

Executive Director Report

Justin Tomola

For the January 11, 2020 Board Meeting

Enrollment (as of 1/14) and Attendance (as of 12/18):

- KG: Mary Alice: 20, 98%
- KG: 20, 99%
- 1st: 30, 96%
- 2nd: 32, 97%
- 3rd: 30, 97%
- 4th: 27, 99%
- 5th: 28, 99%
- 6th: 31, 99%
- 7th: 31, 99%
- 8th: 31, 98%
- Total: 280, 98%
- Three new students: K, 1, 5

- Three videos posted to the website and advertised for prospective parents.
- On January 6, Shelly and I hosted our fourth enrollment tour for prospective parents through Zoom, which included a PowerPoint presentation, slides of campus, student art and Q&A.

Leadership and Curriculum and Instruction

- Planning for hybrid with Admin team including visits to schools currently running hybrid, updating safety plan, parent/student handbook, surveillance testing, health screening.
- Reviewing and revising phase in approach of loop groups from K, 1-3, 4-5, 6-8 to K-2, 3-5, 6-8
- Parent and Student Handbook for in person learning 90% complete.
- Collaborating with SCOE and Sonoma Health with ongoing COVID responses.
- Attended a CDC conference in collaboration with American Association School Admin.
- Reviewing hybrid schedules and drafting schedules and the possibility to include staggered drop off and pick up times.
- Establishing surveillance testing protocols for staff through our insurance and two separate companies who specialize in COVID testing for schools. Researching the addition of Logistics Health Incorporated (LHI) as another option for the LO community.
- Health screen for staff/visitors on campus in place.
- Continue to monitor progress of individual families and the immunization requirements.
- Updates to our current policies on non-discrimination ready. Anti-hate and bullying forthcoming.
- Formal withdrawal procedures in place; paperwork for LO and student's home district.

- 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 participated 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 three days a week.
- Facilitated several communications with parents and teachers regarding student engagement in distance learning.
- Continue offering 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 faculty, staff, 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.
- Updating Re-opening plan with Health Screen Form
- COVID posters ordered and being laminated in collaboration with SCOE.

Communications/Marketing and Development

- Awarded additional 5k grant from PEF for Wolfe Communications PTP upgrade project.
- Coordinated a Docu-sign meeting with LO Admin team.
- Beginning implementation of school lottery process with Lotterease program.
- Discussed, vetted and approved with stakeholders the addition of ParentSquare (PS).
- Beginning implementation of PS in the month of January.

- STS vendor and new representative prepping technology Chromebooks order due in March.
- GoToConnect new phone system up and fully operational.
- Due to GoToConnect, Sonic account is no longer needed and cancelled; reviewing similar actions for ATT account.
- Admin staff fully trained and implemented on a new phone system from GoToConnect.
- Collaborated with finance on payment structure for Wolfe contract.
- Several meetings with Parent Square regarding the contract to start in January.
- Continue to offer tech support, advice and guidance to both staff, students and parents.
- Positive staff feedback of wifi upgrade across the school.
- New set of Chromebooks and existing CBs configured for school use.
- No issues reported with new document cameras being used during distance learning.
- Office computer back-up troubleshooting and ongoing maintenance as needed.
- Draft copy of the calendar for 21-22 school year *
- Evening LO tour for prospective families held on 12/16.

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

- Inter-school collaboration on hybrid learning started on ongoing.
- Alliance workshop/conference offered to all faculty and staff.
- Met with individual employees regarding various issues, such as managing workload, communicating with parents, dealing with certain students and more.
- 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.
- Building personal connection time into Leadership and Staff meetings.
- Providing positive feedback to staff for ongoing relationship building and perseverance.
- Kindergarten and Admin meeting regarding enrollment and policy for the 21-22 school year.

Communications/Parent Involvement

- Town Hall planning underway with potential items: DL update, Auction, Winter Performance tentative date set for 1/27
- Penned an end of year letter/reflections to the community, posted on the website.
- Attend and collaborate every Friday with the Community Response Team to discuss relevant issues and/or happenings.
- Collaborate with CRT and faculty on Winter Community Viewing and Spiral Walk programs.
- LO auction scavenger hunt being planned (Deb/Gio)
- Penned a New Year letter to the community with SCOE updates, posted to website.
- Recording Leaflet video PSAs.
- Continue to send community communications regarding opportunities for engagement.
- Communicate with individual parents and teachers about their issues related to distance learning.
- Evaluating and making decisions regarding enrollment issues and requests.
- 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 continue to be monitored and repaired as needed. Current work is underway in the Office and MA Kindergarten room.
- IQAir filters inventoried and all replacements have been delivered to Live Oak.
- New phones activated and in use.
- Front office tree removal on schedule for January 22.
- Prop 39 search for signed copy and communication sent to Matthew

- Collaborating with FG on a contract proposal of replacing the fire alarm in MS building currently scheduled for early February.
- Fishman hand sanitizer dispensers and foaming sanitizer in stock for replacement.
- Ceiling tiles continue to be replaced as needed (8th and 3rd).
- Replacing broken basketball hoop (backboard) to be used on the good stand and investigating ways to dispose of the broken one.
- Long-term facilities planning underway.
- Lease: The City Council is supposed to hear and discuss our request for a one year extension on January 25th. Peggy Flynn, the City Manager, estimates the community input process to re-engage in the late spring.
- Current budget situation for FG means only 1 full time maintenance person instead of 2. Possibly in February the FG will bring on 1 full time temp to help Martin.

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.
- Meetings with BOD consultant, Chip Romer regarding development agenda items.
- Read, review and edit ED job description, Evaluation, and survey process documents.
- Reviewing job descriptions, roles/responsibilities, and personnel of our sister schools.
- Met with Finance group

LIVE OAK CHARTER SCHOOL
100 GROSS CONCOURSE PETALUMA, CA 94952 • (707) 762-9020

Minutes for the Special Meeting of the Board of Directors of Live Oak Charter School
December 10, 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:

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

<https://us02web.zoom.us/j/82844323724?pwd=bXpzUG02d2xHZ1drMTFmU1Vyb2RPQT09>

Meeting ID: 828 4432 3724
Passcode: Aqr3cx

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

Minutes for the Regular Meeting of the Board of Directors of Live Oak Charter School
December 10, 2020
6:00pm

PRESENT

Sarah Grossi, Board Director
James Jensen, Board Treasurer
Patrick Kennel, Board Director
Erin Wrightsman, Board Director
Chris Fox, Board Director
Stacy Ito, Board Secretary
Jessica Umpress, Board Director

Justin Tomola, Executive Director
John Azzizzi, Business Manager

CALL TO ORDER

6:02pm

APPROVE THE AGENDA

Move to approve the agenda, with moving item E1 to directly follow D1, JJ so moves, SI
2nd, Aye: PK, EW, CF, JU, SG

A. Public Comment

None

B. Reports

1. Treasurer Report (James Jensen)
 - a. FWG met last Thursday, focusing on interim budget presentation, Prop 39 MOU discussion, which is on tonight's agenda.
2. Foundation Report (Sarah Grossi)
 - a. Foundation report is in the packet. Our numbers are slightly down, but our November numbers are getting closer to last years', which is encouraging.
3. Director's Report (Justin Tomola)
 - a. Report is in the packet. Highlights include:
 - i. Winter Faire starts today! Many thanks to Dori Venza, Deb Fox, Jessica Umphress, and many, many more who made this a virtual event happen!
 - ii. Muriel Bertucci has officially announced her upcoming retirement from her 14 years at Live Oak. She will be moving back to France after she completes our school year in June. We will miss her dearly and wish her all the best!
 - iii. Internet upgrade has been completed, including creating a bridge to MS ???; a new school-wide phone service system will be implemented soon.
 - iv. Enrollment has gone down 2 more students in the last month (278 in December, 280 in November). Most are leaving due to complications with distance learning.

- v. Attendance & Participation, and Wait List unknown
- vi. MS Soffit project is on hold? JT to get more info from FG
- 4. COVID Response Team (CRT) Report (Stacy Ito)
 - a.
- 5. Long Term facilities Planning working group (Justin Tomola)
 - a. CF applied for the position for the GPAC to be an advocate for LOCS.

C. Consent agenda EW moves to approve, JJ 2nd, Aye: SG, PK, CF, SI, JU

No Public Comment

- 1. Board minutes for November 12, 2020
- 2. Financials for November 2020

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

No Public Comment

- 1. Review/approve First Interim Report for Fiscal Activity/Budget Revision
July 1 - Oct 31, 2020 (John Azzizzi)
Staff recommendation: Approve First Interim Activity/Budget Revision July 1 - Oct 31, 2020
 - a. AfterCare was removed from the budget, both revenue and expenses, as we don't/won't have a program this year. Net savings of \$4k.
 - b. Salary increases mandated by the CBA were off-set by unused COVID funds that have not been needed, due to exclusive distance learning.
 - c. Overall, \$6k surplus reduction at this time.
 - d. LOCS is on track to build it's reserves to 25% in the next few years. LOCS is on sound financial footing, but very lean. Next couple of years will be very challenging, but we should come out of this year with a small buffer to prepare us for next year.
 - e. Move to approve EW, 2nd CF, Aye: SG, JJ, PK, SI, JU
- 2. Review/approve 2020/21 Budget Overview for Parents (John Azzizzi)
Summary of item 1 using state format
Staff recommendation: Approve 2020/21 Budget Overview for Parents
 - a. Move to approve: JU, 2nd JJ, Aye: SG, PK, EW, CF, SI
 - b. post on the website with LCAP and other accountability documents
- 3. LOCS Distance Learning Resolution 2020-12-10 (Justin Tomola)
Staff recommendation: Approve LOCS Distance Learning Resolution 2020-12-10
 - a. JT recommends going with the SCOE guidance of continuing distance learning only until the county has met the criteria for the Red Tier for 4 weeks.
 - b. CF recommends language in the resolution to include intentions to bring cohorts of students with highest needs back to campus first (i.e. students with special needs, English language learners, students who have extraordinary struggles at home, etc.)
 - c. EW & JU recommend that we have communication outside of the resolutions that paint the picture of our reopening timeline for families, in a way that is easier to understand than resolutions and more accessible than board meetings.
 - d. Move to approve the resolution as amended and edited CF, 2nd JJ, Aye: SG, PK, EW, SI, JUI
- 4. Review/Approve revised Executive Director Job Description (Chip Romer)
Staff recommendation: Approve revised Executive Director Job Description

- a. Chip notes that LOCS needs to deeply consider expanding the number of administrative staff and/or the full time positions of administrative staff.
- b. Move to approve SI, 2nd PK, Aye: SG, JJ, JU, EW, CF
- 5. Review/Approve revised Executive Director Evaluation Policy (Chip Romer)
 - Staff recommendation: Approve revised Executive Director Evaluation Policy*
 - a. How often should evaluations happen? Board is leaning towards every year, with the opportunity for the Review Committee to suggest to the board to skip a year if needed.
 - b. Who should take the survey? All faculty, staff, foundation, board, for an inclusive evaluation, which has been the standing practice for LOCS.
 - c. Move to approve an annual Executive Director evaluation, which will include the faculty, staff, foundation and school board in its survey: PK, 2nd JU, Aye: JJ, SI, SG, CF, EW

E. The board will consider the following for discussion

No Public Comment

- 1. Review Draft Audit Report for 2019-2020 Fiscal Year (John Azzizzi)
 - a. Deadline extended to March 15, 2021. No major findings.
- 2. Board Development *(20 min)*
 - a. Prop 39 Charter school facilities provisions
 - b. LOCS MOU Governing use of Measure E Facilities Bond Funds (4/14/15)

F. Topics for consideration for future board meetings

- a. *survey for administrator evaluation*
- b. *student assessment, report on report cards--pre-pandemic vs. now, assessment in general*

G. ADJOURNMENT 9:23

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2020/21 Through January 2021

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
LCFF Revenue Sources						
8011	Revenue Limit St Aid-curr Year	610,187.00	810,561.00	315,001.00	495,560.00	38.86
8012	EPA State Aid	55,754.00	55,754.00	27,877.00	27,877.00	50.00
8096	In Lieu Of Property Taxes	1,518,171.00	1,505,785.00	691,955.00	813,830.00	45.95
	Total LCFF Revenue Sources	2,184,112.00	2,372,100.00	1,034,833.00	1,337,267.00	43.63
Federal Revenue						
8290	All Other Federal Revenues		107,165.00	95,780.00	11,385.00	89.38
	Total Federal Revenue	.00	107,165.00	95,780.00	11,385.00	89.38
Other State Revenues						
8550	Mandated Cost Reimbursements	66,939.00	4,700.00	4,700.00		100.00
8560	State Lottery Revenue	48,687.00	54,247.00	14,128.44	40,118.56	26.04
8590	All Other State Revenues	950.00	22,210.00	21,260.41	949.59	95.72
	Total Other State Revenues	116,576.00	81,157.00	40,088.85	41,068.15	49.40
Other Local Revenue						
8634	Food Services Sales	3,000.00	3,000.00	108.00	2,892.00	3.60
8660	Interest	19,000.00	11,000.00	2,848.76	8,151.24	25.90
8677	Interagency Svcs Between Lea's	92,717.00	93,640.00	32,276.00	61,364.00	34.47
8689	All Other Fees & Contracts	102,300.00		1,368.85	1,368.85	NO BDGT
8699	All Other Local Revenues	154,250.00	164,250.00	22,459.85	141,790.15	13.67
	Total Other Local Revenue	371,267.00	271,890.00	59,061.46	212,828.54	21.72
	Total Year To Date Revenues	2,671,955.00	2,832,312.00	1,229,763.31	1,602,548.69	43.42

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Teachers' Salaries - Regular	763,037.00	775,224.00	415,585.56	346,321.30	13,317.14	44.67
1130	Teachers' Sals Extra Assignmnt	5,200.00	5,700.00		2,625.00	3,075.00	46.05
1148	Teacher Substitutes	8,000.00	8,000.00			8,000.00	
1300	Cert Suprvsrs' & Admins' Sal	110,000.00	111,760.00	55,000.08	55,000.08	1,759.84	49.21
	Total Certificated Salaries	886,237.00	900,684.00	470,585.64	403,946.38	26,151.98	44.85
Classified Salaries							
2100	Instructional Aides' Salaries	71,173.00	151,025.00	28,676.52	67,067.48	55,281.00	44.41
2130	Instr Aides - Extra Assignmnt		500.00		500.00		100.00
2148	Instr Aides Subs - Schl Bus	1,500.00	1,500.00			1,500.00	

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

ESCAPE ONLINE

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2020/21 Through January 2021

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Classified Salaries (continued)							
2199	Instr Aides Oth Miscellaneous	4,000.00	4,000.00			4,000.00	
2300	Classified Director	110,000.00	111,760.00	55,000.08	55,000.08	1,759.84	49.21
2400	Clerical & Office Salaries	156,272.00	156,605.00	76,802.04	77,878.33	1,924.63	49.73
2900	Other Classified Salaries	199,147.00	143,077.00	67,296.48	62,799.16	12,981.36	43.89
2999	Other Class Sals Other Misc.	3,700.00	700.00			700.00	
	Total Classified Salaries	545,792.00	569,167.00	227,775.12	263,245.05	78,146.83	46.25
Employee Benefits							
3101	Benefits - Strs / Certificated	131,851.00	134,006.00	69,849.12	60,051.39	4,105.49	44.81
3201	Benefits - Pers / Certificated	14,453.00	14,683.00	7,883.40	6,569.50	230.10	44.74
3202	Benefits - Pers / Classified	112,979.00	116,679.00	46,600.56	53,816.06	16,262.38	46.12
3311	Benefits - Oasdi/ Certificated	4,329.00	3,823.00	2,025.00	1,751.79	46.21	45.82
3312	Benefits - Oasdi/ Classified	33,839.00	33,500.00	13,170.96	15,467.31	4,861.73	46.17
3331	Benefits - Medicare / Cert.	12,850.00	12,225.00	6,359.64	5,486.93	378.43	44.88
3332	Benefits - Medicare / Class.	7,914.00	7,834.00	3,080.28	3,617.26	1,136.46	46.17
3401	H & W Benefits - Certificated	148,111.00	149,447.00	80,599.68	68,315.94	531.38	45.71
3402	H & W Benefits - Classified	85,948.00	85,578.00	44,933.28	40,835.66	190.94	47.72
3501	Benefits - Sui / Certificated	1,943.00	1,921.00	219.36	512.30	1,189.34	26.67
3502	Benefits - Sui / Classified	273.00	271.00	106.08	124.63	40.29	45.99
3601	Benefits - Wcomp/ Certificated	12,673.00	12,879.00	6,729.48	5,776.52	373.00	44.85
3602	Benefits - Wcomp/ Classified	7,805.00	8,140.00	3,257.04	3,764.28	1,118.68	46.24
	Total Employee Benefits	574,968.00	580,986.00	284,813.88	266,089.57	30,082.55	45.80
Books and Supplies							
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		1,000.00		923.79	76.21	92.38
4310	Instructional Mat'ls&supplies	18,782.00	21,302.00		9,505.01	11,796.99	44.62
4340	Computer Sftware & Related Exp	1,400.00	1,400.00		980.75	419.25	70.05
4350	Office Supplies	7,000.00	7,000.00		1,201.47	5,798.53	17.16
4353	Duplicating Costs	750.00	750.00		13.01	736.99	1.73
4370	Custodial Supplies	4,500.00	4,500.00		61.30	4,438.70	1.36
4390	Other Supplies	31,140.00	31,620.00		5,924.10	25,695.90	18.74
4400	Inventory Supplies	40,000.00	40,000.00		12,269.94	27,730.06	30.67
4710	Food Purchases For Food Servc	8,000.00	3,540.00		102.50	3,437.50	2.90
	Total Books and Supplies	113,572.00	113,112.00	.00	31,784.76	81,327.24	28.10
Services and Other Operating Expenditures							

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

ESCAPE ONLINE

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2020/21 Through January 2021

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures (continued)							
5200	Travel & Conferences	7,250.00	4,000.00		604.00	3,396.00	15.10
5300	Dues & Memberships	3,300.00	3,425.00		3,425.00		100.00
5450	Other Insurance	19,500.00	21,520.00		21,520.00		100.00
5520	Electricity	27,000.00	18,000.00		3,991.36	14,008.64	22.17
5530	Water	15,000.00	15,000.00		5,477.56	9,522.44	36.52
5560	Waste Disposal	6,300.00	4,000.00		1,824.85	2,175.15	45.62
5600	Rentals And Leases	180,900.00	177,900.00		90,435.37	87,464.63	50.83
5630	Repairs	16,500.00	11,500.00		130.00	11,370.00	1.13
5632	Copier Repairs & Maintenance	2,000.00	2,000.00			2,000.00	
5800	Other Svcs & Oper Expenditures	80,841.00	100,721.00		20,059.74	80,661.26	19.92
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		11,970.00	970.00-	108.82
5823	Legal Costs	5,000.00	2,500.00			2,500.00	
5825	Advertisement (legal, Etc.)	2,000.00	2,000.00			2,000.00	
5830	Professional/consultant Srvc	1,000.00	6,500.00			6,500.00	
5860	Other Employment Costs	500.00	500.00			500.00	
5862	Fingerprinting Costs	1,175.00	400.00		52.00	348.00	13.00
5899	To Be Budgeted				4,825.00	4,825.00-	NO BDGT
5911	Telephone	4,200.00	4,200.00		880.71	3,319.29	20.97
5940	Internet	8,500.00	13,150.00		8,253.77	4,896.23	62.77
5950	Postage	2,250.00	2,250.00		1,026.97	1,223.03	45.64
	Total Services and Other Operating Expenditures	404,466.00	410,816.00	.00	174,476.33	236,339.67	42.47
6600 - 6999							
6900	Depreciation Expense	1,757.00	1,757.00		586.00	1,171.00	33.35
	Total 6600 - 6999	1,757.00	1,757.00	.00	586.00	1,171.00	33.35
Tuition							
7141	Oth Tuitn, Excess Csts Sch Dis	145,000.00	145,000.00			145,000.00	
	Total Tuition	145,000.00	145,000.00	.00	.00	145,000.00	
	Total Year To Date Expenditures	2,671,792.00	2,721,522.00	983,174.64	1,140,128.09	598,219.27	41.89

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2020/21 Through January 2021

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash In County Treasury	1,016,183.88	123,962.54	1,140,146.42
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-
	Total Assets	1,359,059.63	203,907.79-	1,155,151.84
Liabilities				
9510	Accts Payable (prior Year)	341,356.54	227,295.54-	114,061.00
9515	Accts Payable - Outdate Warrnt		46.53	46.53
9518	A/p Charter/district	65,787.00	65,787.00-	
9544	STRS		3,692.01	3,692.01
9545	PERS		1,659.92	1,659.92
9549	Deferred Net Pay		2,125.27	2,125.27
9551	Strs Liability (er-paid Clear)		5,820.76	5,820.76
9552	Pers Liability (er-paid Clear)		4,908.63	4,908.63
9555	Unemployment Ins Liability	235.18	26.26-	208.92
9556	Workers Comp Ins Liability	514.00-	8,927.20-	9,441.20-
9570	Blue Cross Clearing		365.76-	365.76-
9571	Kaiser Insurance Clearing		10,108.59-	10,108.59-
9573	Dental Insurance Clearing		930.10-	930.10-
9575	Life Insurance Clearing		183.86	183.86
9577	Other H&w Insurance Clearing		1,534.50	1,534.50
9580	Accts Payable - Use Tax	74.04	74.04-	
9669	Other General Long-term Debt	463,200.00		463,200.00
	Total Liabilities	870,138.76	293,543.01-	576,595.75
	Calculated Fund Balance	488,920.87	89,635.22	578,556.09
Beginning Fund Balance				
9791	Beginning Balance	488,920.87		488,920.87
	Beginning Fund Balance Proof	.00	89,635.22	89,635.22

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2020/21 Through January 2021

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Change in Fund Balance - Excess Revenues (Expenditures)			89,635.22	

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised		
Reserves				
9720 Reserve For Encumbrances			983,174.64	983,174.64
Other Designations				
9790 Undesignated/unappropriated	427,173.00	599,711.00		

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2020/21 Through January 2021

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	2,671,955.00	2,832,312.00		1,229,763.31	1,602,548.69	43.42
B. Expenditures	2,671,792.00	2,721,522.00	983,174.64	1,140,128.09	598,219.27	41.89
C. Subtotal (Revenue LESS Expense)	163.00	110,790.00		89,635.22	1,004,329.42	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	163.00	110,790.00		89,635.22	1,004,329.42	
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	599,711.00		578,556.09		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	427,173.00	599,711.00				
Other				983,174.64		

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2020



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**LIVE OAK CHARTER SCHOOL
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2020**

INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	3
STATEMENT OF ACTIVITIES	4
STATEMENT OF FUNCTIONAL EXPENSES	5
STATEMENT OF CASH FLOWS	6
NOTES TO FINANCIAL STATEMENTS	7
SUPPLEMENTARY INFORMATION	
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE	15
SCHEDULE OF INSTRUCTIONAL TIME	16
SCHEDULE OF AVERAGE DAILY ATTENDANCE	17
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS	18
NOTES TO SUPPLEMENTARY INFORMATION	19
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 <i>GOVERNMENT AUDITING STANDARDS</i>	20
INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE	22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	24
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	25



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 December 11, 2020 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
December 11, 2020

**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	1,352,031

LONG-TERM ASSETS

Property, Plant, and Equipment, Net	7,028
Total Long-Term Assets	7,028

Total Assets	\$ 1,359,059
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 406,938
Total Current Liabilities	406,938

LONG-TERM LIABILITIES

Notes Payable	463,200
Total Long-Term Liabilities	463,200

Total Liabilities	870,138
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NET ASSETS

Without Donor Restrictions	488,921
Total Net Assets	488,921

Total Liabilities and Net Assets	\$ 1,359,059
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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
REVENUES			
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
EXPENSES			
Program Services	2,506,394	-	2,506,394
Management and General	621,781	-	621,781
Total Expenses	3,128,175	-	3,128,175
CHANGE IN NET ASSETS	(17,849)	(173,327)	(191,176)
Net Assets - Beginning of Year	506,770	173,327	680,097
NET ASSETS - END OF YEAR	\$ 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 December 11, 2020, 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	<u>\$ 7,028</u>

NOTE 5 NOTES PAYABLE

On May 27, 2020 the School received a loan from Summit State Bank in the amount of \$463,200 to fund payroll, rent, utilities, and interest on mortgages and existing debt through the Paycheck Protection Program (the "PPP Loan"). The original loan agreement was written prior to the PPP Flexibility Act of 2020 (June 5) and was due over 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	<u>\$ 463,200</u>

**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.

**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.

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 Gness 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

Member	Office	Term Expires (2- and 3-Year Terms)
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	31,620	13,515	45,135
Grade 1	50,400	36,680	15,675	52,355
Grade 2	50,400	36,680	15,675	52,355
Grade 3	50,400	38,120	16,290	54,410
Grade 4	54,000	38,120	16,290	54,410
Grade 5	54,000	38,120	16,290	54,410
Grade 6	54,000	38,120	16,290	54,410
Grade 7	54,000	38,120	16,290	54,410
Grade 8	54,000	38,120	16,290	54,410

	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

See accompanying Notes to Supplementary Information

**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.

**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 December 11, 2020.

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
December 11, 2020



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
December 11, 2020

**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.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC,
an SEC-registered investment advisor. | CliftonLarsonAllen LLP





Board of Directors
Live Oak Charter School
Sebastopol, California

We have audited the financial statements of Live Oak Charter School (the School) as of and for the year ended June 30, 2020, and have issued our report thereon dated December 11, 2020. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards, and the 2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Appeals Panel*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

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

As described in Note 1, the School changed accounting policies related to the change in accounting principle by adopting Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*, and FASB ASU No. 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, for the year ended June 30, 2020.

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

Accounting estimates

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

Financial statement disclosures

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

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

Difficulties encountered in performing the audit

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

Uncorrected misstatements

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

Corrected misstatements

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

Disagreements with management

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

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated December 11, 2020.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Other information in documents containing audited financial statements

With respect to the Local Education Agency Organization Structure, Schedule of Instructional Time, Schedule of Average Daily Attendance, and Reconciliation of Annual Financial Report with Audited Financial Statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated December 11, 2020.

* * *

Recent accounting standards


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

Leases –

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

* * *

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



CliftonLarsonAllen LLP

Glendora, California
December 11, 2020

Live Oak Charter School

Board of Directors

Roles and Responsibilities

Draft: January 08, 2021, for approval at 1.14.21 Board meeting

Summary

This document contains descriptions of the roles of Board members and the specific officers of the Board—Chairperson, Vice-Chairperson, Secretary and Treasurer.

Under California law, Board members must always act in the best interests of the whole of the corporation (school) in their decisions and may not represent particular interests.

The Board ensures that the School's program and operations remain faithful to its vision and to the terms of the charter. The Board creates policies that clarify and assist the mission of the School. The Board hires (and terminates) the School Executive Director and conducts Executive Director performance evaluations. The Board approves the annual budget and ensures the School is financially viable.

Job Descriptions

All Board Members' Job Description

The Board of Directors has the fiduciary trust for the operation of the School. The Board will develop high-level policies, which serve as guidelines and goals for the successful and efficient functioning of the School. It will, on an ongoing basis, evaluate the results achieved through its policies.

Under California law, board members must always act in the best interests of the whole of the corporation (school) in their decisions and may not represent particular interests. All board members will exclude themselves from promoting or participating in any issue that would be an actual or perceived conflict of interest, in accordance with statute and school policy.

The school has adopted a Conflict of Interests Code, which complies with the Political Reform Act, Government Code Section 87100, with applicable conflict restrictions required of public boards by Government Code Section 1090, and with any other charter school specific conflict of interest regulations adopted by the State Board of Education. Each member of the Board of Directors shall complete Conflicts of Interest Disclosure Form 700 annually. Each member of the Board will adhere to a Board of Directors Code of Ethics.

The Board will be responsible for carrying out responsibilities including but not limited to:

- Monitoring the performance of Live Oak and taking necessary action to ensure that the school remains true to its mission and charter
- Evaluating the School's effectiveness by monitoring student performance on the basis of standard measurable outcomes

- Hiring (and terminating) the Executive Director and annually evaluating his/her performance, setting annual performance goals
- Approving all major contracts; approving termination of faculty contracts
- Approving all major educational and operational school policies
- Approving major curriculum changes
- Hearing appeals of disciplinary matters and complaints pursuant to the Charter
- Approving the school's budget
- Monitoring the financial condition of the school and ensuring that the school has adequate resources
- Determining faculty compensation
- Development of annual program calendars
- Undertaking periodic Board self-review and best-practices training

Chairperson of the Board Job Description

The Chairperson shall be the chief executive officer and general manager of the corporation and shall, subject to the control of the Board of Directors, supervise and control the affairs of the corporation and the activities of the officers. The Chairperson shall preside at all meetings of the Board of Directors. Except as otherwise expressly provided by law, by the Articles of Incorporation, or by the corporate Bylaws, the Chairperson shall, in the name of the corporation, execute such deeds, mortgages, bonds, contracts, checks, or other instruments, which may from time to time be authorized by the Board of Directors. The Chairperson shall oversee, or designate to be overseen, a timely annual evaluation of the Executive Director as prescribed in the process approved by the Board on December 10, 2020. In collaboration with the Executive Committee, the Chairperson shall set the agenda for all Board meetings.

Vice-Chairperson of the Board Job Description

In the absence of the Chairperson, or in the event of his or her inability or refusal to act, the Vice-Chairperson shall perform all the duties of the Chairperson, and when so acting shall have all the powers of, and be subject to all the restrictions on, the Chairperson. The Vice-Chairperson shall have other powers and perform such other duties as may be prescribed by law, by the Articles of Incorporation, or by the corporate Bylaws, or as may be prescribed by the Board of Directors.

Secretary of the Board Job Description

The Secretary shall:

- Certify and keep at the principal office of the corporation the original, or a copy of the corporate Bylaws as amended or otherwise altered to date
- Keep at the principal office of the corporation or at such other place as the board may determine, a book of minutes of all meetings of the Directors, and, if applicable, meetings of Board committees, recording therein the time and place of holding, whether regular or special, how called, how notice thereof was given, the names of those present or represented at the meeting, and the proceedings thereof
- Give, or cause to be given notice of all meetings of the Board and of committees of the Board of Directors in accordance with the provisions of these Bylaws or as required by law. The Secretary shall keep the corporate seal, if any, in safe

custody and shall have such other powers and perform such other duties as the Board or by bylaws may require.

- Serve as custodian of the records of the corporation
- Exhibit at all reasonable times to any director of the corporation, or to his or her agent or attorney, on request therefore, the Bylaws and the minutes of the proceedings of the Directors of the corporation
- Give, or cause to be given, notice of all meetings of members, of the board, and of committees of the Board that the Bylaws require to be given.
- In general, perform all duties incident to the office of Secretary and such other duties as may be required by law, by the Articles of Incorporation of this corporation, or by the corporate Bylaws, or which may be assigned to him or her from time to time by the Board of Directors. The Board of Directors may appoint the Administrator or another individual to serve as Secretary.

Treasurer of the Board Job Description

Subject to the provisions of the Bylaws, the Treasurer shall:

- Have charge and custody of, and be responsible for, all funds and securities of the corporation, and deposit all such funds in the name of the corporation in such banks, trust companies, or other depositories as shall be selected by the Board of Directors
- Receive, and give receipt for, monies due and payable to the corporation from any source whatsoever
- Disburse, or cause to be disbursed, the funds of the corporation as may be directed by the Board of Directors, taking proper vouchers for such disbursements
- Keep and maintain, with the help of staff, adequate and correct accounts of the corporation's properties and business transactions, including accounts of its assets, liabilities, receipts, disbursements, gains and losses
- Exhibit at all reasonable times the books of account and financial records to any director of the corporation, or to his or her agent or attorney, on request therefore
- Render to the Chairperson and directors, whenever requested, an account of any or all of his or her transactions as Treasurer and of the financial condition of the corporation
- Prepare, or cause to be prepared, and certify, or cause to be certified, the financial statements to be included in any required reports
- In general, perform all duties incident to the office of Treasurer and such other duties as may be required by law, by the Articles of Incorporation of the corporation, or by the corporate Bylaws, or which may be assigned to him or her from time to time by the Board of Directors.

While the Treasurer has all of the above responsibilities, some or all of them may be delegated to the Administrator, Operations Manager, or other employee.

Live Oak Charter School

Evaluation Survey for Executive Director Justin Tomola, 2021

Draft 1.07.21

The Executive Director evaluation process allows the Board to engage formally with the LOCS Executive Director about performance strengths and challenges and to discuss professional development opportunities. This Evaluation Survey is aligned with Live Oak's Executive Director Job Description, which was approved by the Board on December 10, 2020.

Please take 15-20 minutes to complete this survey document, which is a core element of the performance evaluation review of our current Executive Director, Justin Tomola.

The Faculty, Staff, Board and Foundation Board, are all invited to participate in this survey to ensure a wide perspective. Please note that every question does not apply to every group filling out the survey; when this is the case, please choose: () Not Observed/Not Applicable.

This survey is not anonymous. Your name is required for your survey to be considered. However, this is a confidential document and will only be read by Board Review Coordinators (currently James Jenson and Patrick Kennel). Ratings will be computed, and comments will be summarized by the Executive Director Review Coordinators, then shared with the Board and with Mr. Tomola.

Please complete this survey by (date).

Thank you.

James Jenson and Patrick Kennel
Board Members
2021 Executive Director Review Coordinators

Your name: _____

Leadership

1. Effectively represents the school with all relevant stakeholders, ie parents, community members, with the district, the Sonoma County Office of Education, CDE and community-based organizations, etc.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

2. Implements LOCS mission and vision, structures program, and manages resources so that all are in alignment this is measured and supported by feedback of both qualitative and quantitative data.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

3. Establishes and follows through on clear programmatic and financial priorities.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

4. Develops and maintains relationships with all stakeholders, building consensus for the LOCS mission and vision. Active in festivals, assemblies, enrollment events, and other community events.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

5. Demonstrates flexibility and effectiveness in responses to immediate and changing needs and short-term problem solving.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

Pedagogical Oversight

6. Collaborates with and supports the faculty in the creation and delivery of comprehensive, rigorous curriculum that is consistent with Waldorf methodology and state standards.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

7. Provides pedagogical support for all staff throughout the year, including but not limited to; lesson planning, resources, preparation, assessment, and classroom instruction; observations and evaluations as outlined per the CBA).

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

8. Ensures that programs are evaluated and/or modified, based on long-term goals, and to maximize student performance and mission impact.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

9. Effectively oversees faculty meeting preparation (with collaboration of LOCS Leadership) and implementation of faculty meetings and professional development days.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

10. Effectively ensures overall school operations and philosophies are reflective of community and pedagogical values as well as in alignment with State requirements.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

Student Services

11. Effectively instills a culture of school-wide positive behavior and support programs including peer to peer and peer to adult, and adult to adult conflict resolution. Sets and implements policies that reflect a safe and supportive school culture for all.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

12. Effectively chairs general education intervention Student Success Team (SST) process and meetings; attends or designates administrative representative in 504 meetings and IEP meetings.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

13. Effectively oversees Attendance and Truancy policies and programs.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

Human Resources

14. Effectively hires and retains highly qualified employees who support the school's public Waldorf mission and vision.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

15. Encourages professional growth and self-efficacy development for faculty, staff and consultants, including design and implementation of Individual Professional Development Plans, or terminations as needed.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

16. Effectively leads and represents the school in CBA negotiations including contract renewals and amendments.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

17. Effectively coordinates 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, and building positive relationships with all stakeholders.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

18. Effectively delegates decision making, and problem solving to appropriate personnel and provides staff with leadership opportunities.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

19. Promotes a healthy school climate including professional collegiality and respect.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

Budget/Financial

20. Works effectively with Business Manager and finance working group to develop, track, revise, and present a positive school budget with adequate reserves to all stakeholders.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

21. Effectively engages with all stakeholders to create flexible agreements in response to budgetary constraints or windfalls.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

22. Supports 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.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

23. Represents, or ensures that Business Manager represents, school in outside alliances, organizations, and events that require administrative and business expertise.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

24. Collaborates with the Board in strategic and long-term budget planning.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

Government/Legal/Compliance

25. Effectively manages and oversees regulatory requirements, including annual Local Control and Accountability Plan (LCAP), California Dashboard, School Accountability Report Card (SARC) and other reporting mandates.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

26. Oversees the development and implementation of state and local assessment and accountability systems for student progress, tracking progress and areas of improvement.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

27. Effectively manages relationship with authorizing district, including, when appropriate, charter renewal process, charter petition document development and MOU's.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

28. Maintains, develops, revises and approves school policies and procedures aligned with school mission and legal mandates.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

Relations to Board

29. Strives to build a healthy partnership with the Board. Attends Board meetings and provides regular school updates to the Board via monthly ED report aligned with ED job description.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

30. Works with the Board to develop long-term strategic plans, including facility solutions.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

Operations & Facilities

31. Oversees facility leases and maintenance to ensure a safe and healthy school facility.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

32. Collaborates 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).

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

33. Oversees emergency preparedness plans and procedures, including an annual, Board-approved update of the School Safety Plan.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

Communications

34. Demonstrates professional, clear and compassionate communication with staff, clients and community partners.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

35. Effectively manages school communication including online communications, newsletters, emails, texts, and other schoolwide communication systems.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

Marketing & Development

36. Works effectively with Administrative staff and LOCS Foundation to create opportunities to meet operational budget goals as well as increase reserves.

I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not Observed/Not Applicable

Comments:

Overall

37. Overall, I am: () Very Satisfied, () Satisfied, () Not Very Satisfied, () Unsatisfied, () Not observed

Comments:

Further feedback for Mr. Tomola:

BOARD RESOLUTION

JANUARY 14, 2021

Authorization of 2020-21 Retroactive Salary Actions

Background:

The below salary actions were incorporated into and approved as part of the 1st Interim budget at the December 2020 Regular Board Meeting. The assumptions incorporated into the original June budget that included a “salary freeze” for 20-21, namely an overall State Funding decrease, no longer pertain. The board anticipated this action in its 6/25/20 budget resolution: “Should the budget situation improve substantially the board will consider retroactive salary increases for the 20-21 school year.” In addition, there are contractual requirements under the existing Collective Bargaining Agreement with the Live Oak Teachers Association/CTA/NEA that also mitigate against a salary freeze in a situation where State LCFF Revenues are not reduced which is the case in the revised budgets of both the State and the school. This resolution clearly delineates the actions to be taken and incorporates the related Salary Schedules and exhibits that provide the pertinent details.

Resolution:

It was resolved that:

1. All of the following actions shall be retroactive to the beginning of the 20-21 school year.
2. All teachers (including Intern and Support Teachers) hired prior to the 20-21 school year shall be advanced one step on the existing Certificated Teacher Salary Schedule 2018/19 – 2020/21 (attached).
 - a. *It is understood that a deficiency exists in the existing Collective Bargaining Agreement (Article VII.A.3.) in that the impact of a State LCFF Funding freeze (i.e. with no COLA increase) is not addressed. It is understood that employee salary increases should be tied to State LCFF funding increases to ensure the long-term financial stability of the school. This will need to be addressed and incorporated in the next CBA.*
3. Instructional Support staff shall be advanced one step on the existing Classified Salary Schedule.
4. Confidential Administration staff shall receive a salary increase equivalent to the average/overall salary increase received by Certificated Teachers in paragraph 2. above. This amounts to a 1.6% increase.
5. The board adopts the revised “2020-21 Classified Salary Schedule (rev01)” dated 2021 01 01 (attached) which incorporates the actions of paragraphs 3. and 4. above and reflects changes to the Stipends schedule and Substitute rates.
6. Certificated and Classified Directors shall also receive a 1.6% salary increase as per paragraph 4. above. Contract Addenda shall be executed to incorporate this change.

Certified by: _____
Board Secretary

Date: _____

LIVE OAK CHARTER SCHOOL

100 Goss Concourse Petaluma, CA 94952 707.762.9020

CERTIFICATED TEACHER SALARY SCHEDULE 2018/19- 2020/2021

			Step Rate	Step Value
			2.00%	1110
Step	Years of Experience	Intern & Support Teachers	CA or Waldorf	CA and Waldorf
		85% of Base	92.5% of Base	100% of Base
1	0	47,175	51,338	55,500
2	1	48,285	52,448	56,610
3	2	49,395	53,558	57,720
4	3	50,505	54,668	58,830
5	4	51,615	55,778	59,940
6	5	52,725	56,888	61,050
7	6	53,835	57,998	62,160
8	7	54,945	59,108	63,270
9	8	56,055	60,218	64,380
10	9	57,165	61,328	65,490
11	10	58,275	62,438	66,600
12	11	59,385	63,548	67,710
13	12	60,495	64,658	68,820
14	13	61,605	65,768	69,930
15	14	62,715	66,878	71,040
16	15	63,825	67,988	72,150
17	16	64,935	69,098	73,260
18	17	66,045	70,208	74,370
19	18	67,155	71,318	75,480
20	19	68,265	72,428	76,590
21	20	69,375	73,538	77,700
22	21	70,485	74,648	78,810
23	22	71,595	75,758	79,920
24	23	72,705	76,868	81,030
25	24	73,815	77,978	82,140
26	25	74,925	79,088	83,250
27	26	76,035	80,198	84,360
28	27	77,145	81,308	85,470
29	28	78,255	82,418	86,580
30	29	79,365	83,528	87,690
31	30	80,475	84,638	88,800
32	31	81,585	85,748	89,910
33	32	82,695	86,858	91,020
34	33	83,805	87,968	92,130

STIPENDS

Masters Degree	\$1000	Leadership Member at Large	\$750
Faculty Co Chair/Teacher in Charge	\$1500	Per Diem	\$200
Middle School Coordinator	\$1200	Distance Learning Set-Up Support	\$200

2020-2021 Classified Salary Schedule (rev01)

Domain	Div Code	Division	Hourly	Days	Salary	Job Titles		Rev
Instructional Support	IA-1	Instructional Assistant 1	\$ 16.00	182	\$ 23,296.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 2	\$ 16.25	182	\$ 23,660.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 3	\$ 16.50	182	\$ 24,024.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 4	\$ 16.75	182	\$ 24,388.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 5	\$ 17.00	182	\$ 24,752.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 6	\$ 17.25	182	\$ 25,116.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 7	\$ 17.50	182	\$ 25,480.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 8	\$ 17.75	182	\$ 25,844.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 9	\$ 18.00	182	\$ 26,208.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 10	\$ 18.25	182	\$ 26,572.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 11	\$ 18.50	182	\$ 26,936.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 12	\$ 18.75	182	\$ 27,300.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 13	\$ 19.00	182	\$ 27,664.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 14	\$ 19.25	182	\$ 28,028.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 15	\$ 19.50	182	\$ 28,392.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 16	\$ 19.75	182	\$ 28,756.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 17	\$ 20.00	182	\$ 29,120.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 18	\$ 20.25	182	\$ 29,484.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 19	\$ 20.50	182	\$ 29,848.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 20	\$ 20.75	182	\$ 30,212.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 21	\$ 21.00	182	\$ 30,576.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 22	\$ 21.25	182	\$ 30,940.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 23	\$ 21.50	182	\$ 31,304.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 24	\$ 21.75	182	\$ 31,668.00	Instructional Assistant	Strings Assistant	
	IA-1	Instructional Assistant 25	\$ 22.00	182	\$ 32,032.00	Instructional Assistant	Strings Assistant	
IAS-1	Instructional Assistant Specialist 1	\$ 20.00	182	\$ 29,120.00	Strings Assistant			
IAS-2	Instructional Assistant Specialist 2	\$ 22.50	182	\$ 32,760.00	Strings Assistant			
IAS-3	Instructional Assistant Specialist 3	\$ 25.00	182	\$ 36,400.00	Strings Assistant			
IAC-1	Instructional Assistant Certificated 1	\$ 27.50	182	\$ 40,040.00	Instructional Assistant			
IAC-2	Instructional Assistant Certificated 2	\$ 30.00	182	\$ 43,680.00	Instructional Assistant			
CPA-1	Camp Staff	\$ 15.00	/	/	Camp Aide			
CPA-2	Camp Staff	\$ 20.00	/	/	Camp Aide			
CPT-1	Camp Teacher	\$ 30.00	/	/	Camp Teacher			
L-1/FS-1	Librarian / Food Service	\$ 17.75	190	\$ 26,980.00	Librarian	Food Service	X	
HHT-1	Home/Hospital Teacher/Cred	\$ 35.00	/	/	Home-Hospital Teacher			
Operations	MG-1	Maintenance & Grounds 1	\$ 15.00	182	\$ 21,840.00	Gardener	Maintenance Specialist	
	MG-2	Maintenance & Grounds 2	\$ 17.50	182	\$ 25,480.00	Gardener	Maintenance Specialist	
	MG-3	Maintenance & Grounds 3	\$ 20.00	182	\$ 29,120.00	Gardener	Maintenance Specialist	
Administration	CC-1	Camp Coordinator	\$ 35.00	/	/	Summer Coordinator		
	AT-1	Administrative Translator 1	\$ 40.00	/	/	Translator		
	AA-1	Administrative Assistant 1	\$ 15.00	182	\$ 21,840.00	Festivals Coordinator		
	AA-2	Administrative Assistant 2	\$ 20.00	182	\$ 29,120.00			
	AC-1	Administrative Coordinator 1	\$ 25.00	190	\$ 38,000.00	Aftercare Coordinator		
Confidential Administration	CAC-1	Confidential Administrative Coordinator 1	\$ 26.00	190	\$ 39,520.00	Aftercare Coordinator		
	CAC-2	Confidential Administrative Coordinator 2	\$ 30.48	190	\$ 46,329.60	Aftercare Coordinator		X
	CA-1	Confidential Administration 1	\$ 17.50	221	\$ 30,940.00			
	CA-2	Confidential Administration 2	\$ 20.25	221	\$ 35,802.00			X
	CA-3	Confidential Administration 3	\$ 25.86	221	\$ 45,720.00	School Secretary		X
	CA-4	Confidential Administration 4	\$ 25.86	221	\$ 45,720.00	Administrative Assistant		X
CM-1	Confidential Manager 1	\$ 40.23	221	\$ 71,120.00	Office Manager		X	
Stipends	ST-1	Extracurricular Stipend A	NA	NA	\$ 1,000.00			
	ST-2	Extracurricular Stipend B	NA	NA	\$ 2,000.00	Theater Choir/Stage	Athletic Director	
	ST-3	Extracurricular Stipend C	NA	NA	\$ 6,000.00	Music Director		
	ST-4	Extracurricular Stipend D	NA	NA	\$ 10,000.00	Theater Director		
	ST-5	Special Projects	NA	NA	\$500 / \$1,000	Special Project A (\$500)	Special Project B (\$1,000)	X
	ST-6	Coaching Stipend	NA	NA	\$1,500 / \$2,500	Coach A (\$1,500)	Coach B (\$2,500)	X
Differential	SAO-1	Differential Add-On 1	\$ 10.00	NA	NA			
	SAO-2	Differential Add-On 2	\$ 15.00	NA	NA			
	SAO-3	Differential Add-On 3	\$ 20.00	NA	NA			
Substitute	SUBA-1	Classified Sub Aide	\$ 15.50	NA	NA	Substitute Aide	AC Sub	X
	SUBS-1	Classified Sub Special Assignment	\$ 25.00	NA	NA	Substitute Classified	Parent Meetings	X

Live Oak Charter School

Board Policy:

Approved:

Nondiscrimination/Harassment

The following mandated policy reflects various provisions of state and federal law which prohibit discrimination against students in educational programs and activities based on certain actual or perceived characteristics of an individual, including Education Code 220, which prohibits discrimination based on disability, race, nationality, immigration status, ethnicity, gender, gender identity, gender expression, sexual orientation, religion, or any other characteristic contained in the definition of hate crimes in Penal Code 422.55; Government Code 11135, which prohibits discrimination based on all the foregoing characteristics and on sex, color, ancestry, age, medical condition, marital status, and an individual's genetic information; Title VI (42 USC 2000d-2000e-17), which prohibits discrimination based on race, color, or national origin; Title IX (20 USC 1681-1688), which prohibits discrimination based on sex, gender, gender identity, pregnancy, and parental status; the Age Discrimination Act of 1975 (42 USC 6101-6107), which prohibits discrimination based on age; and Title II (20 USC 12101-12213) and Section 504 (29 USC 794), which prohibit discrimination based on disability. Education Code 260 gives the Governing Board primary responsibility for ensuring that charter school programs and activities are free from discrimination based on age or any of the characteristics listed in Education Code 220.

Moreover, this Board policy and the accompanying administrative regulation reflect the statutory right of a transgender student to participate in sex-segregated educational programs and use facilities consistent with one's gender identity as specified in Education Code 221.5, and best practices based on existing state and federal law. Charter schools with questions about the rights of transgender and gender-nonconforming students should consult legal counsel as appropriate.

This policy shall apply to all acts constituting unlawful discrimination or harassment related to school activity or to school attendance occurring within a charter school, and to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school.

The Governing Board desires to provide a safe school environment that allows all students equal access to and opportunities in the charter school's academic, extracurricular, and other educational support programs, services, and activities. The Board prohibits, at any charter school activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying, targeted at any student by anyone, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or association with a person or group with one or more of these actual or perceived characteristics.

Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may result from physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Unlawful discrimination also occurs when prohibited conduct is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in school programs or activities or the provision or receipt of educational benefits or services.

The Board also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a complaint, or investigates or participates in the investigation of a complaint or report alleging unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the charter school's nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. In addition, the Superintendent or designee shall post the charter school's policies prohibiting discrimination, harassment, intimidation, and bullying and other required information on the charter school's website in a manner that is easily accessible to parents/guardians and students, in accordance with law and the accompanying administrative regulation.

The Superintendent or designee shall provide training and/or information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. The Superintendent or designee shall regularly review the implementation of the charter school's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the charter school's educational program. The Superintendent or designee shall report the findings and recommendations to the Board after each review.

Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

Policies related to discrimination must be consistent with the First Amendment right to free speech. Education Code 48950 prohibits a charter school from subjecting a high school student to disciplinary sanctions solely on the basis of speech or other communication that would be

constitutionally protected if engaged in outside of campus. However, Education Code 48950 also specifies that the law does not prohibit discipline for harassment, threats, or intimidation unless constitutionally protected. Whether such speech might be entitled to constitutional protection would be determined on a case-by-case basis, with consideration for the specific words used and the circumstances involved. The charter school should consult legal counsel as necessary.

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequence or discipline, which may include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.

Record-Keeping

The Superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the charter school to monitor, address, and prevent repetitive prohibited behavior in charter school.

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

48900.3 Suspension or expulsion for act of hate violence

48900.4 Suspension or expulsion for threats or harassment

48904 Liability of parent/guardian for willful student misconduct

48907 Student exercise of free expression

48950 Freedom of speech

48985 Translation of notices

49020-49023 Athletic programs

49060-49079 Student records

51500 Prohibited instruction or activity

51501 Prohibited means of instruction

60044 Prohibited instructional materials

CIVIL CODE

1714.1 Liability of parents/guardians for willful misconduct of minor

GOVERNMENT CODE

11135 Nondiscrimination in programs or activities funded by state

PENAL CODE

422.55 Definition of hate crime

422.6 Crimes, harassment

CODE OF REGULATIONS, TITLE 5

432 Student record
4600-4670 Uniform complaint procedures
4900-4965 Nondiscrimination in elementary and secondary education programs
UNITED STATES CODE, TITLE 20
1681-1688 Title IX of the Education Amendments of 1972
UNITED STATES CODE, TITLE 29
794 Section 504 of Rehabilitation Act of 1973
UNITED STATES CODE, TITLE 42
2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended
2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964
6101-6107 Age Discrimination Act of 1975
12101-12213 Title II equal opportunity for individuals with disabilities
CODE OF FEDERAL REGULATIONS, TITLE 28
35.107 Nondiscrimination on basis of disability; complaints
CODE OF FEDERAL REGULATIONS, TITLE 34
99.31 Disclosure of personally identifiable information
100.3 Prohibition of discrimination on basis of race, color or national origin
104.7 Designation of responsible employee for Section 504
104.8 Notice
106.8 Designation of responsible employee for Title IX
106.9 Notification of nondiscrimination on basis of sex
110.25 Prohibition of discrimination based on age
COURT DECISIONS
Donovan v. Poway Unified School District, (2008) 167 Cal.App.4th
567 Flores v. Morgan Hill Unified School District, (2003) 324 F.3d
1130

Management Resources:

CSBA PUBLICATIONS

Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students
Against Sex Discrimination, March 2017

CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS Promoting a
Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist
California's K-12 Schools in Responding to Immigration Issues, April 2018 FIRST

AMENDMENT CENTER PUBLICATIONS

Public Schools and Sexual Orientation: A First Amendment Framework for Finding Common
Ground, 2006

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Examples of Policies and Emerging Practices for Supporting Transgender Students, May
2016 Dear Colleague Letter: Title IX Coordinators, April 2015

Resolution Agreement Between the Arcadia Unified School District, U.S. Department of
Education, Office for Civil Rights, and the U.S. Department of Justice, Civil Rights Division,
(2013) OCR 09-12-1020, DOJ 169-12C-70

Dear Colleague Letter: Harassment and Bullying, October 2010

Notice of Non-Discrimination, Fact Sheet, August 2010

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PUBLICATIONS

Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, August 2003

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Office of the Attorney General: <http://oag.ca.gov>

California Safe Schools Coalition: <http://www.casafeschools.org>

First Amendment Center: <http://www.firstamendmentcenter.org>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

Adopted: November 2, 2020

Revised: