



Santiam Travel Station

750 S. Third Street, Lebanon, OR 97355

**DISTRICT GOALS: Improve Student Achievement, K-3 Literacy, On-Time Graduation**

**MEETING AGENDA**

**1. WELCOME**

- A. Call to Order
- B. Flag Salute

**2. PUBLIC COMMENTS**

This is a time for citizens to address the Board. Public comments will need to be submitted to [ruth.hopkins@lebanon.k12.or.us](mailto:ruth.hopkins@lebanon.k12.or.us) by 4:00 PM on May 13, 2021.

- 3. **COVID-19 UPDATE** **Action: Informational**
- 4. **SUMMER SCHOOL UPDATE** **Action: Informational**
- 5. **AQUATIC BOARD PRESENTATION**, pg. 3 **Action: Informational**
- 6. **SIA UPDATE** **Action: Informational**
- 7. **SRGP CONTRACT** **Action: Approval Requested**
- 8. **CONSENT AGENDA** **Action: Approval Requested**
  - A. April 8, 2021 Meeting Minutes, pg. 5
  - B. Hiring:

NAME	POSITION	FTE	START DATE	END DATE
Danielle Banach	Special Education Teacher – Elementary	1.0 FTE	8/30/2021	
Emily Canfield	Dean of Student Success – Hamilton Creek	1.0 FTE	8/30/2021	
Maria Daniels	Secondary Teacher – High School	1.0 FTE	8/30/2021	
Emily Farnell	Secondary Teacher – High School	1.0 FTE	8/30/2021	
Chloe Greenwald	Secondary Teacher – High School	1.0 FTE	8/30/2021	
Michelle Henderson	Elementary Teacher	1.0 FTE	8/30/2021	
Matthew Hillebrand	Dean of Student Success – Elementary	1.0 FTE	8/30/2021	
Christopher Luckman	Elementary Teacher	1.0 FTE	8/30/2021	
Jamie Mann	Secondary Teacher – High School	1.0 FTE	8/30/2021	
Alden Medina	Elementary Teacher	1.0 FTE	8/30/2021	
Brittany Nicholson	Elementary Teacher	1.0 FTE	8/30/2021	
Bridget O’Malley	Secondary Teacher	1.0 FTE	8/30/2021	
Madison Shryock	Secondary Teacher – Middle School	1.0 FTE	8/30/2021	
Makenna Slavenski	Elementary Teacher	1.0 FTE	8/30/2021	
Mark Smith	JROTC Senior Army Instructor – High School	1.0 FTE	7/1/2021	
Steven Twomey	Secondary Teacher – High School	1.0 FTE	8/30/2021	
Haley Vernon	Secondary Teacher – High School	1.0 FTE	8/30/2021	

9. **DEPARTMENT REPORTS**

**Action: Informational**

- A. Operations
- B. Human Resource
- C. Finance, pg. 11

10. **COMMUNICATION**

**Action: Informational**

- A. Board
- B. Superintendent

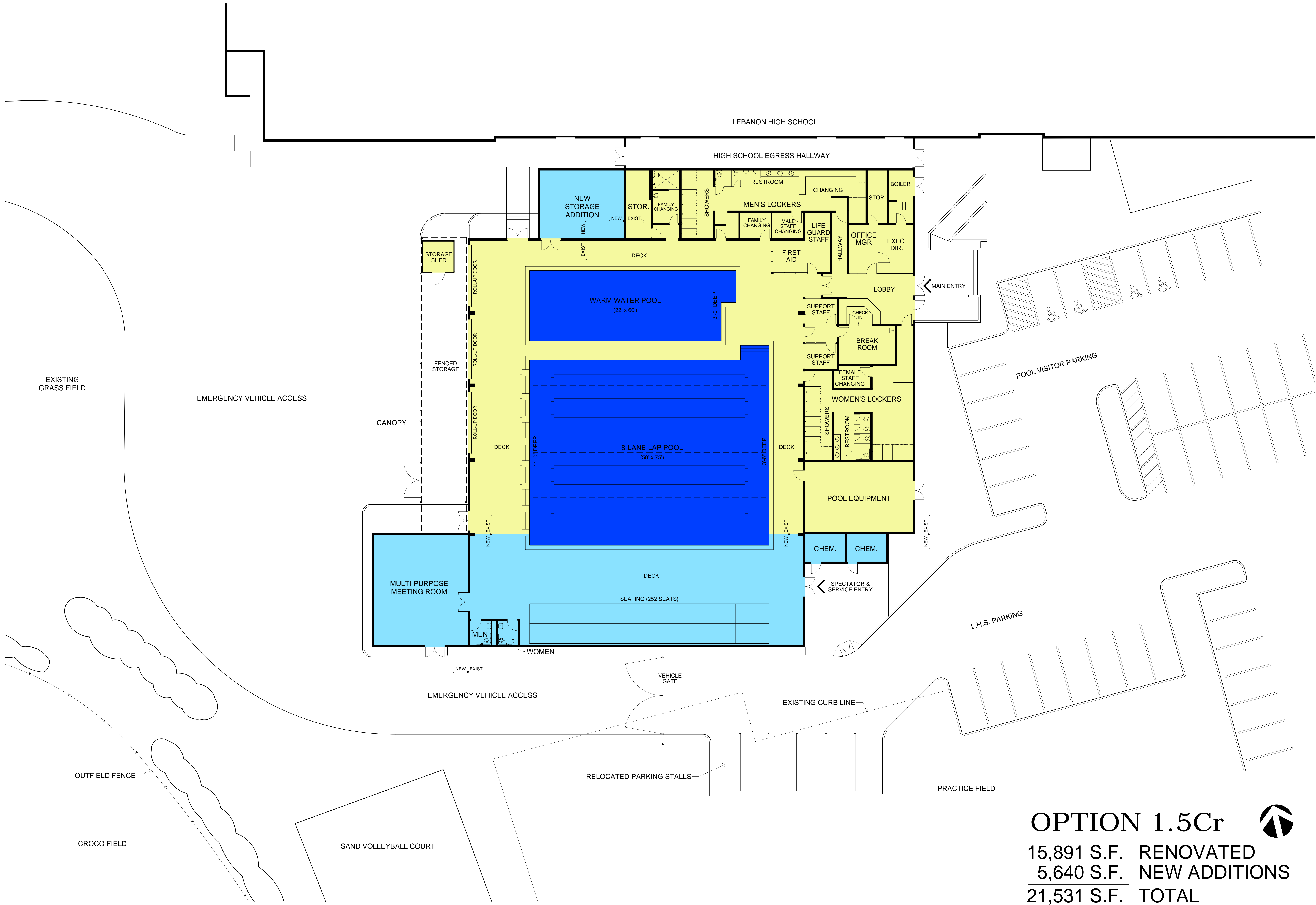
11. **ADJOURNMENT**

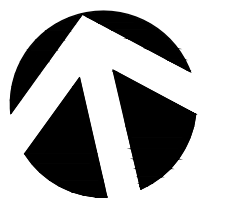
Upcoming meeting dates:

- June 2, 2021 – Budget Committee Meeting at 6:00 PM (Zoom meeting)
- June 9, 2021 – Budget Committee Meeting at 6:00 PM (Zoom meeting)
- June 10, 2021 – Regular meeting at 6:00 PM
- June 24, 2021 – Budget Hearing and Special Board Meeting at 6:00 PM
- July 8, 2021 – Regular Meeting at 6:00 PM

# *Agenda Item 5*

*Lebanon Aquatic Board Presentation*



**OPTION 1.5Cr** 

15,891 S.F. RENOVATED  
 5,640 S.F. NEW ADDITIONS  
 21,531 S.F. TOTAL

# *Agenda Item 8*

*Consent Agenda*

*April 8, 2021 Meeting Minutes*



Santiam Travel Station

750 S. Third Street, Lebanon, OR 97355

## **MEETING MINUTES**

<p><b><u>BOARD MEMBERS PRESENT:</u></b>  Tom Oliver, Chair  Mike Martin, Vice Chair  Richard Borden</p> <p>Absent:  Todd Gestrin  Tammy Schilling</p>	<p><b><u>EXECUTIVE STAFF PRESENT:</u></b>  Bo Yates, Superintendent  Jennifer Meckley, Assistant Superintendent  William Lewis, Business Director  Kim Grousbeck, Director of HR</p>
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The meeting minutes were recorded by Executive Secretary Ruth Hopkins.

### **1. WELCOME AND CALL TO ORDER**

Board Chair Tom Oliver called the meeting to order at 6:02 PM and led the Pledge of Allegiance.

### **2. PUBLIC COMMENTS**

There was one public comment submitted regarding the district’s policy on the sex education program. That comment is attached to these minutes.

### **3. COVID-19 UPDATE**

Superintendent Yates provided the COVID update. All elementary students are back in school five days a week, and middle school students are back five days a week as well. Next week the high school students will be in-person on Monday, Tuesday, Thursday and Friday, and will have Wednesdays off for support and asynchronous learning. They will not be in cohorts any longer. Teachers will have office hours on Wednesdays, and credit recovery will also be available on Wednesdays.

The county metrics are currently moving up, but there is some flexibility within the school district and as long as we do not have an outbreak in the school, we should be able to continue.

Transportation continues to be a challenge. Currently, busses are doing three runs and the busses have to be sanitized in between, so at this point the district is not able to increase the times at the elementary level because of the time involved with the sanitation process.

Superintendent Yates is proud of the work that has been accomplished with both unions as they have come together with an agreement for opening and moving forward.

#### **4. POOL REPAIR AND BOND DISCUSSION**

Superintendent Yates shared that he has previously brought information forward on the long-range facility repairs, and the pool repairs have been a part of that discussion. Given the amount of time it takes to run a bond program and also the fact that the district does not have hard numbers on the work needing to be done, there have been discussions regarding moving the bond project back a year.

He then presented a plan put together by BLRB Architects for the pool repair project that was provided by the Lebanon Aquatic District, as well as their expansion plan. It was stated that the presented renovation plan would give the district another 50 years of life out of the pool. He also provided a budget for the repairs listed.

There was a discussion around the plan for the pool and the different items included, as well as the differences between the existing and proposed areas.

The evaluation for the pool repairs and upgrade is over \$9 million. If the district passed a bond, it could potentially be \$2 per thousand in tax assessment, which would generate approximately \$16.1 million, plus the possibility of an additional \$4 to \$8 million in matching funds from the state.

Vice Chair Mike Martin requested that the Board hear from the Aquatic District regarding their plans for the upgrade. Chair Oliver added that the Board would also like to hear from the architect that worked with the LAD (Lebanon Aquatic District) in regards to what their plan is for the upgrade.

Superintendent Yates asked for direction on whether or not the Board would like to move forward on pursuing the bond topic further and look at getting more specific numbers. The Board responded that they would like to hear from the architects and the LAD in regards to their plans for repairs and upgrades. The Board would like to continue to move forward with the bond/pool discussions at this time.

#### **5. DISTRICT CONTRACT FOR AUDIT SERVICES**

Business Director William Lewis presented the RFP for audit services and the recommendation that he has before the Board. He shared the process that he went through in deciding on the recommendation of Pauly Rogers and Co. to be the district auditors. They currently audit 62 other school districts in the state. There was one other firm that met the same criteria, but there is a \$7,000 difference in the cost for services between the two firms. Pauly Rogers is the less expensive of the two and both firms meet all of the criteria required.

Upon motion made by Vice Chair Mike Martin, duly seconded by Member Richard Borden, the Board voted unanimously to approve the granting of the audit services contract for LCSD to Pauly Rogers and Company as presented.

#### **6. 2021-22 CERTIFIED CALENDAR**

Upon motion made by Vice Chair Mike Martin, duly seconded by Member Richard Borden, the Board voted unanimously to approve the 2021-22 certified calendar as presented.

## **7. CONSENT AGENDA**

### **A. March 11, 2021 Meeting Minutes**

Vice Chair Mike Martin indicated a grammatical error in the March minutes and indicated that it needed to be fixed.

Upon motion made by Vice Chair Martin, and duly seconded by Member Richard Borden, the Board voted unanimously to approve the March 11, 2021 minutes as presented, with the one error being corrected.

### **B. Hiring**

Upon motion made by Member Richard Borden, dully seconded by Vice Chair Mike Martin, the Board voted unanimously to approve the hiring of Sara Ainsworth, Rachel Brandt, Joshua Buras, James Forcier, Sarah Johnson, Christopher Luckman and Myah Rabourn as presented.

## **8. DEPARTMENT REPORTS**

### **A. Operations**

Superintendent Yates did not have anything to share for operation, other than he as been working with the transportation department to work out the district transportation plans.

### **B. Human Resources**

Human Resources Director Kim Grousbeck presented the department report for HR. She shared that the district has had their first virtual job fair this past week, which is a new process for the district. She mentioned that they have 37 candidates, most of which they will interview again. HR will also be able to use the same platform for a classified job fair in the future.

### **C. Finance**

William Lewis presented the financial report. He mentioned there will be a supplemental budget that he will bring to the Board. The reason for this is that with the additional ESSER funds, it is over the threshold of allowable increases and therefore requires a supplemental budget. He will bring that back to the Board for approval. He added that at some point in the future there will be an ESSER III, and when those funds are received there will be the need for an additional supplemental budget.

## **9. COMMUNICATION**

### **A. Board**

Vice Chair Martin mentioned that the OSBA has a presentation for the process of performing a superintendent evaluation that goes through the nine standards and helps to give the Board guidelines for writing up the standards. He indicated that he is going to attend.



Superintendent Yates added that he has been working on his self evaluation and will have that to the Board next month.

Chair Oliver added that over the last year there have been different staff groups that have done a lot of work. The food service group has stepped up and worked very hard throughout the last year and he feels they deserve some extra recognition and would like the Board to think about doing something for that group in particular and recognize them for their hard work.

**B. Superintendent**

Assistant Superintendent Meckley shared that will be some administrative changes in the next couple of months. Jan Sansom and Tami Volz are both retiring at the end of the school year, and Rachel Cannon will be relocating to New Mexico. This will be a huge loss for our district. Tami's position has not been posted yet as they are looking to distribute some of her duties. The district has hired Brandon Weist from Lacombe as a replacement for Rachel's position, and feel that his character and skills make him a good fit for that position.

Jan Sansom will be working with Steve Woodcock, who will be coming on board at the end of April.

Tami Volz is working with the admin team and going over her responsibilities to see how they can be split up.

**10. ADJOURNMENT**

There being no further business before the Board, the meeting was adjourned at 7:03 PM.

\_\_\_\_\_  
Tom Oliver, Chair

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Bo Yates, Superintendent



485 S. Fifth Street, Lebanon, Oregon 97355 • Phone: (541) 451-8511 • Fax: (541) 259-6857

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DATE: March 31, 2021

TO: Board of Directors

FROM: Tom Taetz

RE: Public Comment to the Board

Can the board please revisit the district policy on sex education?

Linn county clearly suffers with rates of teen pregnancy and teens being screened with STIs. At this point, it is clear that the district cares more about self serving religious doctrine than helping the students of their community. Community resources are not enough. It is time for the schools to update their practices and values to match the times we are in.

Thank you, and I hope for the children's sake, the board will consider putting aside their personal beliefs for this issue.

# *Agenda Item 9*

*Finance Department Report*

# BOARD MEMORANDUM



**To:** The Honorable Chair and Members  
Lebanon Community School District Board of Directors

**From:** William H. Lewis III, Business Director

**Date:** May 6, 2021 **Meeting Date:** May 13, 2021

**Re:** Financial Report and Fiscal Updates

## **Financial Report**

The 2020-2021 Financial Board Report included in this packet reflects all revenues and expenditures for 2015-2019 and the budgeted YTD expenditures, plus encumbered amounts for 2020-2021 as of 5/06/21.

**SRGP Construction Update-**The district and HMK are working to finalize all bids to move toward project mobilization. A recommendation for approval of a district contract for the construction cost estimate will be on the May agenda, with additional information forwarded before the board meeting.

**2020-21 Budget Update-** The district would like to accept the Elementary and Secondary School Emergency Relief Fund II and III funds and the summer learning grants from ODE. The funding levels are above the threshold of 10% required for a supplemental budget. The district will have a budget hearing before the board meeting where the administration will ask the school board to approve the 2020-21 supplemental budget. This approval will allow the district to spend the additional COVID 19 relief funds.

**District Internal Controls-**District accounting controls were a topic of discussion at the March school board meeting. I have attached the district internal control procedures for reference and can answer any questions at the May meeting.

## 2020-2021 General Fund Expenditure Report

Obj	Description	16/17 Actual	17/18 Actual	18/19 Project	19/20 Budget	20/21 Budget	5-06-21 YTD	5-06-21 Encumb	5-06-21 Balance
111	Certified salaries	10,161,648	10,831,007	12,299,845	12,665,056	12,540,564	7,971,380	3,860,448	708,736
112	Classified salaries	4,545,055	4,757,666	5,617,686	6,227,931	6,008,791	4,065,244	1,582,511	361,036
113	Administrative salaries	1,648,330	1,614,127	1,782,092	1,873,807	1,863,955	1,578,302	364,128	(78,475)
114	Managerial - classified	178,755	187,797	249,120	154,577	289,051	238,283	49,180	1,588
116	Retirement stipends	51,134	35,621	19,904	91,904	133,413	81,275	40,000	12,138
119	Confidential salaries	84,504	131,698	159,789	162,808	284,898	233,874	49,284	1,740
121	Certified subs	432,293	446,157	43,660	2,000	0	0	0	0
122	Classified subs	155,004	150,074	42,523	1,500	23,975	0	0	23,975
123	Temp certified	73,949	133,971	162,287	82,264	45,425	60	0	45,365
124	Temp classified	0	0	23,111	8,000	21,658	5,796	0	15,861
127	Student helpers salaries	7,895	6,544	4,413	21,000	16,654	9,782	0	6,872
132	Compensation time	25,767	37,764	77,738	52,300	44,207	50,407	0	(6,199)
133	Extra duty	324,897	286,017	350,933	279,579	128,295	80,877	0	47,417
134	Classified extra hrs	185,048	192,566	200,393	208,000	0	0	0	0
135	Vacation Payoff	6,938	12,246	14,017	29,817	24,292	326	0	23,967
136	Mentor teacher pay	609	0	0	0	0	0	0	0
137	Personal Leave Payout	0	0	0	0	0	0	0	0
138	Department Head Extra Duty	1,613	1,556	788	6,000	30,000	0	0	30,000
142	Taxable Meal Reimbursement	903	1,503	2,073	0	809	156	0	654
143	Cell Phone Stipend				0	1,080	900	180	0
145	Travel Stipend				0	11,400	0	0	11,400
150	Club Advisor			34,950	29,650	120,904	115,416	66,885	(61,398)
	<b>Total Salaries</b>	<b>17,884,343</b>	<b>18,826,313</b>	<b>21,136,091</b>	<b>21,896,193</b>	<b>21,680,883</b>	<b>14,451,271</b>	<b>6,012,616</b>	<b>1,216,996</b>
210	PERS	4,187,401	4,442,519	5,780,868	7,398,130	7,286,664	4,757,647	1,987,121	541,895
220	Social Security	1,328,140	1,385,595	1,550,125	1,655,388	1,642,024	1,046,876	435,141	160,006
231	Worker's Comp	173,370	196,943	238,867	293,025	275,747	93,718	33,166	148,863
241	Employee Ins - Admin	212,862	208,912	239,427	215,642	275,263	217,164	45,361	12,738
242	Employee Ins - Certified	2,328,554	2,370,817	2,831,052	2,449,421	2,756,998	1,692,805	821,704	242,490
243	Employee Ins - Classified	2,137,321	2,102,847	2,408,513	2,327,520	2,596,579	1,599,678	651,312	345,589
244	Employee Ins - Other	7,731	27,124	36,487	33,429	65,298	55,967	12,145	(2,814)
245	Employee Ins - Retired	228,774	195,821	122,925	83,600	52,700	33,142	0	19,558
247	TSA	40,991	22,082	24,336	25,200	45,600	38,000	7,600	0
	<b>Total Benefits</b>	<b>10,645,144</b>	<b>10,952,659</b>	<b>13,232,600</b>	<b>14,481,355</b>	<b>15,086,873</b>	<b>9,536,839</b>	<b>3,993,551</b>	<b>1,556,483</b>
311	Instructional Services	157,581	110,051	121,558	103,800	76,375	48,828	0	27,547
312	Instr Prog Improve Service	36,748	39,424	33,042	53,000	67,750	20,351	0	47,400
319	Other Instr-Prof-Tech SVCS	9,745	23,110	11,205	20,000	10,000	3,661	0	6,339
322	Repairs & Maintenance	168,482	173,295	254,579	190,300	227,612	143,975	4,872	78,765
323	Radio Service	7,767	38,310	12,455	11,100	11,100	10,206	1,141	(248)
324	Rentals	104,777	102,560	121,067	129,400	88,286	49,371	863	38,052
325	Electricity	473,758	466,093	453,206	502,620	465,700	274,312	123,395	67,993

## 2020-2021 General Fund Expenditure Report

Obj	Description	16/17 Actual	17/18 Actual	18/19 Project	19/20 Budget	20/21 Budget	5-06-21 YTD	5-06-21 Encumb	5-06-21 Balance
326	Fuel	187,899	223,740	181,534	223,135	217,800	153,184	29,834	34,782
327	Water & Sewer	121,239	150,725	138,029	153,520	142,500	103,575	0	38,925
328	Garbage	96,811	95,095	112,864	102,400	87,000	79,015	0	7,985
329	Other Property Services	19,246	34,726	10,550	20,000	0	0	0	0
330	Reimb. Student Transportation	0	1,589	(64,563)	10,200	29,900	6,816	2,899	20,184
340	Travel	140,225	178,985	149,454	158,263	150,513	19,482	415	130,617
343	Travel - Student - Out of Dist.	0	2,916	1,140	5,300	4,500	0	0	4,500
346	Meals/Transportation	48	99	153	200	350	0	0	350
348	Staff Tuition	44,768	71,830	92,746	47,000	2,000	54,889	901	(53,790)
351	Telephone	70,529	39,486	44,987	73,165	65,100	42,531	5,541	17,029
353	Postage	21,909	14,712	24,224	26,074	28,900	20,836	4,313	3,752
354	Advertising	3,551	1,087	2,761	4,300	2,650	465	0	2,185
355	Printing & Binding	48,223	51,996	13,712	29,400	30,950	17,813	0	13,137
360	Charter School Payments	1,961,788	1,866,943	2,159,564	2,195,000	2,300,000	2,193,528	199,094	(92,622)
371	Tuitions Payments to Other Dist.	29,701	29,536	0	0	0	0	0	0
373	Tuition Pay Private School	0	0	0	5,000	0	0	0	0
374	Other Tuition	625,503	162,192	240,090	92,500	90,000	29,665	0	60,335
381	Audit Services	25,150	27,700	29,150	30,000	39,000	35,400	0	3,600
382	Legal Services	5,288	11,261	33,971	35,000	35,000	18,870	0	16,130
384	Negotiation Services	13,784	8,590	0	10,000	5,000	0	0	5,000
386	Data Processing SVCS	76,794	75,380	65,278	89,600	65,000	41,214	0	23,786
388	Election Services	0	1,573	4,623	5,000	5,000	0	0	5,000
389	Other Non_instr Pro/Tech	539,114	292,488	451,897	363,700	351,450	192,609	8,106	150,735
391	Physical Exams - Drivers	3,168	4,193	4,072	4,400	5,750	4,612	750	388
392	Drug Tests Drivers	635	1,255	1,670	3,000	2,250	1,130	870	250
393	Child Care Services	22,000	22,000	0	15,000	0	0	0	0
394	Sub calling service	7,489	6,464	14,113	15,000	12,000	0	0	12,000
395	Classified subs	0	0	226,030	194,000	228,600	18,247	0	210,353
396	Criminal History checks	2,928	3,179	4,066	3,200	3,500	90	0	3,410
398	Fingerprinting	462	266	38	1,000	2,500	236	0	2,264
399	Classified subs	0	0	499,109	425,000	445,791	13,314	0	432,477
	<b>Total P. Services</b>	<b>5,027,111</b>	<b>4,332,849</b>	<b>5,448,375</b>	<b>5,349,577</b>	<b>5,299,827</b>	<b>3,605,284</b>	<b>393,227</b>	<b>1,301,316</b>
406	Gas Oil & Lubricants	103,868	115,426	190,500	190,500	189,100	48,212	236,471	(95,583)
410	Supplies & Materials	419,096	486,014	452,860	648,024	651,837	380,617	20,926	250,294
413	Vehicle repair parts	48,980	44,746	27,649	52,800	50,500	18,133	22,278	10,090
414	Transportation operations	6,060	8,776	30,655	15,000	25,000	9,823	349	14,828
420	Textbooks	131,379	83,687	68,642	28,033	9,933	7,975	0	1,958
430	Library Books	8,588	5,880	5,914	15,694	8,200	3,697	0	4,503
440	Periodicals	1,937	5,354	6,511	6,000	10,800	10,538	9,911	(9,649)
460	Equipment under 5K	212,514	184,119	162,389	178,842	146,100	18,873	5,634	121,593
470	Computer software	195,888	181,289	184,472	264,360	257,398	328,580	8,555	(79,738)

## 2020-2021 General Fund Expenditure Report

Obj	Description	16/17 Actual	17/18 Actual	18/19 Project	19/20 Budget	20/21 Budget	5-06-21 YTD	5-06-21 Encumb	5-06-21 Balance
480	Computer hardware	252,444	221,873	146,797	170,593	181,265	68,664	252,004	(139,403)
	<b>Total Supplies &amp; Materials</b>	<b>1,380,753</b>	<b>1,337,164</b>	<b>1,276,389</b>	<b>1,569,846</b>	<b>1,530,133</b>	<b>895,112</b>	<b>556,128</b>	<b>78,892</b>
520	Buildings Acquisition				0	0	7,990	0	(7,990)
540	Equipment	20,047	65,034	39,805	54,500	25,000	21,165	8,147	(4,312)
564	Bus Replacement	0		258	0	0	0	0	0
	<b>Total Capital Outlay</b>	<b>20,047</b>	<b>65,034</b>	<b>47,641</b>	<b>54,500</b>	<b>90,000</b>	<b>33,620</b>	<b>8,147</b>	<b>48,233</b>
621	Regular Interest	0	0	0	500	0	0	0	0
640	Dues & Fees	67,655	178,632	101,706	175,180	159,726	0	0	159,726
650	Insurance & Judgments	218,639	230,250	245,279	265,588	306,221	69,359	3,405	233,457
651		0	0		0	0	0	0	0
652	Fidelity Bond Premiums	0	0		0	0	660	0	(660)
653	Property Insurance Premium	0	0		0	0	308,970	0	(308,970)
655	Judgments & Settlements	0	0		0	2,500	0	0	2,500
659	Settlements	0	34,000		0	0	0	0	0
670	Taxes & Licenses	0	0	0	200	700	0	0	700
	<b>Total Other Objects</b>	<b>286,294</b>	<b>442,882</b>	<b>346,985</b>	<b>441,468</b>	<b>469,147</b>	<b>379,970</b>	<b>3,405</b>	<b>85,772</b>
707	Transfer - Vocational House Func	0	0	40,000	0	70,000	70,000	0	0
710	Transfer - Technology	200,000	225,000	100,000	0	80,000	80,000	0	0
711	Transfer - Classroom Furniture	50,000	25,000	50,000	0	10,000	10,000	0	0
712	Transfer - Textbook Adoption	350,000	300,000	400,000	400,000	200,000	200,000	0	0
713	Transfer - Capital Improvement	250,000	250,000	400,000		200,000	200,000	0	0
714	Transfer - Track and Turf Fund	110,000	10,000	85,000	10,000	0	0	0	0
715	Transfer - Athletic Fund	365,000	405,000	446,000	450,000	475,000	475,000	0	0
716	Transfer - Bus Replacement	250,000	250,000	300,000	150,000	225,000	225,000	0	0
717	Transfer - Unemploy Ins	15,000	25,000	25,000	25,000	250,000	250,000	0	0
718	PERS Reserve	500,000	500,000	525,000	0	450,000	450,000	0	0
719	Transfer - Food Service	65,225	90,656	100,000	100,000	120,000	120,000	0	0
720	Transfer - Music/Band Replaceme	0	0	0	0	20,000	20,000	0	0
730	Transfer - Debt Service	0	100,000	150,000	50,000	0	0	0	0
731	Transfer - Academic Achievemen	0	0	0	0	0	0	0	0
	<b>Total Transfers</b>	<b>2,155,225</b>	<b>2,180,656</b>	<b>2,621,000</b>	<b>1,185,000</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>0</b>	<b>0</b>
810	Reserve/Contingency	0	0	0	1,750,000	2,000,000	0	0	2,000,000
	<b>Grand Total</b>	<b>37,398,917</b>	<b>38,137,559</b>	<b>44,109,082</b>	<b>46,727,940</b>	<b>48,256,864</b>	<b>31,002,096</b>	<b>10,967,075</b>	<b>6,287,693</b>

## 2020-2021 General Fund Revenue Report

		15/16	16/17	17/18	18/19	19/20	20-21	5-06-21	5-06-21
		Actual	Actual	Actual	Project	Budget	Budget	YTD	Balance
SSF Formula									
1111, 4801,4899	Taxes	8,533,160	9,048,901	10,057,517	10,136,079	10,938,094	10,938,094	10,838,617	99,477
3103	Federal Forest Fees	205,708	23,160	142,770	179,478	130,000	130,000	-	130,000
2101	Common School	492,013	502,314	410,848	437,082	405,245	400,000	407,425	(7,425)
3104	County School	-	-	-	-	-	200,000	24,611	175,389
3101/3199	State Timber	181,382	137,286	167,068	167,048	160,000	100,000	99,006	994
	School Support Fund	26,623,971	27,420,195	29,412,167	29,101,930	31,264,455	31,791,963	28,821,890	2,970,073
	Adjustments to SSF Payments								-
	Adj for Prior Year payments	(330,463)	261,223	250,598	(755,646)				-
	Adj for HC Disability Grant	76,394	129,474	29,635	439,748	-	-	-	-
	<b>Total SSF Formula</b>	<b>35,782,164</b>	<b>37,522,552</b>	<b>40,470,603</b>	<b>39,705,718</b>	<b>42,897,794</b>	<b>43,560,057</b>	<b>40,191,549</b>	<b>3,368,508</b>
1510	Interest on Investments	91,245	156,492	267,981	322,591	300,000	250,000	113,243	136,757
4200	Third Party billing	45,178	102,447	72,379	72,372	-	-	-	-
2210	TMR	149,514	208,252	210,894	180,556	150,000	210,000	103,846	106,154
4300	JROTC reimbursement	66,034	73,726	69,777	35,236	65,000	65,000	41,364	23,636
	Other								-
1910	Rental Fees	10,474	9,114	7,731	3,626	10,000	7,500	-	7,500
1980	Fees Charged to Grants	800	-	-	-	100,000	50,000	-	50,000
1312, 1960, 1990,									
5300	Miscellaneous	202,944	213,437	284,801	358,144	300,000	250,000	140,756	109,244
1994	E-Rate reimbursement	82,910	76,847	68,007	-	80,000	80,000	35,232	44,768
5200	Interfund Transfer - Athletics	60,000	60,000	82,657	8,029	850,000	-	-	-
5400	Beginning Fund Balance	3,932,387	3,024,733	3,310,041	5,263,314	2,280,000	3,784,307	4,063,208	(278,901)
	<b>Total</b>	<b>40,423,650</b>	<b>41,447,600</b>	<b>44,844,870</b>	<b>45,949,586</b>	<b>47,032,794</b>	<b>48,256,864</b>	<b>44,689,198</b>	<b>3,567,666</b>



## 2020-2021 General Fund Summary Report

	13/14 Actual	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	20-21 Budget	5-06-21 YTD & Enc	5-06-21 Balance
<b>General Fund - Revenue</b>								
SSF Formula		37,131,855	40,190,370	39,633,000	39,705,718	43,560,057	40,191,549	3,368,508
SSF Adjustment		390,697	280,233	-	250,598	-	-	-
State Fiscal Stabilization Fu					-	-	-	-
Federal Ed Jobs					-	-	-	-
School Year SubAccount					-	-	-	-
Loan Receipts					-	-	-	-
Interest		156,492	267,981	100,000	322,591	250,000	113,243	136,757
Third Party Billing		102,447	72,379	80,000	-	-	-	-
TMR		208,252	210,894	175,000	180,556	210,000	103,846	106,154
JROTC		73,726	69,777	65,000	35,236	65,000	41,364	23,636
Other		299,398	360,539	420,000	361,770	387,500	175,988	211,512
Interfund Transfer		60,000	82,657	70,000	8,029	-	-	-
BFB		3,024,733	3,310,041	5,075,000	5,263,314	3,784,307	4,063,208	(278,901)
<b>Total</b>		<b>41,447,600</b>	<b>44,844,870</b>	<b>45,618,000</b>	<b>46,127,812</b>	<b>48,256,864</b>	<b>44,689,198</b>	<b>3,567,666</b>
	=====	=====	=====	=====	=====	=====	=====	=====
<b>General Fund - Expenses</b>								
Salaries		18,826,313	19,506,444	21,146,522	1,626,358	21,680,883	20,463,887	1,216,996
Benefits		10,952,659	12,144,929	13,883,105	1,075,711	15,086,873	13,530,390	1,556,483
P. Services		4,332,849	4,321,151	4,804,971	1,173,868	5,299,827	3,998,511	1,301,316
Supplies		1,337,164	1,742,328	1,670,267	(293,397)	1,530,133	1,451,241	78,892
Capital Outlay		65,034	195,888	54,500	(141,973)	90,000	41,767	48,233
Other Objects		442,882	335,817	437,635	18,724	469,147	383,375	85,772
Transfers		2,180,656	1,335,000	2,621,000	1,286,000	2,100,000	2,100,000	-
Contingency		-	-	1,000,000	-	2,000,000	-	2,000,000
<b>Total</b>		<b>38,137,559</b>	<b>39,581,557</b>	<b>45,618,000</b>	<b>4,745,292</b>	<b>48,256,864</b>	<b>41,969,171</b>	<b>6,287,693</b>
	=====	=====	=====	=====	=====	=====	=====	=====

## Internal Control Procedures

The purpose of the Internal Auditing Procedures is to provide established procedures for Lebanon Community School District employees to follow, which will allow for separation of duties so that no one district employee shall be responsible for all aspects of any given procedure. These procedures will provide a safeguard for the District's assets, control over expenditures, and accurate reporting of final information.

### ***Accounts Payable:***

The District's Accounts Payable Clerk is primarily responsible for the mechanics in processing accounts payable expenditures. The follow are the internal controls necessary to insure the accuracy and integrity of the accounts payable process.

1. Requisitions requesting merchandise or services must be authorized by the program coordinator or director. Item description and quantity must be entered in the requisition form or provided.
2. If the requested merchandise or service is in excess of \$10,000 documentation of acquiring pricing from three (3) different vendors must be attached to the requisition prior to approval by the Superintendent or his/her designee (multiple requisitions are not allowed to avoid obtaining the required quotes). When approval has been acquired the requisition will be converted into a Purchase Order (PO).
3. The authorized employee for each building or department will input requisitions into the Business Information system. Once inputted, the requisition will automatically advance through the approval process.
4. The Accounts Payable Clerk and Business Director will monitor the Accounts Payable approval process.
  - a. The Purchase Requisition approval process is entirely on-line through the Business Information System. The requestor approves the initial request. The coordinator and/or principal and/or director create the PO for all purchases. All purchases exceeding \$250 will be approved by the Business Director and/or Superintendent.
  - b. The Business Director's and/or Superintendent's signature will be obtained on the original PO prior to distributing copies of the PO over \$250 or above. An electronic signature is acceptable.

5. A bill or invoice documenting that the merchandise has been received or the service rendered must be provided to the Accounts Payable Clerk before payment will be processed. It is the responsibility of the requestor or the Office Manager of the requestor's assigned department to provide the required documentation.
  - a. Merchandise and/or service received must be documented by providing the packing slip and invoice for the merchandise. The documentation must be signed and dated by the individual who received the items(s) or service with an "okay to pay". An electronic signature is acceptable.
  - b. Once the "okay to pay" has been received, the Accounts Payable Clerk will enter into the Accounts Payable system the receiving information for the merchandise received or service provided.
  - c. The purchase order, packing slip, invoice, and "okay to pay" will be matched by the Accounts Payable Clerk, in order to begin processing the purchase order for payment.
  - d. Generally, an accounts payable check run will be made weekly. Exceptions will be made for end-of-the year procedures, holidays, and other unforeseen circumstances.
  
6. A check will be prepared for payment once the necessary approvals and documentation have been received. Verification of the following items is the primary responsibility of the Accounts Payable Clerk in processing the check for payment:
  - a. Presence of the required signatures.
  - b. Presence of the "okay to pay", signature and date.
  - c. The accuracy of the amount paid, vendor name, and vendor address as indicated on the invoice.
  - d. Verification of account numbers.
  - e. Verification that W-9 and 1099 documentation have been obtained when necessary.
  - f. Capital equipment in excess of \$5,000 is recorded for inventory purposes.
  - g. Verification that a completed quote sheet is attached to any PO over \$10,000 submitted for payment, except for those purchases, which are legally exempt from the requirement in which case the qualification for exemption must be attached.

7. Account Payable “aging” process
  - a. When an invoice with “ok to pay” is received it is filed in an alphabetized sorter.
  - b. When processing the checks for the weekly period, verify the due date on the invoice.
  - c. All check requests received by Tuesday will be processed by Friday of that same week.
8. Once the review all of the vouchers ready for payment are completed the Accounts Payable Clerk will print checks for those vouchers. The checks are printed with an electronic signature of the Superintendent or designee.
9. The Business Director or designee will review the processed checks and supporting documentation to ensure the accuracy of the check being issued. After reviewing each check for the following items, the reviewer will sign and date the Voucher Account Summary report for that check run.
  - a. Presence of the required signatures.
  - b. Presence of the “okay to pay”, signature, and date.
  - c. The accuracy of the amount paid, vendor name, and vendor address as indicted on the invoice.
  - d. Verification of account numbers on a random basis.
  - e. Verification that a completed quote sheet is attached to any PO over \$10,000 submitted for payment, except for those purchases which are legally exempt for the requirement.
  - f. Payroll liability remittances will be subject to the same procedure, with exception to “e”.
  - g. As the checks are reviewed, the reviewer shall prepare the checks for mailing along with any supporting documentation that will ensure proper credit by the vendor.
10. Once the checks have been reviewed and prepared for mailing, the envelopes will be placed in the vault by the Accounts Payable Clerk to ensure timely mailing of the checks.
11. The signed Voucher Account summary report of the processed checks will be submitted to the Business Director or Superintendent for review and approval.

The check will not be mailed until approval is obtained. This will insure that the approver can review check and supportive materials before they are released from the building.

12. The checks will be mailed, on the mailing date, by the Accounts Payable Clerk.

### ***Budgeted Appropriations***

1. Each principal or director is responsible for ensuring that appropriation levels are not exceeded. Each department is responsible to print and review a monthly financial statements and transaction detail analysis to verify that expenditures charged against that division's budget correspond with PO approved by the administrator.
2. An independent auditing firm as required by ORS 297.405 conducts the final review of the District's accounts payable expenditures and procedures. The audit report, together with management comments, if any, is submitted to the appropriate state authorities.

### ***Payroll***

The Payroll Specialist and Benefit Specialist are responsible for the preparation of the District's payroll. The following are the internal controls necessary to insure the accuracy and integrity of the payroll process.

1. Appropriate staff within the Human Resource Department will enter, within three business days of change, and maintain the following employee records that are related to payroll in the Business Information System.
  - a. Add employee position(s) and supplemental(s) and amount.
  - b. Apply appropriate salary schedule, calendar, and classification to position(s) of employees records.
  - c. Assigning and maintaining of employee Education, Certificates/Endorsements records.

- d. Entering terminated employees' Term Date and Term Reason, and un-checking the employee's Issue Pay Check flag to records.
  - e. Entering retirees' status and stipends.
2. Payroll will be processed under established guidelines using employee Timesheets and Certificates of Absence. Access for payroll and changes will be limited to those authorized to process or input payroll.
- a. The Payroll Specialist is responsible for the following:
    - i. Ensuring the accuracy of the data and its compliance with bargaining agreements and labor laws.
    - ii. Reviewing documentation for the required, authorized signatures.
    - iii. Maintaining the appropriate files for documentation.
    - iv. Calculating and entering time cards.
    - v. Processing deductions in benefit plans including, but not limited to, health insurance and flexible spending plans.
    - vi. Processing leave activity records.
    - vii. Verifying, with Human Resources the accurate placement of employees on salary schedules in accordance with the agreements between bargaining units and the District.
    - viii. Maintaining the appropriate files to support the payroll entries. Documentation to be maintained should include, but is not limited to, personnel actions, benefit records, payroll deductions and W-4s.
    - ix. Reconciling gross and net pay amounts on a monthly basis.
  - b. The Payroll/Benefits Specialist is responsible for the following:
    - i. Verifying gross and net pay amounts on a monthly, quarterly and annual basis as required for accurate payment of Federal and State taxes.
    - ii. Processing annual W-2s.

- iii. Maintaining PERS eligibility and submitting payments.
  - iv. Using appropriate account codes for employee salaries.
  - v. Receipting and tracking retiree insurance premiums.
  - vi. Updating retirees' stipends and benefit caps.
3. Annual W-2s will be given to a building or department representative or shall be mailed when appropriate.

### ***Check Authorization Procedure***

1. All checks are printed with the Superintendent's or the Business Director's signature.
  - a. In an effort to avoid bank fraud, whenever accounts payable and payroll files are transmitted the Accountant or Benefits Specialist, will process the File Approval Confirmation.
  - b. On a daily basis, the Accountant will electronically verify the District's main financial accounts in order to monitor and ascertain if any automatic items have processed.

### ***Check Storage and Access***

1. The blank check stock will be stored in a secure location out of the view of the general public.
2. Access to all checks should be limited to the following individuals:
  - a. Business Director
  - b. Payroll Specialist
  - c. Accounts Payable Clerk
  - d. Benefits Specialist

### ***Bank Account Reconciliation***

1. The Accountant, who is not responsible, in any part, for the issuance of accounts payable or payroll checks, will reconcile each bank statement monthly.
2. Accounts will be monitored for the following:
  - a. Accurate beginning and ending balances.
  - b. Outstanding checks will be monitored for stale dates. Stale dated checks will be voided and reissued when necessary, by either the Accounts Payable Clerk or the Payroll Specialist or turned over to State abandoned property as required by law.
  - c. Each cleared check will be reviewed for correct information.
3. The bank reconciliation will be balanced with the cash accounts.
4. All bank reconciliations must be signed off by the employee completing the reconciliation.
5. All bank reconciliation must be complete within 30 days of the bank statement date.
6. All completed bank reconciliations will be reviewed and signed monthly by the Business Director or their designee.

### ***Petty Cash***

The purpose of the petty cash fund is to provide a ready source of funds to cover small and/or immediate expenditures such as postage due, certified mail requests, etc. The fund will be kept in accordance with Board Policy DJB-AR Petty Cash Accounts.

1. Prior approval for purchase must be obtained from the building Principal, Administrator, Director or designee.
2. A receipt is required for reimbursement from the petty cash fund.
3. When the funds need to be replenished, the site custodian of the account will complete a petty cash report showing the amounts expended, their purpose and account number. This is to be attached along with receipts to a PO so that when approved by the principal, their fund can be reimbursed.



4. The petty cash fund should be reconciled periodically by a member of the business department to ensure the accuracy and integrity of the petty cash fund.
5. No substantial amounts of money shall be kept in the petty cash fund for a prolonged period of time.
6. Petty cash will be stored in a locked area with limited access.

### ***Daily Cash Flow***

The purpose of monitoring the District's daily cash flow requirements is to maintain a balance sufficient to cover all outstanding District checks, while continuing to maximize the interest earned on invested funds, taking into consideration an offset to monthly bank charges.

1. The Accountant, who is not responsible for the issuance or authorization of District checks, will monitor the District's cash requirements for the general-purpose checking account on a daily basis.
  - a. The District's cash flow requirements will be determined by taking the District's daily payables and receipts into consideration.
2. A transfer from the appropriate invested funds to the general-purpose checking account will be processed to maintain a balance sufficient to cover all outstanding District checks.
  - a. Either the Business Director or the Payroll/Benefits Specialist will process the necessary transfers.
  - b. The Accountant will input entries for the transferred funds into the business information system.
3. The District's independent auditors will review and reconcile on an annual basis all investment accounts.

### ***Internal Review of Revenue Receipts***

1. The Accounts Payable Clerk, Payroll/Benefit Specialists or Accountant will open, and document by receipt, all incoming checks.
2. The Accountant will make the necessary entries for revenue received in a timely manner. Revenue entries will be recorded in the month in which they were received.
3. District revenues will be reconciled on a monthly basis by the Business Director or their designee. Items to be considered in the monthly reconciliation are:
  - a. Accuracy of account credited.
  - b. Accuracy of amount credited.
  - c. Timeliness of revenue entry.

- d. Reconciliation of revenue received to annual budget.

***Internal Review of Journal Entries***

1. The Accountant will be primarily responsible for the input of all manual journal entries.
2. All journal entries shall be reviewed and approved by the Business Director or their designee through the Business Information System.

***Accounts Receivable***

The District will establish a centralized Accounts Receivable system for miscellaneous receipts and reimbursements, e.g. retiree insurance premium payments, transportation billing, etc. The system is a module of the Infinite Vision system. It is maintained by the Accountant, who enters and monitors receivable transactions. This database will be accessible by appropriate users throughout the District to monitor the status of any pending receivables.

**Process for monies received at schools:**

1. Receipts will be required on any cash received.
2. District funds received throughout the District are to be sent to the District Office after:
  - a. They have been counted by two individuals who will both sign an itemized list of funds being submitted.
  - b. A deposit slip prepared, clearly identifying
    - i. The source of funds
    - ii. The date
    - iii. The amount enclosed (cash / checks)
    - iv. Signature of the person transmitting the money
3. The Benefits Specialist or Accountant will verify the dollar amount stated on the deposit slip and sign.
4. The Accountant or Accounting Clerk will take the deposit to the bank.

**Process for monies received at the District Office:**

1. The Accountant or Accounting Clerk will take the deposit to the bank.
2. District funds received throughout the District are accounted for at each District Location.
3. The Office Manager is responsible to ensure:
  - a. All funds are entered through the InTouch Receipting system. Entries into the system will include:
    - i. Date of receipt of funds
    - ii. Payee name & address
    - iii. Designation of cash or check (including check number)
    - iv. Account funds will be deposited to
    - v. EOP (End of Period) report and deposit ticket
    - vi. Revenue by Tender Report
  - b. All funds have been counted by two individuals; both individuals will sign the EOP Report.
  - c. A bank deposit slip has been prepared.
  - d. All school deposits are deposited into the SAF bank account.
  - e. Each bank deposit is submitted to the Accountant. Submitted deposits will include:
    - i. Signed EOP Report
    - ii. Revenue by Tender Report
    - iii. Bank deposit slip
    - iv. Bank deposit receipt
4. Business Office deposits will be made by any member of the Business Office staff except the Accountant. Business Office deposits will be made into the appropriate bank account:
  - i. GF Account
  - ii. SAF Account
  - iii. Staff Account
5. The Accountant is responsible to enter and account for all deposits through the Accounting Interface of InTouch Receipting system. Accountant will:
  - a. Ensure the InTouch reports and deposit slip balance
  - b. Enter balanced deposit into Infinite Visions
  - c. Maintain copies of all deposits for each school and the Business Office
  - d. Maintain spreadsheet detailing GF and SAF deposits for end of month transfers.

### ***Use of Credit Cards***

The use of credit cards issued to the District will be in accordance to Board Policy DJFA.

1. Credit cards are issued in the name of designated employees of the district.
2. The cards are distributed to designated employees or may be secured in the locked safe with access through the Business Director or designee.
3. Card will only be used to purchase items approved by the school Principal or Department Administrator that are within the adopted district budget.
4. Users of the cards will save and submit receipts for verification and audit purposes.

### ***Fixed Asset Accounting***

1. Capital Assets are assets with an initial cost of more than \$5,000 and an estimated useful life in excess of two years and assets deemed to be a security item including notebook computers, electronic calendars, etc.
2. Capital Asset postings will be reconciled with the general ledger annually by the Business Director or their designee.

### ***Board Monitoring Policy***

1. The Board shall be provided monthly financial reports, and have the opportunity to discuss financial issues with the Business Director at their regularly scheduled meetings.
2. The Board shall adopt the budget annually.

### ***Computer Controls***

1. Infinite Visions
  - a. Security assignments for the Business Information System Distributed Accountability Centers, must be requested by the building Principal,

Administrator or Director and approved by the Business Director or their designee. Access to the computer security system is limited to the Accountant or Benefits Specialist who can set up the approved assignment.

- b. Passwords to access the Business Information System are created by the individual user and must be changed on an annual basis.

2. iVisions Web Portal

- a. Security assignments for the web portal are made by the Benefits Specialist and approved by the Business Director or their designee. Access to the computer security system is limited to the Business Director or Benefits Specialist who can set up the approved assignment.
- b. Passwords to access the Business Information System through the internet are created by the individual user and must be changed on an annual basis.

***Cross Training***

Each of the Business Department staff will cross train in one area outside of their primary job within the department as there will be times that the Business Director will allow staff to process other duties listed in this document. This will be pre-approved and monitored by the Business Director