

**LEBANON COMMUNITY SCHOOL DISTRICT  
SCHOOL BOARD MEETING AGENDA  
March 9, 2017, 6:00 PM  
Seven Oak Middle School  
550 Cascades Drive, Lebanon, Oregon 97355**

**A. WELCOME**

1. **Call to Order**
2. **Flag Salute**
3. **Audience Comments:** This is a time for citizens to address the Board. The Chair will recognize speaker(s) at the designated time. All speakers should identify themselves and state their name before speaking. Speakers are asked to write their name, address, and phone number. Each speaker will be allowed 3 minutes. The Board typically will *not* respond to comments during this time.
4. **Audience Comments:** Regarding Naming of Pioneer School Library in honor of Sergeant First Class Scot R. Noss (First of Two Meetings Required)

**B. GOOD NEWS/COMMUNITY COMMUNICATIONS**

1. **Report:** Seven Oak Middle School (Enclosure B-1) Page 3
2. **Report:** Seven Oak Awarded 2017 Champions of Breakfast Award for Tradition of Excellence in School Breakfast Service
3. **Report:** Distinguished Service Awards
4. **Report:** Europe Bound and AVID Parent Night

**C. GENERAL BUSINESS**

1. **Policies**
  - a. **Action:** Adopt Board Policies on Second Reading (Enclosure C-1) Page 16
    - i. Policy JFCIA: Student Drug Testing – *new*
    - ii. Policy JFCIA-AR: Student Drug Testing – *new*
2. **Report:** STAR Assessment Presentation (Enclosure C-2) Page 24
3. **Report:** English Learners Presentation (Enclosure C-3) Page 36
4. **Report:** Sand Ridge School Report (Enclosure C-4) Page 74
5. **Action:** Superintendent's Recommendations for Renewal and Non-Renewal
6. **Action:** Approve 2017-2018 School Calendar (Enclosure C-5) Page 158
7. **Action:** Approve use of funds for construction course (Enclosure C-6) Page 163

**D. DEPARTMENT REPORTS**

1. **Finance**
  - a. **Report** (Enclosure D-1) Page 177
  - b. **Report:** Obsolete Equipment
2. **Operations**
3. **Human Resources**

**E. COMMUNICATION**

1. **Board**
2. **Superintendent**
  - a. Update on District 360 Degree Survey (Enclosure E-1) Page 187

**F. CONSENT AGENDA**

1. **Action:** Approve February 9, 2017 Board Minutes (Enclosure F-1) Page 188
2. **Action:** Approve Hiring/Transfers/Leave of Absence
  - a. Laura Archer, Teacher – Seven Oak Middle School – Leave of Absence 2017-2018 school year
  - b. Kristine Bergquist, Special Education Teacher – Riverview School (Temporary 2016-2017)
  - c. Rebecca Lippmann, Biology Teacher – Lebanon High School (Temporary 2016-2017)

**G. ADJOURN**

The Lebanon Community School District Board of Directors welcomes you to our regular meeting. It is the Board's desire to hold an effective and efficient meeting to do the business of the District. In keeping with that objective the Board provides a place for AUDIENCE COMMENTS on each of its regular agendas. This is a time when you can provide statements or ask questions. The Board allows three minutes for each speaker. The following quote is instructive to the Board and its visitors.

"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 192.630 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.

#### **FUTURE MEETINGS**

April 13, 2017	Riverview School
April 27, 2017	District Office – Board Room
May 11, 2017	District Office – Board Room
May 25, 2017	District Office – Board Room

# Welcome to Seven Oak

School Board Presentation

March 9th, 2017

Principal Wayne Reposa

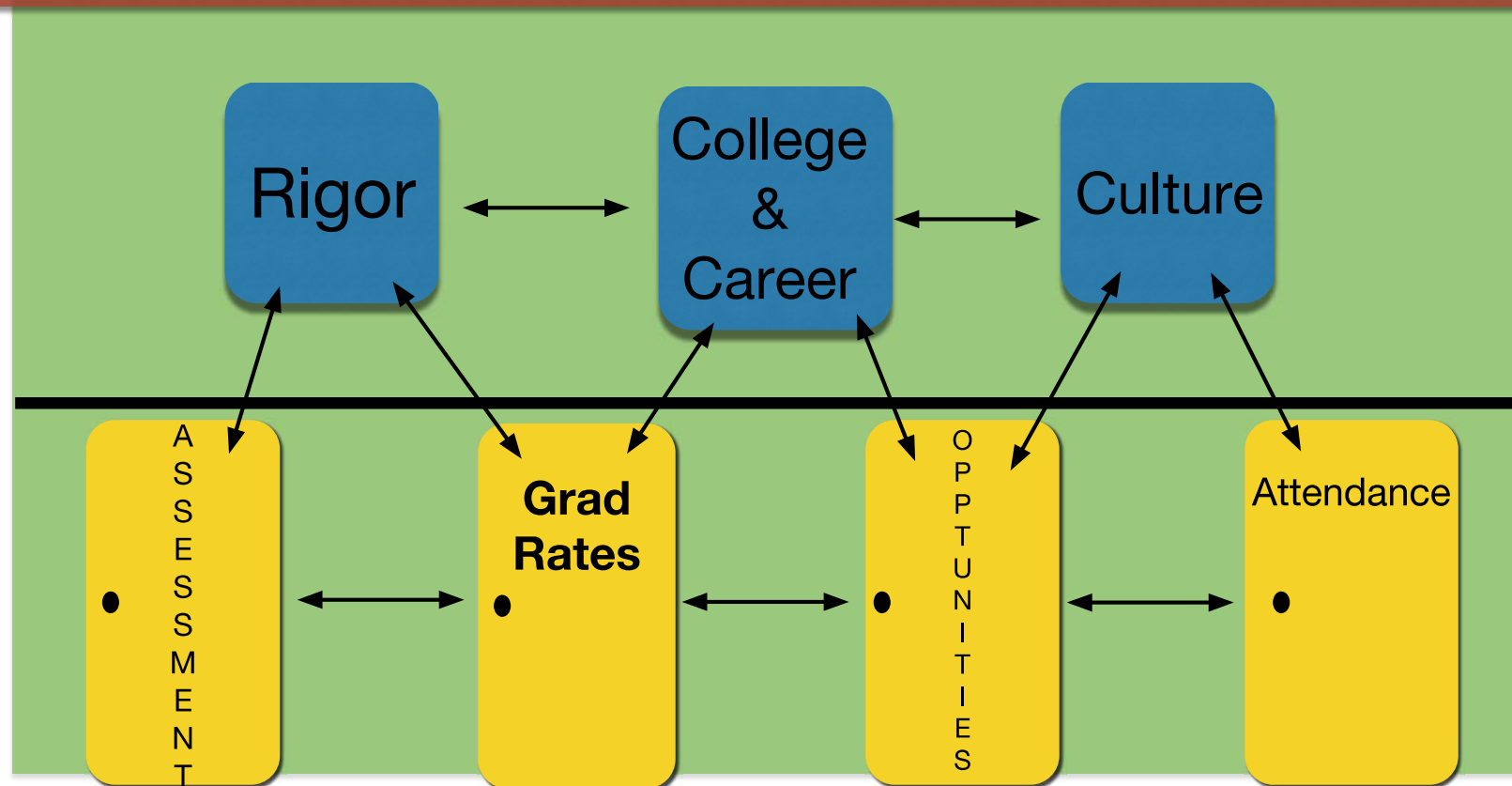


*Every Student*

*Every Day*

## Strong School-wide Systems of Support

AVID • PBIS • RTI





A large red triangle pointing upwards, serving as a background for the title.

## Strong School-wide Systems of Support

- **AVID:** College & Career Readiness for all
  - Schoolwide Strategies
  - AVID Elective
- **RTI:** Providing differentiated academic support for all
  - Tier 1 and 2 Thursday morning meetings
  - Tier 3 Wednesday morning meetings
- **PBIS:** Providing differentiated behavior support for all
  - PBIS team plans schoolwide incentives for positive behavior
  - Data analysis monthly to determine focus areas

## **Rigor**

Staff uses inquiry-based, collaborative strategies to challenge and engage students in content resulting in increasingly complex levels of understanding. Expectations are high for all.

## **College & Career**

Students are introduced to a variety of course offerings to get them thinking beyond middle school and preparing for high school, college and career. AVID schoolwide teaches students organization and study habits to prepare them for the educational challenges ahead.

## **Culture**

We strive to create a positive environment where every student feels accepted and valued. Numerous opportunities, from electives to sports and clubs, give students choice and voice to pursue their interests and feel connected to Seven Oak.

# Opportunities & Support

- Advanced Courses
  - Math, LA, Science, Social Studies, Art, Band
  - 2017-18 Spanish
- Support Classes (Plus and Lab)
- 17 Elective Offerings
- AVID Schoolwide
- Sports
  - Football, Volleyball, Cross Country, Wrestling, Track
- Clubs
  - Art, STEM, Environment, Math Zone, Chess
- OBOB
- Science Olympiad
- Student Government
- Daily drawings for positive behavior
- Students of the Week
- Students of the Month
- Stand-up Spartans
- Full-time counseling
- Full-time behavior support
- Alternative Learning Environments

# **Electives 2016-17**

- 17 Courses Offered
- 34 Sections (-peer tutors)

- AVID
- Spanish
- Leadership
- Art, Advanced Art
- Science STEM
- Beginning, Intermediate and Advanced Band
- Jazz Band
- Choir
- Peace Jam
- Multicultural Studies
- Publications
- Theater
- Peer Tutor
- Office Assistant

# Attendance

## 2016-17

- Through January 2017
  - 80.3% Green Zone
  - 9.3% Red Zone

## 2015-16

- Through January 2016
  - 78% Green Zone
  - 11% Red Zone

# Year to Year Comparison

<b>2016-17</b>	<b>Attendance</b>		
	<b>G</b>	<b>Y</b>	<b>R</b>
<b>Sept</b>	<b>83.9</b>	<b>7.4</b>	<b>8.7</b>
<b>Oct</b>	<b>79.5</b>	<b>12.2</b>	<b>8.2</b>
<b>Nov</b>	<b>76.8</b>	<b>11.1</b>	<b>10.2</b>
<b>Dec</b>	<b>81.9</b>	<b>10.6</b>	<b>6.7</b>
<b>Jan</b>	<b>80.3</b>	<b>10.5</b>	<b>9.3</b>

<b>2015-16</b>	<b>Attendance</b>		
	<b>G</b>	<b>Y</b>	<b>R</b>
<b>Sept</b>	84%	8%	8%
<b>Oct</b>	79%	10%	11%
<b>Nov</b>	78%	10%	12%
<b>Dec</b>	79%	11%	9%
<b>Jan</b>	78%	10	11

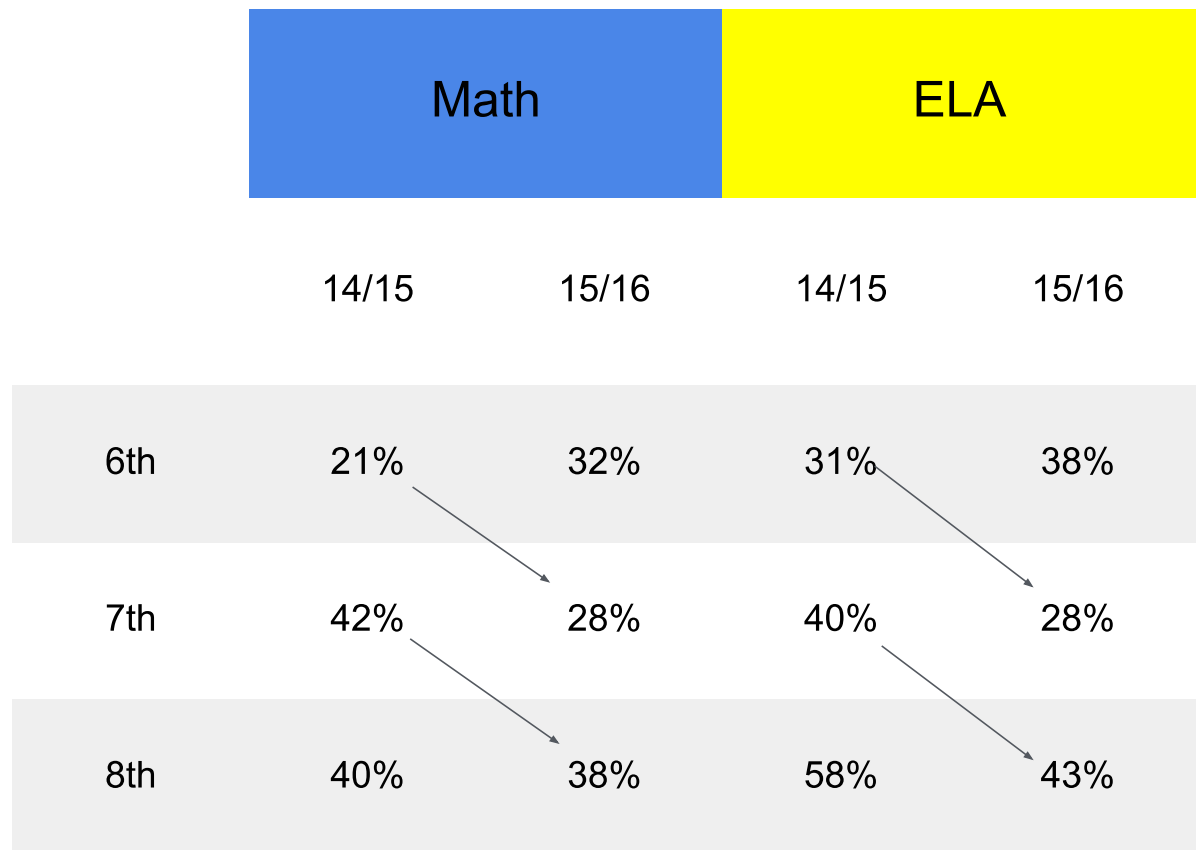
Shaded Green Indicates improvement from previous year.

# **Attendance Support**

- Challenge 5 Campaign
  - Challenge students to miss five or fewer days per year
- Daily announcements support attendance
- Daily drawings for positive behavior (have to be present to win)
- Weekly Student of the Week awards tied to attendance
- Classroom Incentives
- Attendance Letters and Support Calls
- Attendance meetings and check-ins
- Weekly meetings with Truancy Officer

# Assessment SBAC 14/5 - 15/16

**SBAC** Percent of students receiving a 3 or 4 on the statewide assessment in Math and ELA at grades 3-8, and 11.





# Assessment MAP - Math 15/16 Fall - Winter

## MAP - Benchmark Assessment

Testing Periods/ Percentage Scores		F	W	F	W	F	W
6	Risk	48	47	27	26	25	27
7	Risk	48	61	27	21	25	18
8	Risk	68	67	16	15	18	18

# Assessment MAP - ELA 15/16 Fall - Winter

## MAP - Benchmark Assessment

Testing Periods/ Percentage score		F	W	F	W	F	W
Reading Comprehension							
6	Risk	69	60	16	13	15	23
7	Risk	49	45	23	23	28	32
8	Risk	60	64	17	16	23	20
Language Usage							
6	Risk	60	55	17	22	23	23
7	Risk	41	39	25	32	34	29
8	Risk	58	63	17	18	25	19

Thank you for supporting our  
amazing students and staff!



# Lebanon Community Schools

Code: **JFCIA**  
Adopted:  
Orig. Code(s): JFCIA

## Student Drug Testing \*\* (Version 2)

As part of the district's substance abuse prevention efforts, mandatory drug testing will be required of all student athletes and participants in extracurricular activities, [grades 9-12], if randomly selected, in order to:

1. Provide for the health and safety of student athletes and participants in extracurricular activities;
2. Undermine the effects of peer pressure; and
3. Encourage participation in treatment programs, at parent expense, for student athletes and participants with substance abuse problems.

Extracurricular activities are defined as district-sponsored athletics [and other interscholastic activities which are sanctioned by the Oregon School Activities Association (OSAA) (e.g., dance, drill, music solo/band/choir/orchestra, cheerleader and speech)] [and other district-sponsored competitive activities].

No participant shall be penalized academically for testing positive for illegal [and performance-enhancing] drugs. Test results will not be documented in any student's education records. Information regarding the results of drug tests will not be disclosed to criminal or juvenile authorities absent a valid and binding subpoena or other legal process, which the district shall not solicit. In the event of a subpoena or other legal process, the district will notify the student's parents [at least 72 hours] prior to releasing information.

Student athletes and participants may be tested prior to participation in extracurricular activities. Random testing will be conducted periodically thereafter by a method determined by the district to assure the integrity, confidentiality and random nature of the selection process.

[No district employee shall knowingly sell, market or distribute steroid or performance enhancing substances to kindergarten through 12 students with whom the employee has contact as part of the employee's district duties; or knowingly endorse or suggest the use of such drugs.]

The superintendent will develop administrative regulations to implement the drug-testing program in accordance with the provisions of law.

END OF POLICY

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### Legal Reference(s):

[ORS 329.095](#)  
[ORS 332.107](#)  
[ORS 336.222](#)  
[ORS 336.227](#)

[ORS 339.250](#)  
[ORS 342.721](#)  
[ORS 342.726](#)  
[ORS Chapter 475](#)

[OAR 581-021-0050 to -0075](#)  
[OAR 581-022-0413](#)  
[OAR 581-022-0416](#)

Vernonia Sch. Dist. 47J v. Acton, 515 U.S. 646 (1995).

Student Drug Testing \*\* - JFCIA

1-2

Bd. of Educ. of Indep. Sch. Dist. No. 92 of Pottawatomie County v. Earls, 536 U.S. 822 (2002).  
Weber v. Oakridge Sch. Dist. 76, 184 Or. App. 415 (2002).

# Lebanon Community Schools

Code: **JFCIA-AR**  
Adopted:  
Orig. Code(s): JFCIA-AR

## **Student Drug Testing \*\* (Version 2)**

### **Definitions**

1. “Illegal drug” is any drug which an individual may not sell, possess, use, distribute or purchase under state law, or as defined in schedules I through V of the Controlled Substances Act (21 U.S.C. § 812) including, but not limited to, marijuana, cocaine, opiates, amphetamines and phencyclidine (PCP). As used in this policy, “illegal drug” also means possession, use, sale or supply of prescription and nonprescription medication - in violation of Board policy JHCD – Nonprescription Medication and JFCDA – Prescription Medication and accompanying administrative regulation. “Illegal drug” shall also include alcohol.
2. “Performance-enhancing drug” includes anabolic steroids and any other natural or synthetic substance used to increase muscle mass, strength, endurance, speed or other athletic ability. The term “performance-enhancing drug” does not include dietary or nutritional supplements such as vitamins, minerals and proteins which can be lawfully purchased in over-the-counter transactions.
3. “Prescription medication” means any noninjectable drug, chemical compound, suspension or preparation in suitable form for use as a curative or remedial substance taken either internally or externally by a student under the written direction of a physician. Prescription medication does not include dietary food supplements.
4. “Nonprescription medication” means only commercially prepared, non-alcohol-based medication to be taken at school that is necessary for the student to remain in school. This shall be limited to eyes, nose and cough drops, cough suppressants, analgesics, decongestants, antihistamines, topical antibiotics, anti-inflammatories and antacids that do not require written or oral instructions from physician. Nonprescription medication does not include dietary food supplements.

### **Consent**

Each student wishing to participate in athletics and/or extracurricular activities sanctioned by the OSAA and the student’s parent(s) shall consent in writing to drug testing. Written consent shall be in the form attached to this administrative regulation. No student shall be allowed to participate in athletics and/or extracurricular activities sanctioned by the OSAA without such consent.

### **Selection**

All student athletes and extracurricular activity participants in OSAA sanctioned events may be tested during the athletic season or extracurricular activity in which they participate. In addition, selection for random testing will be by lottery from a pool of all students participating in athletic and/or extracurricular activity programs in the district at the time of the drawing.

The superintendent or designee shall take reasonable steps to assure the integrity, confidentiality and random nature of the selection process including, but not limited to, assuring that:

Student Drug Testing \*\* - JFCIA-AR

1-6

1. The names of all participating students are in the pool;
2. The person drawing names has no way of knowingly choosing or failing to choose particular students for testing;
3. The identity of students drawn for testing is not known to those involved in the selection process;
4. The selection process is observed by at least two adults.

### **Testing**

Testing will be conducted by a laboratory selected by the district. Chain of custody procedures, as recommended by the laboratory, will be followed.

Samples will be collected at a mutually convenient time on the same day the student is selected for testing or, if the student is absent on that day, on the day of the student's return to school. If a student is unable to produce a sample at any particular time, the student will be allowed to return later that same day to provide the sample. All students selected for testing will be given the option of providing samples in private. Students who refuse to provide a sample will be considered to have tested positive and will be subject to the procedures listed below.

The testing laboratory will test for one or more illegal or performance-enhancing drugs. The superintendent shall decide prior to selection of students which illegal or performance-enhancing drugs shall be screened. Samples will not be screened for the presence of any substance other than an illegal or performance enhancing drug or for the existence of any physical condition other than drug intoxication.

Samples will be split at the time of testing. The duplicate samples will be sealed and maintained by the laboratory in the event a second test is requested.

The testing laboratory will report results only to the superintendent or his/her designee.

### **Positive Test Results**

If the student's test results indicate the presence of illegal or performance-enhancing drugs, the following will occur:

1. The student or parent may request within 72 hours of a positive test notification that the second specimen sample be tested. The student may voluntarily disclose use of prescription medication which may have affected the outcome of the test;
2. If the second sample tests negative, the student and parent will be notified and no further action will be taken. If the second sample tests positive, notification will be made and a meeting will be scheduled with the student, the parent(s) and the administration.

### **Discipline**

Due process procedures will be followed for all discipline arising from violation of the district's policy.

### First Positive Result

1. Notify student and parent(s);
2. Meeting scheduled by the administration, with the parent(s) and student;
3. The student will be suspended from participation in athletics and other interscholastic activities which are sanctioned by the Oregon School Activities Association (OSAA) for the 14 consecutive calendar days starting with the day of suspension and suspension from extracurricular activities for the remainder of the suspension.
4. During the suspension the student will not participate in any activities and/or school sponsored events. (which also include dances and non-academic field trips).
5. Student will be assigned to school Drug Education and Diversion program and complete steps required.

### Second Positive Result (in high school career)

1. Notify student and parent(s);
2. Meeting scheduled by the administration, with the parent(s) and student;
3. The student will be suspended from participation in athletics and other interscholastic activities which are sanctioned by the Oregon School Activities Association (OSAA) for the 45 consecutive calendar days starting with the day of suspension and suspension from extracurricular activities for the remainder of the suspension.
4. During the suspension the student will not participate in any activities and/or school sponsored events (which also include dances and non-academic field trips).
5. Student will be assigned to school Drug Education and Diversion program and complete steps required. If student has not met requirements by the end of 45 day suspension; they may rejoin team but must complete requirements. They will bring weekly progress updates to coach, at any point they fail to meet requirements after reinstatement; they will be suspended pending completion.

### Third Positive Result (in high school career)

1. Notify student and parent(s);
2. Meeting scheduled by the administration, with the parent(s) and student;
3. The student will be suspended from participating in athletics and other interscholastic activities which are sanctioned by the OSAA for the remainder of their high school years at Lebanon High School.



4. During the suspension the student will not participate in any activities and/or school sponsored events. (which also include dances and non-academic field trips).
5. Students will be referred to school's Drug Education and Diversion program.

### **Appeal Process**

A student who has been determined to be in violation of the district's drug testing policy shall have the right to appeal the decision to the superintendent or his/her designee. The appeal must be submitted to the superintendent, in writing, within five calendar days following the meeting with the principal. The student will remain ineligible to participate in athletics and/or extracurricular activities pending the appeal.

The superintendent or his/her designee will determine whether the original finding was justified.

If dissatisfied with the superintendent's decision, the student may appeal to the Board by providing notice within five calendar days of the superintendent's decision.

### **Relationship to Student Discipline Policies**

Normal disciplinary measures which may affect eligibility are still applicable for violations which do not arise from these testing procedures.

### **One Time Only – Voluntary Student Admission**

If prior to being randomly selected for testing, a student voluntarily admits that they have an issue with drug use and will test positive; that student, together with a parent/legal guardian will then sign the voluntary student admission form and agree to enter into the school district diversion education program. If the student, along with the parent/legal guardian are meeting the expectations of the program the student may participate in competition with out consequence. At any time if the student or parent/legal guardian fail to meet the expectations of the program, the student becomes ineligible and assumes the appropriate code of conduct consequence.

## STUDENT DRUG-TESTING AUTHORIZATION FORM

I understand that my performance as an athlete and/or participant in extracurricular activities and the reputation of my school are dependent, in part, on my conduct as an individual. I hereby agree to accept and abide by the Board policies, administrative regulations and rules of the Lebanon Community School District.

I also authorize Lebanon Community School District to conduct a test for drug use on a urine specimen which I provide. I also authorize the release of information concerning the results of such a test to the district and to my parent(s).

This shall be deemed a consent pursuant to the Family Educational Rights and Privacy Act for the release of the above information to the parties named above.

I have received a copy of this release. I have read and understand the district policy and administrative regulation.

---

Student Signature Date

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Date

---

Parent Signature Date

---

Date

**Athletic & Activity Code and Random Athletic Drug Testing Program  
Opt Out Form**

Student's printed name: \_\_\_\_\_

In accordance with the Lebanon High School, Athletic & Activity Code and Random Athletic Drug Testing Program consent form signed by me and my parent on \_\_\_\_\_, (copy attached) I hereby choose to exercise my right to opt out of drug testing, for the \_\_\_\_\_ season.

I understand the consequences of opting out and agree to complete the diversion program as outlined in the policy detailed below.

Student Signature \_\_\_\_\_ Date \_\_\_\_\_

Parent Signature \_\_\_\_\_ Date \_\_\_\_\_

**ONE TIME ONLY - Voluntary Student Admission**

If a student voluntarily admits at the beginning of the sport season that he/she will test positive, that student, with his/her parent/guardian, will then sign a voluntary student admission statement declaring the student positive for a controlled substance and subjecting the student to follow up testing at his/her own expense every 4 weeks for two (2) successive tests from the day the student declared him/herself positive. The student will also be required to complete the Diversion Plan. However, as soon as the plan is established they will be allowed to return to competition. This option is only available to a student one time throughout their entire high school career at Lebanon High School.

District: Lebanon Community School District 9

Last Consolidated Date: February 22, 2017 9:04 PM

**Report Options**

Reporting Parameter Group: All Demographics [Default]

Reporting Level: District

Group By: District

Data Reported As: Mean (Average)

**Lebanon Community School District 9**

School	STAR Reading™		
	1st Qtr PR	2nd QTR PR	Change
Cascades Elementary School	34	36	+2
Green Acres Elementary School	28	36	+8
HAMILTON CREEK	36	40	+4
LACOMB	41	46	+5
Pioneer School	40	41	+1
Riverview School	34	45	+11
Mean	35	40	+5

District: Lebanon Community School District 9

Last Consolidated Date: February 22, 2017 9:04 PM

**Report Options**

Reporting Parameter Group: All Demographics [Default]

Reporting Level: District

Group By: District

Data Reported As: Mean (Average)

**Lebanon Community School District 9**

School	STAR Math™		
	1st Qtr PR	2nd QTR PR	Change
Cascades Elementary School	44	46	+2
Green Acres Elementary School	44	48	+4
HAMILTON CREEK	50	52	+2
LACOMB	52	55	+3
Pioneer School	56	59	+3
Riverview School	43	47	+4
Mean	48	51	+3

District: Lebanon Community School District 9

Last Consolidated Date: February 25, 2017 9:05 PM

Reporting Period: 10/28/16-01/25/17 (2nd QTR)

**Report Options**

Reporting Parameter Group: All Demographics [Default]

Reporting Level: District

Group By: District

Assessment Product: STAR Reading™

**District: Lebanon Community School District 9**
**Table 1:** Data for schools that tested during the reporting period

School	Number of Students	Participation				Proficiency					
		Not Tested		Tested		At/Above 40			Below 40		
		Total	%	Total	%	Total	%	Mean PR	Total	%	Mean PR
Cascades Elementary School	344	1	0	295	100	151	51	72	144	49	9
Green Acres Elementary School	317	63	25	194	75	90	46	68	104	54	14
HAMILTON CREEK	282	113	45	137	55	71	52	72	66	48	13
LACOMB	238	99	46	116	54	72	62	70	44	38	14
Pioneer School	364	56	19	244	81	137	56	72	107	44	11
Riverview School	401	57	17	284	83	165	58	75	119	42	11
Summary	1946	389	23	1270	77	686	54	72	584	46	11

**Table 2:** Data for all students of this district by demographic group

	Number of Students	Participation				Proficiency					
		Not Tested		Tested		At/Above 40			Below 40		
		Total	%	Total	%	Total	%	Mean PR	Total	%	Mean PR
<b>Gender</b>											
Female	959	189	24	609	76	351	58	73	258	42	13
Male	982	196	23	660	77	334	51	71	326	49	10
Unspecified Gender	5	4	80	1	20	1	100	86	0	0	0
<b>Ethnicity</b>											
American Indian or Alaskan Native	0	0	0	0	0	0	0	0	0	0	0
Asian or Pacific Islander	0	0	0	0	0	0	0	0	0	0	0
Black	0	0	0	0	0	0	0	0	0	0	0
Hispanic	0	0	0	0	0	0	0	0	0	0	0
Other or Unspecified Ethnicity	1946	551	30	1270	70	686	54	72	584	46	11
White	0	0	0	0	0	0	0	0	0	0	0
<b>Other Characteristics</b>											
Free Lunch Program	0	0	0	0	0	0	0	0	0	0	0
Learning Disabled	0	0	0	0	0	0	0	0	0	0	0
Migrant	0	0	0	0	0	0	0	0	0	0	0
Physically Disabled	0	0	0	0	0	0	0	0	0	0	0
Reduced Lunch Program	0	0	0	0	0	0	0	0	0	0	0

PR (Percentile Rank): Percentage of students in the same grade nationally who scored the same or lower on a non-equal interval scale.

District: Lebanon Community School District 9

Last Consolidated Date: February 22, 2017 9:04 PM

Reporting Period: 10/28/16-01/25/17 (2nd QTR)

**Report Options**

Reporting Parameter Group: All Demographics [Default]

Reporting Level: District

Group By: District

Assessment Product: STAR Math™

**District: Lebanon Community School District 9**
**Table 1:** Data for schools that tested during the reporting period

School	Number of Students	Participation				Proficiency					
		Not Tested		Tested		At/Above 40			Below 40		
		Total	%	Total	%	Total	%	Mean PR	Total	%	Mean PR
Cascades Elementary School	344	3	1	294	99	171	58	74	123	42	13
Green Acres Elementary School	317	16	6	241	94	143	59	72	98	41	16
HAMILTON CREEK	281	107	43	143	57	97	68	73	46	32	12
LACOMB	238	93	43	122	57	87	71	73	35	29	15
Pioneer School	363	15	5	284	95	198	70	79	86	30	13
Riverview School	401	5	1	336	99	198	59	75	138	41	13
Summary	1944	239	14	1420	86	894	63	75	526	37	14

**Table 2:** Data for all students of this district by demographic group

	Number of Students	Participation				Proficiency					
		Not Tested		Tested		At/Above 40			Below 40		
		Total	%	Total	%	Total	%	Mean PR	Total	%	Mean PR
<b>Gender</b>											
Female	957	123	15	675	85	416	62	75	259	38	14
Male	982	112	13	744	87	477	64	75	267	36	13
Unspecified Gender	5	4	80	1	20	1	100	98	0	0	0
<b>Ethnicity</b>											
American Indian or Alaskan Native	0	0	0	0	0	0	0	0	0	0	0
Asian or Pacific Islander	0	0	0	0	0	0	0	0	0	0	0
Black	0	0	0	0	0	0	0	0	0	0	0
Hispanic	0	0	0	0	0	0	0	0	0	0	0
Other or Unspecified Ethnicity	1944	400	22	1420	78	894	63	75	526	37	14
White	0	0	0	0	0	0	0	0	0	0	0
<b>Other Characteristics</b>											
Free Lunch Program	0	0	0	0	0	0	0	0	0	0	0
Learning Disabled	0	0	0	0	0	0	0	0	0	0	0
Migrant	0	0	0	0	0	0	0	0	0	0	0
Physically Disabled	0	0	0	0	0	0	0	0	0	0	0
Reduced Lunch Program	0	0	0	0	0	0	0	0	0	0	0

PR (Percentile Rank): Percentage of students in the same grade nationally who scored the same or lower on a non-equal interval scale.

Printed Friday, February 10, 2017 11:13:20 AM

School:  
Class:

Teacher:  
Grade:

## Report Options

Use Trend Score: Use trend score for student's suggested skills

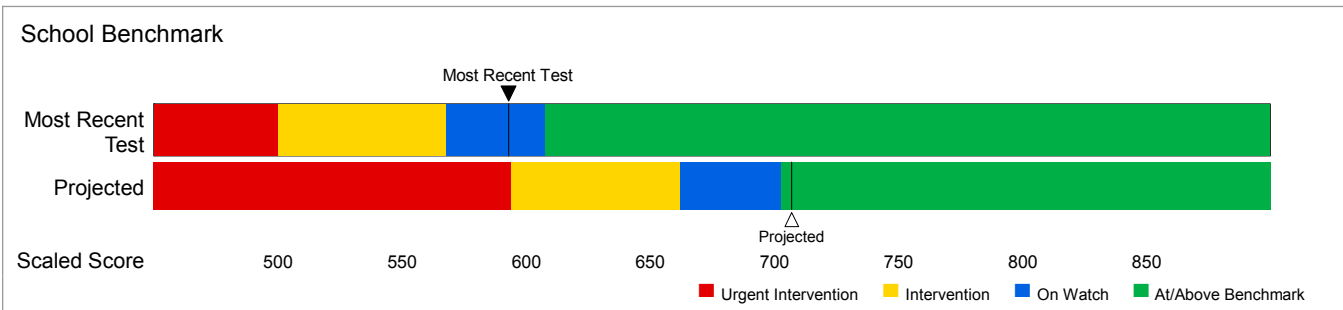
## STAR Early Literacy Test Results

Current SS (Scaled Score): 593 Test Date: 01/17/2017

Literacy Classification: Late Emergent Reader

Projected SS for 06/08/17: 707 Based on research, 50% of students at this student's level will achieve this much growth.

## Current Performance



## Suggested Skills

STAR Early Literacy scaled score(s) suggest these skills from Core Progress™ learning progressions would be challenging, but not too difficult for her. Combine this information with your own knowledge of the student and use your professional judgment when designing an instructional program. Use the Core Progress learning progressions to see how these skills fit within the larger context of the progression.

### Reading: Foundational Skills

GR	<b>Print Concepts</b> This score suggests Josie should practice the following skills to improve understanding of print concepts.
K	» Name, rapidly and automatically, the letters of the alphabet
K	Name all the letters of the alphabet and recognize their lower- and uppercase forms (e.g., pick another way to write the letter <i>G</i> from <i>q</i> , <i>g</i> , <i>j</i> )
K	Recognize the sounds of letters in lower- and uppercase form
K	Know the order of the alphabet (e.g., identify letters that come before or after another letter; sing the alphabet song)
1	» Locate the capital letter that begins a sentence, and the period, question mark, or exclamation point that ends it
1	» Distinguish kinds of sentences based on their end punctuation
1	» Identify the dialogue that quotation marks indicate
	<b>Phonological Awareness</b> This score suggests Josie should practice the following phonological awareness skills, particularly those dealing with individual phonemes.
K	» Isolate, say, and distinguish initial or final phonemes in spoken CVC words (e.g., say the initial sound in <i>hat</i> , the final sound in <i>cup</i> )
K	Recognize, identify, and produce groups of words that begin with the same initial sound (i.e., alliterative words)
K	Isolate, say, match, and distinguish medial short vowel sounds in spoken CVC words (e.g., say the middle vowel sound in <i>bed</i> )
K	» Isolate and distinguish short vowel sounds in single-syllable words in spoken language (e.g., from a verbal prompt, identify that <i>hat</i> has a different middle vowel sound than <i>hit</i> )

» Designates a focus skill. Focus skills identify the most critical skills to learn at each grade level.



Printed Friday, February 10, 2017 11:13:20 AM

School:  
Class:

Teacher:  
Grade:

## Reading: Foundational Skills

GR	<b>Phonological Awareness</b>
K	Identify, match, and distinguish consonant blends
K	» Add or substitute initial or final phonemes in order to produce new one-syllable words in spoken language (e.g., change the /k/ in <i>cat</i> to /h/ to make <i>hat</i> ; change the /g/ in <i>bug</i> to /s/ to make <i>bus</i> )
1	» Blend phonemes, including consonant blends, to pronounce single-syllable words (e.g., from a verbal prompt, identify the word from blended sounds sl-e-d)
1	» Segment single-syllable spoken words into their component phonemes, including consonant blends, in sequence (e.g., the initial, middle, and final sounds of <i>glad</i> are /g/ /l/ /a/ /d/)
1	Pronounce single-syllable words by blending and segmenting consonant blends and other phonemes (e.g., /t/ /r/ /i/ /p/ makes the word <i>trip</i> )
1	» Isolate and then pronounce the initial, medial, or final sound in single-syllable words including those with long vowels and consonant blends (e.g., what is the middle sound in <i>goat</i> ?)
	<b>Phonics and Word Recognition</b>
	This score suggests Josie should practice the following phonics and word-recognition skills, particularly those skills dealing with identifying and substituting consonant blends and long vowels in words.
1	» Isolate, identify, and distinguish initial consonant blends to decode regularly spelled words (e.g., pick the word that starts with /bl/ from choices <i>block</i> , <i>brew</i> , <i>book</i> )
1	» Recognize and identify the spelling-sound correspondences for common consonant digraphs in words (e.g., pick the word that has /sh/ from choices <i>saw</i> , <i>wash</i> , <i>have</i> )
1	» Substitute final consonants or consonant blends to create new words
1	» Use sound-symbol correspondence to identify rimes
1	» Decode regularly spelled single-syllable grade-level words by identifying short vowel sounds (e.g., read the words <i>cup</i> , <i>nap</i> , and <i>man</i> ; <i>cup</i> has the same middle vowel sound as <i>run</i> )
1	» Decode regularly spelled grade-appropriate words (e.g., pick the word <i>last</i> from <i>last</i> , <i>list</i> , <i>lost</i> )
1	» Identify common spellings of medial long vowel CVCe phonemes in spoken words (e.g., <i>plane</i> has the same middle vowel sound as <i>make</i> )
1	» Decode words by identifying the correctly spelled CVCe pattern in a word from a spoken sentence (e.g., read the words <i>drive</i> , <i>drove</i> , and <i>dove</i> and recognize that <i>drove</i> is the correct spelling of the word)
1	Distinguish common spellings of long vowel phonemes in spoken words (e.g., <i>phone</i> has a different middle vowel sound than <i>like</i> )
1	» Identify long vowel sounds using common vowel team spellings in order to decode single-syllable words (e.g., pick the word with the same middle vowel sound as <i>meat</i> from <i>feel</i> , <i>bed</i> , and <i>let</i> )
1	Decode single-syllable words by recognizing common ways to spell long vowel sounds (e.g., seeing the words <i>heat</i> , <i>let</i> , and <i>end</i> , and recognizing that only <i>heat</i> has the long vowel sound)
	<b>Fluency</b>
	This score suggests Josie should work on the following to increase fluency and comprehension of texts at Josie's reading level.
1	» Identify with guidance the purpose for reading (e.g., for enjoyment, to learn something new), and show comprehension of on-level texts by answering questions after reading that reflect on the purpose (e.g., what parts of the story did you like or what did you learn?)
1	» Read on-level texts aloud at the estimated oral reading fluency (ORF) to meet grade-level benchmarks
1	» Read on-level texts aloud with appropriate expression (e.g., moving from word-by-word reading to fewer pauses between words and pausing between sentences)
1	» With assistance, confirm or correct understanding of a word in context through the use of illustrations, phonics (e.g., sounding out words, especially initial and final letters), and by applying repair strategies (e.g., slowing reading pace and/or asking questions)

» Designates a focus skill. Focus skills identify the most critical skills to learn at each grade level.

# Instructional Planning Report for

Printed Friday, February 10, 2017 11:13:20 AM

School:  
Class:

Teacher:  
Grade:

## Language

GR

### Vocabulary Acquisition and Use

This score suggests Josie should practice the following skills related to vocabulary acquisition and use.

- 1 » Use knowledge of frequently occurring affixes (e.g., un-, re-), base words, and their inflectional forms (e.g., look + -ing) as clues to the meanings of words (e.g., unhappy, looking)
- 1 » Use sentence-level context clues, illustrations, and foundational skills to determine or clarify the meanings of unfamiliar words in grade-appropriate texts
- 1 » Name antonyms for grade-appropriate frequently used words (e.g., before/after) in isolation or in context
- 1 Name and use synonyms for grade-appropriate high-frequency words (e.g., Dolch: road/street; Fry: look/see)
- 1 Group or define words by categories and attributes (e.g., use superordinate/subordinate relationships, ducks and swans are birds that swim; robins and crows are birds that don't swim)
- 1 Apply new vocabulary to real-life objects or places (e.g., use newly learned words such as *cozy* to tell about a place you like to sit)
- 1 » Use vocabulary acquired from listening, conversing, reading, and responding to text including high-frequency conjunctions to indicate simple relationships (e.g., *because* to show causal relationships; *but* to show contrast)

District: Lebanon Community School District 9

Last Consolidated Date: February 22, 2017 9:04 PM

**Report Options**

Reporting Parameter Group: All Demographics [Default]

Reporting Level: District

Group By: District

Data Reported As: Mean (Average)

**Lebanon Community School District 9**

School	STAR Early Literacy™		
	1st Qtr SS	2nd QTR SS	Change
Cascades Elementary School	588	651	+63
Green Acres Elementary School	542	625	+83
HAMILTON CREEK	581	677	+96
LACOMB	586	645	+59
Pioneer School	540	650	+110
Riverview School	622	702	+80
Mean	580	662	+82

School:

Reporting Period: 1/11/2017 - 2/9/2017

**Class:** Teacher:

Instructional Groups	Number of Students	Scaled Score	
		Median	Range
Group 1	5	538	518 - 559
Group 2	5	691	659 - 773

## Suggested Skills

Skill recommendations are based on the median score for each Instructional Group. These skills are a starting point for instructional planning. Combine this information with your own knowledge of the student and use your professional judgment when designing an instructional program. Use Core Progress™ learning progression for reading to find additional information for each skill, teacher activities, and sample items.

## Group 1

Students

Reading: Foundational Skills	
GR	<b>Print Concepts</b> <ul style="list-style-type: none"> <li>K » Distinguish letters from words (e.g., identify which is a word, not a letter, from choices <i>c, t, cat</i>; identify which is a letter, not a word from choices: <i>this, b, fox</i>)</li> <li>K Understand that sounds paired with letters represent spoken speech in print (e.g., students find the letter that starts their name in environmental print and identify the sound it makes)</li> <li>K » Distinguish letters from numbers (e.g., select <i>J</i> from choices <i>J, 8, 7</i>)</li> <li>K » Compare the lengths of different words based on how many letters they contain (e.g., explain that <i>sit</i> is longer than <i>it</i> because <i>sit</i> has more letters)</li> <li>K Clap and count the number of words in a given sentence</li> <li>K » Distinguish between the shapes of upper- and lowercase letters (e.g., pick the letter that is different in <i>S, s, C</i>; pick the letter that is different in <i>E, e, f</i>)</li> <li>K » Distinguish between similarly spelled words that have different letters (e.g., pick the word that is different from the others in: <i>an, as, an</i>)</li> <li>K » Identify the letters of the alphabet (e.g., pick the letter <i>a</i> from <i>s, a, o</i>)</li> <li>K » Name, rapidly and automatically, the letters of the alphabet</li> </ul>
	<b>Phonological Awareness</b> <ul style="list-style-type: none"> <li>K » Blend, count, and segment syllables in spoken words (e.g., from an oral prompt, students identify that <i>tar-get</i> makes the word <i>target</i>)</li> <li>K » Count syllables in multisyllable words (e.g., pick how many syllables are in <i>ba-by</i>)</li> <li>K » Identify and blend onsets and rimes in single-syllable words (e.g., pick the picture of a shoe from the audio prompt: /sh/ /oo/)</li> <li>K Segment onsets and rimes in single-syllable words</li> <li>K » Blend phonemes orally to produce words (e.g., blend the sounds <i>b-u-g</i> and choose the word's picture from a bat, a bug, and a bell) and segment and count the sounds in a word</li> <li>K » Recognize and produce rhyming sounds in words (e.g., pick the picture that has the /at/ sound from pictures of a cat, can, and cup)</li> </ul>

The median test score for each instructional group is calculated based only on students who have a test score up to 30 days before the selected testing end date. As a result, suggested skills may be different when viewed through the Record Book, which calculates the median test score for each instructional group based on the last test taken during the school year.

» Designates a focus skill. Focus skills identify the most critical skills to learn at each grade level.

School:

Reporting Period: 1/11/2017 - 2/9/2017

## Class:

Teacher: .

## Group 1

Reading: Foundational Skills	
GR	<b>Phonological Awareness</b>
K	» Isolate and say long vowel sounds in single-syllable words in spoken language
	<b>Phonics and Word Recognition</b>
K	» Identify the primary sounds most frequently represented by initial consonants of written words (e.g., pick the word that begins with the sound /g/, get; pick the first letter you hear in mop, m)
K	» Identify and match letters for final consonant sounds in single-syllable words (e.g., pick the letter for the last sound in <i>fan</i> by reading from choices: <i>f</i> , <i>v</i> , and <i>n</i> )
K	Decode single-syllable (CVC) words (e.g., cat, get, mom)
K	» Identify, match, and distinguish the short vowel sounds with the letters that represent them
K	» Decode regularly spelled single-syllable words by distinguishing between short vowel sounds
K	» Identify the letters that most commonly represent long vowel sounds (e.g., a_e, i_e, o_e, u_e)
K	» Distinguish between similarly spelled words by identifying the sounds of the consonants that differ (e.g., pick the word that has the /k/ sound: <i>cat</i> , <i>pat</i> , <i>pat</i> )
K	» Distinguish between similarly spelled words by identifying the sounds of the vowels that differ (e.g., pick the word that has the /a/ sound: <i>cat</i> , <i>cot</i> , <i>cut</i> )
K	» Read grade-appropriate high-frequency (e.g., Dolch, Fry) words by sight
K	With prompting and support, identify the meanings of familiar base words with common inflectional forms (e.g., -ed, -ing, -s, -es)
	<b>Fluency</b>
K	» With assistance, confirm or correct understanding of text by using illustrations

Language	
	<b>Vocabulary Acquisition and Use</b>
K	» Use frequently occurring inflections (e.g., -ing, -ed, -s) and affixes with prompting and support to predict the meanings of unfamiliar words (e.g., use the inflectional ending to determine that <i>birds</i> means more than one bird)
K	Apply foundational skills to recognize vocabulary in context (e.g., use context clues such as illustrations, sounding out)
K	Apply new vocabulary to familiar real-life objects or places (e.g., note flowers that are colorful)
K	» Use vocabulary acquired from listening, conversing, reading, and responding to text
K	Name antonyms of frequently used verbs (e.g., go, stop) or adjectives (e.g., loud, soft)
K	Identify new meanings for familiar multiple-meaning words such as nouns that can also be verbs (e.g., duck, bark)
K	» Explain or act out the differences in the meanings of words that can describe the same general action (e.g., go, walk, march, strut, prance)

» Designates a focus skill. Focus skills identify the most critical skills to learn at each grade level.

School:

Reporting Period: 1/11/2017 - 2/9/2017

## Class:

Teacher:

## Group 2

### Students

### Reading: Foundational Skills

GR

#### Phonological Awareness

- 1 » Segment single-syllable spoken words into their component phonemes, including consonant blends, in sequence (e.g., the initial, middle, and final sounds of *glad* are /g/ /l/ /a/ /d/)
- 1 Pronounce single-syllable words by blending and segmenting consonant blends and other phonemes (e.g., /t/ /r/ /i/ /p/ makes the word *trip*)
- 1 » Isolate and then pronounce the initial, medial, or final sound in single-syllable words including those with long vowels and consonant blends (e.g., what is the middle sound in *goat*?)
- 1 » Isolate and distinguish medial long vowel phonemes in spoken words (e.g., from a verbal prompt, identify that *drive* has a different middle vowel sound than *drove*)
- 1 Distinguish long vowel sounds from short vowel sounds in spoken single-syllable words (e.g., pick the picture that has the long /a/ from picture of a mat, cane, and can)
- 1 » Add or substitute initial, final, or medial vowel phonemes in order to produce new words in spoken language (e.g., change /a/ in pan to /e/ to make pen; change /a/ in race to /i/ to make rice)

#### Phonics and Word Recognition

- 1 » Decode grade-appropriate two-syllable compounds (e.g., bedtime)
- 1 » Identify the meanings of familiar base words with common inflectional forms (e.g., -ed, -ing, -s, -es) to read grade-appropriate words
- 1 » Read grade-level sight words automatically (e.g., again, could, every)
- 1 » Recognize silent letters that represent consonants
- 1 » Recognize silent letters that represent vowels
- 2 Recognize associated spelling patterns of final consonant blends (e.g., pick the letters that make the last sound in the word *desk*)
- 2 » Distinguish short vowel sounds from long vowel sounds to read single-syllable words (e.g., reading the words *egg*, *we*, and *key*, students identify *egg* as having the short vowel sound)
- 2 » Identify spelling patterns for vowel teams with multiple pronunciations and decode associated words (e.g., read, bread; out, youth; pie, piece)
- 2 » Decode words with long vowel digraphs (e.g., pick the word *need*: *nede*, *nead*, *need*) and isolate the spelling pattern used (e.g., pick the vowel team that spells the long *a* sound in *tail*: *ae*, *ai*, *au*)
- 2 » Decode grade-appropriate words with diphthongs (e.g., read the words *prize*, *poor*, and *point* and recognize that *point* has the /oi/ sound)
- 2 » Decode words with diphthongs and isolate the spelling patterns used (e.g., read the words *brown*, *broun*, and *brawn*, and understand that *brown* is the correct spelling)
- 2 » Identify spelling patterns for variant vowel teams and decode words (e.g., pick the word with the /ü/ sound [as /oo/ in *smooth*] from choices *luck*, *food*, *rope*)
- 2 Identify *r*-controlled vowel sounds and decode words containing them by identifying associated spelling patterns

» Designates a focus skill. Focus skills identify the most critical skills to learn at each grade level.

## Class:

Teacher:

## Group 2

Reading: Foundational Skills	
GR	<b>Fluency</b>
2	» Identify purpose for reading (e.g., for enjoyment, to answer a question) and comprehend on-level texts demonstrated by rereading favorite parts to self or other audience or by answering pre-reading questions
2	» Read on-level texts aloud at the estimated oral reading fluency (ORF) to meet grade-level benchmarks
2	» Read on-level texts aloud with increasing smoothness and appropriate expression (e.g., using different voices for different characters)
2	» Confirm or correct understanding of a word in context through the use of various text features, (e.g., illustrations, bold print) phonics (e.g., sounding out words, especially initial and final letters), and by applying repair strategies (e.g., slowing reading pace and/or rereading aloud)

Language	
	<b>Vocabulary Acquisition and Use</b>
2	Name antonyms for grade-appropriate words (e.g., many/few)
2	Sort or identify words by their different functions (e.g., noun/thing; verb/action) and identify their functions in context
2	Apply new vocabulary to describe real-life objects or subjects (e.g., use words such as <i>juicy</i> to describe an orange)
2	» Use vocabulary acquired from listening, conversing, reading, and responding to text including descriptive adjectives and adverbs (e.g., beautiful, quickly, slowly)
2	Use sentence-level context clues (e.g., word placement) to determine or clarify the meanings of unfamiliar words
2	Use knowledge of familiar known words to predict the meanings of compound words (e.g., paintbrush, backyard)
2	» Use knowledge of simple affixes (e.g., un-, re-, over-, -er, -est) and familiar base words to decode and predict the meanings of new words
2	» Use knowledge of grade-appropriate roots to decode and predict the meanings of unfamiliar words (e.g., dinner, dine, diner)
2	» Use the correct homophones (e.g., know/no, hear/here) and homographs/multiple-meaning words (e.g., point, safe) and determine their meanings in grade-appropriate texts using sentence context or prior knowledge of spellings
2	Distinguish the differences in shades of meaning among closely related grade-appropriate verbs and adjectives (e.g., toss, throw, hurl)

» Designates a focus skill. Focus skills identify the most critical skills to learn at each grade level.

An Annual Report to the Legislature on  
English Language Learners  
2014-2015  
Oregon Department of Education

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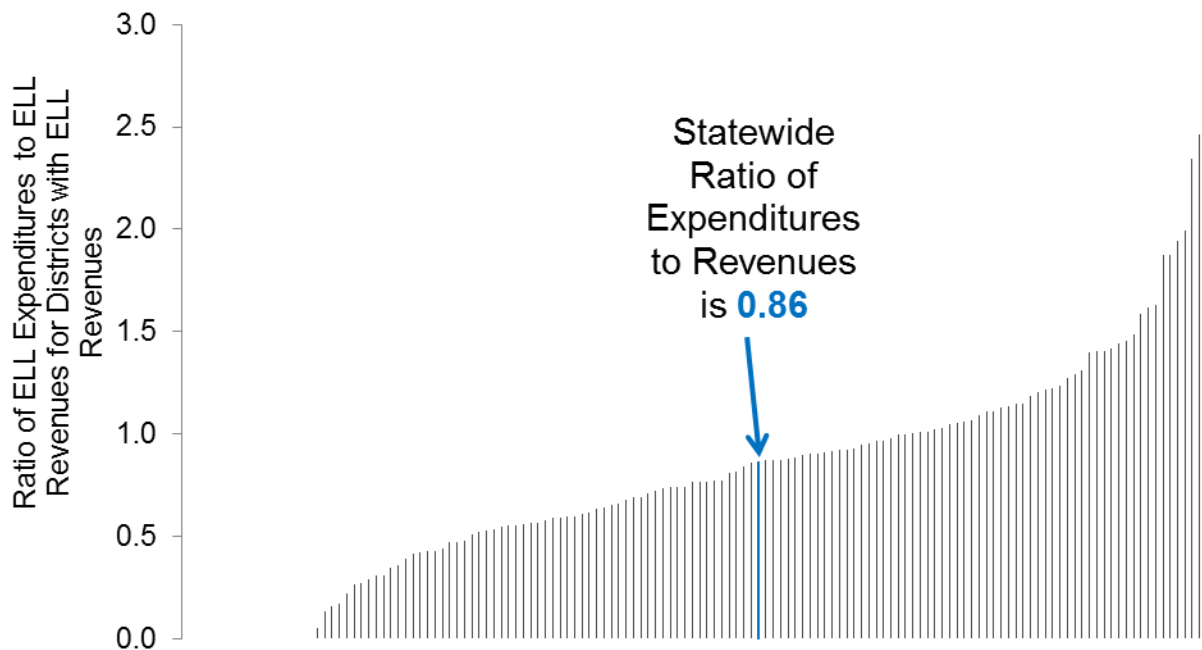
**Revised 8/4/2016**



## Section 1: State School Fund Formula Revenues and General Fund Expenditures for English Language Learners

Graph 1 shows the relationship between ELL revenues allocated to districts via the State School Fund Formula and the total ELL expenditures from the General Fund in districts accounting financial reports. Graph 1 shows the ratio of these expenditures to revenues by district. Statewide, the ratio of expenditures to revenues is 0.86, meaning that 86% of the funds allocated to districts via the State School Fund Formula are accounted for as being spent on ELLs. The ratios by district ranges from 0 to 2.90. Table 1 gives the exact values for revenues and expenditures for each district, based on the district financial statements.

**Graph 1: Ratio of ELL Expenditures to Revenues by District**

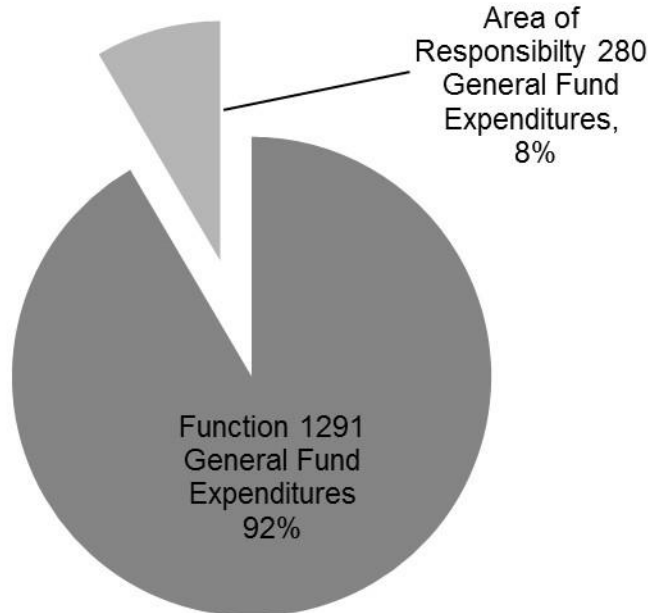


District Name	ELL Formula Revenues	Total ELL General Fund Expenditures	Ratio of Expenditures to Revenues
Lebanon Community SD 9	\$177,281	\$232,333	1.31

## Section 2: General Fund Expenditures on English Language Learners

Expenditures from the General Fund on ELL students are accounted for using Function 1291 and Area of Responsibility 280. Function 1291 includes expenditures for instruction in English Second Language Programs. Area of Responsibility 280 includes expenditures for Functions **other than** Function 1291 that are for the benefit of ELLs. For example, transportation expenditures to take ELLs on an educational field trip would be recorded as Area of Responsibility 280 under Function 2550 (Student Transportation).<sup>1</sup> Graph 2 shows that about 92% of the expenditures for ELLs are accounted for using Function 1291, while the remaining 8% are accounted for in Area of Responsibility 280. Table 2 shows each district's General Fund expenditures broken down into Function 1291 and Area of Responsibility 280.

**Graph 2: Expenditures Divided by Function 1291 and Area of Responsibility 280**

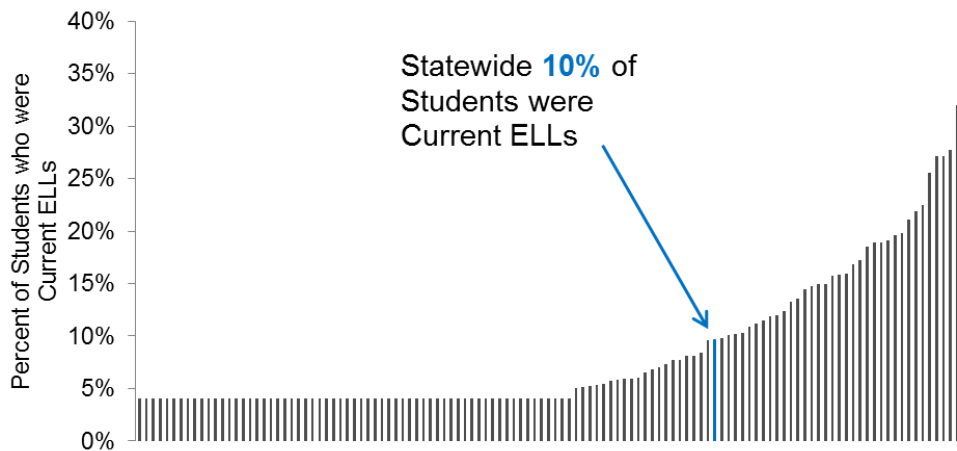


District Name	Function 1291 General Fund Expenditures	Area of Responsibility 280 General Fund Expenditures	Total ELL General Fund Expenditures
Lebanon Community SD 9	\$232,333	\$0	\$232,333

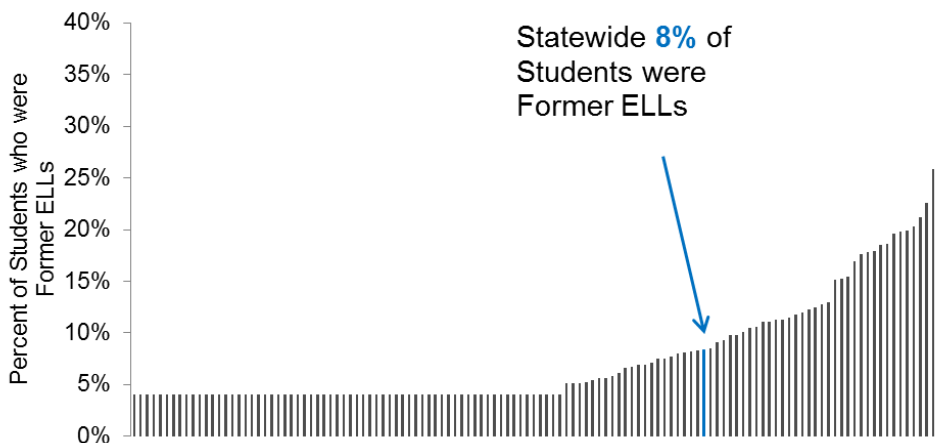
### Section 3: Number of English Language Learners

This section summarizes the number of current and former ELLs as a count and as a percent of the total student population. Current ELLs were identified as students who qualified for English language services during the 2014-2015 school year and appeared in the Spring Membership Collection. Former ELLs were identified as students who qualified for English language services prior to the 2014-2015 school year and appeared in the Spring Membership collection. Graphs 3a and 3b show that about 10% students statewide were current ELL students and 8% were former ELL students. Table 3 gives the specific numbers and percentages for each district, which range from fewer than 5% to 38% for current ELLs and fewer than 5% to 33% for former ELLs.

**Graph 3a: Percent of Current ELLs by District**



**Graph 3b: Percent of Former ELLs by District**



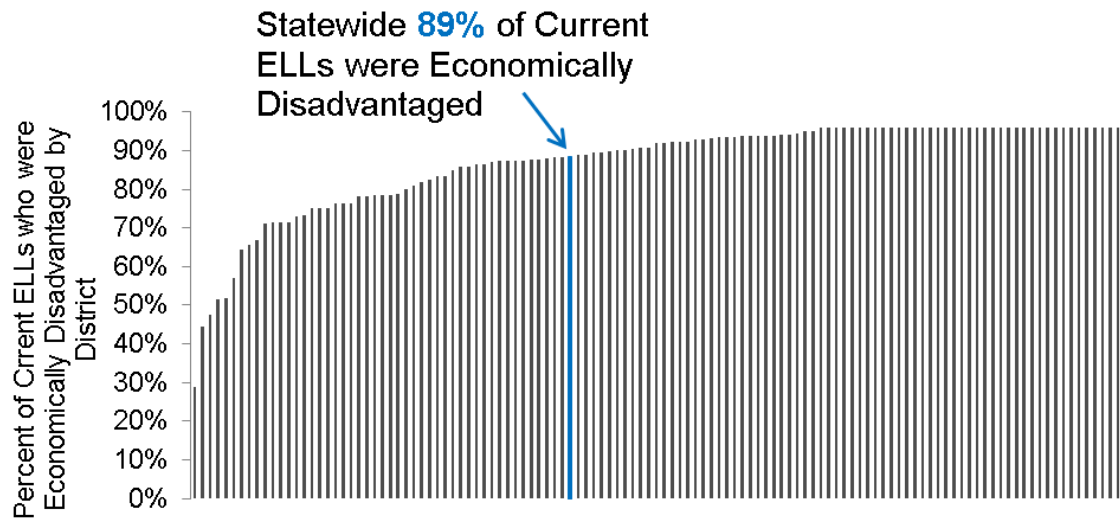
**Table 3: Current and Former English Learners, Count and Percent**

District ID	District Name	Current ELL Count	Percent of Students who were Current ELLs	Former ELL Count	Percent of Students who were Former ELLs
2101	Lebanon Community SD 9	83	<5%	86	<5%

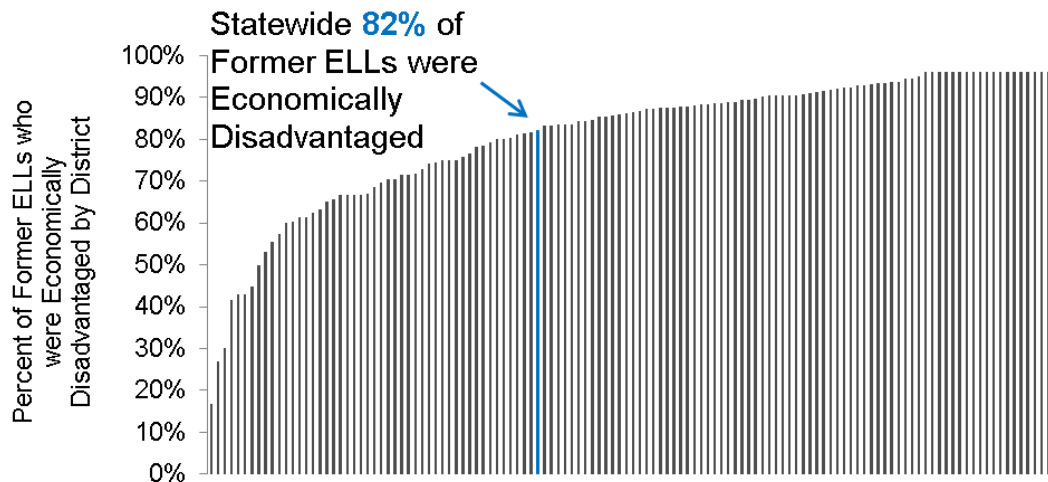
## Section 4: Economically Disadvantaged English Language Learners

This section summarizes the percent of current and former ELLs who were economically disadvantaged. Graph 4a shows that statewide about 89% of current ELLs were economically disadvantaged, with district averages ranging from 29% to more than 95%. Graph 4b shows that statewide about 82% of former ELLs were economically disadvantaged, with district values ranging from 17% to more than 95%. Table 4 gives the percentages of current and former ELLs who are economically disadvantaged by district.

**Graph 4a: Percent of Current ELLs who were Economically Disadvantaged by District**



**Graph 4b: Percent of Former ELLs who were Economically Disadvantaged by District**



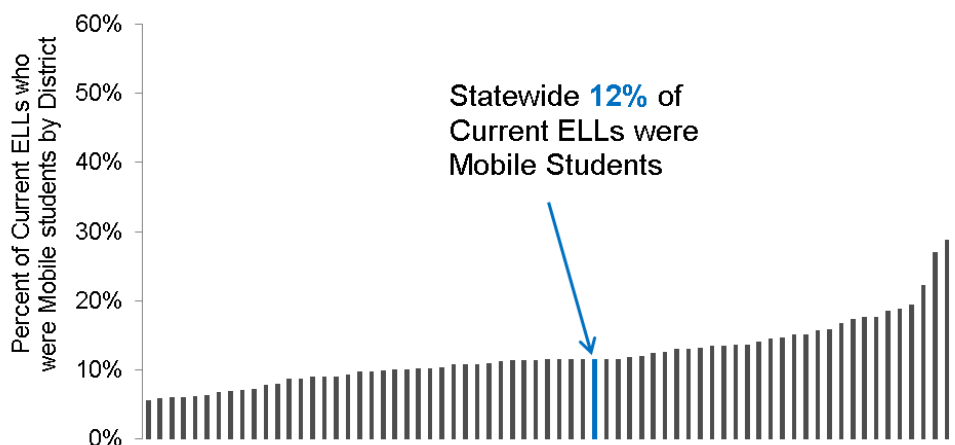
**Table 4: Percent of Economically Disadvantaged English Language Learners**

District ID	District Name	Percent Economically Disadvantaged Current ELLs	Percent Economically Disadvantaged Former ELLs
2101	Lebanon Community SD 9	93%	81%

## Section 5: Mobile English Language Learners

This section summarizes the percent of current and former ELLs who were mobile. A mobile student is defined as a student who attended more than one school between July 1 and May 1, entered the Oregon public education system after October 1, exited the Oregon education system before May 2 without earning a diploma or certificate, or had significant gaps in enrollment of 10 consecutive school days or more. Graph 5a illustrates that statewide 12% of current ELLs were mobile, with district averages ranging from 6% to 53%. Graph 5b shows that statewide 8% of former ELLs were mobile, with district averages ranging from fewer than 5% to 40%.

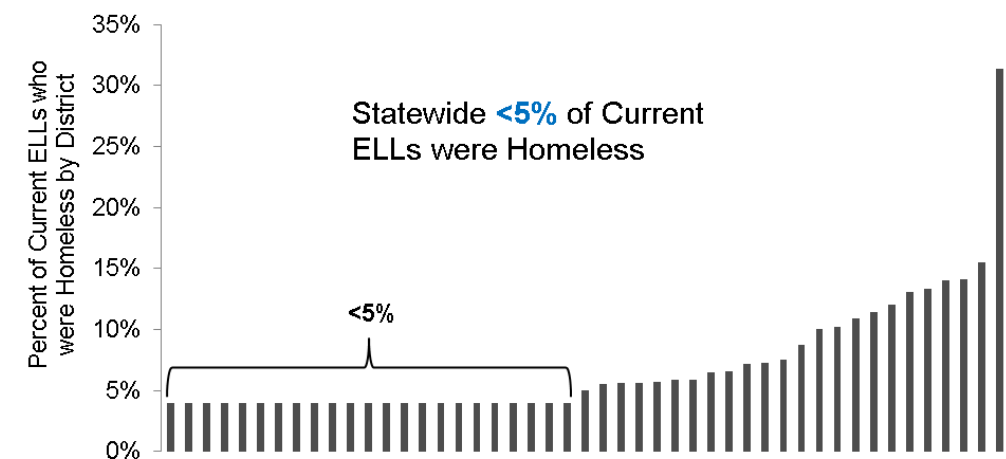
**Graph 5a: Mobile Students who were Current ELLs by District**



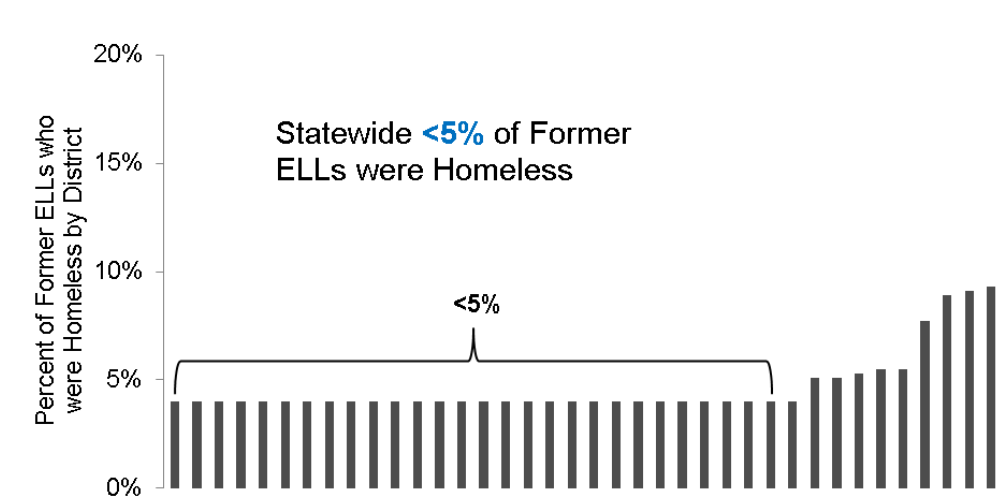
## Section 6: Homeless English Language Learners

This section summarizes data on current and former ELLs who were classified as homeless at some point during the 2014-2015 school year as defined by McKinney-Vento Act. Graphs 6a and 6b show that statewide, fewer than 5% of ELLs are homeless. Table 6 shows specific percentages for each district.

**Graph 6a: Fewer than 5% of Current ELLs were Homeless by District**



**Graph 6b: Fewer than 5% of Former ELLs were Homeless by District**



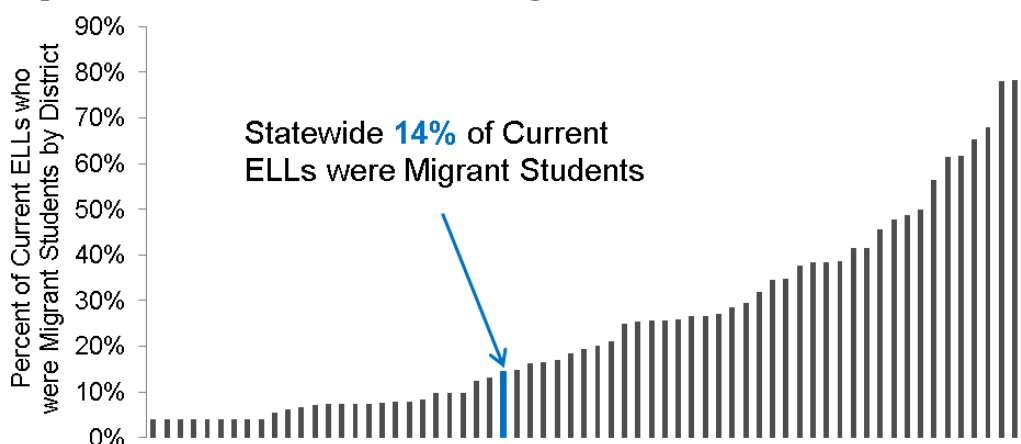
**Table 6: Homeless English Language Learners by District**

District ID	District Name	Percent of Current ELLs who were Homeless	Percent of Former ELLs who were Homeless
2101	Lebanon Community SD 9	13%	*

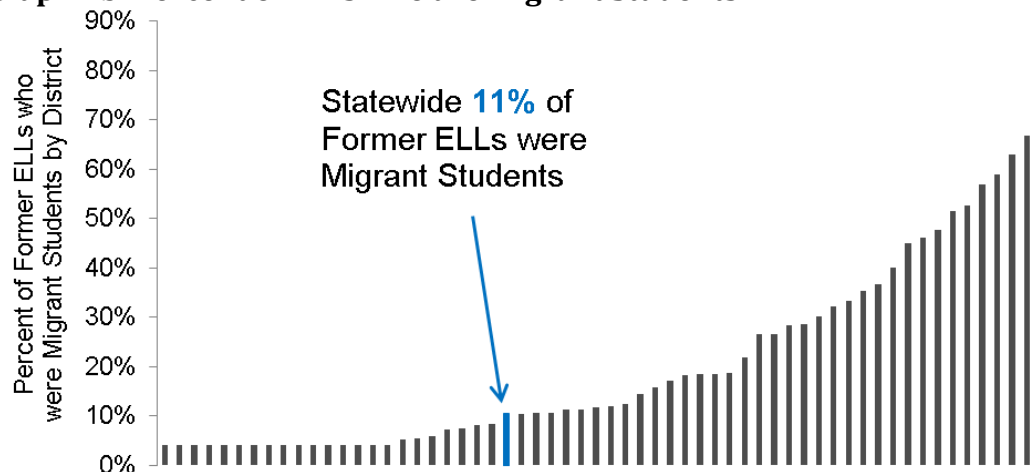
## Section 7: Migrant English Language Learners

This section summarizes data on current and former ELLs who were migrant students. Migrant students are students who have moved with his/her family within the previous 36 months for the purpose of seeking temporary or seasonal employment in the agriculture or fishing industries. Graph 7a shows that 14% of current ELLs are migrant students, with district averages ranging from fewer than 5% to 85%. Graph 7b shows that 11% of former ELLs are migrant students with district averages ranging from fewer than 5% to 76%. Table 7 shows each district's percentages for ELLs who were migrant students.

**Graph 7a: Percent of ELLs who are Migrant Students**



**Graph 7b: Percent of ELLs who are Migrant Students**



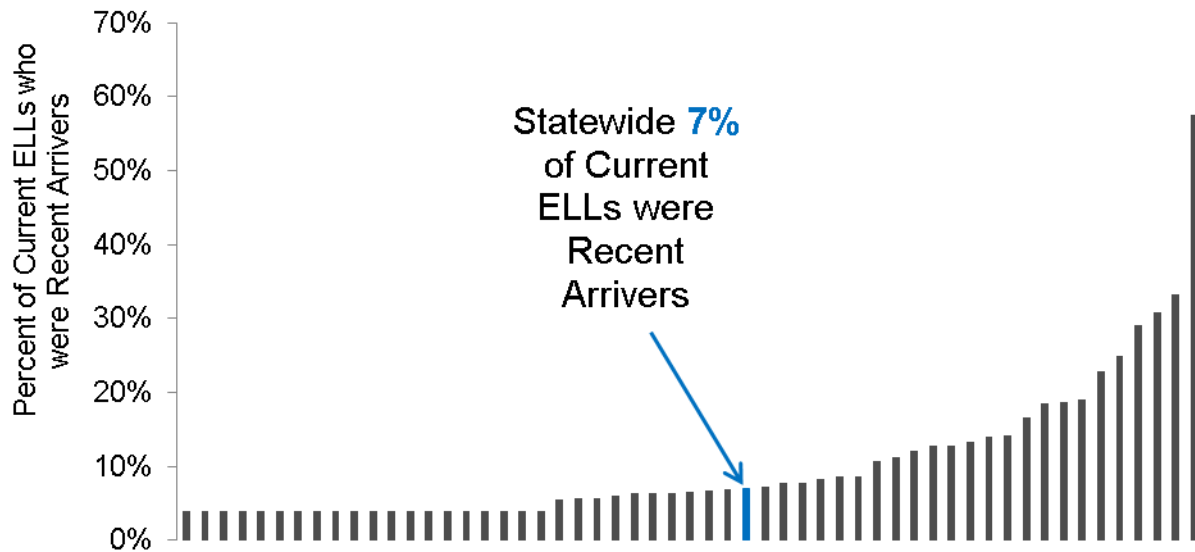
**Table 7: Percent of Migrant English Language Learner Students**

District ID	District Name	Percent of Current ELLs who were Migrant Students	Percent of Former ELLs who were Migrant Students
2101	Lebanon Community SD 9	*	*

## Section 8: Recent Arriver English Language Learners

This section summarizes data on current and former ELLs who were recent arrivers. Recent arrivers are students who were born outside of the US and Puerto Rico and who have been educated in the US for fewer than 3 cumulative years. Graph 8 shows that about 7% of current ELLs were recent arrivers, with districts ranging from fewer than 5% to 58%. A graph for former ELLs who were recent arrivers is not included due to the small number of districts that have non-suppressed data available. Districts range from having fewer than 5% to 7% of former ELLs who are recent arrivers. Table 8 shows the specific percentages by district for current and former ELLs.

**Graph 8: Percent of Current ELLs who were Recent Arrivers**



**Table 8: Recent Arriver English Language Learner Students**

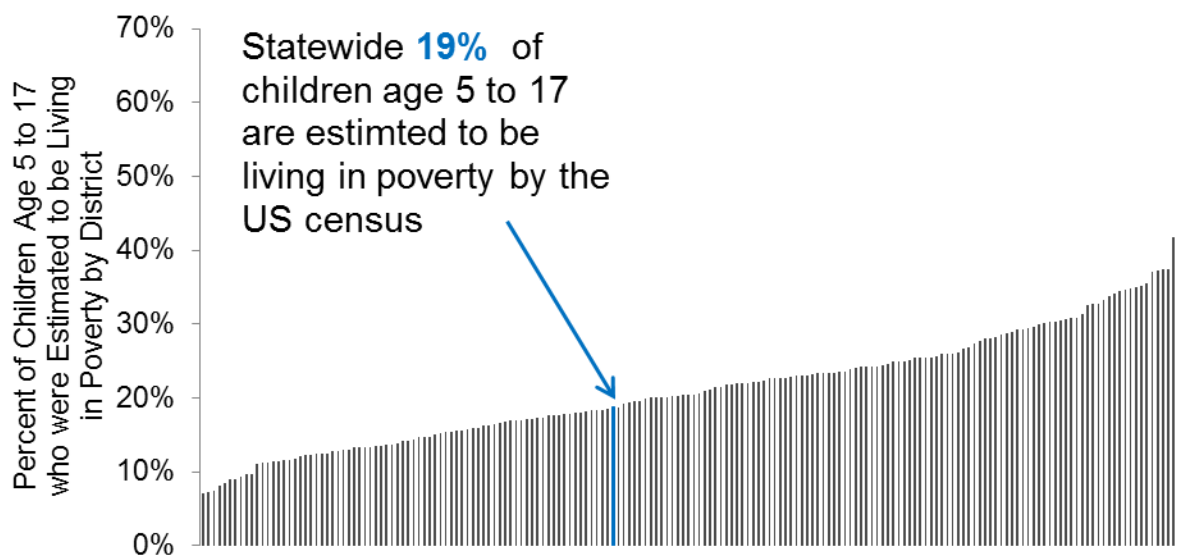
District ID	District Name	Percent of Current ELLs who were Recent Arrivers	Percent of Former ELLs that were Recent Arrivers
2101	Lebanon Community SD 9	*	*



## Section 9: Small Area Income and Poverty Estimates

The U.S. Census Bureau's Small Area Income and Poverty Estimates (SAIPE) measure provides an estimate of the poverty rate for children from ages 5-17 in each school district. Graph 9 shows that statewide 19% of children age 5 to 17 are living in poverty. Table 9 gives specific student counts and percentages for each district based on the SAIPE measure of poverty for each district.

**Graph 9: Small Area Income and Poverty Estimates by District**



**Table 9: Small Area Income and Poverty Estimates (SAIPE Estimates)**

District ID	District Name	Estimated Number of Children Ages 5-17 in Poverty	Small Area Income and Poverty Estimate (SAIPE)
2101	Lebanon Community SD 9	1,233	26%

## Section 10: Most Common Home Languages Spoken by English Language Learners

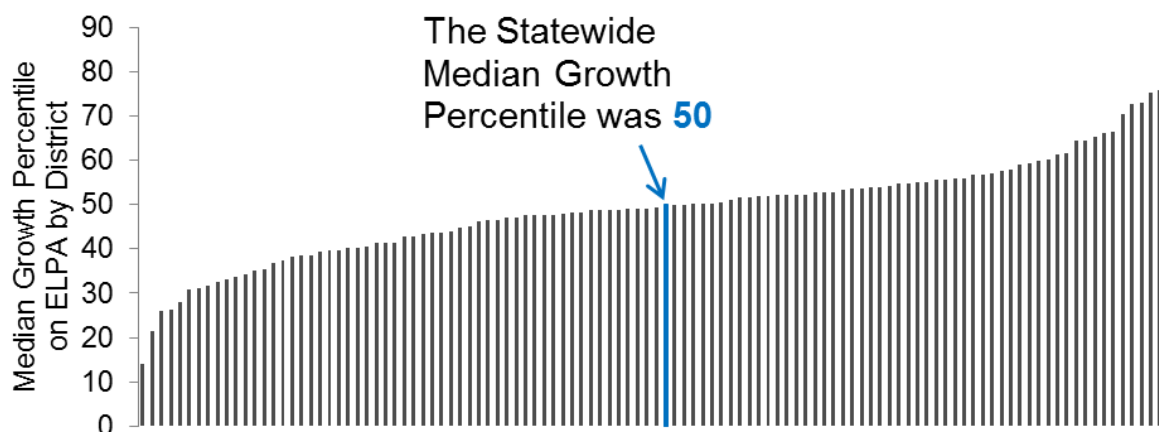
This section summarizes the home languages reported by English Language Learners. Languages that were reported by 6 or more students are reported in Table 10.

**Table 10: Home Languages Reported by District**

District ID	District Name	List of Languages
2101	Lebanon Community SD 9	Spanish

**Section 11: Growth on the English Language Proficiency Assessment (ELPA)** This section summarizes the performance of current ELLs on the English Language Proficiency Assessment (ELPA). ELPA is the assessment used by the State of Oregon to test language proficiency of ELLs. ELPA is only taken by current ELLs and students who are identified as possibly needing ELL services. Graph 11 shows the median growth percentile of current ELLs who took ELPA in the 2014-2015 school year. The statewide median growth percentile was 50. This means that the median student showed growth greater than or equal to 50% of all students taking ELPA with similar past test scores. Higher growth percentiles indicate Table 11 shows each district's median growth percentile along with the count of students who took the assessment.

**Graph 11: Median Growth Percentile on ELPA by District**



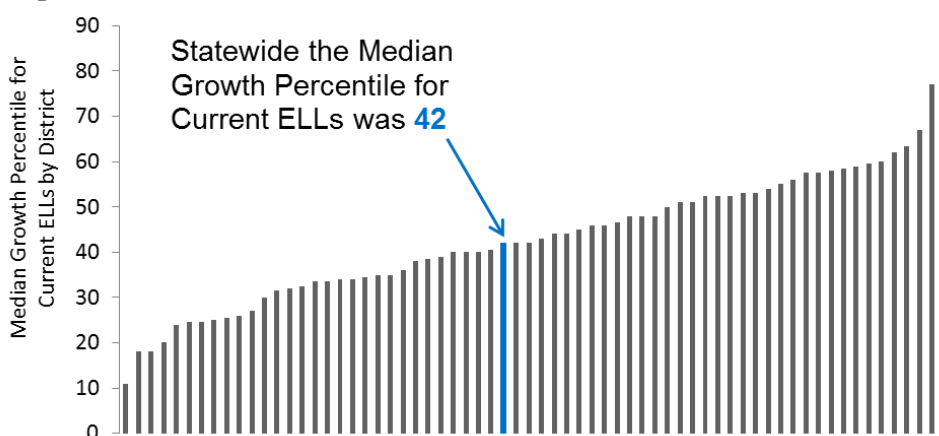
**Table 11: Growth on the English Language Proficiency Assessment (ELPA)**

District ID	District Name	Count of Student Growth Percentiles	Median Growth Percentile
2101	Lebanon Community SD 9	55	72.8

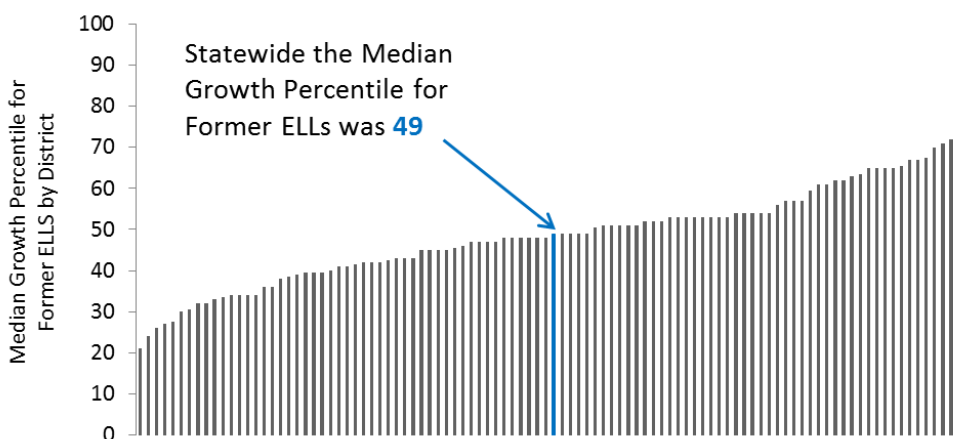
## Section 12: Median Mathematics Growth Percentile, 6<sup>th</sup>-8<sup>th</sup> Grade

This section summarizes the median mathematics growth percentile for current and former ELLs from 6<sup>th</sup> to 8<sup>th</sup> grade. The growth model expresses a student's achievement growth as a percentile which reflects a student's growth relative to his or her academic peers. For example, the median student from a district with a median mathematics growth percentile of 42 showed growth equal to or greater than 42% of students with similar past scores. Graph 12a shows the statewide median mathematics growth percentile for 6<sup>th</sup>-8<sup>th</sup> graders who are current ELLs was 42, with district averages ranging from 11 to 81. Graph 12b shows the statewide median mathematics growth percentile for 6<sup>th</sup>-8<sup>th</sup> graders who were former ELLs was 49, with district averages ranging from 21 to 95. Table 12 gives each district's median mathematics growth percentile.

**Graph 12a: Median Mathematics Growth Percentile, 6<sup>th</sup> -8<sup>th</sup> Grade for Current ELLs**



**Graph 12b: Median Mathematics Growth Percentile, 6<sup>th</sup> -8<sup>th</sup> Grade for Former ELLs**



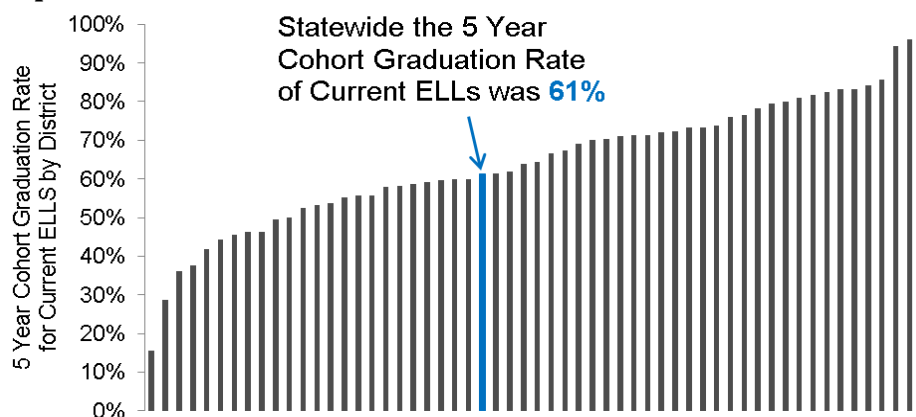
**Table 12: Median Mathematics Growth Percentile, 6<sup>th</sup> - 8<sup>th</sup> Grade**

District ID	District Name	Median Growth Percentile for Current ELLs	Median Growth Percentile for Former ELLs
2101	Lebanon Community SD 9	51	70.0

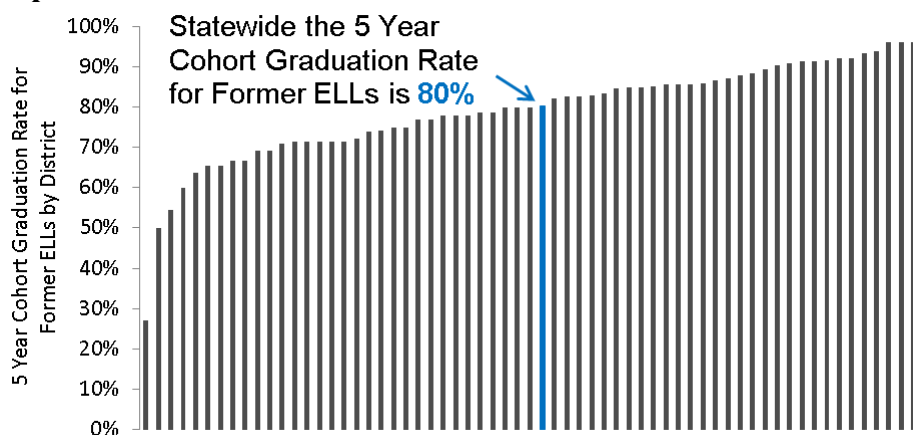
### Section 13: 5 Year Cohort Graduation Rate for English Language Learners

This section summarizes the 5 year graduation rates for current and former ELLs for the 2014-2015 school year. Students in this cohort first entered high school in the 2010-2011 school year. The cohort is adjusted for students who move into or out of the system, emigrate, or are deceased. The cohort graduation rate is calculated as the number of students in the cohort who graduated with a regular or modified diploma within five years and as a percent of the total number of students in the cohort. Graphs 13a shows that the statewide 5 Year Cohort Graduation Rate for current ELLs was 61%, with district averages ranging from 16% to more than 95%. Graph 13b shows that statewide the 5 Year Cohort Graduation Rate was 80% for former ELLs, with district averages ranging from 27% to more than 95%. Table 13 gives the 5 Year Cohort Graduation Rates for each district.

**Graph 13a: 5 Year Cohort Graduation Rate for Current ELLs**



**Graph 13b: 5 Year Cohort Graduation Rate for Former ELLs**



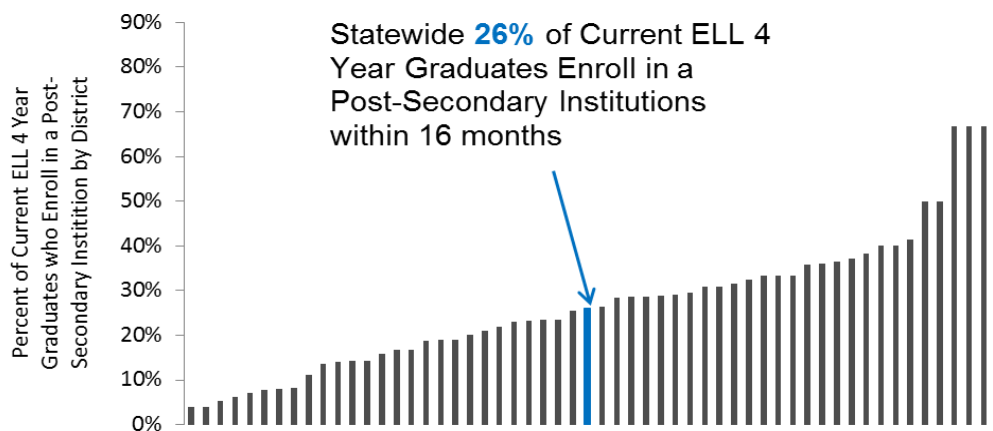
**Table 13: 5 Year Cohort Graduation Rate for English Language Learners**

District ID	District Name	Current ELLs in Cohort	5 Year Cohort Graduation Rate Current ELLs	Former ELLs in Cohort	5 Year Cohort Graduation Rate Former ELLs
2101	Lebanon Community SD 9	5	60%	6	83%

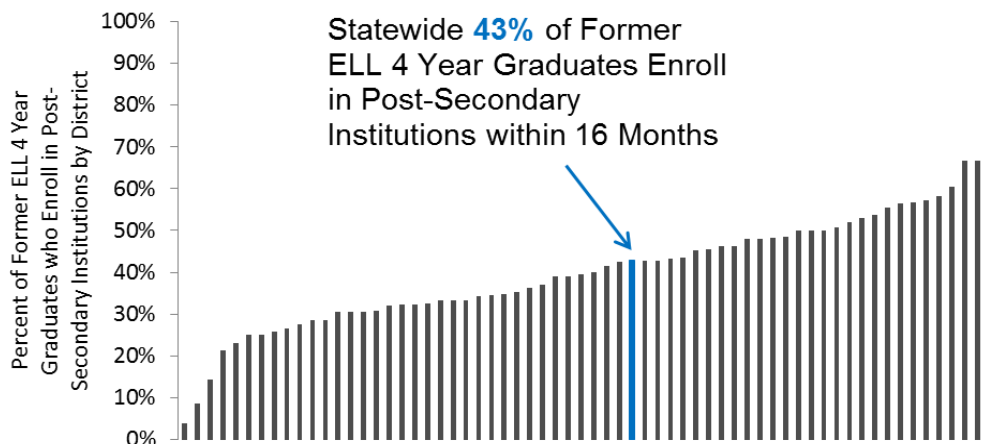
## Section 14: Post-Secondary Enrollment

This section summarizes post-secondary enrollment of 4-Year Cohort High School Graduates within 16 months of high school graduation for current and former ELLs. Graph 14a shows that statewide 26% of current ELLs who graduate high school in 4 years enter a post-secondary institution within 16 months. District averages range from fewer than 5% to 80%. Graph 14b shows that statewide 43% of former ELLs who graduate high school in 4 years enter a post-secondary institution within 16 months. District averages range from fewer than 5% to more than 95%. Table 14 shows the percentage of post-secondary enrollment for each district.

**Graph 14a: Post-secondary enrollment of 4 Year Graduate Current ELLs within 16 Months of High School Graduation**



**Graph 14b: Post-secondary enrollment of 4 Year Graduate Former ELLs within 16 Months of High School Graduation**



**Table 14: Post-Secondary Enrollment of 4 Year Graduate ELLs within 16 Months of High School Graduation**

District ID	District Name	Percent Current ELL 4 Year Graduates who Enroll in Post- Secondary Institutions	Percent Former ELL 4 Year Graduates who Enroll in Post- Secondary Institutions
2101	Lebanon Community SD 9	*	33%

## **Part C: Demographics of Students in English Language Learner Programs**

This section fulfills 327.016(c)(A, B, C) by providing information on the demographics of students in English language learner programs in each school district, including

- (A) The average number of years students have been enrolled in an English language learner programs;
- (B) The average number of years the students have attended their current schools;
- (C) The percentage of students who also receive special education and related services.

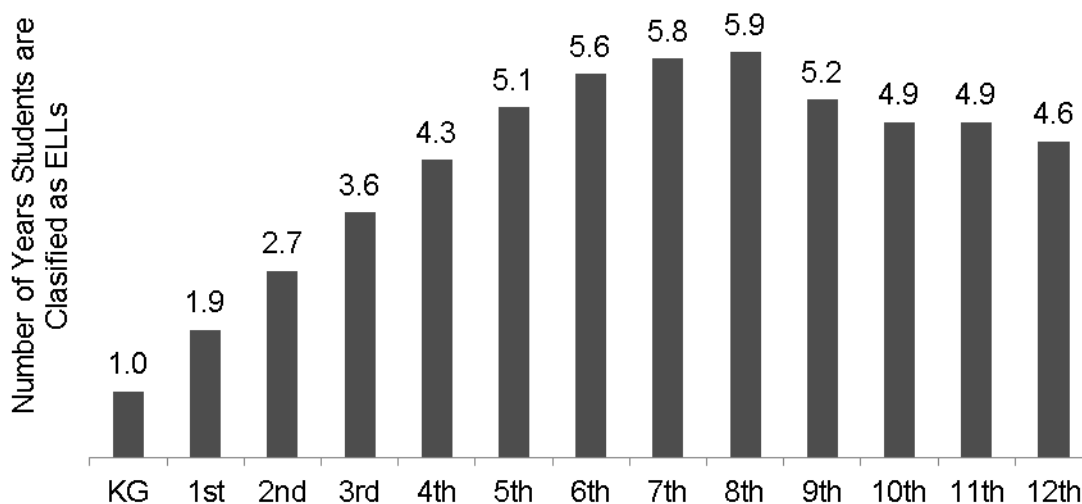
The sections in Part C include:

- Section 15: Average Number of Years Students have been Enrolled as an ELL,
- Section 16: Average Number of Years ELLs are Enrolled in a School, and
- Section 17: English Language Learners who also Receive Special Education Services

### Section 15: Average Number of Years Students have been Enrolled as an ELL

This section provides the average number of years students have been enrolled as an ELL by grade. This average was calculated using the total years of English Language Learner instruction from ODE's Average Daily Membership Data Collection. Graph 15 shows that, statewide, 8<sup>th</sup> Grade ELLs average 5.9 years of ELL instruction, the highest average in the state by grade. Table 15 gives each district's average number of years students are classified as ELLs by grade.

**Graph 15: Average Number of Years Students have been Enrolled as an ELL, Statewide Averages**



**Table 15: Average Number of Years Students are Classified as an English Language Learner**

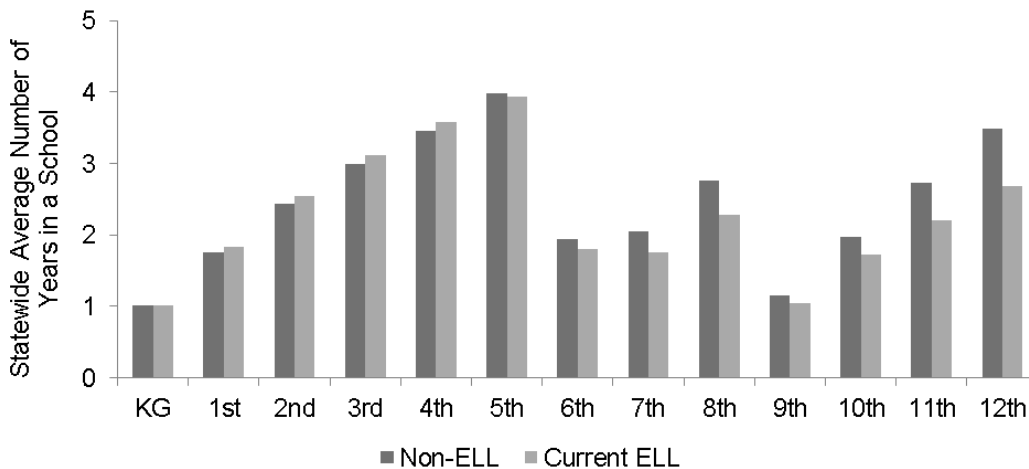
District ID	District Name	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th
2101	Lebanon Community SD 9	0.92	1.93	*	*	3.92	*	*	5.02	*	*	*	*	*

## Section 16: Average Number of Years ELLs are Enrolled in a School

This section shows the average number of years current ELLs are enrolled in their current school aggregated to the district-level. Oregon public schools' grade compositions vary widely both within and between districts. For example, some grade combinations include K-3, K-5, K-6, K-12, 6-8, 7-8, and 9-12. Due to this variation, it is not reasonable to directly compare districts on the average number of number of years students are enrolled. For this reason, non-ELLs are included in the graph and table below as a comparison group for ELLs.

Graph 16 shows that non-ELLs and current ELLs have a similar average number of years in their current school in the early grades. In 1<sup>st</sup>-4<sup>th</sup> grade, current ELLs average a longer tenure in a single school than non-ELLs. This trend changes in 5<sup>th</sup> grade and the gap increases as students reach high school age. Table 16 shows the average number of years by grade for each district by non-ELLs and current ELLs.

**Graph 16: Statewide Average Number of Years Non-ELLs and Current ELLs are Enrolled in a School**



**Table 16: Average Years ELLs and Non-ELLs have Attend Their Current Schools**

\*Y indicates current ELLs. N indicates all other students including former ELLs.

**Table 16: Average Years ELLs and Non-ELLs have Attend Their Current Schools**

\*Y indicates current ELLs. N indicates all other students including former ELLs.

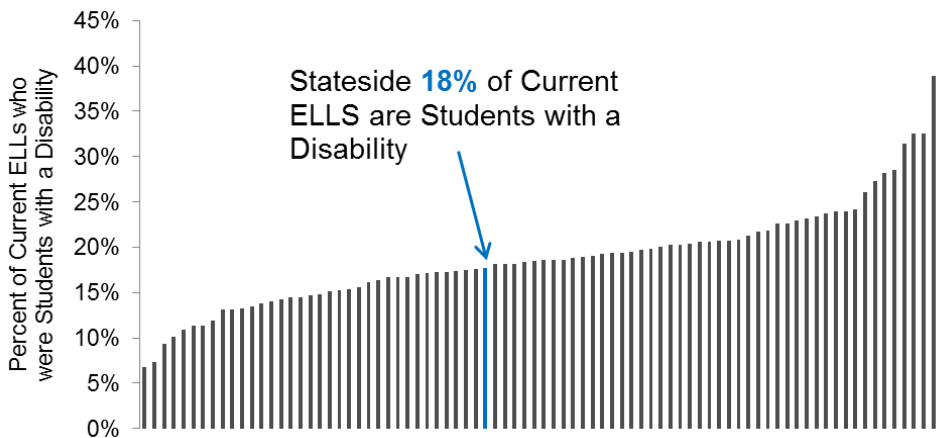
District ID	District Name	LEP*	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th
2101	Lebanon Community SD 9	N	1.02	1.81	2.47	3.14	3.51	4.19	2.72	3.14	3.86	1.12	1.89	2.72	3.57
2101	Lebanon Community SD 9	Y	1	1.67	*	*	2.89	*	*	2	*	*	*	*	*



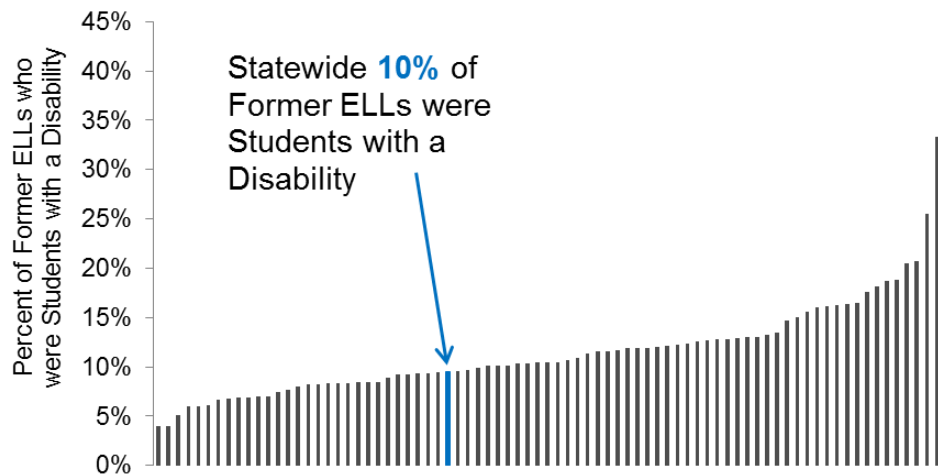
## Section 17: English Language Learners who also Receive Special Education Services

This section summarizes the percentage of current and former ELLs who are also receive special education and related services. Graph 17a shows that 18% of current ELLs statewide are also identified as students with a disability, with district percentages ranging from 7% to 40%. Graph 17b shows that 10% of former ELLs are also identified as students with a disability, with district percentages ranging from fewer than 5% to 42%. Table 17 gives the percentage of current and former ELLs who are also identified as students with a disability by district.

**Graph 17a: Percent of Current ELLs who also Receive Special Education and Related Services by District**



**Graph 17b: Percent of Former ELLs who also Receive Special Education and Related Services by District**



**Table 17: Percent of English Language Learners who also Receive Special Education and Related Services**

District ID	District Name	Percent of Current ELLs who were SWDs	Percent of Former ELLs who were SWDs
2101	Lebanon Community SD 9	14%	10%

## **Part D: Other Information on English Language Learner Students**

This section fulfills 327.016(c)(D) by providing information on other demographics of students in English language learner programs in each school district and other information.

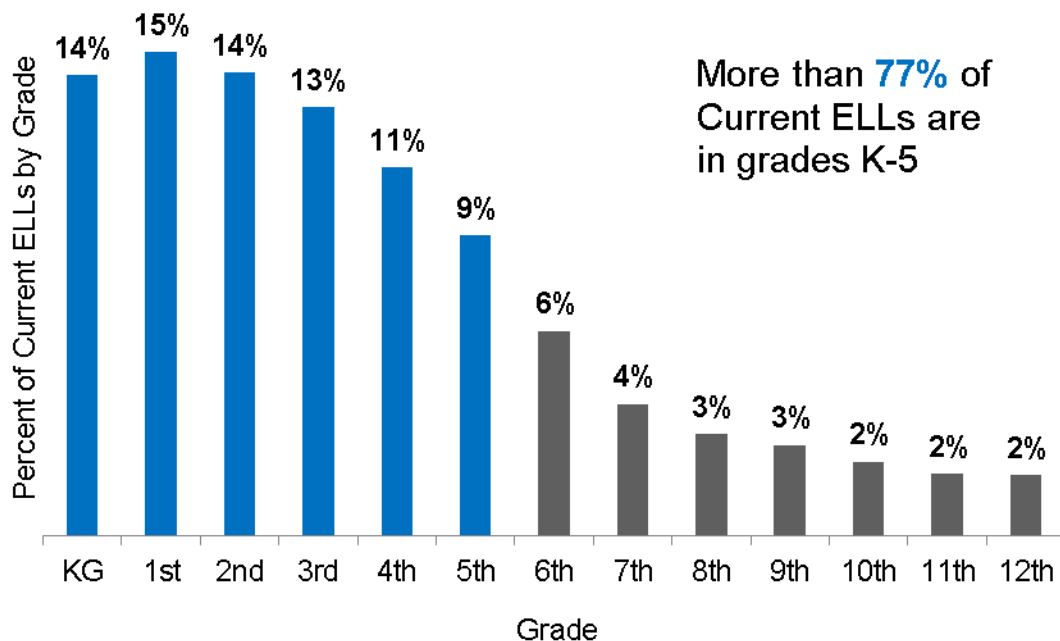
The sections in Part D include:

- Section 18: English Language Learners by Grade,
- Section 19: Percent of English Language Learners who Exit by Grade,
- Section 20: Not Chronically Absent English Language Learners,
- Section 21: Percent of English language Learners who Met the Freshman On-Track Criteria,
- Section 22: Dropout Rates for English Language Learners,
- Section 23: English Language Learners with Discipline Incidents, and
- Section 24: Oregon State Seal of Biliteracy.

## Section 18: English Language Learners by Grade

This section shows the distribution of ELLs by grade. Graph 18 illustrates that most current ELLs were in grades Kindergarten through 5<sup>th</sup> grade. Table 18 gives the percentage of current ELLs by grade for each district.

**Graph 18: Percent of English Language Learners by Grade**



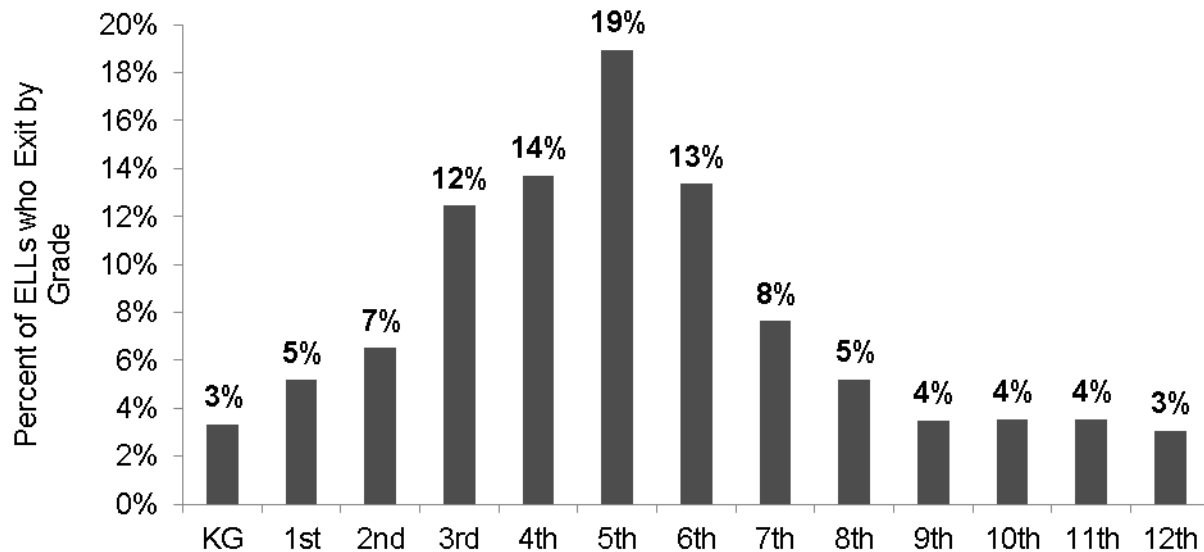
**Table 18: Percent of Current ELLs by Grade**

District ID	District Name	Current ELLs	Pct KG	Pct 1st	Pct 2nd	Pct 3rd	Pct 4th	Pct 5th	Pct 6th	Pct 7th	Pct 8th	Pct 9th	Pct 10th	Pct 11th	Pct 12th
2101	Lebanon Community SD 9	83	16%	16%	10%	8%	17%	*	*	12 %	*	*	*	*	*

## Section 19: Percent of English Language Learners who Exit by Grade

This section summarizes the percent a current ELLs who exit by grade. Graph 19 shows that statewide 19% of ELLs who exit ELL status are 5<sup>th</sup> graders. Table 19 gives the percentage of students exiting by grade for each district.

**Graph 19: Statewide Average Percent of ELLs who Exit by Grade**



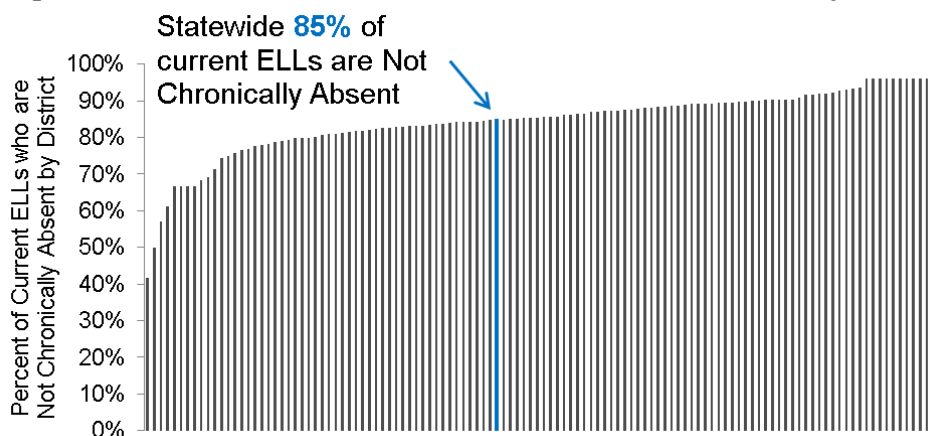
**Table 19: Percent English Language Learners who Exit by Grade**

District ID	District Name	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th
2101	Lebanon Community SD 9	*	*	*	*	*	*	*	*	*	*	*	*	*

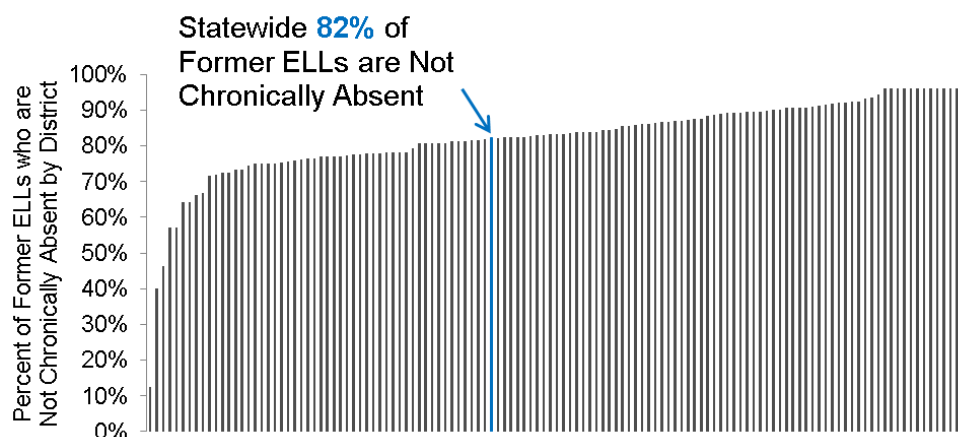
## Section 20: Not Chronically Absent English Language Learners

This section summarizes the percent of current and former ELLs who are 'Not Chronically Absent.' Oregon defines chronic absenteeism as missing more than 10% of enrolled school days in a school year. Thus, 'Not Chronically Absent' students attend school 90% or more of their enrolled days. Graph 20a shows that statewide 85% of current ELLs are 'Not Chronically Absent', with districts averages ranging from 42% to greater than 95%. Graph 20b shows that statewide 82% of former ELLs are 'Not Chronically Absent', with district averages ranging from 13% to greater than 95%. Table 20 gives the average percentages by district for current and former ELLs.

**Graph 20a: Percent of Current ELLs who are Not Chronically Absent**



**Graph 20b: Percent of Former ELLs who are Not Chronically Absent**



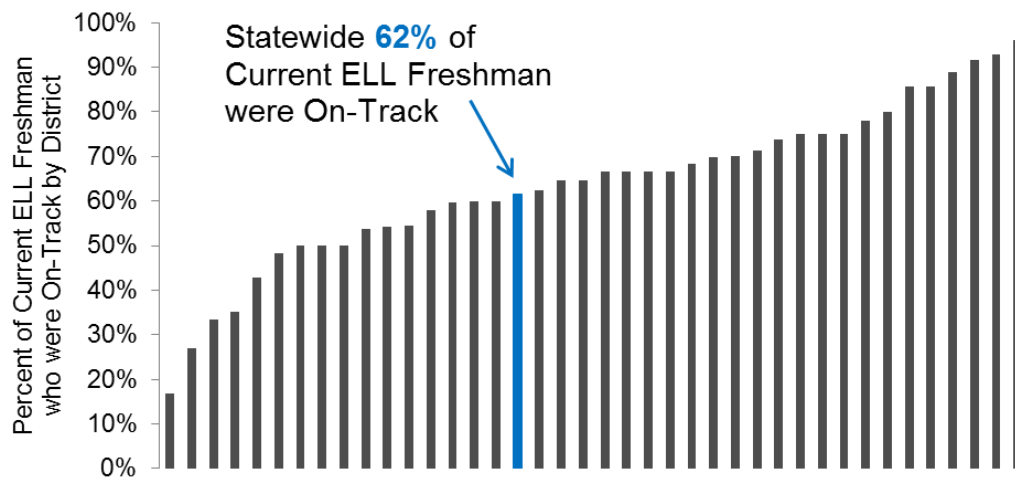
**Table 20: Percent of ELLs who are Not Chronically Absent**

District ID	District Name	Current ELLs Percent Not Chronically Absent	Former ELLs Percent Not Chronically Absent
2101	Lebanon Community SD 9	81%	84%

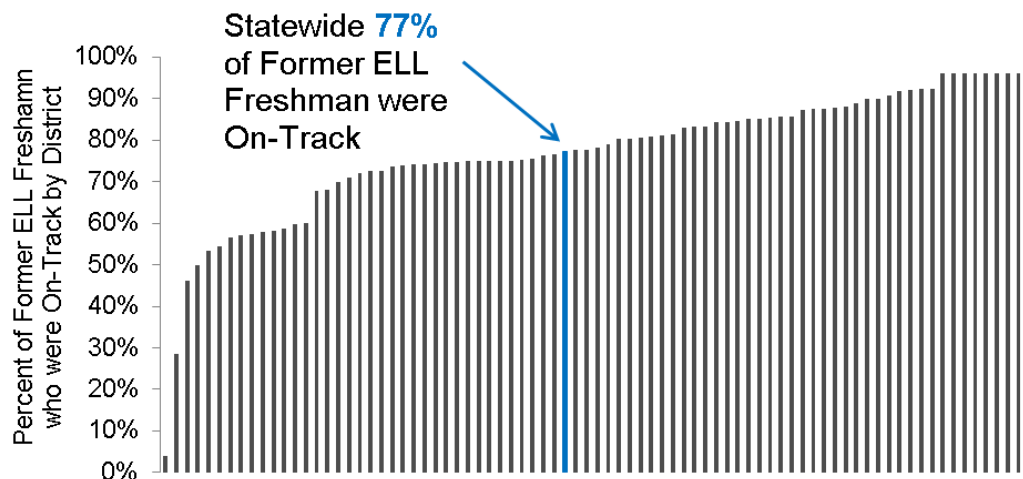
## Section 21: Percent of English language Learners who Met the Freshman On-Track Criteria

This section summarizes the percent of current and former ELLs who met the freshman on-track criteria. To be considered a freshman on-track a student must have earned at least 6 credits or 25% of the number required for high school graduation, whichever is higher, by the end of their first year of high school. Graph 21a shows that statewide 62% of current ELLs met the freshman on-track criteria, with district averages ranging from 17% to greater than 95%. Graph 21b shows that statewide 77% of former ELLs met the freshman on-track criteria, with district averages ranging from fewer than 5% to greater than 95%.

**Graph 21a: Percent of Current ELL Freshman who were on Track by District**



**Graph 21b: Percent of Former ELL Freshman who were On-Track by District**



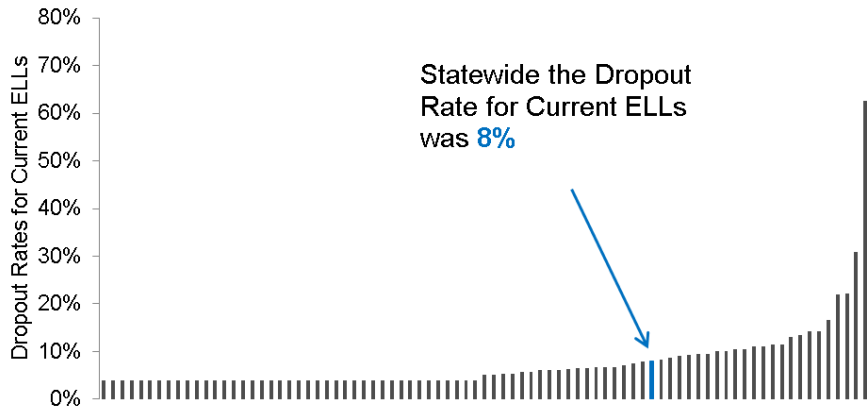
**Table 21: English Language Learners who Met the Freshman On-Track Criteria**

District ID	District Name	Current ELLs Freshman On-Track Rate	Former ELLs Freshman On-Track Rate
2101	Lebanon Community SD 9	*	88%

## Section 22: Dropout Rates for English Language Learners

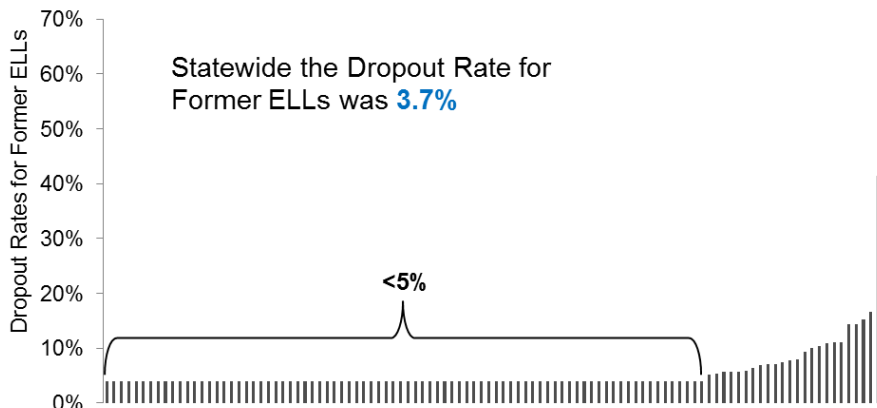
This section summarizes the dropout rate for current and former ELLs. The one-year dropout rate is calculated by dividing the number of dropouts (grades 9-12) by the number of students reported on the October 1 Membership (Enrollment) Data Collection for grades 9-12. Graph 22a shows the statewide dropout rate for current ELLs was 8%, with district averages ranging from fewer than 5% to 73%. Graph 22b shows the statewide dropout rate for former ELLs was fewer than 5%, with district averages ranging from fewer than 5% to 63%. Table 22 gives the dropout rate for each district.

**Graph 22a: Dropout Rate for Current ELLs by District**



\*Only districts with more than 6 current ELLs are represented on the graph.

**Graph 22b: Dropout Rate for Former ELLs by District**



\*Only districts with more than 6 former ELLs are represented on the graph.

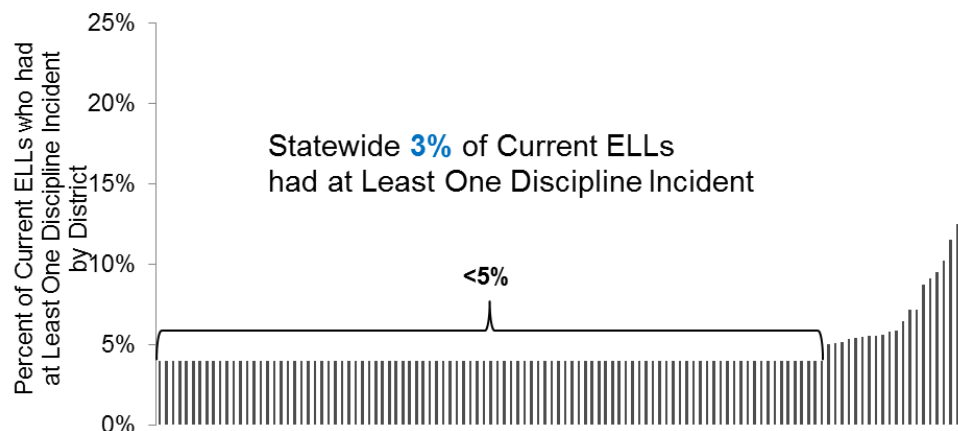
**Table 22: Dropout Rates, Current and Former English Learners**

District ID	District Name	Denominator Current ELLs	Dropout Rate Current ELLs	Denominator Former ELLs	Dropout Rate Former ELLs
2101	Lebanon Community SD 9	14	0.0%	40	0.0%

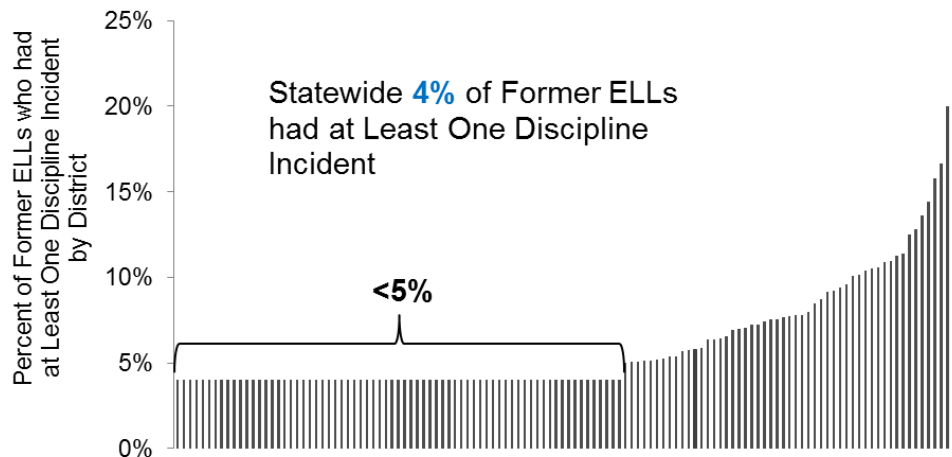
## Section 23: English Language Learners with Discipline Incidents

This section summarizes the percent of current and former ELLs who had at least one discipline incident during the 2014-2015 school year. A discipline incident is defined as an in school suspension, out of school suspension, or an expulsion. About 3% of current ELLs had a discipline incident, with Graph 23a showing that district percentages ranged from fewer than 5% to 14%. About 4% of former ELLs had a discipline incident, with Graph 23b showing that districts percentages ranged from fewer than 5% to 24%. Table 24 gives specific percentages for each district with 6 or more current and former ELLs.

**Graph 23a: Percent of Current ELLs who had at Least One Discipline Incident by District**



**Graph 23b: Percent of Former ELLs who had at Least One Discipline Incident by District**



**Table 23: Percent of Current and Former ELLs who had at Least One Discipline Incident**

District ID	District Name	Percent of Current ELLs who had at Least One Discipline Incident	Percent of Former ELLs who had at Least One Discipline Incident
2101	Lebanon Community SD 9	<5%	7%



## Section 24: Oregon State Seal of Biliteracy

The Oregon State Seal of Biliteracy has been in the design process for two years. The program was piloted during the 2014-2015 school year. The State Board of Education adopted the final rules for the Seal in April 2016. The full rollout of the State Seal of Biliteracy will begin in summer of 2016.

The Oregon State Seal of Biliteracy is an award students can earn by proving language proficiency in both English and another partner language. Students must meet three criteria for the seal:

- Satisfy all regular graduation requirements,
- Meet Essential Skills in English, and
- Score at the accepted level on the Partner Language Proficiency Assessment or provide a portfolio of evidence.

The assessment and/or portfolio must assess the four language domains of listening, speaking, reading, and writing. The award is in the form of a certificate and an embossed seal that can be affixed to the graduating students' diplomas. The seal will also be noted on students' transcripts for post-secondary applications.

Table 24 shows the 10 districts and one charter school that reported awarding Biliteracy Seals during the 2014-2015 school year. Statewide, 350 Biliteracy Seals were awarded in Spanish, Russian, Chinese, Ukrainian, Japanese, French, German, Somali, Vietnamese, Persian. These may have been awarded to students who were never English Language Learners.

**Table 24: Number of Biliteracy Seals awarded statewide and by District, a Pilot Year**

District ID	District Name	Number of Students who earned the Biliteracy Seal
999	State of Oregon	350
2243	Beaverton SD 48J	10
2191	Central SD 13J	30
1901	Corvallis SD 509J	34
4040	Four Rivers Community School*	7
2239	Hillsboro SD 1J	16
2048	Medford SD 549C	5
1924	North Clackamas SD 12	55
2180	Portland SD 1J	84
2142	Salem-Keizer SD 24J	58
1922	West Linn-Wilsonville SD 3J	9
2146	Woodburn SD 103	42

\*Four Rivers Community School is a charter school that does not belong to a school district.  
Source: Voluntary Reporting to the Oregon Department of Education

<b>Title III EL Improvement Plan</b>	<b>Please return to:</b> <hr style="border: 0; border-top: 1px solid blue; margin-top: 5px;"/>
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The goals of Title III *Language Instruction for English Learners and Immigrant Youth* are to ensure that all English learners (ELs) attain English proficiency and meet rigorous state academic standards. To measure progress in meeting these goals, States receiving funds under Title III must develop annual measurable achievement objectives (AMAOs) which include three components:

1. The percentage of ELs on track to obtaining English proficiency within 6 years based on a growth model.
2. (a) Percentage of ELs identified fewer than 5 years obtaining English proficiency; (b) percentage of EL students identified for five or more years obtaining English proficiency.
3. Growth model for ELs on academic content assessment and graduation rate as allowed in Oregon's ESEA waiver. (Note: AMAO 3 includes current and monitored EL students.) **For the 14-15 school year –all districts are rated based on graduation rate and participation in state assessments - these are the focus areas for AMAO 3 improvement plans.**

The Oregon Department of Education (ODE) annually determines the targets for each of the Annual Measureable Achievement Objectives (AMAOs). Districts must meet all three AMAOs each year in order to meet the Title III accountability requirements, or be unrated in one or more AMAO targets and met the AMAO target(s) receiving a rating.

1. If a Title III district does not meet one or more AMAO target(s) for two consecutive years, the district is required to develop an improvement plan that addresses the factors that prevented the district from achieving all AMAOs.
2. The plan is updated annually based on the district's performance on the AMAO for the following year.
3. If the district fails to meet one or more AMAO target(s) for four consecutive years the state is required to have the district modify its curriculum, program, and method of instruction; or determine whether the district will continue to receive Title III funds related to the failure to meet the AMAOs, and require the district to replace educational personnel relevant to the district's failure to meet the objectives. [Section 3122(b)(4)]. ***Please refer to the required criteria above in your improvement plan if your district is in four-year status.***

In an effort to ensure the district is meeting all AMAO targets, and that ELs have the best opportunities to learn, the district must address all of the items on the following pages in its improvement plan. **Districts in Title III 4 or 4+ year improvement status must address the bold, italic items in item 3 above.**

**Part I AMAO.** Download your district’s AMAO report form from the ***Achievement Data Insight app*** on the [ODE District Secure Site](#).

**I. Which AMAO Targets were not met?**

- a. Scan across the district total values (1<sup>st</sup> district row). Use the AMAO percentage columns to ***identify the AMAO performance*** for your district.

AMAO 1	AMAO 2(a)	AMAO 2(b)	AMAO 3
	<i>Not Met</i>		

**II. AMAO 1:**

- a. Even if the district met the 48.5% AMAO-1 target, identify **specific schools** needing improvement.
- b. Analyze the **Percent AMAO 1** to locate the percentages that have fewer than 48.5% of students on track with the AMAO 1 growth model to obtaining English proficiency within 6 years.
- c. Indicate below any schools falling below 48.5% students on track in their language growth.

**III. AMAO 2:**

- a. Analyze the **Percent AMAO 2A** column to locate the percentages that have fewer than 9.5% of students transitioning from ELD programs with fewer than 5 years identified as an English learner.
- b. Analyze the **Percent AMAO 2B** column to locate the percentages that have fewer than 28% of students transitioning from ELD programs with 5 years identified as an English learner.

**IV. [AMAO 3:](#)**

- a. The level assignments for participation and grad rate are shown in the [school report card](#) –detail sheets (levels 1-5).
- b. Indicate below the school’s participation rates and graduation levels below for AMAO 3 (AMO).

**I. Title III Improvement Team**

Please list the names and contact information for the individuals who will serve on the Title III Improvement Team. Should you need additional room, please add rows to the chart. Members of the Title III Improvement Team should have experience in Title III requirements, use of funds, achievement data, English language acquisition, and the process of cultural adjustment. A Title III Improvement Team should include a District Superintendent, Title III Director/Coordinator, teachers, testing coordinator, family or parent liaison, counselor, Special Education representative, and budget or fiscal personnel. The Title III Improvement Team will provide the necessary expertise to address student needs to meet AMAOs for the 2016-17 school year.

Title III Improvement Team				
Name	School/Institution	Role	Email Address	Phone Number
Sabrina Alexander	Lebanon High School	Associate Principal	<a href="mailto:sabrina.alexander@lebanon.k12.or.us">sabrina.alexander@lebanon.k12.or.us</a>	541-451-8555
Wayne Raposa	Seven Oak Middle School	Principal	<a href="mailto:wayne.raposa@lebanon.k12.or.us">wayne.raposa@lebanon.k12.or.us</a>	541-451-8416
Amanda Plummer	Green Acres School	Principal	<a href="mailto:amanda.plummer@lebanon.k12.or.us">amanda.plummer@lebanon.k12.or.us</a>	541-451-8534
Jacque Wells	Green Acres School	ELL Specialist	<a href="mailto:jacque.wells@lebanon.k12.or.us">jacque.wells@lebanon.k12.or.us</a>	541-451-8534
Matt Larcombe	Seven Oak/LHS	ELL Specialist	<a href="mailto:matt.larcombe@lebanon.k12.or.us">matt.larcombe@lebanon.k12.or.us</a>	541-451-8555
Dawn Baker	District Office	Federal Programs Director	<a href="mailto:dawn.baker@lebanon.k12.or.us">dawn.baker@lebanon.k12.or.us</a>	541-259-8932
Martha Calderon	Green Acres	Social Worker	<a href="mailto:martha.calderon@lebanon.k12.or.us">martha.calderon@lebanon.k12.or.us</a>	541-451-8534

**Language Programming and Resources** - Please identify your district's strengths in helping ELs acquire English language proficiency and achieve academic success by marking X in the boxes below.

x	ELD Class period		Transitional Bilingual	Other Bilingual
x	Pull Out ELD	x	Sheltered Instruction (i.e., SIOP, Constructing Meaning)	Other: bilingual staff members
	Push In ELD		GLAD training	
	Newcomer Program		Developmental Bilingual	
	Two Way Immersion	x	Staff Qualifications (i.e., ESOL, BESOL, reading endorsement)	

## II. Analyze the Data, Part A

Analyze the data gathered on page 3 to determine how and why strengths and challenges exist. Results from this data analysis will inform goal setting and action planning.

In 500 words or less, please use the space below to describe the reasons for the strengths outlined above. *What has contributed to the strength of these programs and resources?*

- Based on AMAO 1 we had over 57% of our student progress in 2014/15 which is 9% higher than the set goal.
- Individualized plans are created for ELL students in grades 3-5, based on their academic needs in reading and math.
- Bilingual IAs at the elementary level work closely with ELL students in small groups in and out of the classroom.
- LSCD ELL students, enrolled and monitored have a high graduation rate, much of this is due to the relationships between students and staff.
- All enrolled ELL students participate in daily ELL services.
- LSCD has Spanish interpreting support in all K-12 ELL schools and a strong family relations between schools and families.
- ELD teachers have ELL as primary instructional responsibility. The Elementary ELD teacher teaches that subject exclusively and ELL is over half of the secondary teacher's responsibilities whereas in the past some of the ELD periods were taught by teachers in other departments.
- A bilingual IA at the high school is available to support current and former ELL students in a small group setting for 6 out of 7 class periods,
- LCSD is an AVID district and does an outstanding job of encouraging former and current ELLs to join the AVID college- preparatory program.
- The 2015-16 school we had 93.75% ever ELL graduation rate. The "non-ELL" was 70.1%.
- K-5th Strategies for EL students-training provided by consortium was highly effective (Lilly Gold)

### III. Analyze the Data, Part B

Analyze the data gathered on page 3 to identify existing challenges. Please use the space below to describe (in 500 words or less) your district's challenges with EL achievement. *What has contributed to the challenges your district must face in order to meet AMAOs for the 2015-16 school year?*

- A challenge observed in the LSCD ELL program is a lack of class or a time to help former ELLs be academically successful at the middle school level.
- Nearly 20 % of LSCD eligible ELL students are declining services, sometimes due to the distance that the ELL programs are offered from the students' homes. Lebanon is a rural district, so some buildings are located 8-13 miles from town center. Transportation options are available to take these kids to the schools that serve ELLs but many families prefer their neighborhood schools.
- The "Avenues", by Hampton Brown and "Shining Star" by Pearson curriculum is outdated and needs to be reevaluated.
- Technology, as far as desktops computers and headphones could be updated.
- ELD strategies and needs training and Professional Development for staff is a challenge for LSCD. ELL training should take place for teachers.
- Classes for parents, such as English or Math, or parenting in general, is a need for LSCD, ELL parents are given little access to adult education.

#### IV. Set the Target

Based on your district's data analysis, check the areas in the box below that will be addressed in order to meet AMAOs for the 2015-16 school year. Then, please create a SMART Goal for each of the AMAOs. **BE specific in your SMART goal – writing a goal so that progress can be measured. For example: 3<sup>rd</sup> grade ELs will increase their growth percentage in AMAO 1 from 43% to 45% at SMART school based on the 2015-16 ELPA results and AMAO 1 growth calculation.**

**Language Programming and Resources** - Please identify the services your district will provide in order to achieve AMAO outcomes by marking X in the boxes below.

X	ELD Class period		Transitional Bilingual	Other Bilingual
X	Pull Out ELD	X	Sheltered Instruction (i.e., SIOP, Constructing Meaning)	Other:
	Push In ELD		GLAD training	
	Newcomer Program		Developmental Bilingual	
	Two Way Immersion	X	Staff Qualifications (i.e., ESOL, BESOL, reading endorsement)	

#### SMART Goal Setting

**Be Specific to grade span, grade level, proficiency level, school, etc.**

In the box to the right, state the target your district will set in order to meet AMAO 1.	<b>AMAO 1 Goal</b> Increase the average achievement index score of ELs in the district on their reading (ELPA21) from 1.2 to 1.6 by June 2018.
In the box to the right, state the target your district will set in order to meet AMAO 2(a).	<b>AMAO 2(a) Goal</b> 10 % of students in LSDC K-12 enrolled and/or declined status will exit the ELL program as Proficient with less than five years of being eligible for ELL services by June 2018.
In the box to the right, state the target your district will set in order to meet AMAO 2(b).	<b>AMAO 2(b) Goal</b> For ELs who have received 5 or more years of ELD service, increase the percentage of ELs in the district who attain English proficiency by 20% by June 2018
In the box to the right, state the target your district will set in order to meet AMAO 3.	<b>AMAO 3 Goal</b> Increase the average math proficiency of the district's EL students by .5 by June 2018.



**Add in additional goals as needed for building, school, grade level, etc. It is acceptable to have more than one AMAO 1 goal if the goals are specific building, grade level, school, etc.**

<b>V. Action Plan – AMAO 1</b>
Describe the action steps to be taken in order to address the areas checked below and the AMAO goals. Rows may be added or deleted as needed.
<b>AMAO 1 Action Plan – <i>How will you achieve your AMAO target? How will you know when you have reached success?</i></b>
Please create a narrative description of your action plan. Use the organizer below to plan the necessary steps to realizing your target goal.
<p><b>AMAO 1 Goal Narrative</b></p> <p>Increase the average achievement score of ELs in the district on their reading (ELPA21) from 1.2 to 1.6 by June 2018. 2015-16 ELPA21 reading achievement scores will be compared to 2017-18 data. This score is based on the number of years they have received services and their English proficiency. A strong research based curriculum will provide a firm foundation. In addition, we will focus on parent involvement that focuses on reading at home in the household's primary language.</p>

Action Items	Person Responsible	Interim Check <sup>1</sup> In Dates	Final Deadline	Completed	Date Complete	Evidence
Study the current research on ELD curriculum	Dawn Baker		Feb 2017			research
Adopt ELD Curriculum	Dawn Baker		March 2017			purchase
Parent involvement events @ K-5th level	Jacque Wells	Oct 2017	June 2018			attendance
Purchase technology to facilitate translation during parent events	Tech		March 2017			receipt
Review 2017 data compared to 2016 data as a progress check	Dawn Baker		June 2017			data review

<sup>1</sup> It's recommended that the Title III Improvement team meet to measure progress toward the AMAO goal at the end of each marking period.

**VI. Action Plan – AMAO 2(a)**

Describe the action steps to be taken in order to address the areas checked below and the AMAO goals. Rows may be added or deleted as needed.

**AMAO 2(a) Action Plan – *How will you achieve your AMAO target? How will you know when you have reached success?***

Please create a narrative description of your action plan. Use the organizer below to plan the necessary steps to realizing your target goal.

**AMAO 2(a) Goal Narrative**

**10 % of students in LSDC K-12 enrolled and declined status will exit the ELL program as Proficient with less than five years of being eligible for ELL services by June 2018. Sheltered Instructional strategies training will be offered to 6th-12th grade teachers with a focus on teachers in the core academic areas. LCSD will partner with our consortium to provide 4 days of training in August. District early release Wednesdays periodically will be used for those trained to meet in order to review strategies and data.**

Action Items	Person Responsible	Interim Check In Dates <sup>2</sup>	Final Deadline	Completed	Date Complete	Evidence
Sheltered Instructional strategies training will be offered to 6th-12th grade teachers.	Dawn Baker	June 2017	August 2017			attendance/feedback
3 District ER for SI trained PLC	Dawn Baker	Spring 2017	Aug 2017			notes from PLC
Hiring priority given to teachers with an EL endorsement	HR/Admin	Spring 2017	Spring 2018			increased % of EL endorsed teachers
Courageous Conversations	Sabrina Alexander		Fall 2017			

<sup>2</sup> It's recommended that the Title III Improvement team meet to measure progress toward the AMAO goal at the end of each marking period.

## VII. Action Plan – AMAO 2(b)

Describe the action steps to be taken in order to address the areas checked below and the AMAO goals. Rows may be added or deleted as needed.

### **AMAO 2(b) Action Plan – *How will you achieve your AMAO target? How will you know when you have reached success?***

Please create a narrative description of your action plan. Use the organizer below to plan the necessary steps to realizing your target goal.

#### **AMAO 2(b) Goal Narrative**

**For ELs who have received 5 or more years of ELD service, increase the percentage of ELs in the district who attain English proficiency by 20% by June 2018. The district will adopt instructional materials from the current list of highly effective curriculum provided by ODE. Computer resources that are conducive to ELPA21 will be purchased to alleviate any barriers to student success. Training and support of the ELD instructors will be provided and the district will evaluate the fidelity of implementation of curriculum, instruction and assessment continually.**

Action Items	Person Responsible	Interim Check In Dates <sup>3</sup>	Final Deadline	Completed	Date Complete	Evidence
Students will be screened with the ELPA21 screener as well with local assessments to determine the student's English needs.	K-12 ELD teachers	Winter 2017	Spring 2018			screening data
Students will be grouped according to ability and lessons will be provided at their appropriate level.	K-12 ELD staff	Winter 2017	Spring 2018			
ELD Training on new curriculum	Dawn Baker	May 2017	August 2017			schedule
classroom observations once a semester	Dawn Baker	Winter 2017	June 2018			
review progress of ELD students quarterly	K-12 ELD staff	Winter 2017	June 2018			
Purchase desktop computers for ELD classrooms	Dawn Baker	Feb 2017	Feb 2017			

<sup>3</sup> It's recommended that the Title III Improvement team meet to measure progress toward the AMAO goal at the end of each marking period.

### VIII. Action Plan – AMAO 3

Describe the action steps to be taken in order to address the areas checked below and the AMAO goals. Rows may be added or deleted as needed.

#### **AMAO 3 Action Plan – *How will you achieve your AMAO target? How will you know when you have reached success?***

Please create a narrative description of your action plan. Use the organizer below to plan the necessary steps to realizing your target goal.

#### **AMAO 3 Goal Narrative**

**Increase the average math proficiency of the district's EL students by .5 by June 2018. Based on the 2015-16 Smarter Balanced Math assessment, 15.9% of ever EL students are proficient in math. By increasing the average RIT score, we will be focusing on the growth of all EL students and therefore impacting the proficiency rate.**

Action Items	Person Responsible	Interim Check In Dates <sup>4</sup>	Final Deadline	Completed	Date Complete	Evidence
SIOP Professional Development will be delivered to LCSD staff.	Title III coordinator		Aug. 2017			sign in
Effective Math Strategies for ELLs Professional Development	Title III coordinator		Aug. 2017			sign in
After School math tutoring for students who are immobile	K-5 and 8-12 ELD teacher an	winter 2017	Feb. 2017	June 2017		
After school program for reading and math grades 3-5	K-5 ELD teacher	winter 2017	Feb. 2017			

<sup>4</sup> It's recommended that the Title III Improvement team meet to measure progress toward the AMAO goal at the end of each marking period.



## OREGON DEPARTMENT OF EDUCATION

### EL Improvement Plan Signature Page

Submission Date:	1/20/17	
District Name:	Lebanon Community School District	
District Address:	485 S. 5th St.	
City, State & Zip Code:	Lebanon, OR 97355	
District Phone Number:	541-451-8511	
District Superintendent:	Dr. Rob Hess	
Signature:		Date:
Federal Programs Director:	Dawn Baker	
Signature:		Date:

# **Sand Ridge Charter School 2015-16 Annual Report**

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Profit & Loss Budget Overview July 2016 –June 2017

# Governance



**People Involved in Education:** People Involved in Education, Incorporated is an Oregon nonprofit corporation (and is also known as "PIE"). PIE is an exempt organization under Section 501(c) (3) of the Internal Revenue code.

**2015-2016 PIE Officers and Board Members**

President	Jerry Workman
Vice President	Sanna Powell
Secretary/Treasurer	Sherrie Ingram
Director	Mary Northern
Director	Marianne Doerfler
Director	Tavia Thornton

**2016-2017 PIE Officers and Board Members**

President	Jerry Workman
Vice President	Tavia Thornton
Secretary/Treasurer	Sherrie Ingram
Director	Mary Northern
Director	Marianne Doerfler
Director	Davin Dahlgren
Director	Mary Betts

**Pie Board Meetings:**

The People Involved in Education, Inc. (PIE) Board meets regularly on the first Monday of each month. The Pie Board meets at the South Main campus located at 100 Sand Ridge CT. Lebanon, OR 97355 in work session at 5:30p.m. followed by the regular monthly meeting at 6:00p.m.

**Mission:**

Back to Basics through personalized education and parental involvement.

**Philosophy:**

- PIE is dedicated to serving the families of our community by providing an alternative within public education.
- PIE is committed to preparing students to be exemplary citizens with a life-time love of learning.
- PIE is committed to operating schools that are schools intent on developing and implementing programs that meet the needs of each student.
- PIE schools endeavor to provide necessary assistance to all students to ensure "no child is left behind" and are willing to advance students according to their individual capacity to higher academic achievement.
- PIE is committed to continual engagement of all parents in the educational process.

**Proven Success:**

PIE (People Involved in Education, Inc.) has been in continuing successful operation since 1992.

# Charter School

## **What is a Charter School?**

*A charter school in Oregon is:*

- A free public school within a school district.
- Defined uniquely by contract or "charter."
- Authorized to operate under a contract of "charter."
- Operated by community members (often parents and teachers).
- Partially autonomous (with its own governing board).
- School of choice (for students and teachers).

## **What is Sand Ridge Charter School?**

*Sand Ridge Charter School is:*

- A conversion charter school, converting from an alternative school in 2002.
- Operated by People Involved in Education, Inc. ("PIE") which has been in continuing successful operation since 1992.
- Grade kindergarten through eighth grade.
- Core Knowledge Curriculum, Riggs Institute's Writing and Spelling Road to Reading and Thinking, Excellence in Writing, Saxon Math, and McGraw- Hill resources in Science and Reading, as well as Core Knowledge texts in Reading and Social Studies.
- Back-to Basics emphasis.
- Small learning groups/small classroom size (around 20).
- Highly qualified teacher in each classroom, along with a teacher assistant and parent volunteers.
- Individualized education plans.
- Strong emphasis on parental involvement.
- Continual engagement of all parents in the educational process.
- Very attractive to home school students and other students who have not or would not otherwise use the public school system.
- Operates on about 50% of the total tax dollar that the regular public system operates on.

**If you would like to know more, please come and see us in action at 30581 Sodaville-Mountain Home Rd. and/or 100 Sand Ridge Ct. Lebanon, OR 97355 or give us a call at 541-258-2416 or 541-258-5550.**

# Staffing

## Sand Ridge Charter School 2015-16

### *Administrative Staff*

Director/Business Manager	Northern, Mary
Principal	Cota, Audrey
Principal	Richards, Scott
Office Managers	Powell, Sanna
	Cole, Amber
Bookkeeper	Northern, Holly

### *Staff*

<i>Teachers</i>	<i>Support Staff</i>
Chandler, Bill	Beachy, Missy
Dahlgren, Emily	Black, Traci
Dougherty, Kim	Blisseck, Stephanie
Garcia, Antonio	Bruce, Lacey
Gleaves, Julia	Burnham, Patricia
Gonyea, Megan	Chandler, Brenda
Hooker, Shawn	Crossan, Staci
Kolling, Crystal	Dukes, Darryl
McDowell, Naomi	Germain, Joy
McGovern, Danielle	Harris, Liza
McMullen, Brendan	Hickcox, Lorianne
Morgan, Katelyn	Holmes, Nanette
Morris, Katie	Hutto, Tana
Sajovic, Jamie	Jones, Karen
Sloan, Sheila	Kennedy, Kristen
Treichler, Amanda	Knuth, Jody
Treichler, Nick	Kurtz, Delbert
Wilbur, Ted	Marvin, Marie
Wilson, Jim	McDonald, Tiffany
Wollert, Kendra	McGuire, Susan
Vincent, Kristy	McLaughlin, Sam
Yell, Harley	Morehead, Katrina
	Porth, Michelle
	Williams, Ann

## Sand Ridge Charter School 2016-17

### *Administrative Staff*

Director/Business Manager	Northern, Mary
Principal	Cota, Audrey
Principal	Richards, Scott
Office Managers	McLaughlin, Samantha
	Cole, Amber
Bookkeeper	Northern, Holly

### *Staff*

<i>Teachers</i>	<i>Support Staff</i>
Chandler, Bill	Blisseck, Stephanie
Dahlgren, Emily	Brennen, Nicole
Dougherty, Kim	Burnham, Patricia
Gonyea, Megan	Chandler, Brenda
Hall, Matt	Crossan, Staci
Kelly, Jerry	Dancy, Montoya
Kolling, Crystal	Edwards, Melody
McDowell, Naomi	Freeman, Chelsea
McGovern, Danielle	Germain, Joy
McMullen, Brendan	Hickcox, Lorianne
Morris, Katie	Kennedy, Kristen
Porth, Michelle	Kurtz, Delbert
Roumagoux, Renee	Marvin, Marie
Treichler, Amanda	McDonald, Tiffany
Wilbur, Ted	Morehead, Autumn
Wilson, Jim	Morehead, Katrina
Wink, Leslie	Nunez, Charlotte
Wollert, Kendra	Nysewander, Shannon
	SanNicolas, Patty
	Severns, Ashley
	Williams, Ann

# PIE Charter Schools | 2016-2017 CALENDAR

**22 Orientation Week**

AUGUST 2016						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

FEBRUARY 2017						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

**16 Early Release**  
**20 Presidents' Day**

19 Days

**5 Labor Day**  
**6 First Day**  
**15 Early Release**

SEPTEMBER 2016						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

MARCH 2017						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**16 Early Release**  
**27-31 Spring Break**

18 Days

**14 Statewide In-service**  
**28 1<sup>st</sup> Quarter**  
**31 Prep Day No School**

OCTOBER 2016						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL 2017						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

**6 End of Quarter**  
**7 Prep Day No School**  
**10 Conferences No School**  
**20 Early Release**

18 Days

**1-2 Conferences No School**  
**11 Veterans Day No School**  
**17 Early Release**  
**23-25 Thanksgiving Break**

NOVEMBER 2016						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY 2017						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

**18 Early Release**  
**29 Memorial Day**

22 Days

**16 Early Release**  
**19-2 Christmas Break**

DECEMBER 2016						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

JUNE 2017						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

**2 Strawberry Fair (1/2 day)**  
**5 Kinder Grad (S.R.)**  
**6 Kinder Grad (S.H.)**  
**7 8<sup>th</sup> Grade Grad**  
**8 Last Day (1/2 day)**

6 Days

**3 Classes Resume**  
**16 M.L. King Day**  
**25 End of Semester**  
**26-27 Prep Days No School**

JANUARY 2017						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

JULY 2017						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

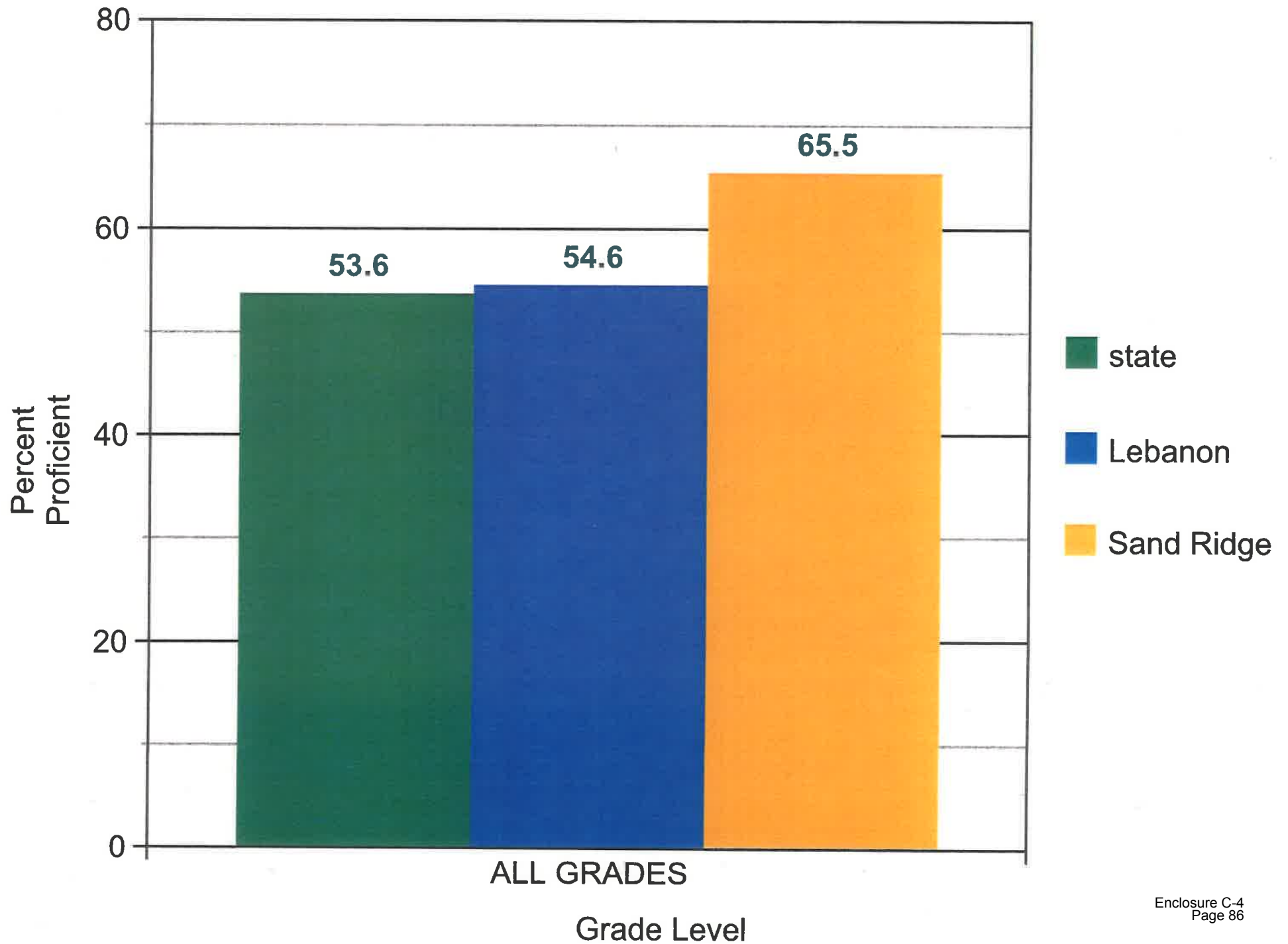
**4 Independence Day**

Total 167 Days  
updated 7/20/16

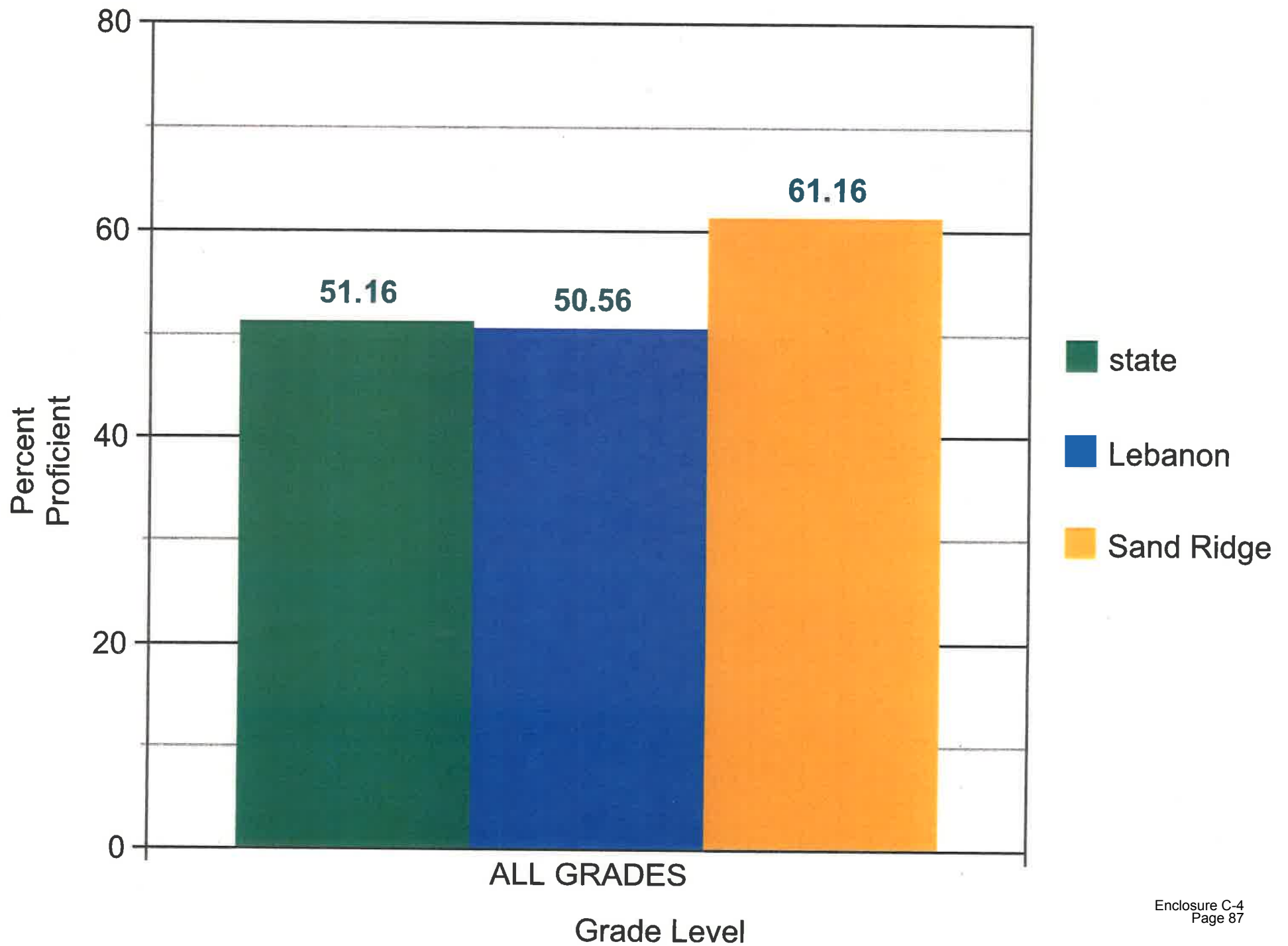


# Academic Performance

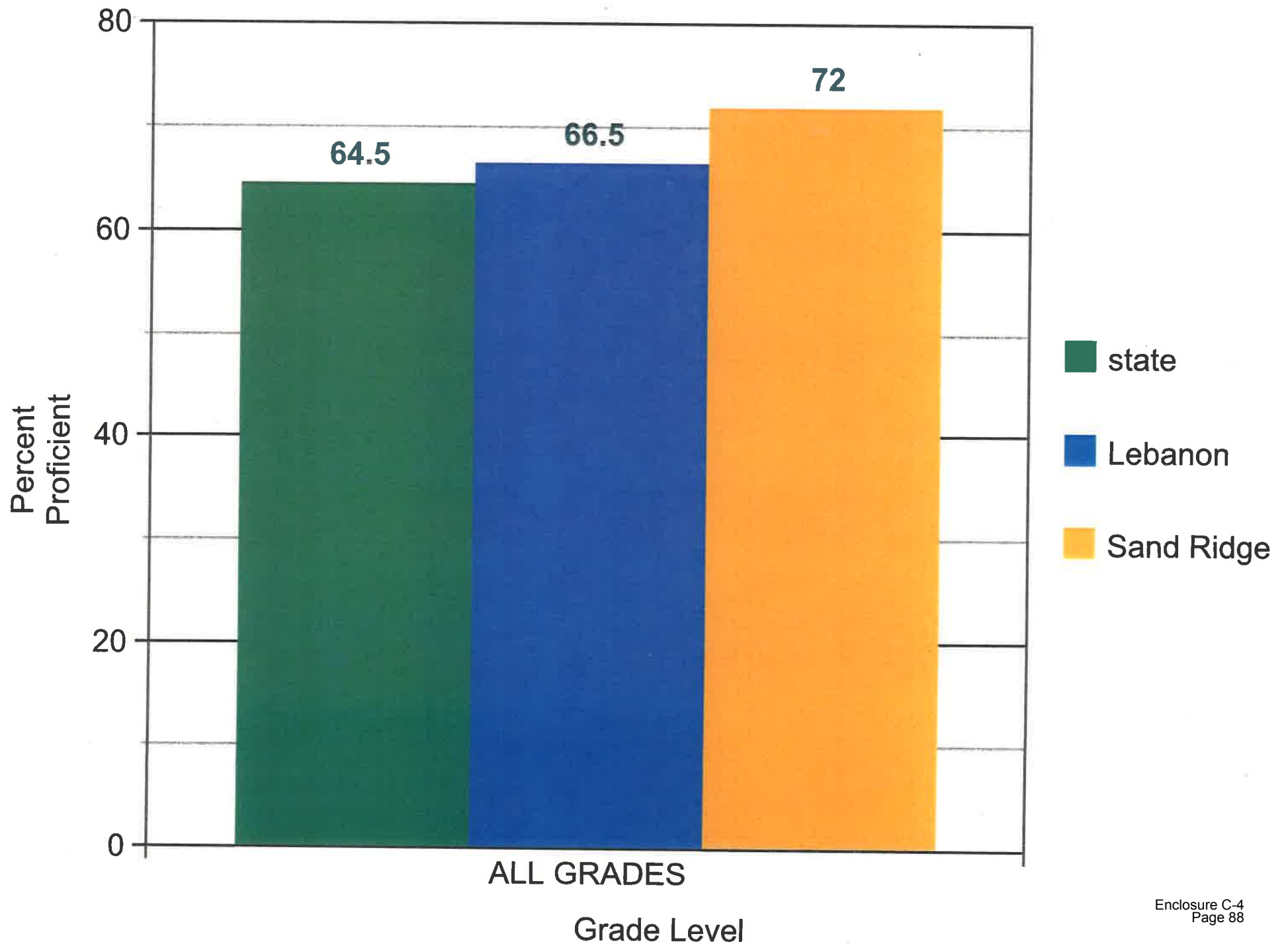
## OAKS/ Smarter Balanced ELA



# OAKS/ Smarter Balanced MATH



# OAKS/ Smarter Balanced SCIENCE



# Finances

# SAND RIDGE CHARTER SCHOOL

## Profit & Loss

July 2015 through June 2016

Accrual Basis

	Jul '15 - Jun 16
Ordinary Income/Expense	
Income	
1400 · Transportation Fees	3,123.60
1600 · Food Service	
1612 · Lunch	116,413.45
1613 · Special Milk Program	75.90
1611 · Breakfast	605.70
1600 · Food Service - Other	27,006.70
Total 1600 · Food Service	144,101.75
1990 · E-rate/Misc.	5,602.82
1950 · Textbook Sales	130.00
1920 · Donations	5,350.24
1300 · Various School Dist Tuition	1,961,788.32
1510 · Dividend & Interest	958.78
1740 · FEES	
Library Fund	52.75
Yearbook	-1,059.71
Activity Fees	16,783.55
Total 1740 · FEES	15,776.59
Total Income	2,136,832.10
Gross Profit	2,136,832.10
Expense	
660 · Depreciation Expense	5,918.07
3000 · Enterprise and Community Servic	
3100.. · Food Services	
120 · Food Prep and Dispensing Serv	
200-- · Employee Benefits	
240-- · Kitchen Health Insurance	7,540.20
231-- · Worker's Compensation	179.32
213-- · PERS UAL	6,933.15
211-- · PERS Employer	4,929.19
200-- · Employee Benefits - Other	1,827.29
Total 200-- · Employee Benefits	21,409.15
100-- · Kitchen Salaries	
321.- · Purchased Services	3,390.30
112-- · Classified Salaries	65,506.13
Total 100-- · Kitchen Salaries	68,896.43
Total 120 · Food Prep and Dispensing Serv	90,305.58
130 · Food Delivery	67,702.81
190 · Other Food Services	6,345.22
Total 3100.. · Food Services	164,353.61
Total 3000 · Enterprise and Community Servic	164,353.61
66900 · Reconciliation Discrepancies	0.01
2500 · Business Support Services	
2552 · Vehicle Operation Services	
Fuel	2,742.91
2552 · Vehicle Operation Services - Other	12,881.67
Total 2552 · Vehicle Operation Services	15,624.58
2520 · Fiscal Services	
410^ · Consumable supplies and materia	1,044.33
385 · Management Services	59,329.28
389.. · Bookkeeping Services	3,989.21
Total 2520 · Fiscal Services	64,362.82
2550 · Student Transportation Services	
100- · Salaries	2,013.70

**SAND RIDGE CHARTER SCHOOL****Profit & Loss****July 2015 through June 2016**

Accrual Basis

	Jul '15 - Jun 16
2550 · Student Transportation Services - Other	2,431.86
Total 2550 · Student Transportation Services	4,445.56
2540 · Business Operation & Maint.	
2542 · Care & Upkeep of Bldg Services	
460-- · Non-consumable supplies and mat	2,193.59
300` · Purchased Services	
354-- · Advertising	82.80
353-- · Postage	13.56
351-- · Telephone	7,822.42
329-- · Other Property Services	14,412.47
328-- · Garbage	6,628.44
327-- · Water and Sewage	13,433.99
325-- · Electricity	26,349.72
324 · Rent	160,000.00
322-- · Repairs and Maintenance	26,916.05
321 · Cleaning Services	22,079.49
Total 300` · Purchased Services	277,738.94
410-- · Consumable Supplies and Mat.	11,841.96
Total 2542 · Care & Upkeep of Bldg Services	291,774.49
Total 2540 · Business Operation & Maint.	291,774.49
Total 2500 · Business Support Services	376,207.45
2000 · Support Services	
2310 · Board of Education Services	
381 · Audit Services	7,675.00
Total 2310 · Board of Education Services	7,675.00
2600 · Central Activities Support Serv	
2640 · Staff Services	
2642389 · Background Checks	492.00
Total 2640 · Staff Services	492.00
Total 2600 · Central Activities Support Serv	492.00
2200 · Instructional Staff Support	
2220 · Educational Media	
430 · Library Books/Supplies	912.50
Total 2220 · Educational Media	912.50
Total 2200 · Instructional Staff Support	912.50
2400' · School Administration	
600- · Principal Office - Other	
653- · PO Property Insurance	16,697.00
640- · PO Dues and Fees	2,099.10
Total 600- · Principal Office - Other	18,796.10
400- · Principals Office- Supplies	
480- · PO - Computer Hardware	1,079.59
470- · PO Computer Software	598.99
460- · PO Non-Consumable Items	79.15
410- · PO - Consumable Supplies	1,347.12
Total 400- · Principals Office- Supplies	3,104.85
300- · Principals Office Purchased Ser	
385> · Management Services	42,872.47
389- · PO Other Non-Instructional	384.00
353- · PO Postage	584.00
Total 300- · Principals Office Purchased Ser	43,840.47
200- · Principals Office Emp Benefits	
240- · Contractual Employee Benefits	13,813.96

**SAND RIDGE CHARTER SCHOOL****Profit & Loss**

July 2015 through June 2016

Accrual Basis

	Jul '15 - Jun 16
210- · PO - PERS	17,775.20
Total 200- · Principals Office Emp Benefits	31,589.16
100' · Principals Office Salaries	
114- · PO Salaries - Managerial Classi	73,738.71
113- · PO Administrators	56,598.72
Total 100' · Principals Office Salaries	130,337.43
Total 2400' · School Administration	227,668.01
Total 2000 · Support Services	236,747.51
1000 · Instruction	
1113 · Activities/Extra Curricular	
343.. · Student Travel	2,028.28
410.. · Consumable supp. and mat.	6,277.37
1113 · Activities/Extra Curricular - Other	6,742.75
Total 1113 · Activities/Extra Curricular	15,048.40
1121* · Middle/Junior High Instruction	
400* · 6-8 Supplies and Materials	
480* · 6-8 Computer Hardware	1,406.56
460* · 6-8 Non-consumable Items	1,182.70
430* · 6-8 Library Books	-5.00
420* · 6-8 Textbooks	682.25
410* · 6-8 Consumable Supp & Mater	4,862.50
Total 400* · 6-8 Supplies and Materials	8,129.01
300* · 6-8 Purchased Services	
319* · 6-8 Other Instructional	18,036.76
311* · 6-8 Instruction Services	428.40
Total 300* · 6-8 Purchased Services	18,465.16
200* · 6-8 Employee Benefits	
240* · 6-8 Contractual Employee Benef.	
243 · Dependent Care	1,361.23
241* · 6-8 Health Insurance	29,074.08
240* · 6-8 Contractual Employee Benef. - Other	5,376.34
Total 240* · 6-8 Contractual Employee Benef.	35,811.65
231* · 6-8 Worker's Comp	1,662.00
213* · 6-8 PERS UAL	20,867.41
211* · 6-8 PERS Employer	15,730.58
Total 200* · 6-8 Employee Benefits	74,071.64
100* · Middle/Junior High Salaries	
121* · Salaries 6-8 Substitutes Licens	19,386.02
112* · Salaries - 6-8 Classified	42,844.98
111* · Salaries - 6-8 - Licensed	201,293.71
Total 100* · Middle/Junior High Salaries	263,524.71
Total 1121* · Middle/Junior High Instruction	364,190.52
1111 · Elementary, K-5 Instruction	
400. · K-5 Supplies and Materials	
460. · K-5 Non-Consumable Items	3,592.96
430. · K-5 Library Books	-38.46
420. · K-5 Textbooks	2,543.67
410. · K-5 Consumable Supp & Mater.	7,130.72
Total 400. · K-5 Supplies and Materials	13,228.89
300. · K-5 Purchased Services	
319. · K-5 Other Instructional	8,888.54
311. · K-5 Instruction Services	642.60
Total 300. · K-5 Purchased Services	9,531.14



**SAND RIDGE CHARTER SCHOOL****Profit & Loss**

July 2015 through June 2016

Accrual Basis

	Jul '15 - Jun 16
200. · K-5 Employee Benefits	
240. · K-5 Contractual Employee Benef.	
241. · K-5 Health Insurance	50,192.97
240. · K-5 Contractual Employee Benef. - Other	11,650.49
Total 240. · K-5 Contractual Employee Benef.	61,843.46
231. · K-5 Worker's Comp	4,540.54
213. · K-5 PERS UAL	60,976.20
210. · K-5 PERS Employer	44,599.08
Total 200. · K-5 Employee Benefits	171,959.28
100. · K-5 Salaries	
121. · Salaries K-5 Substitutes Licens	25,277.11
112. · K-5 Salaries - Classified	145,813.56
111. · K-5 Salaries Licensed	466,462.94
Total 100. · K-5 Salaries	637,553.61
Total 1111 · Elementary, K-5 Instruction	832,272.92
Total 1000 · Instruction	1,211,511.84
Miscellaneous	0.00
100 · PAYROLL	
Advance	0.00
Medicare Taxes	16,249.86
Social Security Taxes	69,481.94
SUTA	32,571.58
100 · PAYROLL - Other	1,044.76
Total 100 · PAYROLL	119,348.14
2240 · BUSINESS EXPENSE	
Fee Expense	175.00
Total 2240 · BUSINESS EXPENSE	175.00
RETURNED CHECKS	
Return Check fees	55.00
Total RETURNED CHECKS	55.00
Total Expense	2,114,316.63
Net Ordinary Income	22,515.47
Net Income	22,515.47

**SAND RIDGE CHARTER SCHOOL****Balance Sheet****As of June 30, 2016**

Accrual Basis

	Jun 30, 16
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Umqua Checking 9841456453	
Carry Over Activity Fees	2,103.86
Food Services	31,882.83
Umqua Checking 9841456453 - Other	228,027.43
<b>Total Umqua Checking 9841456453</b>	<b>262,014.12</b>
<b>Total Checking/Savings</b>	<b>262,014.12</b>
<b>Total Current Assets</b>	<b>262,014.12</b>
Other Assets	
Equipment Purchase	33,000.00
241 · Office/School Equip/Furnishings	60,789.80
242 · Accumulated Depreciation	-40,756.94
<b>Total Other Assets</b>	<b>53,032.86</b>
<b>TOTAL ASSETS</b>	<b>315,046.98</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
421 · Accounts Payable	3,835.22
<b>Total Accounts Payable</b>	<b>3,835.22</b>
Other Current Liabilities	
400 · DEPOSITS	
499* · Textbook Deposit	20,631.00
<b>Total 400 · DEPOSITS</b>	<b>20,631.00</b>
<b>Total Other Current Liabilities</b>	<b>20,631.00</b>
<b>Total Current Liabilities</b>	<b>24,466.22</b>
<b>Total Liabilities</b>	<b>24,466.22</b>
Equity	
Opening Bal Equity	101,010.29
*Retained Earnings	167,055.00
Net Income	22,515.47
<b>Total Equity</b>	<b>290,580.76</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>315,046.98</b>

**Sand Ridge Charter School**  
**Profit & Loss Budget Overview**  
**July 2015- June 2016**

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Accrual Basis

# SAND RIDGE CHARTER SCHOOL

## Profit & Loss Budget Overview

July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL Jul '15 - Ju...
<b>Ordinary Income/Expense</b>													
<b>Income</b>													
1400 · Transportation Fees	0.00	0.00	0.00	0.00	1,021.15	0.00	219.90	0.00	212.50	324.55	0.00	1,345.50	3,123.60
1600 · Food Service													
1612 · Lunch	13,590.46	0.00	2,971.56	11,623.72	0.00	14,619.63	20,806.02	369.20	25,831.29	2,266.35	26,601.57	0.00	118,679.80
1611 · Breakfast	0.00	0.00	135.30	15.00	0.00	0.00	0.00	165.00	66.60	223.80	75.90	0.00	681.60
1600 · Food Service - Other	1.00	0.00	3,506.75	2,414.25	1,834.40	2,313.60	2,274.00	2,504.15	3,827.85	0.00	3,338.20	2,726.15	24,740.35
<b>Total 1600 · Food Service</b>	<b>13,591.46</b>	<b>0.00</b>	<b>6,613.61</b>	<b>14,052.97</b>	<b>1,834.40</b>	<b>16,933.23</b>	<b>23,080.02</b>	<b>3,038.35</b>	<b>29,725.74</b>	<b>2,490.15</b>	<b>30,015.67</b>	<b>2,726.15</b>	<b>144,101.75</b>
1990 · E-rate/Misc.	0.00	0.00	1,328.35	0.00	1,240.10	3,034.37	0.00	0.00	0.00	0.00	0.00	0.00	5,602.82
1950 · Textbook Sales	0.00	0.00	50.00	35.00	0.00	0.00	20.00	25.00	0.00	0.00	0.00	0.00	130.00
1920 · Donations	24.78	250.00	38.46	0.00	0.00	0.00	0.00	0.00	0.00	5,037.00	0.00	0.00	5,350.24
1300 · Various School Dist Tuition	380,862.51	190,327.01	168,165.53	167,198.80	166,692.42	165,509.77	162,107.62	159,670.95	158,705.48	157,804.60	84,723.63	0.00	1,961,788.32
1510 · Dividend & Interest	0.10	0.02	0.00	895.00	63.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	958.78
1740 · FEES													
Library Fund	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.75	52.75
Yearbook	0.00	0.00	0.00	-2,064.12	0.00	0.00	0.00	0.00	0.00	475.00	-1,028.09	1,557.50	-1,059.71
Activity Fees	480.00	16,984.00	1,005.00	0.00	-22.00	0.00	264.55	147.00	-175.00	-140.00	0.00	-1,755.00	16,788.55
<b>Total 1740 · FEES</b>	<b>480.00</b>	<b>16,984.00</b>	<b>1,015.00</b>	<b>-2,064.12</b>	<b>-22.00</b>	<b>0.00</b>	<b>264.55</b>	<b>147.00</b>	<b>-175.00</b>	<b>335.00</b>	<b>-1,028.09</b>	<b>-154.75</b>	<b>15,781.59</b>
3100 · Grant Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>394,978.85</b>	<b>207,561.03</b>	<b>177,210.95</b>	<b>180,117.65</b>	<b>170,829.73</b>	<b>185,477.37</b>	<b>185,692.09</b>	<b>162,881.30</b>	<b>188,468.72</b>	<b>165,991.30</b>	<b>113,711.21</b>	<b>3,916.90</b>	<b>2,136,837.10</b>
<b>Gross Profit</b>	<b>394,978.85</b>	<b>207,561.03</b>	<b>177,210.95</b>	<b>180,117.65</b>	<b>170,829.73</b>	<b>185,477.37</b>	<b>185,692.09</b>	<b>162,881.30</b>	<b>188,468.72</b>	<b>165,991.30</b>	<b>113,711.21</b>	<b>3,916.90</b>	<b>2,136,837.10</b>
<b>Expense</b>													
660 · Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,918.07	5,918.07
3000 · Enterprise and Community Servic													
3100.. · Food Services													
120 · Food Prep and Dispensing Serv													
200-- · Employee Benefits													
240-- · Kitchen Health Insurance	0.00	0.00	703.38	703.38	766.68	766.68	766.68	766.68	766.68	766.68	383.34	1,150.02	7,540.20
231-- · Worker's Compensation													
213-- · PERS UAL	0.00	0.00	550.31	886.48	769.41	724.33	439.87	561.04	579.41	596.43	735.02	1,090.85	6,933.15
211-- · PERS Employer	0.00	0.00	391.24	630.25	547.03	514.98	312.73	398.87	411.94	424.03	522.57	775.55	4,929.19
200-- · Employee Benefits - Other													
<b>Total 200-- · Employee Benefits</b>	<b>0.00</b>	<b>0.00</b>	<b>1,644.93</b>	<b>2,220.11</b>	<b>2,083.12</b>	<b>2,005.99</b>	<b>1,519.28</b>	<b>1,726.59</b>	<b>1,937.35</b>	<b>1,814.99</b>	<b>1,696.63</b>	<b>4,760.16</b>	<b>21,409.15</b>
100-- · Kitchen Salaries													
Bonus	0.00	0.00	0.00	0.00	0.00	0.00							
321.. · Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	454.90	1,187.34	1,185.83	562.23	0.00	0.00	0.00
112-- · Classified Salaries	0.00	0.00	5,337.63	8,598.15	7,462.74	6,819.89	4,266.43	5,441.73	5,619.84	5,757.02	7,365.97	8,836.73	65,506.13
100-- · Kitchen Salaries - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 100-- · Kitchen Salaries</b>	<b>0.00</b>	<b>0.00</b>	<b>5,337.63</b>	<b>8,598.15</b>	<b>7,462.74</b>	<b>6,819.89</b>	<b>4,721.33</b>	<b>6,629.07</b>	<b>6,805.67</b>	<b>6,319.25</b>	<b>7,365.97</b>	<b>8,836.73</b>	<b>68,896.43</b>
<b>Total 120 · Food Prep and Dispensing Serv</b>	<b>0.00</b>	<b>0.00</b>	<b>6,982.56</b>	<b>10,818.26</b>	<b>9,545.86</b>	<b>8,825.88</b>	<b>6,240.61</b>	<b>8,355.66</b>	<b>8,743.02</b>	<b>8,134.24</b>	<b>9,062.60</b>	<b>13,596.89</b>	<b>90,305.58</b>
130 · Food Delivery	0.00	0.00	11,415.57	11,236.14	5,558.79	6,458.31	6,842.88	7,779.03	6,357.16	4,913.98	6,583.66	557.29	67,702.81
190 · Other Food Services	18.15	210.00	0.00	0.00	848.95	4,242.00	51.12	0.00	0.00	0.00	975.00	0.00	6,345.22
<b>Total 3100.. · Food Services</b>	<b>18.15</b>	<b>210.00</b>	<b>18,398.13</b>	<b>22,054.40</b>	<b>15,953.60</b>	<b>19,526.19</b>	<b>13,134.61</b>	<b>16,134.69</b>	<b>15,100.18</b>	<b>13,048.22</b>	<b>16,621.26</b>	<b>14,154.18</b>	<b>164,353.61</b>
<b>Total 3000 · Enterprise and Community Servic</b>	<b>18.15</b>	<b>210.00</b>	<b>18,398.13</b>	<b>22,054.40</b>	<b>15,953.60</b>	<b>19,526.19</b>	<b>13,134.61</b>	<b>16,134.69</b>	<b>15,100.18</b>	<b>13,048.22</b>	<b>16,621.26</b>	<b>14,154.18</b>	<b>164,353.61</b>
66900 · Reconciliation Discrepancies													
2500 · Business Support Services							0.00	0.01	0.00	0.00	0.00	0.00	0.01
2552 · Vehicle Operation Services													
Fuel	64.23	118.32	0.00	289.40	377.07	299.08	264.91	212.53	189.03	492.63	0.00	435.71	2,742.91
2552 · Vehicle Operation Services - Other	2,403.69	3,446.73	95.00	505.15	693.34	868.47	301.55	684.97	1,382.61	1,121.07	213.44	1,165.65	12,681.67
<b>Total 2552 · Vehicle Operation Services</b>	<b>2,467.92</b>	<b>3,565.05</b>	<b>95.00</b>	<b>794.55</b>	<b>1,070.41</b>	<b>1,167.55</b>	<b>566.46</b>	<b>897.50</b>	<b>1,571.64</b>	<b>1,613.70</b>	<b>213.44</b>	<b>1,601.36</b>	<b>15,624.58</b>
2520 · Fiscal Services													
410A · Consumable supplies and materia	0.00	0.00	0.00	0.00	9.78	209.77	0.00	306.37	258.56	44.95	162.26	52.64	1,044.33

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Accrual Basis

**SAND RIDGE CHARTER SCHOOL**  
**Profit & Loss Budget Overview**  
 July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL Jul '15 - Ju...
385 - Management Services	0.00	0.00	14,470.31	4,764.91	4,790.23	4,790.24	4,906.70	4,906.70	4,906.72	4,906.87	4,907.28	5,979.32	59,329.28
389.. - Bookkeeping Services	0.00	0.00	3,989.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,989.21
<b>Total 2520 - Fiscal Services</b>	<b>0.00</b>	<b>0.00</b>	<b>18,459.52</b>	<b>4,764.91</b>	<b>4,800.01</b>	<b>5,000.01</b>	<b>4,906.70</b>	<b>5,213.07</b>	<b>5,165.28</b>	<b>4,951.82</b>	<b>5,069.54</b>	<b>6,031.96</b>	<b>64,362.82</b>
2550 - Student Transportation Services													
100- Salaries	0.00	0.00	120.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,196.47	389.26	2,013.70
2550 - Student Transportation Services - Other	0.00	0.00	0.00	618.39	0.00	329.91	378.18	492.33	0.00	307.31	604.41	8.64	2,431.86
<b>Total 2550 - Student Transportation Services</b>	<b>0.00</b>	<b>0.00</b>	<b>120.66</b>	<b>618.39</b>	<b>0.00</b>	<b>329.91</b>	<b>378.18</b>	<b>492.33</b>	<b>0.00</b>	<b>307.31</b>	<b>1,800.88</b>	<b>397.90</b>	<b>4,445.56</b>
2540 - Business Operation & Maint.													
2542 - Care & Upkeep of Bldg Services													
460-- - Non-consumable supplies and mat	0.00	159.50	0.00	405.48	170.37	160.14	155.44	105.11	249.62	174.00	0.00	613.93	2,193.59
300* - Purchased Services													
354-- - Advertising							0.00	0.00	0.00	0.00	82.80	0.00	82.80
353-- - Postage							13.56	0.00	0.00	0.00	0.00	0.00	13.56
351-- - Telephone	613.42	613.66	613.66	616.67	315.06	770.49	811.87	693.56	693.56	693.49	693.49	693.49	7,822.42
329-- - Other Property Services	48.94	156.94	147.42	2,579.99	3,755.43	1,764.63	1,720.20	1,585.30	1,352.14	412.64	888.84	0.00	14,412.47
328-- - Garbage	547.44	547.44	547.44	606.60	547.44	547.44	547.44	547.44	547.44	547.44	547.44	547.44	6,628.44
327-- - Water and Sewage	902.33	953.41	905.85	1,113.88	1,237.63	1,139.09	1,018.49	1,122.90	1,208.58	1,217.97	1,331.55	1,282.31	13,433.99
325-- - Electricity	1,223.81	1,208.18	1,721.24	2,024.80	2,237.25	3,301.44	3,149.12	2,632.28	2,411.06	2,094.45	2,214.69	2,131.40	26,349.72
324 - Rent	50,000.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	160,000.00
322-- - Repairs and Maintenance	1,361.08	12,371.00	123.00	2,745.35	2,204.50	2,234.00	496.10	8.00	12.00	5,361.02	0.00	0.00	26,916.05
321 - Cleaning Services	5,076.25	550.00	1,431.28	2,028.32	1,884.57	1,744.24	1,640.52	1,662.82	1,774.40	1,379.16	1,372.93	1,535.00	22,079.49
<b>Total 300* - Purchased Services</b>	<b>59,773.27</b>	<b>16,400.63</b>	<b>65,489.89</b>	<b>11,715.61</b>	<b>12,181.88</b>	<b>11,501.33</b>	<b>9,397.30</b>	<b>8,252.30</b>	<b>7,999.18</b>	<b>11,706.17</b>	<b>7,131.74</b>	<b>56,189.64</b>	<b>277,738.94</b>
410-- - Consumable Supplies and Mat.	788.09	373.66	493.47	1,520.70	1,497.37	699.77	911.66	735.72	1,093.52	1,385.16	678.06	1,664.78	11,841.96
<b>Total 2542 - Care &amp; Upkeep of Bldg Services</b>	<b>60,561.36</b>	<b>16,933.79</b>	<b>65,983.36</b>	<b>13,641.79</b>	<b>13,849.62</b>	<b>12,361.24</b>	<b>10,464.40</b>	<b>9,093.13</b>	<b>9,342.32</b>	<b>13,265.33</b>	<b>7,809.80</b>	<b>58,468.35</b>	<b>291,774.49</b>
<b>Total 2540 - Business Operation &amp; Maint.</b>	<b>60,561.36</b>	<b>16,933.79</b>	<b>65,983.36</b>	<b>13,641.79</b>	<b>13,849.62</b>	<b>12,361.24</b>	<b>10,464.40</b>	<b>9,093.13</b>	<b>9,342.32</b>	<b>13,265.33</b>	<b>7,809.80</b>	<b>58,468.35</b>	<b>291,774.49</b>
<b>Total 2500 - Business Support Services</b>	<b>63,029.28</b>	<b>20,498.84</b>	<b>84,658.54</b>	<b>19,819.64</b>	<b>19,720.04</b>	<b>18,858.71</b>	<b>16,315.74</b>	<b>15,696.03</b>	<b>16,079.24</b>	<b>20,138.16</b>	<b>14,893.66</b>	<b>66,499.57</b>	<b>376,207.45</b>
2000 - Support Services													
450 - food	0.00	0.00	0.00	0.00	0.00	0.00							0.00
2310 - Board of Education Services	0.00	0.00	0.00	5,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,225.00	7,675.00
381 - Audit Services	0.00	0.00	0.00	5,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,225.00	7,675.00
<b>Total 2310 - Board of Education Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,450.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,225.00</b>	<b>7,675.00</b>
2600 - Central Activities Support Serv													
2640 - Staff Services													
2642389 - Background Checks	0.00	0.00	0.00	59.00	0.00	59.00	118.00	0.00	118.00	0.00	79.00	59.00	492.00
2640 - Staff Services - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 2640 - Staff Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>59.00</b>	<b>0.00</b>	<b>59.00</b>	<b>118.00</b>	<b>0.00</b>	<b>118.00</b>	<b>0.00</b>	<b>79.00</b>	<b>59.00</b>	<b>492.00</b>
<b>Total 2600 - Central Activities Support Serv</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>59.00</b>	<b>0.00</b>	<b>59.00</b>	<b>118.00</b>	<b>0.00</b>	<b>118.00</b>	<b>0.00</b>	<b>79.00</b>	<b>59.00</b>	<b>492.00</b>
2200 - Instructional Staff Support													
2240* - Instructional Staff Development													
312* - Instructional Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 2240* - Instructional Staff Development</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2220 - Educational Media													
430 - Library Books/Supplies	0.00	0.00	0.00	365.78	204.63	0.00	222.09	120.00	0.00	0.00	0.00	0.00	912.50
<b>Total 2220 - Educational Media</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>365.78</b>	<b>204.63</b>	<b>0.00</b>	<b>222.09</b>	<b>120.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>912.50</b>
<b>Total 2200 - Instructional Staff Support</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>365.78</b>	<b>204.63</b>	<b>0.00</b>	<b>222.09</b>	<b>120.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>912.50</b>
2400* - School Administration													
600- - Principal Office - Other													
653- - PO Property Insurance	16,697.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,697.00
640- - PO Dues and Fees	0.00	0.00	0.00	844.10	250.00	0.00	25.00	0.00	155.00	825.00	0.00	0.00	2,099.10

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Accrual Basis

**SAND RIDGE CHARTER SCHOOL**  
**Profit & Loss Budget Overview**  
 July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL Jul '15 - Ju...
<b>Total 600 - Principal Office - Other</b>	16,697.00	0.00	0.00	844.10	250.00	0.00	25.00	0.00	155.00	825.00	0.00	0.00	18,796.10
<b>400 - Principals Office- Supplies</b>													
480 - PO - Computer Hardware	0.00	0.00	1,079.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,079.59
470 - PO Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79.99	0.00	0.00	519.00	0.00	598.99
460 - PO Non-Consumable Items	0.00	0.00	43.01	0.00	36.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79.15
410 - PO - Consumable Supplies	0.00	186.90	187.69	75.13	132.40	80.46	0.00	114.98	357.48	0.00	212.08	0.00	1,347.12
<b>Total 400 - Principals Office- Supplies</b>	0.00	186.90	1,310.29	75.13	168.54	80.46	0.00	194.97	357.48	0.00	731.08	0.00	3,104.85
<b>300 - Principals Office Purchased Ser</b>													
385 - Management Services	0.00	0.00	2,972.33	2,966.32	2,916.49	2,916.48	2,986.04	2,986.24	2,986.21	2,986.38	4,480.02	14,675.96	42,872.47
389 - PO Other Non-Instructional	10.00	10.00	21.00	37.50	48.50	37.50	21.00	59.50	54.00	31.00	44.00	10.00	384.00
354 - PO Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353 - PO Postage	196.00	0.00	98.00	98.00	0.00	0.00	98.00	0.00	0.00	0.00	94.00	0.00	584.00
319 - PO Other Instructional, Profess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 300 - Principals Office Purchased Ser</b>	206.00	10.00	3,091.33	3,101.82	2,964.99	2,953.98	3,105.04	3,045.74	3,040.21	3,017.38	4,618.02	14,685.96	43,840.47
<b>200 - Principals Office Emp Benefits</b>													
240 - Contractual Employee Benefits	0.00	0.00	1,055.07	1,055.07	1,150.02	1,150.02	1,150.02	766.68	766.68	766.68	766.68	5,187.04	13,813.96
210 - PO - PERS	0.00	0.00	1,325.20	1,292.86	1,281.74	1,325.20	1,325.20	1,551.58	905.79	1,651.67	1,651.67	5,464.29	17,775.20
<b>Total 200 - Principals Office Emp Benefits</b>	0.00	0.00	2,380.27	2,347.93	2,431.76	2,475.22	2,475.22	2,318.26	1,672.47	2,418.35	2,418.35	10,651.33	31,589.16
<b>100 - Principals Office Salaries</b>													
114 - PO Salaries - Managerial Classi	0.00	0.00	7,442.60	7,259.26	7,127.32	7,442.60	7,442.60	8,725.90	5,064.98	4,646.69	4,646.69	13,940.07	73,738.71
113 - PO Administrators	0.00	0.00	4,716.56	4,716.56	4,716.56	4,716.56	4,716.56	4,716.56	4,716.56	4,716.56	4,716.56	14,149.68	56,598.72
<b>Total 100 - Principals Office Salaries</b>	0.00	0.00	12,159.16	11,975.82	11,843.88	12,159.16	12,159.16	13,442.46	9,781.54	9,363.25	9,363.25	28,089.75	130,337.43
<b>Total 2400 - School Administration</b>	16,903.00	196.90	18,941.05	18,344.80	17,659.17	17,668.82	17,764.42	19,001.43	15,006.70	15,623.98	17,130.70	53,427.04	227,668.01
<b>Total 2000 - Support Services</b>	16,903.00	196.90	18,941.05	24,219.58	17,863.80	17,727.82	18,104.51	19,121.43	15,124.70	15,623.98	17,209.70	55,711.04	236,747.51
<b>1000 - Instruction</b>													
1113 - Activities/Extra Curricular													
343 - Student Travel	0.00	0.00	166.85	170.03	182.29	32.49	0.00	376.99	0.00	55.10	147.88	896.65	2,028.28
410 - Consumable supp. and mat.	0.00	610.51	354.32	275.13	57.32	467.13	160.68	619.49	105.84	690.63	986.37	1,949.95	6,277.37
1113 - Activities/Extra Curricular - Other	0.00	0.00	275.00	279.00	504.00	606.00	300.00	950.00	-236.00	1,327.50	2,649.00	93.25	6,747.75
<b>Total 1113 - Activities/Extra Curricular</b>	0.00	610.51	796.17	724.16	743.61	1,105.62	460.68	1,946.48	-130.16	2,073.23	3,783.25	2,939.85	15,053.40
<b>1131 - High School Instruction</b>													
400 - 9-12 Supplies and Materials													
480 - 9-12 Computer Hardware	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460 - 9-12 Non-consumable Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420 - 9-12 Textbooks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410 - 9-12 Consumable Supp & Mat	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 400 - 9-12 Supplies and Materials</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>300 - 9-12 Purchased Services</b>													
319 - 9-12 Other Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311 - 9-12 Instruction Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 300 - 9-12 Purchased Services</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>200 - 9-12 Employee Benefits</b>													
240 - 9-12 Contractual Employee Benef													
241 - 9-12 Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 240 - 9-12 Contractual Employee Benef</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231 - 9-12 Worker's Comp.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213 - 9-12 PERS UAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211 - 9-12 PERS Employer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 200 - 9-12 Employee Benefits</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>100 - High School Salaries</b>													

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Accrual Basis

# SAND RIDGE CHARTER SCHOOL

## Profit & Loss Budget Overview

July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL Jul '15 - Ju...
118* - Bonus	0.00	0.00	0.00	0.00	0.00	0.00							0.00
121* - Salaries 9-12 Substitutes Licens	0.00	0.00	0.00	0.00	0.00	0.00							0.00
112* - Salaries 9-12 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111* - Salaries 9-12 Licensed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100* - High School Salaries - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 100* - High School Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 1131* - High School Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1121* - Middle/Junior High Instruction													0.00
400* - 6-8 Supplies and Materials													
480* - 6-8 Computer Hardware	0.00	0.00	1,300.00	0.00	0.00	0.00	0.00	106.56	0.00	0.00	0.00	0.00	1,406.56
470* - 6-8 Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460* - 6-8 Non-consumable Items	0.00	0.00	0.00	256.82	560.00	0.00	29.91	19.17	0.00	22.00	294.80	0.00	1,182.70
430* - 6-8 Library Books							0.00	-5.00	0.00	0.00	0.00	0.00	-5.00
420* - 6-8 Textbooks	0.00	0.00	295.50	36.00	280.89	0.00	0.00	69.86	0.00	0.00	0.00	0.00	682.25
410* - 6-8 Consumable Supp & Mater	0.00	442.08	2,103.38	254.61	57.68	131.80	197.13	724.52	310.89	315.65	313.00	11.76	4,862.50
400* - 6-8 Supplies and Materials - Other	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total 400* - 6-8 Supplies and Materials	0.00	442.08	3,698.88	547.43	898.57	131.80	227.04	915.11	310.89	337.65	607.80	11.76	8,129.01
300* - 6-8 Purchased Services													
319* - 6-8 Other Instructional	0.00	0.00	1,355.94	965.14	1,735.00	959.73	918.00	2,193.99	992.04	1,256.27	897.11	6,763.54	18,036.76
311* - 6-8 Instruction Services	0.00	0.00	428.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	428.40
Total 300* - 6-8 Purchased Services	0.00	0.00	1,784.34	965.14	1,735.00	959.73	918.00	2,193.99	992.04	1,256.27	897.11	6,763.54	18,465.16
200* - 6-8 Employee Benefits													
240* - 6-8 Contractual Employee Benef.													
243* - Dependent Care	0.00	0.00	0.00	373.70	461.26	526.27	0.00	0.00	0.00	0.00	0.00	0.00	1,361.23
241* - 6-8 Health Insurance	0.00	0.00	2,110.14	2,813.52	3,450.06	2,683.38	2,683.38	2,300.04	2,300.04	2,300.04	2,300.04	5,750.10	29,074.08
240* - 6-8 Contractual Employee Benef. - Other							0.00	0.00	1,222.73	49.37	965.83	3,138.41	5,376.34
Total 240* - 6-8 Contractual Employee Benef.	0.00	0.00	2,110.14	3,187.22	3,911.32	3,209.65	2,683.38	2,683.38	3,522.77	2,349.41	3,265.87	8,888.51	35,811.65
231* - 6-8 Worker's Comp	179.47	0.00	433.35	0.00	267.00	0.00	0.00	446.77	0.00	0.00	335.41	0.00	1,662.00
213* - 6-8 PERS UAL	0.00	0.00	1,431.69	1,653.64	1,684.25	2,080.50	1,357.00	1,302.19	1,370.01	2,103.52	2,225.44	5,659.17	20,867.41
211* - 6-8 PERS Employer	0.00	0.00	1,091.14	1,248.93	1,268.33	1,552.42	1,038.03	999.07	1,047.27	1,568.78	1,655.45	4,261.16	15,730.58
Total 200* - 6-8 Employee Benefits	179.47	0.00	5,066.32	6,089.79	7,130.90	6,842.57	5,078.41	5,431.41	5,940.05	6,021.71	7,482.17	18,808.84	74,071.64
100* - Middle/Junior High Salaries													
118* - Bonus	0.00	0.00	0.00	0.00	0.00	0.00							0.00
122* - Salaries 6-8 Substitutes Classi	0.00	0.00	0.00	0.00	0.00	0.00							0.00
121* - Salaries 6-8 Substitutes Licens	0.00	0.00	0.00	140.00	210.00	1,757.88	2,289.50	3,532.63	830.00	3,285.88	5,238.50	2,101.63	19,386.02
112* - Salaries - 6-8 Classified	0.00	0.00	3,486.88	3,935.40	4,039.15	4,012.80	4,080.66	3,528.29	4,051.11	3,072.51	4,740.65	7,897.53	42,844.98
111* - Salaries - 6-8 - Licensed	0.00	0.00	20,773.27	20,138.74	20,722.90	22,641.69	14,764.28	14,592.00	16,562.46	14,597.61	12,207.92	44,292.84	201,293.71
100* - Middle/Junior High Salaries - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 100* - Middle/Junior High Salaries	0.00	0.00	24,260.15	24,214.14	24,972.05	28,412.37	21,134.44	21,652.92	21,443.57	20,956.00	22,187.07	54,292.00	263,524.71
Total 1121* - Middle/Junior High Instruction	179.47	442.08	34,809.69	31,816.50	34,736.52	36,346.47	27,357.89	30,193.43	28,686.55	28,571.63	31,174.15	79,876.14	364,190.52
1111 - Elementary, K-5 Instruction													
400* - K-5 Supplies and Materials													
480* - K-5 Computer Hardware	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470* - K-5 Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460* - K-5 Non-Consumable Items	0.00	2,602.94	271.20	-9.97	132.46	79.96	139.00	0.00	0.00	0.00	0.00	0.00	0.00
430* - K-5 Library Books							0.00	0.00	0.00	118.80	103.02	155.55	3,592.96
420* - K-5 Textbooks	0.00	0.00	2,932.93	0.00	0.00	-452.11	6.20	56.65	-1.50	0.00	0.00	-36.96	-38.46
410* - K-5 Consumable Supp & Mater.	0.00	1,154.63	1,216.93	495.75	536.60	611.49	399.62	1,247.35	258.70	312.01	703.29	194.35	2,543.67
Total 400* - K-5 Supplies and Materials	0.00	3,757.57	4,421.06	485.78	669.06	239.34	544.82	1,304.00	257.20	430.81	806.31	312.94	7,130.72
300* - K-5 Purchased Services													
319* - K-5 Other Instructional	0.00	0.00	160.00	399.99	2,563.56	0.00	0.00	2,962.03	0.00	0.00	0.00	2,802.96	8,888.54
311* - K-5 Instruction Services	0.00	0.00	642.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	642.60

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Accrual Basis

**SAND RIDGE CHARTER SCHOOL**  
**Profit & Loss Budget Overview**  
 July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL Jul '15 - Ju...
<b>Total 300. · K-5 Purchased Services</b>	0.00	0.00	802.60	399.99	2,563.56	0.00	0.00	2,962.03	0.00	0.00	0.00	2,802.96	9,531.14
<b>200. · K-5 Employee Benefits</b>													
240. · K-5 Contractual Employee Benef.													
242. · K-5 Dental Insurance	0.00	0.00	0.00	0.00	0.00	0.00							0.00
241. · K-5 Health Insurance	0.00	0.00	4,220.28	4,571.97	5,366.76	5,366.76	4,983.42	4,600.08	4,216.74	3,833.40	4,983.42	8,050.14	50,192.97
240. · K-5 Contractual Employee Benef. - Other							0.00	0.00	2,399.26	593.31	727.65	7,930.27	11,650.49
<b>Total 240. · K-5 Contractual Employee Benef.</b>	0.00	0.00	4,220.28	4,571.97	5,366.76	5,366.76	4,983.42	4,600.08	6,616.00	4,426.71	5,711.07	15,980.41	61,843.46
231. · K-5 Worker's Comp	538.42	0.00	1,300.02	0.00	801.00	0.00	0.00	894.87	0.00	0.00	1,006.23	0.00	4,540.54
213. · K-5 PERS UAL	0.00	0.00	5,352.48	5,151.11	5,065.60	5,630.19	5,312.41	4,950.20	5,199.23	4,568.93	5,549.24	14,196.81	60,976.20
212. · K-5 PERS Employee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210. · K-5 PERS Employer	0.00	0.00	3,977.86	3,832.86	3,773.73	3,633.06	3,946.49	3,688.99	3,920.12	3,350.41	4,047.36	10,428.20	44,599.08
<b>Total 200. · K-5 Employee Benefits</b>	538.42	0.00	14,850.64	13,555.94	15,007.09	14,630.01	14,242.32	14,134.14	15,735.35	12,346.05	16,313.90	40,605.42	171,959.28
<b>100. · K-5 Salaries</b>													
118 · Bonus	0.00	0.00	0.00	0.00	0.00	0.00							0.00
122. · Salaries K-5 Substitutes Classif	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121. · Salaries K-5 Substitutes Licens	0.00	0.00	715.00	2,286.00	715.00	739.87	1,320.00	2,870.00	3,170.03	5,284.10	4,772.87	3,404.24	25,277.11
112. · K-5 Salaries - Classified	0.00	0.00	11,174.08	11,138.64	11,115.77	12,157.50	13,191.95	13,668.70	16,681.35	13,956.86	14,477.29	28,251.42	145,813.56
111. · K-5 Salaries Licensed	0.00	0.00	42,119.04	41,438.66	43,095.52	42,548.07	43,444.07	39,718.19	39,671.56	33,110.57	39,393.96	101,923.30	466,462.94
100. · K-5 Salaries - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 100. · K-5 Salaries</b>	0.00	0.00	54,008.12	54,863.30	54,926.29	55,445.44	57,956.02	56,256.89	59,522.94	52,351.53	58,644.12	133,578.96	637,553.61
<b>Total 1111 · Elementary, K-5 Instruction</b>	538.42	3,757.57	74,082.42	69,305.01	73,166.00	70,314.79	72,743.16	74,657.06	75,515.49	65,128.39	75,764.33	177,300.28	832,272.92
<b>Total 1000 · Instruction</b>	717.89	4,810.16	109,688.28	101,845.67	108,646.13	107,766.88	100,561.73	106,796.97	104,071.88	95,773.25	110,721.73	260,116.27	1,211,516.84
<b>Miscellaneous</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>100 · PAYROLL</b>													
Spanish Teacher	0.00	0.00	0.00	0.00	0.00	0.00							
Advance	0.00	1,500.00	-400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,100.00	0.00
Dental Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medicare Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Security Taxes	0.00	0.00	1,390.34	1,444.92	1,438.50	1,491.16	1,384.97	1,403.52	1,449.84	1,296.43	1,457.33	3,492.85	16,249.86
SUTA	0.00	0.00	5,944.90	6,178.41	6,150.70	6,375.87	5,922.08	6,001.16	6,199.37	5,543.16	6,231.36	14,934.93	69,481.94
Other	0.00	0.00	3,068.32	3,188.86	3,058.51	3,009.17	2,674.43	2,710.26	2,799.70	2,503.35	2,814.23	6,744.75	32,571.58
<b>100 · PAYROLL - Other</b>	25.00	50.00	50.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00
<b>Total 100 · PAYROLL</b>	25.00	1,550.00	10,143.95	10,959.14	10,742.02	11,065.54	10,052.78	10,191.21	10,525.85	9,429.78	10,604.75	24,233.12	119,523.14
<b>RETURNED CHECKS</b>													
Return Check fees	0.00	0.00	0.00	0.00	30.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	55.00
<b>Total RETURNED CHECKS</b>	0.00	0.00	0.00	0.00	30.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	55.00
<b>Total Expense</b>	80,693.32	27,265.90	241,829.95	178,898.43	172,955.59	174,945.14	158,194.37	167,940.34	160,901.85	154,013.39	170,051.10	426,632.25	2,114,321.63
<b>Net Ordinary Income</b>	314,285.53	180,295.13	-64,619.00	1,219.22	-2,125.86	10,532.23	27,497.72	-5,059.04	27,566.87	11,977.91	-56,339.89	-422,715.35	22,515.47
<b>Net Income</b>	<u>314,285.53</u>	<u>180,295.13</u>	<u>-64,619.00</u>	<u>1,219.22</u>	<u>-2,125.86</u>	<u>10,532.23</u>	<u>27,497.72</u>	<u>-5,059.04</u>	<u>27,566.87</u>	<u>11,977.91</u>	<u>-56,339.89</u>	<u>-422,715.35</u>	<u>22,515.47</u>



**Sand Ridge Charter School**  
**Profit & Loss Budget Overview**  
**July 2016- June 2017**

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Accrual Basis

# SAND RIDGE CHARTER SCHOOL Profit & Loss Budget Overview

July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL Jul '16 - Jun 17
<b>Ordinary Income/Expense</b>													
<b>Income</b>													
1400 · Transportation Fees	0.00	0.00	0.00	0.00	1,021.15	0.00	219.90	0.00	212.50	324.55	0.00	1,221.90	3,000.00
1600 · Food Service													
1612 · Lunch	19,166.34	0.00	0.00	11,500.00	11,500.00	11,500.00	6,000.00	11,500.00	11,500.00	11,500.00	11,500.00	15,000.00	120,666.34
1613 · Special Milk Program				15.00	0.00	0.00	0.00	0.00	0.00	0.00	75.90	0.00	75.90
1611 · Breakfast	0.00	0.00	0.00										
1600 · Food Service - Other	482.25	0.00	1,511.00	2,414.25	1,834.40	2,313.60	2,274.00	2,504.15	3,827.85	2,266.35	3,338.20	2,733.95	25,500.00
<b>Total 1600 · Food Service</b>	<b>19,648.59</b>	<b>0.00</b>	<b>1,511.00</b>	<b>13,929.25</b>	<b>13,334.40</b>	<b>13,813.60</b>	<b>8,274.00</b>	<b>14,169.15</b>	<b>15,394.45</b>	<b>13,990.15</b>	<b>14,914.10</b>	<b>17,963.95</b>	<b>146,942.64</b>
1990 · E-rate/Misc.	0.00	2,440.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00	4,040.80
1950 · Textbook Sales	0.00	0.00	0.00	35.00	0.00	0.00	20.00	25.00	0.00	0.00	0.00	0.00	80.00
1920 · Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1300 · Various School Dist Tuition	356,949.80	178,367.84	155,867.97	156,000.00	156,000.00	156,000.00	156,000.00	156,000.00	156,000.00	156,000.00	156,000.00	89,000.00	1,872,185.61
1510 · Dividend & Interest	0.00	0.00	0.00	895.00	63.66	0.00							958.66
1740 · FEES													
Library Fund	0.00	160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.75	202.75
Yearbook	0.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00
Activity Fees	0.00	17,340.00	360.00	0.00	0.00	0.00	264.55	142.00	0.00	0.00	0.00	-1,500.00	16,606.55
<b>Total 1740 · FEES</b>	<b>0.00</b>	<b>17,575.00</b>	<b>360.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>264.55</b>	<b>142.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,457.25</b>	<b>16,884.30</b>
3100I · Grant Income	0.00	0.00	0.00	0.00	0.00	0.00							0.00
<b>Total Income</b>	<b>376,598.39</b>	<b>198,383.64</b>	<b>157,738.97</b>	<b>170,859.25</b>	<b>170,419.21</b>	<b>169,813.60</b>	<b>164,778.45</b>	<b>170,336.15</b>	<b>171,606.95</b>	<b>171,314.70</b>	<b>103,914.10</b>	<b>19,328.60</b>	<b>2,045,092.01</b>
<b>Gross Profit</b>	<b>376,598.39</b>	<b>198,383.64</b>	<b>157,738.97</b>	<b>170,859.25</b>	<b>170,419.21</b>	<b>169,813.60</b>	<b>164,778.45</b>	<b>170,336.15</b>	<b>171,606.95</b>	<b>171,314.70</b>	<b>103,914.10</b>	<b>19,328.60</b>	<b>2,045,092.01</b>
<b>Expense</b>													
660 · Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,918.07	5,918.07
3000 · Enterprise and Community Serv													
3100.. · Food Services													
120 · Food Prep and Dispensing Serv													
200-- · Employee Benefits													
240-- · Kitchen Health Insurance	0.00	0.00	383.34	383.34	383.34	383.34	383.34	383.34	383.34	383.34	383.34	1,150.02	4,600.08
231-- · Worker's Compensation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213-- · PERS UAL	0.00	0.00	367.59	367.59	367.59	367.59	367.59	367.59	367.59	367.59	367.59	735.18	4,043.49
211-- · PERS Employer	0.00	0.00	261.33	261.33	261.33	261.33	261.33	261.33	261.33	261.33	261.33	783.99	3,135.96
200-- · Employee Benefits - Other	0.00	0.00	73.56	0.00	0.00	0.00	0.00	0.00	0.00	27.85	55.70	1,743.74	1,900.85
<b>Total 200-- · Employee Benefits</b>	<b>0.00</b>	<b>0.00</b>	<b>1,085.82</b>	<b>1,012.26</b>	<b>1,012.26</b>	<b>1,012.26</b>	<b>1,012.26</b>	<b>1,012.26</b>	<b>1,012.26</b>	<b>1,040.11</b>	<b>1,067.96</b>	<b>4,412.93</b>	<b>13,680.38</b>
100-- · Kitchen Salaries													
321-- · Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112-- · Classified Salaries	0.00	0.00	5,156.44	5,156.44	5,156.44	5,156.44	5,156.44	5,156.44	5,156.44	5,156.44	5,156.44	15,469.32	61,877.28
100-- · Kitchen Salaries - Other	0.00	0.00	215.60	215.60	215.60	215.60	215.60	215.60	215.60	215.60	215.60	215.60	2,156.00
<b>Total 100-- · Kitchen Salaries</b>	<b>0.00</b>	<b>0.00</b>	<b>5,372.04</b>	<b>5,372.04</b>	<b>5,372.04</b>	<b>5,372.04</b>	<b>5,372.04</b>	<b>5,372.04</b>	<b>5,372.04</b>	<b>5,372.04</b>	<b>5,372.04</b>	<b>15,684.92</b>	<b>64,033.28</b>
<b>Total 120 · Food Prep and Dispensing Serv</b>	<b>0.00</b>	<b>0.00</b>	<b>6,457.86</b>	<b>6,384.30</b>	<b>6,384.30</b>	<b>6,384.30</b>	<b>6,384.30</b>	<b>6,384.30</b>	<b>6,384.30</b>	<b>6,412.15</b>	<b>6,440.00</b>	<b>20,097.85</b>	<b>77,713.66</b>
130 · Food Delivery	0.00	0.00	11,000.00	11,000.00	6,000.00	6,000.00	7,000.00	8,000.00	6,000.00	5,000.00	6,500.00	500.00	67,000.00
190 · Other Food Services	18.15	0.00	84.14	0.00	848.95	4,242.00	51.12	0.00	0.00	0.00	975.00	0.00	6,219.36
<b>Total 3100.. · Food Services</b>	<b>18.15</b>	<b>0.00</b>	<b>17,542.00</b>	<b>17,384.30</b>	<b>13,233.25</b>	<b>16,626.30</b>	<b>13,435.42</b>	<b>14,384.30</b>	<b>12,384.30</b>	<b>11,412.15</b>	<b>13,915.00</b>	<b>20,597.85</b>	<b>150,933.02</b>
<b>Total 3000 · Enterprise and Community Serv</b>	<b>18.15</b>	<b>0.00</b>	<b>17,542.00</b>	<b>17,384.30</b>	<b>13,233.25</b>	<b>16,626.30</b>	<b>13,435.42</b>	<b>14,384.30</b>	<b>12,384.30</b>	<b>11,412.15</b>	<b>13,915.00</b>	<b>20,597.85</b>	<b>150,933.02</b>
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.01
2500 · Business Support Services													
2552 · Vehicle Operation Servies													
Fuel	0.00	79.84	0.00	289.40	377.07	299.08	264.91	212.53	189.03	492.63	0.00	435.71	2,640.20
2552 · Vehicle Operation Servies - Other	985.95	165.78	95.00	505.15	693.34	868.47	301.55	684.97	1,382.61	1,121.07	213.44	1,165.65	8,182.98
<b>Total 2552 · Vehicle Operation Servies</b>	<b>985.95</b>	<b>245.62</b>	<b>95.00</b>	<b>794.55</b>	<b>1,070.41</b>	<b>1,167.55</b>	<b>566.46</b>	<b>897.50</b>	<b>1,571.64</b>	<b>1,613.70</b>	<b>213.44</b>	<b>1,601.36</b>	<b>10,823.18</b>
2520 · Fiscal Services													
410A · Consumable supplies and materia	0.00	0.00	0.00	0.00	9.78	209.77	0.00	306.37	258.56	44.95	162.26	52.64	1,044.33

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Accrual Basis

# SAND RIDGE CHARTER SCHOOL Profit & Loss Budget Overview

July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL Jul '16 - Jun '17
385 - Management Services													
389 - Bookkeeping Services	0.00	0.00	14,887.31	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	59,887.31
<b>Total 2520 - Fiscal Services</b>	<b>0.00</b>	<b>0.00</b>	<b>14,887.31</b>	<b>5,000.00</b>	<b>5,009.78</b>	<b>5,209.77</b>	<b>5,000.00</b>	<b>5,306.37</b>	<b>5,258.56</b>	<b>5,044.95</b>	<b>5,162.26</b>	<b>5,052.64</b>	<b>60,931.64</b>
2550 - Student Transportation Services													
100 - Salaries	0.00	0.00	5,007.67	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	32,007.67
2550 - Student Transportation Services - Other	0.00	0.00	0.00	618.39	0.00	329.91	378.18	492.33	0.00	0.00	604.41	8.64	2,431.86
<b>Total 2550 - Student Transportation Services</b>	<b>0.00</b>	<b>0.00</b>	<b>5,007.67</b>	<b>3,618.39</b>	<b>3,000.00</b>	<b>3,329.91</b>	<b>3,378.18</b>	<b>3,492.33</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,604.41</b>	<b>3,008.64</b>	<b>34,439.53</b>
2540 - Business Operation & Maint.													
2542 - Care & Upkeep of Bldg Services													
460 - Non-consumable supplies and mat	0.00	0.00	26.70	405.48	170.37	160.14	155.44	105.11	249.62	174.00	0.00	613.93	2,060.79
300 - Purchased Services													
354 - Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.80	0.00	82.80
353 - Postage	0.00	0.00	0.00	0.00	0.00	0.00	13.56	0.00	0.00	0.00	0.00	0.00	13.56
351 - Telephone	693.72	693.85	693.85	693.85	693.85	693.85	693.85	693.85	693.85	693.85	693.85	693.85	8,326.07
329 - Other Property Services	199.00	181.18	147.42	2,579.99	3,755.43	1,764.63	1,720.20	1,585.30	1,352.14	412.64	888.84	0.00	14,586.77
328 - Garbage	579.35	579.35	579.35	579.35	579.35	579.35	579.35	579.35	579.35	579.35	579.35	579.35	6,952.20
327 - Water and Sewage	912.95	966.06	92.75	1,113.88	1,237.63	1,139.09	1,018.49	1,122.90	1,208.58	1,217.97	1,331.55	1,282.31	12,644.16
325 - Electricity	918.27	901.66	1,424.52	2,024.80	2,237.25	3,301.44	3,149.12	2,632.28	2,411.06	2,094.45	2,214.69	2,131.40	25,440.94
324 - Rent	160,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160,000.00
322 - Repairs and Maintenance	347.85	1,725.70	638.89	2,745.35	2,204.50	2,234.00	496.10	8.00	12.00	5,361.02	0.00	0.00	15,773.41
321 - Cleaning Services	0.00	5,260.00	1,502.64	2,028.32	1,884.57	1,744.24	1,640.52	1,662.82	1,774.40	1,379.16	1,372.93	1,535.00	21,784.60
<b>Total 300 - Purchased Services</b>	<b>163,651.14</b>	<b>10,307.80</b>	<b>5,079.42</b>	<b>11,765.54</b>	<b>12,592.58</b>	<b>11,456.60</b>	<b>9,311.19</b>	<b>8,284.50</b>	<b>8,031.38</b>	<b>11,738.44</b>	<b>7,164.01</b>	<b>6,221.91</b>	<b>265,604.51</b>
410 - Consumable Supplies and Mat.	0.00	278.12	493.47	1,520.70	1,497.37	699.77	911.66	735.72	1,093.52	1,385.16	678.06	1,664.78	10,958.33
<b>Total 2542 - Care &amp; Upkeep of Bldg Services</b>	<b>163,651.14</b>	<b>10,585.92</b>	<b>5,599.59</b>	<b>13,691.72</b>	<b>14,260.32</b>	<b>12,316.51</b>	<b>10,378.29</b>	<b>9,125.33</b>	<b>9,374.52</b>	<b>13,297.60</b>	<b>7,842.07</b>	<b>8,500.62</b>	<b>278,623.63</b>
<b>Total 2540 - Business Operation &amp; Maint.</b>	<b>163,651.14</b>	<b>10,585.92</b>	<b>5,599.59</b>	<b>13,691.72</b>	<b>14,260.32</b>	<b>12,316.51</b>	<b>10,378.29</b>	<b>9,125.33</b>	<b>9,374.52</b>	<b>13,297.60</b>	<b>7,842.07</b>	<b>8,500.62</b>	<b>278,623.63</b>
<b>Total 2500 - Business Support Services</b>	<b>164,637.09</b>	<b>10,831.54</b>	<b>25,589.57</b>	<b>23,104.66</b>	<b>23,340.51</b>	<b>22,023.74</b>	<b>19,322.93</b>	<b>18,821.53</b>	<b>19,204.72</b>	<b>22,956.25</b>	<b>16,822.18</b>	<b>18,163.26</b>	<b>384,817.98</b>
2000 - Support Services													
2310 - Board of Education Services													
381 - Audit Services	0.00	0.00	0.00	5,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,225.00	7,675.00
<b>Total 2310 - Board of Education Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,450.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,225.00</b>	<b>7,675.00</b>
2600 - Central Activities Support Serv													
2640 - Staff Services													
2642389 - Background Checks	59.00	374.00	59.00	59.00	0.00	59.00	118.00	0.00	118.00	0.00	79.00	59.00	984.00
2640 - Staff Services - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 2640 - Staff Services</b>	<b>59.00</b>	<b>374.00</b>	<b>59.00</b>	<b>59.00</b>	<b>0.00</b>	<b>59.00</b>	<b>118.00</b>	<b>0.00</b>	<b>118.00</b>	<b>0.00</b>	<b>79.00</b>	<b>59.00</b>	<b>984.00</b>
<b>Total 2600 - Central Activities Support Serv</b>	<b>59.00</b>	<b>374.00</b>	<b>59.00</b>	<b>59.00</b>	<b>0.00</b>	<b>59.00</b>	<b>118.00</b>	<b>0.00</b>	<b>118.00</b>	<b>0.00</b>	<b>79.00</b>	<b>59.00</b>	<b>984.00</b>
2200 - Instructional Staff Support													
2240 - Instructional Staff Development													
312 - Instructional Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 2240 - Instructional Staff Development</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2220 - Educational Media													
430 - Library Books/Supplies	0.00	71.95	0.00	365.78	204.63	0.00	222.09	120.00	0.00	0.00	0.00	0.00	984.45
<b>Total 2220 - Educational Media</b>	<b>0.00</b>	<b>71.95</b>	<b>0.00</b>	<b>365.78</b>	<b>204.63</b>	<b>0.00</b>	<b>222.09</b>	<b>120.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>984.45</b>
<b>Total 2200 - Instructional Staff Support</b>	<b>0.00</b>	<b>71.95</b>	<b>0.00</b>	<b>365.78</b>	<b>204.63</b>	<b>0.00</b>	<b>222.09</b>	<b>120.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>984.45</b>
2400 - School Administration													
600 - Principal Office - Other													
653 - PO Property Insurance	15,495.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	155.00	825.00	0.00	0.00	15,495.00
640 - PO Dues and Fees	0.00	550.58	12.00	844.10	250.00	0.00	25.00	0.00	155.00	825.00	0.00	0.00	2,661.68
<b>Total 600 - Principal Office - Other</b>	<b>15,495.00</b>	<b>550.58</b>	<b>12.00</b>	<b>844.10</b>	<b>250.00</b>	<b>0.00</b>	<b>25.00</b>	<b>0.00</b>	<b>155.00</b>	<b>825.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,156.68</b>

# SAND RIDGE CHARTER SCHOOL Profit & Loss Budget Overview

July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL Jul '16 - J...
400 - Principals Office- Supplies													
480 - PO - Computer Hardware	0.00	0.00	99.99	0.00	0.00	0.00							99.99
470 - PO Computer Software	0.00	0.00	0.00	0.00	0.00	0.00							0.00
460 - PO Non-Consumable Items	0.00	0.00	0.00	0.00	36.14	0.00	0.00	79.99	0.00	0.00	519.00	0.00	598.99
410 - PO - Consumable Supplies	0.00	49.54	90.30	75.13	132.40	80.46	0.00	114.98	357.48	0.00	212.08	0.00	36.14
Total 400 - Principals Office- Supplies	0.00	49.54	190.29	75.13	168.54	80.46	0.00	194.97	357.48	0.00	731.08	0.00	1,112.37
300 - Principals Office Purchased Ser													
385 - Management Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389 - PO Other Non-Instructional	0.00	0.00	0.00	37.50	48.50	37.50	21.00	59.50	54.00	31.00	44.00	10.00	343.00
353 - PO Postage	188.00	0.00	0.00	98.00	0.00	0.00	98.00	0.00	0.00	0.00	94.00	0.00	478.00
319 - PO Other Instructional, Profess	0.00	0.00	360.00	0.00	0.00	0.00							360.00
Total 300 - Principals Office Purchased Ser	188.00	0.00	360.00	135.50	48.50	37.50	119.00	59.50	54.00	31.00	138.00	10.00	1,181.00
200 - Principals Office Emp Benefits													
240 - Contractual Employee Benefits	0.00	0.00	1,150.02	1,150.02	1,150.02	1,150.02	1,150.02	1,150.02	1,150.02	1,150.02	1,150.02	3,450.06	13,800.24
210 - PO - PERS	0.00	0.00	3,106.49	3,106.49	3,106.49	3,106.49	3,106.49	3,106.49	3,106.49	3,106.49	3,106.49	9,319.47	37,277.88
Total 200 - Principals Office Emp Benefits	0.00	0.00	4,256.51	4,256.51	4,256.51	4,256.51	4,256.51	4,256.51	4,256.51	4,256.51	4,256.51	12,769.53	51,078.12
100 - Principals Office Salaries													
114 - PO Salaries - Managerial Classi	0.00	0.00	7,331.89	7,331.89	7,331.89	7,331.89	7,331.89	7,331.89	7,331.89	7,331.89	7,331.89	21,995.67	87,982.68
113 - PO Administrators	0.00	0.00	9,140.11	9,140.11	9,140.11	9,140.11	9,140.11	9,140.11	9,140.11	9,140.11	9,140.11	27,420.33	109,681.32
Total 100 - Principals Office Salaries	0.00	0.00	16,472.00	16,472.00	16,472.00	16,472.00	16,472.00	16,472.00	16,472.00	16,472.00	16,472.00	49,416.00	197,664.00
Total 2400 - School Administration	15,683.00	600.12	21,290.80	21,783.24	21,195.55	20,846.47	20,872.51	20,982.98	21,294.99	21,584.51	21,597.59	62,195.53	269,927.29
Total 2000 - Support Services	15,742.00	1,046.07	21,349.80	27,658.02	21,400.18	20,905.47	21,212.60	21,102.98	21,412.99	21,584.51	21,676.59	64,479.53	279,570.74
1000 - Instruction													
1113 - Activities/Extra Curricular													
343 - Student Travel	0.00	0.00	0.00	170.03	182.29	32.49	0.00	376.99	0.00	55.10	147.88	896.65	1,861.43
410 - Consumable supp. and mat.	0.00	0.00	170.18	275.13	57.32	467.13	160.68	619.49	105.84	690.63	986.37	1,949.95	5,482.72
1113 - Activities/Extra Curricular - Other	0.00	0.00	703.00	279.00	504.00	606.00	300.00	945.00	-236.00	1,327.50	2,649.00	93.25	7,170.75
Total 1113 - Activities/Extra Curricular	0.00	0.00	873.18	724.16	743.61	1,105.62	460.68	1,941.48	-130.16	2,073.23	3,783.25	2,939.85	14,514.90
1131 - High School Instruction													
400 - 9-12 Supplies and Materials													
460 - 9-12 Non-consumable Items	0.00	0.00	0.00	0.00	0.00	0.00							0.00
420 - 9-12 Textbooks	0.00	0.00	0.00	0.00	0.00	0.00							0.00
410 - 9-12 Consumable Supp & Mat	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total 400 - 9-12 Supplies and Materials	0.00	0.00	0.00	0.00	0.00	0.00							0.00
300 - 9-12 Purchased Services													
319 - 9-12 Other Instructional	0.00	0.00	0.00	0.00	0.00	0.00							0.00
311 - 9-12 Instruction Services	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total 300 - 9-12 Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00							0.00
200 - 9-12 Employee Benefits													
240 - 9-12 Contractual Employee Benef													0.00
241 - 9-12 Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total 240 - 9-12 Contractual Employee Benef	0.00	0.00	0.00	0.00	0.00	0.00							0.00
231 - 9-12 Worker's Comp.	0.00	0.00	0.00	0.00	0.00	0.00							0.00
213 - 9-12 PERS UAL	0.00	0.00	0.00	0.00	0.00	0.00							0.00
211 - 9-12 PERS Employer	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total 200 - 9-12 Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00							0.00
100 - High School Salaries													
121 - Salaries 9-12 Substitutes Licens	0.00	0.00	0.00	0.00	0.00	0.00							0.00
112 - Salaries 9-12 Classified	0.00	0.00	0.00	0.00	0.00	0.00							0.00
111 - Salaries 9-12 Licensed	0.00	0.00	0.00	0.00	0.00	0.00							0.00
100 - High School Salaries - Other	0.00	0.00	0.00	0.00	0.00	0.00							0.00

# SAND RIDGE CHARTER SCHOOL Profit & Loss Budget Overview

July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL Jul '16 - J...
Total 100, High School Salaries	0.00	0.00	0.00	0.00	0.00	0.00							
Total 1131, High School Instruction	0.00	0.00	0.00	0.00	0.00	0.00							0.00
1121* Middle/Junior High Instruction													0.00
400* 6-8 Supplies and Materials													
480* 6-8 Computer Hardware	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106.56	0.00	0.00	0.00	0.00	106.56
470* 6-8 Computer Software	585.00	0.00	0.00	0.00	0.00	0.00							585.00
460* 6-8 Non-consumable Items	0.00	0.00	245.00	256.82	560.00	0.00	29.91	19.17	0.00	22.00	294.80	0.00	1,427.70
430* 6-8 Library Books	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-5.00	0.00	0.00	0.00	0.00	-5.00
420* 6-8 Textbooks	0.00	0.00	1,059.71	36.00	280.89	0.00	0.00	69.86	0.00	0.00	0.00	0.00	1,448.46
410* 6-8 Consumable Supp & Mater	1,218.22	584.06	432.00	254.61	57.68	131.80	197.13	724.52	310.89	315.65	313.00	11.76	4,551.32
Total 400* 6-8 Supplies and Materials	1,803.22	584.06	1,736.71	547.43	898.57	131.80	227.04	915.11	310.89	337.65	607.80	11.76	8,112.04
300* 6-8 Purchased Services													
319* 6-8 Other Instructional	0.00	0.00	1,255.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	4,855.00
311* 6-8 Instruction Services	0.00	0.00	0.00	0.00	0.00	0.00	400.00	400.00	400.00	400.00	400.00	400.00	0.00
Total 300* 6-8 Purchased Services	0.00	0.00	1,255.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	4,855.00
200* 6-8 Employee Benefits													
240* 6-8 Contractual Employee Benef.													
243 Dependent Care	0.00	0.00	0.00	0.00	0.00	0.00							0.00
241* 6-8 Health Insurance	0.00	0.00	2,300.04	2,300.04	2,300.04	2,300.04	2,300.04	2,300.04	2,300.04	2,300.04	2,300.04	6,900.12	27,600.48
240* 6-8 Contractual Employee Benef. - Other	0.00	0.00	29.91	0.00	0.00	0.00	0.00	0.00	1,222.73	49.37	965.83	3,138.41	5,406.25
Total 240* 6-8 Contractual Employee Benef.	0.00	0.00	2,329.95	2,300.04	2,300.04	2,300.04	2,300.04	2,300.04	3,522.77	2,349.41	3,265.87	10,038.53	33,006.73
231* 6-8 Worker's Comp	117.15	0.00	113.63	113.63	113.63	113.63	113.63	113.63	113.63	113.63	113.63	113.63	1,253.45
213* 6-8 PERS UAL	0.00	0.00	1,767.61	1,767.61	1,767.61	1,767.61	1,767.61	1,767.61	1,767.61	1,767.61	1,767.61	5,302.83	21,211.32
211* 6-8 PERS Employer	0.00	0.00	1,326.98	1,326.98	1,326.98	1,326.98	1,326.98	1,326.98	1,326.98	1,326.98	1,326.98	3,980.94	15,923.76
Total 200* 6-8 Employee Benefits	117.15	0.00	5,538.17	5,508.26	5,508.26	5,508.26	5,508.26	5,508.26	6,730.99	5,557.63	6,474.09	19,435.93	71,395.26
100* Middle/Junior High Salaries													
122* Salaries 6-8 Substitutes Classi	0.00	0.00	0.00	0.00	0.00	0.00							0.00
121* Salaries 6-8 Substitutes Licens	0.00	0.00	0.00	140.00	210.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	10,850.00
112* Salaries - 6-8 Classified	0.00	0.00	4,232.70	4,232.70	4,232.70	4,232.70	4,232.70	4,232.70	4,232.70	4,232.70	4,232.70	12,698.10	50,792.40
111* Salaries - 6-8 - Licensed	0.00	0.00	19,191.66	19,191.66	19,191.66	19,191.66	19,191.66	19,191.66	19,191.66	19,191.66	19,191.66	57,574.98	230,299.92
100* Middle/Junior High Salaries - Other	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total 100* Middle/Junior High Salaries	0.00	0.00	23,424.36	23,564.36	23,634.36	24,924.36	24,924.36	24,924.36	24,924.36	24,924.36	24,924.36	71,773.08	291,942.32
Total 1121* Middle/Junior High Instruction	1,920.37	584.06	31,954.24	30,020.05	30,441.19	30,964.42	31,059.66	31,747.73	32,366.24	31,219.64	32,406.25	91,620.77	376,304.62
1111 Elementary, K-5 Instruction													
400. K-5 Supplies and Materials													
480. K-5 Computer Hardware	0.00	0.00	0.00	0.00	0.00	0.00							0.00
470. K-5 Computer Software	1,255.00	0.00	0.00	0.00	0.00	0.00							0.00
460. K-5 Non-Consumable Items	0.00	0.00	329.24	-9.97	132.46	79.96	139.00	0.00	0.00	118.80	103.02	155.55	1,255.00
430. K-5 Library Books	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1.50	0.00	0.00	-36.96	1,048.06
420. K-5 Textbooks	0.00	0.00	1,000.00	0.00	0.00	0.00	6.20	56.65	0.00	0.00	0.00	0.00	-38.46
410. K-5 Consumable Supp & Mater.	3,797.73	1,001.30	491.51	495.75	536.60	611.49	399.62	1,247.35	258.70	312.01	703.29	194.35	610.74
Total 400. K-5 Supplies and Materials	5,052.73	1,001.30	1,820.75	485.78	669.06	239.34	544.82	1,304.00	257.20	430.81	806.31	312.94	10,049.70
300. K-5 Purchased Services													
319. K-5 Other Instructional	0.00	0.00	0.00	399.99	2,563.56	0.00	0.00	2,962.03	0.00	0.00	0.00	2,802.96	8,728.54
311. K-5 Instruction Services	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total 300. K-5 Purchased Services	0.00	0.00	0.00	399.99	2,563.56	0.00	0.00	2,962.03	0.00	0.00	0.00	2,802.96	8,728.54
200. K-5 Employee Benefits													
240. K-5 Contractual Employee Benef.													
241. K-5 Health Insurance	0.00	0.00	3,066.72	3,066.72	3,066.72	3,066.72	3,066.72	3,066.72	3,066.72	3,066.72	3,066.72	9,200.16	36,800.64
240. K-5 Contractual Employee Benef. - Other	0.00	0.00	171.45	0.00	0.00	0.00	0.00	0.00	2,399.26	593.31	727.65	7,930.27	11,821.94
Total 240. K-5 Contractual Employee Benef.	0.00	0.00	3,238.17	3,066.72	3,066.72	3,066.72	3,066.72	3,066.72	5,465.98	3,660.03	3,794.37	17,130.43	48,622.58

# SAND RIDGE CHARTER SCHOOL Profit & Loss Budget Overview

July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL Jul '16 - J...
231. · K-5 Worker's Comp	351.45	0.00	340.89	340.89	340.89	340.89	340.89	340.89	340.89	340.89	340.89	340.89	3,760.35
213. · K-5 PERS UAL	0.00	0.00	4,537.10	4,537.10	4,537.10	4,537.10	4,537.10	4,537.10	4,537.10	4,537.10	4,537.10	13,611.30	54,445.20
212. · K-5 PERS Employee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210. · K-5 PERS Employer	0.00	0.00	3,325.59	3,325.59	3,325.59	3,325.59	3,325.59	3,325.59	3,325.59	3,325.59	3,325.59	9,976.77	39,907.08
Total 200. · K-5 Employee Benefits	351.45	0.00	11,441.75	11,270.30	11,270.30	11,270.30	11,270.30	11,270.30	13,669.56	11,863.61	11,997.95	41,059.39	146,735.21
100. · K-5 Salaries													
122. · Salaries K-5 Substitutes Classif	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121. · Salaries K-5 Substitutes Licens	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	13,500.00
112. · K-5 Salaries - Classified	0.00	0.00	11,027.73	11,027.73	11,027.73	11,027.73	11,027.73	11,027.73	11,027.73	11,027.73	11,027.73	33,083.19	132,332.76
111. · K-5 Salaries Licensed	0.00	0.00	33,463.34	33,463.34	33,463.34	33,463.34	33,463.34	33,463.34	33,463.34	33,463.34	33,463.34	100,390.02	401,560.08
100. · K-5 Salaries - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 100. · K-5 Salaries	0.00	0.00	44,491.07	45,991.07	45,991.07	45,991.07	45,991.07	45,991.07	45,991.07	45,991.07	45,991.07	134,973.21	547,392.84
Total 1111 · Elementary, K-5 Instruction	5,404.18	1,001.30	57,753.57	58,147.14	60,493.99	57,500.71	57,806.19	61,527.40	59,917.83	58,285.49	58,795.33	179,148.50	715,781.63
Total 1000 · Instruction	7,324.55	1,585.36	90,580.99	88,891.35	91,678.79	89,570.75	89,326.53	95,216.61	92,153.91	91,578.36	94,984.83	273,709.12	1,106,601.15
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100 · PAYROLL													
Advance	0.00	100.00	-100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medicare Taxes	0.00	0.00	1,302.40	1,302.40	1,302.40	1,302.40	1,302.40	1,302.40	1,302.40	1,302.40	1,302.40	3,907.20	15,628.80
Social Security Taxes	0.00	0.00	5,568.78	5,568.78	5,568.78	5,568.78	5,568.78	5,568.78	5,568.78	5,568.78	5,568.78	20,613.54	70,732.56
SUTA	0.00	0.00	2,378.89	2,378.89	2,378.89	2,378.89	2,378.89	2,378.89	2,378.89	2,378.89	2,378.89	7,136.67	28,546.68
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100 · PAYROLL - Other	0.00	0.00	80.40	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	800.40
Total 100 · PAYROLL	0.00	100.00	9,230.47	9,330.07	9,330.07	9,330.07	9,330.07	9,330.07	9,330.07	9,330.07	9,330.07	31,737.41	115,708.44
RETURNED CHECKS													
Return Check fees	25.00	259.39	-249.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.00
Total RETURNED CHECKS	25.00	259.39	-249.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.00
Total Expense	187,746.79	13,822.36	164,043.44	166,368.40	158,982.80	158,456.33	152,627.55	158,855.50	154,485.99	156,861.34	156,728.67	414,605.24	2,043,584.41
Net Ordinary Income	188,851.60	184,561.28	-6,304.47	4,490.85	11,436.41	11,357.27	12,150.90	11,480.65	17,120.96	14,453.36	-52,814.57	-395,276.64	1,507.60
Net Income	188,851.60	184,561.28	-6,304.47	4,490.85	11,436.41	11,357.27	12,150.90	11,480.65	17,120.96	14,453.36	-52,814.57	-395,276.64	1,507.60

**Funding Lebanon District Keeps  
Lebanon keeps 20% of State School Fund**

**SSF-----\$2,539,278**

**Pd. SRCS--- -\$1,961,788**

**\$ 577,490 SSF District Keeps (2015-2016)**

**SSF (State School Fund)**

**SP.ED.-----\$ 7073**

**x 25**

**\$ 176,825 SP.ED. District Keeps (2015-2016)**

**\$577,490**

**\$176,825**

**\$754,315 Funding Lebanon District Keeps for Services to the Charter School.**

**This does not include Title Funding.**

**Charter Schools receive no Bond Money or Timber dollars. Sand Ridge building rent comes out of their State School Fund money.**

**SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2016**



**12700 SW 72<sup>nd</sup> Ave.  
Tigard, OR 97223**



THE UNITED STATES OF AMERICA  
DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION

WASHINGTON, D. C. 20535  
JANUARY 10, 1964



**SAND RIDGE CHARTER SCHOOL**

**LINN COUNTY, OREGON**

**FINANCIAL REPORT**

**For the Year Ended June 30, 2016**

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**SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON**

**2015-16**

**BOARD OF DIRECTORS**

**Jerry Workman, President**

**Shanna Powell, Vice President**

**Sherrie Ingram, Secretary/Treasurer**

**Davin Dahlgren, Director**

**Marianne Doerfler, Director**

**Mary Northern, Director**

**Tavia Thornton, Director**

**All board members receive mail at the address below:**

**ADMINISTRATION**

**Mary Northern**

**30581 Sodaville Mountain Home Road  
Lebanon, OR 97355**

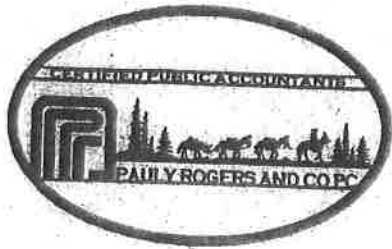
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SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

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PAULY, ROGERS, AND Co., P.C.  
12700 SW 72<sup>nd</sup> Ave. Tigard, OR 97223  
(503) 620-2632 (503) 684-7523 FAX  
www.paulyrogersandcpcpas.com

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Sand Ridge Charter School  
Linn County, Oregon

September 26, 2016

### **Report on the Financial Statements**

We have audited the accompanying basic financial statements of the governmental activities and major fund of Sand Ridge Charter School (the School) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these basic financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



## Opinions

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of Sand Ridge Charter School, as of June 30, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Emphasis of Matter

The School adopted the provisions of GASB Statement No. 72 – *Fair Value Measurement and Application* and GASB Statement No. 79 – *Certain External Investment Pools and Pool Participants*, for the year ended June 30, 2016. Our opinion is not modified with respect to this matter.

## Other Matters

### *Required Supplementary Information*

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The listing of board members, located before the table of contents, and the other information, as listed in the table of contents, are not a required part of the basic financial statements and have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

## Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated September 26, 2016 on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



ROY R. ROGERS, CPA  
PAULY, ROGERS AND CO., P.C.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the year ended June 30, 2016

As management of Sand Ridge Charter School, we offer the following narrative overview and analysis of the School's financial statements for the year ended June 30, 2016. Because the information contained in this discussion is select in nature, it should be considered in conjunction with the financial statements included in this audit report.

These financial statements are presented in conformance with Governmental Accounting Standards Board (GASB) Statement No. 34. GASB 34 requires the School's financial statements to be presented on the same basis as those of our sponsoring district, Lebanon School District.

The School's basic financial statements consist of the following:

- Government-wide basic financial statements
- Fund financial statements
- Notes to the basic financial statements

The government-wide financial statements are designed to provide an overview of the School's financial operations, in a manner similar to a private-sector business. The statement of net position presents information regarding all assets and liabilities, with the difference between the two being reported as net position. Changes in net position may serve as a useful indicator of whether or not the overall financial position of the School is improving or deteriorating. The statement of activities presents information showing how the School's net position increased or decreased during the year under audit. All activities in the government-wide financial statements are presented on the full accrual basis of accounting, in which they are reported as soon as the event occurs, regardless of the timing of associated cash flows.

The fund financial statements are presented focusing on near-term inflows and outflows of available resources, as well as balances of available resources available at the end of the year. The Reconciliation of Governmental Fund Statements provides reconciliation between the fund financial statements and the government-wide financial statements. The Schedule of Revenues, Expenditures and Changes in Fund Balance includes the School's budget, which is approved by the board of directors each year. This information is useful in assessing the School's near-term financial situation, and in the analysis of its annual budget.

There is a substantial difference from last year in our government wide financials due to GASB 68 PERS liabilities and expenses. A total expense of \$600,926 is due to the actuarial determined PERS for the year. There is also a portion of liabilities of \$787,823 that was also determined actuarially due to GASB 68. The above actuarially determined expenses and liabilities did not affect our activities and balance sheet for the year. Before the GASB 68 adjustment the net position was \$290,581.

An analysis of the government-wide financial statements shows the following:

	2016	2015	% Change
<b>ASSETS:</b>			
Current and other assets	\$ 262,014	\$ 594,597	-55.9%
Capital assets (net)	53,033	58,951	-10.0%
Total Assets	315,047	653,548	-51.8%
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Pension related deferral	235,043	180,360	23504200.0%
<b>TOTAL ASSETS AND PENSION RELATED DEFERRALS</b>	<b>\$ 550,090</b>	<b>\$ 833,908</b>	<b>-34.0%</b>
<b>LIABILITIES:</b>			
Current and other liabilities	\$ 812,289	\$ 26,656	2947.3%
Total Liabilities	812,289	26,656	2947.3%
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Pension related deferral	201,349	692,389	-70.9%
<b>TOTAL LIABILITIES AND PENSION RELATED DEFERRALS</b>	<b>1,013,638</b>	<b>719,045</b>	<b>41.0%</b>
<b>NET POSITION:</b>			
Net investment in capital assets	53,033	58,951	-10.0%
Unrestricted	(516,581)	55,912	-1023.9%
Total Net Position	(463,548)	114,863	-503.6%
<b>TOTAL LIABILITIES, PENSION RELATED DEFERRALS AND NET POSITION</b>	<b>\$ 550,090</b>	<b>\$ 833,908</b>	<b>-34.0%</b>
	2016	2015	% Change
<b>REVENUES:</b>			
Charges for services	\$ 159,879	\$ 156,798	2.0%
Operating grants / contributions	5,350	300	1683.3%
General revenues	1,971,604	2,077,164	-5.1%
Total Revenues	2,136,833	2,234,262	-4.4%
<b>EXPENDITURES:</b>			
Instruction	1,710,515	923,668	85.2%
Support services	798,255	675,507	18.2%
Community services	200,556	136,305	47.1%
Unallocated depreciation	5,918	1,707	246.7%
Total Expenses	2,715,244	1,737,187	56.3%
Change in Net Position	(578,411)	497,075	-216.4%
Beginning Net Position	114,863	(382,212)	-130.1%
Ending Net Position	\$ (463,548)	\$ 114,863	-503.6%

An analysis of the government-wide financial statements shows the following:

- There was a decrease in net position of \$578,411. This decrease is due largely to the GASB 68 PERS liability and expenses that were actuarially determined.
- Revenues came primarily from these major sources; State School Fund revenues were \$1,961,788 and program fees were \$175,045
- Our expenses totaled \$2,715,244

An analysis of the governmental fund financial statements shows the following:

- The Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Governmental Fund provides greater detail regarding the school's revenues and expenditures for the year. There were no significant budgetary variations we feel should be discussed further.

The School is committed to budgeting conservatively. Our approach is to build our budget so as to operate the School on the revenue from the State School Fund. The School chooses not to budget based on funds from grants, donations, or fund-raising due to the uncertainties of receipt of such funds. If funds from grants, donations, or fund-raising are received, those funds are allocated and spent based on the decision of the School's Board of Directors. As a result, the amount that total actual expenditures exceed budgeted expenditures reflects our success in obtaining and using additional revenue sources, not under-budgeting for expenditures.

As we write this in the fall of 2016, we are currently at an enrollment of approximately 310 students. We expect student enrollment to become stable at this level. Student retention has been very good, with a waiting list for enrollments. The School's revenues remain difficult to predict due to the unstable school funding environment in Oregon. The School's Board of Directors remains committed to budgeting conservatively to handle possible downward trends in per-pupil funding, should that result.

Please refer to the notes to the financial statements for a discussion of other issues related to the 2015-2016 year. Within that section are explanations of Sand Ridge Charter School's organization and operation, a summary of significant accounting policies, and other important information.

This financial report is designed to provide a general overview of the School's finances for all those with an interest in the School's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director, Mary Northern, Sand Ridge Charter School, 100 Sand Ridge Ct., Lebanon, Oregon 97355.



Mary Northern, Director Sand  
Ridge Charter School

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## BASIC FINANCIAL STATEMENTS

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SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

STATEMENT OF NET POSITION  
at June 30, 2016

---

ASSETS:

Cash and cash equivalents	\$ 262,014
Capital assets, net of accumulated depreciation	<u>53,033</u>
Total Assets	<u>315,047</u>

DEFERRED OUTFLOWS OF RESOURCES:

Pension related deferrals	<u>235,043</u>
---------------------------	----------------

TOTAL ASSETS AND PENSION RELATED DEFERRALS

\$ 550,090

LIABILITIES:

Accounts payable	\$ 3,835
Textbook deposits payable	20,631
Net pension liability	<u>787,823</u>
Total Liabilities	<u>812,289</u>

DEFERRED INFLOWS OF RESOURCES:

Pension related deferrals	<u>201,349</u>
---------------------------	----------------

TOTAL LIABILITIES AND PENSION RELATED DEFERRALS

1,013,638

NET POSITION:

Net investment in capital assets	53,033
Unrestricted	<u>(516,581)</u>
Total Net Position	<u>(463,548)</u>

TOTAL LIABILITIES, PENSION RELATED DEFERRALS AND NET POSITION

\$ 550,090



SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

STATEMENT OF ACTIVITIES  
for the Year Ended June 30, 2016

FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Instruction	\$ 1,710,515	\$ 15,777	\$ 5,350	\$ (1,689,388)
Support Services	798,255	-	-	(798,255)
Enterprise and Community Services	200,556	144,102	-	(56,454)
Unallocated Depreciation	5,918	-	-	(5,918)
Total Governmental Activities	<u>\$ 2,715,244</u>	<u>\$ 159,879</u>	<u>\$ 5,350</u>	<u>(2,550,015)</u>
General Revenues:				
State Sources				1,961,788
Interest and Investment Earnings				959
Miscellaneous				<u>8,857</u>
Total General Revenues				<u>1,971,604</u>
Changes in Net Position				(578,411)
Net Position - Beginning				<u>114,863</u>
Net Position - Ending				<u>\$ (463,548)</u>

See accompanying notes to the basic financial statements.

SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUND  
at June 30, 2016

---

	GENERAL FUND
ASSETS:	
Cash and cash equivalents	\$ 262,014
Total Assets	<u>\$ 262,014</u>
LIABILITIES AND FUND BALANCE:	
Liabilities:	
Accounts payable	\$ 3,835
Textbook deposits payable	<u>20,631</u>
Total Liabilities	<u>24,466</u>
Fund Balance:	
Unassigned	<u>237,548</u>
Total Fund Balance	<u>237,548</u>
Total Liabilities and Fund Balance	<u>\$ 262,014</u>

SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

Reconciliation of the Governmental Fund  
Balance Sheet to the Statement of Net Position  
at June 30, 2016

---

Total Fund Balances - Governmental Fund	\$ 237,548
The net pension asset (liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.	
	(787,823)
Deferred inflows and outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.	
Deferred Outflows of Resources	235,043
Deferred Inflows of Resources	<u>(201,349)</u>
	33,694
The cost of capital assets purchased or constructed (equipment and leasehold improvements) is reported as an expenditure in the governmental fund. The Statement of Net Position includes those capital assets among the assets of the School as a whole.	
Net Capital Assets	<u>53,033</u>
Net Position	<u>\$ (463,548)</u>

See accompanying notes to the basic financial statements.

SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND  
for the Year Ended June 30, 2016

---

REVENUES:	<u>GENERAL FUND</u>
Local sources	\$ 175,045
State sources	<u>1,961,788</u>
Total Revenues	<u>2,136,833</u>
<hr/>	
EXPENDITURES:	
Instruction	1,211,512
Support services	732,534
Enterprise and community services	<u>164,354</u>
Total Expenditures	<u>2,108,400</u>
Net Change in Fund Balance	28,433
Beginning Fund Balance	<u>209,115</u>
Ending Fund Balance	<u><u>\$ 237,548</u></u>

SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

Reconciliation of the Governmental Fund  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
to the Statement of Activities  
for the Year Ended June 30, 2016

---

Total Net Changes in Fund Balances - Governmental Funds	\$	28,433
---	----	--------

The pension expense represents the changes in net pension asset (liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.

(600,926)

Capital asset additions are reported in governmental funds as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. This is the amount by which capital assets additions exceeds depreciation.

Depreciation Expense		<u>(5,918)</u>
----------------------	--	----------------

Change in Net Position of Governmental Activities	\$	<u><u>(578,411)</u></u>
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See accompanying notes to the basic financial statements.

## NOTES TO THE BASIC FINANCIAL STATEMENTS

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SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. THE FINANCIAL REPORTING ENTITY

Sand Ridge Charter School (the School) is a nonprofit corporation organized under provisions of Oregon Revised Statutes Chapter 338 for the purpose of operating a charter school. It is governed by a seven member board. Generally accepted accounting principles require that these basic financial statements present the Sand Ridge Charter School and all component units, if any. Component units, as established by the Governmental Accounting Standards Board (GASB) Statement 61, are separate entities that are included in the School's reporting because of the significance of their operational or financial relationships. All significant activities and entities with which the School exercises oversight responsibility have been considered for inclusion in the basic financial statements. There are no component units.

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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

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

FUND FINANCIAL STATEMENTS

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



SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

GOVERNMENTAL FUND TYPES

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

Revenues susceptible to accrual are interest, state and local shared revenue.

There is one major governmental fund:

GENERAL FUND

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

NET POSITION

Net position is comprised of the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

Net investment in capital assets – consists of all capital assets, net of accumulated depreciation and any related debt.

Restricted – consists of external constraints placed on assets used by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There was no restricted net position at June 30, 2016.

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

C. BUDGET

A budget is prepared for the General Fund on the modified accrual basis of accounting in the main program categories as listed below. The budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America except that capital outlay and inventory are expensed when purchased, pension costs are not recorded until paid, and depreciation expense is not recorded. Local budget law as it applies to charter schools in Oregon, under ORS 338, does not require annual adopted appropriations of expenditures.

SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. BUDGETS (CONTINUED)

Expenditure budgets are made at the following levels for each fund:

LEVEL OF CONTROL

Instruction  
Support Services  
Enterprise and Community Services

A comparison of budget amounts to actual amounts can be found on page 21 of this report.

D. CAPITAL ASSETS

Capital assets, which includes equipment and leasehold improvements, is reported in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$10,000 and a useful life exceeding one year. Capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at their estimated fair market value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings and Improvements	10 to 50 years
Equipment	5 to 30 years

E. RETIREMENT PLANS

Substantially all of the School's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

F. ESTIMATES

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. FUND BALANCE

Fund balances are presented in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications are non-spendable, restricted, committed, assigned, and unassigned.

- Non-spendable fund balance represents amounts that are not in a spendable form.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

There are no non-spendable, restricted, committed, or assigned fund balances as of June 30, 2016.

Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

H. DEFERRED OUTFLOWS / INFLOWS OF RESOURCES

In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense / expenditure) until then. At June 30, 2016 there were deferred outflows of \$235,043 representing pension related deferrals.

In addition to liabilities, the Statement of Financial Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2016 there were deferred inflows of \$(201,349) representing pension related deferrals.

SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**I. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

**Level 1** – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access

**Level 2** – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market-corroborated inputs)

**Level 3** – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund's own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

There were no investments at June 30, 2016.

**2. CASH AND CASH EQUIVALENTS**

**DEPOSITS**

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury. Cash is deposited in an approved depository for public funds, and thus is collateralized under ORS 295.

**CREDIT RISK – DEPOSITS**

In the case of deposits, this is the risk that in the event of a bank failure, deposits may not be returned. There is no deposit policy for custodial credit risk. As of June 30, 2016 none of the bank balances were exposed to custodial credit risk.

SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

2. CASH AND CASH EQUIVALENTS (CONTINUED)

INTEREST RATE RISK

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There are no investments that have a maturity date.

CREDIT RISK

Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE.

CONCENTRATION OF CREDIT RISK

There were no investments at June 30, 2016.

3. CAPITAL ASSETS

Changes in capital assets for the year ended June 30, 2016 are as follows:

	<u>July 1, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2016</u>
Capital Assets				
Equipment	\$ 68,505	\$ -	\$ -	\$ 68,505
Leasehold Improvements	25,285	-	-	25,285
Total	<u>93,790</u>	<u>-</u>	<u>-</u>	<u>93,790</u>
Accumulated Depreciation				
Equipment	29,782	5,075	-	34,857
Leasehold Improvements	5,057	843	-	5,900
Total	<u>34,839</u>	<u>5,918</u>	<u>-</u>	<u>40,757</u>
	<u>\$ 58,951</u>			<u>\$ 53,033</u>

Depreciation expense was not allocated to any function.

4. RETIREMENT PLANS

PLAN DESCRIPTION

The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Comprehensive Annual Financial Report which can be found at:

[http://www.oregon.gov/pers/Pages/section/financial\\_reports/financials.aspx](http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx).

SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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4. RETIREMENT PLANS (CONTINUED)

PLAN DESCRIPTION (CONTINUED)

a) PERS Pension (Chapter 238). The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.

- i) Pension Benefits. The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.
- ii) Death Benefits. Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
  - member was employed by PERS employer at the time of death,
  - member died within 120 days after termination of PERS covered employment,
  - member died as a result of injury sustained while employed in a PERS-covered job, or
  - member was on an official leave of absence from a PERS-covered job at the time of death.
- iii) Disability Benefits. A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
- iv) Benefit Changes After Retirement. Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

b) OPSRP Pension Program (OPSRP DB). The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

- i) Pension Benefits. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:  
Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.  
General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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4. RETIREMENT PLANS (CONTINUED)

PLAN DESCRIPTION (CONTINUED)

A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

- ii) **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.
- iii) **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.
- iv) **Benefit Changes After Retirement.** Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

**Contributions** - PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2013 actuarial valuation, which became effective July 1, 2015. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2016 were \$171,811 excluding amounts to fund employer specific liabilities.

**Pension Asset or Liability** - At June 30, 2016 the School reported a net pension liability of \$787,823 for its proportionate share of the net pension liability. The pension asset was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2013. The School's proportion of the net pension liability was based on a projection of the School's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2015 the School's proportion was 0.014 percent.



SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

**4. RETIREMENT PLANS (CONTINUED)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,483	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on investments	-	165,146
Changes in proportionate share	-	36,203
Differences between employer contributions and employer's proportionate share of system contributions	20,749	-
Subtotal - amortized deferrals (below)	63,232	201,349
School contributions subsequent to measurement date	171,811	-
Total deferred outflow (inflow) of resources	\$ 235,043	\$ 201,349

Subtotal amounts related to pension as deferred outflows of resources, \$63,232, and deferred inflows of \$(201,349), net to \$(138,117) and will be recognized in pension expense as follows:

Year ending June 30,	Amount
2017	\$ (72,525)
2018	(72,525)
2019	(72,525)
2020	77,236
2021	2,224
Thereafter	-
Total	\$ (138,117)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016. Oregon PERS produces an independently audited CAFR which can be found at:

[http://www.oregon.gov/pers/Pages/section/financial\\_reports/financial.aspx](http://www.oregon.gov/pers/Pages/section/financial_reports/financial.aspx).

**ACTUARIAL VALUATIONS**

The employer contribution rates effective July 1, 2015 through June 30, 2017, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.



SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

4. RETIREMENT PLANS (CONTINUED)

ACTUARIAL VALUATIONS (CONTINUED)

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessarily to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation date	December 31, 2013 rolled forward to June 30, 2015
Experience Study Report	2014, Published September 18, 2015
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years. For COLA, a blend of 2% COLA and graded COLA (1.25% / 0.15%) in accordance with Moro decision, blend based on service.
Asset valuation method	Market value of assets
Inflation rate	2.75 percent
Investment rate of return	7.75 percent
Projected salary increase	3.75 percent overall payroll growth; salaries for individuals are assumed to grow at 3.75 percent plus assumed rates of merit/longevity increases based on service
Mortality	Healthy retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale AA, with collar adjustments and set-backs as described in the valuation. Active members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation. Disabled retirees: Mortality rates are a percentage (65% for males and 90% for females) of the RP-2000 static combined disabled mortality sex-distinct table.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2014 Experience Study which is reviewed for the four-year period ending December 31, 2013.

SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

4. RETIREMENT PLANS (CONTINUED)

DISCOUNT RATE

The discount rate used to measure the total pension liability was 7.75 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the School's proportionate share of the net pension liability to changes in the discount rate – The following presents the School's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the School's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate.

	Decrease (6.75%)	Rate (7.75%)	Increase (8.75%)
School's proportionate share of the net pension liability (asset)	\$ 1,901,382	\$ 787,823	\$ (150,614)

Since the December 31, 2013 actuarial valuation, the system-wide accrued liability has increased primarily due to the Moro decision and assumption changes, along with interest on the liability as current active members get closer to retirement. The Oregon Supreme Court decision in *Moro v. State of Oregon*, issued on April 30, 2015, reversed a significant portion of the reductions to the 2013 Oregon Legislature made to future system Cost of Living Adjustments (COLA) through Senate Bills 822 and 861. The reversal increased the benefits projected to be paid by employers compared to those developed on the prior actuarial valuation, and consequently increased plan liabilities. The employers' projected long-term contribution effort has been adjusted for the estimated impact of the Moro Decision. In accordance with statute, a biennial review of actuarial methods and assumptions was completed in 2015 to be used for the December 31, 2014 actuarial valuation. After completion of this review and subsequent to the measurement date, the PERS Board adopted several assumption changes, including lowering investment return assumption to 7.50%, which was effective January 1, 2016 and will be included in the next update.

**Individual Account Program** - In the 2003 legislative session, the Oregon Legislative Assembly created a successor plan for OPERS. The Oregon Public Service Retirement Plan (OPSRP) is effective for all new employees hired on or after August 29, 2003, and applies to any inactive OPERS members who return to employment following a six month or greater break in service. The new plan consists of the defined benefit pension plans and a defined contribution pension plan (the Individual Account Program or IAP). Beginning January 1, 2004, all OPERS member contributions go into the IAP portion of OPSRP. OPERS' members retain their existing OPERS accounts, but any future member contributions are deposited into the member's IAP, not the member's OPERS account. Those employees who had established an OPERS membership prior to the creation of OPSRP will be members of both the OPERS and OPSRP system as long as they remain in covered employment. Members of OPERS and OPSRP are required to contribute six percent of their salary covered under the plan which is invested in the IAP. The School makes this contribution on behalf of its employees.

SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

**4. RETIREMENT PLANS (CONTINUED)**

Additional disclosures related to Oregon PERS not applicable to specific employers are available online at the below website, or by contacting PERS at the following address: PO BOX 23700 Tigard, OR 97281-3700,

[http://www.oregon.gov/pers/EMP/docs/er\\_general\\_information/opers\\_gasb\\_68\\_disclosure\\_information\\_revised.pdf](http://www.oregon.gov/pers/EMP/docs/er_general_information/opers_gasb_68_disclosure_information_revised.pdf)

**5. RISK MANAGEMENT**

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize exposure to these risks. Settled claims have not exceeded this commercial coverage for the past three years.

**6. OPERATING LEASES**

Classroom and office space is leased under two facilities leases for a period of five years, effective July 1, 2014 through June 30, 2019. The leases are paid in semi-annual lump sum payments of \$80,000 each. Total lease payments for the fiscal year ended June 30, 2016 totaled \$160,000. Future lease payments are scheduled as follows:

Year	100 Sand Ridge Ct Lease	30581 Sodaville Lease	Total Annual Lease Obligation
2016-2017	\$ 80,000	\$ 80,000	\$ 160,000
2017-2018	80,000	80,000	160,000
2018-2019	80,000	80,000	160,000
Total	<u>\$ 240,000</u>	<u>\$ 240,000</u>	<u>\$ 480,000</u>

**7. TEXTBOOK DEPOSITS PAYABLE**

When a student initially enrolls, a textbook deposit is required. The deposit is retained for the potential replacement of damaged or lost books. When a student leaves the school, any remaining balance, net of costs of damage or replacement, is refunded. The textbook deposit balance at June 30, 2016 was \$20,631.

SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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8. TAX STATUS

The School is established pursuant to Section 501(c)(3) of the Internal Revenue Code, and, accordingly, the change in net position is exempt from income taxes. A favorable determination letter was received from the Internal Revenue Service, and the Board believes that the School continues to qualify and to operate in accordance with applicable provisions of the Internal Revenue Code.

U.S. Generally Accepted Accounting Principles requires management to evaluate tax positions taken and recognize a tax liability (or asset) if an uncertain position has been taken that more likely than not, would not be sustained upon examination by the Internal Revenue Service. The School is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Management believes the School is no longer subject to income tax examinations for years prior to 2012.

9. COMMITMENTS AND CONTINGENCIES

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

The School operates under authority of the Lebanon School District who grants a charter to the School and exercises oversight as required by Oregon law. The effect of non-renewal of the charter has not been determined or reflected in these basic financial statements.

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**REQUIRED  
SUPPLEMENTARY INFORMATION**

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SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

at June 30, 2016

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) The School's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2016	0.01 %	\$ 787,823	\$ 876,584	89.9 %	91.9 %
2015	0.02	(358,826)	766,798	(46.8)	103.6
2014	0.02	807,839	803,159	100.6	92.0

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

SCHEDULE OF CONTRIBUTIONS

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2016	\$ 171,811	\$ 171,811	\$ -	\$ 954,861	18.0 %
2015	177,110	177,110	-	876,584	20.2
2014	153,109	153,109	-	766,798	20.0

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.



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## OTHER INFORMATION

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SAND RIDGE CHARTER SCHOOL  
LINN COUNTY, OREGON

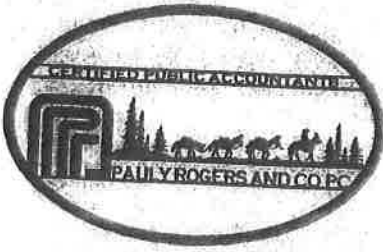
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GOVERNMENTAL FUND  
for the Year Ended June 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:				
Local sources	\$ 171,247	\$ 171,247	\$ 175,045	\$ 3,798
State sources	1,989,653	1,989,653	1,961,788	(27,865)
Total Revenues	2,160,900	2,160,900	2,136,833	(24,067)
EXPENDITURES:				
Instruction	1,677,372	1,677,372	1,211,512	465,860
Support services	361,550	361,550	732,534	(370,984)
Enterprise and community services	150,000	150,000	164,354	(14,354)
Total Expenditures	2,188,922	2,188,922	2,108,400	80,522
Net Change in Fund Balance	(28,022)	(28,022)	28,433	56,455
Beginning Fund Balance	185,753	185,753	209,115	23,362
Ending Fund Balance	\$ 157,731	\$ 157,731	\$ 237,548	\$ 79,817

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**REPORTS ON LEGAL AND  
OTHER REGULATORY REQUIREMENTS**

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PAULY, ROGERS, AND CO., P.C.  
12700 SW 72<sup>nd</sup> Ave. Tigard, OR 97223  
(503) 620-2632 (503) 684-7523 FAX  
www.paulyrogersandcocpas.com

September 26, 2016

**Independent Auditors' Report Required by Oregon State Regulations**

We have audited the basic financial statements of Sand Ridge Charter School as of and for the year ended June 30, 2016, and have issued our report thereon dated September 26, 2016. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

**Compliance**

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

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

- **Insurance and fidelity bonds in force or required by law.**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

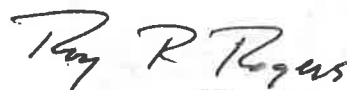
In connection with our testing nothing came to our attention that caused us to believe that Sand Ridge Charter School, Oregon was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon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

**OAR 162-10-0230 Internal Control**

In planning and performing our audit, we considered internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of internal control over financial reporting.



This report is intended solely for the information and use of the Board of Directors, management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in dark ink, appearing to read "Roy R. Rogers".

ROY R. ROGERS, CPA  
PAULY, ROGERS AND CO., P.C.

# ORIGINAL PROPOSED CALENDAR

## Lebanon Community Schools 2017-18 Calendar

D=Staff Development  
P=Preparation  
Shaded = Non Contract  
H=Holiday  
C=Parent Conferences  
S=Semester  
Q=Quarter

Aug. 2017						
S	M	T	W	H	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24P	25P	26
27	28*	29	30	31		

Class: 4  
Other: P=2

Sept. 2017						
S	M	T	W	H	F	S
					1	2
3	4H	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Class: 20  
Other: H=1

Oct. 2017						
S	M	T	W	H	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13D	14
15	16	17	18	19	20	21
22	23	24	25	26Q	27P	28
29	30C	31C				

Class: 18  
Other: D=1, P=1, C=2

Nov. 2017						
S	M	T	W	H	F	S
			1	2	3	4
5	6	7	8	9	10H	11
12	13	14	15	16	17	18
19	20	21	22	23H	24	25
26	27	28	29	30		

Class: 18  
Other: H=2

Dec. 2017						
S	M	T	W	H	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25H	26	27	28	29	30
31						

Class: 11  
Other: H=1

Jan. 2018						
S	M	T	W	H	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15H	16	17	18	19	20
21	22	23	24S	25P	26P	27
28	29	30	31			

Class: 19  
Other: H=1, P=2

Feb. 2018						
S	M	T	W	H	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19H	20	21	22	23	24
25	26	27	28			

Class: 19  
Other: H=1

Mar. 2018						
S	M	T	W	H	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Class: 17  
Other:

Apr. 2018						
S	M	T	W	H	F	S
1	2	3	4	5Q	6P	7
8	9C	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Class: 19  
Other: P=1, C=1

May 2018						
S	M	T	W	H	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28H	29	30	31		

Class: 22  
Other: H=1

June 2018						
S	M	T	W	H	F	S
					1	2
3	4	5	6	7	8S*	9
10	11P	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Class: 6  
Other: P=1

Class	P	C	D	H	Contract
42	2		1	1	
45	1	2		4	
43	2			1	
43	2	1		1	
173	7	3	1	7	0

Adopted \*\*\*

# Lebanon Community Schools 2017-2018 Calendar

August 24, 2017	Staff Preparation Day
August 25, 2017	Staff Preparation Day
August 28, 2017	SCHOOL BEGINS
September 4, 2017	Holiday - Labor Day - NO SCHOOL
October 26, 2017	End of Quarter
October 27, 2017	Staff Preparation Day - NO SCHOOL
October 30, 2017	Parent Conference - NO SCHOOL
October 30, 2017	Parent Conference - NO SCHOOL
November 10, 2017	Holiday - Veterans' Day - NO SCHOOL
November 22, 2017	Non-Contract Day - NO SCHOOL
November 23, 2017	Holiday - Thanksgiving Day - NO SCHOOL
November 24, 2017	Non-Contract Day - NO SCHOOL
December 18-29, 2017	Non-Contract Day - Winter Break - NO SCHOOL
December 25, 2017	Holiday - NO SCHOOL
January 1, 2018	Non-Contract Day - Winter Break - NO SCHOOL
January 2, 2018	Classes Resume
January 15, 2018	Holiday - Martin Luther King Jr. Day - NO SCHOOL
January 24, 2018	End of the Semester
January 25, 2018	Staff Preparation Day - NO SCHOOL
January 26, 2018	Staff Preparation Day - NO SCHOOL
February 19, 2018	Holiday - Presidents' Day - NO SCHOOL
March 26-30, 2018	Non-Contract Days - Spring Break - NO SCHOOL
April 5, 2018	End of Quarter
April 6, 2018	Staff Preparation Day - NO SCHOOL
April 9, 2018	Parent Conference - NO SCHOOL
May 28, 2018	Holiday - Memorial Day - NO SCHOOL
June 1, 2018	Strawberry Fair - EARLY DISMISSAL
June 5, 2018	High School Graduation
June 8, 2018	Classes End
June 11, 2018	Preparation Day

\* Some students may begin school later due to incoming student orientation. More information will be provided by the school.

## EMERGENCY CLOSURE MAKE-UP CONTINGENCY PROCEDURES STEPS IN ORDER:

1. Up to six (6) class days on June 11-15 & 18

*Early Release Collaboration Days will be every Wednesday beginning August 30 for all schools.*

Adopted \*\*\*

# COMMITTEE PROPOSED CALENDAR

## Lebanon Community Schools 2017-18 Calendar

D=Staff Development  
P=Preparation  
Shaded = Non Contract  
H=Holiday  
C=Parent Conferences  
S=Semester  
Q=Quarter

Aug. 2017						
S	M	T	W	H	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23D	24P	25P	26
27	28*	29	30	31		

Class: 4  
Other: P=2

Sept. 2017						
S	M	T	W	H	F	S
					1	2
3	4H	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Class: 20  
Other: H=1

Oct. 2017						
S	M	T	W	H	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26Q	27P	28
29	30C	31C				

Class: 18  
Other: D=1, P=1, C=2

Nov. 2017						
S	M	T	W	H	F	S
			1	2	3	4
5	6	7	8	9	10H	11
12	13	14	15	16	17	18
19	20	21	22	23H	24	25
26	27	28	29	30		

Class: 18  
Other: H=2

Dec. 2017						
S	M	T	W	H	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25H	26	27	28	29	30
31						

Class: 11  
Other: H=1

Jan. 2018						
S	M	T	W	H	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15H	16	17	18	19	20
21	22	23	24	25S	26P	27
28	29P	30	31			

Class: 19  
Other: H=1, P=2

Feb. 2018						
S	M	T	W	H	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19H	20	21	22	23	24
25	26	27	28			

Class: 19  
Other: H=1

Mar. 2018						
S	M	T	W	H	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23Q	24
25	26	27	28	29	30	31

Class: 17  
Other:

Apr. 2018						
S	M	T	W	H	F	S
1	2P	3C	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Class: 19  
Other: P=1, C=1

May 2018						
S	M	T	W	H	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28H	29	30	31		

Class: 22  
Other: H=1

June 2018						
S	M	T	W	H	F	S
					1	2
3	4	5	6	7	8S*	9
10	11P	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Class: 6  
Other: P=1

Class	P	C	D	H	Contract
42	2		1	1	46
46	1	2		4	53
38	2			1	41
47	2	1		1	51
173	7	3	1	7	191

**ALL SUBJECT TO BARGAINING CONTRACT**

Adopted \*\*\*

# Lebanon Community Schools 2017-2018 Calendar

August 23, 2017	Staff Preparation Day
August 24, 2017	Staff Preparation Day
August 25, 2017	Staff Preparation Day
August 28, 2017	SCHOOL BEGINS
September 4, 2017	Holiday - Labor Day - NO SCHOOL
October 26, 2017	End of Quarter
October 27, 2017	Staff Preparation Day - NO SCHOOL
October 30, 2017	Parent Conference - NO SCHOOL
October 31, 2017	Parent Conference - NO SCHOOL
November 10, 2017	Holiday - Veterans' Day - NO SCHOOL
November 22, 2017	Non-Contract Day - NO SCHOOL
November 23, 2017	Holiday - Thanksgiving Day - NO SCHOOL
November 24, 2017	Non-Contract Day - NO SCHOOL
December 18-29, 2017	Non-Contract Day - Winter Break - NO SCHOOL
December 25, 2017	Holiday - NO SCHOOL
January 1, 2018	Non-Contract Day - Winter Break - NO SCHOOL
January 2, 2018	Classes Resume
January 15, 2018	Holiday - Martin Luther King Jr. Day - NO SCHOOL
January 25, 2018	End of the Semester
January 26, 2018	Staff Preparation Day - NO SCHOOL
January 29, 2018	Staff Preparation Day - NO SCHOOL
February 19, 2018	Holiday - Presidents' Day - NO SCHOOL
March 23, 2018	End of Quarter
March 26-30, 2018	Non-Contract Days - Spring Break - NO SCHOOL
April 2, 2018	Staff Preparation Day - NO SCHOOL
April 3, 2018	Parent Conference - NO SCHOOL
May 28, 2018	Holiday - Memorial Day - NO SCHOOL
June 1, 2018	Strawberry Fair - EARLY DISMISSAL
June 5, 2018	High School Graduation
June 8, 2018	Classes End
June 11, 2018	Preparation Day

\* Some students may begin school later due to incoming student orientation. More information will be provided by the school.

*Early Release Collaboration Days will be every Wednesday beginning August 30 for all K-8 schools.  
Early Release Collaboration Days will be every other Wednesday beginning August 30 for LHS.*

## **ALL SUBJECT TO BARGAINING CONTRACT**

Adopted \*\*\*

## **CONCERNS REGARDING EARLY RELEASE EVERY OTHER WEEK ONLY AT LHS**

- Community members have students in the high school and grade schools. This will create confusion and inconvenience for these families, especially those that work outside the home and depend on the older children to be home after school with the younger children.
- On the days that there would be early release for the grade schools and not LHS, a minimum of 16 of our drivers would have to wait at least an hour between routes. This is not an efficient use of their time and our resources. We have several routes that travel the same area twice due to current dismissal times. With the proposed change, these routes would travel the same area three times.
- This proposed change could also affect tutoring students and times on these days. Most of them are mid-day transport and the time frame would have to be adjusted just on these days which creates even more confusion for families and transportation.

## **Lebanon High School Construction Program**

### **Single year house build project:**

The Lebanon High School Construction Program is able to build an actual house for sale at the end of the school year for a profit to help the funding of the house the next year.

The house size would range from 1,200 to 1,600 sq. Ft. The total to build a house of this size, including property, would be from \$120,000.00 to \$ 160,000.00.

The current market value of entry level houses in Lebanon is quite good. There is a high demand, and a shortage in availability. This creates a very optimal market to build and sell houses.

The average price sq. ft. of a new house for sale is \$ 130.00-\$ 145.00 per sq. ft. The exact amount is \$ 146.44 per sq. ft. in the last 12 months. This information was located by the real estate price index here in Lebanon.

It will cost the construction program \$ 98.44 per sq. ft. to build the house. We can sell it for \$ 145.00 per sq. ft. On a 1500 sq. ft. house we can make \$ 69,855.00

### **Financing**

The Construction Program has been awarded approximately \$ 80,000.00 in seed money to start the build of the house. This money was from the sale of some property that the district owned out by 7 Oak Middle School. The construction Program would use this money to purchase property, and get permits, and start the house. The foundation, underfloor framing, plumbing, HVAC, Insulation, decking, and wall framing, would be done with this money. The additional funding will be offered out to the school district, or private institution for funding.

The additional cost need will be \$ 70,000.00 to \$ 80,000.00 for total completion of the home. This also includes a 7% contingency.

This funding of the house will be part of the educational experience for students. Seeking funding is a big part of construction. The real world applications to this Capstone Project are numerous. The house will be sold by a licensed Real Estate broker that owns a well know and reputable real estate company. There will be a standard 6% commission with a good deal of that commission being donated back to the construction program after closing of the house. It will also allow students to work closely with the professionals in the trade. There will be many interactions with the customers that purchase the house. Customer interaction is a very large portion of the construction process. Making people happy and feel valued because of work completed, can be rewarding in itself. Conflict resolution, money verses time spent, quality control, critical thinking, communication, customer satisfaction, integrity, honesty, self-discipline, task completion, are all part of the construction program. More importantly, all of these things are required for a person to be successful in life, regardless of the occupation chosen.

The fiscal needs in the first year will be about \$75,000.00 repaid upon sale of the house. The second year will be closer to \$ 50,000.00, repaid upon sale of the house. The third year will be about \$ 25,000.00 repaid upon sale of the house. The fourth year and each subsequent year the program will be self sufficient

## **Student Participation**

There will be 2 block classes in the morning of almost 1 and a half hours each of about 25 students that go to the job site to build the house each day. There will be 2 beginning classes in the afternoon of about 30 students each that will travel to the house once a week to see the progress, and realize the reasons they are learning the basic importance of the skill development in their classes and how the skills will be applied to the project the next year. There will be about 110 students directly involved in this house project. That is only the construction students. The drafting program will be the students that develop the house plans that are being built. There will be about 10-15 house plans to be chosen from to build at the site. These will go through some intense scrutiny and a decision will be made. This process will be done in the classroom setting with ample learning



opportunities from Mr. Benedict for his drafting classes. Drafting students involved will be approximately 30 students.

There will be some very good learning opportunities from the marketing students to promote and help out in the financing portion of this project. Approximately 25 Marketing students can be involved.

There could be about 25 Agricultural, and Horticulture students involved in landscape aspect of the project.

## **Exact Numbers**

See the attachment:

## **Summary**

The construction of a home is a very valuable portion of most everybody's life. Giving students an early opportunity so see and be involved in the house building process will give them an in-depth look and a head start into the real world processes that come with house ownership, house purchasing, house selling, and more importantly, living in a house.

The Lebanon High School Construction Program could be the model for many school districts to follow. The school district that partners with the community to educate students in real world projects that produce students that can perform high wage jobs, and have a head start in the next step in life, regardless of what the next step is. The next step of education, trade school, military, or the work force. This project will help student. It will benefit the community, and help in the funding issues that we face in the construction program and in education.

# Warrior House Bid Sheet

## BREAKDOWN AND INSPECTION REPORT

BID SHEET FOR WARRIOR HOUSE

ml

PROPERTY ADDRESS (STREET, CITY, STATE, ZIP)

TBD

80,000.00 <sup>500</sup> S&P MONEY

BUILDER

LEGAL

70,000.00 <sup>500</sup> LOAN

ALLOCATION OF JOB PROGRESS	COST	DRAW #	DRAW #	DRAW #	DRAW #	DRAW #
1. Plans/Arch/Survey, Engr.	0					
2. Permits	2315.00	2315.00				
3. Temp. Power/Excavation	420.00	420.00				
4. Footings & Foundation	5600.00	5600.00				
5. Framing Material	15000.00	15000.00				
6. Trusses	4600.00	4600.00				
7. Framing Labor	0					
8. Roofing	4300.00	4300.00				
9. Windows/Sliders	3100.00	3100.00	→ 80,815.00			
10. Plumbing (Rough)	1100.00			1100.00		
11. Electrical (Rough)	3000.00			3000.00		
12. Fireplace	0			0		
13. Masonry Veneer & Chimney	0			0		
14. Prefab. Fireplace	0			0		
15. Basement & Garage Fir.	1200.00			1200.00		
16. Siding	4500.00			4500.00		
17. Heating/Air Cond.	4000.00			4000.00		
18. Insulation	3100.00			3100.00		
19. Drywall/Tape/Texture	4100.00			4100.00		
20. Sewer/Septic	160.00			160.00		
21. Water Hook-up	260.00			260.00		
22. Well	0			0		
23. Downspouts & Gutters	1400.00			1400.00		
24. Exterior Painting	3200.00			3200.00		
25. Interior Painting	2000.00			2000.00		
26. Wallpaper/Paneling	0			0		
27. Cabinets/Hardware	5400.00			5400.00		
28. Lino./Tile Vinyl	1500.00			1500.00		
29. Plumbing Finish	2100.00			2100.00		
30. Exterior & Garage Doors	1200.00			1200.00		
31. Electrical Finish	2000.00			2000.00		
32. Carpets	2600.00			2600.00		
33. Hardwood Floors	3200.00			3200.00		
34. Interior Doors/Trim	3100.00			3100.00		
35. Finish Labor	0			0		
36. Finish Hardware	1000.00			1000.00		
37. Appliances	4500.00			4500.00		
38. Decks	2100.00			2100.00		
39. Concrete Steps, Patio,	2600.00			2600.00		
40. Clean Up	0			0		
41. Landscaping	0			0		
42.						
43. PROPERTY	45480.00	45480				
44.						
45. CONTINGENCY	7500.00			7500.00		
46.						
47.						
48.				60,820.00		
49.						
50.						
51.						
52.						
53. Overhead & Profit	0					
54. Sales Tax						
55. Sales Commission	16% on SALE					
56.						
57. MOST DONATED						
58. BACK TO CONSTRUCTION						
59. PROGRAM						
60.						
61.						
62.						
63.						
TOTAL COSTS & PROFIT	147,635					

98.43/SQ FT INC PROPERTY

INSPECTION SCHEDULE	Cumulative % of Completion	Inspector's Initials	DATE
INSPECTION			
INSPECTION			
INSPECTION			
INSPECTION			
INSPECTION			

BUILDING CHECKLIST	Inspector's Initials	DATE
FOUNDATION MEASUREMENTS		

I hereby certify that the above costs accurately represent all costs to complete improvements as expressed by the attached plotplan, plans and specifications.

BUILDER'S SIGNATURE	DATE
BORROWER'S SIGNATURE	DATE
BORROWER'S SIGNATURE	DATE

Enclosure C-6  
Page 166

## Warrior House Bid Sheet

Plans/ Arch/Eng	0
Permits	2315
Temp Power	420
Footings/ Foundation	5600
Framing Material	15000
Trusses	4600
Framing Labor	0
Roofing	4300
Windows/ sliders	3100
Plumbing rough	1100
Elect. Rough	3000
Grage floor	1200
Siding	4500
HVAC	4000
Insulation	3100
Drywall tape and Text	4100
Sewer/septic	160
Water hook up	260
Gutters/down spouts	1400
Exterior Paint	3200
Interior paint	2000
Cabinets/ hardware	5400
Lino/Tile	1500
Plumbing finish	2100
Exterior doors GD	1200
Elect. Finish	2000
Carpets	2600
hardwood laminate	3200
Interior doors and trim	3100
Finish Hardware	1000
Appliances	4500
Decks	2100
Concrete patio steps	2600
Property	45480
Contingency	7500
Total cost	147635

## Warrior House Scoring Guide

1 = not proficient, 2= Basic, 3= Proficient, 4= Exceeds

### Site Prep/ Foundation

Stake out Property Pins	1 2 3 4
Set Batter Boards With Proper Set Backs	1 2 3 4
Set Footing Forms and Pier pads	1 2 3 4
Pour Footing and Pier pad Concrete	1 2 3 4
Set Stem Wall Forms	1 2 3 4
Strip Clean and Stack Forms	1 2 3 4

### Under Floor Framing

Sill Seal and Mud Seal	1 2 3 4
Vapor Barrier placement	1 2 3 4
Beam and Stiff Leg placement	1 2 3 4
Gussets	1 2 3 4
Decking	1 2 3 4

### Framing

Snap out Walls in proper Layout	1 2 3 4
Lay out exterior walls, build, sheet and stand	1 2 3 4
Lay out interior walls, build, sheet and stand	1 2 3 4
Lay out and prep for Trusses	1 2 3 4

Roll Trusses	1 2 3 4
Sheet Trusses	1 2 3 4
<b>Roofing</b>	
Roll out Vapor barrier	1 2 3 4
Apply Drip Edge	1 2 3 4
Starter Set 5-5/8" setback	1 2 3 4
Roof material application Nailing	1 2 3 4
<b>Door and Window Installation</b>	
Tuck Vapor Barrier and staple door and window openings	1 2 3 4
Screw in and seal Windows	1 2 3 4
Screw in and shim doors for proper installation	1 2 3 4
Door knob and Dead Bolt Install	1 2 3 4
<b>Siding</b>	
Trim out Doors, Window, and corners	1 2 3 4
Cut and install Hardi Plank siding 7" reveal	1 2 3 4
Caulk and Seal Siding	1 2 3 4
<b>Other</b>	
Tool Prep and Maintenance	1 2 3 4
Site cleanup	1 2 3 4
Safety and PPE	1 2 3 4

# Warrior House

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**This is a 3 year plan to get the building of a house for sale to allow the construction program to be a self-sustaining program.**

**The construction program would produce a house to sell to the general public each year.**

Each house will net after all costs between \$ 50,000.00- \$ 85,000.00 each year

After the third house the Construction Program would be self supporting and not need outside or additional funds to buy property or construction materials to complete the house.

## **Project Needs:**

3 pieces of residential property within a 4 mile radius of Lebanon High School.

Total cost of Properties.....\$ 148,000.00

Construction Costs for each house.....\$ 300,000.00

Tools, supplies and Support .....\$ 48,000.00

=====

Total Needed                      \$ 496,000.00

## **What Students will learn:**

Students in the Warrior House Program will learn the step by step construction of a home. They will also learn the pre build site prep, infrastructure, and permit requirements of building a home. Upon the completion of the house, the students will be actively involved in the marketing and selling of the house as well.

### **Infrastructure:**

What services must be made available to a property line in order to construct a home? The services needed to build a home are water, sewer, power, cable, telephone, optional is gas.

### **Site Preparation:**

How must the site be prepared to be able to build a house?

The site must be staked to accurately locate the property pins thus giving the exact property lines. Set back requirements will be calculated and the push out will be performed. All utility trenches will be dug and service conduits run to location of the eventual foundation. Access and road curb and gutter cuts made and approach prepped for concrete.

### **Plan submission and permits:**

Once the Plans from the Lebanon High School drafting department are produced and approved, three sets are taken to the City of Lebanon building Department. House plan square footage will be between 1200 and 1500 square feet. After the plans are reviewed and permits are issued the house will be ready to be built.

### **Foundation Construction:**

With the Building Permits in hand, the footings can be formed and a footing and set back inspection can be requested. Once the Footing and setback inspection is done then the concrete (#3500 psi@ 30 days) can be poured. The stem wall forms can then be set upon the green footings and a stem wall

inspection can be requested. The stem wall inspection approval will allow the stem walls to be poured. (#3500psi @ 30 days) Pier pads and or strip footings will be poured during the footings and stem wall pours. Forms will be removed and striped oiled and stored for next job.

### **Under Floor Framing:**

Under floor framing will be done at this point. 6 mil. Black plastic vapor barrier will be rolled over the pier pads and exposed ground the Post and beam will be installed. Some applications will be TGI joists ( engineered lumber ) as an alternative to Post and Beam construction.

The sub contracted plumbers will do the under floor plumbing and the Heating, Ventilating and Air Conditioning subcontractor will install the HVAC supply lines, under floor plumbing, heating and framing inspections will all be done at this point. Students will be able to work with the subcontractors to see how those professions are essential to the construction industry and gain exposure to see if it would be an interest area.

The under floor would be insulated to code and the decking ( sub floor ) would be installed.

### **Wall Framing:**

The walls would be framed to code using a path one insulation code. ( 2x6 exterior and 2x4 interior ) Prepare for the engineered trusses. Once the Trusses are in place, the trusses would be sheathed and prepped for roofing.

### **Roofing and Services:**

The vapor barrier and asphalt shingles would be installed. The rough in plumbing system, HVAC system, electrical system would be installed and inspected alone with the framing inspection.

### **Insulation:**



The successful inspections allow the insulation subcontractor to insulate the house to code. This is the prep to drywall.

### **Drywall:**

The Lebanon High School construction program will hang the drywall in the Warrior House. A drywall subcontractor will do the essential tape and mudding of the screws and joints, with the help of the construction students.

### **Siding and Exterior Trim:**

The students will Trim the exterior of the house and apply siding. The siding will then be prepped for caulk and painted a three color scheme.

### **Paint and Finish Prep:**

The construction students will then prime and paint the drywall and prep for interior finish. Interior doors and trim will be installed and the prebuilt cabinets will be installed and hung.

### **Interior Floor coverings:**

The floor covering subcontractor will install the linoleum and or tile in bathrooms, kitchen and utility rooms with the help of students. Then final service can be set in place. Finish plumbing, HVAC, and electrical can be done.

### **Touch up and walk through:**

The end of the building process is the walk through and touch ups to any issue areas that may need attention. After this is done we have the carpets installed after carpet very little foot traffic is allowed in the house before it is plastic wrapped and protected. Then final walk through and touch up.

### **Marketing and Sales on House:**

The students will be introduced to the sales of houses and the marketing process that is involved. They will be exposed to house openings and customer purchases.

### **Additional Student Learning:**

Students will learn construction code. This will require reading for understanding and be able to apply that knowledge. They will need to be able to write so that other students can understand directions and ideas.

Each class will have a Superintendent, 3 or 4 Foreman and Construction Crew Workers. Each of these jobs will be applied for with a letter of application, and an interview process. They will work together in groups following instruction and directions from one another to achieve both short term and long term goals. There will be a component of self and group evaluation.

Each Student will also have a portfolio assessment in which they will document all of their completions and works of the Oregon Skill Sets. This portfolio will have pictures, work samples and skill set check offs.

The students will use Math, Geometry, Algebra and Trigonometry to figure out quantities, areas, volumes, ratios, square, level, slopes, rises, densities, of materials throughout the building processes of the house.

### **Safety:**

Each student will earn an OSHA 10 safety certification that can be used in the job market and make them more employable than people without that certification.

They will also have the building experience to get them ready for the next step in their educational process. For some it will be community college as Lebanon Construction is articulated with Portland Community College. Others it will be a summer job to help pay for a four year college, or internships.

### **Student Participation:**

The class sizes for this project will be 25 students in a two hour block class. There will be two morning classes of this size that will work directly on the house. There will be two General construction classes in the afternoon that will be from 25 to 32 students each and these are one hour classes that will be introductory level preparing students to be in the Construction 1 and 2 classes. The General Construction classes will travel on occasion to the job site to see and experience the actual construction of a house. It will be a great learning incentive for General Construction students.

The Warrior House will impact approximately 100 to 115 students every day. The program as it is designed will be for a three year cycle building completing one house for sale each year to become self-supporting and not need any outside funding. Then it will impact hundreds of students for years to come.

### **Projected Financial Outcomes:**

Each house will cost approximately \$ 100,000.00 to build and get ready to sell. The house will then sell for approximately \$ 140,000.00 to \$ 165,000.00. At the end of the sale, the profits will go back into the Construction Program to build the next years Warrior House. At the end of the three year program cycle, the Warrior House Construction Program at Lebanon High School will have conservatively \$ 135,000.00 dollars and more likely up to \$ 175,000.00 to build the following houses.

## **Win Win Situation:**

The Lebanon High School Construction Program could be in an amazing partnership with the Lebanon community School District in producing a learning situation for students to build houses for profit. This real life project will impact hundreds of students as well as impact the community in a very positive way. This project will allow students to get a head start on a learning path and allow them to utilize Math, Reading and Writing in real world applications. They will also gain valuable soft skills in dealing with the public in a marketing and sales environment.

The Warrior House program would be a huge "Win" for the students of Lebanon High School. It would be a "Win " for the Lebanon Community, and also a "Win" for the Lebanon Community School District in that they would be supporting students, and the City of Lebanon. Ultimately, it would be a "Win" for society.

**Business Report**  
By: Linda Darling, Business Director  
March 9, 2017

I will not be in attendance at the March 9<sup>th</sup> Board meeting, as I'm on a family vacation until March 16th. If you have any questions or concerns please don't hesitate to contact me. I will be providing the Board with updated information on State School Fund (SSF) for 2016-2017 and 2017-2018. That information will not be released until March 3<sup>rd</sup> or later, but I will have it for you at the Board meeting (Nichole will distribute it to you).

**Financial Report:** (enclosure D-1)

The 2016-2017 Financial Board report included in this Board packet reflects all of revenue and expenditures for 2015-2016 through 2016-2017, along with the budgeted and spent or encumbered amounts for 2016-2017. The amounts in 2016-2017 salaries and benefits will change some throughout the year as staffing changes occur. The projected Ending Fund Balance (EFB) for 2016-2017 is \$2,491,480. This is a slight decrease from February's Financial Report of \$2,572,274. There are many factors that impact this projected EFB, including staffing changes, contract conditions, and items required for district operations.

**P-card Update:**

The District implemented using P-Cards (Procurement Cards, like controlled credit cards) in March 2012. The program was implemented with departments coming on throughout the first six months. To be eligible for a rebate \$500,000 or more in transactions had to occur within the calendar year. The table below reflects the net amount processed through the P-card for each year, the amount that the district received back (rebate), the average amount per transaction. Dividing the amount by the average spend reflects the potential number of checks we would have had to process. The P-card process also saves staff time (processing checks, bank reconciliation, postage costs), and reduces the District's liability for fraud. There was a \$2,984 increase in our rebate amount from prior year.

**P-Card History**

Calendar Yr	Amount	Rebate	Avg Spend	# of Checks Potentially Processed
2012	\$512,271	\$8,812	\$328	1,562
2013	\$752,290	\$11,915	\$260	2,896
2014	\$1,156,485	\$17,697	\$301	3,846
2015	\$1,198,935	\$18,006	\$289	4,152
2016	\$1,354,157	\$20,990	\$272	4,982
<b>Total</b>	<b>\$4,974,139</b>	<b>\$77,420</b>	<b>\$290</b>	<b>17,438</b>

Overall this is a great program that creates efficiencies.

**Disposal of Obsolete Equipment:**

The following pieces of equipment have been evaluated to be a risk to the program:

- Cutting torch track, 9 feet long, with two motorized torch carriers
  - Victor Model 100 with a Victor torch
  - Airco No. 10 Radiograph with an unknown brand of torch
- Cadillac 17" X 33" lathe

The High School Welding Program will post this equipment through public notice in the newspaper, process sealed bids, and execute sale of equipment. The money from the sale of these will go back to the Welding Program

### Construction Funding:

The District has received \$80,000 from the sale of property to the City of Lebanon. The Board will be presented information on a Construction Course proposal for these funds. The following are the Funds that were setup during 2016-2017 Budgeting:

- Fund 292 CTE Local Fund, Career & Technical Education: The CTE (Career & Technical Education) Local Fund is designed to provide the students of Lebanon High School improved Culinary Arts and Welding Vocational Programs by supplying much needed state of the art classroom improvements and equipment. The funding will be from the sale of district land assets. At the time of the 2016-2017 budget development, the Board has not made a decision regarding sale of any land assets. This fund has been established in the event they decide to proceed.
- Fund 530 Vocational House Fund: The Vocational House Fund is designed as an enterprise fund. The District will purchase land to provide the students of Lebanon High School an opportunity through the Rough Carpentry / Construction Vocational Program to build a home. Once completed, the home will be sold, providing funding for additional homes to be built. The funding source will be from the sale of district land assets. At the time of the 2016-2017 budget development, the Board has not made a decision regarding sale of any land assets. This fund has been established in the event they decide to proceed.

Fund 530 is considered an Enterprise Fund, therefore to use this we have to make money that is reinvested in the program. If the construction proposal does not include building and selling for a profit, then Fund 292 will need to be used. The Board would just need to revise the definition for the use of that fund. Currently the \$80,000 has been deposited into Fund 530; if the Board decides to use Fund 292, a transfer of the funds can be done easily.

### Oregon Economic and Revenue Forecast:

The information provided by OSBA (Oregon School Board Association) on the March 2016 Oregon Economic and Revenue Forecast, is in my opinion, a nice summary, and is shown below:

## State revenue forecast delivers good news but not too good

February 24, 2017



The Oregon revenue forecast is up almost \$200 million from the December forecast, state economist Mark McMullen told the Senate Finance and Revenue and the House Revenue committees this week.

Oregon's continued and sustainable growth is good news, but this uptick in revenue also carries a down side for government budgeting: The potential personal income kicker (tax rebate) would be activated if the personal income tax collections total at least 2 percent more than projections made at the beginning of the two-year budget cycle. The state would need to generate an additional \$265 million over the expected revenues before July 1 to trigger the kicker.

McMullen said revenue remains in the economic "sweet spot": growing faster than expected but not so fast as to force a kicker payback to taxpayers. Personal income is down slightly from the end of session 2015 forecast, but corporate taxes have grown enough to force an estimated \$36.2 million corporate kicker for K-12 education in 2017-19.

"Oregon's economy is strong," said Senate President Peter Courtney. "Our revenues are up, but we still have hard work ahead. Our budget isn't balanced. We're going to have to make some cuts. We're going to have to raise some revenue. Both are tough; both have to get done if we are going to meet the needs of Oregon and her people."

All these figures could change depending on how the economy performs between now and the next revenue forecast in May. Until then, lawmakers will continue to build the biennial budget for 2017-19, including the appropriation for the State School Fund.

Legislative leaders said the revenue forecast points to the need for revenue reform.

"Unfortunately, the forecast also highlights how broken our revenue system has become," said House Majority Leader Jennifer Williamson (D-Portland). "Despite today's good news, we're still \$1.7 billion away from just funding our schools and basic services at their current levels."

House Speaker Tina Kotek (D-Portland) pointed to Oregon's ongoing budget problems.

"Without new revenue, the impacts of our current budget deficit will hit people in every corner of the state with teacher layoffs, bigger class sizes, higher tuition costs, the loss of health insurance coverage, or other harmful impacts in their everyday lives," she said.

- *Lori Sattenspiel*  
*Interim director of legislative services*





## 2016-2017 General Fund Summary Report

	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Budget	2-27-17 YTD & Enc	2-27-17 Balance	16/17 Project 2/27/2017
<b>General Fund - Revenue</b>							
SSF Formula	33,010,958	34,926,096	36,112,627	36,450,825	28,975,387	7,475,438	37,120,600
SSF Adjustment	354,709	48,134	(330,463)	-	-	-	(400,000)
Interest	55,090	62,596	91,245	70,000	72,038	(2,038)	92,000
Third Party Billing	35,680	25,179	45,178	50,000	85,845	(35,845)	100,000
TMR	189,021	154,930	149,514	175,000	208,252	(33,252)	208,200
JROTC	44,877	64,220	66,034	65,000	44,968	20,032	66,000
Other	493,650	379,017	297,128	450,000	190,622	259,378	374,000
Interfund Transfer	680,000	60,000	60,000	60,000	37,463	22,537	60,000
BFB	1,065,336	3,162,455	3,932,387	2,950,000	3,024,733	(74,733)	3,025,000
<b>Total</b>	<b>35,929,322</b>	<b>38,882,628</b>	<b>40,423,650</b>	<b>40,270,825</b>	<b>32,639,310</b>	<b>7,631,515</b>	<b>40,645,800</b>
	=====	=====	=====	=====	=====	=====	=====
<b>General Fund - Expenses</b>							
Salaries	15,946,123	16,263,399	17,884,343	18,652,514	18,197,642	454,872	18,878,500
Benefits	9,581,618	10,020,660	10,645,144	11,477,648	10,678,433	799,215	10,925,420
P. Services	4,781,674	5,112,768	5,027,111	4,805,057	3,073,491	1,731,566	4,394,900
Supplies	1,123,636	1,477,643	1,380,753	1,708,226	1,095,193	613,033	1,375,400
Capital Outlay	-	6,779	20,047	50,000	36,058	13,942	50,000
Other Objects	262,806	308,993	286,294	337,380	342,551	(5,171)	365,100
Transfers	902,369	1,760,000	2,155,225	2,240,000	2,065,000	175,000	2,165,000
Contingency	-	-	-	1,000,000	-	1,000,000	-
<b>Total</b>	<b>32,598,226</b>	<b>34,950,241</b>	<b>37,398,917</b>	<b>40,270,825</b>	<b>35,488,368</b>	<b>4,782,457</b>	<b>38,154,320</b>
	=====	=====	=====	=====	=====	=====	=====
<i>Projected Ending Fund Balance</i>							<i>2,491,480</i>

## 2016-2017 General Fund Revenue Report

	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Budget	2-27-17 YTD	2-27-17 Balance	16/17 Project 2/27/2017
SSF Formula							
Taxes	7,903,432	8,234,812	8,533,160	8,675,000	8,319,053	355,947	8,677,600
Federal Forest Fees	270,219	264,679	205,708	150,000	-	150,000	150,000
Common School	390,784	409,884	492,013	416,000	251,157	164,843	502,000
State Timber	210,996	405,152	181,382	100,000	60,543	39,457	181,000
School Support Fund	24,235,526	25,578,283	26,623,971	27,109,825	20,344,634	6,765,191	27,534,000
Adjustments to SSF Payments							
Adj for 05/06 payments	-	-	-	-	-	-	-
Adj for HC Disability Grant	44,585	33,286	76,394	-	-	-	76,000
Adj for 11/12 payment	-	-	-	-	-	-	-
Adj for 12/13 payment	310,123	-	-	-	-	-	-
Adj for 13/14 payment	-	48,134	-	-	-	-	-
Adj for 14/15 payment	-	-	(330,463)	-	-	-	-
Adj for 15/16 payment	-	-	-	-	-	-	(400,000)
Total SSF Formula	33,365,667	34,974,231	35,782,164	36,450,825	28,975,387	7,475,438	36,720,600
Interest of Investments	55,090	62,596	91,245	70,000	72,038	(2,038)	92,000
Third Party billing - Medicaid	35,680	25,179	45,178	50,000	85,845	(35,845)	100,000
TMR	189,021	154,930	149,514	175,000	208,252	(33,252)	208,200
JROTC reimbursement	44,877	64,220	66,034	65,000	44,968	20,032	66,000
Other							
Rental Fees	24,989	27,828	10,474	10,000	4,257	5,743	7,000
Fees Charged to Grants	-	-	800	50,000	-	50,000	-
Miscellaneous	396,771	282,468	202,944	310,000	109,518	200,482	290,000
E-Rate reimbursement	71,891	68,721	82,910	80,000	76,847	3,153	77,000
Interfund Transfer - Athletics	680,000	60,000	60,000	60,000	37,463	22,537	60,000
Beginning Fund Balance	1,065,336	3,162,455	3,932,387	2,950,000	3,024,733	(74,733)	3,025,000
<b>Total</b>	<b>35,929,322</b>	<b>38,882,628</b>	<b>40,423,650</b>	<b>40,270,825</b>	<b>32,639,310</b>	<b>7,631,515</b>	<b>40,645,800</b>
	=====	=====	=====	=====	=====	=====	=====

# 2016-2017 General Fund Expenditure Report

									2/27/2017
Obj	Description	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Budget	2-27-17 YTD	2-27-17 Encumb	2-27-17 Balance	16/17 Project
111	Certified salaries	9,312,212	9,311,147	10,161,648	10,626,822	5,443,238	5,375,177	(191,593)	10,848,000
112	Classified salaries	3,821,771	4,164,521	4,545,055	4,967,526	2,659,665	2,116,505	191,356	4,784,000
113	Administrative salaries	1,409,054	1,464,907	1,648,330	1,612,788	1,080,743	540,371	(8,326)	1,621,000
114	Managerial - classified	92,856	94,714	178,755	187,684	125,198	62,599	(113)	188,000
116	Retirement stipends	99,065	76,123	51,134	44,000	24,568	11,053	8,379	41,000
118	Retirement Support Program	159,600	-	-	-	-	-	-	-
119	Confidential salaries	125,872	125,785	84,504	95,139	84,044	47,654	(36,559)	132,000
121	Certified subs	364,590	373,350	432,293	382,854	218,772	-	164,082	479,000
122	Classified subs	147,575	148,818	155,004	162,800	76,071	-	86,729	148,000
123	Temp certified	61,461	62,030	73,949	53,500	49,117	-	4,383	102,000
124	Temp classified	3,775	982	-	500	-	-	500	-
127	Student helpers salaries	12,466	11,768	7,895	6,000	2,148	-	3,852	2,000
132	Compensation time	19,026	23,861	25,767	32,650	3,628	-	29,022	27,500
133	Extra duty	149,434	254,381	324,897	324,201	175,704	21,302	127,195	325,000
134	Classified extra hrs	123,909	142,975	185,048	135,000	78,553	-	56,447	170,000
135	Vacation Payoff	17,384	4,377	6,938	15,650	-	-	15,650	7,000
136	Mentor teacher pay	1,568	990	609	-	-	-	-	1,000
137	Personal Leave Payout	22,057	75	-	-	-	-	-	-
138	Department Head Extra Duty	2,122	2,159	1,613	4,000	613	-	3,388	1,500
142	Taxable Meal Reimbursement	328	436	903	1,400	919	-	481	1,500
	<b>Total Salaries</b>	<b>15,946,123</b>	<b>16,263,399</b>	<b>17,884,343</b>	<b>18,652,514</b>	<b>10,022,981</b>	<b>8,174,662</b>	<b>454,872</b>	<b>18,878,500</b>
								-	
210	PERS	3,955,693	3,976,407	4,187,401	4,682,670	2,329,955	1,934,197	418,518	4,362,200
220	Social Security	1,183,575	1,207,537	1,328,140	1,391,886	737,613	598,903	55,370	1,388,600
231	Worker's Comp	119,163	136,822	173,370	219,075	121,397	84,435	13,243	210,500
241	Employee Ins - Admin		177,948	212,862	220,380	139,582	69,980	10,819	209,000
242	Employee Ins - Certified	2,146,033	2,307,416	2,328,554	2,432,267	1,183,912	1,180,959	67,396	2,372,000
243	Employee Ins - Classified	1,721,374	1,874,827	2,137,321	2,249,129	1,137,614	974,726	136,789	2,133,000
244	Employee Ins - Other	20,636	20,700	7,731	25,820	15,923	11,201	(1,304)	27,120
245	Employee Ins - Retired	389,149	276,090	228,774	230,000	135,953	-	94,047	200,000
247	TSA	45,996	42,912	40,991	26,421	18,082	4,000	4,339	23,000
	<b>Total Benefits</b>	<b>9,581,618</b>	<b>10,020,660</b>	<b>10,645,144</b>	<b>11,477,648</b>	<b>5,820,032</b>	<b>4,858,401</b>	<b>799,215</b>	<b>10,925,420</b>
				-					

# 2016-2017 General Fund Expenditure Report

2/27/2017

Obj	Description	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Budget	2-27-17 YTD	2-27-17 Encumb	2-27-17 Balance	16/17 Project
311	Instructional Services	69,272	152,856	157,581	180,800	49,427	60,065	71,308	160,000
312	Instr Prog Improve Service	18,733	43,468	36,748	20,000	21,224	-	(1,224)	35,000
319	Other Instr-Prof-Tech SVCS	14,977	21,870	9,745	15,000	12,400	950	1,650	15,500
322	Repairs & Maintenance	101,489	163,270	168,482	108,517	90,934	34,182	(16,599)	166,000
323	Radio Service	-	-	7,767	-	31,906	6,957	(38,863)	39,000
324	Rentals	121,204	135,308	104,777	140,350	65,836	14,526	59,988	113,000
325	Electricity	440,338	467,896	473,758	472,100	297,295	-	174,805	473,800
326	Fuel	187,486	177,759	187,899	236,000	88,958	-	147,042	187,900
327	Water & Sewer	112,986	139,255	121,239	145,900	91,925	-	53,975	130,200
328	Garbage	77,676	86,324	96,811	95,600	45,550	-	50,050	96,800
329	Other Property Services	420	13,001	19,246	11,400	23,528	1,850	(13,978)	30,000
330	Reimb. Student Transportation	4,204	6,950	-	8,800	239	-	8,561	15,000
340	Travel	65,317	114,592	140,225	136,690	97,697	2,943	36,050	241,000
343	Travel - Student - Out of Dist.	1,665	-	-	4,150	-	-	4,150	-
346	Meals/Transportation	148	104	48	500	99	-	401	200
348	Staff Tuition	30,645	49,577	44,768	40,000	42,624	-	(2,624)	55,000
351	Telephone	67,513	82,642	70,529	71,300	21,083	1,898	48,319	40,000
353	Postage	25,894	23,607	21,909	28,650	8,156	-	20,494	23,800
354	Advertising	1,874	4,416	3,551	4,700	2,290	-	2,410	3,300
355	Printing & Binding	13,897	68,861	48,223	82,100	48,446	476	33,179	52,000
360	Charter School Payments	1,954,971	2,064,403	1,961,788	2,085,000	1,460,723	-	624,277	1,800,000
371	Tuitions Payments to Other Dist.	37,250	40,570	29,701	125,000	29,536	-	95,464	30,000
373	Tuition Pay Private School	-	-	-	5,000	-	-	5,000	-
374	Other Tuition	782,257	605,954	625,503	257,000	56,281	-	200,719	200,000
381	Audit Services	27,150	27,650	25,150	30,000	17,700	-	12,300	30,000
382	Legal Services	9,011	2,028	5,288	25,000	1,563	-	23,437	5,400
384	Negotiation Services	14,344	5,934	13,784	10,000	4,329	-	5,671	11,400
386	Data Processing SVCS	57,261	59,787	76,794	81,300	48,352	-	32,948	76,800
388	Election Services	-	4,565	-	10,000	-	-	10,000	8,500
389	Other Non_instr Pro/Tech	510,398	515,889	539,114	330,600	160,597	94,266	75,737	318,700
391	Physical Exams - Drivers	2,175	2,380	3,168	3,700	2,225	1,575	(100)	3,800
392	Drug Tests Drivers	1,110	1,110	635	3,000	675	1,325	1,000	1,000
393	Child Care Services	22,000	22,000	22,000	25,000	13,200	8,800	3,000	22,000
394	Sub calling service	5,536	5,559	7,489	8,000	6,464	-	1,536	6,500
396	Criminal History checks	2,332	2,546	2,928	2,900	2,414	-	486	2,900
398	Fingerprinting	138	639	462	1,000	-	-	1,000	400
<b>Total P. Services</b>		<b>4,781,674</b>	<b>5,112,768</b>	<b>5,027,111</b>	<b>4,805,057</b>	<b>2,843,679</b>	<b>229,812</b>	<b>1,731,566</b>	<b>4,394,900</b>

# 2016-2017 General Fund Expenditure Report

									2/27/2017
Obj	Description	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Budget	2-27-17 YTD	2-27-17 Encumb	2-27-17 Balance	16/17 Project
406	Gas Oil & Lubricants	189,904	152,805	103,868	211,000	58,283	103,539	49,178	110,000
410	Supplies & Materials	356,317	457,671	419,096	534,498	362,744	35,938	135,815	458,000
413	Vehicle repair parts	54,783	50,201	48,980	63,000	27,752	17,460	17,788	51,300
414	Transportation operations	5,262	5,674	6,060	5,300	4,298	1,479	(478)	5,700
420	Textbooks	173,653	240,685	131,379	195,300	66,179	2,861	126,259	84,000
430	Library Books	6,636	9,934	8,588	11,200	2,151	-	9,049	8,400
440	Periodicals	3,753	6,012	1,937	4,920	4,713	-	207	6,000
460	Equipment under 5K	122,132	125,632	212,514	233,322	113,112	779	119,431	213,000
470	Computer software	139,153	173,513	195,888	241,775	136,380	-	105,395	185,000
480	Computer hardware	72,041	255,516	252,444	207,911	157,524	-	50,387	254,000
	<b>Total Supplies &amp; Materials</b>	<b>1,123,636</b>	<b>1,477,643</b>	<b>1,380,753</b>	<b>1,708,226</b>	<b>933,136</b>	<b>162,057</b>	<b>613,033</b>	<b>1,375,400</b>
540	Equipment	-	6,779	20,047	50,000	36,058	-	13,942	50,000
	<b>Total Capital Outlay</b>	<b>-</b>	<b>6,779</b>	<b>20,047</b>	<b>50,000</b>	<b>36,058</b>	<b>0</b>	<b>13,942</b>	<b>50,000</b>
621	Regular Interest	-	-	-	500	-	-	500	-
640	Dues & Fees	51,933	92,488	67,655	103,080	112,558	309	(9,787)	130,000
650	Insurance & Judgments	210,873	216,456	218,639	233,600	229,684	-	3,916	235,000
670	Taxes & Licenses	-	49	-	200	-	-	200	100
	<b>Total Other Objects</b>	<b>262,806</b>	<b>308,993</b>	<b>286,294</b>	<b>337,380</b>	<b>342,242</b>	<b>309</b>	<b>(5,171)</b>	<b>365,100</b>
710	Transfer - Technology	50,000	175,000	200,000	225,000	225,000	-	-	225,000
711	Transfer - Classroom Furniture	-	50,000	50,000	25,000	25,000	-	-	25,000
712	Transfer - Textbook Adoption	50,000	350,000	350,000	300,000	300,000	-	-	300,000
713	Transfer - Capital Improvement	150,000	225,000	250,000	250,000	250,000	-	-	250,000
714	Transfer - Track and Turf Fund	100,000	110,000	110,000	10,000	10,000	-	-	10,000
715	Transfer - Athletic Fund	336,000	365,000	365,000	405,000	405,000	-	-	405,000
716	Transfer - Bus Replacement	150,000	250,000	250,000	250,000	250,000	-	-	250,000
717	Transfer - Unemploy Ins	50,000	25,000	15,000	25,000	-	-	25,000	25,000
718	PERS Reserve	-	150,000	500,000	500,000	500,000	-	-	500,000
719	Transfer - Food Service	16,369	50,000	65,225	150,000	-	-	150,000	75,000
730	Transfer - Debt Service	-	-	-	100,000	100,000	-	-	100,000
731	Transfer - Academic Achievemer	-	10,000	-	-	-	-	-	-
	<b>Total Transfers</b>	<b>902,369</b>	<b>1,760,000</b>	<b>2,155,225</b>	<b>2,240,000</b>	<b>2,065,000</b>	<b>-</b>	<b>175,000</b>	<b>2,165,000</b>
810	Reserve/Contingency	-	-	-	1,000,000	-	-	1,000,000	-
	<b>Grand Total</b>	<b>32,598,226</b>	<b>34,950,241</b>	<b>37,398,917</b>	<b>40,270,825</b>	<b>22,063,128</b>	<b>13,425,240</b>	<b>4,782,457</b>	<b>38,154,320</b>

# 2016-2017 All Funds Summary Report

Fund	Description	13/14	14/15	15/16	15/16	16/17	2-27-17	2-27-17	2-27-17	2/27/2017	16/17
		Actual	Actual	Actual	EFB	Adopted Budget	Y-T-D	Encumb	Balance	Proj. Actual	Proj. EFB
100	General Fund	32,766,866	34,950,241	37,398,917		40,270,825	22,063,128	13,425,240	4,782,457	38,154,320	2,491,480
200	Grant Funds	2,663,753	2,591,884	2,353,551	2,002	5,200,500	1,623,620	925,222	2,651,659	2,536,000	-
205	Senate Bill 1149	-	185,000	-	88,329	171,500	-	-	171,500	-	159,000
212	Academic Achievement	1,500	-	-	18,650	28,650	-	-	28,650	5,000	13,650
230	Bus Replacement	-	100,735	-	554,882	804,900	633,327	-	171,573	634,000	175,000
232	Classroom Furniture	-	50,000	40,792	9,208	38,000	21,294	3,165	13,541	24,500	9,500
240	Textbook Adoption	107,421	18,550	759,564	973	485,000	68,173	6,920	409,908	80,000	225,000
272	Capital Improvments	319,070	284,536	156,950	93,050	330,000	134,911	21,466	173,624	300,000	43,000
274	Technology	52,899	124,500	495	270,949	496,444	-	489,479	6,965	150,000	350,000
277	Track and Turf Replacement	100,000	100,000	100,000	77,754	118,000	-	-	118,000	-	100,000
279	Student Activity	593,221	590,053	632,780	483,120	1,120,000	427,929	22,024	670,047	615,000	500,000
286	High School Athletics	445,218	445,055	453,152	91,820	581,000	369,266	61,602	150,132	475,000	100,000
292	CTE Local Fund	-	-	-	-	100,000	-	-	100,000	-	-
296	Nutrition Services	1,683,116	1,596,163	1,615,906	340,043	2,020,907	915,521	534,979	570,406	1,630,000	400,000
299	PERS Reserve	630,000	-	-	650,000	1,150,000	-	-	1,150,000	-	1,150,000
300	Debt Service	3,359,330	3,442,481	3,528,481	65,481	3,618,482	999,241	-	2,619,241	3,618,500	10,000
310	Debt Service / SB 1149	5,151	-	-	-	-	-	-	-	-	-
311	2011 Non-Bonded Debt	223,547	223,547	223,547	119,551	349,715	48,607	-	301,108	223,547	86,000
400	Capital Projects	-	-	-	-	-	-	-	-	-	-
411	Capital Projects - Bond # 2	-	-	-	-	-	-	-	-	-	-
530	Vocational House Fund	-	-	-	-	250,000	-	-	250,000	-	80,000
601	Unemployment	37,166	37,539	10,646	95,630	120,000	25,001	-	94,999	45,000	100,000
<b>Grand Total</b>		<b>42,988,258</b>	<b>44,740,285</b>	<b>47,274,779</b>	<b>2,961,442</b>	<b>57,253,923</b>	<b>27,330,017</b>	<b>15,490,096</b>	<b>14,433,810</b>	<b>48,490,867</b>	<b>5,992,630</b>
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

# MEMORANDUM



**To: Board of Directors**

**From: Rob Hess, Superintendent**

**Date: March 2, 2017**

**Re: 360-degree Evaluation Survey**

I have contacted Renee Sessler from OSBA to assist with the development of a custom 360 evaluation survey designed for Lebanon. There are several different ways this survey can be designed. Over the next few weeks, she would like to contact each board member individually to get their thoughts about the design and collect any questions you would like to be on the survey. After receiving input, she will bring a draft of the survey to the April 27<sup>th</sup> board meeting for board approval. Upon approval, the survey will be sent during the month of May. Results will be compiled and presented to the board at the June meeting. Results will be used for the next board to inform goal setting in the fall of 2017 and for my evaluation in the spring of 2018.

In her interviews with board members Renee will be seeking to find consensus on the following things:

- 1) Purpose and Content of the survey: Is the survey specific only to evaluating the work of the superintendent or is it a combination of the superintendent's performance, district performance, building performance, board performance? Should the survey address topics that pertain to the 2020 Vision?
- 2) Scope of the survey: Broad or Narrow? In other words, does the board only want feedback from specific people who are invited to participate in the survey or do they want it open to anyone anonymously, or do they want it open to anyone provided they use their name or do they want it to be anonymous with an option to leave a name?
- 3) Demographics of the survey: Does the board want questions tailored to a person's identified demographic (parent, student, teacher, classified, admin, community member) or just one set of questions? If the questions are tailored to groups, what groups will be surveyed?
- 4) Length of the survey: Does the board want a relatively short survey that doesn't take too much time or do they want a more extensive survey that takes more time?
- 5) Open Ended Questions: Does the board want open ended questions on the survey?

**LEBANON COMMUNITY SCHOOL DISTRICT  
SCHOOL BOARD MEETING  
MINUTES  
February 9, 2017 - 6:00 PM  
Hamilton Creek School, 32135 Berlin Road, Lebanon, Oregon 97355**

A regular School Board Meeting was held at Hamilton Creek School on February 9, 2017. Those present included:

Richard Borden, Director	Rob Hess, Superintendent
Jerry Williams, Director	Bo Yates, Assistant Superintendent
Russ McUne, Director	Jennifer Meckley, Director of Human Resources
Mike Martin, Director	Linda Darling, Business Director
Kellie Weber, Director	

Minutes recorded by Nicole Hundley, Executive Secretary.

**AUDIENCE COMMENTS**

Chair Russ McUne welcomed audience comments.

Ryan Noss spoke in support of naming the Pioneer School Library in honor of his brother, Sergeant First Class Scot R. Noss. He noted that the Noss family supports the proposal made by Patrick Quinn. Scot was a long time student in the Lebanon Community School District, and as an avid reader it is fitting to name the library after him. Ryan also spoke to the culture of Pioneer School in their support of veterans.

Patrick Quinn spoke in support of naming the Pioneer School Library in honor of Sergeant First Class Scot R. Noss. He discussed Scot's military service and injury. He noted that a plaque regarding the naming would be provided by a donor, along with a scrapbook from the family to educate students on Scot and his service.

Eric Frazier discussed a recent survey he conducted of Lebanon Community School District staff. He noted that 262 employees participated, and while there were several positives, he found themes of areas of improvement to be attendance, behavior/accountability, and leadership concerns. He said several great things that were happening in the district were also noted in the surveys. The results will soon be released and he hopes they will result in positive change.

Delane Overton discussed the need for clear expectations and guidelines for our students, especially as it relates to consistency and consequences. He stated that the District's efforts could lead to enabling if higher expectations are not set. He discussed the different types of administrators: leaders and transformational leaders.

Patty Allydice spoke about the size of the audience, stating that they were questioning the Board's actions. She discussed Superintendent Hess' evaluation, comparing it to a "nearly meets" standard, and disagreed with having a contract renewal. She also disagreed with the removal of the residency component. She stated her support of a community wide survey. She discussed the contract buy-out of the previous superintendent.

Cathy Osborne spoke to support Principal Tonya Cairo and Superintendent Rob Hess. She stated that contrary to the previous speaker's thoughts, several audience members were there in support of the District and their leaders and not because there is a problem.

Anna Parker spoke about her concerns regarding the negative letter and gossip circulating in the District. She discussed the need to check facts and not spread untruths and to focus on supporting the success of our students. She discussed the work of Principal Tonya Cairo to make improvements at Pioneer School. She discussed Superintendent Rob Hess and his leadership.



Marc Thielman, Superintendent of Alsea School District, spoke regarding his work with Superintendent Rob Hess. He discussed the value of Rob Hess' work at the state level and the improvements he has brought to the District. He discussed how much Lebanon is able to support with very finite resources. He and Rob Hess have been working at the state level to increase funding and make positive changes to impact all schools in Oregon. He provided a letter that was sent to the capital in order to create impactful changes for the betterment of public education. He also discussed the innovation bill and Rob Hess' work to support it. Lebanon has a tremendous track record of doing a lot with very little, and he stressed the importance of staying focused on this effort.

Sara Hartnim read an anonymous letter from another student regarding the high school's lack of support for the student to graduate with his diploma and their pressure to obtain a GED instead, including disrespecting the student and discouraging the student from trying to graduate.

Brooklyn Giles spoke about the need to ensure the drama and decisions do not poorly affect students.

Chair Russ McUne paused the audience comments at this time to move on to regular agenda topics. Audience comments would be reopened after the Budget Committee Meeting.

## **GOOD NEWS/COMMUNITY COMMUNICATIONS**

### **1. Report: Hamilton Creek School**

Principal Geno Bates presented information on Hamilton Creek's graduation preparation, attendance, assessment, and opportunities.

## **BUDGET COMMITTEE INTERVIEWS**

The three candidates provided background on their experience. There are two three-year positions available.

Jeff Vandiver has two children in the District and has lived in Lebanon his entire life. He wants to be involved in his children's education. He has several community contacts through his employment as a service technician.

Tom Oliver has three children and works for Consumers Power. He was previously a department head for City of Lebanon and has significant experience with budgets similar to the District's.

Todd Gestrin was formerly on the Budget Committee. His children have been through the District schools. He has worked in banking for 34 years, managed several budgets, and is on the City of Lebanon budget committee.

Richard Borden made a motion to appoint Jeff Vandiver to the Budget Committee. Kellie Weber seconded the motion. The motion carried 4-1 with Mike Martin voting against.

Mike Martin made a motion to appoint Tom Oliver to the Budget Committee. Kellie seconded the motion. The motion carried unanimously.

## **GENERAL BUSINESS**

### **1. Policies**

The following Policy AR revisions were presented to the Board for information only: Policy ING-AR: Animals in District Facilities; Policy JEC-AR(1): Open Enrollment/School Attendance Areas; Policy JEC-AR(2): Lottery Procedures; and Policy JEC-AR(3): Application for Open Enrollment. Jennifer Meckley explained that the Policy ING-AR: Animals in District Facilities was made more robust in order to better process these types of requests. Rob Hess explained that the Policy JEC-ARs regarding Open Enrollment will be looked at each year and this is the

2017-2018 update. He noted that some schools are already at capacity and may not be able to accept open enrollment for next year.

Policy JFCIA: Student Drug Testing and Policy JFCIA-AR: Student Drug Testing were presented for board approval on first reading. Discussion ensued regarding funding for the program. Discussion also ensued about this being a trial period and the Board having the option to remove the policy later. Mike Martin asked for clarification to be made to the first sentence that the testing is required if randomly chosen. Mike Martin made a motion to accept the policies as presented with the clarification. Jerry Williams seconded the motion. The motion carried 4-1 with Richard Borden voting against.

The meeting was temporarily adjourned at 7:00 PM for the Budget Committee Meeting. The meeting resumed at 8:55 PM.

### **AUDIENCE COMMENTS continued**

Julie Ragan spoke about professional integrity, and about the fatigue and stress of the letters and emails circulating. She asked the Board to listen to the voice of the community.

Rachel Kittson-MaQatish spoke about her son attending Lebanon on an interdistrict transfer from Sweet Home due to Rob Hess' efforts in the District. She commented on his professionalism, patience, thoughtfulness, intelligence and integrity as a leader. She stressed that the Board and District should focus on school business and the education of students.

Stephanie Waters spoke regarding the survey that Eric Frazier had disseminated. She noted that not all employees have filled it out and he does not have a complete set of data. She commented on Rob Hess' attention to detail and commented on a birthday card she received from him.

### **GENERAL BUSINESS continued**

#### **2. Action: Approve Resolution 1617-3 Rights of Undocumented Students and Protocols for Immigration and Customs Enforcement (ICE) Access to Schools**

Resolution 1617-3 was presented for Board approval. The resolution documents the Board's support for the District's students and families that are concerned at this time and outlines parameters that must be met before ICE can gain access to the building or student. Mike Martin made a motion to approve the resolution. Richard Borden seconded the motion. The motion carried unanimously.

#### **3. Report: Superintendent Evaluation**

The Board reviewed the Superintendent's Evaluation, which was completed in January 2017. Mike Martin complemented the Board on improving the process and creating a more summative and objective evaluation. He commented on the need to include the 360 degree survey as well.

#### **4. Discussion: Board Goals 2017-2018**

Rob Hess brought forth areas to focus on for next year's Board Goals, based on his recent evaluation and because his contract says that goals should be brought prior to March, which has not been done in past years. In addition to current goals of graduation rate, attendance, assessment and opportunities, Rob also suggested recruit and retain teachers, increase state school funds for Lebanon, and conduct community-wide 360 degree survey. Rob noted that his recent evaluation stressed the importance of teacher retention and recruitment, and that our 5-year new teacher retention rate of 46% is unacceptable. He wants to focus on improvement in this area. Mike Martin commented that increasing the state school fund is not measurable and is outside of Rob's direct control. Rob is already working

with Renee Sessler at the OSBA to create the community wide 360-degree survey. It could be completed this spring and again next spring to create a baseline and then show a comparison.

## **5. Discussion: Naming of Pioneer School Library in honor of Sergeant First Class Scot R. Noss**

Naming a facility in honor of a person requires two meetings with public comment and then a Board vote. Kellie Weber commented that she felt all schools in the District should know about Mr. Noss, and she suggested that the scrapbook be rotated between all schools. Rob Hess noted that Mr. Noss' brother was principal of Pioneer School and that his mother taught at Pioneer School, so the location holds extra significance. Discussion ensued. The next two board meetings will have public comment regarding the naming of the library in honor of Mr. Noss.

## **6. Action: Approve Snow Day Make Up Proposal**

Administration presented an alternative make up day proposal due to the fact that the District was above required hours even without any make up, but there was a need to incorporate more instructional time for students prior to graduation and testing. Discussion ensued regarding having licensed staff make up contract days after students are done for the year. Richard Borden commented that if we could give two days back to teachers, he felt we should. He stated that end of the school year professional development is not productive. Russ McUne expressed concern regarding it not being fair to classified staff that may have to use leave. Discussion ensued regarding instruction time and the opportunity to say thank you to staff. LEA Union President Maureen Twomey was asked to speak, and she noted that the proposal was given as a compromise to remain true to the licensed staff's contracted days while also allowing students to have additional instruction time and not keeping them beyond the school year. Discussion ensued. Richard Borden made a motion to approve the proposal as presented, except the June 13 and June 14 professional development days would be eliminated, resulting in two days not made up for all staff. Jerry Williams seconded the motion. The motion carried unanimously.

## **DEPARTMENT REPORTS**

### **1. Finance**

#### **(a) Report**

The Board had no questions on the District's financials. Linda Darling noted that there is a bill that would extend the recreational immunity and close the loophole to give the District more protection.

#### **(b) Report: Audit**

Linda Darling noted that the audit was clean. There were no questions.

#### **(c) Disposal of Obsolete Equipment**

Linda Darling reported that the District is disposing of two vans. One has been scrapped for parts and one has been used to the end of its lifetime. She noted that the value is such that it did not require reporting, but she wanted to inform the Board for transparency.

## **COMMUNICATION**

### **1. Board Communication**

Kellie Weber commented on the high quality teaching she witnessed at the high school recently while attending classes with her son.

### **2. Superintendent Communication**

**a. Action: Approve 2018-2021 Superintendent Contract**

Rob Hess requested the Board's consideration to renew this contract for another three years. He noted that longevity in the District is important to him and he wants to continue to serve. Discussion ensued. Mike Martin noted that he opposed the extension and that there is no urgency. He stated that OSBA does not support renewals like this even though they are legal. Russ McUne discussed how due to the timings in the contract for renewal and evaluation, the Board would be expecting the superintendent to work nearly up to expiration without have a new contract. Discussion ensued regarding the contract length. Russ McUne explained the buy-out of the previous superintendent, and discussed the sections of the current contract that offer protection to the District if the superintendent is complacent or ineffective. He felt the contract was fair to the superintendent and the District. Richard Borden stated he thought it was important for the superintendent to know the Board supports him long-term. He stated we have achieved more during Rob Hess' tenure. Jerry Williams also commented on the growth of the District under Rob Hess. Kellie Weber discussed the public comments made regarding the contract and suggested a one-year renewal. Discussion ensued regarding the anonymous allegations. Mike Martin mentioned assessment data and graduation rate data. Rob Hess explained that prior to the end of BLHS, the District's true graduation rate was difficult to determine, but the last three years of data provided directly from ODE is a true reflection. Rob Hess discussed the improvements in the District. He noted that we still have a long way to go, and he wants to be here to do it. Discussion ensued amongst the Board. Rob Hess stated that he would be okay to keep the residency language as is. Jerry Williams made a motion to approve the 2018-2021 contract as presented expect for the residency language to remain as it was previously. Richard Borden seconded the motion. Kellie Weber and Mike Martin commented on the haste of a decision. Mike Martin commented on the raise in the contract. The motion carried 3-2 with Kellie Weber and Mike Martin voting against.

**b. Action: Approve Amendment to 2015-2018 Superintendent Contract**

The proposed amendment provided clarifications to the evaluation and performance goals for the superintendent, and adjusted the evaluation date to June. Richard Borden noted that this was much better timing. Richard made a motion to approve the amendment to the 2015-2018 contract as presented. Jerry Williams seconded the motion. The motion carried 3-2 with Kellie Weber and Mike Martin voting against.

**CONSENT AGENDA**

**1. Action: Approve December 8, 2016 Board Minutes**

Richard Borden made a motion to approve the Consent Agenda. Kellie Weber seconded the motion. The motion carried unanimously.

**ADJOURN**

The meeting adjourned at 9:50 PM.

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Russ McUne, Board Chair

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Rob Hess, Superintendent