

Community Roots School



School Year 2009-2010

Annual Report

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1. CRS History

The story of the birth of Community Roots School began when parents in the Silverton community were introduced to the Montessori educational philosophy. Several of these parents had children enrolled in a private preschool in a neighboring community that closed. A small group of parents continued to dream big. The idea was to have their children participate in a peaceful, child-centered educational system. Many parents in this small group embraced the Montessori philosophy but also struggled with the prospect of enrolling their children in private school for their elementary years. For other parents, they were very interested in the Montessori philosophy but private school was not an option for their families because a Montessori education can be very expensive.

Through discussions about a shared passion for the Montessori philosophy and a desire to have a public school option, parents struck upon the charter school concept. After a few meetings, it was decided that the concept should be explored with the other parents who were interested in a Montessori school in Silverton. A meeting at a local area restaurant was held in December 2007. The idea of Community Roots was hatched at that meeting.

A small group of individuals wrote and submitted an application for a charter school start-up planning grant to the Oregon Department of Education in March 2008. The grant application was successful and Community Roots School was awarded a \$55,000 planning grant. Assuming a charter school contract was negotiated by the end of the planning period, Community Roots School would be eligible for more than \$100,000 for each of the next two years for the implementation of the school.

This planning grant funded many activities over the next year including: community meetings and outreach, consultation for the charter application to the school district, start-up materials for the school and recruiting. Over 2500 volunteer hours were needed to research, design and create a charter application. Support from other public charter Montessori schools including Ridgeline Elementary in Eugene and Lewis and Clark Elementary in Gresham was invaluable.

In November 2008, the founding members (now a team of twelve individuals) submitted their application for the charter to the Silver Falls School District Board. The founding members were as follows: Bart Banks, Jacquie Curtis, Jennifer de Jong, Jennifer Kimball, Erika Lanning, Jennifer McCord, Matt Miller, Sarah Miller, Frank Petrik, Mandy Petrik, Jennifer Traeger and Miranda Traeger.

In January 2009, the charter contract was signed with the Silver Falls School District and in February 2009 legal nonprofit status was achieved, the mission statement and Board of Directors were established. Community Roots School opened successfully for the 2009-2010 school year with one classroom, two teachers and 30 children.

2. Mission Statement

The CRS Board of Directors is driven by the mission statement created by the original group of founding members. At the beginning of each board meeting, the mission statement is read. The Mission Statement is, *“Rooted in our local community, we learn in an authentic Montessori environment, growing as conscientious and joyful learners, inspired to lead in the world community”*.

3. Board of Directors

For the 2009-2010 school year, the Community Roots School Board was a five member body (in Fall 2010, a six position was appointed). Each board member is elected for two years. Terms of office are staggered so that no more than three positions become vacant in the same year. This serves to encourage continuity on the board. Members of the board serve without pay. Terms of office commence and expire with the school's fiscal year (July 1). Officers of the board are elected at the annual meeting (usually in May or June). Initial board members were Jennifer de Jong, Erika Lanning, Sarah Miller, Amanda Petrik, and Miranda Traeger.

In the summer of 2009, Board Member Erika Lanning resigned in order to assume a position as a paid part-time administrator for the school. In September 2009, Board Member Miranda Traeger resigned in order to officially act as the volunteer Chief Financial Officer. Later that year, Christine Golden and Karyn Albrecht were appointed to replace Erika and Miranda. For the school year 2009-2010, the board

consisted of Chair Person Sarah Miller (term expires 2011), Vice Chair Person Jennifer de Jong (term expires 2012), Treasurer Amanda Petrik (term expires 2012), Christine Golden (term expires 2011), and Karyn Albrecht (term expires 2011).

Sarah Miller, Chairperson, holds a Bachelor of Biology & Chemistry and a Master of Public Health degree. She is currently the Division Administrator for Policy & Planning at the Oregon Business Development Department. Sarah is a founding member of the Community Roots School. Sarah and her husband, Matt, have one son.

Jennifer de Jong, Vice Chairperson, holds a Bachelor of Science degree in psychology. She is a Business Transition Manager with the Department of Human Services, Seniors and People with Disabilities Division. Jennifer is a founding member of the Community Roots School. Jennifer and her husband, Jeff Reilly, have three daughters.

Amanda Petrik, Treasurer, has a Master of Sociology, and is working toward her PhD in Sociology at Portland State University. Currently, Mandy is an experienced research support programmer and project manager at the Center for Health Research at Kaiser Permanente Northwest. She has expert knowledge of data files and structures. Mandy is a founding member of the Community Roots School. Mandy and her husband, Frank, have two children.

Karyn Albrecht served on the board of directors of Two Rivers Montessori School in Portland for four years, and was the administrator for that school before moving to the Silverton area. She was involved in the first year of operation at Springwater Environmental Sciences Charter School in Oregon City (now in their fourth year!) as part of a two-member parent team working with the teachers, board president, and principal to shape and put in motion the Environmental Field Study program curriculum. The Field Study program was the core focus of the school's charter and worked in conjunction with the Metro Natural Resources Planning Council. Karyn brings her experience leading a Montessori school, working with a new charter school, as well as her experience as a small business owner to the Community Roots School board.

Christine Golden has a bachelor's degree in nursing with a specialty in intensive care. For the past seven years, she has worked in health care management at Silverton Hospital. She has lead the breast cancer support group for five years and currently serves on the hospital ethics committee. She is also serving on the Silverton Planning Commission. She and her husband have six children, with two currently attending school in the Silverton School District. Her two oldest children were involved with Montessori education through The Franciscan Montessori Earth School in Portland.

The Community Roots School Board meets on the first Tuesday of each month at 6:30 p.m. at the Monitor School. Special meetings are scheduled as necessary. Each meeting is conducted using Robert's Rules of Order and include noting attendance, reading of the Mission Statement, approving the consent agenda, asking for audience comments, a financial report, voting on action items and adjourning.

4. Montessori Pedagogy Overview^{1,2}

The Community Roots School uses the Montessori curriculum which revolves around a fundamental belief that each child has an instinctive and spontaneous desire to learn. The Montessori method of education began in 1906 by Dr. Maria Montessori and was based upon her scientific observations of a group of sixty young children of working parents in Rome. In response to Dr. Montessori's repeated observations of children's' almost effortless ability to absorb knowledge from their surroundings, as well as their tireless interest in manipulating materials, she developed educational equipment, exercises and methods to encourage how the children learn "naturally".

In a Montessori environment, through collaboration with observant teachers who assist with goal-setting and assure steady achievement, children move themselves toward learning. The Montessori approach offers a broad vision of education as an aid to life. Montessori education is designed to help children's educational development as they grow from childhood to maturity. It succeeds because it draws its principles from the natural development of the child.

A key element of achieving the Montessori environment is the 3-hour, uninterrupted, work periods each day. Adults and children respect concentration and do not interrupt someone who is busy at a task. The school day revolves around the need for the 3-hour uninterrupted work period.

School Day Schedule 2009-2010

- 7:05** Option to catch the bus at Eugene Field
- 8:20** Bus children are dropped off at CRS campus / children driven by car; drop off at designated drop-off area at back entrance. A teacher will greet at the back entrance double doors.
- 8:30** Class begins. Late arrivals – check in at office
- 9:00** Three hour work cycle, meeting, lunch preparation
- 12:00-1:00** Lunch and recess
- 1:00-3:00** Large group lessons: botany, zoology, history, art, language, movement and music
- 3:25** School day ends - children being picked up by car leave at this time
- 3:40** Bus children leave CRS, arrive at Eugene Field at 4:00

Community Roots School follows the State of Oregon and Federal curricular requirements. In order to do so, the school has partnered with the Lewis and Clark Montessori Charter School of the Gresham-Barlow School District in creating and adapting appropriate curriculum alignments. Attached in Appendix 1 is one example of the Grade 1 Mathematics Montessori Curriculum Correlation to Oregon State standards, but all curriculum correlations can be found on our website <http://crmontessori.org/curriculum.html>. We currently have curriculum alignments for grades 1-4 in mathematics, arts, foreign language, and language arts, PE/health, science and social science.

The structure of the Montessori classroom eliminates many of the discipline issues found in other classroom environments. In the first days of the school year, the students and teacher together developed basic class rules. If additional issues arose, the class as a community established ground rules so that they will be able to learn from the situation. The consequences for not following the ground rules and not accepting responsibility depended upon the severity of the issue and followed a hierarchy of consequences laid out in the code of conduct, including parent intervention and removal from the classroom or the school.

5. School Configuration and Enrollment

Community Roots entered into agreement with the Silver Falls School District to rent a portion of Monitor School for its first classroom. Two large classrooms on the upper floor of the original Monitor School served as office space, and the original classroom. A classroom full of Montessori appropriate materials and furnishings were ordered and received.

By September 2009, 30 children were enrolled for the first classroom. The first classroom was a combination of 1st, 2nd and 3rd grade. At different points in the academic year, children interested in applying were placed on a waiting list if the classroom was full.

In the first year, Community Roots School had an average attendance of 11.99 ADM (92.73%) in the first grade, 10.03 ADM (94.19%) in the 2nd grade, and 5.77 ADM (92.74%) in the 3rd grade, for a total of 27.79 ADM (93.25%) out of 29.8 students enrolled.

Throughout the 2009-2010 school year, the board and staff planned to expand the school for the 2010-2011 school year to two classrooms accommodating 1st through 4th grades. With the addition of two assistants, Community Roots could accommodate up to 60 children.

6. Policy Development Issues

As required in its charter contract, the Community Roots School generally abides by Silver Falls School District policies on student behavior, classroom management, suspensions and expulsions. However, the Community Roots School board is continually adopting policy to meet the needs of the

charter school specifically. With assistance from the Oregon School Board Association Policy Group, in October 2009, the board approved current OSBA policies on “Education Records/Records of Students with Disabilities”, “Student Rights and Responsibilities”, “Student Conduct”, “Directory Information” and “Personally Identifiable Information”.

In November 2009, the board adopted policy on “Fiscal Policies and Procedures”, and “Grant Application Policy”. In April 2010, the board adopted an “Early Entrance Policy”. In May 2010, the board adopted the “Escalation Process” and the “Board Election Process”.

Note: The Oregon School Board Association will hold a policy development session with the Community Roots School Board at its December 2010 board meeting.

7. Staffing

For the 2009-2010 school year, the Community Roots School Board hired a temporary part-time administrator (Erika Lanning) and two teachers. One teacher had Lower Elementary Montessori Training (Elizabeth Runciman), and the other had Oregon State Certification (Jennifer McCord). Ms. Runciman terminated her contract under mutual agreement in December 2009, but was quickly replaced by a teacher who had extensive Montessori experience (Adele Carey).

A rigorous recruitment effort resumed for a permanent Montessorian to teach the Upper Elementary classroom in 2010-2011. Also, recruitment efforts resumed for a part-time permanent administrator/director, as well as for two assistants (one full-time, and one part-time). The recruitment efforts were successful and highly qualified individuals were hired.

Jennifer McCord began her intensive Montessori training in the summer of 2010 in Texas. The Community Roots School board has also budgeted for consulting services for the administrator as well as for Montessori consultation in 2010-2011.

8. Student Performance Highlights/Parent Involvement

The Community Roots School complies with state testing requirements, implementing OAKS testing on a computer where the children are able to complete the assessments at their own pace. The children are able to use Montessori materials to help in answering abstract concepts. The 3rd graders only were tested in Mathematics in the spring of 2010. Of the 3rd grade students tested (six total students), four students (66.7%) met or exceeded performance standards, one student (16.7%) nearly met standards, and one student (16.7%) were lower than standards and 0% were very low. In order to compare, the SFSD district 3rd graders were 77%, 7.8%, 12.2% and 3% respectively.

Highlights throughout the year include the Geology Rocks Play, which was produced and performed by the children in May of 2010. The content of the play taught lessons on the water cycle, rock cycle, fossil fuels, plant life cycle, plate tectonics and earth science. The children also practiced their practical life skills by hosting a Mother’s Day Tea, and a Father’s Day breakfast. Music was integrated into the curriculum and at each event, the children performed as a group on their tin whistles. CRS was able to further integrate the arts by participating in the “Artist in Residence” program, with Ann Altman. Parent volunteers also were able to offer Spanish lessons a few days a week.

An involved parent group is essential to the everyday operation of Community Roots School, and parent involvement is extensive. Parent leaders headed up a “Community Building Committee”, a “Teacher Support Committee”, and a “Fundraising Committee” in our first school year. The Fundraising Committee succeeded in raising \$12,490 during 2009-2010. In addition to committee work, parents are actively involved in lunch and recess volunteering and offering specials such as Spanish, music and PE.

9. Oversight Visits

As part of its sponsor responsibilities, members of Silver Falls School District staff made several monitoring and technical assistance visits throughout the school year. The sense of collaboration between the district and the school has become a strong foundation to quickly address issues as they arise and to ensure appropriate oversight and accountability. The Community Roots School Board Chair, Sarah

Miller, presented three or four times to Silver Falls School District Board meetings or work sessions to provide regular updates on its progress.

Donna Brant from the Oregon Department of Education visited Community Roots School in December 2009 for a programmatic site audit. Erika Lanning, Amanda Petrik, Miranda Traeger and Andy Bellando answered a series of questions regarding the financials and operations of the charter school. Donna toured the classroom and saw the children at work. Community Roots School passed the site audit with flying colors.

In April 2010, the US Department of Education visited Community Roots School in order to monitor the Oregon Department of Education's support of charter school start-up planning and implementation grants. Community Roots School was one of four schools visited. The federal auditors were aware of the recognition of the Silver Falls School District at the Charter School Conference as a supportive district. The morning was filled with questions regarding the start-up and use of grant dollars and efforts of support from both SFSD and ODE.

10. Financials

Budgets

Community Roots School submitted its first operational budget, for the 2009-2010 school year, to the Silver Falls School District in March of 2009. The budget was then revised and approved by the Community Roots School Board in November 2009 and again in April 2010 based on real expenses. At the end of the 2009-2010 school year, there were ample funds to roll over for the next year's budget. In May 2010, Community Roots School also opened a saving account in the amount of \$10,000 from its fundraising efforts for the year. Approved budgets are attached in Appendix 2, 3, and 4.

Fiscal Management

The Community Roots School board purchased and adopted our Fiscal Policy and Procedures document from a firm that works specifically with charter schools. This document outlines appropriate and extremely detailed practices for our charter school. Along with the adoption of this document, the board has designated a Treasurer, Amanda Petrik, for oversight of the school's finances. The school had a volunteer CFO (Miranda Traeger) that was charged with the daily financials for the school, and the school's administrator was given very specific duties for financial oversight, as described by the Fiscal Policies & Procedures.

Silver Falls School District acts as the fiscal agent for the State School Fund funds as well as the Oregon Department of Education charter school start-up grant. Community Roots School opened a checking account to maintain its fundraised activities for the year. The State School Fund and grant funds were accounted for through the district's accounting software, OSAS, and the fundraised activities are accounted for through QuickBooks. Reports were created monthly for board approval for all streams of funds. Attached in Appendix 5 are the year-end financials for the school.

Audit

CRS completed its first fiscal audit as required. The third party, auditor produced Financial Statement created by Pauly, Rogers & Co. is attached in Appendix 6 as well as their recommendations. The audit showed that Community Roots School has adopted a fiscal management and oversight that allows for a stable financial school to exist.

11. Charter Contract Compliance Requirements:

Key Goals and Expected Outcomes from Charter Application

Goal Status

High Academic Achievement – The curriculum will merge the *Oregon Standards* with the *Montessori Curriculum* and then integrate studies of our region’s history, culture, and natural environment. The richness and depth of this curriculum, combined with the motivating factors of the Montessori method, will engage and challenge students so that they work at their full capacity.

CRS purchased and integrated curriculums from Lewis and Clark Charter to align the Montessori curriculum with the Oregon Standards. A sample is attached in Appendix 1, the full alignments can be found at www.crmontessori.org.

Strong Links with the Community – Local organizations and businesses will provide ongoing field study, workshops, and, eventually for middle school students, internships integrated with the curriculum and pursued over the long term.

Artist in residence, Ann Altman, from Silverton came each day for a two week period helping children complete a classroom art project.

Also, parent education nights were provided on a regular basis to bridge the school and the community. Teachers and administrators created events to inform members of the community. Children participated and directed curriculum demonstrations for parents.

Social Growth and Emotional Development – Students will realize the non-academic outcomes of the Montessori philosophy, such as respect for self, others, and the environment, self-motivation, and self-reliance.

Children helped make soap to benefit the annual garage sale. A parent came in and demonstrated how she makes soap for a living, then donated materials and time to helping the children make soap which was then sold at the garage sale. The curriculum allows for each child to develop on an individual basis. When a child feels confident and able to master a material on their own terms, they will be more likely to take risks and their affective filter will be lowered allowing for the development of their emotional and social being. Curriculum in Montessori fosters peaceful problem solving and relationship building between peers in a multi-age classroom. Materials are kept clean by the children fostering a care for the environment and children are internally motivated to help because they care.

Successful Montessori Program - Our program will satisfy the requirements of an accredited Montessori school by hiring Montessori certified teachers (or teachers who are actively pursuing Montessori certification) and implementing the Montessori curriculum. This will insure students' academic, social, and emotional needs are met.

Jennifer McCord is actively pursuing her Montessori accreditation. The initial hire of the lead teacher was a Montessorian, and after her unexpected departure, she was replaced by a Montessorian.

Active Parent Participation – Parents will feel committed to the school and their children's education and will contribute on a variety of levels.

Parents are able to devote time in the classroom as a volunteer to aid in material prep, aid for recess and lunch or as a "guest reader". A blog and picture site was created to help connect the parent with their child and used to inform them of the happenings within the classroom.

Additionally, the Community Roots School will be consistent with all of the goals outlined in ORS 338.015

Goal Status

a. Increase student learning and achievement;

All students gained in all areas of content. The math, language, science and history curriculum offers hands on materials for the child to follow up on work and enable the child to work at an advanced level of ability due to the control of error built within the material.

b. Increase choices of learning opportunities for students;

Children are given lessons on a daily basis and are given work to follow up on. It is added to the child's plan and the teacher monitors how and when the child completes this follow up work. It is a choice for the child within their work day, but is a work that will need to be completed within the week.

c. Better meet individual student academic needs and interests;

Each child is followed and carefully monitored for progress in each of the academic years. Children are able to study and research in areas of interest throughout the day as well. Projects, research reports and lessons on specific curriculum are accessed on a regular basis as a child requests and as a teacher sees an interest on the child's part.

d. Build stronger working relationships among educators, parents and other community members

Members of the community and school help coordinate events for the school. The events throughout the year are dependent on the help of the community. The annual garage sale, Homer Davenport Days, and other events that members and staff are able to participate together in raising awareness enable groups to form and converse on creating a strong school environment.

e. Encourage the use of different and innovative learning methods;

Montessori allows the observation of the teacher to help guide how to best serve the child. The teacher is able to develop a plan that will meet the needs of each student's learning style. If a child needs more structure, the teacher is able to devise a working plan for this student. If a child needs more concrete materials to help obtain a concept, the teacher will provide the lesson and the materials. If a child learns best through art, then paintings to go along with research is encouraged. Montessori is for the child and the teacher is to guide them along their path.

f. Provide opportunities in small learning environments for flexibility and innovation, which may be applied, if proven effective, to other public schools

Children are given many lessons in small groups that would transfer to other public schools well. Some examples of these activities are spelling groups, reading groups, and math groups where children are working on particular skills.

g. Create new professional opportunities for teachers;

Jennifer McCord has been taking part in professional opportunities by becoming trained in Montessori education at an accredited Montessori academy in Houston, Texas.

h. Establish additional forms of accountability for schools; and

Assessment forms, progress reports, report cards, and student information will inform others of child's progress.

i. Create innovative measurement tools.

Anecdotal records, DRA and informal assessments have enabled the teachers to assess children at any given moment to determine level and ability within a material and concept.

26. a. (2) Description of instructional goals in relationship to Oregon's academic content standards and benchmarks

Goal Status

The Community Roots School intends to mirror the instructional goals of the Silver Falls School District in relationship to Oregon's academic content standards and benchmarks. In the first year of operation, proficiency testing of third graders will provide baseline data that the Community Roots School will engage a Montessori consultant to review and help teachers modify teaching methods as needed. In the end, the goal is for all Community Roots School students to demonstrate proficient or advanced competencies in Reading, Written and Oral Communication, Mathematics, and Science

The students at The Community Roots School have come in at various levels of ability, ranging in three years above to three years below grade level with numerous students in between. To meet the needs of each child in the curriculum, a battery of assessments helped to determine where the children are and how to best serve them. Students were given a standardized test as well, which enabled a consultant to evaluate how we were performing within these goals and standards. There were numerous changes made and children reacted positively to the changes made to help them reach their goals.

12. Lessons Learned and Annual Goals for 2010-2011

From communication with the parent community and staff, the Community Roots School Board is aware of the desire to be located in town. The school has faced struggles with the costs of transportation, and has chosen to use existing bus lines from the Silver Falls School District outlying schools.

In 2009-2010, the bus picked up the children at 7:00a.m. at Eugene Field, and then ran the Monitor route, dropping the children at 8:00a.m. at Monitor. Most parents chose not to use this long bus line, and carpooled out to the school in the mornings. The bus directly returned the students to Eugene Field at 4:00 after the Monitor route was finished.

Because of the transportation options, the CRS school day is significantly longer than other area elementary schools. Moving into Silverton will allow more flexibility with the school day, will eliminate the need for the children to ride 15-20 minutes each way to school, and will better integrate the school into the Silverton community.

The facilities search will be a significant endeavor that will take time. The Community Roots School Board created a facilities committee in 2009, which explored many in town locations including the St. Paul's Parish building and the Statuary. Extensive renovations and code requirements further limit the in town possibilities.

Community Roots School also struggled to recruit 1st graders, and is now aware of the need for a Kindergarten program. Being able to implement a Kindergarten program will allow Community Roots School parents to be able to choose a Montessori education without having to change schools, or find alternative Kindergarten options. Having a Kindergarten will also eliminate temporary enrollment of Kindergarteners in other schools within the district.

Maintaining an involved parent group is essential to the everyday operations of Community Roots School. Parents are imperative to fundraising efforts, staffing board committees, assisting in material construction, assisting the administrator in office, providing supervision at the bus stops, helping with lunch supervision, and even in doing laundry. The involved parent group becomes the "Community", and maintaining relations with the parents will help Community Roots School succeed.

The Community Roots School Board outlined the following goals for the 2010-2011 school year:

- Establish task force committee for facilities to find an in town location
- Establish a bus route that will allow CRS children to go directly to the school from the Eugene Field pick up site
- Establish task force committee for establishing a children's house and/or Kindergarten
- Establish working board committees and parent groups
- Fundraise \$10,000
- Expand the classrooms to serve 50-60 children in grades 1-4
- Establish two classrooms with two teachers, two assistant teachers and a part-time administrator
- Hire a business manager to maintain all financials duties
- Closely work with staff in order to track academic achievement

The Community Roots School Board outlined the following goals for the 2011-2012 school year:

- Expand the classrooms to serve 60-80 students in grades K-5
- Fundraise \$10,000
- Continue to track academic achievement, and establish academic goals

References

1. **Lillard, Angeline Stoll.** Montessori: The Science Behind the Genius. New York: Oxford University Press. 2005.
2. **Lillard, Paula P.** Montessori Today. New York: Random House. 1996.

Montessori Curriculum Correlation with Oregon State Standards
May 2009

The Montessori Mathematics Curriculum Grade 1			
Montessori math curriculum is based upon the European “Unified Math” model, which introduces elementary students to the study of the fundamentals of algebra, geometry, logic, statistics as well as the principles of arithmetic. Students learn from a wide range of projects, activities, and challenges. During this age children learn best through practical experience with concrete materials from which they derive comprehension. From comprehension, abstract rules may be intuited and generalized. The child is able to repeat learning experiences as often as necessary in order to arrive at an understanding.			
Oregon State Common Curriculum Goals	Oregon Standards	Montessori Curriculum	Montessori Extensions
<p>Calculations and Estimations</p> <p>Understand numbers, ways of representing numbers, relationships among numbers, and number systems</p>	<p>Numbers MA.01.CE.01 – 6</p>	<ul style="list-style-type: none"> • Compare whole numbers • Identify place values, using a large variety of materials that progress from concrete representations of the quantity (10, 100, 1000, etc.) to the symbolic representation by place value. • Identify & understand common fractions • Understand numerical order. • Counting by 2, 3, 4, 5, and 10. • Experience non-base-10 systems in order to fully understand place value • Compare different amounts of coin and dollars and how they are related. Understand why the need for money arose. 	<ul style="list-style-type: none"> -<i>Story of Numbers</i> -<i>Golden Beads</i> -<i>The Bank Game</i> -<i>The Hundred Board</i> -<i>Tens Board</i> -<i>Wooden Hierarchical Material</i> -<i>The Hundred & thousand chain</i> -<i>Skip Counting/Bead Chains</i> -<i>Bead chain squares and cubes</i> -<i>Large bead frame</i> -<i>Fraction insets and circles</i>
<p>Compute fluently and make reasonable estimates.</p>	<p>Computation and Estimation MA.01.CE.07 - 12</p>	<ul style="list-style-type: none"> • Multiply whole numbers • Add and subtract up to 6 digits sometimes more. • Multiplication more than 1 digit. • Identify when to use addition, subtraction, multiplication, and 	<ul style="list-style-type: none"> -<i>The Stamp Game</i> -<i>Fraction materials</i> -<i>The short multiplication and</i> -<i>Division boards.</i> -<i>Multiplication checker board</i> -<i>Fraction insets</i>

Montessori Curriculum Correlation with Oregon State Standards
May 2009

The Montessori Mathematics Curriculum Grade 1			
Montessori math curriculum is based upon the European “Unified Math” model, which introduces elementary students to the study of the fundamentals of algebra, geometry, logic, statistics as well as the principles of arithmetic. Students learn from a wide range of projects, activities, and challenges. During this age children learn best through practical experience with concrete materials from which they derive comprehension. From comprehension, abstract rules may be intuited and generalized. The child is able to repeat learning experiences as often as necessary in order to arrive at an understanding.			
Oregon State Common Curriculum Goals	Oregon Standards	Montessori Curriculum	Montessori Extensions
		division. <ul style="list-style-type: none"> • Recognize how place value is determined in various types of multiplication problems. • Compare fractions • Add and subtract fractions • Solve money problems in decimal notations using all four processes • Understand that fractions and decimals two different representations of the same concept • Division of a two-digit quotient both with and without a remainder • Solving story problems by choosing addition, subtraction, multiplication or division 	<ul style="list-style-type: none"> -<i>Fraction circles</i> -<i>Story of money</i> -<i>Money kit</i>

Montessori Curriculum Correlation with Oregon State Standards
May 2009

The Montessori Mathematics Curriculum Grade 1			
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Oregon State Common Curriculum Goals	Oregon Standards	Montessori Curriculum	Montessori Extensions
Understand meanings of operations and how they relate to one another	Operations and Properties MA.01.CE.13	<ul style="list-style-type: none"> • The language of operations • Decomposing (Multiplication to addition). • Use the commutative/distributive properties of multiplication to simplifying calculations. 	<ul style="list-style-type: none"> -Large bead frame -Colored bead bars -Decimal cards -Golden bead material -White number cards -Operational sign cards -Golden Mat -Flat bead game
<p>Statistics and Probability</p> <p>Select and use appropriate statistical methods to analyze data.</p>	Statistics MA.01.SP.01	<ul style="list-style-type: none"> • Determine mode and range extensions into other curriculum. (Ex. Daily temperature, computing the average, mode and range and economic comparisons). • Reading and determining bar graphs and pictographs • Summarize and display the results of probability to predict future. 	<ul style="list-style-type: none"> -Hands on experience in nature when possible.

Montessori Curriculum Correlation with Oregon State Standards
May 2009

The Montessori Mathematics Curriculum Grade 1			
Montessori math curriculum is based upon the European “Unified Math” model, which introduces elementary students to the study of the fundamentals of algebra, geometry, logic, statistics as well as the principles of arithmetic. Students learn from a wide range of projects, activities, and challenges. During this age children learn best through practical experience with concrete materials from which they derive comprehension. From comprehension, abstract rules may be intuited and generalized. The child is able to repeat learning experiences as often as necessary in order to arrive at an understanding.			
Oregon State Common Curriculum Goals	Oregon Standards	Montessori Curriculum	Montessori Extensions
Formulate questions that can be addressed with data and collect, organize, and display relevant data to answer them.	Collection and Display Data MA.01.SP.02 - 4	<ul style="list-style-type: none"> • Explanation of different types of graphs and their functions. • Define units of measurements. • Title graph • Why we use graphs • Apply these techniques to students’ research in all areas 	
Develop and evaluate inferences and predictions that are based on data.	Data Analysis and Predictions MA.01.SP.05	<ul style="list-style-type: none"> • In creating graphs students explain to other students how they read their graph. • Collect data from graphs 	
Algebraic Relationships Understand patterns, relations, and functions.	Patterns and Functions MA.01.AR.01 - 4	<ul style="list-style-type: none"> • Why we use algebra? • Language of the equation. • Balancing, solving & checking the equation. • Word problems. • Use algebra to describe transformations in geometry. 	<ul style="list-style-type: none"> -Colored bead bars -White and gray number cards -Operation signs

Montessori Curriculum Correlation with Oregon State Standards
May 2009

The Montessori Mathematics Curriculum Grade 1			
Montessori math curriculum is based upon the European “Unified Math” model, which introduces elementary students to the study of the fundamentals of algebra, geometry, logic, statistics as well as the principles of arithmetic. Students learn from a wide range of projects, activities, and challenges. During this age children learn best through practical experience with concrete materials from which they derive comprehension. From comprehension, abstract rules may be intuited and generalized. The child is able to repeat learning experiences as often as necessary in order to arrive at an understanding.			
Oregon State Common Curriculum Goals	Oregon Standards	Montessori Curriculum	Montessori Extensions
Represent and analyze mathematical situations and structures using algebraic symbols.	Algebraic Relationships MA.01.AR.05 - 6	<ul style="list-style-type: none"> • Word problems/asking questions; what is known, what is a wanted/graphic organizer. • Distance, rate and time. 	<ul style="list-style-type: none"> -<i>Golden bead material</i> -<i>Skittles, chips or counters</i>
Measurement Understand measurable attributes of objects and the units, systems, and processes of measurement.	Units and Tools MA.01.ME.01	<ul style="list-style-type: none"> • “What is measurement?” • Why are different systems used? • English system • Metric units 	<ul style="list-style-type: none"> -<i>Decimal Board</i> -<i>Metric cards</i> -<i>Stories—The origins of different units of measurement and historic origins of algebra and geometry in practical measurement needs of early societies.</i>
Measurement cont... Apply appropriate techniques, tools, and formulas to determine measurements.	Direct and Indirect Measurement MA.01.ME.02 - 3	<ul style="list-style-type: none"> • What else do we measure? & measuring devices. • Using and defining the appropriate units to use in the measurement of different subject/curriculum matter, (across curriculum). 	<ul style="list-style-type: none"> -<i>Metric cards</i> -<i>Area Material</i> -<i>Constructive Triangles</i>

Montessori Curriculum Correlation with Oregon State Standards
May 2009

The Montessori Mathematics Curriculum Grade 1			
Montessori math curriculum is based upon the European “Unified Math” model, which introduces elementary students to the study of the fundamentals of algebra, geometry, logic, statistics as well as the principles of arithmetic. Students learn from a wide range of projects, activities, and challenges. During this age children learn best through practical experience with concrete materials from which they derive comprehension. From comprehension, abstract rules may be intuited and generalized. The child is able to repeat learning experiences as often as necessary in order to arrive at an understanding.			
Oregon State Common Curriculum Goals	Oregon Standards	Montessori Curriculum	Montessori Extensions
<p>Geometry Analyze characteristics and properties of two and three-dimensional geometric shapes and develop mathematical arguments about geometric relationships.</p>	<p>Properties and Relationships MA.01.GM.01 - 2</p>	<ul style="list-style-type: none"> • “How Geometry got its name,” (etymology). • Describe & identify each structure (3dimensional). • Concrete to abstract, from surfaces, (planes), lines everywhere, points to relationships to golden beads and wooden hierarchical materials. Different dimensions. • Observations of three dimensional shapes and what kind of surfaces, lines and points they contain. • Concept of volume. • Concrete examples of length, width and height. 	<ul style="list-style-type: none"> -Prism, cube, pyramid -Golden beads -Hierarchical materials -Unit cubes -Yellow prisms -Gray rectangular based prism
<p>Use visualization, spatial reasoning, and geometric modeling to solve problems</p>	<p>Modeling MA.01.GM.03 - 4</p>	<ul style="list-style-type: none"> • Building with materials in 3 dimensions. • Vocabulary. • Use geometric materials to represent word problems 	<ul style="list-style-type: none"> -Hollow volume figures -Geometric solids 1st, 2nd & 3rd box. -Trisected pyramids -Small wooden cubes/volume box

Montessori Curriculum Correlation with Oregon State Standards
May 2009

The Montessori Mathematics Curriculum Grade 1			
Montessori math curriculum is based upon the European “Unified Math” model, which introduces elementary students to the study of the fundamentals of algebra, geometry, logic, statistics as well as the principles of arithmetic. Students learn from a wide range of projects, activities, and challenges. During this age children learn best through practical experience with concrete materials from which they derive comprehension. From comprehension, abstract rules may be intuited and generalized. The child is able to repeat learning experiences as often as necessary in order to arrive at an understanding.			
Oregon State Common Curriculum Goals	Oregon Standards	Montessori Curriculum	Montessori Extensions
Specify locations and describe spatial relationships using coordinate geometry and other representational systems.	Coordinate Geometry MA.01.GM.05	<ul style="list-style-type: none"> • Describe the steps to transpose a shape from one area on graph to another. • Graphing and connecting points on a grid in order to form geometric shapes 	
Mathematical Problem Solving Select, apply, and translate among mathematical representations to solve problems.	No current grade 1 level foundations for Mathematical Problem Solving	<ul style="list-style-type: none"> • Students make decisions about how to approach problems • Develop generalizations of the results obtained and apply them in other circumstances 	
Apply and adapt a variety of appropriate strategies to solve problems.		<ul style="list-style-type: none"> • Students use strategies, skills, and concepts in finding solutions, e.g., estimations, logical thoughts etc. 	
Monitor and reflect on the process of mathematical problem solving.		<ul style="list-style-type: none"> • Check problems for correct answers or mistakes in calculations 	

Montessori Curriculum Correlation with Oregon State Standards
May 2009

<p>The Montessori Mathematics Curriculum Grade 1</p> <p>Montessori math curriculum is based upon the European “Unified Math” model, which introduces elementary students to the study of the fundamentals of algebra, geometry, logic, statistics as well as the principles of arithmetic. Students learn from a wide range of projects, activities, and challenges. During this age children learn best through practical experience with concrete materials from which they derive comprehension. From comprehension, abstract rules may be intuited and generalized. The child is able to repeat learning experiences as often as necessary in order to arrive at an understanding.</p>			
Oregon State Common Curriculum Goals	Oregon Standards	Montessori Curriculum	Montessori Extensions
Communicate mathematical thinking coherently and clearly; use the language of mathematics to express mathematical ideas precisely.		<ul style="list-style-type: none"> • Use pictures, symbols, and vocabulary to identify solutions 	
Accurately solve problems that arise in mathematics and other contexts.		<ul style="list-style-type: none"> • Accurately solve problems 	<i>-Self analysis self correction</i>

200 - Federal Funds

REVENUE:			
200-4500-06	30 Students	Restricted Revenue - Federal Government Through the State	\$155,000

EXPENSES:			
1000			
	<u>1111- K-3 Instruction</u>		
	200-1111-130-142-00-06	Additional Salary (Signing Bonus)	\$15,000
	200-1111-312-142-00-06	Instructional Program Improvement Services (Mont Consult)	\$15,000
	200-1111-410-142-00-06	Consumable Supplies/Materials (Instructional Materials)	\$51,000
	200-1111-460-142-00-06	Non-Consumable Items (Furniture)	\$27,000
	1111 Totals		\$108,000
2000			
	<u>2240 - Instructional Staff Development</u>		
	200-2240-310-142-00-06	Instructional Professional/Tech (Staff/Curriculum Develop)	\$20,000
	2240 Totals		\$20,000
	<u>2490 - Other Support SVCS - School Adm</u>		
	200-2490-312-142-00-06	Administration Consultant	\$10,000
	200-2490-350-142-00-06	Communication (Marketing/Recruitment)	\$5,000
	200-2490-460-142-00-06	Non-Consumable Items	\$908
	200-2490-470-142-00-06	Computer Software	\$1,000
	200-2490-480-142-00-06	Computer Hardware	\$4,000
	2490 Totals		\$20,908
	<u>2620 - Planning, Research, Development, Evaluation Services, Grant Writing</u>		
	200-2620-690--142-00-06	SFSD Grant Administration Fee - 3.93%	\$6,092
EXPENSE TOTALS			\$155,000

Revenue less Expenses		\$0
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760 - State School Support Fund

REVENUE:			
760-3101-00	30 Students	State School Fund—General Support (\$6130 x 80% = \$4,904	\$147,120

EXPENSES:			
1000			
	<u>1111- K-3 Instruction</u>		
	760-1111-111-142-00-00	Certified Salaries	\$52,000
	760-1111-121-142-00-00	Certified Substitutes	\$4,000
	760-1111-211-142-00-00	PERS - Employer Contribution (2.5%)	\$1,300
	760-1111-213-142-00-00	PERS - Employer Contribution (6.5%)	\$3,380
	760-1111-220-142-00-00	Social Security Admin - FICA/Medicare (7.65%)	\$3,978
	760-1111-231-142-00-00	Workers' Compensation (.5%)	\$260
	760-1111-240-142-00-00	Contractual Employee Benefits (\$925/mo.)	\$22,200
	1111 - Totals		\$87,118
2000			
	<u>2310 - Board of Education Services</u>		
	760-2310-381-142-00-00	Audit Services	\$5,200
	760-2310-650-142-00-00	Insurance and Judgements	\$6,500
	2310 - Totals		\$11,700
	<u>2490 - Other Support SVCS - School Adm</u>		
	760-2490-112-142-00-00	Classified Salaries (OM & Monitor Sec)	\$9,895
	760-2490-240-142-00-00	Contractual Employee Benefits (\$975/mo.)	\$398
	760-2490-211-142-00-00	PERS - Employer Contribution (2.5%)	\$247
	760-2490-212-142-00-00	PERS - Employer Contribution (6%)	\$54
	760-2490-213-142-00-00	PERS - Employer Contribution (6.5%)	\$643
	760-2490-220-142-00-00	Social Security Admin - FICA/Medicare (7.65%)	\$757
	760-2490-231-142-00-00	Workers' Compensation (.5%)	\$50
	760-2490-640-142-00-00	Dues & Fees	\$1,000
	2490 - Totals		\$13,044
	<u>2540 - Operations & Maintenance</u>		
	760-2540-320-142-00-00	Property Services (Rent)	\$12,000
	2540 - Totals		\$12,000
6000			
	<u>6000 - Contingencies</u>		
	760-6000-810-142-00-00	Planned Reserve	\$23,258
	6000 - Totals		\$23,258
EXPENSE TOTALS			\$147,120

Revenue less Expenses			\$0
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COMMUNITY ROOTS CHARTER SCHOOL
(A COMPONENT UNIT OF THE SILVER FALLS SCHOOL DISTRICT)
MARION COUNTY, OREGON

FINANCIAL REPORT

For the Year Ended June 30, 2010

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

2009-2010

BOARD OF DIRECTORS

<u>NAME</u>	<u>TERM EXPIRES</u>
Sarah Miller, President	June 30, 2011
Jen deJong, Vice President	June 30, 2012
Mandy Petrik, Treasurer	June 30, 2012
Chris Golden	June 30, 2011
Karyn Albrect	June 30, 2011

All board members receive mail at the address below:

ADMINISTRATION

Miranda Traeger, Chief Financial Officer
12465 Meridian Rd. NE
Mt. Angel, OR 97362

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

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September 7, 2010

To the Board of Directors
Community Roots Charter School
Marion County, Oregon

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities and major funds of Community Roots Charter School, Marion County, Oregon (a nonprofit School) as of June 30, 2010 as listed in the table of contents, pursuant to ORS 297.405 to 297.555, ORS 297.990 and ORS 338. These financial statements are the responsibility of the School's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and major funds of Community Roots Charter School, Marion County, Oregon, as of June 30, 2010, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. Community Roots Charter School has not presented this information that the Governmental Accounting Standards Board has determined is necessary to supplement the basic financial statements.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Community Roots Charter School's basic financial statements. The Supplementary Information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. We have applied certain limited procedures which consisted principally of inquiries of management. However, we did not audit the information and express no opinion on it.

PAULY, ROGERS AND CO., P.C.

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

STATEMENT OF NET ASSETS
June 30, 2010

ASSETS:

Cash and Investments	\$ 18,840
Accounts Receivable	<u>37,992</u>
Total Assets	<u>56,832</u>

NET ASSETS:

Unrestricted	<u>56,832</u>
Total Net Assets:	<u><u>\$ 56,832</u></u>

See accompanying notes to the basic financial statements.

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

STATEMENT OF ACTIVITIES
 For the Year Ended June 30, 2010

FUNCTIONS	EXPENSES	FUNCTION REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Instruction	\$ 190,553	\$ -	\$ 103,285	\$ (87,268)
Support Services	65,748	-	35,637	(30,111)
Total Governmental Activities	<u>\$ 256,301</u>	<u>\$ -</u>	<u>\$ 138,922</u>	<u>(117,379)</u>
General Revenues:				
State Sources				153,587
Miscellaneous				<u>15,305</u>
Total General Revenues				<u>168,892</u>
Changes in Net Assets				51,513
Net Assets - Beginning				<u>5,319</u>
Net Assets - Ending				<u>\$ 56,832</u>

See accompanying notes to the basic financial statements.

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2010

	<u>GENERAL FUND</u>	<u>FUNDRAISING FUND</u>	<u>TOTAL</u>
ASSETS:			
Cash and Investments	\$ 6,417	\$ 12,423	\$ 18,840
Accounts Receivable	<u>37,992</u>	<u>-</u>	<u>37,992</u>
Total Assets	<u>\$ 44,409</u>	<u>\$ 12,423</u>	<u>\$ 56,832</u>
Fund Balances:			
Unreserved and Undesignated	<u>44,409</u>	<u>12,423</u>	<u>56,832</u>
Total Liabilities and Fund Balances	<u>\$ 44,409</u>	<u>\$ 12,423</u>	<u>\$ 56,832</u>

See accompanying notes to the basic financial statements.

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2010

REVENUES:	<u>GENERAL FUND</u>	<u>FUNDRAISING FUND</u>	<u>TOTAL</u>
Local Sources	\$ 199	\$ 15,106	\$ 15,305
State Sources	153,587	-	153,587
Federal Sources	138,922	-	138,922
Total Revenues	<u>292,708</u>	<u>15,106</u>	<u>307,814</u>
EXPENDITURES:			
Instruction	184,993	5,560	190,553
Support Services	63,306	2,442	65,748
Total Expenditures	<u>248,299</u>	<u>8,002</u>	<u>256,301</u>
Net Change in Fund Balance	44,409	7,104	51,513
Beginning Fund Balance	<u>-</u>	<u>5,319</u>	<u>5,319</u>
Ending Fund Balance	<u><u>\$ 44,409</u></u>	<u><u>\$ 12,423</u></u>	<u><u>\$ 56,832</u></u>

See accompanying notes to the basic financial statements.

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units as required by Oregon law for charter schools. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the accounting policies are described below.

A. THE FINANCIAL REPORTING ENTITY

Community Roots Charter School is a non profit corporation governed by a five member board. Generally accepted accounting principles require that these financial statements present Community Roots Charter School and all component units, if any. Component units, as established by the Governmental Accounting Standards Board (GASB) Statement 39, are separate entities that are included in the reporting entity because of the significance of their operational or financial relationships with the School. All significant activities and entities with which the School exercises oversight responsibility have been considered for inclusion in the general purpose financial statements. Community Roots Charter School has no component units. The School is a component unit of the Silver Falls School District because even though they are separate legal entities, Community Roots Charter School operates under authority of the Silver Falls School District who exercises oversight as required by Oregon law.

Community Roots Charter School was organized under provisions of Oregon Revised Statutes Chapter 338 for the purpose of operating a charter school.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Assets and Statement of Activities display information about the reporting government as a whole. The Statement of Net Assets and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

All direct expenses are reported by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function.

FUND FINANCIAL STATEMENTS

The accounts are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (CONTINUED)

GOVERNMENTAL FUND TYPES

Governmental funds are used to account for the general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Grant revenue is not considered available and, therefore, is not recognized until received. Expenditures are recorded when the liability is incurred.

Revenues susceptible to accrual are interest, state, county and local shared revenue and federal and state grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

There are the following major governmental funds:

GENERAL FUND

This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund (there are no other funds). The principal revenue sources are payments of state school support from Silver Falls School District, fees, fundraising and donations.

FUNDRAISING FUND

This fund accounts for all fundraising money brought in by the School.

GRANTS

Unreimbursed expenditures due from grantor agencies are reflected in the government wide financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures is recorded as a liability in the balance sheet and statement of net assets.

NET ASSETS

Net assets comprise the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net assets are classified in the following categories:

Restricted – consists of external constraints placed on net asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There are no restricted net assets at June 30, 2010.

Invested in capital assets – consists of net assets that are invested in buildings, equipment and other capital assets. There were no capital assets at June 30, 2010.

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (CONTINUED)

NET ASSETS (CONTINUED)

Unrestricted net assets – consists of all other net assets that are not included in the other categories previously mentioned.

C. CAPITAL ASSETS

Capital assets, which include equipment, Buildings, Land & Leasehold Improvements, are reported in the government wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000. Capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at their estimated fair market value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Depreciation is recorded on capital assets on the straight line method over the useful life of the asset, which range from three to seven years.

D. SUPPLY INVENTORY

Detailed supply inventory records are not maintained. Inventories are not considered to be material.

E. RETIREMENT PLANS

Substantially all of the employees are participants in Public Employees Retirement System (PERS). Contributions to PERS are made on a current basis as required by the plan and are charged to expenditures as funded.

F. 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 and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS

State statutes govern the School's cash management policies, because the School does not have an official investment policy. Statutes authorize the School to invest in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool. Cash and Investments of Community Roots Charter School include deposits in the School's checking account as well as the School's portion of cash invested in the Oregon State Treasurer's Local Government Investment Pool held by Silver Falls School District. Deposits with financial institutions include bank demand deposits.

Investments

The State Treasurer's Local Government Investment Pool is not registered with the U.S. Securities and Exchange Commission as an investment company. The Oregon Revised Statutes and the Oregon Investment Council govern the State's investment policies. The State Treasurer is the investment officer for the Council and is responsible for all funds in the State Treasury. These funds must be invested, and the investments managed, as a prudent investor would, exercising reasonable care, skill and caution. Investments in the Fund are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund was in compliance with all portfolio guidelines at June 30, 2010.

Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. At June 30, 2010, the School's position in the State Treasurer's Local Government Investment Pool was valued at 99.56% of the value of the pool shares. There were no known violations of legal or contractual provisions for deposits and investments during the fiscal year.

Cash and Investments at June 30, 2010 (recorded at fair value) consisted of:

Deposits with a Financial Institution:

Demand Deposits, Non-Interest Bearing - Checking	\$	2,273
Demand Deposits, Interest Bearing - Savings		10,000
Petty Cash		150
Investments		<u>6,417</u>
Total	\$	<u><u>18,840</u></u>

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

Investment Type	Fair Value	Investment Maturities (in months)	
		Less than 3	More than 3
State Treasurer's Investment Pool	\$ 6,417	\$ 6,417	\$ -
Total	\$ 6,417	\$ 6,417	\$ -

Credit Risk

Oregon Revised Statutes does not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE. The State Investment Pool is not rated.

Concentration of Credit Risk

In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The School does not have a deposit policy for custodial credit risk. As of June 30, 2010, 100% of the School's bank balance of \$13,785 was insured by the FDIC.

3. CLAIMS AND LITIGATION

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts, if any, or expenditures which may be disallowed by the grantor agencies cannot be determined at this time although the School expects such amounts, if any, to be immaterial

Management has represented that there are no contingent liabilities that require disclosure or recognition in accordance with FASB Statement No. 5 and/or GASB No. 10. Such contingent liabilities would include, but not be confined to: notes or accounts receivable have been discounted; pending suits; proceedings, hearings or negotiations possibly involving retroactive adjustments; unsatisfied judgments or claims; taxes in dispute; endorsements or guarantees; and options.

4. RISK MANAGEMENT

Community Roots Charter School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize its exposure to these risks. Settled claims have not exceeded this commercial coverage.

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. COMMITMENTS AND CONTINGENCIES

A substantial portion of operating funding is received from the State of Oregon. State funding is determined through state wide revenue projections that are paid to individual school districts based on pupil counts and other factors in the state school fund revenue formula. Since these projections and pupil counts fluctuate they can cause increases or decreases in revenue. Due to these future uncertainties at the state level, the future effect on the School's operations can not be determined.

The School operates under authority of the Silver Falls School District who grants a charter to the School and exercises oversight as required by Oregon law. The effect of non renewal of the charter has not been determined.

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- ACTUAL AND BUDGET -
For the Year Ended June 30, 2010

	<u>GENERAL FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
REVENUES:				
Local Sources	\$ -	\$ -	\$ 199	\$ 199
State Sources	147,120	147,120	153,587	6,467
Federal Sources	155,000	155,000	138,922	(16,078)
Total Revenues	<u>302,120</u>	<u>302,120</u>	<u>292,708</u>	<u>(9,412)</u>
EXPENDITURES:				
Instruction				
Salaries	71,000	76,000	77,320	(1,320)
Associated Payroll Costs	31,118	35,989	26,463	9,526
Purchased Services	15,000	2,029	2,009	20
Supplies and Materials	78,000	94,762	79,201	15,561
Total Instruction	<u>195,118</u>	<u>208,780</u>	<u>184,993</u>	<u>23,787</u>
Support Services				
Salaries	9,895	14,995	14,889	106
Associated Payroll Costs	2,149	2,657	2,488	169
Purchased Services	52,200	36,900	29,087	7,813
Supplies and Materials	5,908	8,700	7,870	830
Other Objects	13,592	10,330	8,972	1,358
Total Support Services	<u>83,744</u>	<u>73,582</u>	<u>63,306</u>	<u>10,276</u>
Contingency	23,258	19,758	-	19,758
Total Expenditures	<u>302,120</u>	<u>302,120</u>	<u>248,299</u>	<u>53,821</u>
Net Change in Fund Balance	-	-	44,409	44,409
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,409</u>	<u>\$ 44,409</u>

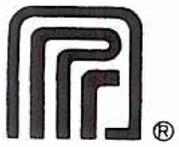
See accompanying notes to the basic financial statements.

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- ACTUAL AND BUDGET -
For the Year Ended June 30, 2010

<u>FUNDRAISING FUND</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
From Local Sources:				
Fundraising	\$ 10,000	\$ 10,000	\$ 5,725	\$ (4,275)
Donations	-	-	7,282	7,282
Fees	-	1,000	2,099	1,099
Total Revenues	<u>10,000</u>	<u>11,000</u>	<u>15,106</u>	<u>4,106</u>
EXPENDITURES:				
Instruction				
Purchased Services	4,000	300	1,218	(918)
Supplies and Materials	1,000	1,000	4,342	(3,342)
Total Instruction	<u>5,000</u>	<u>1,300</u>	<u>5,560</u>	<u>(4,260)</u>
Support Services				
Purchased Services	3,500	3,300	1,062	2,238
Supplies and Materials	1,500	3,900	-	3,900
Other Objects	-	500	1,380	(880)
Total Support Services	<u>5,000</u>	<u>7,700</u>	<u>2,442</u>	<u>5,258</u>
Contingency	-	2,000	-	2,000
Total Expenditures	<u>10,000</u>	<u>11,000</u>	<u>8,002</u>	<u>2,998</u>
Net Change in Fund Balance	-	-	7,104	7,104
Beginning Fund Balance	-	-	5,319	5,319
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,423</u>	<u>\$ 12,423</u>

See accompanying notes to the basic financial statements.



PAULY, ROGERS AND CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

-
- 12700 SW 72ND AVENUE • TIGARD, OREGON 97223
 - (503) 620-2632 • FAX (503) 684-7523

Independent Auditor's Report Required by Oregon State Regulations

We have audited the basic financial statements of the Community Roots Charter School as of and for the year ended June 30, 2010, and have issued our report thereon dated September 7, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the Community Roots Charter School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. As such, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Public charter school requirements.**

In connection with our testing nothing came to our attention that caused us to believe the Community Roots Charter School was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the Community Roots Charter School's internal control over financial reporting as a basis for designing our auditing procedures 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 Community Roots Charter School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Community Roots Charter School's internal control over financial reporting.

This report is intended solely for the information and use of the board of directors/council members/commissioners and management of Community Roots Charter School and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

PAULY, ROGERS AND CO., P.C.

CRS Financial Overview

4/13/2010

200 - Federal Funds - ODE Grant

REVENUE:	\$159,176
EXPENSES:	\$92,517
BALANCE:	\$66,659

760 - State School Support Fund - SSF

REVENUE:	\$106,589
EXPENSES:	\$72,667
BALANCE:	\$33,922

100 - Supplemental School Operations - Fundraised & Supply Fees

REVENUE:	\$17,189
EXPENSES:	\$7,243
BALANCE:	\$9,946

200 - Federal Funds - ODE Grant

Approved March 2009 Revised Nov. 2009 Revised April 10

Activity as of 4/13/10 % of Budget

REVENUE:								
Sub Grant - district & charter partnership						\$4,176	\$4,176	
30 Students		Restricted Revenue - Federal Gov't Through the State		\$155,000	\$155,000	\$155,000		
EXPENSES:								
1000								
	1111- K-3							
	130	Additional Salary (Signing Bonus)		\$15,000	\$20,000	\$20,000	\$20,000	100.0%
	211	PERS - Employer Contribution (2.5%)		\$0	\$197	\$197	\$197	100.0%
	213	PERS - Employer Contribution (6.5%)		\$0	\$650	\$650	\$650	100.0%
	220	Social Security Admin - FICA/Medicare (7.65%)		\$0	\$1,530	\$1,530	\$1,530	100.0%
	231	Workers' Compensation (.5%)		\$0	\$74	\$74	\$74	100.6%
	310	Instructional Program Improvement Services (Mont Consult)		\$15,000	\$5,000	\$2,000	\$1,980	39.6%
	320	Property Services		\$0	\$29	\$29	\$29	99.8%
	410	Consumable Supplies/Materials (Instructional Materials)		\$51,000	\$44,000	\$57,662	\$32,286	73.4%
	420	Textbooks		\$0	\$3,000	\$3,000	\$1,572	52.4%
	430	Library Books		\$0	\$12,000	\$12,000	\$6,265	52.2%
	440	Periodicals		\$0	\$0	\$100	\$88	over
	460	Non-Consumable Items (Furniture)		\$27,000	\$19,700	\$22,000	\$11,749	59.6%
	1111 Totals			\$108,000	\$106,180	\$119,242	\$76,420	72.0%
2000								
	2130 - Health Services							
	410	Consumable Supplies/Materials		\$0	\$200	\$100	\$70	35.0%
	2130 Totals			\$0	\$200	\$100	\$70	35.0%
	2210 - Improvement of Instruction Services							
	130	Additional Salary - Adele's services		\$0	\$0	\$5,000	\$2,000	
	220	Social Security Admin - FICA/Medicare (7.65%)		\$0	\$0	\$450	\$153	
	231	Workers' Compensation (.5%)		\$0	\$0	\$50	\$9	
	2130 Totals			\$0	\$0	\$5,500	\$2,162	
	2240 - Instructional Staff Development							
	310	Instructional Professional/Tech (Staff/Curriculum Develop)		\$20,000	\$15,000	\$10,000	\$150	1.0%
	2240 Totals			\$20,000	\$15,000	\$10,000	\$150	1.0%
	2310 - Board of Education Services							
	310	Instructional Professional/Tech (Staff/Curriculum Develop)		\$0	\$1,000	\$100	\$60	6.0%
	380	Non-Instructional Professional/Tech		\$0	\$0	\$800	\$800	over
	640	Dues & Fees		\$0	\$0	\$50	\$38	over
	2310 - Totals			\$0	\$1,000	\$950	\$898	89.8%
	2490 - Other Support SVCS - School Adm							
	130	Additional Salary		\$0	\$1,000	\$100	\$75	7.5%
	220	Social Security Admin - FICA/Medicare (7.65%)		\$0	\$90	\$7	\$6	6.4%
	231	Workers' Compensation (.5%)		\$0	\$10	\$1	\$0	3.6%
	310	Instructional Professional/Tech		\$0	\$5,000	\$500	\$425	8.5%
	312	Administration Consultant		\$10,000	\$5,000	\$0	\$0	0.0%
	350	Communication (Marketing/Recruitment)		\$5,000	\$1,000	\$2,000	\$1,082	108.2%
	410	Consumable Supplies/Materials			\$1,500	\$1,000	\$448	29.8%
	460	Non-Consumable Items		\$908	\$1,000	\$400	\$356	35.6%
	470	Computer Software		\$1,000	\$1,000	\$100	\$83	8.3%
	480	Computer Hardware		\$4,000	\$5,820	\$3,800	\$3,752	64.5%
	640	Dues & Fees		\$0	\$500	\$500	\$500	100.0%
	2490 Totals			\$20,908	\$21,920	\$8,408	\$6,726	30.7%
	2520 - Fiscal Services							
	380	Non-Instructional Professional/Tech			\$1,000	\$500	\$211	21.1%
	2520 Totals			\$0	\$1,000	\$500	\$211	21.1%
	2540 - Operation & Maintenance							
	460	Non-Consumable Items			\$1,200	\$1,000	\$420	35.0%
	2540 Totals			\$0	\$1,200	\$1,000	\$420	35.0%
	2620 - Planning, Research, Development, Evaluation Services, Grant Writing							
	690	SFSD Grant Administration Fee - 3.93%		\$6,092	\$5,000	\$5,000	\$0	0.0%
	2630 - Information Services							
	310	Instructional Professional/Tech			\$0	\$500	\$250	over
	350	Communication			\$0	\$5,000	\$3,305	over
	410	Consumable Supplies/Materials			\$3,500	\$2,000	\$1,617	46.2%
	460	Non-Consumable Items			\$0	\$300	\$289	over
	2540 Totals			\$0	\$3,500	\$9,800	\$5,461	156.0%
EXPENSE TOTALS				\$155,000	\$155,000	\$155,000	\$92,517	59.7%

760 - State School Support Fund - SSF(ADM)				Approved March 2009	Revised Nov. 2009	Revised Nov. 2009	Activity as of 4/13/10	% of Budget
REVENUE:								
30 Students		State School Fund—General Support (\$6130 x 80% = \$4,904)		\$147,120	\$147,120	\$147,120	\$106,589	72.5%
EXPENSES:								
1000								
	1111- K-3 Instr							
	111	Certified Salaries		\$52,000	\$52,000	\$52,000	\$34,874	67.1%
	121	Certified Substitutes		\$4,000	\$4,000	\$4,000	\$459	11.5%
	122	Classified Substitutes		\$0	\$0	\$0	\$286	over
	211	PERS - Employer Contribution (2.5%)		\$1,300	\$1,000	\$1,000	\$301	30.1%
	212	PERS - Employer Contribution (6%)		\$0	\$2,350	\$2,350	\$910	38.7%
	213	PERS - Employer Contribution (6.5%)		\$3,380	\$2,550	\$2,550	\$992	38.9%
	220	Social Security Admin - FICA/Medicare (7.65%)		\$3,978	\$3,978	\$3,978	\$2,725	68.5%
	231	Workers' Compensation (.5%)		\$260	\$260	\$260	\$162	62.3%
	240	Contractual Employee Benefits (\$925/mo.)		\$22,200	\$23,400	\$23,400	\$10,725	45.8%
	1111 - Totals			\$87,118	\$89,538	\$89,538	\$51,434	57.4%
2000								
	2310 - Board of Education Services							
	381	Audit Services		\$5,200	\$5,500	\$5,500	\$0	0.0%
	650	Insurance and Judgements		\$6,500	\$4,300	\$4,300	\$4,025	93.6%
	2310 - Totals			\$11,700	\$9,800	\$9,800	\$4,025	41.1%
	2490 - Other Support SVCS - School Adm							
	112	Classified Salaries (OM & Monitor Sec)		\$9,895	\$9,895	\$9,895	\$6,268	63.3%
	122	Classified Substitutes		\$0	\$0	\$0	\$3	over
	211	PERS - Employer Contribution (2.5%)		\$247	\$247	\$247	\$124	50.0%
	212	PERS - Employee Contribution (6%)		\$54	\$54	\$54	\$31	56.8%
	213	PERS - Employer Contribution (6.5%)		\$643	\$643	\$643	\$408	63.4%
	220	Social Security Admin - FICA/Medicare (7.65%)		\$757	\$757	\$757	\$478	63.1%
	231	Workers' Compensation (.5%)		\$50	\$50	\$50	\$29	58.5%
	240	Contractual Employee Benefits (\$975/mo.)		\$398	\$398	\$398	\$269	67.5%
	640	Dues & Fees		\$1,000	\$480	\$480	\$0	0.0%
	2490 - Totals			\$13,044	\$12,524	\$12,524	\$7,608	60.7%
	2540 - Operations & Maintenance							
	320	Property Services (Rent)		\$12,000	\$12,000	\$12,000	\$9,600	80.0%
	2540 - Totals			\$12,000	\$12,000	\$12,000	\$9,600	80.0%
6000								
	6000 - Contingencies							
	810	Planned Reserve		\$23,258	\$23,258	\$23,258	\$0	0.0%
	6000 - Totals			\$23,258	\$23,258	\$23,258	\$0	0.0%
EXPENSE TOTALS				\$147,120	\$147,120	\$147,120	\$72,667	49.4%
Revenue less Expenses				\$0	\$0	\$0	\$33,922	

100 - Supplemental School Operations - Fundraised

			Approved March 2009	Revised Nov. 2009	Revised Nov. 2009	Activity as of 4/13/10	% of Budget
REVENUE:							
Fundraising from events & misc.			\$10,000	\$10,000	\$10,000	\$5,554	55.5%
Cash Donations						\$10,261	
Supply Fees			\$0	\$1,000	\$1,000	\$1,375	137.5%
Total Revenue			\$10,000	\$11,000	\$11,000	\$17,189	156.3%
EXPENSES:							
1000							
	1111- K-3 Instr						
	330	Student Transportation Services - Bus for Field Trips	\$0	\$300	\$300	\$0	
	340	Travel - moving expenses	\$4,000	\$0	\$0	\$0	
	410	Consumable Supplies/Materials	\$1,000	\$1,000	\$1,000	\$1,191	119.1%
	1111 - Totals		\$5,000	\$1,300	\$1,300	\$1,191	91.6%
2000							
	2240 - Professional Development						
	380	Professional Services - Childcare for Employee's son	\$0	\$0	\$0	\$306	over
	2240 - Totals		\$0	\$0	\$0	\$306	over
	2310 - Board of Education Services						
	380	Professional Services	\$1,500	\$1,000	\$1,000	\$0	0.0%
	640	Dues & Fees - Conditional Use Permit	\$0	\$300	\$300	\$63	20.8%
	2310 - Totals		\$1,500	\$1,300	\$1,300	\$63	4.8%
	2490 - Other Support SVCS - School Adm						
	350	Communication	\$0	\$500	\$500	\$0	0.0%
	410	Consumable Supplies/Materials - Copier - Gift card	\$0	\$500	\$500	\$1,022	204.5%
	2490 - Totals		\$0	\$1,000	\$1,000	\$1,022	102.2%
	2520 - Fiscal Services						
	410	Consumable Supplies/Materials		\$100	\$100	\$16	16.0%
	650	Insurance & Judgements		\$50	\$50	\$50	99.8%
	670	Taxes & Licenses		\$150	\$150	\$135	90.0%
	2520 Totals		\$0	\$300	\$300	\$201	67.0%
	2540 - Operations & Maintenance						
	380	Professional Services	\$1,500	\$200	\$200	\$75	37.5%
	410	Consumable Supplies/Materials	\$1,500	\$1,800	\$1,800	\$1,007	56.0%
	640	Dues & Fees	\$0	\$0	\$0	\$300	over
	2540 - Totals		\$3,000	\$2,000	\$2,000	\$1,382	69.1%
	2550 - Student Transportation Services						
	330	Student Transportation Services	\$0	\$1,250	\$1,250	\$1,218	97.4%
	2550 - Totals		\$0	\$1,250	\$1,250	\$1,218	97.4%
	2630 - Information Services						
	350	Communication (Marketing/Recruitment)	\$500	\$300	\$300	\$107	35.8%
	380	Professional Services - childcare	\$0	\$50	\$50	\$150	300.0%
	410	Consumable Supplies/Materials (T-shirts)	\$0	\$1,500	\$1,500	\$1,603	106.9%
	2630 Totals		\$500	\$1,850	\$1,850	\$1,860	100.6%
6000							
	6000 - Contingencies						
	810	Planned Reserve	\$0	\$2,000	\$2,000	\$0	0.0%
	6000 - Totals		\$0	\$2,000	\$2,000	\$0	0.0%
EXPENSE TOTALS			\$10,000	\$11,000	\$11,000	\$7,243	
Revenue less Expenses			\$0	\$0	\$0	\$9,946	

200 - Federal Funds - ODE Grant

Approved March 2009 Revised Nov. 2009

Activity to Date % of Budget

REVENUE:								
30 Students		Restricted Revenue - Federal Gov't Through the State		\$155,000	\$155,000			
EXPENSES:								
1000								
	1111- K-3							
	130	Additional Salary (Signing Bonus)		\$15,000	\$20,000	\$20,000	100.0%	
	211	PERS - Employer Contribution (2.5%)		\$0	\$197	\$197	100.0%	
	213	PERS - Employer Contribution (6.5%)		\$0	\$650	\$650	100.0%	
	220	Social Security Admin - FICA/Medicare (7.65%)		\$0	\$1,530	\$1,530	100.0%	
	231	Workers' Compensation (.5%)		\$0	\$74	\$74	100.6%	
	312	Instructional Program Improvement Services (Mont Consult)		\$15,000	\$5,000	0	0.0%	
	320	Property Services		\$0	\$29	\$29	99.8%	
	410	Consumable Supplies/Materials (Instructional Materials)		\$51,000	\$44,000	\$15,548	35.3%	
	420	Textbooks		\$0	\$3,000	\$1,572	52.4%	
	430	Library Books		\$0	\$12,000	\$6,265	52.2%	
	460	Non-Consumable Items (Furniture)		\$27,000	\$19,700	\$10,146	51.5%	
	1111 Totals			\$108,000	\$106,180	\$56,012	52.8%	
2000								
	2130 - Health Services							
	410	Consumable Supplies/Materials		\$0	\$200	\$70	35.0%	
	2130 Totals			\$0	\$200	\$70	35.0%	
	2240 - Instructional Staff Development							
	310	Instructional Professional/Tech (Staff/Curriculum Develop)		\$20,000	\$15,000	\$0	0.0%	
	2240 Totals			\$20,000	\$15,000	\$0	0.0%	
	2310 - Board of Education Services							
	310	Instructional Professional/Tech (Staff/Curriculum Develop)		\$0	\$1,000	\$60	6.0%	
	2310 - Totals			\$0	\$1,000	\$60	6.0%	
	2490 - Other Support SVCS - School Adm							
	130	Additional Salary		\$0	\$1,000	\$75	7.5%	
	220	Social Security Admin - FICA/Medicare (7.65%)		\$0	\$90	\$6	6.4%	
	231	Workers' Compensation (.5%)		\$0	\$10	\$0	3.6%	
	310	Instructional Professional/Tech		\$0	\$5,000	\$200	4.0%	
	312	Administration Consultant		\$10,000	\$5,000	\$0	0.0%	
	350	Communication (Marketing/Recruitment)		\$5,000	\$1,000	\$207	20.7%	
	410	Consumable Supplies/Materials			\$1,500	\$191	12.7%	
	460	Non-Consumable Items		\$908	\$1,000	\$246	24.6%	
	470	Computer Software		\$1,000	\$1,000	\$83	8.3%	
	480	Computer Hardware		\$4,000	\$5,820	\$3,752	64.5%	
	640	Dues & Fees		\$0	\$500	\$500	100.0%	
	2490 Totals			\$20,908	\$21,920	\$5,260	24.0%	
	2520 - Fiscal Services							
	310	Instructional Professional/Tech			\$1,000	\$0	0.0%	
	2520 Totals			\$0	\$1,000	\$0	0.0%	
	2540 - Operation & Maintenance							
	460	Non-Consumable Items			\$1,200	\$1,028	85.7%	
	2540 Totals			\$0	\$1,200	\$1,028	85.7%	
	2620 - Planning, Research, Development, Evaluation Services, Grant Writing							
	690	SFSD Grant Administration Fee - 3.93%		\$6,092	\$5,000	\$0	0.0%	
	2630 - Information Services							
	410	Consumable Supplies/Materials			\$3,500	\$708	20.2%	
	2630 Totals			\$0	\$3,500	\$708	20.2%	
EXPENSE TOTALS				\$155,000	\$155,000	\$63,138	40.7%	
Revenue less Expenses				\$0	\$0			

760 - State School Support Fund - SSF

Approved March 2009 Revised Nov. 2009

Activity to Date % of Budget

REVENUE:							
30 Students		State School Fund—General Support (\$6130 x 80% = \$4,904)		\$147,120	\$147,120	\$35,530	24.2%
EXPENSES:							
1000							
	1111- K-3 Instr						
	111	Certified Salaries		\$52,000	\$52,000	\$8,667	16.7%
	121	Certified Substitutes		\$4,000	\$4,000	\$99	2.5%
	211	PERS - Employer Contribution (2.5%)		\$1,300	\$1,000	\$87	8.7%
	212	PERS - Employer Contribution (6%)		\$0	\$2,350	\$260	11.1%
	213	PERS - Employer Contribution (6.5%)		\$3,380	\$2,550	\$288	11.3%
	220	Social Security Admin - FICA/Medicare (7.65%)		\$3,978	\$3,978	\$671	16.9%
	231	Workers' Compensation (.5%)		\$260	\$260	\$42	16.3%
	240	Contractual Employee Benefits (\$925/mo.)		\$22,200	\$23,400	\$3,900	16.7%
	1111 - Totals			\$87,118	\$89,538	\$14,014	15.7%
2000							
	2310 - Board of Education Services						
	381	Audit Services		\$5,200	\$5,500	\$0	0.0%
	650	Insurance and Judgements		\$6,500	\$4,300	\$1,071	24.9%
	2310 - Totals			\$11,700	\$9,800	\$1,071	10.9%
	2490 - Other Support SVCS - School Adm						
	112	Classified Salaries (OM & Monitor Sec)		\$9,895	\$9,895	\$1,455	14.7%
	211	PERS - Employer Contribution (2.5%)		\$247	\$247	\$29	11.6%
	212	PERS - Employer Contribution (6%)		\$54	\$54	\$0	0.0%
	213	PERS - Employer Contribution (6.5%)		\$643	\$643	\$95	14.7%
	220	Social Security Admin - FICA/Medicare (7.65%)		\$757	\$757	\$111	14.7%
	231	Workers' Compensation (.5%)		\$50	\$50	\$7	13.6%
	240	Contractual Employee Benefits (\$975/mo.)		\$398	\$398	\$0	0.0%
	640	Dues & Fees		\$1,000	\$480	\$0	0.0%
	2490 - Totals			\$13,044	\$12,524	\$1,696	13.5%
	2540 - Operations & Maintenance						
	320	Property Services (Rent)		\$12,000	\$12,000	\$2,400	20.0%
	2540 - Totals			\$12,000	\$12,000	\$2,400	20.0%
6000							
	6000 - Contingencies						
	810	Planned Reserve		\$23,258	\$23,258	\$0	0.0%
	6000 - Totals			\$23,258	\$23,258	\$0	0.0%
EXPENSE TOTALS				\$147,120	\$147,120	\$19,181	13.0%
Revenue less Expenses				\$0	\$0	\$16,349	

100 - Supplemental School Operations - Fundraised

Approved March 2009 Revised Nov. 2009

Activity to Date % of Budget

REVENUE:				Approved	Revised	Activity to	% of
				March 2009	Nov. 2009	Date	Budget
Fundraising		Parent driven fundraising for school operations		\$10,000	\$10,000	\$8,721	87.2%
Supply Fees		Supply fee submitted by parents		\$0	\$1,000	\$1,000	100.0%
Total Revenue				\$10,000	\$11,000	\$9,721	88.4%
EXPENSES:							
1000							
	1111- K-3 Instr						
	330	Student Transportation Services		\$0	\$300	\$0	
	340	Travel		\$4,000	\$0	\$0	
	410	Consumable Supplies/Materials		\$1,000	\$1,000	\$18	1.8%
	1111 - Totals			\$5,000	\$1,300	\$18	1.4%
2000							
	2310 - Board of Education Services						
	380	Professional Services		\$1,500	\$1,000	\$0	0.0%
	649	Dues & Fees		\$0	\$300	\$63	20.8%
	2310 - Totals			\$1,500	\$1,300	\$63	4.8%
	2490 - Other Support SVCS - School Adm						
	350	Communication		\$0	\$500	\$0	0.0%
	410	Consumable Supplies/Materials		\$0	\$500	\$60	12.1%
	2490 - Totals			\$0	\$1,000	\$60	6.0%
	2520 - Fiscal Services						
	410	Consumable Supplies/Materials		\$0	\$100	\$16	16.0%
	640	Dues & Fees		\$0	\$0	\$10	#DIV/0!
	650	Insurance & Judgements		\$0	\$50	\$50	99.8%
	670	Taxes & Licenses		\$0	\$150	\$85	56.7%
	2520 Totals			\$0	\$300	\$161	53.6%
	2540 - Operations & Maintenance						
	380	Professional Services		\$1,500	\$200	\$75	37.5%
	410	Consumable Supplies/Materials		\$1,500	\$1,800	\$1,007	56.0%
	2540 - Totals			\$3,000	\$2,000	\$1,082	54.1%
	2550 - Student Transportation Services						
	330	Student Transportation Services		\$0	\$1,250	\$1,218	97.4%
	2550 - Totals			\$0	\$1,250	\$1,218	97.4%
	2630 - Information Services						
	350	Communication (Marketing/Recruitment)		\$500	\$300	\$107	35.8%
	380	Professional Services		\$0	\$50	\$50	100.0%
	410	Consumable Supplies/Materials (T-shirts)		\$0	\$1,500	\$1,312	87.5%
	2630 Totals			\$500	\$1,850	\$1,469	79.4%
6000							
	6000 - Contingencies						
	810	Planned Reserve		\$0	\$2,000	\$0	0.0%
	6000 - Totals			\$0	\$2,000	\$0	0.0%
EXPENSE TOTALS				\$10,000	\$11,000	\$4,072	
Revenue less Expenses				\$0	\$0	\$5,650	

Community Roots Charter School – Audit Findings and Recommendations
2009-2010 Fiscal Year

1. We noted that check number 1023 was voided and shredded. We recommend that the original copy of all voided checks be retained and mutilated by cutting out the signature lines and account numbers.
2. We recommend that the board formally monitor the sequence of checks for the fundraising account and document the approved sequence in the board minutes. For example, the board minutes would read: “We approve checks 100-150 (noting voids, if any) for a total of \$12,500”. Then checks approved at the next meeting would start with check number 151. This makes it easy for an individual reviewing the bank statements to confirm that all activity on the statements has been formally approved. The board could also note any automatic debit transactions. The board should also formally approve the payments for any goods and/or services paid for by Silver Falls School District.