



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

MEETING AGENDA

1. WELCOME

- A. Call to Order
- B. Flag Salute

2. AUDIENCE COMMENTS

This is a time for citizens to address the Board. Any questions or statements that have been submitted via email to ruth.hopkins@lebanon.k12.or.us will be read by the Board at this time.

3. DISTANCE LEARNING OVERVIEW, pg. 4

(Teacher requirements, Elementary, Middle School, LHS/Ralston Updates)

Action: Informational

4. FINANCIAL ADJUSTMENTS AND BUDGET IMPLICATIONS

Action: Informational

5. SUMMER SUPPORT

Action: Informational

6. MEASURE 98 AND STUDENT INVESTMENT ACCOUNT

Action: Informational

7. BUDGET PROCESS UPDATE

Action: Informational

8. PLAN OF ACTION FOR LCSD, pg. 14

Action: Approval Requested

9. CONSTRUCTION EXCISE TAX RESOLUTION #1920-5, pg. 17

Action: Approval Requested

10. CONSENT AGENDA

Action: Approval Requested

- A. March 12, 2020 Meeting Minutes, pg. 23

B. Policies – Second Reading, pg. 32

CODE	TITLE
GCA	License Requirements
JHCD/JHCDA	Medications
JHCD/JHCDA-AR	Medications

11. DEPARTMENT REPORTS

Action: Informational

- A. Operations
- B. Human Resource
- C. Finance, pg. 46

12. COMMUNICATION

Action: Informational

- A. Board
- B. Superintendent

13. AUDIENCE COMMENTS

The Lebanon Community School District Board of Directors welcomes you to our regular meeting. It is the Board's goal to hold an effective and efficient meeting to conduct the business of the District. In keeping with this goal, the Board provides a place for Audience Comments on each of its regular agendas. This is a time when you can provide statements or submit an email to ruth.hopkins@lebanon.k12.or.us. The Board will read public comments into the record for this virtual meeting. The language below discusses the Public Meetings Law and public participation in such meetings.

"The Public Meetings Law is a public attendance law, not a public participation law. Under the Public Meetings Law, governing body meetings are open to the public except as otherwise provided by law. ORS 192.63 The right of public attendance guaranteed by the Public Meetings Law does not include the right to participate by public testimony or comment.

"Other statutes, rules, charters, ordinances, and bylaws outside the Public Meetings Law may require governing bodies to hear public testimony or comment on certain matters. But in the absence of such a requirement, a governing body may conduct a meeting without any public participation. Governing bodies voluntarily may allow limited public participation at their meetings."

Oregon Attorney General's Administrative Law Manual and Uniform and Model Rules of Procedure under the Administrative Procedures Act. Hardy Myers, Attorney General, March 27, 2000.

14. ADJOURNMENT

Upcoming Board Meeting Dates:

May 14, 2020, 6:00 PM at Santiam Travel Station

June 11, 2020, 6:00 PM at Santiam Travel Station

Agenda Item No. 3

Teacher Requirements

2020 Distance Learning Teacher Guidelines

We realize this is a stressful situation and we appreciate all of your efforts. These are intended to be guidelines to help us get started with Distance Learning for All. Things will change and evolve based on feedback from you and from students and families. We will learn so much if we stay positive and engaged and continue to communicate and learn from each other.

Priorities:

- Maintain regular contact with students for the purpose of care, connection, and continuity of learning.
- Learning experiences are guided by a licensed educator
- Focus on essential and relevant learning for students.
- Integrate opportunities for formative assessment and student feedback

Expectations of Classroom Teachers:

1. Follow common grade level or content area template/plan.
The learning plans are aligned to standards.
(Differentiate as needed for your students to address TAG, SPED, EL, 504)
2. Teacher prescribed maximum daily instructional time. (This does not imply live webinars).
 - Grades K - 1: 45 minutes
 - Grades 2 - 3: 60 minutes
 - Grades 4 - 5: 90 minutes
 - Grades 6 - 12: 30 minutes per teacher (3 hours in a day)
3. Create daily office hours during which you are accessible to students.
 - For example, set up a daily Zoom meeting at 10am when students can log in and ask questions and maintain relationships. Or, provide a phone number for students to call with questions. This is an opt in only expectation.
4. Share a suggested schedule with your families Example: [Learning Plan - Kindergarten](#)
5. Maintain documentation of your interactions/connections with students.
6. Communicate with your school counselor if there are students who you cannot make contact with.
7. Provide feedback to your students on progress toward learning goals.

Special Education:

- Special Education Case Managers and SLPs will provide support and specially designed instruction to students based on the student's IEP and the district's distance learning plan. SpEd teachers may consult with their gen ed teaching partners, provide small group instruction, or work with students one on one following the district's guidelines. Sped teachers will document parent contacts, time spent with students and curriculum used for SDI.

504 Plans:

- Counselors will review student's 504 plans and communicate with teachers and parents as to how the 504 plans will be implemented in accordance with the district's distance learning plan. Some 504 plans may not be necessary based on the distance learning plan. If this is the case, a meeting should be scheduled, the plan reviewed, and the outcome noted in the student's file.

K-8 Staff Master Schedule

Day	Student Support / Online Resources	PLC and Meeting Times
Monday	<p>INSTRUCTION/PLANNING TIME:: Update Google Classroom or DoJo - <i>This is teacher prescribed instruction. Assignments provided by teachers for students to complete at home. Some teachers are uploading videos (not required).</i></p> <p>OFFICE HOURS (45-60minutes) <i>Available to answer questions and provide support. This could be via Zoom, Class DoJo, email, or provide a phone number for students/parents to call. Students opt-in.</i></p> <p>Review student work/provide feedback. <i>Let students know if they are meeting or not meeting learning targets. Official grades are not required.</i></p> <p>Answer student and family messages</p> <p>Student Outreach: <i>Try to stay in touch with each student at least weekly. Purpose: Maintain relationships.</i></p>	<ul style="list-style-type: none"> ● 9am Staff Meeting <ul style="list-style-type: none"> ○ Riverview ● 2pm Staff Meeting: <ul style="list-style-type: none"> ○ Green Acres ○ Pioneer ○ Hamilton Creek ● 2pm Principal Office Hours <ul style="list-style-type: none"> ○ Cascades ○ Lacomb ●
Tuesday	<p>INSTRUCTION/PLANNING TIME:: Update Google Classroom or DoJo - <i>This is teacher prescribed instruction. Assignments provided by teachers for students to complete at home. Some teachers are uploading videos (not required).</i></p> <p>OFFICE HOURS (45-60minutes) <i>Available to answer questions and provide support. This could be via Zoom, Class DoJo, email, or provide a phone number for students/parents to call. Students opt-in.</i></p>	<ul style="list-style-type: none"> ● 2pm Principal Office Hours <ul style="list-style-type: none"> ○ Green Acres ○ Cascades ○ Hamilton Creek ○ Lacomb

	<p>Review student work/provide feedback. <i>Let students know if they are meeting or not meeting learning targets. Official grades are not required.</i></p> <p>Answer student and family messages</p> <p>Student Outreach: <i>Try to stay in touch with each student at least weekly. Purpose: Maintain relationships.</i></p>	
Wednesday	<p>INSTRUCTION/PLANNING TIME:: Update Google Classroom or DoJo - <i>This is teacher prescribed instruction. Assignments provided by teachers for students to complete at home. Some teachers are uploading videos (not required).</i></p> <p>OFFICE HOURS (45-60minutes) <i>Available to answer questions and provide support. This could be via Zoom, Class DoJo, email, or provide a phone number for students/parents to call. Students opt-in.</i></p> <p>Review student work/provide feedback. <i>Let students know if they are meeting or not meeting learning targets. Official grades are not required.</i></p> <p>Answer student and family messages</p> <p>Student Outreach: <i>Try to stay in touch with each student at least weekly. Purpose: Maintain relationships.</i></p>	<ul style="list-style-type: none"> ● Kindergarten PLC - 9:00am ● EL PLC - 9:30am ● First Grade PLC - 10:00am ● Second Grade PLC - 11:00am ● Third Grade PLC - 1:00pm ● Fourth Grade PLC - 1:00pm ● Fifth Grade PLC - 1:00pm ● Sixth Grade PLC 1:00 for now ● Title One PLC 11:30am ● Counselors PLC - 11:30 ● 2pm Principal Office Hours <ul style="list-style-type: none"> ○ Cascades ○ Riverview ○ Pioneer ○ Lacombe ○ Hamilton Creek ○ Green Acres
Thursday	<p>INSTRUCTION/PLANNING TIME: Update Google Classroom or DoJo - <i>This is teacher prescribed instruction. Assignments provided by teachers for students to complete at home. Some teachers are uploading videos (not required).</i></p> <p>OFFICE HOURS (45-60minutes) <i>Available to answer questions and provide support. This could be via Zoom, Class DoJo, email, or provide a phone number for students/parents to call. Students opt-in.</i></p> <p>Review student work/provide feedback. <i>Let students know if they are meeting or not meeting learning targets. Official grades are not required.</i></p> <p>Answer student and family messages</p> <p>Student Outreach: <i>Try to stay in touch with each student at least weekly. Purpose: Maintain relationships.</i></p>	<ul style="list-style-type: none"> ● Music PLC 9am <p>All Elementary Staff: PD 1:00 - 3:00pm</p>

Friday	<p>INSTRUCTION/PLANNING TIME: Update Google Classroom or DoJo - <i>This is teacher prescribed instruction. Assignments provided by teachers for students to complete at home. Some teachers are uploading videos (not required).</i></p> <p>OFFICE HOURS (45-60minutes) <i>Available to answer questions and provide support. This could be via Zoom, Class DoJo, email, or provide a phone number for students/parents to call. Students opt-in.</i></p> <p>Review student work/provide feedback. <i>Let students know if they are meeting or not meeting learning targets. Official grades are not required.</i></p> <p>Answer student and family messages</p> <p>Student Outreach: <i>Try to stay in touch with each student at least weekly. Purpose: Maintain relationships.</i></p>	<ul style="list-style-type: none"> ● Staff Meeting <ul style="list-style-type: none"> ○ Cascades 9:00 Am ○ Lacombe 9:00 AM ○ Green Acres: 2pm ○ Pioneer 2pm ○ ● 2pm Principal Office Hours <ul style="list-style-type: none"> ○ Hamilton Creek ○ Riverview ● 10:30am Elementary PE PLC

SOK Staff Master Schedule 2020 Distance Learning

Day	Student Support / Online Resources	SOK Staff / Content Area Teams / PLC
Monday	<p>Office Hours:</p> <ul style="list-style-type: none"> • Math: 9:00a - 9:30a • Language Arts: 9:30a - 10:00a • Science: 10:00a - 10:30a • Social Studies: 10:30a - 11:00a • Wellness & Electives: 11:00a - 11:30a • Special Education & English Language Development: 11:30p - 12:00p <p>Student Support (Content Areas):</p> <ul style="list-style-type: none"> • 1:00p - 3:00 p 	<p>8:15 Leadership Meeting Zoom 9:00 - 12:00 Packet Prep 2:00 - 3:00 Admin Office Hours 12:00 - 2:00 Packet Pick Up SOK 4:00 - 6:00 Packet Pick Up SOK</p>
Tuesday	<p>Office Hours:</p> <ul style="list-style-type: none"> • Math: 9:00a - 9:30a • Language Arts: 9:30a - 10:00a • Science: 10:00a - 10:30a • Social Studies: 10:30a - 11:00a • Wellness & Electives: 11:00a - 11:30a • Special Education & English Language Development: 11:30p - 12:00p <p>Student Support (Spartan Classes):</p> <ul style="list-style-type: none"> • 1:00p - 3:00 p 	<p>8:15 All Staff Meeting Zoom 2:00 - 3:00 Admin Office Hours</p>
Wednesday	<p>Office Hours:</p> <ul style="list-style-type: none"> • Math: 9:00a - 9:30a • Language Arts: 9:30a - 10:00a • Science: 10:00a - 10:30a • Social Studies: 10:30a - 11:00a • Wellness & Electives: 11:00a - 11:30a • Special Education & English Language Development: 11:30p - 12:00p <p>Student Support (Content Areas):</p> <ul style="list-style-type: none"> • 1:00p - 3:00 p 	<p>2:00 - 3:00 Admin Office Hours</p>
Thursday	<p>Office Hours:</p> <ul style="list-style-type: none"> • Math: 9:00a - 9:30a • Language Arts: 9:30a - 10:00a 	<p>LCSD Staff Professional Development Designated Day 2:00 - 3:00 Admin Office Hours</p>

	<ul style="list-style-type: none"> • Science: 10:00a - 10:30a • Social Studies: 10:30a - 11:00a • Wellness & Electives: 11:00a - 11:30a • Special Education & English Language Development: 11:30p - 12:00p <p>Student Support (Spartan Classes):</p> <ul style="list-style-type: none"> • 1:00p - 3:00 p 	
Friday	<p>PLC Content Work (2HR's)</p> <ul style="list-style-type: none"> • Grade Level Content Collaboration • Alignment of content distance learning student work • Hard Copy Packet Development • 20/21 planning • 20/21 CFA's • 20/21 Scope/Sequence <p>Teacher development of distance learning lessons / activities</p> <ul style="list-style-type: none"> • TBD by Individual <p>Student support by appointment</p>	<ul style="list-style-type: none"> • 8:00am SpEd Meeting • 3PM deadline for the following weeks distance learning materials

LHS Staff Master Schedule

2020 Distance Learning

Day	Student Support / Online Resources	LHS Staff / Content Area Teams / PLC
Monday Certified	<p>Content Lesson Group Support</p> <ul style="list-style-type: none"> ● Zero Period Weights: 8:00-8:50a ● Math: 9:00a – 9:30a ● Language Arts: 9:30-10:00a ● Science: 10:00a - 10:30a ● SS: 10:30p - 11:00a ● Electives: 11:00a - 11:30a <p>Office Hours for individual or group help (by appointment)</p>	
Tuesday Certified	<p>Content Lesson Group Support</p> <ul style="list-style-type: none"> ● Math: 9:00a – 9:30a ● Language Arts: 9:30-10:00a ● Science: 10:00a - 10:30a ● SS: 10:30p - 11:00a ● Electives: 11:00a - 11:30a <p>Office Hours for individual or group help (by appointment)</p>	1:00pm SpEd Meeting
Wednesday Certified	<p>Content Lesson Group Support</p> <ul style="list-style-type: none"> ● Zero Period Weights: 8:00-8:50a ● Math: 9:00a – 9:30a ● Language Arts: 9:30-10:00a ● Science: 10:00a - 10:30a ● SS: 10:30p - 11:00a ● Electives: 11:00a - 11:30a <p>Office Hours for individual or group help (by appointment)</p>	

Thursday Certified	(Thursday 4/9/2020 only PREP day) Content Lesson Group Support <ul style="list-style-type: none"> • Math: 9:00a – 9:30a • Language Arts: 9:30-10:00a • Science: 10:00a - 10:30a • SS: 10:30p - 11:00a • Electives: 11:00a - 11:30a Office Hours for individual or group help (by appointment)	
Friday Certified	<ul style="list-style-type: none"> • Zero Period Weights: 8:00-8:50a • Prepare Next Week's lessons • Staff meetings • PD • Student support by appointment 	<ul style="list-style-type: none"> • 3PM deadline for the following weeks distance learning materials

RA Staff Master Schedule 2020 Distance Learning

Day	Student Support / Online Resources	RA Staff / Content Area Teams / PLC
Monday Certified	Content Lesson Group Support <ul style="list-style-type: none"> • ELA: 10:00-11:00am • Math: 11:00-12 :00pm • SS: 12:00-1:00pm • Science: 1:00-2:00pm • Counseling/Grad Support: 1:30-2:30pm • Edgenuity: 2:00-3:00pm Office Hours for individual or group help (by appointment)	
Tuesday Certified	Content Lesson Group Support <ul style="list-style-type: none"> • ELA: 10:00-11:00am • Math: 11:00-12 :00pm • SS: 12:00-1:00pm • Science: 1:00-2:00pm • Counseling/Grad Support: 1:30-2:30pm • Edgenuity: 2:00-3:00pm Office Hours for individual or group help (by appointment)	Tuesdays at 3pm for RA staff

<p>Wednesday</p> <p>Certified</p>	<p>Content Lesson Group Support</p> <ul style="list-style-type: none"> ● ELA: 10:00-11:00am ● Math: 11:00-12 :00pm ● SS: 12:00-1:00pm ● Science: 1:00-2:00pm ● Counseling/Grad Support: 1:30-2:30pm ● Edgenuity: 2:00-3:00pm <p>Office Hours for individual or group help (by appointment)</p>	
<p>Thursday</p> <p>Certified</p>	<p>(Thursday 4/9/2020 only PREP day)</p> <p>Content Lesson Group Support</p> <ul style="list-style-type: none"> ● ELA: 10:00-11:00am ● Math: 11:00-12 :00pm ● SS: 12:00-1:00pm ● Science: 1:00-2:00pm ● Counseling/Grad Support: 1:30-2:30pm ● Edgenuity: 2:00-3:00pm <p>Office Hours for individual or group help (by appointment)</p>	
<p>Friday</p> <p>Certified</p>	<ul style="list-style-type: none"> ● Prepare Next Week's lessons ● Staff meetings ● PD ● Student support by appointment 	<ul style="list-style-type: none"> ● 3PM deadline for the following weeks distance learning materials

Agenda Item No. 8

Plan of Action for LCSD

April 23, 2020

Oregon Secretary of
State, Audits Division
255 Capitol St. NE, Suite
#500 Salem, OR 97310

Plan of Action for Lebanon Community School District

Lebanon Community School District respectfully submits the following corrective action plan in response to deficiencies reported in our audit of the fiscal year ended June 30, 2019. The audit was completed by the independent auditing firm Accuity, LLC. and reported the deficiencies listed below. The plan of action was adopted by the governing body at their meeting on April 23, 2020, as indicated by signatures below.

The deficiencies are listed below, including the adopted plan of action and the timeframe for each.

Deficiency #1 Controls Over Cash Management – Title I Claims

- a. Material Weakness-Comment from Auditors, during our testing, we noted that controls over cash management, specifically related to Title I, were not adequate. We noted instances where Title I monies were claimed prior to being expended by the District, which is in noncompliance with Title I grant requirements. Title I is a reimbursement based grant, and the District is required to have controls over federal compliance in order to prevent occurrences such as this. We recommend that District management implement and adhere to strict cash management procedures in order to adequately track appropriate Title I claims.
- b. Plan of action- The District has reimbursement grant cash management controls in place to fix this weakness.
- c. Timeframe- The District implemented these controls in December 2019.

Deficiency #2 Bank Reconciliations

- a. Significant Deficiency – Comment from Auditors, during our audit, we noted that bank reconciliation preparation and sign offs were not done in a timely manner, and additionally were signed off prior to the reconciliation being printed, which could

lead to significant errors on the bank reconciliations. We recommend that District management implement and adhere to strict bank reconciliation preparation

- b. The District's bank reconciliations are completed within 30 days of receiving the monthly bank statement.
- c. Timeframe-The District implemented these controls in December 2019.

Governing Body Chair, print name

Signature

Superintendent, print name

Signature

Business Director, print name

Signature

Agenda Item No. 9

Construction Excise Tax Resolution

BOARD RESOLUTION



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

From: William H. Lewis III, Business Director

Date: April 16, 2020

Meeting Date: April 23, 2020

Re: Imposition of Construction Excise Tax

Background

In 2007 the Oregon Legislature passed Senate Bill 1036, a law that provides a financial tool to help school districts pay for capital improvements, expanded facilities, and equipment needed as a result of community growth. The law authorizes a school district, in cooperation with cities and counties, to tax new residential and non-residential development.

Recommendation

It is recommended that the Board approve the Imposition of Construction Excise Tax.

Resolution #1920-5 Imposition of Construction Excise Tax

Whereas: the District has a critical need to build new facilities and improve existing school facilities; and

Whereas: the Oregon Legislative Assembly passed Senate Bill 1036, authorizing school districts to impose construction excise taxes to fund capital improvements to school facilities; and

Whereas: pursuant to Section 5 of Senate Bill 1036 (2007), the District has entered into an intergovernmental agreement with The City of Lebanon; and

Whereas: pursuant to Section 5 of Senate Bill 1036 (2007), this intergovernmental agreement

establishes: (a) collection duties and responsibilities; (b) the Lebanon Community School District #9 account into which construction tax revenues are to be deposited and the frequency of such deposits; and (c) the amount of the administrative fee of 4% that the entity collecting the tax may retain to recoup its expenses in collecting the tax.

Be It Resolved as follows:

1. The rates of tax, imposed only on improvements to real property that result in a new structure or additional square footage in an existing structure, with the exemptions outlined in Senate Bill 1036, are:
 - (a) Amount not exceeding \$1.25 per square foot on structures or portions of structures intended for residential use, including but not limited to single-unit or multiple-unit housing; and
 - (b) Amount not exceeding \$0.62 per square foot on structures or portions of structures intended for nonresidential use, not including multiple-unit housing of any kind.
2. In addition, a construction tax imposed on structures intended for nonresidential use will not exceed \$33,700 per building permit or \$33,700 per structure, whichever is less.
3. For years beginning on or after June 30, 2020, the tax rates stated in this resolution shall be adjusted for changes in construction costs. The Oregon Department of Revenue will determine the adjusted rate limitations and report to the District.
4. The construction excise tax shall be assessed and collected pursuant to the provisions of Senate Bill 1036 (2007).
5. This resolution takes effect on July 1, 2020.

Approved: _____
Date

Signed: _____
Board Chair

Enrolled
Senate Bill 1036

Sponsored by Senator DECKERT; Senators BATES, BROWN, BURDICK, DEVLIN, JOHNSON, METSGER, MONNES ANDERSON, MONROE, MORSE, PROZANSKI, STARR, WALKER, WESTLUND, WINTERS, Representatives BERGER, BEYER, BONAMICI, BOONE, BRUUN, BUCKLEY, BURLEY, CANNON, CLEM, DALLUM, DINGFELDER, FLORES, GALIZIO, GILLIAM, GREENLICK, HANNA, HOLVEY, HUNT, KOMP, KRUMMEL, MACPHERSON, MERKLEY, NOLAN, READ, RILEY, ROBLAN, SCHAUFLEER, SCOTT, SHIELDS, G SMITH, P SMITH

CHAPTER

AN ACT

Relating to local government construction excise taxes; and prescribing an effective date.

Be It Enacted by the People of the State of Oregon:

SECTION 1. (1) A local government or local service district, as defined in ORS 174.116, or a special government body, as defined in ORS 174.117, may not impose a tax on the privilege of constructing improvements to real property except as provided in sections 2 to 8 of this 2007 Act.

(2) Subsection (1) of this section does not apply to:

(a) A tax that is in effect as of May 1, 2007, or to the extension or continuation of such a tax, provided that the rate of tax does not increase from the rate in effect as of May 1, 2007;

(b) A tax on which a public hearing was held before May 1, 2007; or

(c) The amendment or increase of a tax adopted by a county for transportation purposes prior to May 1, 2007, provided that the proceeds of such a tax continue to be used for those purposes.

(3) For purposes of this section and sections 2 to 8 of this 2007 Act, construction taxes are limited to privilege taxes imposed under sections 2 to 8 of this 2007 Act and do not include any other financial obligations such as building permit fees, financial obligations that qualify as system development charges under ORS 223.297 to 223.314 or financial obligations imposed on the basis of factors such as income.

SECTION 2. (1) Construction taxes may be imposed by a school district, as defined in ORS 330.005, in accordance with sections 2 to 8 of this 2007 Act.

(2) Notwithstanding subsection (1) of this section, construction taxes imposed by a school district may be collected by another local government, local service district or special government body pursuant to a written agreement with a school district.

SECTION 3. Construction taxes may not be imposed on the following:

(1) Private school improvements.

(2) Public improvements as defined in ORS 279A.010.

(3) Residential housing that is guaranteed to be affordable, under guidelines established by the United States Department of Housing and Urban Development, to households that

earn no more than 80 percent of the median household income for the area in which the construction tax is imposed, for a period of at least 60 years following the date of construction of the residential housing.

(4) Public or private hospital improvements.

(5) Improvements to religious facilities primarily used for worship or education associated with worship.

(6) Agricultural buildings, as defined in ORS 455.315 (2)(a).

SECTION 4. (1) Construction taxes imposed under sections 2 to 8 of this 2007 Act may be imposed only on improvements to real property that result in a new structure or additional square footage in an existing structure and may not exceed:

(a) \$1 per square foot on structures or portions of structures intended for residential use, including but not limited to single-unit or multiple-unit housing; and

(b) \$0.50 per square foot on structures or portions of structures intended for nonresidential use, not including multiple-unit housing of any kind.

(2) In addition to the limitations under subsection (1) of this section, a construction tax imposed on structures intended for nonresidential use may not exceed \$25,000 per building permit or \$25,000 per structure, whichever is less.

(3)(a) For years beginning on or after June 30, 2009, the limitations under subsections (1) and (2) of this section shall be adjusted for changes in construction costs by multiplying the limitations set forth in subsections (1) and (2) of this section by the ratio of the averaged monthly construction cost index for the 12-month period ending June 30 of the preceding calendar year over the averaged monthly construction cost index for the 12-month period ending June 30, 2008.

(b) The Department of Revenue shall determine the adjusted limitations under this section and shall report those limitations to entities imposing construction taxes. The department shall round the adjusted limitation under subsection (2) of this section to the nearest multiple of \$100.

(c) As used in this subsection, "construction cost index" means the Engineering News-Record Construction Cost Index, or a similar nationally recognized index of construction costs as identified by the department by rule.

SECTION 5. (1) A school district imposing a construction tax shall impose the tax by a resolution adopted by the district board of the school district. The resolution shall state the rates of tax, subject to section 4 of this 2007 Act.

(2) Prior to adopting a resolution under subsection (1) of this section, a school district shall enter into an intergovernmental agreement with each local government, local service district or special government body collecting the tax that establishes:

(a) Collection duties and responsibilities;

(b) The specific school district accounts into which construction tax revenues are to be deposited and the frequency of such deposits; and

(c) The amount of the administrative fee that the entity collecting the tax may retain to recoup its expenses in collecting the tax, not to exceed one percent of tax revenues.

SECTION 6. (1) After deducting the costs of administering a construction tax and payment of refunds of such taxes, a school district shall use net revenues only for capital improvements.

(2) A construction tax may not be imposed under sections 2 to 8 of this 2007 Act unless the school district imposing the tax develops a long-term facilities plan for making capital improvements. The plan shall be adopted by resolution of the district board of the school district.

(3) As used in this section, "capital improvements":

(a) Means:

(A) The acquisition of land;

(B) The construction, reconstruction or improvement of school facilities;

(C) The acquisition or installation of equipment, furnishings or other tangible property;
(D) The expenditure of funds for architectural, engineering, legal or similar costs related to capital improvements and any other expenditures for assets that have a useful life of more than one year; or

(E) The payment of obligations and related costs of issuance that are issued to finance or refinance capital improvements.

(b) Does not include operating costs or costs of routine maintenance.

SECTION 7. A school district may pledge construction taxes to the payment of obligations issued to finance or refinance capital improvements as defined in section 6 of this 2007 Act.

SECTION 8. Construction taxes shall be paid by the person undertaking the construction at the time that a permit authorizing the construction is issued.

SECTION 9. Section 1 of this 2007 Act is repealed on January 2, 2018.

SECTION 10. This 2007 Act takes effect on the 91st day after the date on which the regular session of the Seventy-fourth Legislative Assembly adjourns sine die.

Passed by Senate May 10, 2007

Received by Governor:

Repassed by Senate June 24, 2007

.....M.,....., 2007

Approved:

.....
Secretary of Senate

.....M.,....., 2007

.....
President of Senate

.....
Governor

Passed by House June 18, 2007

Filed in Office of Secretary of State:

Repassed by House June 26, 2007

.....M.,....., 2007

.....
Speaker of House

.....
Secretary of State

Agenda Item No. 10

Consent Agenda

March 13, 2020 Board Meeting Minutes



**LEBANON COMMUNITY SCHOOL DISTRICT
SCHOOL BOARD MEETING
MARCH 12, 2020, 6:00 PM**

Santiam Travel Station

750 S. Third Street, Lebanon, OR 97355

MEETING MINUTES

<u>BOARD MEMBERS PRESENT:</u> Tom Oliver, Chair Richard Borden Mike Martin Tammy Schilling, Absent Todd Gestrin, Absent	<u>EXECUTIVE STAFF PRESENT:</u> Bo Yates, Superintendent Jennifer Meckley, Assistant Superintendent Kim Grousbeck, Human Resources Director William Lewis, Business Director
---	---

The meeting minutes were recorded by Executive Secretary Ruth Hopkins.

1. WELCOME AND CALL TO ORDER

Chair Tom Oliver called the meeting to order at 6:01 PM and led the Pledge of Allegiance.

The National Anthem by Pioneer School Choir, Lebanon High School Band performance and the AVID presentation have been postponed.

2. AUDIENCE COMMENTS

No members of the audience requested an opportunity to address the Board.

3. ESP/DISTRICT MENTORING PROGRAM

Laura Warren, Kim Grousbeck and Joy Huber presented to the Board on the district mentoring program. The district and classified union are working together on a professional development program. Kim Grousbeck went through the mentoring program, which is a partnership between two individuals, the mentor and the mentee. The mentee benefits from the program will be increased

professional skills, improved interpersonal skills and identification of personal growth opportunities, greater career satisfaction, and enhanced ability to help students succeed. The mentor benefits are new perspectives on problem solving and improved interpersonal relationship skills, recognition as a trusted leader within our district, greater career satisfaction and enhanced ability to help students succeed at every level. The district benefits from having these career related skills and professionalism developed over time. This will help with retention and the program should be self-sustainable. They will be selecting mentors through an application process and training them, then they will connect new hires to a mentor. They will be given SMART goals and have ongoing meetings to measure achievement.

The target launch to learn about ESP mentoring is 4/22/20 at 5:00 pm at Riverview School. The roll out of the program and training of mentors will happen in August and it will continue year round.

Laura Warren shared that the NEA has provided training for the program. They have received a grant for \$1,500 and have applied for a \$20,000 grant from the NEA to get the program off the ground and to keep the program running. The program should eventually be self-sustaining by decreasing hiring.

Chair Oliver added that it was great to see the investment in the classified staff and asked what was needed from the district. Laura Warren shared that if they did not receive the \$20,000 grant, then they might need to ask for money from the district. Right now the need is flexibility and support with the staff to allow the program to happen.

Vice Chair Mike Martin asked if all staff would be trained. Kim Grousbeck indicated that all new classified would have a mentor attached to them as the district hired them. The mentors will be job specific.

Lebanon School District is a leader in the nation for this program and was the only west coast team to attend the NEA training in Washington, D.C.

4. LHS UPDATE

Principal Craig Swanson presented the LHS update to the Board and shared around the freshman success at the high school, which has become an item on the state report card. He shared that he meets regularly with the administration team at the high school to look at the freshman growth and presented data on the student grades as they were with six weeks left of semester one and the growth that was made. There were targeted areas that they were able to focus on for the end of semester one, which were the math and language arts grades. They looked at the ones that were

failing and they were able to provide support to where all but three students were able to raise their grade to a passing grade. The freshman now have 86 percent of their cohort that are on track to graduate.

Chair Oliver asked what attendance for these students looked like and wondered if there was a correlation between the ones that weren't coming to class to the ones that had failing grades. Principal Swanson said that attendance was definitely a part of the conversation when looking at the grade trends. Chair Oliver asked if attendance information could be added to the data that was presented for the future and Principal Swanson said he would do that.

5. 2018-19 LCSD AUDIT

Business Director William Lewis shared that our auditing firm, Accuity, LLC, had notified him that due to the COVID-19 situation, they were not going to be in attendance tonight for the presentation of the 2018-19 audit findings. Chair Oliver asked if we had to accept the audit since the auditors were not able to present it. Lewis indicated that he would need to check their contract, but that there was an official resolution that will need to be provided to the Secretary of State that will need to be voted on as a response to the findings of the audit. Chair Oliver indicated that he would like to have the auditor present the report, if there was not a timeline that is involved, especially with the deficiencies that were given and he would like to have more conversation with them on those. Vice Chair Mike Martin and Member Richard Borden were in agreement. Business Director William Lewis also agreed to have Accuity come back to present the audit.

Lewis then went over a few of the items of deficiencies that were found in the report. They found that Title I is a reimbursement grant, so we needed to pay first and ask for reimbursement later, and that process was not followed initially. Lewis said they had found that early and knew it was going to come up in the audit. He immediately took steps to rectify it once it was found. He further shared from the report that bank requisitions were behind and they have now been brought up to date. Those are now done within a month at this point. He also discussed incorrect coding and missing documentation. He continued that one of the deficiencies was in regards to contract law. The district has to follow certain requirements for dollar amounts of purchases that are allowed without getting three quotes. So if several purchase orders come through for the same project, the dollar amount is combined and if it is over \$10,000, then three quotes are needed. If it is over \$150,000, then it goes out for an RFP. The last item was violating local budget law by spending in excess of appropriations

in the special revenue fund. He said there will be a quarterly review from now on to look at them and make sure they don't go over.

He will contact Accuity to arrange them to present the 2018-19 audit after the COVID-19 situation has passed.

6. CORONOVIRUS

Superintendent Yates provided an update on COVID-19. At this point the district is trying to minimize exposure to kids. He explained that all after school activities have been shut down, except for high school sports practices. The OHA and the governor are guiding how we are handling the situation, so we are trying to see what happens and work with the government entities and follow the guidelines.

Superintendent Yates said that he has received communication from parents from both sides, those that are for and those that are against shutting the schools. He has talked with district supervisors to create a plan for sanitizing the school buildings. Chair Oliver added that the decision to stay open or to close the schools comes from OHA, ODE, Linn County Health and the governor. Superintendent Yates added that the direction he has right now is to stay open.

Superintendent Yates then shared the attendance numbers at the schools currently. He said the district was conscientious of staff that were at high risk, such as the sick, elderly or pregnant. There are also a lot of students that live with grandparents, and he would prefer they stay home at this point.

There was a discussion held around attendance numbers for staff and students, as well as long-term closure.

Superintendent Yates said that the intention right now is to remain in session up to spring break and come back after break, unless there is something that comes down from the state level. If staffing dropped to where we could not hold classes, then the Board is okay with district administration making the call to close the schools. Currently, the administration team at the district office is meeting every three hours to update on the rapidly changing situation, and trying to keep the staff and parents updated as well. Human Resources is looking at our more vulnerable staff and trying to keep them home. The school conferences that were scheduled are now not going to be held arena-style, but over the phone instead.

Chair Oliver asked if administrative staff had the ability to work from home, and Superintendent Yates indicated that they did.

(Chair Oliver called a five-minute recess at 7:01pm. Meeting was reconvened at 7:06 pm.)

7. SUPERINTENDENT'S RECOMMENDATIONS FOR RENEWAL AND NONRENEWAL

Upon motion made by Vice Chair Mike Martin, duly seconded by Member Richard Borden, the Board voted unanimously to approve the Superintendent's Recommendations for Renewal and Nonrenewal as presented.

8. 2020-21 CALENDAR ADOPTION

Superintendent Yates presented the 2020-21 licensed staff calendar drafted by the calendar team. Chair Tom Oliver asked about having September 4, 2020 as a non-school day to give a four-day weekend for Labor Day, and that was agreed to. June 4, 2021 was added back in as a Strawberry Festival half-day.

Upon motion made by Vice Chair Mike Martin, duly seconded by Member Richard Borden, the Board voted unanimously to approve the 2020-21 calendar as presented, with the two date changes that were agreed to.

9. SIA APPLICATION

Assistant Superintendent Jennifer Meckley presented information regarding the Student Investment Account application that was included in the board packet for approval. She indicated that if the Board approved it, then it goes back out to the public for feedback, then to the state by April 15th.

Superintendent Yates reviewed the budget information that was included with the SIA application. They will increase the number of students they are able to have in the pre-k program. He shared that there would be 3 to 5 instructional assistants added to each school to help with the targeted early literacy goal for the elementary schools. They want class sizes to remain the same and increase behavior support. Summer school is also a part of the budget. At least half of the funding is targeted to go to the elementary schools, with the majority of it at the K-3 grade levels. At Seven Oak, he shared they are looking at adding a CTE teacher, as well as more instructional assistants. The Booster Club has also agreed to help with the funding if we put an age appropriate strength and conditioning area with the PE classroom.

At the district level, there will be help with our school assessment coordination and support, more translation support, and an engagement coordinator and grant support.

Assistant Superintendent Meckley added that they would like to add two mental health counselors. She would like to have someone oversee mental health and then have more mental health support out in all of the schools. There are currently several candidates. Member Mike Borden asked about school counselors. Assistant Superintendent Meckley shared that the school counselors are doing too much triage and not enough guidance counseling. They will build a plan that will indicate what mental health counselors do and school counselors do, and what is referred out.

Superintendent Yates added that we have community people who will be tied into this, so the people they add will have an investment in the community.

Other items that are a part of the SIA application are another special education teacher, trained instructional assistants, more bilingual support, more instruments for the music program, and benefits and insurance for the additional staff is included as well. The application total comes to \$3,074,992.

Sand Ridge Charter School has \$220,000 as the portion allotted to them, and they will do a summer school program and work on early literacy.

Upon motion made by Vice Chair Mike Martin, duly seconded by Member Richard Borden, the Board voted unanimously to approve the Student Investment Account application as presented.

10. CONSTRUCTION EXCISE TAX

Business Director William Lewis presented an update on the construction excise tax. He shared he had presented to the city council at their March 11, 2020 meeting. He asked to finalize the excise tax rate with the Board, and asked if it was going to be on new construction or on existing construction as well.

Chair Oliver indicated that his preference was to assess the tax on new construction only.

For the rate, William Lewis indicated that most districts look at it yearly, based on CPI. Chair Oliver would like to adjust it every year, based on CPI. Vice Chair Mike Martin said he would like to go with the \$1.25 rate, as a middle of the road tax to help support the schools. Chair Oliver confirmed that he was hearing the agreed upon rate to be \$1.25 on new construction only, to be adjusted every year.

Upon motion made by Member Richard Borden, duly seconded by Vice Chair Mike Martin, the Board voted unanimously to approve setting the construction excise tax at \$1.25 on new construction only.

11. CONSENT AGENDA:

A. February 13, 2020 Minutes

Upon motion made by Vice Chair Mike Martin, duly seconded by Member Richard Borden, the Board voted unanimously to approve the February 13, 2020 Board meeting minutes as presented.

B. Hiring

Upon motion made by Vice Chair Mike Martin, duly seconded by Member Richard Borden, the Board voted unanimously to approve the hiring of Tayo Mulholland as presented.

C. Policies – First Reading

The Board approved the following policies be moved from first reading to second reading: GCA, JHCD/JHCDA, and JHCD/JHCDA-AR

D. Policies – Second Reading

Upon motion made by Member Richard Borden, duly seconded by Vice Chair Mike Martin, the Board voted unanimously to approve policies BBF, BDDG, EDACB, EEF, GBA, GBEDA, GBEDA-AR, JEA, JEC and JGE as presented on second reading.

12. DEPARTMENT REPORTS

A. Operations

There was no report for operations.

B. Human Resources

The coronavirus has effected hiring. The educator job fair in Portland has been cancelled. The district may add a certified job fair to the classified job fairs, which is the end of April and beginning of May. Job openings will continue to be posted on the website.

C. Finance

Business Director William Lewis declined adding anything to the financial reports that were included as a part of the board packet and are available online.

13. COMMUNICATION

A. Board

Vice Chair Mike Martin shared about some happenings at Riverview School. Chair Oliver shared that he was pleased to see the Pioneer School AVID Showcase in the newspaper.

B. Superintendent

Superintendent Yates shared that the superintendent evaluation needs to be done. The Board will start working on that.

14. AUDIENCE COMMENTS

No members of the audience requested an opportunity to address the Board.

15. ADJOURNMENT

There being no further business before the Board, the meeting was adjourned at 7:41 PM.

Tom Oliver, Chair

Bo Yates, Superintendent

Agenda Item No. 10

Consent Agenda

Policies – Second Reading

OSBA Model Sample Policy

Code: GCA

Adopted:

License Requirements

The Board, in adhering to Oregon Revised Statutes (ORS), shall require all applicants selected for employment for positions that require licensing, to hold a valid Oregon license issued by the Teacher Standards and Practices Commission (TSPC) as a condition of employment. The district must be able to verify the current license of applicants offered employment before the Board will consider approving their employment.

[If an applicant's teaching license application with the TSPC is pending, the applicant may teach [with Board approval] for 90 calendar days after the date of submission of the application, if the applicant has:

1. Submitted an application in the manner and form required by the TSPC, including payment of all required fees;
2. Completed a background clearance conducted by the TSPC that includes having:
 - a. Furnished fingerprints, if required;
 - b. Provided satisfactory responses to character questions in the form and manner required by the TSPC; and
 - c. Completed a criminal records check pursuant to state law and a background check through the interstate clearinghouse for revoked or suspended licenses, and is eligible for a teaching license.
3. Not been employed by the district under this 90 calendar day provision during the previous 12 months with a pending application for the same license.

The district will complete a review of the applicant's employment history and verify through TSPC if there is an ongoing investigation or a substantiated report that may constitute sexual conduct as required by law prior to beginning employment.

The district will verify through TSPC the employee is properly licensed on the 91st calendar day after the application was submitted to the TSPC, if the employee's license application is pending and the employee is teaching in the district.]

[This 90-calendar day teaching option will only be applied to those positions of high need, specialty areas or emergency assignments as determined by the district.]

1. Submitted an application in the manner and form required by the TSPC, including payment of all required fees; 1
2. Completed a background clearance conducted by the TSPC that includes having:..... 1
 - a. Furnished fingerprints, if required;..... 1
 - b. Provided satisfactory responses to character questions in the form and manner required by the TSPC; and..... 1
 - c. Completed a criminal records check pursuant to state law and a background check through the interstate clearinghouse for revoked or suspended licenses, and is eligible for a teaching license. 1
3. Not been employed by the district under this 90 calendar day provision during the previous 12 months with a pending application for the same license. 1

The verification of licensure includes all license endorsements. It shall be each licensed staff member’s responsibility to keep all endorsements current [and to submit them to the [superintendent’s] office.

END OF POLICY

Legal Reference(s):

[ORS 339.374](#)
[ORS 342.120 - 342.203](#)

[OAR 584-050-0035](#)
[OAR 584-200-0020](#)

Senate Bill 155 (2019)
 Senate Bill 216 (2019)

OSBA Model Sample Policy

Code: JHCD/JHCDA

Adopted:

Medications**/*

The district recognizes that administering a medication to a student and/or permitting a student to administer a medication to them self, may be necessary when the failure to take such medication during school hours would prevent the student from attending school, and recognizes a need to ensure the health and well-being of a student who requires regular doses or injections of a medication as a result of experiencing a life-threatening allergic reaction or adrenal crisis¹, or a need to manage hypoglycemia, asthma or diabetes. Accordingly, the district may administer or a student may be permitted to administer to them self prescription (injectable and noninjectable) and/or nonprescription (noninjectable) medication at school.

The district shall designate personnel authorized to administer medications to students. Annual training shall be provided to designated personnel as required by law in accordance with guidelines approved by the Oregon Department of Education (ODE). When a licensed health care professional is not immediately available, trained personnel designated by the district may administer epinephrine, glucagon or another medication to a student as prescribed and/or allowed by Oregon law.

[Current first-aid and CPR cards are strongly encouraged for designated personnel.] [A current first-aid and CPR card is required for designated personnel.]

~~When a licensed health care professional is not immediately available, personnel designated by the district may administer to a student, epinephrine, glucagon or another medication to a student as prescribed and/or allowed by Oregon law.~~

The district reserves the right to reject a request for ~~district personnel to administer, or to permit a student to administer to them self, a when such medication~~ administration of medication at school, either by district personnel or student self-administration, if the medication is not necessary for the student to remain in school.

The superintendent and/or designee will require that an individualized health care plan and allergy plan is developed for every student with a known life-threatening allergy or a need to manage asthma, and an individualized health care plan for every student for whom the district has been given proper notice of a diagnosis of adrenal insufficiency. Such a plan will include provisions for administering medication and/or responding to emergency situations while the student is in school, at a school-sponsored activity, under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity.

A student may be allowed to self-administer a medication for asthma, diabetes, hypoglycemia or severe allergies as prescribed by an Oregon licensed health care professional, upon written and signed request of the parent or guardian and subject to age-appropriate guidelines. This self-administration provision also

¹ Under proper notice given to the district by a student or student's parent or guardian.

requires a written and signed confirmation the student has been instructed by the Oregon licensed health care professional on the proper use of and responsibilities for the prescribed medication.

A request to the district to administer or allow a student to self-administer prescription medication ~~or a nonprescription medication that is not approved by the Food and Drug Administration (FDA)~~ shall include a signed prescription and treatment plan from a prescriber² ~~or an Oregon licensed health care professional.~~

A request to the district to administer or allow a student to self-administer nonprescription that is not approved by the Food and Drug Administration (FDA) shall include a written order from the student's prescriber that meets the requirements of law.

A written request and permission form signed by a student's parent or guardian, unless the student is allowed to access medical care without parental consent under state law³, is required and will be kept on file.

If the student is deemed to have violated Board policy or medical protocol by the district, the district may revoke the permission given to a student to self-administer medication.

Prescription and nonprescription medication will be handled, stored, monitored, disposed of and records maintained in accordance with established district administrative regulations governing the administration of prescription or nonprescription medications to students, including procedures for the disposal of sharps and glass.

A process shall be established by which, upon parent or guardian written request, a back-up prescribed autoinjectable epinephrine is kept at a reasonably, secure location in the student's classroom as provided by state law.

A premeasured dose of epinephrine may be administered by trained, designated personnel to any student or other individual on school premises who ~~a staff member~~ the person believes, in good faith, is experiencing a severe allergic reaction, regardless of whether the student or individual has a prescription for epinephrine.

[⁴Naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug may be administered by trained, designated personnel to any student or other individual on school premises who the person believes in good faith is experiencing an overdose of an opioid drug.]

This policy shall not prohibit, in any way, the administration of recognized first aid to a student by district employees in accordance with established state law, Board policy and administrative regulation.

² A registered nurse who is employed by a public or private school, ESD or local public health authority to provide nursing services at a public or private school may accept an order from a physician licensed to practice medicine or osteopathy in another state or territory of the U.S. if the order is related to the care or treatment of a student who has been enrolled at the school for not more than 90 days.

³ Subject to ORS 109.610, 109.640 and 109.675.

[⁴ The district is not required to provide or administer this medication. If the district plans on providing and administering this medication this policy language and other associated bracketed policy language is required. If the district does not plan to provide or administer this medication, do not include this language or other associated bracketed language in this policy.]

A school administrator, teacher or other district employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the administration, in good faith and pursuant to state law, of prescription and/or nonprescription medication, ~~subject to state law~~.

A school administrator, school nurse, teacher or other district employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of a student's self-administration of medication, as described in Oregon Revised Statute (ORS) 339.866, ~~when~~ if that person in good faith and pursuant to state law, assisted the student in self-administration of the medication, ~~subject to state law~~.

A school administrator, school nurse, teacher or other district employee designated by the school administration is not liable in a criminal action or for civil damages, ~~when~~ as a result of the use of medication if that person in good faith administers autoinjectable epinephrine to a student or other individual with a severe allergy; who is unable to self-administer the medication, ~~subject to state law~~ regardless of whether the student or individual has a prescription for epinephrine[, or administers naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug to a student or other individual who that person believes in good faith is experiencing an overdose of an opioid drug].

The district and the members of the Board are not liable in a criminal action or for civil damages ~~when a student or individual is unable to self-administer medication, when~~ as a result of the use of medication if any person in good faith, on school premises, including at a school, on school property under the jurisdiction of the district or at an activity under the jurisdiction of the district, administers autoinjectable epinephrine to a student or other individual, ~~subject to state law~~ with a severe allergy who is unable to self-administer the medication, regardless of whether the student or individual has a prescription for epinephrine[, or administers naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug to a student or other individual who the person believes in good faith is experiencing an overdose of an opioid drug].

The superintendent shall develop administrative regulations as needed to meet the requirements of law; ~~Oregon Administrative Rules~~ and the implementation of this policy.

END OF POLICY

Legal Reference(s):

ORS 109.610	ORS 475.005 - 475.285	OAR 581-022-2220
ORS 109.640		OAR 851-047-0030
ORS 109.675	OAR 166-400-0010(17)	OAR 851-047-0040
ORS 332.107	OAR 166-400-0060(29)	
ORS 339.866 - 339.871	OAR 333-055-0000 -055-0035-0115	Senate Bill 665 (2019)
ORS 433.800 - 433.830	OAR 581-021-0037	

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2012~~8~~); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2017~~9~~).

OREGON HEALTH AUTHORITY AND OREGON DEPARTMENT OF EDUCATION, *Medication Administration in Oregon Schools: A Manual for School Personnel* (2016).

Medications/***

Students may, subject to the provisions of this administrative regulation, have prescription or nonprescription medication administered by designated personnel, or may be permitted to administer prescription or nonprescription medication to himself/herself.

1. Definitions

- a. “Medication” means any drug, chemical compound, suspension or preparation in suitable form for use as a curative or remedial substance taken internally or externally but not injected except for premeasured doses of epinephrine, medication to treat adrenal insufficiency and glucagon to treat severe hypoglycemia. Medication includes any prescription for bronchodilators or autoinjectable epinephrine prescribed by a student’s Oregon licensed health care professional for asthma or severe allergies.
- b. “Prescription medication” means any medication that under federal law requires a prescription by a prescriber.
- c. “Nonprescription medication” means medication that under federal law does not require a prescription from a prescriber.
- d. “Adrenal crisis” means adrenal crisis as defined in Oregon Revised Statute (ORS) 433.800.
- e. “Adrenal insufficiency” means adrenal insufficiency as defined in ORS 433.800.
- f. “Notice of a diagnosis of adrenal insufficiency” means written notice to the district from a student or the parent or guardian of a student who has been diagnosed as adrenal insufficient with a copy of an order from the student’s primary care provider that includes the student’s diagnosis, description of symptoms indicating the student is in crisis, prescription for medication to treat adrenal insufficiency crisis and instructions for follow-up care after medication to treat adrenal insufficiency crisis has been administered.
- g. “Prescriber¹” means a doctor of medicine or osteopathy, a physician assistant licensed to practice by the Board of Medical Examiners for the state of Oregon, an Oregon-licensed, advance practice registered nurse with prescriptive authority, a dentist licensed by the Board of Dentistry for the state of Oregon, an optometrist licensed by the Board of Optometry for the state of Oregon, a naturopathic physician licensed by the Board of Naturopathy for the state of Oregon or a pharmacist licensed by the Board of Pharmacy for the state of Oregon.
- h. “Qualified trainer” means a person who is familiar with the delivery of health services in a school setting and who is a registered nurse licensed by the Oregon State Board of Nursing, a doctor of medicine or osteopathy or a physician assistant licensed by the Board of Medical Examiners for the state of Oregon, or a pharmacist licensed by the Board of Pharmacy for the state of Oregon.

¹A registered nurse who is employed by a public or private school, ESD or local public health authority to provide nursing services at a public or private school may accept an order from a physician licensed to practice medicine or osteopathy in another state or territory of the U.S. if the order is related to the care or treatment of a student who has been enrolled at the school for not more than 90 days

- i. “Severe allergy” means a life-threatening hypersensitivity to a specific substance such as food, pollen, dust or insect sting.
- j. “Asthma” means a chronic inflammatory disorder of the airways that requires ongoing medical intervention.
- k. “Designated personnel” means the school personnel designated to administer medication pursuant to district policy and procedure.

2. Designated Staff/Training

- a. The principal will designate personnel authorized to administer prescription or nonprescription medication to a student while the student is in school, at a school-sponsored activity, under the supervision of school personnel, in a before-school or after-school care programs on school-owned property and in transit to or from school or a school-sponsored activity, as required by Oregon law. The principal will supervise and ensure building and activity practices and procedures are consistent with the requirements of law, rules and this administrative regulation.
- b. The principal will ensure the training required by Oregon law is provided to designated personnel. Training must be conducted by a qualified trainer. Training will be provided annually to designated personnel authorized to administer medication to students. The first year and every third year of training requires in-person instruction; during the intervening years, designated personnel may complete an online training that has been approved by the Oregon Department of Education (ODE) so long as a trainer is available within a reasonable amount of time following the training to answer questions and provide clarification.
- c. Training will provide an overview of applicable provisions of Oregon law, administrative rules, district policy and administrative regulations and include, but not be limited to, the following: safe storage, handling, monitoring medication supplies, disposing of medications, record keeping and reporting of medication administration and errors in administration, emergency medical response for life-threatening side effects, allergic reactions or adrenal insufficiency, and student confidentiality. Materials as recommended and/or approved by the ODE will be used.
- d. A copy of the district’s policy and administrative regulation will be provided to all staff authorized to administer medication to students and others, as appropriate.
- e. A statement that the designated personnel has received the required training will be signed by the staff member and filed in the district office.

3. Administering Premeasured Doses of Epinephrine to a Student or Other Individual

A premeasured dose of epinephrine may be administered by trained, designated personnel to any student or other individual on school premises who the personnel believe, in good faith, is experiencing a severe allergic reaction, regardless of whether the student or individual has a prescription for epinephrine.

4. Administering of Medication to a Student Experiencing Symptoms of Adrenal Crisis

A student experiencing symptoms of adrenal crisis while the student is in school, at a school-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from a school or a school-sponsored activity, may be treated by designated personnel and shall be subject to the following:

- a. Upon notice of a diagnosis of adrenal insufficiency, as defined in Oregon Administrative Rule (OAR) 581-021-0037, the building principal will designate one or more school personnel to be responsible for administering the medication to treat adrenal insufficiency;
- b. The designated personnel will successfully complete training to administer medication to treat a student who has adrenal insufficiency and is experiencing symptoms of adrenal crisis in accordance with the rules adopted by the Oregon Health authority;
- c. The student or the student's parent or guardian must provide adequate supply of the student's prescribed medication to the district;
- d. The district will require the development of an individualized health care plan for the student that includes protocols for preventing exposures to allergens, and establishes if or when a student may self-carry prescription medication when the student has not been approved to self-administer medication;
- e. In the event that a student experiences symptoms of adrenal crisis and the designated personnel determines the medication to treat adrenal insufficiency should be administered, any available staff member will immediately call 911 and the student's parent or guardian.

5. Administering Medications to a Student

- a. A request to permit designated personnel to administer medication to a student may be approved by the district and is subject to the following:
 - (1) A written request for t designated personnel to administer prescription medication to a student, if because of the prescribed frequency or schedule, the medication must be given while the student is in school, at a school-sponsored activity, while under the supervision of school personnel and in transit to or from school or a school-sponsored activity, must be submitted to the school office and shall include:
 - (a) The written permission of the student's parent or guardian or the student if the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675; and
 - (b) The written instruction from the prescriber for the administration of the medication to the student that includes:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Method of administration;
 - (iv) Dosage;
 - (v) Frequency of administration;
 - (vi) Other special instructions from the prescriber, if any; and
 - (vii) Signature of the prescriber.

The prescription label prepared by a pharmacist at the direction of the prescriber, will be considered to meet this requirement if it contains the information listed in (i)-(vi) above.

- (2) A written request for designated personnel to administer nonprescription medication to a student must be submitted to the school office and is subject to the following:

- (a) The nonprescription medication is necessary for the student to remain in school;
 - (b) The nonprescription medication is provided in the original manufacturer's container by the parent or guardian of the student;
 - (c) The written instruction from the student's parent or guardian for the administration of the nonprescription medication includes:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Method of administration;
 - (iv) Dosage;
 - (v) Frequency of administration;
 - (vi) Other special instructions, if any; and
 - (vii) Signature of the student's parent or guardian. If the written instruction is not consistent with the manufacturer's guidelines for the nonprescription medication, the written instruction must also include a written order allowing the inconsistent administration signed by a prescriber.
 - (d) If the nonprescription medication is not approved by the Food and Drug Administration (FDA), a written order from the student's prescriber is required and will include:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Dosage;
 - (iv) Method of administration;
 - (v) Frequency of administration;
 - (vi) A statement that the medication must be administered while the student is in school;
 - (vii) Other special instructions, if any; and
 - (viii) Signature of the prescriber.
- b. An individualized health care and allergy plan will be developed for a student with a known life-threatening allergy and will include protocols for preventing exposures to allergens and procedures for responding to life-threatening allergic reactions while the student is in school, at a school-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity, and will include a determination on if or when the student may self-carry prescription medication if the student has not been approved to self-administer medication;
 - c. It is the student's parent or guardian's, or the student's if the student is allowed to seek medical care without parental consent, responsibility to ensure that an adequate amount of medication is on hand at the school for the duration of the student's need to take medication;
 - d. It is the student's parent or guardian's, or the student's if the student is allowed to seek medical care without parental consent, responsibility to ensure that the school is informed in writing of any changes in medication instructions;
 - e. In the event a student refuses medication, the parent or guardian will be notified immediately, except where a student is allowed to seek medical care without parental consent. No attempt will be made to administer medication to a student who refuses a medication;
 - f. Any error in administration of a medication will be reported to the parent or guardian immediately, except where a student is allowed to seek medical care without parental consent and documentation will be made on the district's Accident/Incident Report form. Errors

- include, but are not limited to, administering medication to the wrong student, administering the wrong medication, dose, frequency of administration or method of administration;
- g. Medication shall not be administered until the necessary permission form and written instructions have been submitted as required by the district.

6. Administration of Medication by a Student to Himself/Herself

- a. A student, including a student in grade K through 12 with asthma or severe allergies, may be permitted to administer medication to himself/herself without assistance from designated personnel and is subject to the following:
- (1) A student must demonstrate the ability, developmentally and behaviorally, to self-administer prescription medication and must have:
- (a) A permission form from a parent or guardian, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675, and other documentation requested by the district must be submitted for self-medication of all prescription medications;
 - (b) If the student has asthma, diabetes and/or a severe allergy, a medication that is prescribed by prescriber and a written treatment plan developed by a prescriber or other Oregon licensed health care professional for managing of the student's asthma, diabetes and/or severe allergy, and directs use by the student while the student is in school, at a school-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care programs on school-owned property and in transit to or from school or a school-sponsored activity. The prescriber will include acknowledgment that the student has been instructed in the correct and responsible use of the prescribed medication;
 - (c) The permission to self-administer the medication from a building administrator and a prescriber or registered nurse practicing in a school setting.
- (2) A student must demonstrate the ability, developmentally and behaviorally, to self-administer nonprescription medication and must have:
- (a) The written permission of the student's parent or guardian, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675;
 - (b) The student's name affixed to the manufacturer's original container; and
 - (c) The permission to self-administer medication from a building administrator.
- (3) A student must demonstrate the ability, developmentally and behaviorally, to self-administer nonprescription medication that is not approved by the FDA and must have:
- (a) The written permission of the student's parent or guardian, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675; and
 - (b) A written order from the student's prescriber that includes:
 - (i) Name of the student;

- (ii) Name of the medication;
 - (iii) Dosage;
 - (iv) Method of administration;
 - (v) Frequency of administration;
 - (vi) A statement that the medication must be administered while the student is in school;
 - (vii) Other special instructions, if any; and
 - (viii) Signature of the prescriber.
- b. The student may have in his/her possession only the amount of medication needed for that school day, except for manufacturer's packaging that contains multiple dosage, the student may carry one package, such as, but not limited to, autoinjectable epinephrine or bronchodilators/inhalers;
 - c. Sharing and/or borrowing of any medication with another student is strictly prohibited;
 - d. For a student who has been prescribed bronchodilators or epinephrine, the designated personnel will request that the parent or guardian provide backup medication for emergency use by that student. Backup medication, if provided, will be kept at the student's school in a location to which the student has immediate access in the event the student has an asthma and/or severe allergy emergency;
 - e. Upon written request from a parent or guardian, and with a prescriber's written statement that the lack of immediate access to a backup autoinjectable epinephrine may be life threatening to a student, and the location the school stores backup medication is not located in the student's classroom, a process shall be established to allow the backup autoinjectable epinephrine to be kept in a reasonably secure location in the student's classroom;
 - f. A student shall not administer medication to himself/herself until the necessary permission form and written instructions have been submitted as required by the district;
 - g. Permission for a student to administer medication to himself/herself may be revoked if the student violates the Board policy and/or this regulation.
 - h. A student may be subject to discipline, up to and including expulsion, as appropriate;
 - i. A student permitted to administer medication to himself/herself may be monitored by designated personnel to monitor the student's response to the medication.
7. Handling, Monitoring, and Safe Storage of Medication Supplies for Administering Medication to Students
- a. Medication administered by designated personnel to a student or self-administered by a student, must be delivered to the school in its original container, accompanied by the permission form and written instructions, as required above.
 - b. Medication in capsule or tablet form and categorized as a sedative, stimulant, anticonvulsant, narcotic analgesic or psychotropic medication will be counted by designated personnel in the presence of another district employee upon receipt, documented in the student's medication log and routinely monitored during storage and administration. Discrepancies will be reported to the principal immediately and documented in the student's medication log. For such medication not in capsule or tablet form, standard measuring and monitoring procedures will apply.
 - c. Designated personnel will follow the written instructions of the prescriber and the student or the student's parent or guardian and training guidelines as may be recommended by the ODE for administering all forms of prescription and/or nonprescription medications.

- d. Medication will be secured as follows:
 - (1) Non-refrigerated medications will be stored in a locked cabinet, drawer or box used solely for the storage of medication;
 - (2) Medications requiring refrigeration will be stored in a separate refrigerator used solely for the storage of medication;
 - (3) Access to medication storage keys will be limited to the principal and designated personnel.
- e. Designated personnel will be responsible for monitoring all medication supplies and for ensuring medication is secure at all times, not left unattended after administering and that the medication container is properly sealed and returned to storage.
- f. In the event medication is running low or an inadequate dosage is on hand to administer the medication, the designated personnel will notify the student's parent or guardian or the student (in situations involving ORS 109.610, 109.640 and 109.675) immediately.

8. Emergency Response

- a. Designated personnel will notify 911 or other appropriate emergency medical response systems and administer first aid, as necessary, in the event of life-threatening side effects that result from district-administered medication or from student self-medication or allergic reactions. The parent or guardian, school nurse, and principal will be notified immediately.
- b. Minor adverse reactions that result from district-administered medication or from student self-medication will be reported to the parent or guardian immediately, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675.
- c. Any available district staff will immediately call 911 and the student's parent or guardian if the designated personnel believes the student is experiencing symptoms of adrenal crisis and plans to administer medication.

9. Disposal of Medications

- a. Medication not picked up by the student's parent or guardian, or the student when allowed pursuant to ORS 109.610, 109.640 and 109.675, at the end of the school year or within five school days of the end of the medication period, whichever is earlier, will be disposed of by designated personnel in a nonrecoverable fashion as follows:
 - (1) Medication will be removed from its original container and personal information will be destroyed;
 - (2) Solid medications will be crushed, mixed or dissolved in water, liquid medications will be mixed or dissolved in water;
 - (3) Mixed with an undesirable substance, such as coffee grounds, kitty litter, flour; and
 - (4) Placed in impermeable non-descriptive containers, e.g. empty cans or sealable bags, and placed in the trash.

Prescriptions will be flushed down the toilet **only** if the accompanying patient information specifically instructs it is safe to do so.

Other medication will be disposed of in accordance with established training procedures including sharps and glass.

- b. All medication will be disposed of by designated personnel in the presence of another school employee and documented as described in Section 10, below.

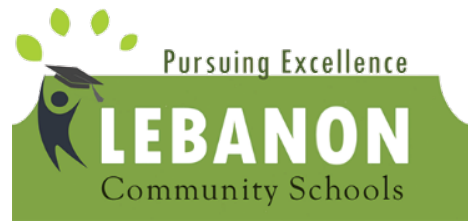
10. Transcribing, Recording, and Record Keeping

- a. A medication log will be maintained for each student administered medication by the district. The medication log will include, but not be limited to:
 - (1) The name of the student, name of medication, dosage, method of administration, date and time of administration, frequency of administration and the name of the person administering the medication;
 - (2) Student refusals of medication;
 - (3) Errors in administration of medication;
 - (4) Incidents of emergency and minor adverse reaction by a student to medication;
 - (5) Discrepancies in medication supply;
 - (6) Disposal of medication including date, quantity, manner in which the medication was destroyed and the signature of the staff involved.
- b. All records relating to administration of medications, including permissions and written instructions, will be maintained in a separate medical file apart from the student's education records file unless otherwise related to the student's educational placement and/or individualized education program. Records will be retained in accordance with applicable provisions of OAR 166-400-0010(17) and OAR 166-400-0060(29).
- c. Student health information will be kept confidential. Access shall be limited to those designated personnel authorized to administer medication to students, the student and his/her parents or guardian. Information may be shared with other staff with a legitimate educational interest in the student or others as may be authorized by the parent or guardian in writing or others as allowed under state and federal law.

Agenda Item No. 11

Financial Reports

BOARD MEMORANDUM



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

From: William H. Lewis III, Business Director

Date: April 16, 2020

Meeting Date: April 23, 2020

Re: Financial Report

Financial Report

The 2019-2020 Financial Board Report included in this packet reflects all revenues and expenditures for 2015-2018, and the budgeted YTD expenditures, plus encumbered amounts for 2019-2020 as of 04/16/20.

We have an action item on the Board agenda tonight to approve the Construction Excise Tax agreement with the City of Lebanon. The City approved this document at their City Council meeting on April 8. The district is working with Linn County on a similar agreement. This agreement must be approved before the Construction Excise Tax Board Resolution can be approved.

We are requesting approval of the Board Resolution to Impose a Construction Excise Tax.

We have an action item on the Board agenda tonight to approve the district plan of action for the 2018-19 audit findings. This action plan is required to be approved by the Board of Directors, and is then turned into the Oregon Secretary of State office.

The district currently has an open budget committee seat. The district does not have a defined procedure for selecting budget committee members. I have included the OSBA recommended budget committee selection procedure for reference-

OSBA - Budget Committee Suggested Selection Procedure

When a vacancy occurs on the budget committee, utilize the following procedure:

The board declares the budget committee position open.

Issue notice of a vacancy, with the following information:

- o The position number
- o Deadline for receiving applications
- o Person whom applicants should contact, e.g., superintendent
- o Qualifications for holding office
- o Term of appointment
- o Date appointment will occur

The board chair should send a letter to everyone who submits his or her name for consideration. The letter must provide general information about the budget committee. A candidate information sheet also will be sent. The candidate information sheet will be included in the board packet when the selection is made. (See example below)

Interviews will be held with prospective appointees and appointment will be made at a regular or special board meeting.

The goal tonight is for the Board to declare an open budget committee seat. Then discuss options for the selection and recruitment of budget committee candidates.

Attachments

2019-2020 General Fund Expenditure Report

Obj	Description	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Project	19/20 Budget	4-16-20 YTD	4-16-20 Encumb	4-16-20 Balance
111	Certified salaries	9,311,147	10,161,648	10,831,007	12,299,845	12,665,056	7,211,732	4,960,485	492,839
112	Classified salaries	4,164,521	4,545,055	4,757,666	5,617,686	6,227,931	3,718,703	2,044,621	464,607
113	Administrative salaries	1,464,907	1,648,330	1,614,127	1,782,092	1,873,807	1,412,325	470,323	(8,841)
114	Managerial - classified	94,714	178,755	187,797	249,120	154,577	191,475	70,264	(107,162)
116	Retirement stipends	76,123	51,134	35,621	19,904	91,904	47,737	31,912	12,255
119	Confidential salaries	125,785	84,504	131,698	159,789	162,808	202,876	71,046	(111,114)
121	Certified subs	373,350	432,293	446,157	43,660	2,000	-	-	2,000
122	Classified subs	148,818	155,004	150,074	42,523	1,500	39,703	-	(38,203)
123	Temp certified	62,030	73,949	133,971	162,287	82,264	565	-	81,699
124	Temp classified	982	-	-	23,111	8,000	59,664	-	(51,664)
127	Student helpers salaries	11,768	7,895	6,544	4,413	21,000	10,712	-	10,288
132	Compensation time	23,861	25,767	37,764	77,738	52,300	49,078	-	3,222
133	Extra duty	254,381	324,897	286,017	350,933	279,579	177,665	5,952	95,962
134	Classified extra hrs	142,975	185,048	192,566	200,393	208,000	-	-	208,000
135	Vacation Payoff	4,377	6,938	12,246	14,017	29,817	81	-	29,736
136	Mentor teacher pay	990	609	-	-	-	-	-	-
137	Personal Leave Payout	75	-	-	-	-	(2,100)	2,250	(150)
138	Department Head Extra Duty	2,159	1,613	1,556	788	6,000	4,500	1,500	-
142	Taxable Meal Reimbursement	436	903	1,503	2,073	-	1,305	-	(1,305)
143	Cell Phone Stipend					-	810	270	(1,080)
145	Travel Stipend					-	8,550	2,850	(11,400)
150	Club Advisor				34,950	29,650	76,635	50,795	(97,780)
	Total Salaries	16,263,399	17,884,343	18,826,313	21,136,091	21,896,193	13,264,665	7,712,268	919,260
210	PERS	3,976,407	4,187,401	4,442,519	5,780,868	7,398,130	4,295,898	2,476,510	625,722
220	Social Security	1,207,537	1,328,140	1,385,595	1,550,125	1,655,388	967,100	553,701	134,587
231	Worker's Comp	136,822	173,370	196,943	238,867	293,025	121,811	57,897	113,317
241	Employee Ins - Admin	177,948	212,862	208,912	239,427	215,642	190,951	64,240	(39,549)
242	Employee Ins - Certified	2,307,416	2,328,554	2,370,817	2,831,052	2,449,421	1,554,780	1,067,853	(173,212)
243	Employee Ins - Classified	1,874,827	2,137,321	2,102,847	2,408,513	2,327,520	1,485,390	874,386	(32,256)
244	Employee Ins - Other	20,700	7,731	27,124	36,487	33,429	45,270	16,212	(28,053)
245	Employee Ins - Retired	276,090	228,774	195,821	122,925	83,600	61,952	0	21,648
247	TSA	42,912	40,991	22,082	24,336	25,200	34,200	11,400	(20,400)
	Total Benefits	10,020,660	10,645,144	10,952,659	13,232,600	14,481,355	8,813,790	5,122,199	545,366
311	Instructional Services	152,856	157,581	110,051	121,558	103,800	56,992	4,678	42,130
312	Instr Prog Improve Service	43,468	36,748	39,424	33,042	53,000	22,279	0	30,721

2019-2020 General Fund Expenditure Report

Obj	Description	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Project	19/20 Budget	4-16-20 YTD	4-16-20 Encumb	4-16-20 Balance
319	Other Instr-Prof-Tech SVCS	21,870	9,745	23,110	11,205	20,000	8,762	2,940	8,298
322	Repairs & Maintenance	163,270	168,482	173,295	254,579	190,300	164,575.00	31,246.00	(5,521)
323	Radio Service	-	7,767	38,310	12,455	11,100	2,694.00	0	8,406
324	Rentals	135,308	104,777	102,560	121,067	129,400	38,546.00	25,702.00	65,152
325	Electricity	467,896	473,758	466,093	453,206	502,620	322,279.00	132,260.00	48,081
326	Fuel	177,759	187,899	223,740	181,534	223,135	130,144.00	24,668.00	68,323
327	Water & Sewer	139,255	121,239	150,725	138,029	153,520	111,420	-	42,100
328	Garbage	86,324	96,811	95,095	112,864	102,400	60,098	0	42,302
329	Other Property Services	13,001	19,246	34,726	10,550	20,000	105	-	19,895
330	Reimb. Student Transportation	6,950	-	1,589	(64,563)	10,200	19,618	-	(9,418)
340	Travel	114,592	140,225	178,985	149,454	158,263	34,951	127	123,185
343	Travel - Student - Out of Dist.	-	-	2,916	1,140	5,300	68	-	5,232
346	Meals/Transportation	104	48	99	153	200	236	0	(36)
348	Staff Tuition	49,577	44,768	71,830	92,746	47,000	22,939	-	24,061
351	Telephone	82,642	70,529	39,486	44,987	73,165	33,661.00	9,756.00	29,748
353	Postage	23,607	21,909	14,712	24,224	26,074	12,711.00	0	13,363
354	Advertising	4,416	3,551	1,087	2,761	4,300	425	0	3,875
355	Printing & Binding	68,861	48,223	51,996	13,712	29,400	9,694.00	0	19,706
360	Charter School Payments	2,064,403	1,961,788	1,866,943	2,159,564	2,195,000	1,912,033.00	0	282,967
371	Tuitions Payments to Other Dist.	40,570	29,701	29,536	-	-	0.00	0.00	-
373	Tuition Pay Private School	-	-	-	-	5,000	0.00	0.00	5,000
374	Other Tuition	605,954	625,503	162,192	240,090	92,500	93,198.00	0	(698)
381	Audit Services	27,650	25,150	27,700	29,150	30,000	22,630.00	0	7,370
382	Legal Services	2,028	5,288	11,261	33,971	35,000	12,336.00	3,431.00	19,233
384	Negotiation Services	5,934	13,784	8,590	-	10,000	0	0	10,000
386	Data Processing SVCS	59,787	76,794	75,380	65,278	89,600	37,129.00	0.00	52,471
388	Election Services	4,565	-	1,573	4,623	5,000	0.00	0	5,000
389	Other Non_instr Pro/Tech	515,889	539,114	292,488	451,897	363,700	297,469.00	15,769.00	50,462
391	Physical Exams - Drivers	2,380	3,168	4,193	4,072	4,400	3,160.00	1,930.00	(690)
392	Drug Tests Drivers	1,110	635	1,255	1,670	3,000	745.00	1,255.00	1,000
393	Child Care Services	22,000	22,000	22,000	-	15,000	0	0	15,000
394	Sub calling service	5,559	7,489	6,464	14,113	15,000	8,730	-	6,270
395	Classified subs	-	-	-	226,030	194,000	169,270.00	0	24,730
396	Criminal History checks	2,546	2,928	3,179	4,066	3,200	2,553.00	0	647
398	Fingerprinting	639	462	266	38	1,000	2,124.00	0	(1,124)
399	Classified subs	-	-	-	499,109	425,000	320,292.00	0.00	104,708
	Total P. Services	5,112,768	5,027,111	4,332,849	5,448,375	5,349,577	3,933,866.00	253,762.00	1,161,949
406	Gas Oil & Lubricants	152,805	103,868	115,426	190,500	190,500	109,908.00	65,275.00	15,317
410	Supplies & Materials	457,671	419,096	486,014	452,860	648,024	353,888	8,291	285,845

2019-2020 General Fund Expenditure Report

Obj	Description	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Project	19/20 Budget	4-16-20 YTD	4-16-20 Encumb	4-16-20 Balance
413	Vehicle repair parts	50,201	48,980	44,746	27,649	52,800	29,497	18,975	4,328
414	Transportation operations	5,674	6,060	8,776	30,655	15,000	22,100	686	(7,786)
420	Textbooks	240,685	131,379	83,687	68,642	28,033	3,800.00	1,061.00	23,172
430	Library Books	9,934	8,588	5,880	5,914	15,694	3,376	-	12,318
440	Periodicals	6,012	1,937	5,354	6,511	6,000	9,294	-	(3,294)
460	Equipment under 5K	125,632	212,514	184,119	162,389	178,842	79,334.00	0.00	99,508
470	Computer software	173,513	195,888	181,289	184,472	264,360	155,675.00	0	108,685
480	Computer hardware	255,516	252,444	221,873	146,797	170,593	152,142.00	0	18,451
	Total Supplies & Materials	1,477,643	1,380,753	1,337,164	1,276,389	1,569,846	919,014.00	94,288.00	556,544
520	Buildings Acquisition					-	5,496	-	(5,496)
540	Equipment	6,779	20,047	65,034	39,805	54,500	5,300	-	49,200
541	New Equipment over 5K		-			-	7,561		(7,561)
542	Replace of Equip over 5K		-			-	18,799.00	16,323.00	(35,122)
550	Depreciable Technology				7,579	-	10,000.00	0.00	(10,000)
564	Bus Replacement		-		258	-	0	0	-
	Total Capital Outlay	6,779	20,047	65,034	47,641	54,500	47,156	16,323	(8,978.65)
621	Regular Interest	-	-	-	-	500	-	-	500
640	Dues & Fees	92,488	67,655	178,632	101,706	175,180	71,705	59	103,416
650	Insurance & Judgments	216,456	218,639	230,250	245,279	265,588	261,905.00	0	3,683
659	Settlements	-	-	34,000		-	0.00	0	-
670	Taxes & Licenses	49	-	-	-	200	220	0	(20)
	Total Other Objects	308,993	286,294	442,882	346,985	441,468	336,330.00	59.00	105,079
707	Transfer - Vocational House Fund		-	-	40,000	-	-	-	-
710	Transfer - Technology	175,000	200,000	225,000	100,000	-	-	-	-
711	Transfer - Classroom Furniture	50,000	50,000	25,000	50,000	-	0.00	0.00	-
712	Transfer - Textbook Adoption	350,000	350,000	300,000	400,000	400,000	400,000	-	-
713	Transfer - Capital Improvement	225,000	250,000	250,000	400,000		0	0	-
714	Transfer - Track and Turf Fund	110,000	110,000	10,000	85,000	10,000	10,000	-	-
715	Transfer - Athletic Fund	365,000	365,000	405,000	446,000	450,000	450,000	-	-
716	Transfer - Bus Replacement	250,000	250,000	250,000	300,000	150,000	150,000	-	-
717	Transfer - Unemploy Ins	25,000	15,000	25,000	25,000	25,000	25,000	-	-
	Transfer - OHC Fund	-	-	-	-				-
718	PERS Reserve	150,000	500,000	500,000	525,000	-	-	-	-
719	Transfer - Food Service	50,000	65,225	90,656	100,000	100,000	100,000	-	-
730	Transfer - Debt Service	-	-	100,000	150,000	50,000	50,000	-	-
731	Transfer - Academic Achievemen	10,000	-	-	-	-	-	-	-
	Total Transfers	1,760,000	2,155,225	2,180,656	2,621,000	1,185,000	1,185,000	-	-
810	Reserve/Contingency	-	-	-	-	1,750,000	-	-	1,750,000

2019-2020 General Fund Expenditure Report

Obj	Description	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Project	19/20 Budget	4-16-20 YTD	4-16-20 Encumb	4-16-20 Balance
	Grand Total	34,950,241	37,398,917	38,137,559	44,109,082	46,727,940	28,499,821	13,198,899	5,029,220
		<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

2019-2020 General Fund Summary Report

	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	4-16-20 YTD & Enc	4-16-20 Balance
General Fund - Revenue							
SSF Formula	36,036,233	37,131,855	40,190,370	39,633,000	42,592,940	36,494,907	6,098,033
SSF Adjustment	(254,069)	390,697	280,233	-	-	-	-
State Fiscal Stabilization Fund					-	-	-
Federal Ed Jobs					-	-	-
School Year SubAccount					-	-	-
Loan Receipts					-	-	-
Interest	91,245	156,492	267,981	100,000	300,000	216,991	83,009
Third Party Billing	45,178	102,447	72,379	80,000	-	-	-
TMR	149,514	208,252	210,894	175,000	150,000	106,187	43,813
JROTC	66,034	73,726	69,777	65,000	65,000	54,690	10,310
Other	297,128	299,398	360,539	420,000	490,000	175,604	314,396
Interfund Transfer	60,000	60,000	82,657	70,000	850,000	-	850,000
BFB	3,932,387	3,024,733	3,310,041	5,075,000	2,280,000	2,126,603	153,397
Total	40,423,650	41,447,600	44,844,870	45,618,000	46,727,940	39,174,982	7,552,958
	=====	=====	=====	=====	=====	=====	=====
General Fund - Expenses							
Salaries	17,884,343	18,826,313	19,506,444	21,146,522	21,896,193	20,976,933	919,260
Benefits	10,645,144	10,952,659	12,144,929	13,883,105	14,481,355	13,935,989	545,366
P. Services	5,027,111	4,332,849	4,321,151	4,804,971	5,356,244	4,187,628	1,168,616
Supplies	1,380,753	1,337,164	1,742,328	1,670,267	1,566,513	1,013,302	553,211
Capital Outlay	20,047	65,034	195,888	54,500	54,500	63,479	(8,979)
Other Objects	286,294	442,882	335,817	437,635	438,135	336,389	101,746
Transfers	2,155,225	2,180,656	1,335,000	2,621,000	1,185,000	1,185,000	-
Contingency	-	-	-	1,000,000	1,750,000	-	1,750,000
Total	37,398,917	38,137,559	39,581,557	45,618,000	46,727,940	41,698,720	5,029,220
	=====	=====	=====	=====	=====	=====	=====

2019-2020 General Fund Revenue Report

		15/16 Actual	16/17 Actual	17/18 Actual	18/19 Project	19/20 Budget	4-16-20 YTD	4-16-20 Balance
	SSF Formula							
1111,	Taxes	8,533,160	9,048,901	10,057,517	10,136,079	10,633,240	10,019,249	613,991
4801,4899	Federal Forest Fees	205,708	23,160	142,770	179,478	130,000	11,028	118,972
3103	Common School	492,013	502,314	410,848	437,082	405,245	196,120	209,125
2101	County School	-				-	209,250	(209,250)
3104	State Timber	181,382	137,286	167,068	167,048	160,000	-	160,000
3101/3199	School Support Fund	26,623,971	27,420,195	29,412,167	29,101,930	31,264,455	26,059,260	5,205,195
	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	-	-	-
	Total SSF Formula	35,782,164	37,522,552	40,470,603	39,705,718	42,592,940	36,494,907	6,098,033
								-
1510	Interest on Investments	91,245	156,492	267,981	322,591	300,000	216,991	83,009
								-
4200	Third Party billing	45,178	102,447	72,379	72,372	-	-	-
								-
2210	TMR	149,514	208,252	210,894	180,556	150,000	106,187	43,813
								-
4300	JROTC reimbursement	66,034	73,726	69,777	35,236	65,000	54,690	10,310
								-
	Other							-
1910	Rental Fees	10,474	9,114	7,731	3,626	10,000	1,582	8,418
1980	Fees Charged to Grants	800	-	-	-	100,000	-	100,000
1312, 1960, 1990,								
5300	Miscellaneous	202,944	213,437	284,801	358,144	300,000	169,977	130,023
1994	E-Rate reimbursement	82,910	76,847	68,007	-	80,000	-	80,000
								-
5200	Interfund Transfer - Athletics	60,000	60,000	82,657	8,029	850,000	-	850,000
								-
5400	Beginning Fund Balance	3,932,387	3,024,733	3,310,041	5,263,314	2,280,000	2,126,603	153,397
								-
	Total	40,423,650	41,447,600	44,844,870	45,949,586	46,727,940	39,174,982	7,552,958
		=====	=====	=====	=====	=====	=====	=====