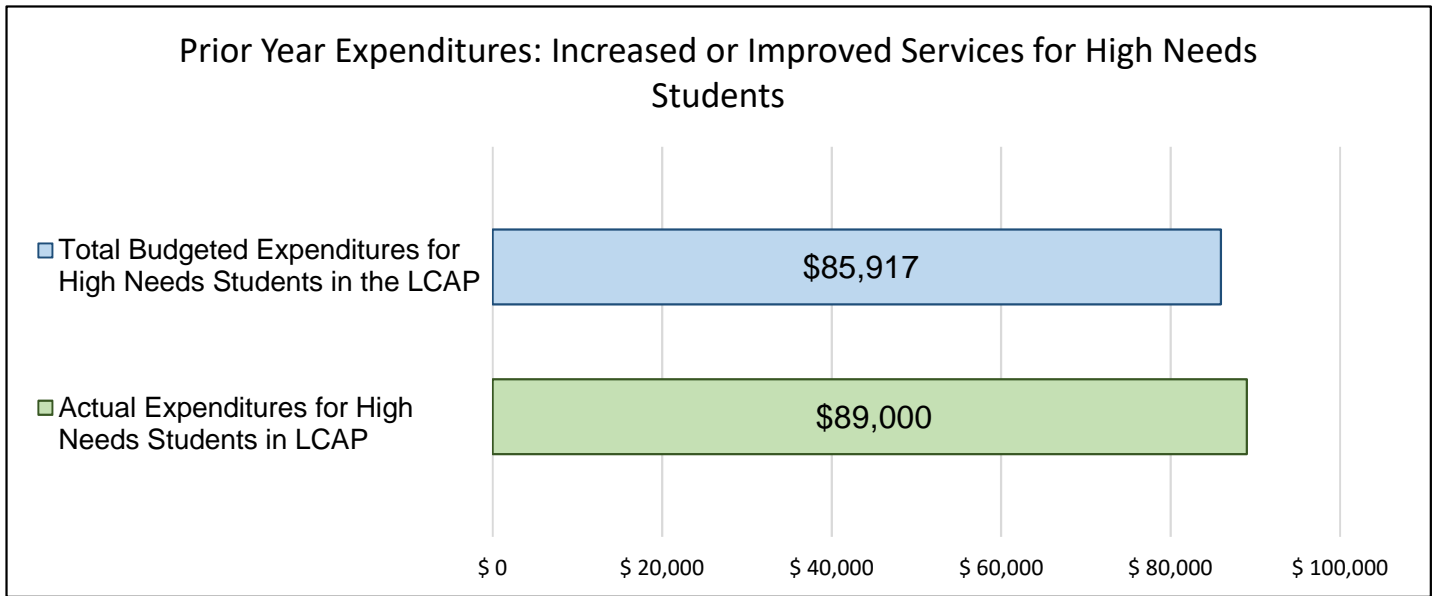
Gen Ed Salary & Benefits: \$1,794,339; Facilities/Systems Expenses: \$249,920; SpEd Contract Svcs-Net: \$145,000; Program Supplies & Equip: \$71,295

## Increased or Improved Services for High Needs Students in the Learning Continuity Plan for the 2020-2021 School Year

In 2020-2021, Live Oak Charter School is projecting it will receive \$88,600.00 based on the enrollment of foster youth, English learner, and low-income students. Live Oak Charter School must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Live Oak Charter School plans to spend \$133,788.00 towards meeting this requirement, as described in the Learning Continuity Plan.

# LCFF Budget Overview for Parents

## Update on Increased or Improved Services for High Needs Students in 2019-2020



This chart compares what Live Oak Charter School budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what Live Oak Charter School actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

In 2019-2020, Live Oak Charter School's LCAP budgeted \$85,917.00 for planned actions to increase or improve services for high needs students. Live Oak Charter School actually spent \$89,000.00 for actions to increase or improve services for high needs students in 2019-2020.

Summary: We will use the SCOE guidance on returning of at least four weeks in red tier. The four weeks are defined as: Once we have two weeks of stable conditions, then with additional two weeks to ensure we stay in at least the red tier equates to 4 weeks before schools may return to in-person learning.

Proposed language for the resolution: *We will continue with distance learning until at least the four-week time period that SCOE outlines has been exhausted.*

Four-week video

[https://www.youtube.com/watch?v=krLPX\\_xEOys&feature=youtu.be](https://www.youtube.com/watch?v=krLPX_xEOys&feature=youtu.be)

Additional SCOE information supporting the four-week model:

*In our conversation this week, Dr. Mase noted with the current infection rates across the state and country, it is doubtful that we will be moving to the red tier in January. The reality is that we may move to the red tier sometime in February. In the meantime, SCOE has a new video that helps explain what school may look like once we are able to move to the red tier. Feel free to share this video with your community and staff: [Preparing for When Schools Can Reopen](#)*

*There have been questions about whether schools need to have a Site-Specific Protection Plan (SSPP) for each school site before reopening. Dr. Mase has advised that yes, this will be required. However, the health department recognizes that the SSPP form it currently provides to businesses is not a good fit for schools. Their team is working to create a template specific for schools to follow. Look for this in the week or two following the Thanksgiving holiday. These plans will not need to be approved by Dr. Mase but should comply with all applicable health guidelines and should be posted on each school's website.*

*There have been questions regarding how isolation rooms should be set up on school campuses. The California Department of Public Health (CDPH) provides some basic direction in its [Industry Guidance for Schools](#), section 10 (page 16). It says: "work with school administrators, nurses and other healthcare providers to identify an isolation room **or area** to separate anyone who exhibits symptoms of COVID-19." The County Department of Health's council noted that this language is permissive to allow schools to set up an appropriate isolation area based on what is possible at the school (an "area" is acceptable in addition to a dedicated room). The County Health schools team will provide additional guidance and suggestions on how these rooms/areas should be set up, but they are stopping short of making these suggestions requirements. We expect more details in the coming weeks.*

*SCOE's communications team has developed a parent handbook template based on one created by the Marin County Office of Education. This handbook outlines health and safety protocols and expectations. It has been reviewed by the Sonoma County Department of Health Services team.*

**Live Oak Charter School**  
100 Gness Concourse, Petaluma CA 94952, 707-762-9020

**Resolution Declaring Instructional Method for 2020-2021 School Year**

Resolution No. 2020-1210

WHEREAS, Section 34 of Senate Bill 98 (“SB 98”), signed by the Governor on June 29, 2020, addresses the ability of Local Educational Agencies (“LEAs”) to offer distance learning in the 2020-2021 school year; and

WHEREAS, Education Code Section 43503 subparagraph (2) of subdivision (a) was added by SB 98 to allow LEAs to offer distance learning under either of the following circumstances:

“(A) On a local educational agency or school-wide level as a result of an order or guidance from a state public health officer or a local public health officer.

(B) For pupils who are medically fragile or would be put at risk by in-person instruction, who are self-quarantining because of exposure to COVID-19.”; and

WHEREAS, on June 26, 2020, both the State Senate and Assembly issued letters to the Senate Journal for the purpose of clarifying the intent of SB 98, as it relates to distance learning (“Clarifying Letters”); and

WHEREAS, the Clarifying Letters state that Section 34 of SB 98 was intended to provide LEAs with flexibility in determining how K-12 instruction would be provided to meet the needs of students, families and the community during the COVID-19 pandemic such that LEAs would have discretion to adopt a distance learning, hybrid, or mixed-delivery instructional model; and

WHEREAS, both the State Senate and Assembly acknowledged in the Clarifying Letters that while the intent of the Legislature was for LEAs to offer in-person instruction in the 2020-2021 school year to the greatest extent possible, Education Code Section 43503(a)(2)(A) was not intended to require an LEA to seek out or receive approval from a state or local public health officer prior to adopting a distance learning model, but to simply consult and collaborate with state or local public health officials in making this determination; and

WHEREAS, the Clarifying Letters also stated that it was not the Legislature’s intention to prevent an LEA from adopting a distance learning, hybrid or mixed-delivery instructional model to ensure safety, but rather to give LEAs flexibility to determine what instructional model the LEA will adopt during the COVID-19 pandemic, taking into account the needs of their students and staff, and their available infrastructure, provided the model adheres to an applicable state or local public health order or guidance; and

WHEREAS, the June 12, 2020, Sonoma County Roadmap to Reopening Schools incorporates the state and local public health guidance that Sonoma County LEAs must follow; and

WHEREAS, the Governing Board of Live Oak Charter School has reviewed the Sonoma County Roadmap to Reopening Schools in determining which instructional model best meets the needs of the District, its students and staff, in light of the District's available infrastructure and safety concerns.

NOW THEREFORE, BE IT RESOLVED THAT, the Governing Board of Live Oak Charter School has determined that at this time in-person direct instruction cannot be provided in compliance with the Sonoma County Roadmap to Reopening Schools.

BE IT FURTHER RESOLVED THAT, the Governing Board of Live Oak Charter School

*Commits to distance learning modality until Sonoma County has been in the Red tier of the California Blueprint for a Safer Economy for at least a four-week time period, as outlined by the Sonoma County Office of Education (SCOE).*

BE IT FURTHER RESOLVED THAT, the Governing Board of Live Oak Charter School will be offering the following instructional methods during the 2020-2021 school year:

- *Distance learning*
- *Site-based instruction (as permitted by public health regulations and collective bargaining agreement)*
- *Hybrid model of distance learning and site-based instruction*

PASSED AND ADOPTED by the Governing Board of Live Oak Charter School as its meeting on the 10th day of December 2020 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

---

Stacy Ito  
Secretary  
Live Oak Charter School

**NOTE:** This document includes two different versions.

**The first version** is a mark-up that includes original text (in black) and updated new text (in red) proposed by Chip, Sarah and Justin. Our intention in this revision is to align the job description with best practices and with a comprehensive overview of the actual work that Justin has been doing and will continue to do in the role of Executive Director.

**The second version** simply incorporates all new proposed text into one document. This is the document that the Board will approve and that will be incorporated as new board policy.

Chip Romer, 12.7.20

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## Live Oak Charter School

### **Executive Director Job Description**

*FIRST VERSION: Mark-up version*

*Draft 12.7.20*

The Executive Director (ED) serves as the Head of School, providing leadership, **direction** and support to all aspects of the school community **under the general oversight of the Board of Directors (Charter Council) and in collaboration with all stakeholders**. The ED is ultimately responsible for the success of the school and as such has the duties and powers to oversee and supervise all operations in accordance with school policy, applicable California Education Code, other state and federal legislation, and the school's charter.

**The ED oversees pedagogy and the development of academic programs; faculty, staff and consultants; and ensures that the educational experiences of students are in alignment with the school's charter, state requirements and Alliance for Public Waldorf Education core principles.**

**The ED has primary responsibility for execution of Board Policies and maintaining compliance with California Education Code, the Charter Schools Act, the charter, and any MOU's or ancillary agreements with the charter-granting authority.**

**The ED has primary authority and responsibility regarding all Student Discipline and Special Education matters.**

**The ED is designated by the Board to have primary and final authority regarding all personnel matters, including hiring, assignment, transfer, evaluation and dismissal of employees and consultants.**

**The ED uses quantitative and qualitative measures to optimize the school's performance. S/he keeps abreast of standardized assessments, reporting requirements,**

legislative issues and developments to ensure that the school operates in full compliance with state, county and district laws and regulations. S/he spearheads a school culture of collaboration, accountability, respect and growth.

The ED establishes and maintains relationships with the LOCS stakeholders, the local Petaluma community; the authorizing district trustees and staff; the Live Oak Charter School Foundation; the Alliance for Public Waldorf Education; the administrators of North Bay Public Waldorf sister schools and the broader education community.

A successful ED is a collaborative and compassionate decision maker, and a flexible and resilient problem-solver with robust leadership skills. S/he demonstrates a commitment to educational equity and an unyielding belief that all students can achieve at high levels. S/he shows a high level of cultural fluency and an ability to build an inclusive school community.

**Responsibilities** (order and sequence are do not reflect priority)

### **Leadership**

- Act as the public face of the school in the LOCS community, with the district, the Sonoma County Office of Education, State Department of Education, community-based organizations, etc.
- Implement strategic vision, structure program and manage resources so that all are in alignment and supported by feedback of both qualitative and quantitative data.
- Establish and follow through on clear programmatic and financial priorities
- Inspire a culture of mission-driven excellence by overseeing the planning, development and execution of the Waldorf instructional program in partnership with the faculty
- Participate in festivals, assemblies, enrollment events, and other community events

### **Curriculum & Instruction**

- Oversee faculty meetings and advise Board of updates in pedagogy, curriculum and instruction for the school
- Oversee, with the support of faculty, creation of comprehensive, rigorous curriculum that is consistent with Waldorf methodology and state standards
- Continue ongoing work with faculty to align school's curriculum with state standards while preserving the mission of a public Waldorf program
- Take responsibility for overall school performance and maintaining acceptable state test scores as required by law
- Oversee programs and resources that address student academic and SEL needs and collaborate with faculty on establishing goals, strategies and timelines

- Develop and maintain operational plan for the school, including the school calendar, bell schedule and teaching assignments
- Oversee student discipline policy and oversight; coordinate student crisis intervention
- Ensure the school has the personnel and equipment necessary to carry out the pedagogical goals of the school
- Oversee Alliance for Public Waldorf Education path-to-membership process
- Ensure that programs are evaluated and/or modified regularly, based on long-term goals, and to maximize student performance and mission impact
- Provide pedagogical support as needed for lead and subject teachers (i.e. lesson planning, main lesson development, summer support for upcoming year, and faculty needs throughout the year); oversight of teacher planning, preparation, assessment, and classroom instruction; regular observations and evaluations as outlined per the CBA
- Facilitate collaboration of Subject Teachers and Class Teachers
- Prioritize new teacher support as needed.
- Oversee faculty professional development program, including identifying needs of faculty and ensuring follow-through of program(s)
- Work collaboratively with leadership to set meeting agendas and monitor core subject grading policies and practices to ensure consistency across the school

### **Student Services**

- Oversee Special Education Program
- Chair general education intervention Student Success Team (SST) process and meetings; serve as or designate administrative representative in 504 meetings and IEP meetings
- Coordinate, plan and facilitate medical meetings (i.e.: with school nurse and diabetic students)
- Design and maintain school-wide positive behavior support programs to facilitate conflict resolution for students
- Implement and monitor appropriate discipline policies to assure a safe and supportive student culture on campus for all students
- Oversee Attendance and Truancy policies and programs

### **Human Resources**

- Recruit, hire and retain a highly qualified staff with diverse experiences, backgrounds, and perspectives that support the school's public Waldorf mission and vision
- Exercise the executive authority to hire and/or dismiss any employee; oversee preparation of employment letters/contracts and terminations
- Ensure regular documented performance evaluations, including Individual Professional Development Plans, or terminations as needed; oversee implementation of Professional Development Plans
- Lead and represent CBA negotiations with faculty representatives, including contract renewals and amendments

- Supervise all staff **and consultants**, including conducting performance evaluations and facilitating staff professional development goals and disciplinary action when needed
- **Coordinate staff development and training that is aligned with the school's public Waldorf mission, vision, and philosophy; train and coach faculty in working with student discipline, working with parents, and general community relations**
- **Effectively delegate decision making and problem solving to appropriate personnel and provide staff with leadership opportunities**
- **Promote a healthy school climate including professional collegiality and respect**
- **Ensure compliance with relevant employment laws and school policies and procedures**
- **Ensure consistency of practices and collaboration among all staff and contractors**

### **Budget/Financial**

- **Work closely with Business Manager and finance working group to develop, track, revise, and present positive school budget with adequate reserves to all stakeholders (Board, district, SCOE and State)**
- **Work closely with Business Manager, and finance working group to establish multi-year budget projections that support school-wide programming goals**
- **Work closely with staff to monitor and sustain budget revenue drivers: enrollment, diversity and attendance, and work with families and faculty to ensure ADA funding is maximized**
- **Support Business Manager to oversee risk management, including insurance coverage, audit preparedness and the general integrity of all internal controls at all levels of the organization**
- **Represent, or ensure that Business Manager represents, school in outside alliances, organizations, and events that require administrative and business expertise (SCOE, PCS, Alliance, etc.)**
- **Oversee, in collaboration with the Board, strategic and long-range planning**
- **Work closely with the Board on fundraising, grant submissions and related performance reports**

### **Government/Legal/Compliance**

- **Manage and oversee regulatory requirements, including federal and state filings/corporate status.**
- **Work with Business Manager and staff to develop annual Local Control and Accountability Plan (LCAP), California Dashboard and School Accountability Report Card (SARC) and other reporting mandates**
- **Oversee the development and implementation of state and local assessment and accountability systems for student progress, tracking progress and areas of improvement**
- **Oversee state testing coordinator, including teacher training for test administration and test administration**
- **Lead charter and MOU renewal process with authorizing district**

- Serve as the primary interface with legal counsel, securing legal advice as needed
- Identify, develop, revise and approve school policies and procedures
- Serve as Title IX Coordinator
- Coordinate charter renewal process including charter petition document and MOU's

### **Relations to Board**

- Serve on the Board as Ex-officio Member; attend Board meetings and prepare monthly Board report aligned with this job description; provide regular school updates to the Board, including data related to academic performance, enrollment, attendance, financial affairs and school climate
- Work with Board president or designee to develop Board agendas
- Work with the Board to develop long-term strategic plans, including facility solutions
- Recommend needed policy changes
- Serve on Board committees or working groups and meet with Board members outside of regular Board meetings as necessary
- Participate in Executive Director evaluation each year
- Promote understanding and good working relationships between the Board and staff

### **Operations & Facilities**

- Negotiate leases, MOU's, and other agreements with all relevant agencies
- Oversee facilities maintenance to ensure a safe and healthy school facility
- Oversee emergency preparedness plans and procedures, including an annual, Board-approved update of the School Safety Plan
- Collaborate with Board to ensure that the school has a long-term facility plan to meet its needs in the future (this is a large-team endeavor)

### **Communications**

- Facilitate positive and cooperative school climate with faculty, staff, and parents
- Work with parents to address concerns and facilitate cooperation and communication
- Oversee parent education program, and coordinate revisions and updates to the *Parent Handbook*
- Serve as the Public Information Officer of the school
- Oversee and update school website
- Contribute to the school newsletter
- Oversee all administrative committees
- Be prepared to take an active role in the school's public relations by writing press releases, public speaking, etc. as needed.
- Oversee and implement Complaint and Conflict Resolution policies and procedures
- Schedule and address school community at school meetings

## Marketing & Development

- Oversee advertising and public relations of school
- Oversee grant writing and identification and pursuit of outside support for school programs
- Work closely with **LOCS Foundation** and with Development/Communications committee
- Regarding development and including technology:
  - Analyze, review and research current office/school systems for effectiveness, efficiency including costs, and reliability metrics.
  - Coordinate vendor demonstrations with appropriate stakeholders.
  - Lead meetings about the development of and decision making of onboarding new platforms.
  - Create technology symmetry among users with the Google Suite package
  - Oversee and manage device development including hardware and software, vendor contracts, and staff training and development on the technology advances/updates.

Direct Reports:

- All Staff

Reports to:

- Board of Directors

Work year: 221 days

## **Live Oak Charter School**

### **Executive Director Job Description**

*SECOND VERSION: Mark-ups integrated into document*

*Draft 12.7.20*

The Executive Director (ED) serves as the Head of School, providing leadership, direction and support to all aspects of the school community under the general oversight of the Board of Directors (Charter Council) and in collaboration with all stakeholders. The ED is ultimately responsible for the success of the school and as such has the duties and powers to oversee and supervise all operations in accordance with school policy, applicable California Education Code, other state and federal legislation, and the school's charter.

The ED oversees pedagogy and the development of academic programs; faculty, staff and consultants; and ensures that the educational experiences of students are in alignment with the school's charter, state requirements and Alliance for Public Waldorf Education core principles.

The ED has primary responsibility for execution of Board Policies and maintaining compliance with California Education Code, the Charter Schools Act, the charter, and any MOU's or ancillary agreements with the charter-granting authority.

The ED has primary authority and responsibility regarding all Student Discipline and Special Education matters.

The ED is designated by the Board to have primary and final authority regarding all personnel matters, including hiring, assignment, transfer, evaluation and dismissal of employees and consultants.

The ED uses quantitative and qualitative measures to optimize the school's performance. S/he keeps abreast of standardized assessments, reporting requirements, legislative issues and developments to ensure that the school operates in full compliance with state, county and district laws and regulations. S/he spearheads a school culture of collaboration, accountability, respect and growth.

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**Responsibilities** (order and sequence are do not reflect priority)

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- Inspire a culture of mission-driven excellence by overseeing the planning, development and execution of the Waldorf instructional program in partnership with the faculty
- Participate in festivals, assemblies, enrollment events, and other community events

## **Curriculum & Instruction**

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- Lead and represent CBA negotiations with faculty representatives, including contract renewals and amendments
- Supervise all staff and consultants, including conducting performance evaluations and facilitating staff professional development goals and disciplinary action when needed
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- Coordinate charter renewal process including charter petition document and MOU's

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- Recommend needed policy changes
- Serve on Board committees or working groups and meet with Board members outside of regular Board meetings as necessary
- Participate in Executive Director evaluation each year
- Promote understanding and good working relationships between the Board and staff

### **Operations & Facilities**

- Negotiate leases, MOU's, and other agreements with all relevant agencies
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- Oversee emergency preparedness plans and procedures, including an annual, Board-approved update of the School Safety Plan
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### **Communications**

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  - Analyze, review and research current office/school systems for effectiveness, efficiency including costs, and reliability metrics.
  - Coordinate vendor demonstrations with appropriate stakeholders.
  - Lead meetings about the development of and decision making of onboarding new platforms.
  - Create technology symmetry among users with the Google Suite package
  - Oversee and manage device development including hardware and software, vendor contracts, and staff training and development on the technology advances/updates.

#### Direct Reports:

- All Staff

#### Reports to:

- Board of Directors

Work year: 221 days

**NOTE:** Please regard the 2020-21 school year as a transition year as we integrate the new timeline and process for ED evaluation. Our intention is to move the evaluation earlier in the year so that the decision to rehire (or terminate) an ED can be made by the January board meeting each year, ensuring ample time for researching new candidates if necessary. I will work with the Review Coordinators to set timelines for this year only.

This document includes two different versions.

**The first version** is a mark-up that includes original text (in black) and updated new text (in red) proposed by Chip, Sarah and Justin. Our intention in this revision is to align the job description with best practices and to meet timelines in the best interest of the school.

**The second version** simply incorporates all new proposed text into one document. This is the document that the Board will approve and that will be incorporated as new board policy.

Chip Romer, 12.7.20

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LIVE OAK CHARTER SCHOOL

**BOARD POLICY adopted 4.16.2013**

FIRST VERSION: mark-up of revisions, proposed for board adoption on 12.10.20

Process and Timeline for the Evaluation of the Executive Director

**PROCESS GOALS:** There are three primary goals of this evaluation process:

1. To give professional, constructive feedback to the Live Oak Charter School Executive Director in an effort to increase his/her effectiveness in serving the whole school community.
2. To enable key stakeholders to provide feedback to the BOD on evaluate the ED's performance in order to help inform the Board regarding their decision about the ED's continued employment.
3. To inform the Board's process of rehiring the ED for another year, set appropriate performance goals and adjust salary as appropriate.

**PROCESS FREQUENCY:** This formal evaluation process is intended for use annually during the first five years of a new Executive Director's tenure, and, with a track record of successful evaluations, every other year from that point forward. (*Note: The steps related to creating and reviewing goals and objectives will be performed every year.*)

**PURPOSE OF TIMELINE:** To ensure that the decision to rehire or terminate the Executive Director for the subsequent year is made by January board meeting, allowing for a timely search for new applicants, if necessary.

*LOCS ED Evaluation BOARD POLICY adopted 4.16.2013 with C Romer proposed edits  
2020-12-10*

The Board of Directors is responsible for the evaluation **and rehire or termination** of the Executive Director.

~~The intention is to make this process inclusive of the community and clear and transparent to the Executive Director. The goals of this process are:~~

- ~~● **Review accomplishments based on performance standards and job description**~~
- ~~● **Identify areas of future growth**~~
- ~~● **Set performance objectives and goals**~~
- **Consider salary adjustments**

### **Frequency**

In accordance with the employment contract, the Executive Director's annual evaluation will be conducted by ~~March 15th~~ **January Board meeting** each school year.

### **Format**

The evaluation will include a mid-year check-in, a self-evaluation, community and staff input, a formal written evaluation, and an in-person meeting to summarize the evaluation and set performance goals for the coming school year.

### **Timeline**

No later than August, the Executive Committee of the Board will select Two Review Coordinators for the coming school year. These coordinators must be members of the current Board.

In ~~October~~ **August**, a mid-year review meeting is held with the Executive Director and Review Coordinators. The purpose of the meeting is to check-in on progress made towards the goals set at the last formal review the prior ~~spring~~ **January**.

~~By early February~~ **Prior to Thanksgiving break**, the Review Coordinators will ask the Executive Director to fill out a self-evaluation using the evaluation survey. Other members of the school community will be asked to complete ~~these relevant sections of this evaluation tool~~ **the survey** as well.

The Review Coordinators, in consultation with the Executive Director, will select these community members. **( I'd advocate for a Survey Monkey survey that will collect and sort all of the responses. Consider including all faculty and staff, all board members, Foundation board members, and members of a parent association, if any. All participants must identify themselves, but only the Review Coordinators will see individual responses.)**

The Review Coordinators may decide to have someone working in a similar situation observe the Executive Director while he/she is performing his/her duties.

The feedback from all reviewers is put into a master version of the evaluation tool by the Review Coordinators. The tool contains ~~six~~ **ten** sections of administrator standards aligned with the **ten sections of the ED job description**. Sections may contain multiple questions, and each ~~section~~ **question** contains a quantitative rubric and ~~a narrative an~~ **opportunity to comment**.

The Review Coordinators will then compile ~~this written evaluation tool~~ **survey data** with feedback from all reviewers. Narrative feedback should remain specific, but does not identify directly or indirectly any individual reviewer.

**The Executive Director will use the same survey for his/her self-evaluation, and the self-eval results will be easily compared to the amalgamated results of the other surveys.**

The written evaluation tool, which includes performance standards and narrative comments, is finalized by the Review Coordinators. ~~By March 15th,~~ **Prior to January board meeting**, a meeting takes place between the Executive Director and the Review Coordinators to discuss the report. The current year-evaluation as well as any future goals are ~~discussed~~ **identified and agreed upon**.

**January Board Meeting , Closed Session:** The Board meets with the Review Coordinators to review the survey data and provide additional feedback. Board makes a formal decision (by vote) whether:

- to offer the current Administrator to continue for another year (which can be qualified by the call for an improvement/development plan), or
- to begin the search for a new Administrator.

Based on the discussions during the in-person meeting, the final formal written evaluation is updated and then compiled by the Review Coordinators. A copy is given to the Executive Director. He/She has the option of adding a written response, the review is signed to acknowledgement of receipt and then the review is placed in his/her personnel file. The Executive Director reviews a copy of the final signed version.

~~By June 30 of that school year, the Review Committee will hold a mid-year check-in to discuss progress on goals and any other issues. the areas for growth identified in the review and the draft goals for the coming school year are solidified and documented in the goal sheet. Agreed upon goals will be reported to the Board at their June meeting.~~

**The BOD will make specific recommendations on BOD agreed upon areas of concern with benchmark goals and allow the ED to provide updates (written and/or oral) on the progress towards these goals during BOD closed session. This process can start anytime but no later than September 15 of the year before the final evaluation decision is made in January. If the goals and areas of concerns show attention and improvement, then**

the BOD will take that into consideration as additional job performance information to help inform their decision to rehire.

###

(see below)

LIVE OAK CHARTER SCHOOL

*LOCS ED Evaluation BOARD POLICY adopted 4.16.2013 with C Romer proposed edits  
2020-12-10*

## **BOARD POLICY adopted 4.16.2013**

### **SECOND VERSION:**

integrates all changes; this version proposed for board adoption on 12.10.20

### Process and Timeline for the Evaluation of the Executive Director

**PROCESS GOALS:** There are three primary goals of this evaluation process:

4. To give professional, constructive feedback to the Live Oak Charter School Executive Director in an effort to increase his/her effectiveness in serving the whole school community.
5. To enable key stakeholders to provide feedback to the BOD on ~~evaluate~~ the ED's performance in order to help inform the Board regarding their decision about the ED's continued employment.
6. To inform the Board's process of rehiring the ED for another year, set appropriate performance goals and adjust salary as appropriate.

**PROCESS FREQUENCY:** This formal evaluation process is intended for use annually during the first (three years? five years?) of a new Executive Director's tenure, and, with a track record of successful evaluations, every other year from that point forward.

*(Note: The steps related to creating and reviewing goals and objectives will be performed every year.)*

**PURPOSE OF TIMELINE:** To ensure that the decision to rehire or terminate the Executive Director for the subsequent year is made by January board meeting, allowing for a timely search for new applicants, if necessary.

The Board of Directors is responsible for the evaluation and rehire or termination of the Executive Director.

#### **Frequency**

In accordance with the employment contract, the Executive Director's annual evaluation will be conducted by ~~March~~ 15th January Board meeting each school year.

#### **Format**

The evaluation will include a mid-year check-in, a self-evaluation, community and staff input, a formal written evaluation, and an in-person meeting to summarize the evaluation and set performance goals for the coming school year.

#### **Timeline**

*LOCS ED Evaluation BOARD POLICY adopted 4.16.2013 with C Romer proposed edits  
2020-12-10*

No later than August, the Executive Committee of the Board will select Two Review Coordinators for the coming school year. These coordinators must be members of the current Board.

In August, a mid-year review meeting is held with the Executive Director and Review Coordinators. The purpose of the meeting is to check-in on progress made towards the goals set at the last formal review the prior ~~spring~~ January.

Prior to Thanksgiving break, the Review Coordinators will ask the Executive Director to fill out a self-evaluation using the evaluation survey. Other members of the school community will be asked to complete the survey as well.

The Review Coordinators, in consultation with the Executive Director, will select these community members. ( I'd advocate for a Survey Monkey survey that will collect and sort all of the responses. Consider including all faculty and staff, all board members, Foundation board members, and members of a parent association, if any. All participants must identify themselves, but only the Review Coordinators will see individual responses.)

The Review Coordinators may decide to have someone working in a similar situation observe the Executive Director while he/she is performing his/her duties.

The feedback from all reviewers is put into a master version of the evaluation tool by the Review Coordinators. The tool contains ~~six~~ ten sections of administrator standards aligned with the ten sections of the ED job description. Sections may contain multiple questions, and each question contains a quantitative rubric and ~~a narrative~~ an opportunity to comment.

The Review Coordinators will then compile survey data with feedback from all reviewers. Narrative feedback should remain specific, but does not identify directly or indirectly any individual reviewer.

The Executive Director will use the same survey for his/her self-evaluation, and the self-eval results will be easily compared to the amalgamated results of the other surveys.

The written evaluation tool, which includes performance standards and narrative comments, is finalized by the Review Coordinators. Prior to January board meeting, a meeting takes place between the Executive Director and the Review Coordinators to discuss the report. The current year-evaluation as well as any future goals are ~~discussed~~ identified and agreed upon.

January Board Meeting , Closed Session: The Board meets with the Review Coordinators to review the survey data and provide additional feedback. Board makes a formal decision (by vote) whether:

- to offer the current Administrator to continue for another year (which can be qualified by the call for an improvement/development plan), or
- to begin the search for a new Administrator.

Based on the discussions during the in-person meeting, the final formal written evaluation is updated and then compiled by the Review Coordinators. A copy is given to the Executive Director. He/She has the option of adding a written response, the review is signed to acknowledgement of receipt and then the review is placed in his/her personnel file. The Executive Director reviews a copy of the final signed version.

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###

## LIVE OAK CHARTER SCHOOL

### BOARD POLICY adopted 4.16.2013

SECOND VERSION:

integrates all changes; this version proposed for board adoption on 12.10.20

## LIVE OAK CHARTER SCHOOL

### Executive Director Board Policy (revised/adopted 12.10.20)

#### Process and Timeline for the Evaluation of the Executive Director

**PROCESS GOALS:** There are three primary goals of this evaluation process:

1. To give professional, constructive feedback to the Live Oak Charter School Executive Director in an effort to increase his/her effectiveness in serving the whole school community.
2. To enable key stakeholders to provide feedback to the BOD on ~~evaluate~~ the ED's performance in order to help inform the Board regarding their decision about the ED's continued employment.
3. To inform the Board's process of rehiring the ED for another year, set appropriate performance goals and adjust salary as appropriate.

**PROCESS FREQUENCY:** This formal evaluation process is intended for use annually during the first five years of a new Executive Director's tenure, and, with a track record of successful evaluations, every other year from that point forward. (*Note: The steps related to creating and reviewing goals and objectives will be performed every year.*)

**URPOSE OF TIMELINE:** To ensure that the decision to rehire or terminate the Executive Director for the subsequent year is made by January board meeting, allowing for a timely search for new applicants, if necessary.

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## **Timeline**

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By June 30 of that school year, the Review Committee will hold a mid-year check-in to discuss progress on goals and any other issues.

The Board will make specific recommendations on Board-agreed upon areas of concern with benchmark goals and allow the ED to provide updates (written and/or oral) on the progress towards these goals during Board closed session. This process can start anytime but no later than September 15 of the year before the final evaluation decision is made in January. If the goals and areas of concerns show attention and improvement, then the BOD will take that into consideration as additional job performance information to help inform their decision to rehire.

###

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

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2020**

*Draft- For discussion purposes only*

**LIVE OAK CHARTER SCHOOL  
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YEAR ENDED JUNE 30, 2020**

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Live Oak Charter School  
Petaluma, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Live Oak Charter School (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to on page 1 present fairly, in all material respects, the financial position of the School as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The accompanying supplementary schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

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

**CliftonLarsonAllen LLP**

Glendora, California  
REPORT DATE

**LIVE OAK CHARTER SCHOOL  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2020**

**ASSETS**

**CURRENT ASSETS**

Cash and Cash Equivalents	\$ 1,024,747
Accounts Receivable	325,709
Prepaid Expenses and Other Assets	1,575
Total Current Assets	<u>1,352,031</u>

**LONG-TERM ASSETS**

Property, Plant, and Equipment, Net	7,028
Total Long-Term Assets	<u>7,028</u>

Total Assets	<u><u>\$ 1,359,059</u></u>
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**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts Payable and Accrued Liabilities	406,938
Total Current Liabilities	<u>406,938</u>

**LONG-TERM LIABILITIES**

Notes Payable	463,200
Total Long-Term Liabilities	<u>463,200</u>

Total Liabilities	870,138
-------------------	---------

**NET ASSETS**

Without Donor Restrictions	488,921
Total Net Assets	<u>488,921</u>

Total Liabilities and Net Assets	<u><u>\$ 1,359,059</u></u>
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See accompanying Notes to Financial Statements.

**LIVE OAK CHARTER SCHOOL  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2020**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES</b>			
State Revenue:			
State Aid	\$ 949,474	\$ -	\$ 949,474
Other State Revenue	56,558	-	56,558
Local Revenue:			
In-Lieu Property Tax Revenue	1,426,291	-	1,426,291
Interest Income	10,758	-	10,758
Other Revenue	493,918	-	493,918
Net Assets Released from Restrictions	173,327	(173,327)	-
Total Revenues	3,110,326	(173,327)	2,936,999
<b>EXPENSES</b>			
Program Services	2,506,394	-	2,506,394
Management and General	621,781	-	621,781
Total Expenses	3,128,175	-	3,128,175
<b>CHANGE IN NET ASSETS</b>	(17,849)	(173,327)	(191,176)
Net Assets - Beginning of Year	506,770	173,327	680,097
<b>NET ASSETS - END OF YEAR</b>	\$ 488,921	\$ -	\$ 488,921

See accompanying Notes to Financial Statements.

**LIVE OAK CHARTER SCHOOL  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2020**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total Expenses</u>
Salaries and Wages	\$ 1,273,013	\$ 381,022	\$ 1,654,035
Pension Expense	227,868	70,993	298,861
Other Employee Benefits	213,346	60,528	273,874
Payroll Taxes	51,748	21,684	73,432
Legal Expenses	-	5,520	5,520
Accounting Expenses	-	10,710	10,710
Instructional Materials	-	-	-
Other Fees for Services	72,148	24,908	97,056
Advertising and Promotion Expenses	-	362	362
Office Expenses	29,312	11,307	40,619
Occupancy Expenses	250,498	14,404	264,902
Conference and Meeting Expenses	-	-	-
Depreciation Expense	1,757	-	1,757
Insurance Expense	-	14,928	14,928
Other Expenses	371,688	3,692	375,380
Total	<u>\$ 2,506,394</u>	<u>\$ 621,781</u>	<u>\$ 3,128,175</u>

See accompanying Notes to Financial Statements.

**LIVE OAK CHARTER SCHOOL  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2020**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in Net Assets	\$ (191,176)
Adjustments to Reconcile Change in Net Assets to Net Cash	
Provided by Operating Activities:	
Depreciation	1,757
Change in Operating Assets:	
Accounts Receivable	200,279
Prepaid Expenses and Other Assets	(1,575)
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	96,854
Net Cash Provided by Operating Activities	106,139

**CASH FLOWS FROM FINANCING ACTIVITIES**

Proceeds from Debt	463,200
Net Cash Provided by Financing Activities	463,200

**NET CHANGE IN CASH AND CASH EQUIVALENTS**

569,339

Cash and Cash Equivalents - Beginning of Year

455,408

**CASH AND CASH EQUIVALENTS - END OF YEAR**

\$ 1,024,747

*See accompanying Notes to Financial Statements.*

**LIVE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

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

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

The School commenced operations during the 2001-2002 fiscal year and currently serves 293 students in Kindergarten through Grade 8.

**Basis of Accounting**

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

**Basis of Presentation**

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

**Use of Estimates**

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

**Functional Allocation of Expenses**

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

**LIVE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Cash and Cash Equivalents**

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

**Net Asset Classes**

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

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

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

**Accounts Receivable**

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2020. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

**Property, Plant, and Equipment**

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

**Revenue Recognition**

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

**LIVE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Contributions**

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. As of June 30, 2020, the School did not have any unearned revenue related to conditional grants.

**Other Revenue**

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

**Property Taxes**

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

**Compensated Absences**

The School does not allow employees to carryover unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2020.

**Income Taxes**

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

**LIVE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Change in Accounting Principle**

In May 2014, FASB issued Accounting Standards Update (ASU) 2014-09, Revenues from Contracts with Customers (Topic 606). The update establishes the core principle that an entity should recognize revenue to depict the transfer of promised goods or services to customers in the amount that reflects the consideration to which the entity expects to be entitled in exchange for those good or services. The School has early adopted the implementation of ASU 2014-09 under the full retrospective approach. There was no material impact on the School's financial position and results of operations upon adoption of the new standard.

In June 2018, FASB issued Accounting Standards Update (ASU) 2018-08, Not-for-Profit Entities (Topic 958) – Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The update clarifies and improves the scope and the accounting guidance for contributions received and contributions made. The amendments in this update should assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions), or as exchange (reciprocal transactions) and (2) determining whether a contribution is conditional. The School has implemented ASU 2018-08 under the modified prospective approach. There was no material impact on the School's financial position and results of operations upon adoption of the new standard.

**Evaluation of Subsequent Events**

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

**NOTE 2 LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and accounts receivable for the total amount of \$1,350,456.

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

**NOTE 3 CONCENTRATION OF CREDIT RISK**

The School also maintains cash balances held in banks and revolving funds which are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents. \$1,016,184.

**LIVE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 3 CONCENTRATION OF CREDIT RISK (CONTINUED)**

The School maintains cash in the County Treasury (the County). The County pools these funds with those of other educational organizations in the County and invests the cash. These pooled funds are carried at costs which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized. The fair value of the School's deposits in this pool as of June 30, 2020, as provided by the pool sponsor was \$1,016,184.

**NOTE 4 PROPERTY, PLANT, AND EQUIPMENT**

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was \$1,757 for the year ended June 30, 2020.

The components of property, plant, and equipment as of June 30, 2020 are as follows:

Buildings	\$	46,708
Less: Accumulated Depreciation		(39,680)
Total Property, Plant, and Equipment	\$	7,028

**NOTE 5 NOTES PAYABLE**

On May 27, 2020 the School received a loan from Summit State Bank in the amount of \$463,200 to fund payroll, rent, utilities, and interest on mortgages and existing debt through the Paycheck Protection Program (the "PPP Loan"). The original loan agreement was written prior to the PPP Flexibility Act of 2020 (June 5) and was due over twenty-four months deferred for six months. Subsequent to this, the law changed the loan deferral terms retroactively. The PPP Flexibility Act and subsequent regulations supersede the loan agreement. The PPP Loan bears interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has a term of two years, and is unsecured and guaranteed by the U.S. Small Business Administration. Payment of principal and interest is deferred until the date on which the amount of forgiveness is remitted to the lender or, if the School fails to apply for forgiveness within ten months after the covered period, then payment of principal and interest shall begin on that date. These amounts may be forgiven subject to compliance and approval based on the timing and use of these funds in accordance with the program. To the extent that all or part of the PPP Loan is not forgiven, the School will be required to pay interest on the PPP Loan at a rate of 1.0% per annum, and commencing in September 2021 principal and interest payments will be required through the maturity date in May 2022.

Future maturities under notes payable are as follows:

<u>Year Ending June 30,</u>		
2022	\$	463,200

**LIVE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 6 NET ASSETS WITH DONOR RESTRICTIONS**

There was no net assets with donor restrictions at June 30, 2020. Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose specified by the donors as follows for the years ended June 30:

Release from Restrictions:	
Purpose: Prop 39 Energy Funding	<u>\$ 173,327</u>

**NOTE 7 EMPLOYEE RETIREMENT**

**Multi-Employer Defined Benefit Pension Plans**

Qualified employees are covered under multi-employer defined benefit pension plans maintained by agencies of the state of California.

The risks of participating in these multi-employer defined benefit pension plans are different from single-employer plans because: (a) assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the School chooses to stop participating in the multi-employer plan, it may be required to pay a withdrawal liability to the plan. The School has no plans to withdraw from this multi-employer plan.

**State Teachers' Retirement System (STRS)**

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2019 total STRS plan net assets are \$273 billion, the total actuarial present value of accumulated plan benefits is \$392 billion, contributions from all employers totaled \$5.6 billion, and the plan is 66% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, California 95826 and [www.calstrs.com](http://www.calstrs.com).

**LIVE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 7 EMPLOYEE RETIREMENT (CONTINUED)**

**State Teachers' Retirement System (STRS) (Continued)**

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 9.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. Under the 2014 funding plan, employer contributions on compensation creditable to the program will increase every year for the next seven years, up to 19.10% in 2021-22. The required employer contribution rate for year ended June 30, 2020 was 17.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

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

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2018	\$ 115,584	100%
2019	\$ 137,238	100%
2020	\$ 139,446	100%

**Public Employees' Retirement System (PERS)**

Plan Description

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2019, the School Employer Pool total plan assets are \$68 billion, the present value of accumulated plan benefits is \$97 billion, contributions from all employers totaled \$2.5 billion, and the plan is 70% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814 and [www.calpers.ca.gov](http://www.calpers.ca.gov).

Funding Policy

Active plan members brought into PERS membership prior to January 1, 2013 are required to contribute 7.0% of their salary while new members after January 1, 2013 are required to contribute 6.5%. The school is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2020 was 19.721%. The contribution requirements of the plan members are established and may be amended by state statute.

**LIVE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 7 EMPLOYEE RETIREMENT (CONTINUED)**

**Public Employees' Retirement System (PERS)**

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

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2018	\$ 106,519	100%
2019	\$ 155,944	100%
2020	\$ 159,415	100%

**NOTE 8 OPERATING LEASES**

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

The School receives no sublease rental revenues nor pays any contingent rentals associated with this lease. For the fiscal year ended June 30, 2020, operating lease expense was \$184,116.

Future minimum rent payments are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2020	\$ 184,116
2021	4,872
Total	<u>\$ 188,988</u>

**NOTE 9 CONTINGENCIES**

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

During the fiscal year, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. Subsequent to year-end, the COVID-19 pandemic continues to have significant effects on global markets, supply chains, businesses, and communities. Specific to the School, COVID-19 may impact various parts of its 2021 operations and financial results, including, but not limited to, loss of revenues, additional bad debts, costs for increased use of technology, or potential shortages of personnel. Management believes the School is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

**LIVE OAK CHARTER SCHOOL  
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
YEAR ENDED JUNE 30, 2020**

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

The District extended the charter through June 30, 2020.

The Charter school number is 0382.

The Board of Directors and the Administrators as of the year ended June 30, 2020 were as follows:

**BOARD OF DIRECTORS**

<b>Member</b>	<b>Office</b>	<b>Term Expires (2- and 3-Year Terms)</b>
Sarah Grossi	Chair	2021
Stacy Ito	Secretary	2022
James Jensen	Treasurer	2020
Josh Kizner	Member	2020
Chris Fox	Member	2022
Erin Wrightsman	Member	2022
Daniella Baker	Member	2020

**ADMINISTRATORS**

Matthew Morgan	Executive Director
Kim Anderson	Office Manager

**LIVE OAK CHARTER SCHOOL  
SCHEDULE OF INSTRUCTIONAL TIME  
YEAR ENDED JUNE 30, 2020  
(SEE INDEPENDENT AUDITORS' REPORT)**

	Instructional Minutes		Credited Minutes COVID-19 School Closure Certification	Total Actual Plus Credited Minutes
	Requirement	Actual		
Kindergarten	36,000	43,135	13,515	31,620
Grade 1	50,400	52,355	15,675	36,680
Grade 2	50,400	52,355	15,675	36,680
Grade 3	50,400	54,410	16,290	38,120
Grade 4	54,000	54,410	16,290	38,120
Grade 5	54,000	54,410	16,290	38,120
Grade 6	54,000	54,410	16,290	38,120
Grade 7	54,000	54,410	16,290	38,120
Grade 8	54,000	54,410	16,290	38,120

	Traditional Calendar Days	Credited Days COVID-19 School Closure Certification	Total Actual Plus Credited Days	Status
	Kindergarten	124	53	177
Grade 1	124	53	177	In Compliance
Grade 2	124	53	177	In Compliance
Grade 3	124	53	177	In Compliance
Grade 4	124	53	177	In Compliance
Grade 5	124	53	177	In Compliance
Grade 6	124	53	177	In Compliance
Grade 7	124	53	177	In Compliance
Grade 8	124	53	177	In Compliance

See accompanying Notes to Supplementary Information

**LIVE OAK CHARTER SCHOOL  
 SCHEDULE OF AVERAGE DAILY ATTENDANCE  
 YEAR ENDED JUNE 30, 2020  
 (SEE INDEPENDENT AUDITORS' REPORT)**

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades K-3	129.65	132.64	129.65	132.64
Grades 4-6	87.58	89.16	87.58	89.16
Grades 7-8	56.63	56.97	56.63	56.97
ADA Totals	273.86	278.77	273.86	278.77

Draft- For discussion purposes only

**LIVE OAK CHARTER SCHOOL  
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH  
AUDITED FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020  
(SEE INDEPENDENT AUDITORS' REPORT)**

The audited financial statements were in agreement with the Unaudited Actual Financial Report for the year ended June 30, 2020.

Draft- For discussion purposes only

**LIVE OAK CHARTER SCHOOL  
NOTES TO SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2020**

**PURPOSE OF SCHEDULES**

**NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME**

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

**NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE**

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

**NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS**

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



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

Board of Directors  
Live Oak Charter School  
Petaluma, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Live Oak Charter School (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, the related notes to the financial statements, and have issued our report thereon dated REPORT DATE.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

**CliftonLarsonAllen LLP**

Glendora, California  
REPORT DATE

Draft- For discussion purposes only



## INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors  
Live Oak Charter School  
Petaluma, California

We have audited Live Oak Charter School's (the School) compliance with the types of compliance requirements described in the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2020. The School's state compliance requirements are identified in the table below.

### Management's Responsibility

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

### Auditors' Responsibility

Our responsibility is to express an opinion on the School's compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of the School's compliance.

### Compliance Requirements Tested

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

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Yes
Before/After School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes

**Compliance Requirements Tested (Continued)**

<u>Description</u>	<u>Procedures Performed</u>
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instructional/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not applicable

**Opinion on State Compliance**

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2020.

**Purpose of this Report**

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

**CliftonLarsonAllen LLP**

Glendora, California  
REPORT DATE

**LIVE OAK CHARTER SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

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

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

There were no findings and questioned costs related to the basic financial statements state awards for June 30, 2020.

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

**LIVE OAK CHARTER SCHOOL  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2020**

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

Draft- For discussion purposes only

**NOTE:** Please regard the 2020-21 school year as a transition year as we integrate the new timeline and process for ED evaluation. Our intention is to move the evaluation earlier in the year so that the decision to rehire (or terminate) an ED can be made by the January board meeting each year, ensuring ample time for researching new candidates if necessary. I will work with the Review Coordinators to set timelines for this year only.

This document includes two different versions.

**The first version** is a mark-up that includes original text (in black) and updated new text (in red) proposed by Chip, Sarah and Justin. Our intention in this revision is to align the job description with best practices and to meet timelines in the best interest of the school.

**The second version** simply incorporates all new proposed text into one document. This is the document that the Board will approve and that will be incorporated as new board policy.

Chip Romer, 12.7.20

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LIVE OAK CHARTER SCHOOL

**BOARD POLICY adopted 4.16.2013**

FIRST VERSION: mark-up of revisions, proposed for board adoption on 12.10.20

Process and Timeline for the Evaluation of the Executive Director

**PROCESS GOALS:** There are three primary goals of this evaluation process:

1. To give professional, constructive feedback to the Live Oak Charter School Executive Director in an effort to increase his/her effectiveness in serving the whole school community.
2. To enable key stakeholders to provide feedback to the BOD on evaluate the ED's performance in order to help inform the Board regarding their decision about the ED's continued employment.
3. To inform the Board's process of rehiring the ED for another year, set appropriate performance goals and adjust salary as appropriate.

**PROCESS FREQUENCY:** This formal evaluation process is intended for use annually during the first five years of a new Executive Director's tenure, and, with a track record of successful evaluations, every other year from that point forward. (*Note: The steps related to creating and reviewing goals and objectives will be performed every year.*)

**PURPOSE OF TIMELINE:** To ensure that the decision to rehire or terminate the Executive Director for the subsequent year is made by January board meeting, allowing for a timely search for new applicants, if necessary.

*LOCS ED Evaluation BOARD POLICY adopted 4.16.2013 with C Romer proposed edits  
2020-12-10*

The Board of Directors is responsible for the evaluation **and rehire or termination** of the Executive Director.

~~The intention is to make this process inclusive of the community and clear and transparent to the Executive Director. The goals of this process are:~~

- ~~● **Review accomplishments based on performance standards and job description**~~
- ~~● **Identify areas of future growth**~~
- ~~● **Set performance objectives and goals**~~
- **Consider salary adjustments**

### **Frequency**

In accordance with the employment contract, the Executive Director's annual evaluation will be conducted by ~~March 15th~~ **January Board meeting** each school year.

### **Format**

The evaluation will include a mid-year check-in, a self-evaluation, community and staff input, a formal written evaluation, and an in-person meeting to summarize the evaluation and set performance goals for the coming school year.

### **Timeline**

No later than August, the Executive Committee of the Board will select Two Review Coordinators for the coming school year. These coordinators must be members of the current Board.

In ~~October~~ **August**, a mid-year review meeting is held with the Executive Director and Review Coordinators. The purpose of the meeting is to check-in on progress made towards the goals set at the last formal review the prior ~~spring~~ **January**.

~~By early February~~ **Prior to Thanksgiving break**, the Review Coordinators will ask the Executive Director to fill out a self-evaluation using the evaluation survey. Other members of the school community will be asked to complete ~~these relevant sections of this evaluation tool~~ **the survey** as well.

The Review Coordinators, in consultation with the Executive Director, will select these community members. **( I'd advocate for a Survey Monkey survey that will collect and sort all of the responses. Consider including all faculty and staff, all board members, Foundation board members, and members of a parent association, if any. All participants must identify themselves, but only the Review Coordinators will see individual responses.)**

The Review Coordinators may decide to have someone working in a similar situation observe the Executive Director while he/she is performing his/her duties.

The feedback from all reviewers is put into a master version of the evaluation tool by the Review Coordinators. The tool contains ~~six~~ **ten** sections of administrator standards aligned with the **ten sections of the ED job description**. Sections may contain multiple questions, and each ~~section~~ **question** contains a quantitative rubric and a ~~narrative~~ **an opportunity to comment**.

The Review Coordinators will then compile ~~this written evaluation tool~~ **survey data** with feedback from all reviewers. Narrative feedback should remain specific, but does not identify directly or indirectly any individual reviewer.

**The Executive Director will use the same survey for his/her self-evaluation, and the self-eval results will be easily compared to the amalgamated results of the other surveys.**

The written evaluation tool, which includes performance standards and narrative comments, is finalized by the Review Coordinators. ~~By March 15th,~~ **Prior to January board meeting**, a meeting takes place between the Executive Director and the Review Coordinators to discuss the report. The current year-evaluation as well as any future goals are ~~discussed~~ **identified and agreed upon**.

**January Board Meeting , Closed Session:** The Board meets with the Review Coordinators to review the survey data and provide additional feedback. Board makes a formal decision (by vote) whether:

- to offer the current Administrator to continue for another year (which can be qualified by the call for an improvement/development plan), or
- to begin the search for a new Administrator.

Based on the discussions during the in-person meeting, the final formal written evaluation is updated and then compiled by the Review Coordinators. A copy is given to the Executive Director. He/She has the option of adding a written response, the review is signed to acknowledgement of receipt and then the review is placed in his/her personnel file. The Executive Director reviews a copy of the final signed version.

~~By June 30 of that school year, the Review Committee will hold a mid-year check-in to discuss progress on goals and any other issues. the areas for growth identified in the review and the draft goals for the coming school year are solidified and documented in the goal sheet. Agreed upon goals will be reported to the Board at their June meeting.~~

**The BOD will make specific recommendations on BOD agreed upon areas of concern with benchmark goals and allow the ED to provide updates (written and/or oral) on the progress towards these goals during BOD closed session. This process can start anytime but no later than September 15 of the year before the final evaluation decision is made in January. If the goals and areas of concerns show attention and improvement, then**

the BOD will take that into consideration as additional job performance information to help inform their decision to rehire.

###

(see below)

LIVE OAK CHARTER SCHOOL

*LOCS ED Evaluation BOARD POLICY adopted 4.16.2013 with C Romer proposed edits  
2020-12-10*

## **BOARD POLICY adopted 4.16.2013**

### **SECOND VERSION:**

integrates all changes; this version proposed for board adoption on 12.10.20

### Process and Timeline for the Evaluation of the Executive Director

**PROCESS GOALS:** There are three primary goals of this evaluation process:

4. To give professional, constructive feedback to the Live Oak Charter School Executive Director in an effort to increase his/her effectiveness in serving the whole school community.
5. To enable key stakeholders to provide feedback to the BOD on ~~evaluate~~ the ED's performance in order to help inform the Board regarding their decision about the ED's continued employment.
6. To inform the Board's process of rehiring the ED for another year, set appropriate performance goals and adjust salary as appropriate.

**PROCESS FREQUENCY:** This formal evaluation process is intended for use annually during the first (three years? five years?) of a new Executive Director's tenure, and, with a track record of successful evaluations, every other year from that point forward.

*(Note: The steps related to creating and reviewing goals and objectives will be performed every year.)*

**PURPOSE OF TIMELINE:** To ensure that the decision to rehire or terminate the Executive Director for the subsequent year is made by January board meeting, allowing for a timely search for new applicants, if necessary.

The Board of Directors is responsible for the evaluation and rehire or termination of the Executive Director.

#### **Frequency**

In accordance with the employment contract, the Executive Director's annual evaluation will be conducted by ~~March~~ 15th January Board meeting each school year.

#### **Format**

The evaluation will include a mid-year check-in, a self-evaluation, community and staff input, a formal written evaluation, and an in-person meeting to summarize the evaluation and set performance goals for the coming school year.

#### **Timeline**

*LOCS ED Evaluation BOARD POLICY adopted 4.16.2013 with C Romer proposed edits  
2020-12-10*

No later than August, the Executive Committee of the Board will select Two Review Coordinators for the coming school year. These coordinators must be members of the current Board.

In August, a mid-year review meeting is held with the Executive Director and Review Coordinators. The purpose of the meeting is to check-in on progress made towards the goals set at the last formal review the prior ~~spring~~ January.

Prior to Thanksgiving break, the Review Coordinators will ask the Executive Director to fill out a self-evaluation using the evaluation survey. Other members of the school community will be asked to complete the survey as well.

The Review Coordinators, in consultation with the Executive Director, will select these community members. ( I'd advocate for a Survey Monkey survey that will collect and sort all of the responses. Consider including all faculty and staff, all board members, Foundation board members, and members of a parent association, if any. All participants must identify themselves, but only the Review Coordinators will see individual responses.)

The Review Coordinators may decide to have someone working in a similar situation observe the Executive Director while he/she is performing his/her duties.

The feedback from all reviewers is put into a master version of the evaluation tool by the Review Coordinators. The tool contains ~~six~~ ten sections of administrator standards aligned with the ten sections of the ED job description. Sections may contain multiple questions, and each question contains a quantitative rubric and ~~a narrative~~ an opportunity to comment.

The Review Coordinators will then compile survey data with feedback from all reviewers. Narrative feedback should remain specific, but does not identify directly or indirectly any individual reviewer.

The Executive Director will use the same survey for his/her self-evaluation, and the self-eval results will be easily compared to the amalgamated results of the other surveys.

The written evaluation tool, which includes performance standards and narrative comments, is finalized by the Review Coordinators. Prior to January board meeting, a meeting takes place between the Executive Director and the Review Coordinators to discuss the report. The current year-evaluation as well as any future goals are ~~discussed~~ identified and agreed upon.

January Board Meeting , Closed Session: The Board meets with the Review Coordinators to review the survey data and provide additional feedback. Board makes a formal decision (by vote) whether:

- to offer the current Administrator to continue for another year (which can be qualified by the call for an improvement/development plan), or
- to begin the search for a new Administrator.

Based on the discussions during the in-person meeting, the final formal written evaluation is updated and then compiled by the Review Coordinators. A copy is given to the Executive Director. He/She has the option of adding a written response, the review is signed to acknowledgement of receipt and then the review is placed in his/her personnel file. The Executive Director reviews a copy of the final signed version.

By June 30 of that school year, the Review Committee will hold a mid-year check-in to discuss progress on goals and any other issues.

The Board will make specific recommendations on Board-agreed upon areas of concern with benchmark goals and allow the ED to provide updates (written and/or oral) on the progress towards these goals during Board closed session. This process can start anytime but no later than September 15 of the year before the final evaluation decision is made in January. If the goals and areas of concerns show attention and improvement, then the BOD will take that into consideration as additional job performance information to help inform their decision to rehire.

###

## LIVE OAK CHARTER SCHOOL

### BOARD POLICY adopted 4.16.2013

SECOND VERSION:

integrates all changes; this version proposed for board adoption on 12.10.20

## LIVE OAK CHARTER SCHOOL

### Executive Director Board Policy (revised/adopted 12.10.20)

#### Process and Timeline for the Evaluation of the Executive Director

**PROCESS GOALS:** There are three primary goals of this evaluation process:

1. To give professional, constructive feedback to the Live Oak Charter School Executive Director in an effort to increase his/her effectiveness in serving the whole school community.
2. To enable key stakeholders to provide feedback to the BOD on ~~evaluate~~ the ED's performance in order to help inform the Board regarding their decision about the ED's continued employment.
3. To inform the Board's process of rehiring the ED for another year, set appropriate performance goals and adjust salary as appropriate.

**PROCESS FREQUENCY:** This formal evaluation process is intended for use annually during the first five years of a new Executive Director's tenure, and, with a track record of successful evaluations, every other year from that point forward. (*Note: The steps related to creating and reviewing goals and objectives will be performed every year.*)

**URPOSE OF TIMELINE:** To ensure that the decision to rehire or terminate the Executive Director for the subsequent year is made by January board meeting, allowing for a timely search for new applicants, if necessary.

The Board of Directors is responsible for the evaluation and rehire or termination of the Executive Director.

#### **Frequency**

In accordance with the employment contract, the Executive Director's annual evaluation will be conducted by ~~March~~ 15th January Board meeting each school year.

#### **Format**

The evaluation will include a mid-year check-in, a self-evaluation, community and staff input, a formal written evaluation, and an in-person meeting to summarize the evaluation and set performance goals for the coming school year.

## **Timeline**

No later than August, the Executive Committee of the Board will select Two Review Coordinators for the coming school year. These coordinators must be members of the current Board.

In August, a mid-year review meeting is held with the Executive Director and Review Coordinators. The purpose of the meeting is to check-in on progress made towards the goals set at the last formal review the prior ~~spring~~ January.

Prior to Thanksgiving break, the Review Coordinators will ask the Executive Director to fill out a self-evaluation using the evaluation survey. Other members of the school community will be asked to complete the survey as well.

The Review Coordinators, in consultation with the Executive Director, will select these community members. ( I'd advocate for a Survey Monkey survey that will collect and sort all of the responses. Consider including all faculty and staff, all board members, Foundation board members, and members of a parent association, if any. All participants must identify themselves, but only the Review Coordinators will see individual responses.)

The Review Coordinators may decide to have someone working in a similar situation observe the Executive Director while he/she is performing his/her duties.

The feedback from all reviewers is put into a master version of the evaluation tool by the Review Coordinators. The tool contains ~~six~~ ten sections of administrator standards aligned with the ten sections of the ED job description. Sections may contain multiple questions, and each question contains a quantitative rubric and ~~a narrative~~ an opportunity to comment.

The Review Coordinators will then compile survey data with feedback from all reviewers. Narrative feedback should remain specific, but does not identify directly or indirectly any individual reviewer.

The Executive Director will use the same survey for his/her self-evaluation, and the self-eval results will be easily compared to the amalgamated results of the other surveys.

The written evaluation tool, which includes performance standards and narrative comments, is finalized by the Review Coordinators. Prior to January board meeting, a meeting takes place between the Executive Director and the Review Coordinators to discuss the report. The current year-evaluation as well as any future goals are ~~discussed~~ identified and agreed upon.

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###

**FACTS ABOUT PROPOSITION 39**

Public school facilities “should be shared fairly among all public school pupils, including those in charter schools.”

- Ed Code 47614

**Overview**

Proposition 39 (Prop. 39) was written to ensure that all public school students share equally in the buildings constructed with state facilities dollars. The bargain made when Prop. 39 was passed by California voters in 2000 was to reduce the threshold for the state or a local school district to pass a facilities bond from two-thirds to fifty-five percent, a considerably easier standard to meet. In exchange, charter school students were to be given equal access to the facilities constructed with state and local bond funds, if charters are able to meet certain eligibility requirements.

The law serves to ensure "that public school facilities should be shared fairly among all public school pupils, including those in charter schools." Prop. 39 requires school districts to make "reasonably equivalent" facilities available to charter schools upon request.

**History**

Prior to the passage of Prop. 39, charter law permitted charter schools to use, at no cost, school district facilities which the district was not using for instructional or administrative purposes or which were historically used as rental properties. Districts sporadically complied with this permissive law and charter schools' access to adequate facilities became one of their biggest challenges.

In 2003, Prop. 39 imposed a mandatory duty on school districts to provide their charter school students facilities that are "reasonably equivalent" to those used by non-charter students within the district. The charter school facilities must be:

- Contiguous
- Similarly furnished and equipped
- Located near the area in which the charter wishes to locate

**SUMMARY**

**Prop. 39:**

- was passed by California voters in 2000
- ensures that public school facilities are “shared fairly among public school pupils, including those in charter schools”
- requires districts to make “reasonably equivalent” facilities available to charters

**Facilities offered under Prop. 39 must be:**

- contiguous
- similarly furnished and equipped
- located near the area in which the charter wishes to locate

**Charter schools must make their Prop. 39 facilities requests by November 1**

**CCSA offers resources to help members prepare strong Prop. 39 facilities requests, including:**

- ✓ on-demand webinars
- ✓ templates
- ✓ pro bono legal review



**For more information please contact:** [communications@calcharters.org](mailto:communications@calcharters.org) or visit [www.calcharters.org](http://www.calcharters.org)  
Sacramento Office: 1107 Ninth Street, Suite 200 • Sacramento, CA 95814 • p 916-448-0995 • f 916-448-0998

## FACTS ABOUT PROPOSITION 39

### Eligibility

In order to be eligible for facilities under Prop. 39, charter schools must provide "reasonable projections" of their average daily attendance (ADA) of at least 80 in-district students. In-district students are those students who could attend a district school if they had not chosen to enroll in the charter school.

### Cost for Use of District Facilities

School districts are allowed to charge charter schools for use of district facilities under Prop. 39. Prop. 39 provides two alternatives for the district to charge charter schools annually for the use of facilities: a pro rata share charge or an increased oversight fee.

### Making a Request

The regulations implementing Prop. 39 set forth specific requirements for making a facilities request to a district. In addition to meeting the eligibility requirements, there are a variety of dates which must be met for a charter school to preserve its right to district facilities. **Operating schools and schools planning to open must submit facilities requests to their district by November 1.**

### Why Prop. 39 Matters

The principle behind Prop. 39 is one of equity and fairness for all public school students, irrespective of whether they attend public district schools or public charter schools in their communities. Charter school students are public school students. Prop. 39 represents the tangible, pragmatic embodiment of that principle in the most publicly visible sign of a successful school – the building.

Lack of adequate space and facilities for charters can limit their enrollment, and force kids onto waiting lists. Every year, dozens of charter schools in California request facilities from their districts in order to offer space to incoming students, and accommodate growth; many of these schools are left in limbo, not knowing if the district will comply with the law and offer them space to teach their students.

Many charters are forced to spend a disproportionate amount of their budgets to rent facilities, even though they're public schools. This is money that would be better spent in the classroom.

CCSA has spent the last several years engaged in policy work at the state level and in legal challenges in the California courts to add greater clarity to Prop. 39 and to support and defend a revised set of Prop. 39 regulations adopted by the State Board of Education. These regulations add specificity to the district's obligations to make facilities available to charter schools, and they establish procedures for the Prop. 39 facilities request and offer process. CCSA will continue to seek ways in which charter schools can increase accessibility to obtain Prop. 39 facilities statewide.



***Every year, over a hundred California charter schools request facilities from their districts in order to offer space to incoming students and accommodate growth.***

CCSA has stepped up availability of resources and support for Association members across the state, as well as offering heightened support to schools in targeted localities.

Members, log in to [calcharters.org](http://calcharters.org) to review timelines, access on-demand webinars, and access resources to help you prepare a strong Prop. 39 request.

To learn more about Prop. 39, visit: [www.calcharters.org](http://www.calcharters.org)

**MEMORANDUM OF UNDERSTANDING  
GOVERNING USE OF MEASURE E FACILITIES BOND FUNDS  
BETWEEN THE PETALUMA CITY (ELEMENTARY) SCHOOL DISTRICT  
AND THE LIVE OAK CHARTER SCHOOL**

This is an agreement between the Petaluma City (Elementary) School District (“District”) and the Live Oak Charter School (“School”) describing the manner in which the District will use Measure E funds previously approved for use by the School for purchase and development of a school campus.

**RECITALS**

A. The Petaluma City (Elementary) School District is a school district existing under the laws of the State of California.

B. Live Oak Charter School is a community based, non-profit, public benefit corporation operating a charter school authorized by the Petaluma City (Elementary) School District.

C. The Measure E School Facility Bond was approved in the June 2014 general election, and authorized the District to issue up to \$21,000,000 in bonds for school facility projects.

D. The Measure E language included a provision for funding school facility projects undertaken as joint use projects between the District and charter schools operating within the District.

E. The purpose of this agreement is to outline the parties’ agreements regarding the use of Bond funds from the Measure E School Facilities Bond for the benefit of Live Oak Charter School.

Now therefore, in consideration of the agreements set forth herein, the District and School agree as follows:

F. The District will fund, in part, the purchase and development of land for the construction of a school facility to be used by Live Oak Charter School using bond funds generated through Measure E.

G. The Amount of Bond Funds Allocated to the purchase and development of property for the construction of a school facility to be used by Live Oak Charter School shall be \$1,805,000.

H. The District will fund the entire \$1,805,000 cost of the Live Oak Project from its second round of bond sales.

I. If the District provides the School with Measure E funds in the amount of \$1,805,000 for the Live Oak Project by no later than December 31, 2017, the School will waive its entitlement to facilities from the District pursuant to Proposition 39 for the 2016-2017 through the 2023-2024 school years.

J. As the cost of the Live Oak Project is anticipated to be more than \$1,805,000, the School will use additional funding from private and public sources to complete the purchase, development and construction of an appropriate campus for use by Live Oak Charter School.

K. Any improvements to the property shall be constructed in compliance with the requirements for an Educational Use under the California Building Code.

L. If the School ceases operations, the School shall transfer its ownership of the school campus purchased and constructed in part with Measure E funds to the District upon approval from the State Controller.

AGREEMENT AND RATIFICATION

The School and District have executed this Memorandum of Understanding as of this day and year and agree fully to all of its terms as written above.

Witnessed:

By: \_\_\_\_\_  
Matthew Morgan, Director Date  
Live Oak Charter School

By: \_\_\_\_\_  
Steve Bolman, Superintendent Date  
Petaluma City (Elementary) School District

This Memorandum of Understanding is subject to ratification and approval by the Governing Boards of the Live Oak Charter School and Petaluma City (Elementary) School District.

Date of Ratification by Board:

By: Live Oak Charter School \_\_\_\_\_  
Date

By: Petaluma City (Elementary) School District \_\_\_\_\_  
Date