BOARD OF DIRECTORS
NOVATO CHARTER SCHOOL
(A California Non-Profit Public Benefit Corporation)
940 C Street, Novato, CA

December 13th, 2023 5:30 pm
REGULAR MEETING AGENDA

The Novato Charter School welcomes your participation at the School's Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of the School in public. We are pleased that you are in attendance and hope that you will visit these meetings often. Your participation assures us of continuing community interest in our School.
To assist you in the ease of speaking/participating in our meetings, the following guidelines are provided:

1. Agendas are available to all audience members at the door to the meeting.

2. Blue "Request to Speak" forms are available to all audience members who wish to speak on any agenda items or under the general category of "Public Comment." Submit your blue forms to the Board Clerk prior to the relevant agenda item.

3. "Public Comment" is set aside for members of the audience to raise issues that are not specifically on the agenda. However, due to public meeting laws, the Board can only listen to your issue, not respond or take action. These presentations are limited to three (3) minutes and total time allotted to non-agenda items will not exceed fifteen (15) minutes. The Board may (a) give direction to staff to respond to a concern, (b) direct that the item be referred to the Director for action or (c) schedule the item on a subsequent agenda.

4. With regard to items that are on the agenda, you may specify that agenda item on your blue request form and you will be given an opportunity to speak for up to five (5) minutes when the Board discusses that item, and total time allotted for agenda items will not exceed twenty (20) minutes.

5. When addressing the Board, speakers are requested to state their name and adhere to the time limits set forth.

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 Novato 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 mbloom@nusd.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.

BOARD MEMBER CODE OF CONDUCT

We will demonstrate **respect** for each other and all school constituents through open communication and by practicing gratitude and appreciation. We will **collaborate** by honoring each member's unique point of view when working on the common goal of supporting the mission and vision of NCS.
We will align our actions to support the faculty and staff in their endeavor to provide a **holistic/developmentally** appropriate education through **creativity and the art of teaching**. We will hold ourselves and each other accountable to arrive at Board meetings prepared and in follow-through of additional responsibilities including committee work outside of meetings.

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- Maintain open, respectful body language and tone of voice when sharing viewpoints.
- Respect the Direct Communication model by bringing any concern first to the person(s) most directly connected or responsible for the topic.
- Offer full listening and attention and lend a benefit of the doubt to each member.
- Honor established agreements and limitations of the board meeting format including:
- Time limits
- Discussion limited only to agenda items (no discussion of non-agendized topics)
- Avoid interrupting others
- Stay focused on speaker and topic (do not engaging in distracting behavior/side conversations)
- Express gratitude and appreciation whenever/wherever possible.

1. Call Meeting to Order, Roll Call 5 Min.

Board Member	Present Absent Late	Arrival time
Craig Allender, President(CA)		
Chris Shortall, Trustee (CS)		
Robin J. Lee, Trustee (RL)		
Lia Heath, Chief Financial Officer (LH)		
Mike “Red” Hale, Trustee (RH)		

2. AGENDA MODIFICATION CA 5 Min.

3. NON AGENDA PUBLIC COMMENT 5 Min. *This is the opportunity for members of the community to speak on topics that are not agendized on tonight's board meeting. Because these are not agendized items the board and staff may not dialog back and forth with you. If you have a specific question that staff may be able to answer, staff may contact you. Should a board member choose to have this placed on a future meeting they may contact staff to do that*.

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4. APPROVAL OF CONSENT AGENDA ITEMS 5 Min. *Consent Agenda Items: All matters listed under the consent agenda are considered by the Board to be routine and will be approved/enacted by the Board in one motion in the form listed below. Unless specifically requested by a Board member for further discussion or removed from the agenda, there will be no discussion of these items prior to the Board votes on them.*

A. Approve Minutes: November 15th, 2023

Board Members	Craig Allender	Chris Shortall	Robin J. Lee	Lia Heath	Mike "Red" Hale
Moved By:					
Seconded By:					
Action:					

5. BOARD DISCUSSION/ACTION ITEMS

A. 1st Interim Budget Report

Board Members	Craig Allender	Chris Shortall	Robin J. Lee	Lia Heath	Mike "Red" Hale
Moved By:					
Seconded By:					
Action:					

B. CLA Draft Audit Reports

C. NCS Foundation

a. Financial Report

D. Attendance Policy-Review and Second Reading-Staff Recommendation: Approval

Board Members	Craig Allender	Chris Shortall	Robin J. Lee	Lia Heath	Mike "Red" Hale
Moved By:					
Seconded By:					
Action:					

E. Involuntary Removal Policy - First Reading

F. Student Internet Use Policy and Agreement-First Reading

G. Academic Integrity Policy-First Reading

6. INFORMATION ITEMS: ADMINISTRATIVE REPORTS

A. MCOE Williams Settlement Legislation letter

B. Enrollment Update

C. Student Attendance Update

D. Hiring Update for 23-24 School Year

- **a.** Certificated Positions
- **b.** Classified Positions

E. NCS Business Services School Year 2024-2025
F. Measure G Bond Update - Report on projects completed and scheduled
G. North Bay Children's Center Construction Project Update
H. Soccer Field Improvement Update

7. NEXT BOARD MEETING 5 Min. Wednesday, February 7th, 2024 at 5:30pm

8. COMMENTS FROM BOARD MEMBERS -
Please email future agenda items to nlloyd@nusd.org and callender@nusd.org 5 Min.

9. ADJOURNMENT
The agenda for the next meeting will be publicly posted on www.novatocharterschool.org by Friday, February 2nd, 2024 by Megan Bloom

BOARD OF DIRECTORS
NOVATO CHARTER SCHOOL
(A California Non-Profit Public Benefit Corporation)
940 C Street, Novato, CA

November 15th, 2023 5:30 pm
REGULAR MEETING AGENDA

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- Discussion limited only to agenda items (no discussion of non-agendized topics)
- Avoid interrupting others
- Stay focused on speaker and topic (do not engaging in distracting behavior/side conversations)
- Express gratitude and appreciation whenever/wherever possible.

1. Call Meeting to Order, Roll Call 5 Min. Call to Order 5:50pm

Board Member	Present Absent Late	Arrival time
Craig Allender, President(CA)	Present	
Chris Shortall, Trustee (CS)	Present	
Robin J. Lee, Trustee (RL)	Absent	
Lia Heath, Chief Financial Officer (LH)	Present	
Mike “Red” Hale, Trustee (RH)	Absent	

2. AGENDA MODIFICATION CA 5 Min. Item 5A Postponed
Item 5G just discussion

3. NON AGENDA PUBLIC COMMENT 5 Min. *This is the opportunity for members of the community to speak on topics that are not agendized on tonight's board meeting. Because these are not agendized items the board and staff may not dialog back and forth with you. If you have a specific question that staff may be able to answer, staff may contact you. Should a board member choose to have this placed on a future meeting they may contact staff to do that*.

BOARD OF DIRECTORS
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A. Approve Minutes: October 18th, 2023

Board Members	Craig Allender	Chris Shortall	Robin J. Lee	Lia Heath	Mike "Red" Hale
Moved By:		X			
Seconded By:				X	
Action:	Yay	Yay		Yay	

5. BOARD DISCUSSION/ACTION ITEMS

A. ~~NCS Foundation~~
   a. ~~Financial Report~~

B. Student Success - Review:
2022-2023 California Assessment of Student Performance and Progress (CAASPPs) Results

C. Independent Study - 2nd Reading Staff Recommendation: Approval

Board Members	Craig Allender	Chris Shortall	Robin J. Lee	Lia Heath	Mike "Red" Hale
Moved By:		X			
Seconded By:				X	
Action:	Yay	Yay		Yay	

D. Teacher Personal Appearance: Change Handbook section on: Standards of Dress, to remove two lines in current section. *Staff Recommendation: Approval*

Board Members	Craig Allender	Chris Shortall	Robin J. Lee	Lia Heath	Mike "Red" Hale
Moved By:		X			
Seconded By:				X	
Action:	Yay	Yay		Yay	

BOARD OF DIRECTORS
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E. Revised Declaration of need for fully qualified Educators 2023-2024-Staff
Recommendation: Approve

Board Members	Craig Allender	Chris Shortall	Robin J. Lee	Lia Heath	Mike "Red" Hale
Moved By:		X			
Seconded By:				X	
Action:	Yay	Yay		Yay	

F. Attendance Policy - First Reading — Policy is needed to identify importance of attendance; items removed related to high school and/or 18+ students

G. Involuntary Removal Policy - ~~First Reading~~ — Involuntary Removal Policy will be intended for those who do not align with Attendance Policy or other NCS policies not related to behavioral expulsion

6. INFORMATION ITEMS: ADMINISTRATIVE REPORTS

A. Facility Inspection Tool
B. Enrollment Update
C. Student Attendance Percentages to Date
D. Emergency Prep. – Review Lockdown drill — Bill Welch, postponed due to faculty/staff absences; rescheduled for January
E. Hiring Update for 23-24 School Year
  a. Certificated Positions — Certificated - Fully staffed, P.E. teacher expected to be announced.
  b. Classified Positions — Classified - RTI and Kinder Support positions open
F. NCS Business Services School Year 2024-2025
G. Measure G Bond Update - Report on projects completed and scheduled
H. North Bay Children's Center Construction Project Update
I. Soccer Field Improvement Update

7. NEXT BOARD MEETING 5 Min. Wednesday, December 13, 2023 at 5:30pm

8. COMMENTS FROM BOARD MEMBERS - clarify what Foundation report will include
Please email future agenda items to nlloyd@nusd.org and callender@nusd.org 5 Min.

9. ADJOURNMENT Adjourn 7:30pm
Agenda for next meeting publicly posted on www.novatocharterschool.org by Friday, December 8th, 2023 by Megan Bloom

Item 6F - NUSD provides payroll and HR; discussing with CharterImpact who can take on those pieces; CharterSafe for insurance; CharterLife or Broker for benefits packages. John Azzizi might step back from Financial support services, CharterImpact could support that and is familiar with our SELPA; next board meeting might formalize a Board task force
Item 6G - Greystone is CM for NUSD overseeing Measure G Bond; Andrew Morris is NUSD rep for Measure G Bond; roof work is complete; ceiling tiles are complete; fencing around campus will meet with Architect, came from Guidepost recommendations (chain link and Ameristar options), short fences need raised; dry rot on 2,3,4 repair summer 2024 with painting; cameras summer 2024 with Lynwood (under NUSD); classroom toolkit test run in Community Room; 450 Architect looking at infrastructure (phones, exterior speakers, K-4th internet, network system)
Item 6H - Craig to get rough pricing for parking lot assessment
Item 6I - waiting to hear plan to finish, estimated complete Jan 1

Board of Directors
Novato Charter School
Novato, California

We have audited the financial statements of Novato Charter School as of and for the year ended June 30, 2023, and have issued our report thereon dated REPORT DATE. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, *and the 2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Appeals Panel,* as well as certain information related to the planned scope and timing of our audit in our planning communication dated May 26, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Draft - For Discussion Only

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

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

The School changed accounting policies related to the change in accounting principle by adopting Financial Accounting Standards Board (FASB) Accounting Standards Update No. 2016-02, Leases (ASC 842), for the year ended June 30, 2023.

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

Accounting estimates

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

Financial statement disclosures

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

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

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

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

Uncorrected misstatements

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

Corrected misstatements

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

Disagreements with management

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

Management representations

We have requested certain representations from management that are included in the management representation letter dated REPORT DATE.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Other audit findings or issues

The following describes findings or issues arising during the audit that are, in our professional judgment, significant and relevant to your oversight of the financial reporting process:

- **Nonclassroom-Based Instruction/ Independent Study**

We have provided a separate communication to you dated [Date], communicating internal control related matters identified during the audit.

Draft - For Discussion Only

Supplementary information in relation to the financial statements as a whole

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

The Local Education Agency Organization Structure accompanying the financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

* * *

Upcoming auditing standards

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

Accounting Estimates and Risk Assessment –

- Effective for audits of financial statements for periods ending on or after December 15, 2023. For your entity – June 30, 2024's financial statements.
- Enhanced financial reporting framework surrounding management estimates, including a method, assumptions, and further audit process on the data (Statement on Auditing Standards (SAS) No. 143).
- Enhances the requirements and guidance on identifying and assessing the risks of material misstatement, particularly the areas of understanding the entity's system of internal control and assessing control risk (SAS 145).
- Additional consideration on the entity and its control environment, requiring separate assessment of inherent risk and control risk.
- Expanded testing and disclosures for the use of specialists and pricing information from external information sources.

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

CliftonLarsonAllen LLP

Draft - For Discussion Only

Glendora, California
REPORT DATE

Draft - For Discussion Only

NOVATO CHARTER SCHOOL

CHARTER SCHOOL NUMBER: #0089

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2023

Draft - For Discussion Only

NOVATO CHARTER SCHOOL
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2023

INDEPENDENT AUDITORS' REPORT	**1**
BASIC FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	**4**
STATEMENT OF ACTIVITIES	**5**
STATEMENT OF FUNCTIONAL EXPENSES	**6**
STATEMENT OF CASH FLOWS	**7**
NOTES TO FINANCIAL STATEMENTS	**8**
SUPPLEMENTARY INFORMATION	
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE	**18**
SCHEDULE OF INSTRUCTIONAL TIME	**19**
SCHEDULE OF AVERAGE DAILY ATTENDANCE	**20**
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS	**21**
NOTES TO SUPPLEMENTARY INFORMATION	**22**
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*	**23**
INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE	**25**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	**30**
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	**31**

Draft For Discussion Only

INDEPENDENT AUDITORS' REPORT

Board of Directors
Novato Charter School
Novato, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Novato Charter School (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Draft - For Discussion Only

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Novato Charter School and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2023 the School adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-of-use asset and corresponding liability for all operating and finance leases with lease terms greater than one year. Our opinion is not modified with response to this matter.

Responsibilities of Management 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Draft - For Discussion Only

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The supplementary information (as identified in the table of contents) accompanying supplementary schedules, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and, except for the portion marked "unaudited", was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Local Education Agency Organization Structure, which is marked "unaudited", has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

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

Draft - For Discussion Only

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

NOVATO CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023

ASSETS

CURRENT ASSETS	
Cash and Cash Equivalents	$ 864,665
Accounts Receivable	469,709
Total Current Assets	1,334,374
LONG-TERM ASSETS	
Property, Plant, and Equipment, Net	643,546
Operating Right-of-Use Asset	25,751
Total Long-Term Assets	669,297
Total Assets	$ 2,003,671

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts Payable and Accrued Liabilities	$ 437,213
Operating Lease Liability, Current	7,845
Total Current Liabilities	445,058
LONG-TERM LIABILITIES	
Operating Lease Liability, Net	17,906
Total Liabilities	462,964
NET ASSETS	
Without Donor Restrictions	1,366,212
With Donor Restrictions	174,495
Total Net Assets	1,540,707
Total Liabilities and Net Assets	$ 2,003,671

Draft - For Discussion Only

See accompanying Notes to Financial Statements.

NOVATO CHARTER SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
State Revenue:			
State Aid	$ 1,090,875	$ -	$ 1,090,875
Other State Revenue	417,031	160,711	577,742
Federal Revenue:			
Grants and Entitlements	38,317	-	38,317
Local Revenue:			
In-Lieu Property Tax Revenue	1,546,463	-	1,546,463
Contributions	212,388	-	212,388
Interest Income	11,399	-	11,399
Other Revenue	13,911	-	13,911
Net Assets Released from Restrictions	58,782	(58,782)	-
Total Revenues	3,389,166	101,929	3,491,095
EXPENSES			
Program Services	2,742,163	-	2,742,163
Management and General	545,301	-	545,301
Total Expenses	3,287,464	-	3,287,464
CHANGE IN NET ASSETS	101,702	101,929	203,631
Net Assets - Beginning of Year	1,264,510	72,566	1,337,076
NET ASSETS - END OF YEAR	$ 1,366,212	$ 174,495	$ 1,540,707

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See accompanying Notes to Financial Statements.

NOVATO CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2023

	Program Services	Management and General	Total Expenses
Salaries and Wages	$ 1,647,439	$ 184,130	$ 1,831,569
Pension Expense	320,536	43,828	364,364
Other Employee Benefits	190,745	15,800	206,545
Payroll Taxes	50,347	14,628	64,975
Management Fees	-	90,057	90,057
Legal Expenses	-	68,787	68,787
Accounting Expenses	-	62,605	62,605
Instructional Materials	60,185	-	60,185
Other Fees for Services	150,615	2,745	153,360
Advertising and Promotion Expenses	-	13,344	13,344
Office Expenses	18,999	11,142	30,141
Information Technology Expenses	35,550	13,357	48,907
Occupancy Expenses	159,279	-	159,279
Depreciation Expense	35,888	-	35,888
Insurance Expense	-	17,245	17,245
Other Expenses	72,580	7,633	80,213
Total Functional Expenses	$ 2,742,163	$ 545,301	$ 3,287,464

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See accompanying Notes to Financial Statements.

NOVATO CHARTER SCHOOL
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	$	203,631
Adjustments to Reconcile Change in Net Assets to Net Cash from Operating Activities:		
Depreciation		35,888
Change in Operating Assets:		
Accounts receivable - federal and state		(254,675)
Accounts receivable - other		200
Prepaid Expenses and Other Assets		21,513
Change in Operating Liabilities:		
Accounts Payable and Accrued Liabilities		35,306
Net Cash Provided by Operating Activities		41,863
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Property, Plant, and Equipment		(166,723)
Net Cash Used by Investing Activities		(166,723)
NET CHANGE IN CASH AND CASH EQUIVALENTS		(124,860)
Cash and Cash Equivalents - Beginning of Year		989,525
CASH AND CASH EQUIVALENTS - END OF YEAR	$	864,665

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See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Novato Charter School (the School) is a California nonprofit public benefit corporation and is organized to manage and operate a public K-8 charter school. The School is a community of parents and teachers using educational methods that inspire creativity, critical thinking, and motivated learning. The School began serving students in August 1996 and is sponsored by the Novato Unified School District (the District).

The School is funded principally through state of California public education monies received through the California Department of Education and the District. The charter may be revoked by the District for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Basis of Accounting

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

Basis of Presentation

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

Use of Estimates

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

Functional Allocation of Expenses

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

Cash and Cash Equivalents

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

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

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

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and board-designated endowment.

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

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2023. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

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

Revenue Recognition

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

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair market value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. As of June 30, 2023, the School did not have any unearned revenue related to conditional grants.

Property Taxes

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

Compensated Absences

The School does not allow employees to carryover unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2023.

Income Taxes

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

Leases

The School leases certain equipment. The School determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, and operating lease liabilities on the statement of financial position.

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (Continued)

ROU assets represent the School's right to use an underlying asset for the lease term and lease liabilities represent the School's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, the School uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the School will exercise that option. The School has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or ROU assets on the statement of financial position.

The School has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

The School's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the School considers factors such as if the School has obtained substantially all of the rights to the underlying asset through exclusivity, if the School can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the School has elected to use a risk-free rate determined using a period comparable with that of the lease term for computing the present value of lease liabilities.

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Adoption of New Accounting Standards

In February 2016, the FASB issued Accounting Standards Update 2016-02, *Leases* (ASC 842). The new standard increases transparency and comparability among organizations by requiring the recognition of ROU assets and lease liabilities on the statement of financial position. Most prominent of the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Adoption of New Accounting Standards (Continued)

The School adopted the requirements of the guidance effective July 1, 2022 and has elected to apply the provisions of this standard to the beginning of the period of adoption with certain practical expedients available.

The School has elected to adopt the package of practical expedients available in the year of adoption. The School has elected to adopt the available practical expedient to use hindsight in determining the lease term and in assessing impairment of the School's ROU assets.

The School elected the available practical expedients to account for existing operating leases as operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

In addition, the School elected the hindsight practical expedient to determine the lease term for existing leases.

As a result of the adoption of the new lease accounting guidance, the School recognized on July 1, 2022 a ROU asset at the carrying amount of the lease asset of $33,938. The School also recognized on July 1, 2022 a lease liability of $33,938, which represents the present value of the remaining lease payments discounted using a weighted-average risk-free rate of 2.88%.

The standard had a material impact on the statement of financial position but did not have an impact on the statement of activities, nor the statement of cash flows. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

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Evaluation of Subsequent Events

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

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and accounts receivable for the total amount of $1,159,879 .

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

NOTE 3 CONCENTRATION OF CREDIT RISK

The School maintains cash in the County Treasury (the County). The County pools these funds with those of other educational organizations in the County and invests the cash. These pooled funds are carried at costs which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized. The fair value of the School's deposits in this pool as of June 30, 2023, as provided by the pool sponsor, was $760,745.

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

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NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was $35,888 for the year ended June 30, 2023.

The components of property, plant, and equipment as of June 30, 2023 are as follows:

Building	$	952,137
Leasehold Improvements		170,307
Total		1,122,444
Less: Accumulated Depreciation and Amortization		(478,898)
Total Property, Plant, and Equipment	$	643,546

NOTE 5 LINE OF CREDIT

The School has a revolving line of credit with Umpqua Bank for $300,000 with an annual interest rate of 3.25%. There was no balance as of June 30, 2023.

NOTE 6 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes or periods.

Subject to Expenditure for Specified Purpose:		
Arts, Music, Instructional Materials Block Grant	$	160,711
Educator Effectiveness		13,784
Total	$	174,495

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose specified by the donors as follows for the years ended June 30:

Satisfaction of Purpose Restrictions:		
Expanded Learning Opportunities Program	$	50,000
Educator Effectiveness		8,782
Total	$	58,782

NOTE 7 EMPLOYEE RETIREMENT

Multiemployer Defined Benefit Pension Plans

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

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

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State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2022 total STRS plan net assets are $300 billion, the total actuarial present value of accumulated plan benefits is $434 billion, contributions from all employers totaled $6.513billion, and the plan is 74.4% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

NOTE 7 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS) (Continued)

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2023 was 19.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

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

Year Ending June 30,	Required Contribution	Percent Contributed
2021	$ 181,379	100%
2022	$ 208,838	100%
2023	$ 238,985	100%

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Public Employees' Retirement System (PERS)

Plan Description

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2022, the School Employer Pool total plan assets are $79.3 billion, the present value of accumulated plan benefits is $113.7 billion, contributions from all employers totaled $3.55 billion, and the plan is 69.8% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814 and www.calpers.ca.gov.

Funding Policy

Active plan members are required to contribute 8.0% of their salary for Public Employees' Pension Reform Act (PEPRA) members and 7.0% of their salary for classic members. The school is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2023 was 25.37%. The contribution requirements of the plan members are established and may be amended by state statute.

NOTE 7 EMPLOYEE RETIREMENT (CONTINUED)

Public Employees' Retirement System (PERS) (Continued)

Funding Policy (Continued)

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

Year Ending June 30,	Required Contribution	Percent Contributed
2021	$ 80,930	100%
2022	$ 101,641	100%
2023	$ 125,379	100%

NOTE 8 TRANSACTIONS WITH THE SPONSORING DISTRICT

One percent of the School's apportionment is paid to the District for oversight and a two percent fee is also paid for certain business services handled by the District.

NOTE 9 LEASES – ASC 842

The School leases equipment for various terms under long-term, non-cancelable lease agreements. The leases expire at various dates through 2027. In the normal course of business, it is expected that these leases will be renewed or replaced by similar leases.

The following table provides quantitative information concerning the School's lease for the year ended June 30, 2023:

Lease Cost		
Operating lease cost	$	8,638
Other Information		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	$	8,609
Right-of-use assets obtained in exchange for new operating lease liabilities:	$	34,018
Weighted-average remaining lease term - operating leases		3.3 Years
Weighted-average discount rate - operating leases		2.88%

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NOTE 9 LEASES – ASC 842 (CONTINUED)

The School classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2023, is as follows:

Year Ending June 30,	Operating
2024	$ 8,347
2025	8,172
2026	8,172
2027	2,724
Total	27,415
(Less) Imputed Interest	(1,664)
Total Lease Liability	$ 25,751
Lease Liability, Current Portion	$ 7,845
Lease Liability, Net of Current Portion	17,906
Total Lease Liability	$ 25,751

NOTE 10 CONTINGENCIES, RISKS, AND UNCERTAINTIES

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

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SUPPLEMENTARY INFORMATION

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NOVATO CHARTER SCHOOL
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)
UNAUDITED

Novato Charter School (the School) is a California nonprofit public benefit corporation and is organized to manage and operate a public K-8 charter school. The School began serving students in August 1996 and is sponsored by the Novato Unified School District (the District).

The District extended the charter through June 30, 2026.

The Charter school number is 0089.

The board of directors and the administrator as of the year ended June 30, 2023 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (3-Year Term)
Craig Allender	Chairperson	2024
Lia Heath	CFO	2024
Robin Lee	Secretary	2025
Mike Hale	Trustee	2023
Chris Shortall	Trustee	2025

ADMINISTRATORS

Nikki Lloyd	Executive Director
Megan Bloom	Board Clerk

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NOVATO CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2023

	Instructional Minutes		Traditional Calendar	
	Requirement	Actual	Days	Status
Transitional Kindergarten	36,000	39,015	180	In compliance
Kindergarten	36,000	39,015	180	In compliance
Grade 1	50,400	56,730	180	In compliance
Grade 2	50,400	56,730	180	In compliance
Grade 3	50,400	56,730	180	In compliance
Grade 4	54,000	56,730	180	In compliance
Grade 5	54,000	56,730	180	In compliance
Grade 6	54,000	56,730	180	In compliance
Grade 7	54,000	56,730	180	In compliance
Grade 8	54,000	56,730	180	In compliance

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See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

NOVATO CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
YEAR ENDED JUNE 30, 2023

	Second Period Report		Audit Adjustments		Second Period Report (Audited)	
	Classroom Based	Total	Classroom Based	Total	Classroom Based	Total
Grades TK/K-3	120.85	126.27	-	-	120.85	126.27
Grades 4-6	76.57	79.24	-	-	76.57	79.24
Grades 7-8	49.25	51.43	-	(0.02)	49.25	51.41
ADA Totals	246.67	256.94	-	(0.02)	246.67	256.92

	Annual Report		Audit Adjustments		Annual Report (Audited)	
	Classroom Based	Total	Classroom Based	Total	Classroom Based	Total
Grades TK/K-3	122.02	127.26	-	-	122.02	127.26
Grades 4-6	76.67	79.53	-	-	76.67	79.53
Grades 7-8	59.58	51.58	-	(0.02)	59.58	51.56
ADA Totals	258.27	258.37	-	(0.02)	258.27	258.35

Correction pending

Correction pending

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See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

NOVATO CHARTER SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)

June 30, 2023 Annual Financial Report Fund Balances (Net Assets)	$ 1,540,707
Adjustments and Reclassifications:	
Increase (Decrease) of Fund Balance (Net Assets):	
Property, Plant, and Equipment, Net	(25,751)
Operating Right-of-Use Asset	25,751
Accounts Payable and Accrued Liabilities	(15,690)
Deferred Revenue	15,690
Net Adjustments and Reclassifications	-
June 30, 2023 Audited Financial Statement Fund Balances (Net Assets)	$ 1,540,707

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See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

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

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

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

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

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

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

Board of Directors
Novato Charter School
Novato, California

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We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Novato Charter School (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

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CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE

Board of Directors
Novato Charter School
Novato, California

Report on Compliance

Opinion on State Compliance

We have audited Novato Charter School's (the School) compliance with the types of compliance requirements applicable to the school described in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* published by the Education Audit Appeals Panel for the year ended June 30, 2023. The School's applicable State compliance requirements are identified in the table below.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the School for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the *Auditors' Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School's state programs.

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Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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Compliance Requirements Tested

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

Description	Procedures Performed
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable[1]
After/Before School Education and Safety Program	Not Applicable[2]
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable[3]
Immunizations	Not Applicable[4]
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable[5]
Career Technical Education Incentive Grant (CTEIG)	Not Applicable[6]
Transitional Kindergarten	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable[7]
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable[8]

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Not Applicable[1]: The School did not have any expenditures for California Clean Energy Jobs Act in the year under audit or a completed project between 12 and 15 months prior to any month in the audit year.

Not Applicable[2]: The School did not operate an after or before school program component of this grant.

Not Applicable[3]: The School did not report ADA pursuant to Education Code section 51749.5.

Not Applicable[4]: The School did not have any charter school subject to audit of immunizations as listed in the California Department of Public Health (CDPH) website as listed in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Not Applicable[5]: The School did not have any expenditures relating to ELO-G for the audit year.

Not Applicable[6]: The School did not receive a CTEIG allocation for the audit year.

Not Applicable[7]: The School did not report more than 20% of its ADA as generated through nonclassroom-based instruction (independent study).

Not Applicable[8]: The School did not receive Charter School Facility Grant Program funding for the year audited.

Other Matters

The results of our audit procedures disclosed instances of noncompliance, which are required to be reported in accordance with *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and which are described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on each state program is not modified with respect to this matter.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the School's response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

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NOVATO CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

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

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

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Section II – Financial Statement Findings

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

Section III – State Compliance Findings

2023-001 **Nonclassroom-Based Instruction/ Independent Study** **40000**

Criteria: Per Education Code section 51747(g), a written independent study agreement must contain all the required elements including all required signatures on the agreement within 10 days of commencement for students in independent study less than 15 days.

Condition: During nonclassroom-based/independent study pupil testing we found that 1 pupil in seventh grade did not have all the required signatures on the master agreement within the required10 days for shote term independent study.

Effect: Novato Charter School is not in compliance with Education Code section 51747(g) and overreported P2 ADA by 0.02.

Cause: Student signatures were not obtained within 10 days of commencement.

Questioned Costs: The ADA impact is .02 resulting in a decrease in apportionment of $226.

Repeat Finding: This is not a repeat finding.

Corrective Action Plan (Unaudited): The Organization has implemented a monitoring system to ensure all agreements are completed accurately and all signatures obtained prior to claiming independent study ADA.

NOVATO CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023

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

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Board Policy adopted on:

Novato Charter School (NCS)
Attendance Policy

Excused Absences for Classroom Based Attendance

Absence from school shall be excused only for health reasons, family emergencies and justifiable personal reasons, as permitted by law or Board policy.

A student's absence shall be excused for the following reasons:

1. Personal illness, including an absence for the benefit of the student's mental or behavioral health;
2. Quarantine under the direction of a county or city health officer;
3. Medical, dental, ophthalmologic, or chiropractic appointments;
4. Attendance at funeral services for a member of the immediate family:
    a. Excused absence in this instance shall be limited to one day if the service is conducted in California or three days if the service is conducted out of state.
    b. "Immediate family" shall be defined as the parent or guardian, brother or sister, grandparent, or any relative living in the household of the pupil.
5. Illness or medical appointment during school hours of a child of whom the pupil is the custodial parent, including absences to care for a sick child, without requirement of a note from a doctor.
6. Justifiable personal reasons, when accompanied by a written request by the parent or guardian and approved by the Administrator or his/her designee, including, but not limited to:
    a. Appearance in court
    b. Attendance at a funeral service
    c. Observance of a holiday or ceremony of his/her religion
    d. Attendance at religious retreats (not more than four hours per semester)
7. Spending time with a member of the pupil's immediate family, who is an active

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duty of the uniformed services and has been called to duty for, is on leave from, or has immediately returned from, deployment to a combat zone or combat support position. Absences granted pursuant to this section shall be granted for a period of time to be determined at the discretion of the school administrator.

8. For the purpose of attending the pupil's naturalization ceremony to become a United States citizen.

9. For the purpose of participating in a cultural (habits, practices, beliefs, and traditions of a certain group of people) ceremony or event.

10. For the purpose of a middle school student engaging in a civic or political event (including but not limited to voting, poll working, strikes, public commenting, candidate speeches, political or civic forums, and town halls), provided that the student notifies the school ahead of the absence. A middle school student who is absent under this bullet is required to be excused for only one schoolday-long absence per school year. A middle school student who is absent under this bullet may be permitted additional excused absences in the discretion of a school administrator.

11. Authorized at the discretion of a school administrator.

Attendance at religious retreats shall not exceed four hours per semester.

Students absent for the reasons deemed "excused" shall be allowed to complete all assignments and tests missed during the absence that can be reasonably provided and, upon satisfactory completion within a reasonable period of time, shall be given full credit therefor. The teacher of the class from which a student is absent shall determine which tests and assignments shall be reasonably equivalent to, but not necessarily identical to, the tests and assignments that the student missed during the absence.

Method of Verification

When students who have been absent return to school, they must present a satisfactory explanation verifying the reason for the absence. The following methods may be used to verify student absences:

1. Written note from parent/guardian or parent representative
2. Conversation, in person or by telephone, between the verifying employee and the student's parent/guardian or parent representative. The employee shall subsequently record the following:
    a. Name of student;
    b. Name of parent/guardian or parent representative;
    c. Name of verifying employee;

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d. Date or dates of absence; and

e. Reason for absence.

3. Visit to the student's home by the verifying employee, or any other reasonable method, which establishes the fact that the student was absent for the reasons stated. A written recording shall be made, including information outlined above.

4. Physician's verification

   a. When excusing students for confidential medical services or verifying such appointments, School staff shall not ask the purpose of such appointments but may contact a medical office to confirm the time of the appointment.

   b. When a student has had 14 absences in the school year for illness verified by methods listed in #1 - #3 above, any further absences for illness must be verified by a physician.

Insofar as class participation is an integral part of students' learning experiences, parents/guardians and students shall be encouraged to schedule medical appointments during non-school hours.

At the beginning of each academic year, notifications shall be sent to the parents/guardians of all students and to all students in grades 7 through 8, informing them that school authorities may excuse any student from school to obtain confidential medical services without the consent of the student's parent/guardian.

Students in grades K-6 should not be absent from school without their parents/guardians' knowledge or consent except in cases of medical emergency. Students in grades 7-8 should not be absent from school without their parents/guardians' knowledge or consent except in cases of medical emergency or confidential medical appointments.

Unexcused Absences/Truancy for Classroom Based Attendance

The Administrator, or designee, shall implement positive steps to reduce truancy. Students who are habitual truants or habitually insubordinate or disorderly during attendance at School may be referred for involuntary dismissal from the Charter.

A student's grades may be affected by excessive unexcused absences in accordance with Board policy.

1. Students shall be classified as truant if absent from school without a valid excuse three full days in one school year, or tardy or absent for more than any 30-minute period during the school day without a valid excuse on three occasions in one school year, or any combination thereof. Such students shall be reported to the Administrator or designee.

   The parent/guardian of a student classified as a truant shall be notified of the

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following:

a. The student is truant;

b. The parent/guardian is obligated to compel the student to attend school;

c. The parent/guardian who fails to meet this obligation may be guilty of an infraction of the law and subject to prosecution;

d. The parent/guardian has the right to meet with appropriate school personnel to discuss solutions to the student's truancy;

e. Alternative educational programs are available through the School;

f. The student may be subject to arrest by a probation officer, a peace officer, a school administrator, an attendance supervisor or his/her designee under Education Code section 48264 if found away from home and absent from school without a valid excuse;

g. The student may be subject to suspension, restriction or delay of his/her driving privilege; and

h. It is recommended that the parent/guardian accompany the student to school and attend classes with the student for one day.

2. Upon his/her first truancy, a student and, as appropriate, the parent or legal guardian, may be requested to attend a meeting with the Administrator and/or other school designee to discuss the root causes of the attendance issue and develop a joint plan to improve the pupil's attendance.

3. Upon his/her second truancy within the same school year, a student may be given a written warning by the Administrator.

4. Upon his/her third truancy within the same school year, the student will be classified as a habitual truant and may be dismissed from the Charter pursuant to the procedures set forth in the Charter Petition.

The Administrator, or designee, shall gather and transmit to the Board the number of involuntary dismissals each school year due to truancy.

Non-Classroom-Based Programs

All attendance for non-classroom-based programs shall be in accordance with current law and regulations.

Adopted:

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1. Personal illness, including an absence for the benefit of the student's mental or behavioral health;
2. Quarantine under the direction of a county or city health officer;
3. Medical, dental, ophthalmologic, or chiropractic appointments;
4. Attendance at funeral services for a member of the immediate family:
    a. Excused absence in this instance shall be limited to one day if the service is conducted in California or three days if the service is conducted out of state.
    b. "Immediate family" shall be defined as the parent or guardian, brother or sister, grandparent, or any relative living in the household of the pupil.
5. ~~Jury duty in the manner provided by law;~~
6. Illness or medical appointment during school hours of a child of whom the pupil is the custodial parent, including absences to care for a sick child, without requirement of a note from a doctor.
7. Justifiable personal reasons, when accompanied by a written request by the parent or guardian and approved by the Administrator or his/her designee, including, but not limited to:
    a. Appearance in court
    b. Attendance at a funeral service
    c. Observance of a holiday or ceremony of his/her religion
    d. Attendance at religious retreats (not more than four hours per semester)

e. ~~Attendance at an employment conference¶~~

f. ~~Attendance at an educational conference on the legislative or judicial process offered by a nonprofit organization¶~~

8. ~~Serving as a member of a precinct board for an election pursuant to Elections Code § 12302.¶~~

9. Spending time with a member of the pupil's immediate family, who is an active duty of the uniformed services and has been called to duty for, is on leave from, or has immediately returned from, deployment to a combat zone or combat support position. Absences granted pursuant to this section shall be granted for a period of time to be determined at the discretion of the school administrator.

10. For the purpose of attending the pupil's naturalization ceremony to become a United States citizen.

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Students absent for the reasons deemed "excused" shall be allowed to complete all assignments and tests missed during the absence that can be reasonably provided and, upon satisfactory completion within a reasonable period of time, shall be given full credit therefor. The teacher of the class from which a student is absent shall determine which tests and assignments shall be reasonably equivalent to, but not necessarily identical to, the tests and assignments that the student missed during the absence.

Method of Verification

When students who have been absent return to school, they must present a satisfactory explanation verifying the reason for the absence. The following methods may be used to verify student absences:

1. Written note from parent/guardian or~~,~~ parent representative~~, or student if 18 or older;~~¶
2. Conversation, in person or by telephone, between the verifying employee and the student's parent/guardian or parent representative. The employee shall subsequently record the following:
    a. Name of student;
    b. Name of parent/guardian or parent representative;
    c. Name of verifying employee;
    d. Date or dates of absence; and
    e. Reason for absence.
3. Visit to the student's home by the verifying employee, or any other reasonable method, which establishes the fact that the student was absent for the reasons stated. A written recording shall be made, including information outlined above.
4. Physician's verification
    a. When excusing students for confidential medical services or verifying such appointments, School staff shall not ask the purpose of such appointments but may contact a medical office to confirm the time of the appointment.
    b. When a student has had 14 absences in the school year for illness verified by methods listed in #1 - #3 above, any further absences for illness must be verified by a physician.

Insofar as class participation is an integral part of students' learning experiences, parents/guardians and students shall be encouraged to schedule medical appointments during non-school hours.

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Board Policy adopted on:

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The Administrator, or designee, shall implement positive steps to reduce truancy. Students who are habitual truants or habitually insubordinate or disorderly during attendance at School may be referred for involuntary dismissal from the Charter.

A student's grades may be affected by excessive unexcused absences in accordance with Board policy.

1. Students shall be classified as truant if absent from school without a valid excuse three full days in one school year, or tardy or absent for more than any 30-minute period during the school day without a valid excuse on three occasions in one school year, or any combination thereof. Such students shall be reported to the Administrator ~~Executive Director~~ or designee.

   The parent/guardian of a student classified as a truant shall be notified of the following:

   a. The student is truant;

   b. The parent/guardian is obligated to compel the student to attend school;

   c. The parent/guardian who fails to meet this obligation may be guilty of an infraction of the law and subject to prosecution;

   d. The parent/guardian has the right to meet with appropriate school personnel to discuss solutions to the student's truancy;

   e. Alternative educational programs are available through the School;

   f. The student may be subject to arrest by a probation officer, a peace officer, a school administrator, an attendance supervisor or his/her designee under Education Code section 48264 if found away from home and absent from school without a valid excuse;

   g. The student may be subject to suspension, restriction or delay of his/her driving privilege; and

   h. It is recommended that the parent/guardian accompany the student to school and attend classes with the student for one day.

2. Upon his/her first truancy, a student and, as appropriate, the parent or legal guardian, may be requested to attend a meeting with the Administrator and/or other school designee to discuss the root causes of the attendance issue and develop a joint plan to improve the pupil’s attendance.

3. Upon his/her second truancy within the same school year, a student may be given a written warning by the Administrator.

4. Upon his/her third truancy within the same school year, the student will be classified as a habitual truant and may be dismissed from the Charter pursuant to the procedures set forth in the Charter Petition.

Board Policy adopted on:

The Administrator, or designee, shall gather and transmit to the Board the number of involuntary dismissals each school year due to truancy.

Non-Classroom-Based Programs

All attendance for non-classroom-based programs shall be in accordance with current law and regulations.

Adopted:

Board Policy adopted on:

NOVATO CHARTER SCHOOL
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Board Policy adopted on:

Novato Charter School (NCS)
Involuntary Removal Policy

Pursuant to Novato Charter School's Petition, NCS may involuntarily remove a pupil from the charter school. This action is different from a removal for misconduct either under suspension or expulsion procedures. When a pupil is dismissed from a charter school, the pupil is free to enroll in another school without the loss of classroom time. Accordingly, dismissal from NCS would not delay the pupil's education.

The Executive Director may involuntarily remove a pupil at his discretion for a violation of NCS rules or procedures. A pupil may be involuntarily removed for any nondiscriminatory reason including, but not limited to, unsatisfactory attendance, unsatisfactory participation in non-academic core subjects, or noncompliance with immunization laws. No pupil shall be involuntarily removed by NCS for any reason unless the parent or guardian of the pupil has been provided written notice of intent to remove the pupil no less than five school days before the effective date of the action.

The written notice shall be in the native language of the pupil or the pupil's parent or guardian or, if the pupil is a foster child or youth or a homeless child or youth, the pupil's educational rights holder, and shall inform him or her of the basis for which the pupil is being involuntarily removed and his or her right to request a hearing to challenge the involuntary removal.

If a parent, guardian, or educational rights holder requests a hearing, NCS shall utilize the hearing procedures specified in the NCS Petition, Page 59 for involuntary removals, before the effective date of the action to involuntarily remove the pupil. If the pupil's parent, guardian, or educational rights holder requests a hearing, the pupil shall remain enrolled and shall not be removed until the Charter School issues a final decision.

Additional Considerations for Pupils with a Section 504 Plan or IEP: Prior to any involuntary removal, a manifestation determination review will be held for pupils that have a section 504 Plan or an IEP (as applicable). The meetings may be conducted to determine: (1) Whether the basis for involuntary removal was a direct manifestation of the pupil's disability; or (2) Whether the basis for involuntary removal was the direct result of the school's failure to implement the section 504 Plan or IEP (as applicable). If the answer to either (1) or (2), above, is yes, then the

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basis for the involuntary removal is a manifestation of the pupil's disability and the school will continue to follow applicable state and federal laws to ensure that the pupil is offered a free appropriate public education (FAPE). If the answer to either (1) or (2), above, is no, then the pupil may be removed from NCS consistent with applicable policies.

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Board Policy adopted on:

Student Internet Use Policy and Agreement

I. INTRODUCTION

The Internet is a place for the exchange of ideas and information. Accordingly, the Internet is an excellent educational tool that allows students to access a wide variety of information to supplement academic study and research. The Novato Charter School (**"**Charter School") provides students with Internet access and email accounts to further their education and research. However, the access the Internet provides to computers and people across the world also provides access to materials that do not have educational value in a school setting. As such, students may encounter information and ideas they may consider obscene, controversial, abusive, or otherwise offensive. Despite these risks, the Charter School believes that the value of the educational information available on the Internet far outweighs the risk that students may access information that is not consistent with educational goals and purposes.

The Charter School has promulgated and adopted the Student Internet Use Policy and Agreement ("Policy") to ensure that student access to and use of the Internet is consistent with the educational goals and purposes of the Charter School. This Policy sets forth student responsibilities and duties when accessing and using the Internet through Charter School equipment and resource network and when using email accounts maintained by the Charter School. The Charter School has deemed certain uses of the Internet inappropriate for an educational setting and therefore not appropriate for use with Charter School equipment and resource networks. The Charter School stresses that an inappropriate use does not always mean that the use is in itself "bad" or illegal, but only that the use does not further the educational goals and purposes of the Charter School.

In addition to the below identified policies, the Charter School will use technology protection measures that protect against Internet access (by both minors and adults) to visual depictions that are obscene, child pornography, or with respect to use by minors, harmful to minors. These measures may include, but are not limited to, installing a blocking system to block specific internet sites, setting Internet browsers to block access to adult sites, using a filtering system that will filter all Internet traffic and report potential instances of misuse and using a spam filter.

An authorized administrator, supervisor or other employee may disable the technology protection measure concerned only during use by an adult to enable access for bona fide research or other lawful purposes.

Students are reminded that their use of Charter School equipment and resource networks reflect upon the Charter School, and Students should guide their activities accordingly.

II. STUDENT RESPONSIBILITIES

1. Use Limited to an Educational Purpose

The Student acknowledges that access to the Internet via Charter School equipment and resource networks is intended to serve and pursue educational goals and purposes. Student use of the Internet is therefore limited to only those activities that further or enhance the delivery of education. The Student recognizes that he or she has a duty to use Charter School equipment and resource networks only in a manner specified in the Policy.

a. Educational Purpose

"Educational purpose" means classroom activities, research in academic subjects, career or professional development activities, research in matters of civic importance or that further citizenship in a democratic society, Charter School approved personal research activities, or other purposes as defined by the Charter School from time to time.

b. Inappropriate Use

An "inappropriate use" is one that is inconsistent with an educational purpose or that is in clear violation of Charter School policy.

2. Plagiarism

Researching information and incorporating that information into a student's work is an acceptable educational use, but students have an obligation to credit and acknowledge the source of information. Accordingly, the Student acknowledges that plagiarism is inappropriate and unacceptable. Plagiarism means the copying of a phrase, a sentence, or a longer passage from a source written by someone else and claiming the written work as the student's original work. Student agrees that when quoting from information obtained on the Internet, he or she will acknowledge the source through quotation or any academically accepted form of notation.

3. Copyright

Student agrees that he or she will not use Charter School equipment or resource networks to download or print text, music, or pictures for the purpose of selling or giving the files to others unless specifically authorized by the Charter School and the owner of the copyrighted material.

4. Communication

Student agrees that he or she will use Charter School equipment or resource networks or Charter School email accounts in the following manner:

a. Student will not post on newsgroups or other message posting systems any communication containing profanity, racially disparaging remarks, or lewd and/or obscene language.

b. Student will not at any time use speech that is not appropriate for an educational setting. Examples of speech that is not appropriate for an educational setting includes, but is not limited to, inflammatory language, profanity, personal attacks, harassment, threats to do personal harm or other criminal activity, and language that is intended to be racially derogatory.

c. Student will not make threats against others.

d. Student will not reveal personal information about others.

e. Student will not use email to send chain letters or "spam" email to a list of people or to an individual. Excessive email use may constitute grounds for suspecting misuse.

f. Student will not place illegal information on the Internet, nor will Student use the Internet in any way that violates federal, state, or local law.

g. All communications will be polite and respectful of others.

h. Student will not give out to any other Internet user or post on the Internet his or her personal information, including name, address, telephone number, credit card information and social security numbers, unless expressly authorized by the Charter School in writing.

i. Student will not arrange a face-to-face meeting with someone he or she has "met" on the computer network or Internet without a parent's written permission.

j. Student will not use the School's equipment in a manner that jeopardizes the security of access of the computer network or other networks on the internet.

k. Student will not engage in cyberbullying or cyberthreats. Cyberbullying involves bullying conduct that is created or transmitted by means of an electronic device, including, but not limited to, a telephone, wireless telephone or other wireless communication device, computer, smartphone, or pager, of a communication, including but not limited to, a message, text, sound, video or image.

l. Cyber sexual bullying involves dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual recording by a pupil to another pupil or to school personnel by means of an electronic act that has or can be reasonably predicted to have one or more effects described in (1) – (4) above. A photograph or other visual recording shall include the depiction of a nude, semi-nude, or sexually explicit photograph or other visual recording of a minor where the minor is identifiable from the photograph, visual recording or other electronic act. EC 48900

m. Student will not engage in social media bullying on any forum, including but not limited to, internet websites with free registration and ease of registration, internet websites offering peer-to-peer instant messaging (such as SnapChat, Tox, FireChat, Orbit, Bleep), internet websites offering comment forums (such as FaceBook, Twitter, Reddit) and internet websites offering image or video posting platforms (such as YouTube, Instagram, Twitch, Imgur).

In instances of misuse or suspected misuse, in addition to any disciplinary actions appropriate, the Student's parent or guardian may be granted access to the Student's email files.

5. **Illegal, Dangerous Activities and Hacking**

Student shall not use the Internet to perform any illegal act or to help others perform illegal acts. Illegal acts include, but are not limited to, any activities in violation of local, state, and federal law. Student shall not access information designed to further criminal or dangerous activities. Such information includes, but is not limited to, information that if acted upon could cause damage, present a danger, or cause disruption to the Charter School, other students, or the community.

Additionally, Student shall not damage, debilitate or disable computers, computer networks or systems through the intentional or overuse of electronic distribution or the spreading of computer viruses or other harmful programs. Student shall not engage in any unauthorized online access to other computers by means of hacking into other computers, download hacker tools such as port scanners and password crackers designed for use with Windows (or applicable operating systems), or use Internet Explorer (or other WWW browsing tools) to evade restrictions on what programs Student can run on the Charter School's computers.

6. **Obscene Materials**

Student acknowledges that obscene materials do not further an educational purpose. Accordingly, Student shall not use the Internet to access, upload, download, distribute, or transmit obscene materials or images. Obscene materials include, but are not limited to, materials that offend generally accepted social standards. This includes the access of or retrieval of any sexually explicit materials, and materials that are pornographic, abusive or threatening. Students are to exercise their best judgment when encountering sexually explicit or obscene materials. As a general rule, if the material could not be openly displayed in a classroom setting without violating generally accepted social standards, the material is obscene for purposes of this Policy and must not be accessed. Student further agrees that he or she will not access any Internet site which requires the Student to state that he or she is eighteen years of age or older as a condition of accessing the site.

7. **Supervision and Student Privacy**

Student acknowledges that computer equipment, Internet access networks, and email accounts are owned by the Charter School and provided to students for educational purposes. The Charter School will provide staff to monitor and supervise all Student access to computer equipment, Internet access networks, and email accounts. To facilitate monitoring of activities, computer screens will be positioned so that they are visible to the staff member supervising the students. The Charter School also reserves the right to access stored computer records to assure compliance with this Policy. Student is aware that communication over Charter School owned networks is not private and acknowledges that email and records of Internet activities will be accessed under, but not limited to, the following circumstances:

a. Routine system maintenance.

b. General inspection or monitoring, with or without notice to Student, if there is suspicion of inappropriate use.

c. Specific review of individual files or monitoring of individual activity, with or without notice to Student, if there is suspicion that Student is engaging in inappropriate use.

8. Commercial Activities

Student agrees that Student will not use the Internet to buy or sell, or attempt to buy or sell, any service or product unless authorized by the Charter School in writing.

9. **Information About Others**

Student agrees that he or she will not make any statement or post any communication on the Internet about another person that he or she knows or suspects to be untrue.

10. **Violation of Policy**

The Student acknowledges that violation of this Policy can result in a loss of all Internet access and email privileges. If Student violates this Policy, or in any other way uses Charter School equipment in a manner that is not consistent with educational use, the Student will be promptly notified that he or she has violated the Policy. The Student will be given the opportunity to explain why the Charter School should deem the activity in question a use consistent with the educational purposes stated in this Policy. If the Charter School deems that the use is inconsistent with the educational purposes stated in this Policy, the Charter School may terminate the Student's Internet and email privileges. However, because one of the educational purposes in providing Internet access is to teach students to use the Internet appropriately, the Charter School reserves the right to fashion penalties to specific concerns or specific violations, and Student acknowledges that he or she may receive penalties less than full termination of Internet or email privileges. Such penalties may include, but are not limited to, restricted access to Internet or supervised access to Internet and email.

Student also acknowledges that the Charter School will contact the proper legal authorities if the Charter School concludes or suspects that the Student's Internet activity is a violation of any law or otherwise constitutes an illegal activity.

11. Training

Student acknowledges that he/she will be required to attend training on the requirements of this Internet use policy as a condition of using Charter School owned technology. This will include training about appropriate online behavior, including interacting with other individuals on social networking Web sites and in chat rooms and cyberbullying awareness and response. Student must demonstrate an understanding of the policy prior to receiving an individual account on the Charter School's system.

DRAFT

ACKNOWLEDGEMENT OF THE TERMS OF THE CHARTER SCHOOL'S INTERNET USE POLICY

I, _____, parent or guardian of _____ have read and understand the Student Internet Use Policy and Agreement and agree to the terms and conditions that are set out in the Policy.

_____
Parent's Signature

I, _____, have read and understand the Student Internet Use Policy and Agreement and agree to the terms and conditions that are set out in the Policy.

_____
Student's Signature

DRAFT

NOVATO CHARTER SCHOOL
940 "C" Street, Novato, CA 94949
Ph: 415-883-4254 | Fax: 415-883-1859
www.novatocharterschool.org

Board Policy adopted on: 6/10/2009
Revised on:

Academic Integrity Policy

The Novato Charter School Board of Directors believes that academic honesty and personal integrity are fundamental components of a student's education and character development. The Board expects that students will not cheat, lie, plagiarize, or commit other acts of academic dishonesty.

Students, parents/guardians, staff, and administrators shall be responsible for creating and maintaining a positive school climate that encourages honesty. Students found to have committed an act of academic dishonesty shall be subject to discipline, up to and including suspension or expulsion from school.

Adopted on: 6/10/2009
Revised on:

DRAFT

Adopted by NCS Board on June 10, 2009

NOVATO CHARTER SCHOOL
BOARD POLICY
ACADEMIC INTEGRITY

I. PURPOSE

A. To foster an environment that encourages honesty, fairness and high academic standards.
B. To set clear guidelines and expectations for academic integrity.

II. AUTHORITY

A. Director

III. BACKGROUND

The school's expectations are that:

A. Students shall consistently represent themselves and their schoolwork with honesty and openness so as to always convey the complete truth. For example, students shall do his or her own work without cheating and without interfering with other students' efforts. If sources are allowed they must be properly acknowledged.

B. Parents and other interested parties may assist students with assignments and homework so long as each of them complies with the teacher's instructions, school policies and applicable laws. Parents and other interested parties shall not provide answers or directly perform students' assignments on their behalf.

IV. DEFINITIONS

Purposeful or negligent misrepresentation includes, but it is not limited to, acts of cheating, collusion and plagiarism which conflict with Novato Charter School policies, teachers' instructions or applicable laws.

A. Cheating is the act of obtaining or attempting to obtain credit for academic work through dishonest means. Collusion is a secret and/or unallowed agreement or cooperation especially for an illegal or deceitful purpose. Examples of cheating and/or colluding include, but are not limited to:

    a) Copying, in part or whole, or otherwise acquired from another's examination, assignments (in class or homework) mathematical calculations(s), research, creative project or the like;
    b) Submitting as one's own work an examination, assignments (in class or homework), mathematical calculations(s), research or creative project, or the like which has been purchased, borrowed, or stolen;
    c) Intentional falsification or invention of data or a source in an academic exercise;

d) Using notes, or materials not specifically authorized by the instructor during an examination;
e) Any collaboration between a student and another person at times or in ways not permitted by the instructor;
f) Intentional falsification of academic records;
g) Providing materials, notes or assignments willingly or unwillingly to someone else without teacher permission.

B. Plagiarism is the act of obtaining or attempting to obtain credit for academic work by representing the work of another as one's own without appropriate acknowledgement. Examples of plagiarism include but are not limited to:

a) Taking a fact or idea from another source (including text found on the Internet) but presenting it in your own words without disclosing the source.
b) Using some wording from a source, identifying the source, but not using quotation marks to identify the exact words of the source.
c) The act of incorporating another's intellectual or creative work such as musical composition, computer program, photograph, painting drawing, sculpture, research, the like, into one's own without the proper permission and disclosure.
d) Copying one or more specific phrases or sentences from a source without disclosing the source.
e) Turning in a paper written even in part by someone else, including a friend or relative who helped you with your paper, with or without that person's knowledge and consent.
f) Turning in a paper purchased or otherwise obtained from a paper mill or other source or that was created or published in whole or in part by someone else.
g) Copying the order of ideas of a work completed by somebody else.

V. VIOLATION CONSEQUENCES

The following stated consequences will be applied in cases of cheating and/or plagiarism at Novato Charter School:

A. First Offense

a) Conference with teacher, parents, student, and director in which this Policy is reviewed and signed by all parties.
b) Student work in question is copied and attached to an official letter sent to parents (see Exhibit A).
c) Student may rewrite the assignment for credit. A "C" will be the highest possible grade given for the rewrite.

B. Second Offense

a) Conference with teacher, parents, student, and director.
b) Record in permanent cumulative file.
c) Student receives no credit for that assignment.

C. Third Offense

a) Conference with teacher, parents, student, and director.
b) Suspension/In-House Suspension.
c) Record in permanent cumulative file.
d) Student receives a failing grade for block/subject.

EXHIBIT A
OFFICIAL LETTER OF POLICY VIOLATION

Date: _____

Dear Parent or Guardian,

I regret to inform you that _____ has violated the Academic Integrity Policy of Novato Charter School for the _____ time. This offense occurred in _____ class on _____ date.

In our efforts to provide an effective educational environment we must maintain high academic standards for all our students. This includes the expectation that students will complete their own assignments without copying, plagiarizing or cheating. When research is necessary, it is the expectation that the proper acknowledgment of sources will be included along with the assignment.

This letter will be placed in your student's discipline file and will be used as reference, if further such activity should occur again in any class. Please review the Academic Integrity Policy with your student (found under the Parent Handbook section of the school's website: www.novatocharterschool.org, or ask the main office for a hard copy).

Violation:

- ☐ Plagiarizing work for a report or assignment
- ☐ Copying another student's work
- ☐ Cheating on an exam or other assignment
- ☐ Doctoring or modifying a score given by a teacher
- ☐ Aiding or abetting another student in cheating
- ☐ _____

Sincerely,

_____ _____
Teacher Director

_____ _____
Parent(s) Student

NOVATO CHARTER SCHOOL
940 "C" Street, Novato, CA 94949
Ph: 415-883-4254 | Fax: 415-883-1859
www.novatocharterschool.org

Official Letter of Academic Integrity Policy Violation

Date: _____

Dear Parent or Guardian,

I regret to inform you that _____ has violated the Policy Against Plagiarism of Novato Charter School for the _____ time. This offense occurred in _____ class on _____ date.

In our efforts to provide an effective educational environment, we must maintain high academic standards for all our students. This includes the expectation that students will complete their own assignments without copying, plagiarizing, or cheating. When research is necessary, it is the expectation that the proper acknowledgment of sources will be included along with the assignment.

This letter will be placed in your student's discipline file and will be used as reference, if further such activity should occur again in any class.

Violation:

- ☐ Plagiarizing work for a report or assignment
- ☐ Copying another student's work
- ☐ Cheating on an exam or other assignment
- ☐ Doctoring or modifying a score given by a teacher
- ☐ Aiding or abetting another student in cheating
- ☐ _____

Sincerely,

_____ Teacher

_____ Director

_____ Parent(s)

_____ Student

MARIN COUNTY
OFFICE OF EDUCATION

1111 Las Gallinas Avenue
P.O. Box 4925
San Rafael, CA 94913-4925

JOHN A. CARROLL
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

Phone (415) 472-4110
Fax (415) 491-6625
marincoe@marinschools.org

November 1, 2023

Nikki Lloyd, Administrative Officer
Novato Charter School
940 C Street
Novato, CA 94949

Craig Allender, Board President
Novato Charter School
940 C Street
Novato, CA 94949

Dear Ms. Lloyd and Mr. Allender,

As you know, California Education Code Section 1240 requires the county superintendent to visit schools identified as Williams schools in the county, review information in the areas noted below, and report to the district superintendent results of the visits and reviews. Below please find, for submission to your governing board at a regularly scheduled meeting, the annual report for fiscal year 2023-2024 as required by Education Code section 1240(c)(2)(A)(i) pursuant to the Williams Settlement. This report continues to reflect the results of the visits and reviews conducted at Novato Charter School.

The purpose of the visit(s) were to:

1. Determine if students have "sufficient" standards-aligned instructional materials in four core subject areas (English language arts, mathematics, history/social science and science), including science laboratory equipment in grades 9-12, and, as appropriate, in world languages, and health;

2. Determine if there is any facility condition that "poses an emergency or urgent threat to the health or safety of pupils or staff"; and

3. Determine if the school has provided accurate data on the annual school accountability report card related to the sufficiency of instructional materials and the safety, cleanliness, and adequacy of school facilities, including "good repair."

The law further requires that the county superintendent annually monitor and review these schools for teacher misassignments and teacher vacancies, as described in Section 44258.9.

Before proceeding with the report, the basic terms are defined below:

- "Sufficient textbooks or instructional materials" means each pupil, including English language learners, has a standards-aligned textbook, or instructional materials, or both, to use in class and to take home. For technology-based materials, the students must have access to an appropriate device and the Internet in school and at home.

- A school facility condition that poses an "emergency or urgent threat" is a "condition that poses a threat to the health or safety of pupils or staff while at school."

- "Good Repair" means the school facilities are clean, safe and functional as determined pursuant to the school facility inspection and evaluation instrument developed by the Office of Public School Construction or a local evaluation instrument that meets the same criteria.

Our findings for Novato Charter School suggested that almost all aspects of the requirement were met. In the 2021 SARC, a description of repair status for systems listed and a description of any needed maintenance to ensure good repair is missing. The school completed a new School Conditions Evaluation on 9/28/23 and shared the FIT report with MCOE. The FIT report included details about needed maintenance to ensure good repair. Additional follow-up will include a review of the 2022 SARC for required information. Attached please find the report and associated findings and status following the visit.

Please extend to your governing board, administration, and site staff my appreciation for their professionalism in addressing the compliance requirements for the Williams Settlement Legislation.

Sincerely,

John A. Carroll
Marin County Superintendent of Schools

Laura Trahan, Assistant Superintendent
Marin County Office of Education

CC: Patricia Garbarino, President
Marin County Board of Education

Stephanie Moulton-Peters, President
Marin County Board of Supervisors

Marin County Superintendent of Schools

WILLIAMS SETTLEMENT LEGISLATION

Annual Report | Novato Charter School

2023-2024 Fiscal Year

This report summarizes the results of the Williams Site Visits and documentation for the period July – September 2023 school year.

INSTRUCTIONAL MATERIALS:

Schools were reviewed for sufficient textbooks and instructional materials** as noted below:

School	Review Date	# of Classrooms Visited	Subject/ Course	Textbook/Instructional Materials Needed	Grade	Period	Room #	# of Material Missing	Corrected on
Novato Charter	9/8/2023	20% of classrooms	ELA/Math/HSS/Science/	NONE	–	–	–	–	–

* Unannounced school(s)

**"Sufficient textbooks and instructional materials" means each pupil, including English learners, has a standards-aligned textbook or instructional materials, or both, to use in class and to take home in the four core areas (including science laboratory equipment in grades 9-12) as well as, for middle and high school, in world language and health.

SCHOOL FACILITIES:

Schools were reviewed for the condition of facilities, whether they were in "good repair"* or pose an "emergency"** as noted below:

School	Review Date	Room/ Area	Facility Deficiencies Identified	Emergency	Correction/ Action Taken	Corrected On
Novato Charter	9/8/23	N/A	0	0	–	–

*"Good repair" means the facilities are clean, safe and functional as determined pursuant to the school facility inspection and evaluation instrument developed by the Office of Public School Construction or a local evaluation instrument that meets the same criteria.

** "Emergency condition" means a facility condition that poses a threat to the health or safety of pupils or staff while at school.

SCHOOL ACCOUNTABILITY REPORT CARD (SARC):

The 2021-2022 School Accountability Report Cards (SARC) for the following schools were reviewed to determine the accuracy of the information reported for sufficiency of textbooks and instructional materials and safety, cleanliness, and adequacy of school facilities, including "good repair":

School	SARC Review Date	Instructional Materials Discrepancies	Facility Conditions Discrepancies
Novato Charter	9/6/2023	NONE	_ SARC missing description of repair status for systems listed and description of any needed maintenance to ensure good repair as specified in statute. -School completed a new School Conditions Evaluation on 9/28 and shared the FIT report with MCOE. The FIT report included details about need maintenance to ensure good repair. -Follow up to include review of SARC 2022 for required information.

TEACHER MISASSIGNMENTS AND TEACHER VACANCIES:

The monitoring of teacher vacancies and misassignments at each Williams school is conducted by reviewing FY 2022-2023 in the CalSAAS reporting system. Teacher Assignment Monitoring for fiscal year 2022-23 officially began on August 1, 2023. The California Commission on Teacher Credentialing will finalize monitoring results when the monitoring cycle officially closes in November 2023. After the results are made available in the California Statewide Assignment Accountability System (CalSAAS), MCOE will provide the data in a quarterly report.

Novato Charter School

12/5/2023

Average Daily Attendance (ADA) Summary

2023-2024

8/21/2023 - 12/5/2023

School	Grd	Average Daily Enrollment	Average Daily Attendance	Average Daily Absences		ADA %
Novato Charter School	TK	20.00	19.42	0.58	#	97.10%
	K	28.00	27.89	0.11	#	99.62%
	1	28.00	26.89	1.11	#	99.61%
	2	28.00	27.54	0.46	#	98.36%
	3	28.97	28.66	0.31	#	98.93%
	4	28.00	27.58	0.42	#	98.50%
	5	28.00	27.43	0.57	#	97.96%
	6	26.00	25.54	0.46	#	98.23%
	7	25.00	24.49	0.51	#	97.96%
	8	26.00	25.28	0.72	#	97.23%
School Totals:		265.83	260.75		# ##	98.09%

Note: Detail may not add up to the totals due to truncation of detail numbers

Grade	Total/target enrollment	Enrollment 12/13/23	Seats available	Wait List 23-24
TK	20	20	0	73
K	28	28	0	37
1	28	28	0	15
2	28	28	0	33
3	28	28	0	24
4	28	28	0	24
5	28	28	0	12
6	26	26	0	28
7	26	25	1	0
8	26	26	0	5
Totals	266	265	1	251

Novato Charter School

12/6/2023

2023-2024

ATTENDANCE SUMMARY by Grade

8/21/2023 through 12/6/2023

Grade	* Inactives:	Active:	Days Enrolled	Days Present	Exc Abs	Unex Abs	Exc Tdy	Unex Tdy	ISC	TDY	EXC
TK	0	20	1320	1302	18	0	23	0	65	23	18
K	0	28	1848	1830	18	0	79	0	79	79	18
1	0	28	1824	1805	19	0	80	0	96	80	19
2	0	28	1848	1831	17	0	70	0	38	70	17
3	1	28	1911	1899	12	0	102	0	71	102	12
4	0	28	1848	1825	23	0	97	0	46	97	23
5	0	28	1848	1827	21	0	47	0	60	47	21
6	0	26	1716	1704	12	0	60	0	59	60	12
7	0	25	1650	1627	23	0	62	0	58	62	23
8	0	26	1716	1683	33	0	137	0	49	137	33
School Totals:	1	265	17529	17333	196	0	757	0	621	757	196