LIVE OAK CHARTER SCHOOL

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

Agenda for the Regular Meeting of the Board of Directors Live Oak Charter School
May 14, 2020
6:00pm

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

The Board of Directors ("Board") and employees of Live Oak Charter shall meet via the Zoom meeting platform. Members of the public who wish to access the Board meeting may do so at:
https://us02web.zoom.us/j/86408078835?pwd=OWp0NFc2RW1TNEZhYTJ0K0hOZWl2Zz09
You may also call in using the Zoom phone number:
699 900 9128 US
Meeting ID: 864 0807 8835
Password: 5ugYMx

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.

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Mission & Program

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

OPENING

PUBLIC COMMENT

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

OPEN SESSION

A. Approve the agenda

B. Reports
1. Committee reports
    a. Executive Committee (Sarah Grossi)
    b. Finance Committee (James Jensen)
2. Executive Director Report (Justin Tomola)
3. Foundation Report (Sarah Grossi)

C. Consent agenda

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

1. Board minutes for April 9, 2020 regular board meeting
2. Monthly financials for April 2020
3. Clifton Larson Allen LLP auditor letter to Board of Directors

D. The board will consider the following for discussion and approval
1. California Office of Emergency Services form OES 130 Resolution (Justin Tomola)
2. COVID-19 Employment- Related Policy Approval (Justin Tomola)

E. The board will consider the following for discussion

1. Update on distance learning at Live Oak (Krista Wiggert)
2. Update on California State budget May revise (John Azzizzi)
3. 2020/21 budgeting priorities (James Jensen)
4. Anticipated board openings for 2019/20 year (Sarah Grossi)

CLOSED SESSION

F. Pursuant to Government Code 54956.8 Conference with Real Property Negotiator Property: 100 Gnoss Concourse, Petaluma; Negotiating Parties: Sonoma-Marin Fair; under negotiation: price and terms

G. Pursuant to Government Code 54957: Public Employee Contracts

OPEN SESSION

Report on actions taken in closed session

ADJOURNMENT

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 1100 - Teachers' Salar						
62- 0000- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	695,942.00	693,451.00		536,266.70	157,184.30
62- 1100- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	30,536.00	32,020.00		24,325.47	7,694.53
62- 1400- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	38,045.00	38,053.00		29,403.71	8,649.29
	Total for Object 1100 and Expense accounts	**764,523.00**	**763,524.00**	**.00**	**589,995.88**	**173,528.12**
Object 1130 - Teachers' Sals						
62- 0000- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instructio	9,000.00	11,000.00		7,700.00	3,300.00
	Total for Object 1130 and Expense accounts	**9,000.00**	**11,000.00**	**.00**	**7,700.00**	**3,300.00**
Object 1148 - Teacher Substit						
62- 0000- 0- 1110- 1000- 1148- 000- 0000	Teacher Substit,Instructi	8,000.00	8,000.00		5,640.00	2,360.00
	Total for Object 1148 and Expense accounts	**8,000.00**	**8,000.00**	**.00**	**5,640.00**	**2,360.00**
Object 1300 - Cert Suprvsrs'						
62- 0000- 0- 0000- 7150- 1300- 000- 0000	Cert Suprvsrs',Superinten	33,000.00	33,000.00		26,125.00	6,875.00
62- 0000- 0- 1110- 2700- 1300- 000- 0000	Cert Suprvsrs',School Adm	77,000.00	77,000.00		60,958.46	16,041.54
	Total for Object 1300 and Expense accounts	**110,000.00**	**110,000.00**	**.00**	**87,083.46**	**22,916.54**
Object 2100 - Instructional A						
62- 0000- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instructi	206,072.00	224,374.00		169,961.48	54,412.52
62- 0000- 0- 5770- 1190- 2100- 000- 0000	Instructional A,Spec Ed-o	18,182.00	17,474.00		13,401.71	4,072.29
	Total for Object 2100 and Expense accounts	**224,254.00**	**241,848.00**	**.00**	**183,363.19**	**58,484.81**
Object 2148 - Instr Aides Sub						
62- 0000- 0- 1110- 1000- 2148- 000- 0000	Instr Aides Sub,Instructi	6,013.00	1,500.00		1,427.51	72.49
	Total for Object 2148 and Expense accounts	**6,013.00**	**1,500.00**	**.00**	**1,427.51**	**72.49**
Object 2199 - Instr Aides Oth						
62- 0000- 0- 1110- 1000- 2199- 000- 0000	Instr Aides Oth,Instructi	9,000.00	10,000.00		8,895.23	1,104.77
	Total for Object 2199 and Expense accounts	**9,000.00**	**10,000.00**	**.00**	**8,895.23**	**1,104.77**
Object 2220 - Classfd Hrly Cu						
62- 0000- 0- 1110- 8200- 2220- 000- JANI	Classfd Hrly Cu,Operation	12,024.00	3,549.00		2,742.44	806.56
	Total for Object 2220 and Expense accounts	**12,024.00**	**3,549.00**	**.00**	**2,742.44**	**806.56**
Object 2300 - Classifed Direc						
62- 0000- 0- 0000- 7300- 2300- 000- CBSC	Classifed Direc,Fiscal Se	39,600.00	39,600.00		31,350.00	8,250.00
62- 0000- 0- 7110- 7300- 2300- 000- CBSC	Classifed Direc,Fiscal Se	70,400.00	70,400.00		55,733.46	14,666.54
	Total for Object 2300 and Expense accounts	**110,000.00**	**110,000.00**	**.00**	**87,083.46**	**22,916.54**
Object 2400 - Clerical & Offi						
62- 0000- 0- 0000- 7200- 2400- 000- 0000	Clerical & Offi,Other Gen	35,000.00	35,500.00		28,208.46	7,291.54

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

Generated for Kim Anderson (KANDERSON), May 12 2020 10:16AM

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object **2400 - Clerical & Offi (continued)**						
62- 0000- 0- 1110- 2700- 2400- 000- 0000	Clerical & Offi,School Ad	128,298.00	125,522.00		100,256.81	25,265.19
	Total for Object 2400 and Expense accounts	**163,298.00**	**161,022.00**	**.00**	**128,465.27**	**32,556.73**
Object **2900 - Other Classifie**						
62- 0000- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv	13,300.00	13,300.00		10,277.35	3,022.65
62- 0000- 0- 1110- 1000- 2900- 000- 0000	Other Classifie,Instructi	131,846.00	132,734.00		102,567.46	30,166.54
62- 0000- 0- 1110- 2420- 2900- 000- LI BR	Other Classifie,Instructi	9,310.00	9,310.00		7,194.23	2,115.77
62- 9033- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	88,050.00	94,700.00		71,461.60	23,238.40
	Total for Object 2900 and Expense accounts	**242,506.00**	**250,044.00**	**.00**	**191,500.64**	**58,543.36**
Object **2999 - Other Class Sal**						
62- 0000- 0- 5770- 1190- 2999- 000- 0000	Other Class Sal,Spec Ed-o		700.00		147.26	552.74
62- 9033- 0- 8500- 5900- 2999- 000- car e	Other Class Sal,Other Com		3,000.00		3,449.38	449.38-
	Total for Object 2999 and Expense accounts	**.00**	**3,700.00**	**.00**	**3,596.64**	**103.36**
Object **3101 - Benefits - Strs**						
62- 0000- 0- 0000- 7150- 3101- 000- 0000	Benefits - Strs,Superinte	5,643.00	5,643.00		4,467.28	1,175.72
62- 0000- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	126,171.00	116,297.00		89,187.30	27,109.70
62- 0000- 0- 1110- 2700- 3101- 000- 0000	Benefits - Strs,School Ad	13,167.00	13,167.00		10,423.97	2,743.03
62- 1100- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	5,383.00	5,383.00		4,159.73	1,223.27
	Total for Object 3101 and Expense accounts	**150,364.00**	**140,490.00**	**.00**	**108,238.28**	**32,251.72**
Object **3201 - Benefits - Pers**						
62- 0000- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	6,265.00	6,265.00		4,841.09	1,423.91
62- 1400- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	7,504.00	7,504.00		5,798.70	1,705.30
	Total for Object 3201 and Expense accounts	**13,769.00**	**13,769.00**	**.00**	**10,639.79**	**3,129.21**
Object **3202 - Benefits - Pers**						
62- 0000- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv	2,623.00	2,623.00		2,026.74	596.26
62- 0000- 0- 0000- 7200- 3202- 000- 0000	Benefits - Pers,Other Gen	6,902.00	6,902.00		5,464.40	1,437.60
62- 0000- 0- 0000- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	7,810.00	7,810.00		6,182.60	1,627.40
62- 0000- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi	67,080.00	68,821.00		52,559.82	16,261.18
2- 0000- 0- 1110- 2420- 3202- 000- LI BR	Benefits - Pers,Instructi	1,836.00	1,836.00		1,418.82	417.18
2- 0000- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad	23,565.00	23,565.00		18,822.26	4,742.74
2- 0000- 0- 5770- 1190- 3202- 000- 0000	Benefits - Pers,Spec Ed-o	3,586.00	3,555.00		2,642.88	912.12
2- 0000- 0- 7110- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	13,884.00	13,884.00		10,991.12	2,892.88
2- 9033- 0- 8500- 5900- 3202- 000- car e	Benefits - Pers,Other Com	17,364.00	19,225.00		14,633.42	4,591.58
	Total for Object 3202 and Expense accounts	**144,650.00**	**148,221.00**	**.00**	**114,742.06**	**33,478.94**
Object **3311 - Benefits - Oasd**						

Balances through 04/30/2020 **Fiscal Year 2019/20**

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3311 - Benefits - Oasd						
62- 0000- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	1,797.00	1,867.00		1,606.86	260.14
62- 1400- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	2,153.00	2,153.00		1,665.18	487.82
	Total for Object 3311 and Expense accounts	**3,950.00**	**4,020.00**	**.00**	**3,272.04**	**747.96**
Object 3312 - Benefits - Oasd						
62- 0000- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv	825.00	825.00		637.16	187.84
62- 0000- 0- 0000- 7200- 3312- 000- 0000	Benefits - Oasd,Other Gen	2,114.00	2,122.00		1,690.40	431.60
62- 0000- 0- 0000- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	2,321.00	2,321.00		1,839.06	481.94
62- 0000- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi	21,208.00	21,607.00		16,588.56	5,018.44
62- 0000- 0- 1110- 2420- 3312- 000- LI BR	Benefits - Oasd,Instructi	577.00	577.00		446.08	130.92
62- 0000- 0- 1110- 2700- 3312- 000- 0000	Benefits - Oasd,School Ad	7,823.00	7,628.00		6,100.35	1,527.65
62- 0000- 0- 1110- 8200- 3312- 000- JANI	Benefits - Oasd,Operation	745.00	220.00		170.00	50.00
62- 0000- 0- 5770- 1190- 3312- 000- 0000	Benefits - Oasd,Spec Ed-o	1,127.00	1,127.00		839.98	287.02
62- 0000- 0- 7110- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	4,127.00	4,127.00		3,269.45	857.55
62- 9033- 0- 8500- 5900- 3312- 000- car e	Benefits - Oasd,Other Com	5,381.00	5,979.00		4,586.71	1,392.29
	Total for Object 3312 and Expense accounts	**46,248.00**	**46,533.00**	**.00**	**36,167.75**	**10,365.25**
Object 3331 - Benefits - Medi						
62- 0000- 0- 0000- 7150- 3331- 000- 0000	Benefits - Medi,Superinte	479.00	455.00		360.46	94.54
62- 0000- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	11,010.00	9,635.00		7,434.95	2,200.05
62- 0000- 0- 1110- 2700- 3331- 000- 0000	Benefits - Medi,School Ad	1,117.00	1,061.00		841.20	219.80
62- 1100- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	449.00	449.00		347.27	101.73
62- 1400- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	504.00	504.00		389.47	114.53
	Total for Object 3331 and Expense accounts	**13,559.00**	**12,104.00**	**.00**	**9,373.35**	**2,730.65**
Object 3332 - Benefits - Medi						
62- 0000- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv	193.00	193.00		149.09	43.91
62- 0000- 0- 0000- 7200- 3332- 000- 0000	Benefits - Medi,Other Gen	494.00	496.00		395.25	100.75
62- 0000- 0- 0000- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	543.00	543.00		430.05	112.95
62- 0000- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi	5,960.00	5,053.00		3,879.79	1,173.21
62- 0000- 0- 1110- 2420- 3332- 000- LI BR	Benefits - Medi,Instructi	135.00	135.00		104.21	30.79
62- 0000- 0- 1110- 2700- 3332- 000- 0000	Benefits - Medi,School Ad	1,830.00	1,784.00		1,426.67	357.33
62- 0000- 0- 1110- 8200- 3332- 000- JANI	Benefits - Medi,Operation	174.00	51.00		39.78	11.22
62- 0000- 0- 5770- 1190- 3332- 000- 0000	Benefits - Medi,Spec Ed-o	264.00	264.00		196.41	67.59
62- 0000- 0- 7110- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	965.00	965.00		764.65	200.35
62- 9033- 0- 8500- 5900- 3332- 000- car e	Benefits - Medi,Other Com	1,508.00	1,398.00		1,072.84	325.16
	Total for Object 3332 and Expense accounts	**12,066.00**	**10,882.00**	**.00**	**8,458.74**	**2,423.26**

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

ESCAPE ONLINE

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3401 - H & W Benefits						
62- 0000- 0- 0000- 7150- 3401- 000- 0000	H & W Benefits,Superinten	3,740.00	3,810.00		2,934.01	875.99
62- 0000- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	136,720.00	136,590.00		105,464.58	31,125.42
62- 0000- 0- 1110- 2700- 3401- 000- 0000	H & W Benefits,School Adm	8,727.00	8,889.00		6,846.08	2,042.92
62- 1100- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	5,547.00	5,541.00		4,267.70	1,273.30
62- 1400- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	7,368.00	7,360.00		5,668.21	1,691.79
	Total for Object 3401 and Expense accounts	**162,102.00**	**162,190.00**	**.00**	**125,180.58**	**37,009.42**
Object 3402 - H & W Benefits						
62- 0000- 0- 0000- 7200- 3402- 000- 0000	H & W Benefits,Other Gene	6,933.00	6,927.00		5,467.91	1,459.09
62- 0000- 0- 0000- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	4,867.00	4,862.00		3,837.70	1,024.30
62- 0000- 0- 1110- 1000- 3402- 000- 0000	H & W Benefits,Instructio	27,879.00	36,297.00		28,216.94	8,080.06
62- 0000- 0- 1110- 2700- 3402- 000- 0000	H & W Benefits,School Adm	21,955.00	21,937.00		17,558.89	4,378.11
62- 0000- 0- 7110- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	8,652.00	8,644.00		6,822.43	1,821.57
62- 9033- 0- 8500- 5900- 3402- 000- car e	H & W Benefits,Other Comm	18,086.00	15,865.00		12,019.72	3,845.28
	Total for Object 3402 and Expense accounts	**88,372.00**	**94,532.00**	**.00**	**73,923.59**	**20,608.41**
Object 3501 - Benefits - Sui						
62- 0000- 0- 0000- 7150- 3501- 000- 0000	Benefits - Sui,Superinten	17.00	16.00		12.43	3.57
62- 0000- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	1,864.00	1,082.00		531.10	550.90
62- 0000- 0- 1110- 2700- 3501- 000- 0000	Benefits - Sui,School Adm	39.00	37.00		28.96	8.04
62- 1100- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	15.00	15.00		12.10	2.90
62- 1400- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	17.00	17.00		13.35	3.65
	Total for Object 3501 and Expense accounts	**1,952.00**	**1,167.00**	**.00**	**597.94**	**569.06**
Object 3502 - Benefits - Sui						
62- 0000- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi	7.00	7.00		5.10	1.90
62- 0000- 0- 0000- 7200- 3502- 000- 0000	Benefits - Sui,Other Gene	17.00	17.00		13.54	3.46
62- 0000- 0- 0000- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	19.00	19.00		14.87	4.13
62- 0000- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio	171.00	174.00		133.80	40.20
62- 0000- 0- 1110- 2420- 3502- 000- LI BR	Benefits - Sui,Instructio	5.00	5.00		3.57	1.43
62- 0000- 0- 1110- 2700- 3502- 000- 0000	Benefits - Sui,School Adm	63.00	62.00		49.30	12.70
62- 0000- 0- 1110- 8200- 3502- 000- JANI	Benefits - Sui,Operations	6.00	2.00		1.36	.64
62- 0000- 0- 5770- 1190- 3502- 000- 0000	Benefits - Sui,Spec Ed-ot	9.00	9.00		6.83	2.17
62- 0000- 0- 7110- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	33.00	33.00		26.32	6.68
62- 9033- 0- 8500- 5900- 3502- 000- car e	Benefits - Sui,Other Comm	43.00	48.00		37.06	10.94
	Total for Object 3502 and Expense accounts	**373.00**	**376.00**	**.00**	**291.75**	**84.25**
Object 3601 - Benefits - Wcom						

Balances through 04/30/2020 **Fiscal Year 2019/20**

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object **3601 - Benefits - Wcom**						
62- 0000- 0- 0000- 7150- 3601- 000- 0000	Benefits - Wcom,Superinte	488.00	488.00		386.65	101.35
62- 0000- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	10,552.00	10,552.00		8,134.26	2,417.74
62- 0000- 0- 1110- 2700- 3601- 000- 0000	Benefits - Wcom,School Ad	1,140.00	1,140.00		902.12	237.88
62- 1100- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	466.00	466.00		360.06	105.94
62- 1400- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	563.00	563.00		435.03	127.97
	Total for Object 3601 and Expense accounts	**13,209.00**	**13,209.00**	**.00**	**10,218.12**	**2,990.88**
Object **3602 - Benefits - Wcom**						
62- 0000- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv	197.00	197.00		152.15	44.85
62- 0000- 0- 0000- 7200- 3602- 000- 0000	Benefits - Wcom,Other Gen	518.00	525.00		417.61	107.39
62- 0000- 0- 0000- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	586.00	586.00		463.98	122.02
62- 0000- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi	5,090.00	5,455.00		4,186.46	1,268.54
62- 0000- 0- 1110- 2420- 3602- 000- LI BR	Benefits - Wcom,Instructi	138.00	138.00		106.42	31.58
62- 0000- 0- 1110- 2700- 3602- 000- 0000	Benefits - Wcom,School Ad	1,899.00	1,858.00		1,483.72	374.28
62- 0000- 0- 1110- 8200- 3602- 000- JANI	Benefits - Wcom,Operation	178.00	53.00		40.46	12.54
62- 0000- 0- 5770- 1190- 3602- 000- 0000	Benefits - Wcom,Spec Ed-o	269.00	269.00		200.51	68.49
62- 0000- 0- 7110- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	1,042.00	1,042.00		824.79	217.21
62- 9033- 0- 8500- 5900- 3602- 000- car e	Benefits - Wcom,Other Com	1,303.00	1,446.00		1,108.83	337.17
	Total for Object 3602 and Expense accounts	**11,220.00**	**11,569.00**	**.00**	**8,984.93**	**2,584.07**
Object **4110 - Textbooks**						
62- 6300- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg	5,500.00	750.00		134.88	615.12
	Total for Object 4110 and Expense accounts	**5,500.00**	**750.00**	**.00**	**134.88**	**615.12**
Object **4210 - Books Other Tha**						
62- 0000- 0- 1110- 1000- 4210- 000- 0000	Books Other Tha,Instructi	1,000.00	200.00		566.69	366.69-
62- 0000- 0- 1110- 1000- 4210- 000- LI BR	Books Other Tha,Instructi	1,000.00	1,000.00		1,043.34	43.34-
	Total for Object 4210 and Expense accounts	**2,000.00**	**1,200.00**	**.00**	**1,610.03**	**410.03-**
Object **4300 - Materials & Sup**						
62- 9038- 0- 1110- 1000- 4300- 000- 0000	Materials & Sup,Instructi	1,000.00	17,400.00		19,469.03	2,069.03-
	Total for Object 4300 and Expense accounts	**1,000.00**	**17,400.00**	**.00**	**19,469.03**	**2,069.03-**
Object **4310 - Instructional M**						
62- 0000- 0- 1110- 1000- 4310- 000- 5t h1	Instructional M,Instructi	1,000.00	1,000.00		995.82	4.18
62- 0000- 0- 1110- 1000- 4310- 000- 6t h1	Instructional M,Instructi	1,000.00	1,000.00		544.98	455.02
62- 0000- 0- 1110- 1000- 4310- 000- 7TH1	Instructional M,Instructi	1,000.00	1,000.00		773.08	226.92
62- 0000- 0- 1110- 1000- 4310- 000- 8t h1	Instructional M,Instructi	1,000.00	1,000.00		157.13	842.87
62- 0000- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	2,869.00	9,544.00-			9,544.00-

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

ESCAPE ONLINE

Balances through 04/30/2020 **Fiscal Year 2019/2**

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object **4310 - Instructional M (continued)**						
62- 0000- 0- 1110- 1000- 4310- 000- GAME	Instructional M,Instructi	750.00	750.00		614.21	135.79
62- 0000- 0- 1110- 1000- 4310- 000- HAND	Instructional M,Instructi	6,000.00	6,000.00		3,824.67	2,175.33
62- 0000- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	50.00	50.00		50.00	
62- 0000- 0- 1110- 1000- 4310- 000- KND2	Instructional M,Instructi	50.00	50.00		50.00	
62- 0000- 0- 1110- 1000- 4310- 000- MATH	Instructional M,Instructi	500.00	500.00		112.12	387.88
62- 0000- 0- 1110- 1000- 4310- 000- MUSC	Instructional M,Instructi	2,000.00	2,000.00		1,934.09	65.91
62- 0000- 0- 1110- 1000- 4310- 000- RSP1	Instructional M,Instructi	500.00	500.00		144.44	355.56
62- 0000- 0- 1110- 1000- 4310- 000- RTI 1	Instructional M,Instructi	408.00	408.00		128.50	279.50
62- 6300- 0- 1110- 1000- 4310- 000- 1st 1	Instructional M,Instructi	1,500.00	1,500.00		1,512.40	12.40-
62- 6300- 0- 1110- 1000- 4310- 000- 2nd1	Instructional M,Instructi	1,000.00	1,000.00		978.13	21.87
62- 6300- 0- 1110- 1000- 4310- 000- 3RD1	Instructional M,Instructi	1,000.00	1,000.00		1,021.71	21.71-
62- 6300- 0- 1110- 1000- 4310- 000- 4TH1	Instructional M,Instructi	1,000.00	1,000.00		989.43	10.57
62- 6300- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	2,881.00	9,544.00		135.25	9,408.75
62- 6300- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	1,000.00	1,000.00		994.06	5.94
62- 6300- 0- 1110- 1000- 4310- 000- knd2	Instructional M,Instructi	1,000.00	1,000.00		920.33	79.67
	Total for Object 4310 and Expense accounts	**26,508.00**	**20,758.00**	**.00**	**15,880.35**	**4,877.65**
Object **4340 - Computer Sftwar**						
62- 0000- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instructi	200.00	405.00		374.99	30.01
62- 0000- 0- 1110- 2700- 4340- 000- 0000	Computer Sftwar,School Ad	200.00	1,500.00		756.99	743.01
	Total for Object 4340 and Expense accounts	**400.00**	**1,905.00**	**.00**	**1,131.98**	**773.02**
Object **4350 - Office Supplies**						
62- 0000- 0- 1110- 2700- 4350- 000- 0000	Office Supplies,School Ad	7,000.00	5,000.00		3,151.86	1,848.14
	Total for Object 4350 and Expense accounts	**7,000.00**	**5,000.00**	**.00**	**3,151.86**	**1,848.14**
Object **4353 - Duplicating Cos**						
62- 0000- 0- 1110- 2700- 4353- 000- 0000	Duplicating Cos,School Ad	4,000.00	750.00		418.91	331.09
	Total for Object 4353 and Expense accounts	**4,000.00**	**750.00**	**.00**	**418.91**	**331.09**
Object **4370 - Custodial Suppl**						
62- 0000- 0- 1110- 8200- 4370- 000- JANI	Custodial Suppl,Operation	4,000.00	4,750.00		4,084.12	665.88
	Total for Object 4370 and Expense accounts	**4,000.00**	**4,750.00**	**.00**	**4,084.12**	**665.88**
Object **4390 - Other Supplies**						
62- 0000- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio	1,500.00	300.00		300.52	.52-
62- 0000- 0- 1110- 1000- 4390- 000- 2020	Other Supplies,Instructio	800.00	800.00		345.10	454.90
62- 0000- 0- 1110- 1000- 4390- 000- 2021	Other Supplies,Instructio	800.00	800.00		800.00	
62- 0000- 0- 1110- 1000- 4390- 000- 2022	Other Supplies,Instructio	1,200.00	1,200.00		692.10	507.90

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

ESCAPE ONLINE

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 4390 - Other Supplies (continued)						
62- 0000- 0- 1110- 1000- 4390- 000- 2023	Other Supplies,Instructio	1,200.00	1,200.00		660.68	539.32
62- 0000- 0- 1110- 1000- 4390- 000- 2024	Other Supplies,Instructio	800.00	800.00		666.23	133.77
62- 0000- 0- 1110- 1000- 4390- 000- 2025	Other Supplies,Instructio	800.00	800.00		127.57	672.43
62- 0000- 0- 1110- 1000- 4390- 000- 2026	Other Supplies,Instructio	800.00	800.00		523.97	276.03
62- 0000- 0- 1110- 1000- 4390- 000- 2027	Other Supplies,Instructio	1,200.00	1,200.00		957.52	242.48
62- 0000- 0- 1110- 1000- 4390- 000- ATHL	Other Supplies,Instructio	500.00	500.00		108.66	391.34
62- 0000- 0- 1110- 1000- 4390- 000- GARD	Other Supplies,Instructio	500.00	500.00		87.12	412.88
62- 0000- 0- 1110- 1000- 4390- 000- GRAD	Other Supplies,Instructio	1,000.00	1,000.00		33.55	966.45
62- 0000- 0- 1110- 1000- 4390- 000- K1SN	Other Supplies,Instructio	3,200.00	3,200.00		2,236.00	964.00
62- 0000- 0- 1110- 1000- 4390- 000- K2SN	Other Supplies,Instructio	3,200.00	3,200.00		2,496.10	703.90
62- 0000- 0- 1110- 1000- 4390- 000- KND1	Other Supplies,Instructio	750.00	750.00		682.45	67.55
62- 0000- 0- 1110- 1000- 4390- 000- KND2	Other Supplies,Instructio	750.00	750.00		286.54	463.46
62- 0000- 0- 1110- 1000- 4390- 000- MUSC	Other Supplies,Instructio	1,500.00	500.00			500.00
62- 0000- 0- 1110- 1000- 4390- 000- TRI P	Other Supplies,Instructio	4,000.00	3,000.00		663.27	2,336.73
62- 0000- 0- 1110- 2420- 4390- 000- LI BR	Other Supplies,Instructio	500.00	500.00		226.10	273.90
62- 0000- 0- 1110- 2700- 4390- 000- 0000	Other Supplies,School Adm	1,000.00	750.00		745.79	4.21
62- 0000- 0- 1110- 2700- 4390- 000- COPY	Other Supplies,School Adm	4,000.00	4,000.00		3,035.71	964.29
62- 0000- 0- 1110- 2700- 4390- 000- FEST	Other Supplies,School Adm	1,000.00	1,000.00		300.39	699.61
62- 0000- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations	4,000.00	2,000.00		1,454.96	545.04
62- 0000- 0- 1110- 8200- 4390- 000- MNTN	Other Supplies,Operations	4,000.00	1,000.00		157.99	842.01
62- 7388- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations				168.10	168.10-
62- 9033- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm	4,000.00	4,000.00		2,232.59	1,767.41
62- 9038- 0- 1110- 1000- 4390- 000- LOWE	Other Supplies,Instructio	4,000.00	2,045.00		1,496.72	548.28
62- 9038- 0- 1110- 1000- 4390- 000- NMSF	Other Supplies,Instructio	4,000.00	993.00		95.80	897.20
62- 9090- 0- 0000- 8300- 4390- 000- 0000	Other Supplies,Security,U	1,500.00	1,000.00		763.36	236.64
	Total for Object 4390 and Expense accounts	**52,500.00**	**38,588.00**	**.00**	**22,344.89**	**16,243.11**
Object 4400 - Inventory Suppl						
62- 0000- 0- 1110- 1000- 4400- 000- 0000	Inventory Suppl,Instructi	1,000.00				
62- 0000- 0- 1110- 1000- 4400- 000- MUSC	Inventory Suppl,Instructi	1,000.00	1,000.00		1,000.00	
62- 0000- 0- 1110- 8200- 4400- 000- 0000	Inventory Suppl,Operation		3,798.00		3,797.81	.19
	Total for Object 4400 and Expense accounts	**2,000.00**	**4,798.00**	**.00**	**4,797.81**	**.19**
Object 4710 - Food Purchases						
62- 0000- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi		14,000.00		9,163.50	4,836.50
	Total for Object 4710 and Expense accounts	**.00**	**14,000.00**	**.00**	**9,163.50**	**4,836.50**
Object 5200 - Travel & Confer						

Balances through 04/30/2020 **Fiscal Year 2019/20**

FD- RSRC- Y- GOAL- FUNC- OBJ T- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 5200 - Travel & Confer						
62- 0000- 0- 0000- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	1,000.00	1,000.00		563.39	436.61
62- 0000- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi	11,000.00	14,538.00		14,723.78	185.78-
62- 0000- 0- 1110- 1000- 5200- 000- TRI P	Travel & Confer,Instructi	500.00	500.00		292.04	207.96
62- 0000- 0- 1110- 2700- 5200- 000- 0000	Travel & Confer,School Ad	1,000.00	1,000.00		314.85	685.15
62- 0000- 0- 7110- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	1,500.00	1,500.00		845.06	654.94
	Total for Object 5200 and Expense accounts	**15,000.00**	**18,538.00**	**.00**	**16,739.12**	**1,798.88**
Object 5300 - Dues & Membersh						
62- 0000- 0- 1110- 2700- 5300- 000- 0000	Dues & Membersh,School Ad	3,000.00	3,300.00		3,270.00	30.00
	Total for Object 5300 and Expense accounts	**3,000.00**	**3,300.00**	**.00**	**3,270.00**	**30.00**
Object 5450 - Other Insurance						
62- 0000- 0- 1110- 2700- 5450- 000- 0000	Other Insurance,School Ad	15,000.00	15,000.00		14,928.00	72.00
	Total for Object 5450 and Expense accounts	**15,000.00**	**15,000.00**	**.00**	**14,928.00**	**72.00**
Object 5520 - Electricity						
62- 0000- 0- 1110- 8200- 5520- 000- 0000	Electricity,Operations,Re	25,000.00	27,000.00		25,638.20	1,361.80
	Total for Object 5520 and Expense accounts	**25,000.00**	**27,000.00**	**.00**	**25,638.20**	**1,361.80**
Object 5530 - Water						
62- 0000- 0- 1110- 8200- 5530- 000- 0000	Water,Operations,Regular	10,000.00	13,800.00		10,977.44	2,822.56
	Total for Object 5530 and Expense accounts	**10,000.00**	**13,800.00**	**.00**	**10,977.44**	**2,822.56**
Object 5560 - Waste Disposal						
62- 0000- 0- 1110- 8200- 5560- 000- 0000	Waste Disposal,Operations	4,000.00	6,500.00		4,003.34	2,496.66
	Total for Object 5560 and Expense accounts	**4,000.00**	**6,500.00**	**.00**	**4,003.34**	**2,496.66**
Object 5600 - Rentals And Lea						
62- 0000- 0- 1110- 8200- 5600- 000- 0000	Rentals And Lea,Operation	4,000.00	7,000.00		6,425.30	574.70
62- 0000- 0- 1110- 8200- 5600- 000- COPY	Rentals And Lea,Operation	7,000.00	9,000.00		6,695.68	2,304.32
62- 0000- 0- 1110- 8200- 5600- 000- FAI R	Rentals And Lea,Operation	175,000.00	164,400.00		150,275.00	14,125.00
62- 0000- 0- 1110- 8200- 5600- 000- PORT	Rentals And Lea,Operation	13,000.00	15,760.00		13,122.02	2,637.98
	Total for Object 5600 and Expense accounts	**199,000.00**	**196,160.00**	**.00**	**176,518.00**	**19,642.00**
Object 5630 - Repairs						
62- 0000- 0- 1110- 8200- 5630- 000- ROP1	Repairs,Operations,Regula	7,500.00	31,500.00		31,343.84	156.16
62- 6230- 0- 1110- 8200- 5630- 000- ROP1	Repairs,Operations,Regula	173,327.00	173,327.00		173,327.00	
	Total for Object 5630 and Expense accounts	**180,827.00**	**204,827.00**	**.00**	**204,670.84**	**156.16**
Object 5632 - Copier Repairs						
62- 0000- 0- 1110- 8200- 5632- 000- COPY	Copier Repairs,Operations	2,000.00	2,000.00		1,179.10	820.90

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
	Total for Object 5632 and Expense accounts	**2,000.00**	**2,000.00**	**.00**	**1,179.10**	**820.90**
Object **5800 - Other Svcs & Op**						
62- 0000- 0- 0000- 3700- 5800- 000- FOOD	Other Svcs & Op,Food Serv	20,000.00	3,682.00		3,682.00	
62- 0000- 0- 0000- 7100- 5800- 000- FEES	Other Svcs & Op,Board & S	400.00	400.00			400.00
62- 0000- 0- 0000- 7200- 5800- 000- 0000	Other Svcs & Op,Other Gen	350.00	695.00		694.21	.79
62- 0000- 0- 0000- 7600- 5800- 000- DI ST	Other Svcs & Op,All Other	24,000.00	24,000.00			24,000.00
62- 0000- 0- 1110- 1000- 5800- 000- 0000	Other Svcs & Op,Instructi	4,000.00	1,850.00		1,849.05	.95
62- 0000- 0- 1110- 1000- 5800- 000- MENT	Other Svcs & Op,Instructi		4,000.00		3,250.00	750.00
62- 0000- 0- 1110- 1000- 5800- 000- MUSC	Other Svcs & Op,Instructi	1,500.00	1,500.00			1,500.00
62- 0000- 0- 1110- 1000- 5800- 000- TRI P	Other Svcs & Op,Instructi	20,000.00	20,000.00		13,950.00	6,050.00
62- 0000- 0- 1110- 3110- 5800- 000- COUN	Other Svcs & Op,Guidance	8,000.00	16,000.00		14,400.00	1,600.00
62- 0000- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation	4,000.00	8,800.00		8,479.66	320.34
62- 0000- 0- 1110- 8200- 5800- 000- JANI	Other Svcs & Op,Operation	18,000.00	19,170.00		14,928.40	4,241.60
62- 0000- 0- 1110- 8200- 5800- 000- PORT	Other Svcs & Op,Operation	1,600.00	1,800.00		1,579.31	220.69
62- 0000- 0- 1110- 8300- 5800- 000- 0000	Other Svcs & Op,Security,	750.00	1,425.00		1,241.00	184.00
62- 9033- 0- 8500- 5900- 5800- 000- CARE	Other Svcs & Op,Other Com	5,000.00	5,505.00		4,030.00	1,475.00
	Total for Object 5800 and Expense accounts	**107,600.00**	**108,827.00**	**.00**	**68,083.63**	**40,743.37**
Object **5817 - Scoe Data Proce**						
62- 0000- 0- 1110- 1000- 5817- 000- 0000	Scoe Data Proce,Instructi	2,750.00	2,750.00			2,750.00
	Total for Object 5817 and Expense accounts	**2,750.00**	**2,750.00**	**.00**	**.00**	**2,750.00**
Object **5821 - Audit Costs**						
62- 0000- 0- 1110- 2700- 5821- 000- 0000	Audit Costs,School Admini	7,000.00				
62- 0000- 0- 1110- 7191- 5821- 000- 0000	Audit Costs,External Fina		10,630.00		10,710.00	80.00-
	Total for Object 5821 and Expense accounts	**7,000.00**	**10,630.00**	**.00**	**10,710.00**	**80.00-**
Object **5823 - Legal Costs**						
62- 0000- 0- 1110- 2700- 5823- 000- 0000	Legal Costs,School Admini	5,000.00	6,000.00		5,401.50	598.50
	Total for Object 5823 and Expense accounts	**5,000.00**	**6,000.00**	**.00**	**5,401.50**	**598.50**
Object **5825 - Advertisement (**						
62- 0000- 0- 0000- 7200- 5825- 000- 0000	Advertisement (,Other Gen	1,000.00	300.00		300.00	
62- 0000- 0- 1110- 2700- 5825- 000- 0000	Advertisement (,School Ad	1,000.00	65.00		62.05	2.95
	Total for Object 5825 and Expense accounts	**2,000.00**	**365.00**	**.00**	**362.05**	**2.95**
Object **5830 - Professional/co**						
62- 0000- 0- 1705- 1000- 5830- 000- 0000	Professional/co,Instructi	1,000.00				
	Total for Object 5830 and Expense accounts	**1,000.00**	**.00**	**.00**	**.00**	**.00**
Object **5860 - Other Employmen**						

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

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Balances through 04/30/2020 — **Fiscal Year 2019/2**

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object **5860 - Other Employmen**						
62- 0000- 0- 1110- 2700- 5860- 000- 0000	Other Employmen,School Ad	500.00	500.00		105.80	394.20
	Total for Object 5860 and Expense accounts	**500.00**	**500.00**	**.00**	**105.80**	**394.20**
Object **5862 - Fingerprinting**						
62- 0000- 0- 1110- 2700- 5862- 000- 0000	Fingerprinting,School Adm	2,250.00	1,685.00		1,213.00	472.00
	Total for Object 5862 and Expense accounts	**2,250.00**	**1,685.00**	**.00**	**1,213.00**	**472.00**
Object **5911 - Telephone**						
62- 0000- 0- 1110- 8200- 5911- 000- 0000	Telephone,Operations,Regu	4,200.00	5,900.00		5,774.61	125.39
	Total for Object 5911 and Expense accounts	**4,200.00**	**5,900.00**	**.00**	**5,774.61**	**125.39**
Object **5940 - Internet**						
62- 0000- 0- 1110- 2700- 5940- 000- 0000	Internet,School Administ,	20,000.00	20,000.00		13,234.63	6,765.37
	Total for Object 5940 and Expense accounts	**20,000.00**	**20,000.00**	**.00**	**13,234.63**	**6,765.37**
Object **5950 - Postage**						
62- 0000- 0- 1110- 2700- 5950- 000- 0000	Postage,School Administ,R	2,250.00	1,950.00		1,473.69	476.31
	Total for Object 5950 and Expense accounts	**2,250.00**	**1,950.00**	**.00**	**1,473.69**	**476.31**
Object **6900 - Depr Exp**						
62- 0000- 0- 0000- 8400- 6900- 000- 0000	Depr Exp,Oth Plant Maint,	1,757.00	1,757.00		1,172.00	585.00
	Total for Object 6900 and Expense accounts	**1,757.00**	**1,757.00**	**.00**	**1,172.00**	**585.00**
Object **7141 - Oth Tuitn, Exce**						
62- 0000- 0- 5001- 9200- 7141- 000- 0000	Oth Tuitn, Exce,Transfers	126,000.00	130,000.00		4,227.00	125,773.00
	Total for Object 7141 and Expense accounts	**126,000.00**	**130,000.00**	**.00**	**4,227.00**	**125,773.00**
Object **8011 - Revenue Limit S**						
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	**Description**	**Adopted Budget**	**Revised Budget**		**Revenue**	**Account Balance**
62- 0000- 0- 0000- 0000- 8011- 000- 0000	Revenue Limit S,Unrestric	865,745.00	871,173.00		690,845.00	180,328.00
	Total for Object 8011 and Revenue accounts	**865,745.00**	**871,173.00**		**690,845.00**	**180,328.00**
Object **8012 - EPA**						
62- 1400- 0- 0000- 0000- 8012- 000- 0000	EPA,EPA	56,154.00	56,154.00		40,580.00	15,574.00
	Total for Object 8012 and Revenue accounts	**56,154.00**	**56,154.00**		**40,580.00**	**15,574.00**
Object **8019 - Revenue Limit S**						
62- 0000- 0- 0000- 0000- 8019- 000- 0000	Revenue Limit S,Unrestric				23,255.00-	23,255.00
62- 1400- 0- 0000- 0000- 8019- 000- 0000	Revenue Limit S,EPA				5,627.00	5,627.00
	Total for Object 8019 and Revenue accounts	**.00**	**.00**		**17,628.00-**	**17,628.00**

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

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alances through 04/30/2020 Fiscal Year 2019/20

I- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
bject 8096 - In Lieu Of Prop					
- 0000- 0- 0000- 0000- 8096- 000- 0000	In Lieu Of Prop,Unrestric	1,463,724.00	1,463,724.00	1,164,608.00	299,116.00
- 0000- 0- 0000- 0000- 8096- 000- PY00	In Lieu Of Prop,Unrestric			1,202.00	1,202.00-
	Total for Object 8096 and Revenue accounts	**1,463,724.00**	**1,463,724.00**	**1,165,810.00**	**297,914.00**
bject 8550 - Mandated Cost R					
- 0000- 0- 0000- 0000- 8550- 000- 0000	Mandated Cost R,Unrestric	4,734.00	4,734.00	4,681.00	53.00
	Total for Object 8550 and Revenue accounts	**4,734.00**	**4,734.00**	**4,681.00**	**53.00**
bject 8560 - State Lottery R					
- 1100- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,State Lot	42,396.00	42,958.00	28,732.87	14,225.13
- 1100- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,State Lot		916.00	915.89	.11
- 6300- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,Lottery -	14,881.00	15,162.00	70.54	15,091.46
- 6300- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,Lottery -		1,632.00	1,632.48	.48-
	Total for Object 8560 and Revenue accounts	**57,277.00**	**60,668.00**	**31,351.78**	**29,316.22**
bject 8590 - All Other State					
- 0000- 0- 0000- 0000- 8590- 000- 0000	All Other State,Unrestric			951.00	951.00-
- 6030- 0- 0000- 0000- 8590- 000- PY00	All Other State,Charter S		14,111.00-	14,110.81-	.19-
- 7388- 0- 0000- 0000- 8590- 000- 0000	All Other State,SB 117 CO			4,787.00	4,787.00-
	Total for Object 8590 and Revenue accounts	**.00**	**14,111.00-**	**8,372.81-**	**5,738.19-**
bject 8634 - Food Services S					
- 0000- 0- 0000- 0000- 8634- 000- FOOD	Food Services S,Unrestric		12,000.00	7,213.25	4,786.75
	Total for Object 8634 and Revenue accounts	**.00**	**12,000.00**	**7,213.25**	**4,786.75**
bject 8660 - Interest					
- 0000- 0- 0000- 0000- 8660- 000- 0000	Interest,Unrestricted/no	18,590.00	14,400.00	8,373.08	6,026.92
	Total for Object 8660 and Revenue accounts	**18,590.00**	**14,400.00**	**8,373.08**	**6,026.92**
bject 8677 - Interagency Svc					
- 0000- 0- 7110- 0000- 8677- 000- CBSC	Interagency Svc,Unrestric	110,000.00	92,850.00	61,904.00	30,946.00
	Total for Object 8677 and Revenue accounts	**110,000.00**	**92,850.00**	**61,904.00**	**30,946.00**
bject 8689 - All Other Fees					
- 9033- 0- 8500- 0000- 8689- 000- CARE	All Other Fees,After Scho	145,000.00	145,000.00	83,981.68	61,018.32
	Total for Object 8689 and Revenue accounts	**145,000.00**	**145,000.00**	**83,981.68**	**61,018.32**
bject 8699 - All Other Local					
- 0000- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Unrestric	3,000.00	12,710.00	11,423.26	1,286.74

alances through 04/30/2020 Fiscal Year 2019/2

D- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget		Revenue	Account Balance
bject 8699 - All Other Local (continued)						
2- 0000- 0- 0000- 0000- 8699- 000- EACH	All Other Local,Unrestric		2,500.00		2,500.00	
2- 0000- 0- 0000- 0000- 8699- 000- FUND	All Other Local,Unrestric	245,000.00	225,000.00		110,219.07	114,780.93
2- 0000- 0- 0000- 0000- 8699- 000- LI BR	All Other Local,Unrestric	1,000.00				
2- 0000- 0- 0000- 0000- 8699- 000- MUSC	All Other Local,Unrestric	2,000.00	2,000.00		2,050.00	50.00
2- 9038- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Grants -		17,000.00		17,000.00	
2- 9038- 0- 0000- 0000- 8699- 000- RTRY	All Other Local,Grants -		500.00		500.00	
2- 9090- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Resig Saf	1,250.00	1,250.00			1,250.00
	Total for Object 8699 and Revenue accounts	**252,250.00**	**260,960.00**		**143,692.33**	**117,267.67**
bject 8980 - Contribute From						
2- 0000- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Unrestric	4,985.00-	19,975.00-			19,975.00-
2- 6030- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Charter S		14,111.00			14,111.00
2- 9033- 0- 0000- 0000- 8980- 000- 0000	Contribute From,After Sch	4,265.00-	6,166.00			6,166.00
2- 9038- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Grants -	9,000.00	52.00-			52.00-
2- 9090- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Resig Saf	250.00	250.00-			250.00-
	Total for Object 8980 and Revenue accounts	**.00**	**.00**		**.00**	**.00**
bject 9790 - Undesignated/un						
2- 0000- 0- - - 9790- -	Undesignated/un,Unrestric	566,606.00	427,010.00			
	Total for Object 9790 and Ending Balance accounts	**566,606.00**	**427,010.00**	**.00**	**.00**	**.00**
bject 9791 - Beginning Balan						
2- 0000- 0- - - 9791- -	Beginning Balan,Unrestric	581,299.00	459,908.00	175,517.20	635,425.58	459,908.38
2- 0000- 0- 0000- 0000- 9791- 000- 0000	Beginning Balan,Unrestric		43,870.00		43,870.00	43,870.00
2- 6230- 0- - - 9791- -	Beginning Balan,CAClnEnrg	173,327.00	173,327.00		173,327.00	173,327.00
2- 9038- 0- - - 9791- -	Beginning Balan,Grants -		2,990.00		2,989.96	2,989.96
	Total for Object 9791 and Starting Balance accounts	**754,626.00**	**680,095.00**	**175,517.20**	**855,612.54**	**680,095.34**

otal for Org 012 - Live Oak Charter School

	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance
udgeted	680,095.00	2,967,552.00		3,220,637.00	427,010.00
ctual	680,095.34	2,212,431.31		2,459,451.95	433,074.70

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

ESCAPE ONLINE

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2210 East Route 66
Glendora, CA 91740
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To the Board and Management of
Live Oak Charter School

We are engaged to audit the financial statements of Live Oak Charter School as of and for the year ended June 30, 2020. Professional standards require that we communicate to you the following information related to our audit. We ask that if you have any questions or need clarification you email either Wade.McMullen@claconnect.com, Derrick.Debruyne@claconnect.com or Lili.Huang@claconnect.com, since a two-way dialogue can provide valuable information for the audit process.

Timelines and Deadlines

Audit reports must be filed with the CDE, the State Controller's Office (SCO), the local County Superintendent of Schools, and, if applicable, the chartering entity, by **December 15th** of each year.

We request that basic financial information **(trial balance and general ledger as of June 30, 2020 and general ledger for the next fiscal year)** be transmitted to us no later than **October 1st**.

In order to file the report on or before the December 15 state deadline, **all audit information requests made prior to October 25th should be received no later than October 31st**. This will allow us the time needed to complete the audit and submit our working-papers to our national assurance quality control team.

If a *significant amount* of the audit information requests are not received by the specified date, we will send a letter to Board and Management specifying the extent of outstanding information and possibly recommend notifying Live Oak Charter School's authorizer that an audit report filing extension to **January 15th** is needed. The decision to apply for this extension is solely the responsibility of Live Oak Charter School's Board and Management.

Our responsibility under Auditing Standards Generally Accepted in the United States of America

Our responsibilities, as described by professional standards, are as follows:

- Forming and expressing an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America.
- Considering, as part of planning and performing our audit, the entity's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.
- Planning and performing the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements as a whole are free from material misstatement.
- Performing, as part of obtaining reasonable assurance about whether the entity's financial statements are free of material misstatement, tests of the entity's compliance with certain provisions of laws, regulations, contracts, and grants, 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 is not an objective of our audit.

- Communicating significant matters related to the financial statement audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

- Communicating matters required by law, regulation, agreement, or other requirements.

- Communicating any matters relevant to compliance with the *California State K-12 Audit Guide*.

Our audit of the financial statements does not relieve you or management of your responsibilities.

We gave significant consideration to assisting management with the preparation of the financial statements to be provided, which may reasonably be thought to bear on independence, in reaching the conclusion that independence has not been impaired.

Our responsibility for other supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the information to determine whether 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, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document. Our responsibility for other information in documents containing the entity's financial statements and our auditors' report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in such documents. We are required by professional standards to read the other information in order to identify material inconsistencies between the audited financial statements and the other information because the credibility of the audited financial statements and our report may be undermined by material inconsistencies between the audited financial statements and other information.

Planned scope and timing of the audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit of the financial statements will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit.

However, some matters may be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

Our responsibility under Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*

If we determine that Live Oak Charter School has expended more than $750,000 in federal funds during the course of the year being audited, the additional following responsibilities apply:

Our responsibilities, as described by professional standards, are as follows:

- Considering internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

- Examining, in accordance with the Uniform Guidance on a test basis, evidence about the entity's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Compliance Supplement" applicable to each of its major federal programs for the purpose of expressing an opinion on the entity's compliance with those requirements. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on the entity's compliance with those requirements.

Our responsibility for the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the SEFA in relation to the financial statements as a whole and to report on whether the SEFA is fairly stated, in all material respects, in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the SEFA to determine whether the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We expect to begin our audit in the Spring and issue our report no later than December 15th.

Other planning matters

Recognizing the importance of two-way communication, we encourage you to provide us with information you consider relevant to the audit. This may include, but is not limited to, the following items:

- Your views about the following matters:
  - The appropriate person(s) in the entity's governance structure with whom we should communicate.
  - The allocation of responsibilities between those charged with governance and management.

- The entity's objectives and strategies and the related business risks that may result in material misstatements.
  - Matters you believe warrant particular attention during the audit and any areas for which you request additional procedures to be undertaken.
  - Significant communications with regulators.
  - Other matters you believe are relevant to the audit of the financial statements.

- The attitudes, awareness, and actions of those charged with governance concerning (a) the entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control, and (b) the detection or the possibility of fraud.

- The actions of those charged with governance in response to developments in law, accounting standards, corporate governance practices, and other related matters.

- The actions of those charged with governance in response to previous communications with the auditor.

- Your understanding of the risks of fraud and the controls in place to prevent and detect fraud, including your views on the following matters:
  - The "tone at the top" conveyed by management.
  - The risk that the entity's financial statements or schedule of expenditures of federal awards might be materially misstated due to fraud.
  - Programs and controls that the entity has established to mitigate identified fraud risks or that otherwise help to prevent, deter, and detect fraud.
  - How and how often you review the entity's policies on fraud prevention and detection.
  - If a fraud hotline is in place, how it is monitored and how you are notified of allegations or concerns.
  - How you exercise oversight of management's processes for identifying and responding to the risks of fraud and the programs and controls management has established to mitigate those risks.
  - The risks of fraud at the entity, including any specific fraud risks the entity has identified or account balances, classes of transactions, or disclosures for which a risk of fraud may be likely to exist.
  - Examples of fraud-related discussions management has had with you.
  - Any actual or suspected fraud affecting the entity or its federal award programs that you are aware of, including measures taken to address the fraud.

- Any allegations of fraud (e.g., received in communications from employees, former employees, analysts, regulators, grantors, or others) that you are aware of.
- Any knowledge of possible or actual policy violations or abuses of broad programs and controls occurring during the period being audited or the subsequent period.
- Any accounting policies or procedures applied to smooth earnings, meet debt covenants, minimize taxes, or achieve budget, bonus, or other financial targets that you are aware of; and whether you are aware of any accounting policies that you consider aggressive.

- How you oversee the entity's (1) compliance with laws, regulations, and provisions of contracts and grant agreements (2) policies relative to the prevention of noncompliance and illegal acts, and (3) use of directives (for example, a code of ethics) and periodic representations obtained from management-level employees about compliance with laws, regulations, and provisions of contracts and grant agreements.
- Whether you are aware of any noncompliance with laws, regulations, contracts, and grant agreements, including measures taken to address the noncompliance.
- If the entity uses a service organization, your knowledge of any fraud, noncompliance, or uncorrected misstatements affecting the entity's financial statements or federal award programs reported by the service organization or otherwise known to you.

* * *

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.

Sincerely,

CliftonLarsonAllen LLP

Wade McMullen, CPA
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STATE OF CALIFORNIA
GOVERNOR'S OFFICE OF EMERGENCY SERVICES
Cal OES 130

Cal OES ID No: _____

DESIGNATION OF APPLICANT'S AGENT RESOLUTION FOR NON-STATE AGENCIES

BE IT RESOLVED BY THE Board of Directors (Governing Body) OF THE Live Oak Charter School (Name of Applicant)

THAT Justin Tomola - Executive Director (Title of Authorized Agent), OR

Kim Anderson - Office Manager (Title of Authorized Agent), OR

John Azzizzi - Business Manager (Title of Authorized Agent)

is hereby authorized to execute for and on behalf of the Live Oak Charter School (Name of Applicant), a public entity established under the laws of the State of California, this application and to file it with the California Governor's Office of Emergency Services for the purpose of obtaining certain federal financial assistance under Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.

THAT the Live Oak Charter School (Name of Applicant), a public entity established under the laws of the State of California, hereby authorizes its agent(s) to provide to the Governor's Office of Emergency Services for all matters pertaining to such state disaster assistance the assurances and agreements required.

Please check the appropriate box below:

☒ This is a universal resolution and is effective for all open and future disasters up to three (3) years following the date of approval below.

☐ This is a disaster specific resolution and is effective for only disaster number(s) _____

Passed and approved this _____ day of _____, 20____

_____
(Name and Title of Governing Body Representative)

_____
(Name and Title of Governing Body Representative)

_____
(Name and Title of Governing Body Representative)

CERTIFICATION

I, _____ (Name), duly appointed and _____ (Title) of Live Oak Charter School (Name of Applicant), do hereby certify that the above is a true and correct copy of a Resolution passed and approved by the Board of Directors (Governing Body) of the Live Oak Charter School (Name of Applicant) on the _____ day of _____, 20___.

_____ (Signature) _____ (Title)

Cal OES Form 130 Instructions

A Designation of Applicant's Agent Resolution for Non-State Agencies is required of all Applicants to be eligible to receive funding. A new resolution must be submitted if a previously submitted Resolution is older than three (3) years from the last date of approval, is invalid or has not been submitted.

When completing the Cal OES Form 130, Applicants should fill in the blanks on page 1. The blanks are to be filled in as follows:

Resolution Section:

Governing Body: This is the group responsible for appointing and approving the Authorized Agents.
Examples include: Board of Directors, City Council, Board of Supervisors, Board of Education, etc.

Name of Applicant: The public entity established under the laws of the State of California. Examples include: School District, Office of Education, City, County or Non-profit agency that has applied for the grant, such as: City of San Diego, Sacramento County, Burbank Unified School District, Napa County Office of Education, University Southern California.

Authorized Agent: These are the individuals that are authorized by the Governing Body to engage with the Federal Emergency Management Agency and the Governor's Office of Emergency Services regarding grants applied for by the Applicant. There are two ways of completing this section:

1. Titles Only: If the Governing Body so chooses, the titles of the Authorized Agents would be entered here, not their names. This allows the document to remain valid (for 3 years) if an Authorized Agent leaves the position and is replaced by another individual in the same title. If "Titles Only" is the chosen method, this document must be accompanied by a cover letter naming the Authorized Agents by name and title. This cover letter can be completed by any authorized person within the agency and does not require the Governing Body's signature.

2. Names and Titles: If the Governing Body so chooses, the names **and** titles of the Authorized Agents would be listed. A new Cal OES Form 130 will be required if any of the Authorized Agents are replaced, leave the position listed on the document or their title changes.

Governing Body Representative: These are the names and titles of the approving Board Members.
Examples include: Chairman of the Board, Director, Superintendent, etc. The names and titles **cannot** be one of the designated Authorized Agents, and a minimum of two or more approving board members need to be listed.

Certification Section:

Name and Title: This is the individual that was in attendance and recorded the Resolution creation and approval.
Examples include: City Clerk, Secretary to the Board of Directors, County Clerk, etc. This person **cannot** be one of the designated Authorized Agents or Approving Board Member (if a person holds two positions such as City Manager and Secretary to the Board and the City Manager is to be listed as an Authorized Agent, then the same person holding the Secretary position would sign the document as Secretary to the Board (not City Manager) to eliminate "Self Certification."

Please find attached the Policy Update provided by CSDC as relates to the new Paid Sick Leave / Medical Leave laws enacted by the Federal Government. It is suggested that each school adopt the policy at its next board meeting and incorporate it (or append as an addendum) into their Employee Handbook.

COVID-19 RELATED EMPLOYMENT POLICIES

1. Emergency Family and Medical Leave Expansion Act ("E-FMLA")

In addition to other qualifying Family Care and Medical Leave identified in the Live Oak School's Employee Handbook, the School provides Emergency Family and Medical Leave as described below.

Until no longer required by Federal law, the School will provide an eligible employee with up to 12 weeks of leave to care for their children, who are under the age of 18, because of a COVID-19 related school or childcare related closure.

Eligible Employee: Eligible employee means an employee who has been employed by the School for at least 30 calendar days and is unable to work (or telework) due to a need for leave to care for that employee's son or daughter if the child's school or place of care has been closed, or the child care provider of such son or daughter is unavailable, due to a public health emergency.

Rehired Employees: An employee is considered to have been employed by an employer for at least thirty calendar days if: 1) the employer had the employee on its payroll for the thirty calendar days immediately prior to the day that the employee's leave would begin; or 2) the employee was laid off or otherwise terminated by the employer on or after March 1, 2020, and rehired or otherwise reemployed by the employer on or before December 31, 2020, provided that the employee had been on the employer's payroll for thirty or more of the sixty calendar days prior to the date the employee was laid off or otherwise terminated.

An employee who has been employed by an employer for a least thirty calendar days is eligible for E-FMLA regardless of whether the employee would otherwise be eligible for leave under FMLA.

Paid/Unpaid Leave: For the first 10 days for which an employee takes E-FMLA leave, it will be unpaid unless the employee elects to substitute any accrued vacation leave, personal leave, or medical or sick leave for unpaid leave.

After the first 10 days of leave, the leave shall be paid by the School in accordance with the following calculations:

- No less than two-thirds of an employee's regular rate of pay as determined under 29 U.S.C. § 207(e); and
- The number of hours the employee would otherwise be normally scheduled to work.
- If the employee's schedule varies from week to week to such an extent that the employer is unable to determine with certainty the number of hours the employee would have

worked if the employee had not taken leave, the employer shall use the following in place of such number:

- A number equal to the average number of hours that the employee was scheduled per day over the 6-month period ending on the date on which the employee takes such leave, including hours for which the employee took leave of any type.
- If the employee has not been employed for six months, the average number of hours the employee and the employer agreed at the time of hiring that the employee would work each workday. If there is no such agreement, the scheduled number of hours is equal to the average number of hours per workday that the employee was scheduled to work over the entire period of employment, including hours for which the employee took leave of any time.

If an eligible employee elects or is required to use leave available to the employee under the employer's policies, such as vacation or personal leave or paid time off, concurrently with E-FMLA, the employer must pay the employee a full day's pay for that day. However, the employer is capped at taking $200 a day or $10,000 in the aggregate in tax credits for E-FMLA.

An employer shall not be required to pay more than $200 per day and $10,000 in the aggregate for each employee for paid E-FMLA leave.

The first two weeks of E-FMLA may be unpaid and the employee may substitute Paid Sick Leave at two-thirds the employee's regular rate of pay or accrued paid leave provided by the employer during the first two weeks.

After the first two weeks of leave, E-FMLA is paid at two-thirds the employee's regular rate of pay, up to $200 per day per employee. Because this period of E-FMLA is not unpaid, the FMLA provision for substitution of the employee's accrued paid leave is inapplicable, and neither the employee nor the employer may require the substitution of paid leave. However, employers and employees may agree to have paid leave supplement any pay under E-FMLA so that the employee receives the full amount of his or her normal pay. For example, an employee and employer may agree to supplement the E-FMLA by substituting one-third hour of accrued vacation leave for each hour of E-FMLA.

Notice: In any case where the necessity for E-FMLA leave is foreseeable, an employee shall provide the School with such notice of leave as is practicable.

Restoration to Position: An employee who takes E-FMLA leave shall be entitled, on return from such leave, (A) to be restored by the employer to the position of employment held by the employee when the leave commenced; or (B) to be restored to an equivalent position with equivalent employment benefits, pay and other terms and conditions of employment.

For Employers with Less than 25 Employees, add the following: Restoration of an employee to that employee's position shall not occur if the following conditions are met: (A) The employee takes E-FMLA leave; (B) The position held by the employee when the leave commenced does not exist due to economic conditions or other changes in operating conditions of the employer that affect employment and are caused by a public health emergency during the

period of leave; (C) The School makes reasonable efforts to restore the employee to a position equivalent to the position the employee held when the leave commenced, with equivalent employment benefits, pay and other terms and conditions of employment. (D) If the reasonable efforts of the employer under (C) fail, the employer makes reasonable efforts during the period described below to contact the employee if an equivalent position described in (C) becomes available.

The period of contact is the 1-year period beginning on the earlier of (A) the date on which the qualifying need related to a public health emergency concludes; or (B) the date that is 12 weeks after the date on which the employee's leave under E-FMLA commences.

Employers of 50 employees or less may be granted some relief if regulations are promulgated.

Please refer to the Employee Handbook for other details relating to FMLA leave, which are incorporated herein by reference to the extent they do not conflict with this E-FMLA policy.

If an FMLA (not E-FMLA) eligible employee has already taken some FMLA leave for FMLA leave reasons during the twelve-month period, the eligible employee may take up to the remaining portion of the twelve workweek leave for E-FMLA. If an FMLA eligible employee has already taken the full twelve workweeks of FMLA leave during the twelve-month period, the FMLA eligible employee may not take E-FMLA.

2. Emergency Paid Sick Leave ("E-Sick Leave")

In addition to the School's Sick Leave policy identified in the Employee Handbook, the School will provide to each employee employed by the School to the extent that the employee is unable to work (or telework) due to a need for leave because of any of the following:

- The employee is subject to a Federal, State or local quarantine or isolation order related to COVID-19;
- The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
- The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis. This means the employee is experiencing any of the following symptoms: Fever, dry cough, shortness of breath, or any other COVID-19 symptoms identified by the U.S. Centers for Disease Control and Prevention. This sick leave is limited to time the employee is unable to work because the employee is taking affirmative steps to obtain a medical diagnosis, such as making, waiting for, or attending an appointment for a test for COVID-19;
- The employee is caring for an individual who is subject to an order as described in the first bullet or has been advised as described in the second bullet. Caring for an individuals means an employee's immediate family member, a person who regularly resides in the employee's home or a similar person with whom the employee has a relationship that creates an expectation that the employee would care for the person if he

or she were quarantined or self-quarantined. "Individual" does not include persons with whom the employee has no personal relationship;

- The employee is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions. In this situation, sick leave is only available if no other suitable person is available to care for the son or daughter during the period of leave;
- The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor.

All employees, regardless of how long the employee has been employed by the School, are eligible for E-Sick Leave.

For full-time employees, the School will grant the employee 80 hours of paid E-Sick Leave. Full-time employees are those that are normally scheduled to work at least 40 hours each workweek.) For part-time employees, a number of hours granted will be equal to the number of hours that such employee works, on average, over a 2-week period.

If the employee's schedule varies from week to week to such an extent that the employer is unable to determine with certainty the number of hours the employee would have worked if the employee had not taken E-Sick Leave, the employer shall use the following in place of such number:

- If the part time employee has been employed for at least six months, the employee is entitled to up to the number of hours of paid sick leave equal to fourteen times the average number of hours that the employee was scheduled to work each calendar day over the six-month period ending on the date on which the employee takes paid sick leave, including any hours for which the employee took leave of any type.
- For employees employed fewer than six months, the employee is entitled to up to the number of hours of paid sick leave equal to fourteen times the number of hours the employee and the employer agreed to at the time of hiring that the employee would work, on average, each calendar day. If there is no such agreement, the employee is entitled to up to the number of hours of paid sick leave equal to fourteen times the average number of hours per calendar day that the employee was scheduled to work over the entire period of employment, including hours for which the employee took leave of any type.

Unused paid E-Sick Leave does not carry over from 1 year to the next and is not paid out on termination. Once an employee who received paid E-Sick Leave returns to work, the School will not provide the employee any further paid E-Sick Leave.

The School shall not require, as a condition of providing paid E-Sick Leave, that the employee involved search for or find a replacement employee to cover the hours during which the employee is using paid E-Sick Leave.

Paid E-Sick Leave is calculated based on the employee's required compensation and the number of hours the employee would otherwise be normally scheduled to work, except that an employer shall not be required to pay more than $511 per day and $5,110 in the aggregate when an employee uses E-Sick Leave for that employee's own COVID-19 related needs, and $200 per day and $2,000 in the aggregate when an employee uses E-Sick Leave for caring for another person's COVID-19 related needs or the employee is experiencing any other substantially similar condition as specified above.

3. Intermittent Leave under E-FMLA or Paid Sick Leave

Subject to the conditions and applicable limits, an employee may take E-FMLA or Paid Sick Leave intermittently only if the employer and employee agree. The employer and employee may memorialize in writing any agreement under this provision, but a clear and mutual understanding between the parties is sufficient.

The ability of an employee to take either of these leaves intermittently while reporting to an employer's worksite depends upon the reason for the leave. If the employer and employee agree, the employee may take up to the entire portion of the leave intermittently to care for the employee's son or daughter whose school or place of care is closed, or child care provider is unavailable, because of reasons related to COVID-19. Under such circumstances, intermittent leave may be taken in any increment of time agreed to by the employer and employee.

An employee may not take Paid Sick Leave intermittently if the leave is taken for the following reasons: 1) the employee is subject to a Federal, State, or local quarantine or isolation order related to COVID-19; 2) the employee has been advised by a health care provider to self quarantine due to concerns related to COVID-19; 3) the employee is experiencing symptoms of COVID-19 and seeking medical diagnosis from a health care provider; 4) the employee is caring for an individual who is subject to 1-3; or the employee has a substantially similar condition as specified by the Secretary of Health and Human Services. Once the Employee begins taking Paid Sick Leave for one or more reasons, the employee must use the permitted days of leave consecutively until the employee no longer has a qualifying reason to take Paid Sick Leave.

If an employer directs or allows an employee to telework, or the employee normally works from home, the employer and employee may agree that the employee may take Paid Sick Leave for any qualifying reason or E-FMLA intermittently, and in any agreed increment of time (but only when the employee is unavailable to telework because of a COVID-19 related reason).

If an employee takes Paid Sick Leave or E-FMLA intermittently as the employee and employer have agreed, only the amount of leave actually taken may be counted toward the employee's leave entitlements. For example, an employee who normally works forty hours in a workweek only takes three hours of leave each work day has only taken fifteen hours of the employee's Paid Sick Leave or 37.5% of a workweek of the employee's E-FMLA.

4. Exempt Employers

An employer with fewer than 50 employees is exempt from providing E-FMLA and Paid Sick Leave when the imposition of such requirements would jeopardize the viability of the business as

a going concern. An exempt employer is entitled to this exemption if an authorized officer of the business has determined that:

(i) The leave requested would result in the employer's expenses and financial obligations exceeding available business revenues and cause the employer to cease operating at a minimal capacity;

(ii) The absence of the employee requesting leave would entail a substantial risk to the financial health or operational capabilities of the business because of their specialized skills, knowledge of the business or responsibilities; or

(iii) There are not sufficient workers who are able, willing and qualified, and who will be available at the time and place needed, to perform the labor or services provided by the employee or employees requesting leave, and these labor or services are needed for the small business to operate at minimal capacity.

To elect this exemption, the employer must document that a determination has been made pursuant to the criteria set forth above. The employer shall retain the records in its files.

Regardless of whether a small employer chooses to exempt one or more employees, the employer is still required to post a notice pursuant to 29 CFR § 826.80.

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

Agenda for the Regular Meeting of the Board of Directors Live Oak Charter School
April 9, 2020
6:00pm

https://us04web.zoom.us/j/799981995?pwd=blVlekw0NnlaMEtmdCttaERGdDZ3QT09

PRESENT
Sarah Grossi (SG), Chair
Josh Kizner (JK), Director
Chris Fox (CF), Director
Erin Wrightsman (EW), Director
Daniella Baker (DB), Director
James Jensen (JJ), Treasurer
Stacy Ito (SI), Secretary
Justin Tomula (JT), Executive Director
Kim Anderson (KA), LOCS Office Manager

OPENING 6:06pm

PUBLIC COMMENT
No public comment

OPEN SESSION

A. Approve the agenda--Move to approve JJ with change to E3 to 2021, 2nd EW, Aye all.

B. Reports
1. Committee reports
   a. Executive Committee (Sarah Grossi)--Committee met via Zoom to set agenda for 4/9/20 board meeting
   b. Finance Committee (James Jensen)--Committee met and looked more at MYP for upcoming years; more details to come later in this meeting.
2. Executive Director Report (Justin Tomola)
   a. Enrollment: has not changed since the March board meeting; 51 students currently on waitlist, asked to accept or decline enrollment within 2 weeks; vision for 2020/2021 school year is unclear due to COVID19; 4-5 families may leave the school, but none confirmed at this time.
   b. LCAP and CAASPP are suspended for now, funding is continuing based on ADA during P2 (beginning of school until February).
   c. Fairground (FG) updates: New security guard has been furloughed; 2nd & 4th Friday morning FG is a distribution site for Redwood Empire Food Bank; May 1st FG hosts a blood drive; FG BOD is unsure about the June 2020 fair--if cancelled, they want to keep exhibits intact, but will depend on local health ordinances; main

gate repair is finished with electrical and roofing, main gate repair is paid for by State funds allocated in 2016; most projects are on hold; FG is on standby to be used for COVID19, but not yet activated.

3. Foundation Report (Sarah Grossi)
    a. Email sent by Richard Deering to give a partial fundraising report
        i. 2020 LOCS Auction was a very successful event for our school, but we may lose about $20,000 from cancelled events, which brings our fundraising total down from $100k to about $80k.
        ii. We give the foundation, and its team of volunteers deep appreciation for their hard work communicating, sorting, delivering, and adjusting donations. We are grateful for your work!

Consent agenda--Move to approve CF, 2nd DB, Aye all.

1. Board minutes for March 12,, 2020 regular board meeting
2. Monthly financials for March 2020

The board will consider the following for discussion and approval

1. Comprehensive Safety Plan (Justin Tomola)
    a. JT sent board members the amended and updated Comprehensive Safety Plan for review. Updates and amendments appeared minimal and were done using industry templates in order to meet new 2020 legal requirements.
    b. Move to approve JJ, 2nd DB, Aye all.

The board will consider the following for discussion

1. Update on distance learning at Live Oak (Justin Tomola)
    a. The Live Oak Board of Directors recognizes the **tremendous** work that has been taken on by both administration and faculty. LOCS being a Waldorf-inspired, low-tech school without 1-to-1 devices, presents additional challenges to meet this moment in time for distance learning. We're grateful for our staff and faculty, who have risen to the challenge, all while on their spring break.
    b. Feedback from Leadership
        i. Pros of Distance Learning
            1. Organizing content in a new way, creating new ways of teaching and interacting
            2. Students are excited
            3. Parents are engaged
            4. Assignments are being returned
        ii. Cons of Distance Learning
            1. Not able to see everyone
            2. Communication has slowed down
            3. Lack of parent engagement
            4. Not liking tech use for young children
            5. Overwhelm for all participants (students, parents, and teachers)

6. Platforms (Google Classroom and ZOOM) have learning curves
7. Trouble visioning returning to school/seeing the "new normal"

c. Grade level happenings
   i. Kindergartens are starting classroom blogs and ZOOM check-ins
   ii. 1st grade goals are to stay connected with students but keep students off screens as much as possible; packets are created weekly
   iii. 2nd grade has a blog with portal for online activities
   iv. 3rd through 8th are using Google Classroom and ZOOM classes, with main teacher and specialty teachers (Handwork, Strings, Movement)

d. Many thanks to Blythe Osner, our 6th grade teacher, for setting up Google Classroom for the entire school; gratitude for Muriel Bertucci, Gayla Overmeer, and Patrick Boyd for their many hours of help with getting chromebooks to students, creating handwork packets for all of our nearly 300 students, and for helping to solve technical difficulties, respectively.

e. LOCS faculty goals for distance learning
   i. Provide work without piling on too much
   ii. Give feedback on assignments
   iii. Provide synchronous opportunities
   iv. Avoid negative grading
   v. Avoid low level packets
   vi. Recognize that were not held to the "regular" school day schedule
   vii. Do not violate privacy
   viii. All posts are made with permission
   ix. Don't try to cover too much material

f. Discussion: How can we assess the effectiveness of our tools? How can we evaluate--for example, is Google Classroom a good fit, especially for our lower grades? Currently, it's too early to know. Parent and staff feedback have been various. We are truly building the plane as we are flying it.

2. 2020/21 budgeting priorities (James Jensen)
   a. The Finance Committee is looking at LOCS numbers from our pre-facility grant years as a guide. These were leaner years with lower expenses. LOCS is saving about $35k in operational costs, due to being closed for COVID19. Unfortunately we are being warned that additional funding reductions will be headed our way, due to extreme State budget shortfalls caused by COVID19. This will be in addition to the $70-80k reduction in expenses we need to achieve to balance the budget for the 2020/2021 school year. In order to achieve this task, the Finance Committee has created budgeting priorities to guide their work.
   b. LOCS Budgeting Priorities
      i. Create a balanced budget with no intentional deficit spending.
      ii. Use accurate and realistic numbers with all revenue streams.
      iii. Maintain fidelity to our Waldorf roots with respect to Specialty classes.
      iv. Minimize Human Resource modifications.
      v. Minimize classroom budget reductions.
   c. Discussion: How can the community hear about this? When can the community provide feedback? JT will send a schoolwide email. BOD will keep

budgeting priorities as an agenda item. Finance committee will work on getting community feedback.

3. Anticipated board openings for ~~2019/20~~ 2020/2021 year (Sarah Grossi)
    a. There will be 2 board openings for the 2020/2021 school year. What is our new process, given the unusual circumstances of Shelter In Place? BOD will announce openings through school email, asking for interested parties to apply. BOD will still collect letters of intent, which could be linked in a Leaflet or school email for the community to read. Interviews could be held in May or June.

CLOSED SESSION 8:10pm

F. Pursuant to Government Code 54956.8 Conference with Real Property Negotiator Property: 100 Gnoss Concourse, Petaluma; Negotiating Parties: Sonoma-Marin Fair; under negotiation: price and terms

G. Pursuant to Government Code 54957: Public Employee Contracts

OPEN SESSION
No actions taken in closed session

ADJOURNMENT 10:13 pm