



Santiam Travel Station

750 S. Third Street, Lebanon, OR 97355

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

MEETING AGENDA

1. WELCOME

- A. Call to Order
- B. Flag Salute

2. PUBLIC COMMENTS

This is a time for citizens to address the Board. The Chair will recognize speaker(s) at the designated time. All speakers shall identify themselves and state their name before speaking. Speakers are asked to provide their name, address and telephone number on the Speaker's Sign-in Sheet. Each speaker may address the Board for three minutes.

3. ACCEPTANCE OF SUPERINTENDENT RESIGNATION

Action: Approval Requested

4. APPOINTMENT OF INTERIM SUPERINTENDENT

Action: Approval Requested

5. RESTATEMENT OF RESOLUTION 2223-1, pg. 3

Action: Approval Requested

6. APPROVAL OF CONSULTING CONTRACT

Action: Approval Requested

7. ODE INTEGRATED GUIDANCE UPDATE, pg. 8

Action: Informational

8. SEVEN OAK UPDATE

Action: Informational

9. CONSENT AGENDA

Action: Approval Requested

- A. December 8, 2022 Board Meeting Minutes, pg. 10
- B. Policy Updates – Second Readings, pg. 15

CODE	TITLE
SECOND READING	OPTIONAL
IGAC	Religion and Schools
GDA	Instructional Assistants
GCQB	Research
BBBA	Board Member Qualifications

D. Hiring:

NAME	POSITION	FTE	START DATE	END DATE
NEW HIRES 2022-23				

TEMPORARY				
Daniel Huynh	Temporary Choir Teacher	1.0	1/3/2023	6/15/23

10. DEPARTMENT REPORTS

Action: Approval Requested

- A. Operations
- B. Human Resources
- C. Finance
 - 1. Financial Report, pg. 21
 - 2. Board Resolution 2223-2 CM-GC Contractor Approval

11. COMMUNICATION

Action: Informational

- A. Board
- B. Superintendent

12. AUDIENCE COMMENTS

The Lebanon Community School District Board of Directors welcomes you to our regular meeting. It is the Board's goal to hold an effective and efficient meeting to conduct the business of the District. In keeping with this goal, the Board provides a place for Audience Comments on each of its regular agendas. This is a time when you can provide statements or ask questions. The Board allows three minutes for each speaker. The language below discusses the Public Meetings Law and public participation in such meetings.

"The Public Meetings Law is a public attendance law, not a public participation law. Under the Public Meetings Law, governing body meetings are open to the public except as otherwise provided by law. ORS 192.630 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.

13. ADJOURNMENT

Upcoming meeting dates:

- February 9th, 2023 – Board Meeting at 6:00 PM
- March 9, 2023 – Special Board/Budget Meeting at 6:00 PM
- April 13, 2023 – Board Meeting at 6:00 PM
- May 11, 2023 – Board Meeting at 6:00 PM
- May 18, 2023 – Budget Meeting – time TBD
- May 25, 2023 – Budget Meeting – time TBD
- June 8, 2023 – Board Meeting at 6:00 PM

Agenda Item 5

Restatement of Resolution 2223-1

Lebanon Community School District #9

Resolution 2223-1 Representations and Authorizations

The Lebanon Community School District Board of Directors resolves the following for Fiscal Year 2022/23:

- A. **Bonding of the Board Chairman, Superintendent/Clerk, Deputy Clerk.** BE IT RESOLVED that the Lebanon School Board of Directors designates Property and Casualty coverage for education (PACE) to provide a Public Employee Dishonesty Coverage in a minimum amount of \$100,000 in accordance with ORS 332.525 and ORS 328.441.
- B. **Chief Administrative Officer.** BE IT RESOLVED that the Lebanon School Board of Directors hereby designates _____ as Chief Administrative Officer.
- C. **Deputy Clerk.** BE IT RESOLVED that the Lebanon School Board of Directors hereby designates William Lewis as Deputy Clerk.
- D. **Custodian of Funds.** BE IT RESOLVED that the Lebanon School Board of Directors hereby designates _____ and William Lewis to be the custodian of funds and further authorizes facsimile signature under ORS 328.441, ORS 328.445.
- E. **Authorization to Sign Payroll and Monthly Disbursements.** BE IT RESOLVED that the Lebanon School Board of Directors hereby designates _____ and/or William Lewis to sign monthly disbursements and payroll.
- F. **Authorization to Approve and Pay Accounts Payable.** BE IT RESOLVED that the Lebanon School Board of Directors hereby designates _____ and/or William Lewis to approve and pay all accounts payable and balances on district-issued credit/purchase cards within the limits of the adopted budget document. Licensed administrators may approve purchase orders in amounts of \$250 or less unless revoked by the Superintendent.
- G. **Budget Officer.** BE IT RESOLVED that the Lebanon School Board of Directors hereby designates _____ as the budget officer.
- H. **Official Auditors.** BE IT RESOLVED that the Lebanon School Board of Directors hereby designates Pauly Rogers & Co. as the official auditor for the district's Fiscal Year 2022/23 books.
- I. **Newspapers-of-Record.** BE IT RESOLVED that the Lebanon School Board of Directors hereby designates the Albany Democrat Herald and the Lebanon Express as the district newspapers-of-record.

- J. **Insurance Agent-of-Record.** BE IT RESOLVED that the Lebanon School Board of Directors hereby designates Rhodes Warden Insurance as the district insurance agent-of-record.
- K. **Attorney-of-Record.** BE IT RESOLVED that the Lebanon School Board of Directors hereby designates Garrett Hemann Robertson, PC as the attorney-of-record for all general education related legal services and for collective bargaining services.
- L. **Hearing Officer.** BE IT RESOLVED that the Lebanon School Board of Directors hereby designates _____ to serve as the hearing officer in all matters pertaining to the operation of the school district and/or matters on personnel and further designates _____ or his designee to serve as the hearing officer on student records, including expulsion hearings.
- M. **Authorization to Participate in Federal and State Programs.** BE IT RESOLVED that Superintendent _____ is hereby authorized as the official district representative for IDEA, Title IA, Title IIA, Title III, Title IV, and Title V, Title VI, EBISS, Carl Perkins Grant, other various local grants, Linn/Benton Education Service District, miscellaneous state grants, and miscellaneous federal grants.
- N. **School Board Meetings.** BE IT RESOLVED that the following are the School Board meeting dates for Fiscal Year 2022/23. Regular meetings will begin at 6:00 PM.

Date	Meeting Type	Scheduled Location
August 11, 2022	Regular Meeting	Santiam Travel Station
September 8, 2022	Regular Meeting	Santiam Travel Station
October 13, 2022	Regular Meeting	Santiam Travel Station
November 10, 2022	Regular Meeting	Santiam Travel Station
December 8, 2022	Regular Meeting	Santiam Travel Station
January 12, 2023	Regular Meeting	Santiam Travel Station
February 9, 2023	Regular Meeting	Santiam Travel Station
March 9, 2023	Regular Meeting	Santiam Travel Station
April 13, 2023	Regular Meeting	Santiam Travel Station
May 11, 2023	Regular Meeting	Santiam Travel Station
June 8, 2023	Regular Meeting	Santiam Travel Station
July 13, 2023	Reorganizational Meeting	Santiam Travel Station

- O. **Depository-of-Funds.** BE IT RESOLVED that the Lebanon School Board of Directors hereby designates FDIC Wells Fargo, Umpqua Bank, U.S. Bank, Oregon State Treasury and Local Government Investment Pool as the Depositories of Funds.

- P. **Borrowing Limit for the Custodian of Funds.** BE IT RESOLVED that the Lebanon School Board of Directors hereby allows the Custodian of Funds to borrow up to \$5,000,000. Notice is to be given to the Board prior to the loan.
- Q. **Short-term loans between funds.** BE IT RESOLVED that William Lewis, Deputy Clerk/Director of Business Services, is authorized to make short-term loans between funds in order to pay district obligations.
- R. **Employees Excluded from Bargaining Units.** BE IT RESOLVED that the Lebanon School Board of Directors hereby affirms that confidential employees and all directors and administrators are excluded from the bargaining units.
- S. **Local Contract Review Board.** BE IT RESOLVED that the Lebanon School Board of Directors hereby reaffirms the Lebanon Community School District as its own Local Contract Review Board.
- T. **Alternative Education Programs.** BE IT RESOLVED that the Lebanon School Board of Directors hereby designates Lebanon High School Alternative Programs, Linn Benton Community College Alternative Program, and other elementary and middle school district alternative programs as alternative education programs.
- U. The following designation of the Fiscal Year 2021/22 ending fund balances and revenues for specific uses in Fiscal Year 2022/23:
1. Committed Fund Balances
 - a. The ending balance of each of the following funds is “Committed” in accordance with the purposes stated for each fund or program in the FY 2022/23 adopted budget.
 2. Restricted Fund Balances
 - a. The ending balance of all grant related special revenue funds (including food service) shall be designated as restricted for the sole uses intended by the granting authorities.
 - b. Ending fund balances in Student Activities Funds are restricted for the benefit and intent associated with each of the student body groups.
 - c. Unemployment Insurance Fund is restricted for expenditures of unemployment claims paid by the State for former District employees.
 3. Debt Service Funds
 - a. Funds are “Restricted” for the accumulation of resources and payment of principal and interest related to associated debt offerings.

PASSED AND ADOPTED this 14th day of July, 2022.
PASSED AND RE-ADOPTED this 12th day of January, 2023.

Board Chair

_____, Superintendent

Agenda Item 7

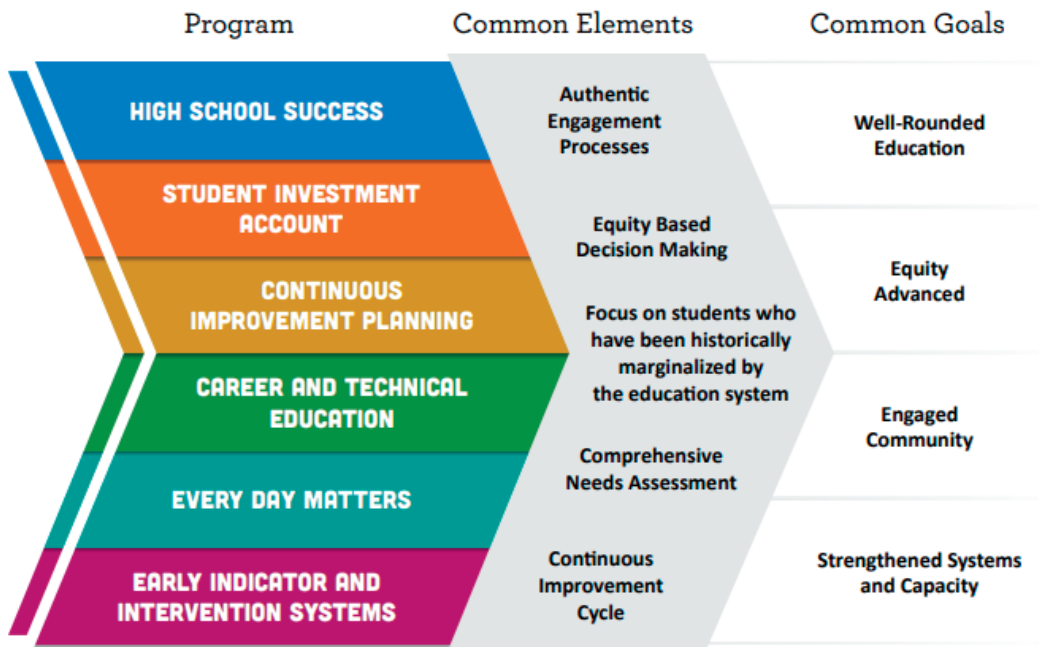
ODE Integrated Guidance Update

ALIGNING FOR STUDENT SUCCESS: INTEGRATED GUIDANCE FOR SIX ODE INITIATIVES 2022

What is Integrated Guidance (IG)?

Integrated Guidance streamlines six federally and state aligned investments currently supporting educational innovation and improvement into one application. The goal is to reduce the administrative burden and confusion that can come with completing multiple applications and budgets by combining the processes for planning, needs assessment, community engagement, budgeting, and evaluation.

What Does IG Streamline?



What is Required?

- Establish an IG team
- Engage Stakeholders
- Review and Analyze Data
- Assess Needs
- Plan Development using Equity Lens
- Report Requirements

What Has Been Completed?

- Much work underway prior to start of the 2022-23 school year
- IG team established Spring 2022 has met repeatedly to plan and share updates
- Staff, students, and families have given input through surveys, interviews, and dialogue
- Ongoing data collection and analysis contributes to the Needs Assessment; this ultimately determines the plan and budget detailed in the application
- Staff training on supporting focal student groups has taken place throughout the school year
- Coordinated efforts with LBL-ESD for support throughout the process

What Comes Next?

- Needs Assessment is ongoing and will be completed in January
- IG Team will meet in January and early February to complete application
- Application will be shared on the LCSD website for public viewing and comment
- Application will be presented to school board for approval at March's meeting

Agenda Item 9

Consent Agenda

A. December 8, 2022 Meeting Minutes



Santiam Travel Station

750 S. Third Street, Lebanon, OR 97355

MEETING MINUTES

<u>BOARD MEMBERS PRESENT:</u> Tom Oliver, Chair Richard Borden, Vice Chair Mike Martin, Member Nichole Piland, Member	<u>EXECUTIVE STAFF PRESENT:</u> Bo Yates, Superintendent William Lewis, Business Director
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The meeting minutes were recorded by Executive Secretary Jessica Woody.

1. WELCOME AND CALL TO ORDER

Board Chair Tom Oliver called the meeting to order at 6:00 PM and led the flag salute.

2. PUBLIC COMMENTS

No public comments were made.

3. SEVEN OAK PROJECT

William Lewis updates the board on the Seven Oak project. He explains that 2 weeks ago was the 1st pre-meeting bid where contractors planning on bidding are required to attend, the bid proposal is closing today and will next begin the evaluation process. The district had 3 reputable contractors attend the pre-bid. The next step will be to interview the contractors in January. William invites school board members to attend if they would like to.

William reminds the board of the 5.1-million-dollar scope of the project, consisting of 3 classrooms, ADA bathroom, indoor exercise and multipurpose area, and an outdoor covered area. The indoor and outdoor area can be combined as well. He explains that this will bring all 6th graders from the elementary schools to Seven Oak. It is also explained that the building is a pre-engineered style with metal siding, similar to the Boulder Falls hotel, rather than a pole barn style.

William also speaks to the board with a financial report / budget update. He speaks about the current budget and what the future budgeting process looks like, with hopes to keep the economic outlook out of the conversation until the spring.

He shows that the district is at the peak of the budget, which will normally start to head downhill, final budgets are coming in with haircuts and the district will start to see the revenue change with small cuts to budgets. William also explains that the district is heading back into an environment where expenses get higher than revenue.

William explains that the 9.5 will be the starting point, and the advocacy will be seen through the government and conversations will mostly likely take place through June, about pushing that number up.

As well as, Oregon has a 2-billion-dollar combination of education stability and rainy-day funds, to help mitigate through an economic recession, noted specifically that the state is forecasting a mild recession. William states that the 2 billion will really be needed during the fiscal cliff, referring to his graph in the board presentation.

William explains that the ESSR 2 funds will be done in 2023 and the ESSR 3 funds will be done in 2024, he is forecasting that along with many other districts, our district will be going through the fiscal cliff in order to adjust to that change in funding that the district had received as a result of the pandemic. He will have budget strategies coming this spring in hopes to have ways to smooth this curve.

Lastly William explains that the state is currently pushing for a compromise number closer to 10, and that at some point we may have to make a call but with hopes to have a final number by late May or June. He states that legislators are currently weighing in on the school funds. There is urgency and a financial responsibility by the district to start this process as early as possible, though are held by not knowing at this time what the districts funds will be.

After a note that the budget calendar should have stated December 8th, 2022 as the regular board meeting date, Mike Martin motions to approve the budget calendar, and Nichole Piland seconds the motion. With all in favor and a unanimous vote, the 2022-23 LCSD Budget Calendar is approved.

4. CONSENT AGENDA

Richard Borden motions to approve the November 10, 2022 Board Meeting Minutes, Mike Martin seconds the motion. All in favor with a unanimous vote the November 10, 2022 Meeting Minutes are approved.

After discussion with the board chair and members of the board, it was decided to make no changes to policy CB and CBC, those will be left as is. The additions restate the law, and was decided that it is not necessary to restate. Policy changes were not approved for CB and CBC.

Board Chair, Tom, asked to table policies BCF and DBEA, he would like more information in regards to the educational equity committee, as well as the mandate to the committee member to be apart of both the budget committee and the equity committee.

BCF and DBEA are not approved and will be tabled for further discussion.

Richard Borden motions to approve and Nichole Piland seconds the motion. All in favor with a unanimous vote, first reading policy update IGAC, GDA, GCQB, and BBBA, and second reading policy update EFA, EFA-AR, JEA, and GCBDB/GDBDB are approved.

Mike Martin motions to approve temporary new hire Addie Kilgore, and Richard Borden seconds the motion. All in favor with a unanimous vote.

5. DEPARTMENT REPORTS **A. Operations**

Bo Yates states that the district is out approximately 80 staff members today, due to illness, with about a 50% fill rate, consisting of 39 teachers and 11 unfilled positions.

He explains that the dean of students in the elementary schools, as well as the roving subs, can assist in filling those unfilled spots, though this means that their job then goes unfilled during that time as well. The middle and high school are able to be more creative and fill in separate periods at a time. Bo also explains that the district has worked really hard to ensure that classrooms and positions are filled when dealing with a lot of staff sickness.

Bo also updates the board with the following data, student attendance is at approximately 85%, and the district is holding steady with enrollment at about 4,200 students. 150 students across all grade levels attend an online school, and the district would like to encourage those students to return to the district. Lastly, he states that the district is about 30 shy on kinder and 1st grade enrollment in regards to our usual amount.

B. Human Resources

Nothing to report.

C. Finance

The finance report was spoken during the Seven Oak Project update by William Lewis.

6. COMMUNICATION

A. Board

There is nothing to report from the board, the members are glad to have Mike back tonight.

B. Superintendent

Bo Yates wishes the group a Merry Christmas and Happy Holidays.

He also notifies the board that there are many staff that will attend the law conference coming up in Eugene.

There will not be a Jen Zen this evening.

AUDIENCE COMMENTS

No audience comments were made.

7. MEETING ADJOURNED

There being no further business before the Board, the meeting was adjourned at 6:26 PM.

Tom Oliver, Board Chair

Bo Yates, Superintendent

Agenda Item 9

Consent Agenda

B. Policy Updates – Second Reading

Lebanon Community Schools

Code: **IGAC**
Adopted: 6/15/98
Readopted: 12/16/10
Orig. Code(s): IGAC

Teaching about Religion

The public schools are obligated to maintain neutrality in matters of religion.

The neutrality requirement suggests an ongoing search for sensitivity, understanding, appreciation and factual information about cultural and religious diversity. It also mandates that schools refrain from advocacy of a particular religious position.

The superintendent or designee will develop administrative regulations as needed to implement this policy.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

[ORS 336.035](#)

U.S. CONST. amend. I.

OR. CONST., art. I.

~~Kennedy v. Bremerton Sch. Dist., 142 S Ct. 2407 (2022) 869 F.3d 813 (9th Cir. 2017).~~

Instructional Assistants

Instructional assistants shall be hired by the superintendent or designee.

All instructional assistants¹ must:

1. Have a high school diploma or the equivalent;
2. Be at least 18 years of age or older; and
3. Have standards of moral character as required of teachers.

In addition to the above, instructional assistants providing translation services must have demonstrated proficiency and fluency, knowledge of and ability to provide accurate translations from a language other than English into English and from English into another language.

Instructional assistants² who work in Title IA programs and provide instructional support must have:

1. Completed at least two years of study at an institution of higher education; or
2. Obtained an associate's or higher degree; or
3. Met a rigorous standard of quality, and can demonstrate, through a formal state or local academic assessment or para-professional certificate program, knowledge of, and the ability to assist in instructing, as appropriate, reading/language arts, writing and mathematics or reading readiness, writing readiness and mathematics readiness.

¹ "Instructional assistant" means a classified employee who does not require a license to teach, who is employed by a school district or education service district and whose assignment consists of and is limited to assisting a licensed teacher in accordance with the rules established by the TSPC.

²Instructional assistants may be assigned to: (1) provide one-on-one tutoring for eligible students, if the tutoring is scheduled at a time when a student would not otherwise receive instruction from a teacher; (2) assist with classroom management, such as organizing instructional and other materials; (3) provide assistance in a computer laboratory; (4) conduct parental involvement activities; (5) provide support in a library or media center; (6) act as a translator; or (7) provide instructional services to students while working under the direct supervision of a teacher. Instructional assistants may assume limited duties that are assigned to similar personnel who are not working in a program supported with Title IA funds, including duties beyond classroom instruction or that do not benefit participating children, so long as the amount of time spent on such duties is the same proportion of total work time as prevails with respect to similar personnel at the same school.

These requirements do not apply to an instructional assistant: (1) who is proficient in English and a language other than English and who provides services primarily to enhance the participation of children in Title IA programs by acting as a translator; or (2) whose duties consist solely of conducting parental involvement activities.

The district will not require individuals newly hired as Title IA instructional assistants who have met another district's academic assessment to meet the district's academic assessment standards.

The general responsibilities of an instructional assistant shall be outlined in a job description. The major responsibility shall be to assist the classroom teacher, specialist or supervisor **or related service provider** with instruction **and/or support**. The instructional assistants shall be under the supervision of the appropriately licensed classroom teachers, specialist or supervisor. Other supporting tasks may include, but are not limited to: clerical support, student control, personal care, translation or parent and family involvement activities and media center or computer laboratory support.

Instructional assistants shall not be used by the district or teacher as substitute teachers. The responsibility for classroom supervision remains with the teacher at all times.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

[ORS 332.505](#)

[ORS 342.120](#)

[OAR 581-022-1710\(2\)](#)

[OAR 581-037-0005 to -0025](#)

[OAR 584-005-0005\(27\), \(41\)](#)

The Vietnam Era Veterans' Readjustment Assistance Act ~~of 1974, as amended~~, 38 U.S.C. § 4212(2018).

Title II of the Genetic Information Nondiscrimination Act ~~of 2008~~, 42 U.S.C. § 2000ff-1 (2018); 29 C.F.R. Part 1635 (2022).

~~Section 503 of the~~ Rehabilitation Act ~~of 1973~~, 29 U.S.C. § 791, 793-794 (2018).

Lebanon Community Schools

Code: **GCQB**
Adopted: 6/15/98
Readopted: 9/16/10
Orig. Code(s): GCQB

Research

District staff **Employees** are encouraged to participate in research for the development and improvement of education. ~~If an employee plans~~ Staff who propose to engage in a research, e.g., study toward advanced work or for use in classroom instruction ~~project or the administration of surveys not otherwise authorized by the district during the work day or using~~ district resources or students, ~~either for study toward advanced work or for use in classroom instruction,~~ approval must be secured from ~~will~~ submit a proposal to the the superintendent for approval prior to commencing such research. ~~or designee.~~ If approved, and the study results in material or practices which ~~would~~ may be useful to other ~~employees~~ district staff, ~~it is recommended that it~~ such will be reviewed by administration and may be made available for distribution throughout the district as determined by administration. For the protection of all concerned, privacy rights of students or other individuals involved in ~~research such projects~~ research must be protected.

Research or surveys which are conducted by or for a nondistrict ~~employee individual or organization~~ must be approved by the superintendent or designee.

END OF POLICY

Legal Reference(s):

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (~~2006~~2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (~~2016~~2022).
Protection of Pupil Rights, 20 U.S.C. § 1232h (~~2012~~2018); Student Rights in Research, Experimental Programs and Testing, 34 C.F.R. Part 98 (~~2016~~2022).

Lebanon Community Schools

Code: **BBBA**
Adopted: 11/5/01
Readopted: 2/4/10
Orig. Code(s): BBBA

Board Member Qualifications

A person is eligible to serve as a Board member if ~~he/she~~ the person is an qualified elector¹ of the district. ~~An “elector” means an individual qualified to vote under Section 2, Article II of the Oregon Constitution. The individual must be 18 years of age or older, registered to vote at least 20 calendar days immediately preceding any election in the manner provided by law and must have and has~~ been a resident within the district for one year immediately preceding the election or appointment. ~~Additionally, if the district and the position sought is elected or nominated by is-zoned, the individual person must also reside in the zone from which the person is nominated except as authorized by law. meet the requirements of ORS 332.124-332.126. All Board members in the district will be elected by zone. Individuals eligible for Board positions must reside in the appropriate zone unless as otherwise permitted by law.~~

~~No~~ A person who is an employee of the district ~~will be is not~~ eligible to serve as a Board member while so employed. A person who is an employee of a public charter school may not serve as a member of the Board of the district in which the public charter school that employs the person is located.

END OF POLICY

Legal Reference(s):

[ORS 137.230 - 137.285](#)
[ORS 247.002](#)
[ORS 247.035](#)

[ORS 249.013](#)
[ORS 332.016](#)
[ORS 332.018](#)

[ORS 332.030](#)
[ORS 332.124](#)
[ORS 332.126](#)

Oregon Constitution, Article II, Section 2.

¹ Elector means an individual qualified to vote under Article II, section 2, Oregon Constitution.

Agenda Item 10

Department Reports

Financial Reports

	18/19 Actual	19/20 Actual	20-21 Budget	21-22 Budget	22-23 Budget	1-05-23 YTD & Enc	1-05-23 Balance
General Fund - Revenue							
SSF Formula	39,748,844	42,038,081	43,560,057	44,440,549	45,499,998	30,740,402	14,759,596
SSF Adjustment	-	-	-	-	-	-	-
State Fiscal Stabilization Fund	-	-	-	-	-	-	-
Federal Ed Jobs	-	-	-	-	-	-	-
School Year SubAccount	-	-	-	-	-	-	-
Loan Receipts	-	-	-	-	-	-	-
Interest	385,564	320,317	250,000	150,000	250,000	180,683	69,317
Third Party Billing	72,372	-	-	-	-	-	-
TMR	180,556	212,376	210,000	210,000	210,000	-	210,000
JROTC	35,236	77,982	65,000	65,000	65,000	29,350	35,650
Other	374,395	325,816	387,500	368,266	580,500	98,102	482,398
Interfund Transfer	8,029	850,000	-	-	-	-	-
BFB	5,263,314	2,126,603	3,784,307	5,065,000	5,180,500	6,106,902	(926,402)
Total	46,068,310	45,951,175	48,256,864	50,298,816	51,785,998	37,155,439	14,630,559
=====	=====	=====	=====	=====	=====	=====	=====
General Fund - Expenses							
Salaries	21,069,833	21,896,193	21,680,883	22,526,487	23,036,272	22,896,577	139,694
Benefits	13,157,764	14,481,355	15,086,873	14,597,973	15,115,726	14,359,345	756,380
P. Services	5,396,276	5,349,577	5,299,827	5,686,551	5,877,223	4,134,142	1,743,081
Supplies	1,269,608	1,569,846	1,530,133	1,606,583	1,882,175	1,081,274	800,901
Capital Outlay	76,554	54,500	90,000	100,000	70,000	119,090	(49,090)
Other Objects	350,672	441,468	469,147	501,776	520,603	486,186	34,417
Transfers	2,621,000	1,185,000	2,100,000	2,279,446	2,284,000	-	2,284,000
Contingency	-	1,750,000	2,000,000	3,000,000	3,000,000	-	3,000,000
Total	43,941,707	46,727,940	48,256,864	50,298,816	51,785,998	43,076,614	8,709,384
=====	=====	=====	=====	=====	=====	=====	=====

2022-23 General Fund Revenue Report

		18/19	19/20	20-21	21-22	22-23	1-05-23	1-05-23
		Actual	Actual	Budget	Budget	Budget	YTD	Balance
SSF Formula								
1111,	Taxes	10,179,205	10,509,179	10,938,094	11,873,719	12,150,243	11,309,170	841,073
4801,4899	Federal Forest Fees	179,478	157,804	130,000	125,000	120,000	-	120,000
3103	Common School	437,082	196,120	400,000	444,819	445,000	226,677	218,323
2101	County School		209,250	200,000	195,000	50,000	-	50,000
3104	State Timber	167,048	23,587	100,000	100,000	130,000	-	130,000
3101/3199	School Support Fund	29,101,930	30,942,140	31,791,963	31,702,011	32,604,755	19,204,555	13,400,200
	Adjustments to SSF Payments							-
	Adj for Prior Year payments	(755,646)						-
	Adj for HC Disability Grant	439,748	-	-				-
	Total SSF Formula	39,748,844	42,038,081	43,560,057	44,440,549	45,499,998	30,740,402	14,759,596
1510	Interest on Investments	385,564	320,317	250,000	150,000	250,000	180,683	69,317
4200	Third Party billing	72,372	-	-	-	-	-	-
2210	TMR	180,556	212,376	210,000	210,000	210,000	-	210,000
4300	JROTC reimbursement	35,236	77,982	65,000	65,000	65,000	29,350	35,650
	Other							-
1741	Outdoor School		-	-	-	-	-	-
1910	Rental Fees	3,926	1,582	7,500	5,000	-	320	(320)
1980	Fees Charged to Grants	-	14,915	50,000	108,266	110,000	25,277	84,723
1312,								
1960,								
1990,								
5300	Miscellaneous	370,469	304,781	250,000	255,000	470,500	72,505	397,995
1760	Club Fundraising		-	-	-	-	-	-
1411, 1993	Transportation Fees		4,538	-	-	-	-	-
1994	E-Rate reimbursement	-	-	80,000	-	-	-	-
5200	Interfund Transfer - Athletics	8,029	850,000	-	-	-	-	-
5400	Beginning Fund Balance	5,263,314	2,126,603	3,784,307	5,065,000	5,180,500	6,106,902	(926,402)
	Total	46,068,310	45,951,175	48,256,864	50,298,816	51,785,998	37,155,439	14,630,559
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2022-23 General Fund Expenditure Report

Description	18/19 Actual	19/20 Budget	20/21 Budget	21/22 Budget	22/23 Budget	1-05-23 YTD	1-05-23 Encumb	1-05-23 Balance
Certified salaries	12,295,790	12,665,056	12,540,564	12,871,079	13,169,912	4,446,344	8,685,467	38,101
Classified salaries	5,554,869	6,227,931	6,008,791	6,250,523	6,233,686	2,369,743	3,735,306	128,638
Administrative salaries	1,782,092	1,873,807	1,863,955	2,059,820	2,151,593	1,062,482	1,062,983	26,128
Managerial - classified	249,120	154,577	289,051	299,689	511,189	257,169	257,956	(3,936)
Retirement stipends	19,904	91,904	133,413	120,000	0	0	0	0
Confidential salaries	159,789	162,808	284,898	343,800	485,197	289,587	215,451	(19,841)
Certified subs	43,660	2,000	0	14,294	0	0	0	0
Classified subs	43,138	1,500	23,975	0	0	0	0	0
Temp certified	162,287	82,264	45,425	0	625	0	0	625
Temp classified	23,111	8,000	21,658	481	11,086	14,613	0	(3,527)
Student helpers salaries	4,413	21,000	16,654	5,748	9,173	7,156	0	2,017
Overtime	50,768	0	91,513	57,127	38,449	37,847	6,950	(6,348)
Compensation time	77,738	52,300	44,207	71,883	8,946	17,994	0	(9,048)
Extra duty	350,933	279,579	128,295	230,761	83,537	128,249	0	(44,712)
Classified extra hrs	200,393	208,000	0	0	0	0	0	0
Vacation Payoff	14,017	29,817	24,292	28,240	43,273	10,524	0	32,749
Mentor teacher pay	0	0	0	0	822	0	0	822
Personal Leave Payout	0	0	0	0	0	0	0	0
Department Head Extra Duty	788	6,000	30,000	0	0	0	0	0
Taxable Meal Reimbursement	2,073	0	809	2,000	396	453	0	(58)
Cell Phone Stipend	0	0	1,080	1,080	450	225	225	0
Travel Stipend	0	0	11,400	0	30,500	12,850	13,100	4,550
Club Advisor	34,950	29,650	120,904	169,964	257,438	87,982	175,924	(6,467)
Total Salaries	21,069,833	21,896,193	21,680,883	22,526,487	23,036,272	8,743,216	14,153,362	139,694
PERS	5,753,639	7,398,130	7,286,664	6,797,646	6,994,709	2,518,321	4,041,244	435,145
Social Security	1,544,838	1,655,388	1,642,024	1,627,475	1,759,624	644,383	1,041,087	74,153
Worker's Comp	210,272	293,025	275,747	189,328	196,035	46,569	64,645	84,820
Employee Ins - Admin	239,427	215,642	275,263	283,669	325,403	163,888	168,358	(6,843)
Employee Ins - Certified	2,829,522	2,449,421	2,756,998	2,840,563	3,029,490	1,009,891	1,996,949	22,650
Employee Ins - Classified	2,408,513	2,327,520	2,596,579	2,598,694	2,651,363	923,397	1,533,944	194,022
Employee Ins - Other	36,487	33,429	65,298	92,498	110,502	57,916	49,114	3,471
Employee Ins - Retired	120,255	83,600	52,700	120,000	0	12,991	0	(12,991)
TSA	24,336	25,200	45,600	45,600	48,600	38,428	48,219	(38,046)
Total Benefits	13,157,764	14,481,355	15,086,873	14,597,973	15,115,726	5,415,785	8,943,561	756,380

2022-23 General Fund Expenditure Report

Description	18/19	19/20	20/21	21/22	22/23	1-05-23	1-05-23	1-05-23
	Actual	Budget	Budget	Budget	Budget	YTD	Encumb	Balance
Instructional Services	125,368	103,800	76,375	66,000	161,000	12,583	518	147,900
Instr Prog Improve Service	33,042	53,000	67,750	87,750	56,200	24,559	730	30,911
Student SVCS	0	0	0	0	0	250	0	(250)
Data Processing SVCS	0	0	0	3,000	5,000	7,467	0	(2,467)
	0	0	0			0	0	0
Professional and Improvement Co	0	0	0	15,000	5,000	0	0	5,000
Other Instr-Prof-Tech SVCS	11,205	20,000	10,000	11,500	16,000	0	0	16,000
Cleaning SVCS	0	0	0			0	0	0
Repairs & Maintenance	206,884	190,300	227,612	258,500	286,050	161,068	18,540	106,442
Radio Service	12,455	11,100	11,100	15,000	4,500	9,950	5,016	(10,466)
Rentals	121,067	129,400	88,286	86,300	89,105	40,055	24,828	24,222
Electricity	453,206	502,620	465,700	451,500	450,500	162,836	234,487	53,178
Fuel	181,534	223,135	217,800	208,100	233,000	56,595	91,905	84,499
Water & Sewer	138,029	153,520	142,500	146,700	134,000	75,553	0	58,447
Garbage	112,864	102,400	87,000	106,500	104,500	48,516	0	55,984
Other Property Services	3,500	20,000	0	0	0	14,360	0	(14,360)
Reimb. Student Transportation	4,658	10,200	29,900	34,500	9,000	63	0	8,937
Reimb. Student Transportation	(79,915)				150,390	32,887	0	117,503
Travel	163,937	158,263	150,513	153,011	168,395	28,278	580	139,537
Travel - Student - Out of Dist.	1,140	5,300	4,500	3,500	0	0	0	0
Meals/Transportation	153	200	350	350	0	0	0	0
Staff Tuition	92,746	47,000	2,000	72,000	72,500	33,695	0	38,805
Telephone	44,987	73,165	65,100	52,300	73,250	31,314	25,161	16,775
Postage	24,224	26,074	28,900	32,117	31,500	11,623	15,793	4,084
Advertising	2,761	4,300	2,650	3,500	5,500	0	0	5,500
Printing & Binding	13,712	29,400	30,950	31,700	44,500	8,094	26,026	10,380
Charter School Payments	2,159,564	2,195,000	2,300,000	2,400,000	2,540,000	1,434,063	1,105,937	0
Tuitions Payments to Other Dist.	0	0	0	0	0	0	0	0
Tuition Pay Private School	0	5,000	0	0	0	0	0	0
Other Tuition	240,090	92,500	90,000	115,000	95,600	5,500	0	90,100
Audit Services	29,150	30,000	39,000	36,000	45,000	0	0	45,000
Legal Services	33,971	35,000	35,000	35,000	30,000	20,342	0	9,658
Negotiation Services	0	10,000	5,000	1,000	1,000	0	0	1,000
Management Services	0	0	0	0	0	14,663	0	(14,663)
Data Processing SVCS	65,278	89,600	65,000	57,500	57,000	0	0	57,000
Election Services	4,632	5,000	5,000	18,000	5,000	71,491	35,401	(101,892)
Other Non_instr Pro/Tech	447,701	363,700	351,450	402,650	379,154	0	0	379,154
Other General Prof & Tech Svcs	(722)	0	0	0	0	0	0	0
Physical Exams - Drivers	4,072	4,400	5,750	5,500	8,000	3,947	1,500	2,553
Drug Tests Drivers	1,670	3,000	2,250	3,000	2,500	620	1,630	250
Child Care Services	0	15,000	0	0	0	0	0	0
Sub calling service	14,113	15,000	12,000	7,500	7,500	0	0	7,500
Classified subs	226,030	194,000	228,600	251,500	191,831	38,776	0	153,055
Criminal History checks	3,394	3,200	3,500	3,500	500	1,074	0	(574)
	0	0	0	0	0	0	0	0
Fingerprinting	626	1,000	2,500	1,000	1,000	1,083	0	(83)
Classified subs	499,112	425,000	445,791	510,573	413,248	163,587	0	249,661
Total P. Services	5,396,276	5,349,577	5,299,827	5,686,551	5,877,223	2,520,066	1,614,076	1,743,081

2022-23 General Fund Expenditure Report

Description	18/19 Actual	19/20 Budget	20/21 Budget	21/22 Budget	22/23 Budget	1-05-23 YTD	1-05-23 Encumb	1-05-23 Balance
Gas Oil & Lubricants	185,324	190,500	189,100	192,000	248,000	95,920.55	144,209.42	7,870
Vehicle Fuel/Transportation		0	0	0	0	0.00	0.00	0
		0	0	0	0	0.00	0.00	0
		0	0	0	0	0	0	0
Supplies & Materials	457,850	648,024	651,837	698,023	996,751	348,380	16,436	631,934
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
Vehicle repair parts	27,649	52,800	50,500	50,500	61,500	36,919	13,360	11,221
Transportation operations	30,665	15,000	25,000	25,000	25,000	7,770	5,616	11,614
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
Office Supplies/Transportation		0	0	0	0	0	0	0
Transportation - Tires		0	0	0	0	0	0	0
Textbooks	68,642	28,033	9,933	5,433	21,500	30,014	0	(8,514)
Library Books	5,914	15,694	8,200	11,700	12,750	890	0	11,860
Periodicals	6,511	6,000	10,800	12,100	12,150	12,935	0	(785)
Equipment under 5K	160,140	178,842	146,100	125,550	72,800	37,190	0	35,610
Computer software	184,472	264,360	257,398	323,918	339,174	239,002	35,712	64,460
Computer hardware	142,441	170,593	181,265	162,359	92,550	56,919	0	35,631
Total Supplies & Materials	1,269,608	1,569,846	1,530,133	1,606,583	1,882,175	865,939	215,334	800,901
Buildings Acquisition		0	0	25,000	25,000	1,250	0	23,750
Improvements Other Than Buildings				0	0	0	0	0
Equipment	33,623	54,500	25,000	45,000	0	0	0	0
New Equipment over 5K	35,353	0	45,000	10,000	22,500	83,175	0	(60,675)
Replace of Equip over 5K		0	20,000	20,000	22,500	34,665	0	(12,165)
Depreciable Technology	7,579	0	0	0	0	0	0	0
Bus Replacement	0	0	0	0	0	0.00	0.00	0
Total Capital Outlay	76,554	54,500	90,000	100,000	70,000	119,090	0	(49,090)
Regular Interest	0	500	0	0	0	0	0	0
Dues & Fees	105,393	175,180	159,726	148,076	122,303	97,989	0	24,314
Insurance & Judgments	245,279	265,588	306,221	350,000	395,000	387,220	0	7,780
Settlements		0	0	0	0	0	0	0
Taxes & Licenses	0	200	700	700	800	977	0	(177)
Total Other Objects	350,672	441,468	469,147	501,776	520,603	486,186	0	34,417

2022-23 General Fund Expenditure Report

Description	18/19 Actual	19/20 Budget	20/21 Budget	21/22 Budget	22/23 Budget	1-05-23 YTD	1-05-23 Encumb	1-05-23 Balance
Transfer - Vocational House Fund	40,000	0	70,000	250,000	450,000	0	0	450,000
Transfer - Technology	100,000	0	80,000	100,000	100,000	0	0	100,000
Transfer - Classroom Furniture	50,000	0	10,000	35,000	35,000	0	0	35,000
Transfer - Textbook Adoption	400,000	400,000	200,000	350,000	550,000	0	0	550,000
Transfer - Capital Improvement	400,000		200,000	300,000	50,000	0	0	50,000
Transfer - Track and Turf Fund	85,000	10,000	0	0	0	0	0	0
Transfer - Athletic Fund	446,000	450,000	475,000	475,000	475,000	0	0	475,000
Transfer - Bus Replacement	300,000	150,000	225,000	225,000	225,000	0	0	225,000
Transfer - Unemploy Ins	25,000	25,000	250,000	0	0	0	0	0
PERS Reserve	525,000	0	450,000	300,000	154,000	0	0	154,000
Transfer - Food Service	100,000	100,000	120,000	224,446	225,000	0	0	225,000
Transfer - Music/Band Replaceme	0	0	20,000	20,000	20,000	0	0	20,000
Transfer - Debt Service	150,000	50,000	0	0	0	0	0	0
Transfer - Academic Achievemen	0	0	0	0	0	0	0	0
Total Transfers	2,621,000	1,185,000	2,100,000	2,279,446	2,284,000	0	0	2,284,000
Reserve/Contingency	0	1,750,000	2,000,000	3,000,000	3,000,000	0	0	3,000,000
Grand Total	43,941,707	46,727,940	48,256,864	50,298,816	51,785,998	18,150,281	24,926,333	8,709,384