

# Liberty School District

National Blue Ribbon Award School  
California Distinguished School - California Honor Roll - Scholar School  
170 Liberty School Road  
Agenda for the regular meeting of the Liberty School District Board of Trustees

Thursday, January 19, 2017

## 5:15 Open Session

### I. Roll Call and Flag Salute

### II. Regular Meeting

- A. Agenda adjustment and approval
- B. Correspondence
- C. Warrant Questions

III. **Public/Community Input:** During this period the Board will hear anyone desiring to address the Board on subjects not listed on the regular agenda. The Board President reserves the right to limit the amount of time spent or number of speakers on any one topic. The Board will not make a decision on the subject unless it is of a routine nature that may be turned over to the staff for disposition.

### IV. Reports and Information

#### A. Business Report

- i. Audit Report
- ii. Budget Information
- iii. Facilities Updates

#### B. Superintendent/Principal Report

- i. Enrollment
- ii. Daycare
- iii. School Tours
- iv. Annual Project – Science Around Us
- v. SBAC Testing Dates – May 8 – May 26
- vi. Calendar – 2017-2018
- vii. Other

V. **Action Items: These items need to be considered individually and acted upon as such by the Board.**

#### A. Approval of the Annual Audit Report

The Board of Trustees will review, discuss and consider approval of the district's annual audit report.

#### B. Approval of the Corrective Actions Plan for the Annual Audit Report

The Board of Trustees will review, discuss and consider approval of the district's corrective action plan for the annual audit report.

**C. Approval Notice of Violations Letter to California STEAM Sonoma**

The Board of Trustees will review, discuss and consider approval of the Notification of Violations letter to California STEAM Sonoma

**VI. Consent Items:** Items listed under the Consent Agenda are considered to be routine and are acted on by the Board in one motion. No discussion of these items is necessary unless the Board requests specific items to be discussed and/or removed from the Consent Agenda.

- A. Approval of Warrants 12/01/16-12/29/16**
- B. Approval of Minutes of December 8 Meeting**
- C. Approval of Agreement with Jerry's Tree Service**
- D. Approval of Agreement with McCloskey Electric**
- E. Williams Report**

**VII. Board Members:** This time is scheduled for Board Members to address their colleagues and/or staff about areas that they feel need study or information. The President will direct what action he feels should be taken on any item introduced by Board members.

**VIII. Adjournment to Closed Session**

- A. With respect to Government Code Section 54957.6:**
  - i. Negotiations**
  - ii. Evaluations**

**IX. Return to Open Session**

**X. Announcement of Decisions made in Closed Session**

**XI. Dates and Future Agenda Items**

**Regular Board Meeting-**

**A. Agenda Items:**

**February 16 at 5:15**

**Agenda Item Summary**  
**Regular Meeting of: January 19**

**Action Item: V. A & B. Acceptance of the 2015-16 Audit and Approval of Response to Findings**

**Background:**

An audit of our financial records is completed each year by a CPA. It needs to be accepted by the Board by January 31<sup>st</sup> each year. Corrective Actions for any Findings need to be completed by February 15<sup>th</sup>.

**Plan/Discussion/Detail:**

The 2015-2016 audit and the district response to findings is attached. There is one item that the auditor would like addressed. The facilities inspection tool needs to be updated to match the State form. We have accepted the finding and agreed to implement the recommendation.

**Fiscal Impact:**

None

**Recommendation:**

Accept

<b>Motion:</b>				
<b>Moved by:</b>		<b>Second:</b>		
<b>Vote:</b>	<b>Aye:</b>	<b>No:</b>	<b>Abstention:</b>	<b>Absent:</b>



JOHN L. GOODELL, CPA  
VIRGINIA K. PORTER, CPA  
BENFELY A. SANCHEZ, CPA  
SUZY H. BRIGHT, CPA  
RICHARD J. GOODELL, CPA  
MICHELLE M. HANSON, CPA

December 8, 2016

Patricia Petzar  
Liberty Elementary School District  
170 Liberty School Road  
Petaluma, CA 94952

Dear Patricia:

Enclosed is one (1) bound copy of the annual audit report of Liberty Elementary School District for the fiscal year ended June 30, 2016. Electronic copies of the report will be emailed to [ppetzar@libertysd.org](mailto:ppetzar@libertysd.org) and [slampenfeld@scoe.org](mailto:slampenfeld@scoe.org).

Also enclosed is a letter to the Board summarizing the results of the audit. Please present this letter to the Board.

Copies of the report have been filed with the following agencies:

- Sonoma County Superintendent of Schools
- State Controller's Office
- State Department of Education

If you have any questions regarding these reports, please do not hesitate to contact us.

Very truly yours,

GOODELL, PORTER, SANCHEZ & BRIGHT, LLP

Michelle Hanson  
Certified Public Accountants

MH:la

Enclosure

LIBERTY ELEMENTARY SCHOOL DISTRICT  
COUNTY OF SONOMA  
PETALUMA, CALIFORNIA

ANNUAL FINANCIAL REPORT

JUNE 30, 2016

LIBERTY ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2016

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LIBERTY ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2016

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FINANCIAL SECTION



CERTIFIED  
P U B L I C  
ACCOUNTANTS

JOHN L. GOODELL, CPA  
VIRGINIA K. PORTER, CPA  
BEVERLY A. SANCHEZ, CPA  
SUZY H. BRIGHT, CPA  
RICHARD J. GOODELL, CPA  
MICHELLE M. HANSON, CPA

## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Liberty Elementary School District  
Petaluma, California

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Liberty Elementary School District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Liberty Elementary School District's basic financial statements as listed in the table of contents.

### 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.

### Auditor's Responsibility

Our responsibility is to express opinions 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 from 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 auditor's 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 entity'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 entity'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 opinions.

### Basis for Disclaimer of Opinion on Non-Governmental Component Unit

The Liberty Foundation for Education's financial activities are included in Liberty Elementary School District's basic financial statements as a discretely presented non-governmental component unit. The financial statements of the Liberty Foundation for Education have not been audited, and we were not engaged to audit the Liberty Foundation for Education financial statements as part of our audit of Liberty Elementary School District's basic financial statements. The total assets of the Liberty Foundation for Education were \$46,791 at June 30, 2016.

### Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion on Non-Governmental Component Unit paragraph, we have not obtained sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements of the non-governmental component unit.

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Liberty Elementary School District, as of June 30, 2016, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 12 and budgetary comparison information and accounting by employer for pensions on pages 53 through 55 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Liberty Elementary School District's basic financial statements. The financial and statistical information listed as supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The financial and statistical information listed as supplementary information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial and statistical information listed as supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 5, 2016, on our consideration of the Liberty Elementary School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Liberty Elementary School District's internal control over financial reporting and compliance.

*Goodell, Porter, Sanchez & Bright, LLP*

GOODELL, PORTER, SANCHEZ & BRIGHT, LLP  
Certified Public Accountants

December 5, 2016

LIBERTY ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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The discussion and analysis of Liberty Elementary School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2016. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on page 1, notes to the basic financial statements and the District's financial statements, as listed in the table of contents.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued June 1999. Certain comparative information is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

- ☐ Capital assets, net of depreciation, increased \$600 thousand primarily due to the Phase 2 modernization project and kindergarten playground being offset by disposal of building components demolished in the modernization and recognition of depreciation expense.
- ☐ The District's P-2 average daily attendance (ADA) increased by 4 ADA from fiscal year 2014-2015 to 2015-2016.
- ☐ On the Statement of Revenues, Expenditures and Changes in Fund Balances, total current year District revenues exceeded total current year expenditures by \$300 thousand.
- ☐ The State's recommended minimum reserve for economic uncertainty is 5% of General Fund expenditures, transfers out and other uses (total outgo.) During fiscal year 2015-2016, total General Fund expenditures and other financing uses totaled \$3.3 million. At June 30, 2016, the District had available reserves of \$165 thousand in the General Fund, which represents a reserve of 5%. Total outgo includes a transfer of \$975 thousand from the General Fund to the Special Reserve Fund for Capital Outlay Projects.
- ☐ In complying with GASB 68, the District recognized its portion of the unfunded STRS and PERS pension liabilities for the first time in 2014-2015. These liabilities are based on the most recent actuarial valuations. Recognizing the liabilities decreased the June 30, 2014 total net position on the Statement of Net Position by \$1.7 million. The District's portion of the unfunded STRS and PERS pension liability increased \$123 thousand in 2015-2016 and is reported in the Statement of Net Position.

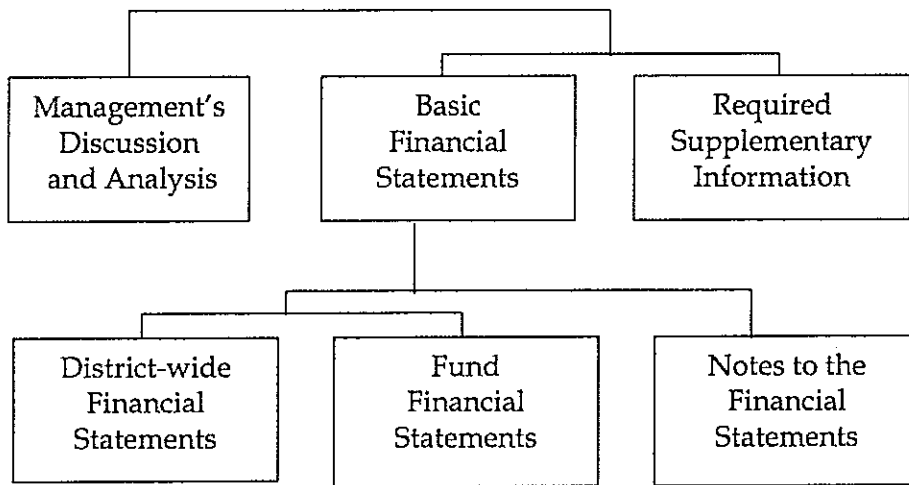
LIBERTY ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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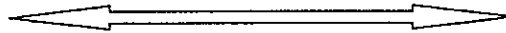
OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts - management's discussion and analysis (this section), the basic financial statements, and required supplementary information. These statements are organized so the reader can understand the Liberty Elementary School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

Components of the Financial Section



Summary Detail



The first two statements are district-wide financial statements, the Statement of Net Position and Statement of Activities. These statements provide information about the activities of the whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District's more significant funds with all other non-major funds presented in total in one column. A comparison of the District's budget for the general fund is included.

LIBERTY ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Components of the Financial Section (Concluded)

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements.

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

These two statements provide information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities using the accrual basis of accounting. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid. These statements report information on the district as a whole and its activities in a way that helps answer the question, "How did we do financially during 2015-2016?"

These two statements report the District's net position and changes in that position. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Over time, the increases or decreases in the District's net position, as reported in the Statement of Activities, are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses indicates the District's operating results. However, the District's goal is to provide services to our students, not to generate profits as commercial entities. One must consider many other non-financial factors, such as the quality of education provided and the safety of the schools to assess the overall health of the District.

- ☐ Increases or decreases in the net position of the District over time are indications of whether its financial position is improving or deteriorating, respectively.
- ☐ Additional non-financial factors such as condition of school buildings and other facilities, and changes to the property tax base of the District need to be considered in assessing the overall health of the District.

LIBERTY ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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OVERVIEW OF THE FINANCIAL STATEMENTS (CONCLUDED)

Reporting the School District's Most Significant Funds

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required to be established by State law. However, the District establishes other funds to control and manage money for specific purposes.

☐ Governmental Funds

Most of the School District's activities are reported in governmental funds. The major governmental funds of the District are the General Fund and the Special Reserve Fund for Capital Outlay Projects. Governmental funds focus on how money flows into and out of the funds and the balances that remain at the end of the year. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

☐ Proprietary Funds

Proprietary funds use the full accrual basis of accounting, the same as the district-wide statements. The Child Development Enterprise Fund is one type of proprietary fund.

☐ Fiduciary Funds

The District is the trustee, or fiduciary, for its student activity funds. All of the District's fiduciary activities are reported in separate Statements of Fiduciary Net Position. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

LIBERTY ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

The School District as a Whole

The District's net position was \$11.9 million at June 30, 2016. Of this amount \$206 thousand was unrestricted. Net investment in capital assets, account for \$11.5 million of the total net position. A comparative analysis of government and business-type data is presented in Table 1.

Table 1  
Comparative Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	(Restated) 2015	2016	2015	2016	(Restated) 2015
<b>ASSETS</b>						
Cash	\$ 2,962,270	\$ 2,523,054	\$ 74,232	\$ 64,034	\$ 3,036,502	\$ 2,587,088
Receivables	1,705,355	158,486	2,231	1,263	1,707,586	159,749
Capital assets	12,689,140	12,068,358			12,689,140	12,068,358
Total Assets	<u>17,356,765</u>	<u>14,749,898</u>	<u>76,463</u>	<u>65,297</u>	<u>17,433,228</u>	<u>14,815,195</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred outflows on pensions	227,765	109,410	11,723	3,430	239,488	112,840
<b>LIABILITIES</b>						
Accounts payable and other current liabilities	2,144,153	455,249	8,499	6,432	2,152,652	461,681
Unearned revenue	26,291	26,803			26,291	26,803
Long-term liabilities	3,164,355	3,079,403	38,797	27,891	3,203,152	3,107,294
Total Liabilities	<u>5,334,799</u>	<u>3,561,455</u>	<u>47,296</u>	<u>34,323</u>	<u>5,382,095</u>	<u>3,595,778</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows on pensions	367,358	395,241	10,084	9,584	377,442	404,825
<b>NET POSITION</b>						
Net investment in capital assets	11,481,630	10,821,741			11,481,630	10,821,741
Restricted	194,463	225,347			194,463	225,347
Unrestricted (Deficit)	206,280	(144,476)	30,806	24,820	237,086	(119,656)
Total Net Position	<u>\$ 11,882,373</u>	<u>\$ 10,902,612</u>	<u>\$ 30,806</u>	<u>\$ 24,820</u>	<u>\$ 11,913,179</u>	<u>\$ 10,927,432</u>



LIBERTY ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONTINUED)

The District's net position increased \$1.2 million this fiscal year compared to an increase of \$416 thousand in 2014-2015 (See Table 2). The District's expenses for instructional and pupil services represented 70 percent of total expenses. The purely administrative activities of the District accounted for just 10 percent of total costs. The remaining 20 percent was spent in the areas of plant services and other expenses, community services, interest on long-term debt and other outgo. (See Figure 2).

Table 2  
Comparative Statement of Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>REVENUES</b>						
Program Revenues	\$ 217,327	\$ 200,527			\$ 217,327	\$ 200,527
General Revenues						
Taxes levied for general purposes	981,578	1,054,134			981,578	1,054,134
Taxes levied for debt service	93,852	84,070			93,852	84,070
Taxes levied for other specific purposes	58,124	15,463			58,124	15,463
Federal and State aid (unrestricted)	1,884,625	1,441,003			1,884,625	1,441,003
Interagency revenues	24,923				24,923	
Interest and investment earnings	21,260	11,628	\$ 505	\$ 323	21,765	11,951
Miscellaneous	565,246	514,144	100,665	96,025	665,911	610,169
Total Revenue	<u>3,846,935</u>	<u>3,320,969</u>	<u>101,170</u>	<u>96,348</u>	<u>3,948,105</u>	<u>3,417,317</u>
<b>EXPENSES</b>						
Instruction	1,557,568	1,672,892			1,557,568	1,672,892
Instruction related services	219,664	250,066			219,664	250,066
Pupil support services	60,281	116,550			60,281	116,550
General administration	268,183	491,291			268,183	491,291
Plant services	429,675	298,191			429,675	298,191
Enterprise activities			95,184	83,851	95,184	83,851
Interest and long-term debt	74,330	76,262			74,330	76,262
Total Expenses	<u>2,609,701</u>	<u>2,905,252</u>	<u>95,184</u>	<u>83,851</u>	<u>2,704,885</u>	<u>2,989,103</u>
Changes in Net Position	<u>\$ 1,237,234</u>	<u>\$ 415,717</u>	<u>\$ 5,986</u>	<u>\$ 12,497</u>	<u>\$ 1,243,220</u>	<u>\$ 428,214</u>

LIBERTY ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

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FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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## FINDINGS AND RESPONSES SECTION

LIBERTY ELEMENTARY SCHOOL DISTRICT  
 SCHEDULE OF AUDIT FINDINGS AND RESPONSES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Governmental Activities, Business-Type Activities, each major fund, and the aggregate remaining fund information Non-Governmental Component Unit	Unmodified Disclaimer
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Internal control over financial reporting:

Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Significant deficiency(ies) identified that are not considered to be material weakness?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
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Noncompliance material to financial  
statements noted?

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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State Awards

Internal control over state programs:

Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Significant deficiency(ies) identified that are not considered to be material weakness?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> None reported
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Type of auditor's report issued on compliance  
for state programs:

Unmodified

LIBERTY ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND RESPONSES

JUNE 30, 2016

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Section II - Financial Statements Findings

No matters are reported.

Section III - Federal Award Findings and Responses

No matters are reported.

Section IV - State Award Findings and Responses

2016 - 001 - SCHOOL ACCOUNTABILITY REPORT CARD - 72000

Criteria: California Education Code Section 33126(b)(8) provides that the school accountability report card shall include assessment of the safety, cleanliness and adequacy of school facilities, including any needed maintenance to ensure good repair. The Office of Public School Construction (OPSC) Facility Inspection Tool (FIT) or a locally developed instrument that meets the same legal requirements must be utilized during annual inspections to determine if a school facility is in "good repair" and to rate the facility accordingly.

Statement of Condition: The District was unable to provide any documentation that an annual facility inspection had been completed at any of its school sites and we were unable to corroborate the information reported in each School Accountability Report Card (SARC).

Cause: The District has not maintained adequate records to support the information reported in the SARC and is unable to substantiate that it was in compliance with the requirements of California Education Code Section 33126(b.)

Effect or Potential Effect: There is no direct financial impact with this finding, however the District is at risk of publishing inaccurate information in its SARC.

Questioned Costs: This is a finding of noncompliance without associated questioned costs.

Recommendation: We recommend the District assess the safety, cleanliness and adequacy of school facilities annually using the FIT designed by OPSC or a locally developed instrument that meets the same legal requirements.

View of Responsible Official: The District will use the Facility Inspection Tool designed by OPSC as recommended.

LIBERTY ELEMENTARY SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

JUNE 30, 2016

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2015 - 001: The District should develop procedures that require the financial consultant to submit a copy of each journal entry posted during the year. Each entry should be reviewed by a District employee and retained in a file with supporting documentation attached.

Current Status:

Accepted  
Implemented

2015 - 002: Each receipt should be listed on a log listing date received, amount and source of receipt. The receipt log should be maintained by someone other than the employee responsible for preparing the deposit and reconciling the cash accounts. Intermittently throughout the year someone other than the custodian for the log should compare the items listed to the deposit.

Current Status:

Accepted  
Partially Implemented

Explanation if Not Fully Implemented:

The District is continuing to work on improving the cash receipt log. Finding not repeated.

2015 - 003: The District should implement procedures to ensure compliance with State regulations of posting public notice at least ten (10) days prior to the meeting to adopt the resolution of sufficiency of instructional materials.

Current Status:

Accepted  
Implemented

**Agenda Item Summary**  
**Regular Meeting of: February 17**

**Information Item: IV. A-Budget Updates- Governor/LAO Reports**

**Background:**

The Governor issued his projections for the coming year's budget and revenue forecasts with his usually conservative estimates.

However, according to the LAO, Gov. Brown's cautious revenue projections for the next fiscal year are likely well below what the state will actually collect,

For schools, that could mean that the Proposition 98 funding guarantee could be a lot closer to the \$74.5 billion that the LAO forecast back in November—a jump of about \$2.6 billion over this year.

This is not the first time that the LAO and a governor have disagreed about revenue projections. Typically, the administration tries to paint a far rosier fiscal outlook than the evidence supports. Brown, who has succeeded in putting California back in solid economic shape by holding down spending, has repeatedly tamped down expectations with conservative forecasting.

At issue with Brown's 2017-18 spending plan are the personal income taxes. In releasing his budget earlier this month, Brown pointed out that revenue over all had failed to meet expectations made in July, led by a \$2.1 billion drop in personal income taxes.

The LAO said that interpretation of the economy didn't make sense.

The administration assumes that the S&P 500 will grow 6.3 percent in 2017, the analyst wrote, yet they also project a decline in total capital gains in 2017. "We cannot reconcile these conflicting projections," the LAO said. "Currently, we also think that wage growth probably will exceed the administration's estimates in 2017-18

It is important to remember that under the governor's plan, the Proposition 98 guarantee will still go up next year from \$71.4 billion to \$73.5 billion next year. The question is how much more is likely to be collected and required to be shared with schools.

The LAO told lawmakers that they should prepare to use any additional Proposition 98 funding to further reduce or eliminate lingering debts still owed to schools from the recession.

*Liberty School District*

**Reports and Information**  
**Regular Meeting of: January**

<b>Superintendent/Principal Report :</b>

**Plan/Discussion/Detail:**

- i. Enrollment
- ii. Daycare
- iii. School Tours
- iv. Annual Project – Science Around Us
- v. SBAC Testing Dates – May 8 – May 26
- vi. Calendar – 2017-2018
- vii. Other





**Agenda Item Summary**  
**Regular Meeting of: January 19**

Action Item: **V. C Cal STEAM**

**Background:**

As we discussed at our last meeting, Cal STEAM has had quite a few challenges as they have gotten up and running. We can further discuss our options and the process we need to follow if we choose to follow through with the revocation.

Included in the packet is the letter from CalSTEAM

**Fiscal Impact:**

Small loss of revenue to District

**Recommendation:**

<b>Motion:</b>				
<b>Moved by:</b>		<b>Second:</b>		
<b>Vote:</b>	<b>Aye:</b>	<b>No:</b>	<b>Abstention:</b>	<b>Absent:</b>

**RE: California STEAM Sonoma**

December 23, 2016

Chris Rafenelli  
Superintendent  
Liberty Elementary School District  
170 Liberty School Road  
Petaluma, CA 94952

Dear Superintendent Rafenelli,

I was surprised to receive the email that the board voted to begin the revocation process. You had mentioned that there were a couple of minor issues, and upon you communicating those concerns, we believe the concerns have already been addressed. We acknowledge your desire to end the partnership, and we are working to establish another authorizer, yet we have some concerns with the district's process. We continue to ensure that the education of the almost 400 students now enrolled in our school will continue to enjoy an un-interrupted educational experience. To that end, we have been in the process of looking for another charter authorizer so that we can relieve the district of any responsibilities associated with program oversight. So far things seem to be going well in this area. We will be willing to surrender our charter in line with your request at the end of the 2017-18 academic year. Should the school be able to secure a new authorizer before the end of the current school year, we would surrender the charter at the end of the current academic year. I am sure that you would agree to surrender the charter prior to organizing a transition to a new authorizer would be disruptive to the staff and students of our school.

While we acknowledge that there have been a few bumps along the way in our first few months of operation, we believe the minor issues previously raised, were addressed

immediately. Further, I would like to take a moment to share some of the numerous accomplishments of your students and staff within the past five plus months.

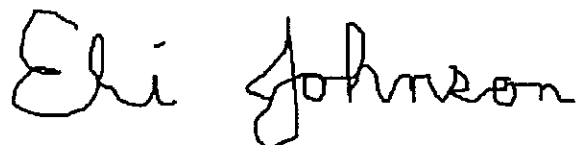
- The P1 attendance report has been submitted, with the school exceeding its ADA target for year
- CALPADS has been submitted and certified ahead of schedule
- We will be operating as a completely virtual program next year to alleviate any concerns around questions raised by the Shasta decision. Regardless of the eventual outcome, moving to a fully virtual model will alleviate any question regarding the learning center, effectively rendering the point moot.
- We have admitted all Special Education students as required, with interim placement meeting conducted within the prescribed time-frames. All students are making progress and receiving their support services in line with their respective IEP's
- We are in the process of being admitted to a SELPA in the next few months as an LEA
- We have secured candidacy with Advance Ed, with our accreditation visit scheduled for February 2017. The school anticipates full accreditation to be awarded in march of 2017
- The school has enrolled almost 400 students to the organization this academic year, with strong continued enrollment for the second semester.
- All required reports have been submitted on time and the school is in full compliance

With continued strong interest in our program, we anticipate enrollment to be will over 500 students by the end of April. All staff continue to work diligently to ensure students are receiving a rich, rigor filled educational experience.

We understand your desire to move on in our partnership, and we are working diligently to accommodate that in a way that will not detrimentally impact students. To this end, we very much appreciate your willingness to assist us in pursuing other potential authorizers from working with us in behalf of students. We remain confident, with the

districts support and cooperation that we can collaborate on a transition that will allow students to continue to enjoy education they are currently receiving.

Sincerely,

A handwritten signature in black ink that reads "Eli Johnson". The signature is written in a cursive, slightly slanted style.

Eli Johnson  
Chief Academic Officer  
California STEAM Sonoma

# Consent

- A. Check Warrants
- B. Minutes
- C. Approval of Jerry's Tree Service Agreement
- D. Approval of McCloskey Electric Agreement
- E. Williams Report

**Recommendation:**

Approve

<b>Motion:</b>				
<b>Moved by:</b>		<b>Second:</b>		
<b>Vote:</b>	<b>Aye:</b>	<b>No:</b>	<b>Abstention:</b>	<b>Absent:</b>

## Checks Dated 12/01/2016 through 12/31/2016

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1529572	12/02/2016	Armor Locksmith Services	01-4380	New Latch for BackGate		16.13
1529573	12/02/2016	Cardmember Service	01-4350	Independent Study Manual	41.75	
			01-5800	SpringLake Event Reservation	200.00	241.75
1529574	12/02/2016	Mickelson Enterprises, Inc.	01-5806	Nov16 Water Treatment		305.09
1529575	12/02/2016	Laminator.com	01-4310	Laminating Film		321.68
1529576	12/02/2016	Liberty School Daycare	63-4397	CostcoNov19/Daycare Food	43.56	
				Nov28Costco/Daycare Food	79.49	123.05
1529577	12/02/2016	Liberty School Revolving Acct	01-4310	Target/PencilSharpener Blades	24.06	
			01-4380	Gas for Groundskeeping Eqmt.	10.00	
			40-5912	Property Cellphone (2 mos)	48.96	
			40-6400	Target/Roaster Ovens (2)	58.46	
			63-5912	Daycare Phone Replacement	72.05	213.53
1529578	12/02/2016	Lowe's Business Account	<del>Cancelled</del>	Cleaning Supplies	94.16	*
				Office/Space Heater	46.68	140.84 *
		Cancelled on 12:19/2016				
1529579	12/02/2016	PrinterTechs	01-4310	Toner for Color Printer	353.13	
				Unpaid Tax	26.91-	326.22
1529580	12/02/2016	Maralyn Riedel	01-5200	CUE Conference & Lodging	1,374.20	
			40-6400	Trim for CompLab Desk	14.51	1,388.71
1529581	12/02/2016	Santa Rosa Fire Equip Svc Inc	01-5630	Fire Extinguisher Repair		12.00
1529582	12/02/2016	Samantha Shura, OTR	01-5810	Nov16 OT- 11.25 hrs	1,001.25	
				Nov16 RTI- 9.5 hrs	570.00	1,571.25
1529583	12/02/2016	TenMarksEducation, LLC	03-4340	TenMarks Math Program		800.00
1529584	12/02/2016	US Games	01-4310	Kickball Set		120.22
1529585	12/02/2016	Wells Fargo Vendor Fin.Serv	01-5632	Riso Copier Lease		135.31
1531826	12/09/2016	AT&T Mobility	40-5912	Property Cellphone	29.68	
			63-5912	Daycare Cellphone	32.94	62.62
1531827	12/09/2016	California Vision Service Plan	01-9574	Jan17 Vision		213.55
1531828	12/09/2016	Cenco Landscapes, Inc.	40-5808	Holm/Nov16 Groundskeeping	520.00	
				Scott/Nov16 Groundskeeping	320.00	840.00
1531829	12/09/2016	Randy Stephens-Flemming dba Dreamscapes Garden Design	01-5808	Nov16 Groundskeeping	528.00	
			63-5808	Nov16 Groundskeeping	352.00	880.00
1531830	12/09/2016	Joseph Brian Heil Sonoma West Educational Svcs.	01-5838	Nov16 Psych Svcs- 2.533 hrs		1,267.00
1531831	12/09/2016	Liberty School Revolving Acct	01-4310	Drinking Water Cups	20.64	
			01-4391	Nov30 AM Mtg.Supplies	29.75	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ~~ONLINE~~

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## Checks Dated 12/01/2016 through 12/31/2016

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1531831	12/09/2016	Liberty School Revolving Acct	01-5300	CA Consortium for Independent Study Membership	275.00	325.39
1531832	12/09/2016	Randy Stephens-Flemming	25-6200	K Patio Mats.	21.65	
			40-6110	K Playground Trees	65.00	
				Storage Container Screenng Mats.	219.35	306.00
1531833	12/09/2016	Wells Fargo Vendor Fin.Serv	01-5632	Kyocera Copier Lease		324.75
1531834	12/09/2016	Wells Sweeping Co.	40-5804	Holm/Nov16 ParkingLot	101.25	
				Scott/Nov16 ParkingLot	55.00	156.25
1533144	12/16/2016	A.T.&T	01-5911	Dec03 Phone Bill		165.09
1533145	12/16/2016	Cotati-RohnertPark FoodService	13-5800	Nov16 Hot Lunches (578)	2,061.76	
			63-4397	Nov16 Daycare Milk	96.96	2,158.72
1533146	12/16/2016	Fishman Supply Co	01-4380	Paper Towels,Tissues,Soap	511.23	
			01-4390	Paper Towel Dispensers	48.26	559.49
1533147	12/16/2016	Goodell,Porter,Sanchez&Bright	01-5821	15-16 Audit Bill #3		5,100.00
1533148	12/16/2016	KD Specialty Contractors, Inc.	40-6400	TK/Gr.3/Speech Tackboards		1,078.48
1533149	12/16/2016	KONE Inc.	01-5800	Dec-May Elevator Maint.		186.24
1533150	12/16/2016	Liberty School Revolving Acct	01-4310	Tetherball Ropes		25.89
1533151	12/16/2016	Office Depot	01-4310	Classroom/CompLab Supplies		196.91
1533152	12/16/2016	Pacific Gas & Electric	01-5520	Electricity & Gas		416.75
1533153	12/16/2016	Chris Rafanelli	01-4310	Photo Shoot Event Pizza	49.63	
				Student Award Ribbons	196.54	
			01-4391	Dec08 Board Dinner	339.21	
				Nov10 Emerg.Prepare Mtg.Supplies	63.36	
				Oct07 Staff Mtg.Supplies	13.55	
				Oct07 Supt's Mtg. Supplies	141.94	
				Oct20 Board Dinner	141.96	
				Sept15 Board Dinner	137.09	
				Sept28 AM Mtg.Supplies	41.42	
				Staffroom CoffeeMaker & Supplies	130.46	
			01-5200	Math Conf.Airline Reservations	2,449.20	
			01-5802	Blankets Safety/Nurses Room	32.47	3,736.83
1533154	12/16/2016	Melissa Sapiane	01-5800	SpringLakeTrip Dev.Staff Lunch		109.32
1533155	12/16/2016	Station 1 Fire Protection	40-5901	Holm/Annual Sprinkler Inspection		270.00
1533156	12/16/2016	Universal Security & Fire Inc.	40-5901	Scott/Jan-Mar17 Alarm Monitoring		117.00
1533157	12/16/2016	West Sonoma Co. Disposal Svc.	01-5560	Garbage Service		144.63
1534581	12/21/2016	CCIS	01-5200	Independent Study Conference	700.00	
				IndependentStudy Conference	350.00	1,050.00
1534582	12/21/2016	City of Petaluma	40-5530	Holm Water/Sewer	430.44	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE 

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**Checks Dated 12/01/2016 through 12/31/2016**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1534582	12/21/2016	City of Petaluma		Scott Water/Sewer	820.83	1,251.27
1534583	12/21/2016	Fishman Supply Co	01-4390	Paper Towel Dispensers		176.95
1534584	12/21/2016	Liberty School Revolving Acct	01-4310	PE Supplies	219.62	
				Unpaid Tax	15.58-	204.04
1534585	12/21/2016	Office Depot	01-4310	Printer Ink		142.33
1534586	12/21/2016	NCS Pearson, Inc.	03-4311	DAS-11 Psych. Testing Kit		1,415.63
1534587	12/21/2016	Troxell Communications Inc.	01-6440	Document Camera		378.89
<b>Total Number of Checks</b>					<b>44</b>	<b>28,975.80</b>

	Count	Amount
Cancel	1	281.68
Net Issue		28,694.12

**Fund Recap**

Fund	Description	Check Count	Expensed Amount
01	General Fund	31	19,752.45
03	Liberty Charter School	2	2,215.63
13	Cafeteria Fund	1	2,061.76
25	Capital Facilities Fund	1	21.65
40	Spec Rsrve For Cap Outlay Prc	10	4,148.96
63	Enterprise Fund (pre-school)	5	677.00
Total Number of Checks		<b>43</b>	<b>28,877.45</b>
Less Unpaid Tax Liability			<b>42.49</b>
<b>Net (Check Amount)</b>			<b>28,834.96</b>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE 

# Liberty School District

National Blue Ribbon Award School

California Distinguished School

California Business Roundtable-Scholar School

Minutes for the regular meeting of the Liberty School District Board of Trustees

Thursday, December 8, 2016

5:15 p.m.    **Public Session**    **Staff Room**

**I. Call to order**

5:35 p.m.

**II. Roll Call and Flag Salute**

Bob Keonitzer, Eric Brooks, Lisa Jack, Beldon Panter, Ron Evenich, Nick Buckley, Chris Rafanelli and Joyce Campbell, Bret Herman

**III. Organizational Meeting**

- A. Swearing in of returning and new Board Members  
Returning Board Member Eric Brooks and new member Beldon Panter took the oath of office.
- B. Nomination and election of Eric Brooks as Board President  
Moved by Bob seconded by Lisa approved by all.
- C. Nomination and election of Lisa Jack as Clerk  
Moved by Bob seconded by Eric approved by all.
- D. Nomination and election of Beldon Panter as district voting representative for the County Committee.  
Moved by Lisa moved by Bob approved by all.
- E. Set meeting dates for 2017 Board Meetings the third Thursday of each month  
Moved by Lisa seconded by Beldon approved by all

**IV. Regular Meeting**

- A. Agenda adjusted and approved
- B. Correspondence: From Al Poehlmann for the use of our multi for their class reunion and Copperfields thank you letters.
- C. Warrant Questions

**V. Public/Community Input:** Nick Buckley, coached football and shared with Board how the football games went this season.

**VI. Reports and Information**

**A. Business Managers Report**

- i. First Interim Report: Chris shared and went over the three year budget projection. Liberty's first interim is very clean and we are in the black. This is the third year with the LCFF State Funding

## **B. Superintendent/Principal Report**

- i. Enrollment 218
- ii. Daycare: Nicole Angotti is our new director of daycare, she has proven to be the right person for the job. Daycare continues to be running in the black.
- iii. TK Class of 2017/2018 & Independent Study: Chris discussed with the Board our numbers for TK class next year are low at the moment. He also discussed options for Liberty to consider an Independent Study program.
- iv. Upcoming Calendar Items December 20, Winter Program, 19 & 20 Holiday Shop and 22, Sing-along; January 20, Father Daughter Dance and Science Fair 27; February 3, Pasta Dinner.
- v. Facilities Meeting with a consultant expert to get money from the State for new facilities toward a middle school.
- vi. Interview: Board interviewed Bret Herman for an open position on the Board.

## **VII. Action Items**

### **A. Approval of the First Interim Report and Certification of District Solvency**

The Board of Trustees review, discussed and approved the First Interim Report and certify that the District is solvent.

Moved by Bob, seconded by Lisa and approved by all.

### **B. The Board Will Interview Candidates for the Open Board Seat**

The Board of Trustees interviewed, Brett Herman discussed and approved a new Board Member to fill the open seat.

Moved by Lisa, seconded by Bob and approved by all.

### **C. The Board Will Consider a Review of the MOU with California STEAM**

The Board of Trustees reviewed, discussed and approved a notice to California STEAM Charter revoking the charter authorization as outlined in the Memorandum of Understanding Agreements: TERM AND RENEWAL, Item 5.

Moved by Bob seconded by Lisa and approved by all.

**VIII. Consent Items:** Items listed under the Consent Agenda are considered to be routine and are acted on by the Board in one motion. No discussion of these items is necessary unless the Board requests specific items to be discussed and/or removed from the Consent Agenda.

### **A. Approved of Warrants 10/1/16-10/31/16 & 11/1/16-1/30/16**

### **B. Approved of Minutes of October & November Meetings**

### **C. Budget Updates and Adjustments**

Moved by Lisa seconded by Bob and approved by all.

**IX. Board Members:** This time is scheduled for Board members to address their colleagues and/or staff about areas that they feel need study or information. The President will direct what action he feels should be taken on any item introduced by Board members.

**X. Dates and Future Agenda Items**

**Regular Board Meeting Board Meeting-**

**January 19 at 5:15**

**A. Agenda Items: Audit Report**

**XI. Adjourn to Closed Session 8:46 p.m.**

A. With respect to Government Code Section 54957.6: Evaluations

**XII. Adjourn to Public Meeting**

**A. Public Announcement of Action Taken in Closed Session**

- i. The Board announced salary increases retroactive to July 1, 2017:
  1. 3% certificated
  2. \$ 0.50 per hour classified
  3. 3% superintendent/principal
- ii. The Board announced a 4% one-time bonus to certificated, classified and administrative staff

**XIII. Adjournment – 10:01**



# JERRY'S TREE SERVICE

P.O. Box 7245  
Petaluma, CA. 94955-7245

CCL# 806641

# Estimate

Date	Estimate #
11/29/2016	1274

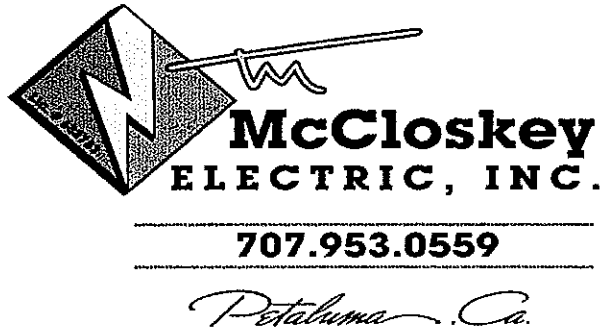
Phone #	Fax #
(707) 778-8264	(707) 658-2231

Name / Address
Amy Grant 1260 Holm Rd. Petaluma Ca. 94954

Project

Item	Description	Total
Tree Service	Safety prune 10 redwood trees	3,500.00
Tree Service	Safety prune 4 live oak trees	3,100.00
Tree Service	Safety prune 7 red oak trees	3,400.00
Tree Service	Safety prune large eucalyptus tree	1,700.00
	Trees need to be reduced hard for safety, thinned and cut back large branches	0.00
	Haul all brush and debris	

Thank you for your business, Jerry Kalfos	<b>Total</b>	\$11,700.00
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Friday, January 13, 2017

Hi Amy,

Here is the estimate for the lighting project at the Scott street property. Price is based on what we discussed on January 11 and prevailing wage. Please let me know if you have any questions.

Estimated cost includes labor and materials to:

- Replace the 7 existing exterior wall pack lights with LED equivalent fixtures
- Add 2 LED flood lights at the front exterior of the building on each side of the overhang
- Add 3 exterior LED wall packs (one on the right wall, one on the front center wall, one on the left wall)
- All lights will be controlled by a new photo cell control

Estimated cost \$7,500.00

**Thanks,**

**Mike Entwisle**  
**Tim McCloskey Electric Inc.**  
**Miketmelectric@gmail.com**  
**Cell:707-849-5800**  
**Office and Fax:707-795-3989**

**Liberty School District**  
**Williams Settlement**  
**Quarterly Uniform Complaint Report Summary**

Education Code §35186(d): A school district shall report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and the governing board of the school district. The summaries shall be publicly reported on a quarterly basis at a regularly scheduled meeting of the governing board of the school district. The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints. The complaints and written responses shall be available as public records.

**Reporting Period:**

- January 1 – March 31, 2015       April 1 – June 30, 2015  
 July 1 – September 30, 2015       October 1 – December 31, 2015

**No complaints were received during the above time period.**

*If you received any complaints during the above time period, please complete the following table. Enter "0" in any cell that does not apply.*

	Complaints Received	Complaints Resolved	Unresolved Complaints
Instructional Materials	0	0	0
Facilities	0	0	0
Teacher Vacancy and/or Mis-assignment	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Board meeting date: 1/21/16  
Date sent to County Superintendent of Schools: 1/22/16  
Sonoma County Office of Education  
5340 Skylane Blvd.  
Santa Rosa, CA 95403  
or email to [mwallace@scoe.org](mailto:mwallace@scoe.org))