

Yoncalla School District  
BOARD OF DIRECTORS  
REGULAR MEETING  
May 13, 2020  
292 5<sup>th</sup> Street  
Yoncalla, OR 97499

Until further notice, due to COVID-19 concerns, School Board meeting will be held on Facebook Live.

<https://www.facebook.com/yhseagles/>

- 5:00 PM      **CALL TO ORDER**
- A. Flag Salute
- I. AWARDS, RECOGNITION, CORRESPONDENCE**
- The public is invited to share any comments they may have with the board via email. Emails should be received by 4:45 PM on May 13, 2020. Please send your comments to [laurie.simlness@douglasesd.k12.or.us](mailto:laurie.simlness@douglasesd.k12.or.us)
- II. BOARD MEMBER VACANCY INTERVIEW**
- III. PUBLIC FORUM**
- IV. ADJUSTMENTS TO THE AGENDA**
- V. CONSENT AGENDA**
- A. Minutes of School Board meeting April 15, 2020
  - B. Accounts Payable/Funding Update
  - C. District Office Address Change
    - a. From 401 1<sup>st</sup> Street, Yoncalla, to 292 5<sup>th</sup> Street, Yoncalla
  - D. Hiring of Administrative Assistant to the Superintendent
  - E. Hiring of Cara Crosby for High School Volleyball Coach
- VI. REPORTS**
- A. High School Principal Report
  - B. Elementary Principal Report
  - C. Preschool/Early Works Report
  - D. Financial Update
  - E. Superintendent Report
    - Maintenance Report
- VII. ACTION ITEMS**
- A. Contract with Neuner and Davidson for Audit
  - B. Hiring of Elementary Kelly Campbell as Elementary Special Education Teacher
  - C. Hiring of Cara Crosby as Elementary School Teacher
- VIII. ANOUNCEMENTS**
- A. Future Dates of Importance
    - Public Hearing on the Budget, June 15, 2020, 5:00 PM
    - Board Meeting June 15, 2020, 6:00 PM
- IX. OTHER BUSINESS**
- X. ADJOURN REGULAR MEETING**

YONCALLA SCHOOL DISTRICT  
BOARD OF DIRECTORS  
REGULAR MEETING MINUTES

April 15, 2020  
Yoncalla High School  
292 5<sup>th</sup> St.

Due to COVID-19 concerns, the April 15, 2020 School Board meeting was held on Facebook Live.

<https://www.facebook.com/yhseagles/>

**BOARD MEMBERS PRESENT**

Dave Anderson  
Eric Gustafson-Chair  
Jen Bailey  
Cathey Grimes-Vice Chair

**ADMINISTRATION PRESENT**

Brian Berry  
Danielle Littlefield  
Laurie Simlness

**CALLED TO ORDER.** Chair Gustafson called the meeting to order at 6:00 PM. Also present: Erin Helgren, Cody Reed.

**AWARDS, RECOGNITION AND CORRESPONDANCE.** None.

**ADJUSTMENTS TO THE AGENDA.** Consent Agenda Item B- Temporary suspension of Board Policy BDDH due to Covid 19. Director Anderson made a motion to approve the agenda as adjusted, Director Bailey seconded, passed unanimously. Director Anderson made a motion for the Temporary Suspension of Board Policy BDDH due to Covid 19, Director Grimes seconded, passed unanimously.

**PUBLIC FORUM.** None.

**CONSENT AGENDA.**

- A. Minutes of the School Board Meeting, March 18, 2020
- B. Accounts Payable/Funding Update
- C. Repeal of Board Policy GCPC/GDPC
- D. Extra duty administrative agreement for Jerry Fauci.

Director Bailey made a motion to approve, Director Anderson seconded, passed unanimously.

**REPORTS /DISCUSSIONS.**

- A. High School Principal Report
- B. Elementary Principal Report
- C. Preschool/Early Works Report
- D. Financial Update
- E. Superintendent Report
  - Maintenance Report

**ACTION ITEMS.**

- A. Douglas ESD State Reporting Services Contract.

Director Anderson made a motion to approve, Director Bailey seconded, passed unanimously.

**ANNOUNCEMENTS.**

A. Future Dates of Importance.

- Board Meeting, May 13, 2020, 5:00 PM
- Budget Committee Meeting, May 13, 2020, 6:00 PM

**ADJOURN.** Director Bailey made a motion to adjourn, Director Grimes seconded, passed unanimously. Director Gustafson adjourned the meeting at 6:44 PM.

**Yoncalla School District  
Financial Overview  
Actuals As of April 30, 2020**

<b>GENERAL FUND</b>						
	<b>2018-19 Actuals</b>	<b>2019-2020 Adopted Budget</b>	<b>2019-2020</b>		<b>Estimated Totals</b>	<b>Over (Under) Budget</b>
			<b>YTD Actuals</b>	<b>Encumbrances</b>		
<b>Revenue</b>						
<b>Local Revenue:</b>						
1111-Current Taxes	\$ 913,017	\$ 915,000	\$ 902,441	\$30,200.00	\$ 932,641	\$ 17,641
1112-Prior Years' Taxes	\$ 45,686	\$ 45,000	\$ 38,633	\$3,880.00	\$ 42,513	\$ (2,487)
1113-County Tax Sales	\$ 5,623	\$ -	\$ -	\$ -	\$ -	\$ -
1510-Interest on Investments	\$ 40,321	\$ 33,000	\$ 26,664	\$5,400.00	\$ 32,064	\$ (936)
1740-Co-Curricular Fees	\$ 7,273	\$ 8,000	\$ 7,808	\$0.00	\$ 7,808	\$ (192)
1990-Miscellaneous Income	\$ 148,372	\$ 51,478	\$ 95,089	\$3,000.00	\$ 98,089	\$ 46,611
2101-County School Fund	\$ 3,422	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -
2102-General ESD Funds	\$ -	\$ 38,522	\$ 25,233	\$ 12,842	\$ 38,075	\$ (447)
<b>State Revenue</b>						
3101-School Support Fund	\$ 2,639,053	\$ 2,784,777	\$ 2,594,914	\$ 233,005	\$ 2,827,919	\$ 43,142
3103-Common School Fund	\$ 23,569	\$ 22,285	\$ 22,426	\$ -	\$ 22,426	\$ 141
3299-Other Restricted Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Federal Revenue</b>						
4801-Federal Forest Fees	\$ 23,852	\$ -	\$ 1,580	\$ -	\$ 1,580	\$ 1,580
5300- Sale Comp Fixed Assets			\$ 100,000	\$ -	\$ 100,000	\$ 100,000
<b>Total Revenue</b>	\$ 3,850,187	\$ 3,901,562	\$ 3,814,788	\$ 291,827	\$ 4,106,615	\$ 105,053
<b>Total Expenditures (Below)</b>	\$ 3,817,101	\$ 5,155,862	\$ 3,797,174	\$ 1,015,000	\$ 4,812,174	\$ (343,688)
<b>Revenue Over (Under) Expenditures</b>	\$ 33,086	\$ (1,254,300)	\$ 17,614	\$ (723,173)	\$ (705,559)	\$ 448,741
<b>Beginning Fund Balance</b>	\$ 1,832,278	\$ 1,700,000	\$ 1,865,367	\$ -	\$ 1,865,367	\$ 165,367
<b>Ending Fund Balance</b>	\$ 1,865,364	\$ 445,700	\$ 1,882,981	\$ (723,173)	\$ 1,159,808	\$ 614,108
<b>Expenditures By Function</b>						
Instruction	\$ 1,709,841	\$ 2,010,003	\$ 1,471,033	\$ 550,000	\$ 2,021,033	\$ 11,030
Support Services	\$ 1,675,152	\$ 1,830,050	\$ 1,456,033	\$ 450,000	\$ 1,906,033	\$ 75,982
Enterprise & Community Service			\$ -	\$ 15,000	\$ 15,000	\$ 15,000
Transfers	\$ 432,108	\$ 870,109	\$ 870,109	\$ -	\$ 870,109	\$ -
Contingency	\$ -	\$ 445,700	\$ -	\$ -	\$ -	\$ (445,700)
<b>Totals by Function</b>	\$ 3,817,101	\$ 5,155,862	\$ 3,797,174	\$ 1,015,000	\$ 4,812,174	\$ (343,688)

**Yoncalla School District #32**

**\*\*\* BOARD REPORT APPROPRIATIONS\*\*\***

Fiscal Year: 2019-2020      From Date: 4/1/2020      To Date: 4/30/2020  
 Subtotal by Collapse Mask       Include pre encumbrance       Print accounts with zero balance       Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.0000.0000.000.000.00.00	UNDESIGNATED	(\$5,601,562.00)	(\$335,184.75)	(\$3,797,174.35)	(\$1,804,387.65)	\$0.00	(\$1,804,387.65)	32.21%
100.1000.0000.000.000.000.00	UNDESIGNATED	\$2,010,003.04	\$158,916.14	\$1,471,032.92	\$538,970.12	\$447,506.75	\$91,463.37	4.55%
100.2000.0000.000.000.000.00	UNDESIGNATED	\$1,830,050.24	\$176,268.61	\$1,456,032.71	\$374,017.53	\$365,848.47	\$8,169.06	0.45%
100.3000.0000.000.000.000.00	UNDESIGNATED	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	(\$15,000.00)	0.00%
100.5000.0000.000.000.000.00	UNDESIGNATED	\$870,108.72	\$0.00	\$870,108.72	\$0.00	\$0.00	\$0.00	0.00%
100.6000.0000.000.000.000.00	UNDESIGNATED	\$445,700.00	\$0.00	\$0.00	\$445,700.00	\$0.00	\$445,700.00	100.00%
100.7000.0000.000.000.000.00	UNDESIGNATED	\$445,700.00	\$0.00	\$0.00	\$445,700.00	\$0.00	\$445,700.00	100.00%
FUND: GENERAL FUND - 100		\$0.00	\$0.00	\$0.00	\$0.00	\$828,355.22	(\$828,355.22)	0.00%
<b>Grand Total:</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$828,355.22	(\$828,355.22)	0.00%

End of Report

# Yoncalla School District #32

## \*\*\* BOARD REPORT EOM-Revenues\*\*\*

Fiscal Year: 2019-2020      From Date: 4/1/2020      To Date: 4/30/2020

Subtotal by Collapse Mask       Include pre encumbrance with zero balance       Print accounts with zero balance       Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.0000.1111.000.000.000.00	CURRENT YEAR TAXES	(\$915,000.00)	(\$2,928.57)	(\$902,441.35)	(\$12,558.65)	\$0.00	(\$12,558.65)	1.37%
100.0000.1112.000.000.000.00	PRIOR YEARS' TAXES	(\$45,000.00)	(\$1,488.98)	(\$38,632.56)	(\$6,367.44)	\$0.00	(\$6,367.44)	14.15%
100.0000.1510.000.000.000.00	EARNINGS ON INVESTMENTS	(\$33,000.00)	(\$1,788.51)	(\$26,663.69)	(\$6,336.31)	\$0.00	(\$6,336.31)	19.20%
100.0000.1740.000.000.000.00	CO-CURRICULAR FEES	(\$8,000.00)	(\$514.00)	(\$7,808.00)	(\$192.00)	\$0.00	(\$192.00)	2.40%
100.0000.1990.000.000.000.00	MISC. LOCAL SOURCES	(\$51,478.00)	(\$14,300.00)	(\$95,089.45)	\$43,611.45	\$0.00	\$43,611.45	-84.72%
100.0000.2101.000.000.000.00	COUNTY SCHOOL FUND	(\$3,500.00)	\$0.00	\$0.00	(\$3,500.00)	\$0.00	(\$3,500.00)	100.00%
100.0000.2102.000.000.000.00	GENERAL ESD FUNDS	(\$38,522.00)	\$0.00	(\$25,233.00)	(\$13,289.00)	\$0.00	(\$13,289.00)	34.50%
100.0000.3101.000.000.000.00	SCHOOL SUPPORT FUND	(\$2,784,777.00)	(\$269,888.00)	(\$2,594,914.00)	(\$189,863.00)	\$0.00	(\$189,863.00)	6.82%
100.0000.3103.000.000.000.00	COMMON SCHOOL FUND	(\$22,285.00)	\$0.00	(\$22,426.04)	\$141.04	\$0.00	\$141.04	-0.63%
100.0000.4801.000.000.000.00	FEDERAL FOREST FEES	\$0.00	\$0.00	(\$1,580.28)	\$1,580.28	\$0.00	\$1,580.28	0.00%
100.0000.5300.000.000.000.00	SALE/COMP LOSS OF FIXED ASS	\$0.00	\$0.00	(\$100,000.00)	\$100,000.00	\$0.00	\$100,000.00	0.00%
100.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-GENERAL	(\$1,700,000.00)	\$0.00	(\$1,865,366.82)	\$165,366.82	\$0.00	\$165,366.82	-9.73%
	FUND: GENERAL FUND - 100	(\$5,601,562.00)	(\$290,908.06)	(\$5,680,155.19)	\$78,593.19	\$0.00	\$78,593.19	-1.40%
202.0000.1510.000.000.000.00	INTEREST ON INVESTMENTS	\$0.00	(\$1,084.97)	(\$12,490.38)	\$12,490.38	\$0.00	\$12,490.38	0.00%
202.0000.5200.000.000.000.00	TRANSFER FROM GENERAL FUND	(\$684,109.00)	\$0.00	(\$684,108.72)	(\$0.28)	\$0.00	(\$0.28)	0.00%
202.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-BLDG IM	(\$352,559.00)	\$0.00	(\$484,697.68)	\$132,138.68	\$0.00	\$132,138.68	-37.48%
	FUND: BLDG IMP/REPR - 202	(\$1,036,668.00)	(\$1,084.97)	(\$1,181,296.78)	\$144,628.78	\$0.00	\$144,628.78	-13.95%
206.0000.1610.000.000.000.00	DAILY SALES - LUNCH	(\$4,000.00)	\$0.00	(\$168.40)	(\$3,831.60)	\$0.00	(\$3,831.60)	95.79%
206.0000.3102.000.000.000.00	SCHOOL SUPPORT LUNCH MATCH	(\$900.00)	\$0.00	\$0.00	(\$900.00)	\$0.00	(\$900.00)	100.00%
206.0000.4504.000.000.000.00	NATL SCHOOL BREAKFAST REIMB	(\$35,000.00)	\$0.00	(\$27,729.50)	(\$7,270.50)	\$0.00	(\$7,270.50)	20.77%
206.0000.4505.000.000.000.00	NATL SCHOOL LUNCH REIMBURSEME	(\$60,000.00)	\$0.00	(\$48,287.51)	(\$11,712.49)	\$0.00	(\$11,712.49)	19.52%
206.0000.4910.000.000.000.00	USDA COMMODITIES	(\$5,000.00)	\$0.00	\$0.00	(\$5,000.00)	\$0.00	(\$5,000.00)	100.00%
206.0000.5200.000.000.000.00	INTERFUND TRANSFER	(\$15,000.00)	\$0.00	(\$15,000.00)	\$0.00	\$0.00	\$0.00	0.00%
206.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-FOOD SE	(\$10,000.00)	\$0.00	(\$7,562.77)	(\$2,437.23)	\$0.00	(\$2,437.23)	24.37%
	FUND: FOOD SERVICES - 206	(\$129,900.00)	\$0.00	(\$98,748.18)	(\$31,151.82)	\$0.00	(\$31,151.82)	23.98%
208.0000.1510.000.000.000.00	INTEREST ON INVESTMENTS	\$0.00	(\$53.95)	(\$694.32)	\$694.32	\$0.00	\$694.32	0.00%
208.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-UNEMPL	(\$106,332.04)	\$0.00	(\$87,203.40)	(\$19,128.64)	\$0.00	(\$19,128.64)	17.99%
	FUND: UNEMPLOYMENT RESERVE - 208	(\$106,332.04)	(\$53.95)	(\$87,897.72)	(\$18,434.32)	\$0.00	(\$18,434.32)	17.34%
209.0000.1510.000.000.000.00	INTEREST ON INVESTMENTS	\$0.00	(\$203.73)	(\$2,621.87)	\$2,621.87	\$0.00	\$2,621.87	0.00%
209.0000.1970.000.000.000.00	PERS RESERVE	\$0.00	(\$1,475.78)	(\$12,287.81)	\$12,287.81	\$0.00	\$12,287.81	0.00%
209.0000.5200.000.000.000.00	TRANSFER FROM GENERAL FUND	(\$124,000.00)	\$0.00	(\$124,000.00)	\$0.00	\$0.00	\$0.00	0.00%
	FUND: PERS RESERVE - 209	(\$124,000.00)	(\$1,679.51)	(\$138,909.68)	\$14,909.68	\$0.00	\$14,909.68	-12.02%
210.0000.1760.000.000.000.00	CLUB FUNDRAISING	(\$125,000.00)	\$0.00	\$0.00	(\$125,000.00)	\$0.00	(\$125,000.00)	100.00%
210.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-STUDENT	(\$20,000.00)	\$0.00	(\$34,208.98)	\$14,208.98	\$0.00	\$14,208.98	-71.04%
	FUND: STUDENT BODY - 210	(\$145,000.00)	\$0.00	(\$34,208.98)	(\$110,791.02)	\$0.00	(\$110,791.02)	76.41%
211.0000.1510.000.000.000.00	INTEREST ON INVESTMENTS	\$0.00	(\$0.06)	(\$0.81)	\$0.81	\$0.00	\$0.81	0.00%
211.0000.5200.000.000.000.00	INTERFUND TRANSFER	(\$47,000.00)	\$0.00	(\$47,000.00)	\$0.00	\$0.00	\$0.00	0.00%
211.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-TECHNOI	(\$2,500.00)	\$0.00	(\$14,235.71)	\$11,735.71	\$0.00	\$11,735.71	-469.43%
	FUND: TECHNOLOGY FUND - 211	(\$49,500.00)	(\$0.06)	(\$61,236.52)	\$11,736.52	\$0.00	\$11,736.52	-23.71%
275.0000.3299.000.000.000.00	OTHER RESTRICTED GRANTS-IN-AID	(\$1,500,000.00)	\$0.00	(\$438,521.00)	(\$1,061,479.00)	\$0.00	(\$1,061,479.00)	70.77%
	FUND: SEISMIC GRANT - 275	(\$1,500,000.00)	\$0.00	(\$438,521.00)	(\$1,061,479.00)	\$0.00	(\$1,061,479.00)	70.77%
280.0000.3299.000.000.000.00	PROMISE PRESCHOOL GRANT	(\$180,000.00)	(\$16,187.01)	(\$102,428.48)	(\$77,571.52)	\$0.00	(\$77,571.52)	43.10%
280.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	(\$9,568.70)	\$9,568.70	\$0.00	\$9,568.70	0.00%

# Yoncalla School District #32

## \*\*\* BOARD REPORT EOM-Revenues \*\*\*

Fiscal Year: 2019-2020      From Date: 4/1/2020      To Date: 4/30/2020  
 Subtotal by Collapse Mask     Include pre encumbrance     Print accounts with zero balance     Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	FUND: PROMISE PRESCHOOL - 280	(\$180,000.00)	(\$16,187.01)	(\$111,997.18)	(\$88,002.82)	\$0.00	(\$88,002.82)	37.78%
281.0000.1920.000.000.000.00	CONTRIBUTIONS/PRIVATE	(\$30,000.00)	\$0.00	(\$10,740.28)	(\$19,259.72)	\$0.00	(\$19,259.72)	64.20%
281.0000.3299.000.000.000.00	OTHER RESTRICTED GRANTS-IN-AID	(\$66,500.00)	\$0.00	(\$44,930.55)	(\$21,569.45)	\$0.00	(\$21,569.45)	32.44%
281.0000.4510.000.000.000.00	ESSA	\$0.00	(\$7,814.20)	(\$7,814.20)	\$7,814.20	\$0.00	\$7,814.20	0.00%
281.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-SPECIAL	(\$33,847.22)	\$0.00	(\$60,208.41)	\$26,361.19	\$0.00	\$26,361.19	-77.88%
	FUND: SPECIAL PROJECTS - 281	(\$130,347.22)	(\$7,814.20)	(\$123,693.44)	(\$6,653.78)	\$0.00	(\$6,653.78)	5.10%
286.0000.4590.000.000.000.00	FED VIA ST-TITLE I (A)	(\$149,208.00)	(\$40,620.15)	(\$104,275.56)	(\$44,932.44)	\$0.00	(\$44,932.44)	30.11%
	FUND: TITLE I (A) - 286	(\$149,208.00)	(\$40,620.15)	(\$104,275.56)	(\$44,932.44)	\$0.00	(\$44,932.44)	30.11%
289.0000.4590.000.000.000.00	FED REV VIA STATE	(\$15,196.00)	\$0.00	(\$2,950.00)	(\$12,246.00)	\$0.00	(\$12,246.00)	80.59%
	FUND: REAP/SRSA - 289	(\$15,196.00)	\$0.00	(\$2,950.00)	(\$12,246.00)	\$0.00	(\$12,246.00)	80.59%
290.0000.4506.000.000.000.00	PERKINS II VOCATIONAL GRANT	(\$3,750.00)	\$0.00	(\$3,124.48)	(\$625.52)	\$0.00	(\$625.52)	16.68%
	FUND: PERKINS GRANT - 290	(\$3,750.00)	\$0.00	(\$3,124.48)	(\$625.52)	\$0.00	(\$625.52)	16.68%
296.0000.4590.000.000.000.00	FED REV VIA STATE	(\$50,000.00)	(\$9,602.74)	(\$22,976.64)	(\$27,023.36)	\$0.00	(\$27,023.36)	54.05%
	FUND: IDEA - 296	(\$50,000.00)	(\$9,602.74)	(\$22,976.64)	(\$27,023.36)	\$0.00	(\$27,023.36)	54.05%
297.0000.4590.000.000.000.00	FED REV VIA STATE	(\$11,284.00)	(\$2,357.95)	(\$6,313.71)	(\$4,970.29)	\$0.00	(\$4,970.29)	44.05%
	FUND: TITLE II (A) - 297	(\$11,284.00)	(\$2,357.95)	(\$6,313.71)	(\$4,970.29)	\$0.00	(\$4,970.29)	44.05%
297.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	(\$16,954.29)	\$16,954.29	\$0.00	\$16,954.29	0.00%
	FUND: TITLE II (A) - 297	(\$11,284.00)	(\$2,357.95)	(\$23,268.00)	\$11,984.00	\$0.00	\$11,984.00	-106.20%
298.0000.1920.000.000.000.00	CONTRIBUTIONS/PRIVATE	\$0.00	\$0.00	(\$2,717.54)	\$2,717.54	\$0.00	\$2,717.54	0.00%
298.0000.4300.000.000.000.00	RESTRICTED REVENUE DIRECT/FED	(\$18,173.00)	\$0.00	(\$6,027.77)	(\$12,145.23)	\$0.00	(\$12,145.23)	66.83%
	FUND: INDIAN EDUCATION GRANT - 298	(\$18,173.00)	\$0.00	(\$8,745.31)	(\$9,427.69)	\$0.00	(\$9,427.69)	51.88%
299.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-GEAR UP	(\$12,000.00)	\$0.00	\$0.00	(\$12,000.00)	\$0.00	(\$12,000.00)	100.00%
	FUND: GEAR-UP / SCHOOL TO CAREER - 299	(\$12,000.00)	\$0.00	\$0.00	(\$12,000.00)	\$0.00	(\$12,000.00)	100.00%
700.0000.1510.000.000.000.00	INTEREST ON INVESTMENTS	\$0.00	(\$12.71)	(\$163.53)	\$163.53	\$0.00	\$163.53	0.00%
700.0000.1920.000.000.000.00	CONTRIBUTIONS & DONATIONS	\$0.00	\$0.00	(\$100.00)	\$100.00	\$0.00	\$100.00	0.00%
700.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-SCHOLAF	(\$9,000.00)	\$0.00	(\$16,375.14)	\$7,375.14	\$0.00	\$7,375.14	-81.95%
	FUND: SCHOLARSHIP - 700	(\$9,000.00)	(\$12.71)	(\$16,638.67)	\$7,638.67	\$0.00	\$7,638.67	-84.87%
<b>Grand Total:</b>		(\$9,271,920.26)	(\$370,321.31)	(\$8,138,643.33)	(\$1,133,276.93)	\$0.00	(\$1,133,276.93)	12.22%

End of Report





# NEUNER DAVIDSON & CO

Cooley, Rapp, Friel & Lee, LLC

Certified Public Accountants

April 20, 2020

Board of Directors  
Yoncalla School District No. 32  
PO Box 568  
Yoncalla, OR 97499

Board Members:

Enclosed you will find two copies of our Audit Contract for 2019-2020.

Please sign both copies; retain one for files and return one to us in the self-addressed envelope.

We are pleased to confirm our understanding of the services we are to provide Yoncalla School District No. 32 (the District) for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements or in a report combined with our auditor's report on the financial statements.

- 1) Schedule of Expenditures of Federal Awards – Modified Cash Basis.
- 2) Combining Statements – Modified Cash Basis.
- 3) Budgetary Comparison – Modified Cash Basis.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

1) Other Supplemental Data.

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to management and the governing board of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results if that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Governmental Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste & abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or

misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any

violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditor's is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require

certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will also assist in preparing the financial statements and related notes of the District in conformity with the modified cash basis of accounting based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

## **Management Responsibilities**

Management is responsible for designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material

misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the modified cash basis of accounting, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees,

former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives

discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonattest services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonattest services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Neuner Davidson & Co and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Neuner Davidson & Co personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties.

These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Department of Education. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to issue our reports no later than December 31, 2020. Jeffrey Cooley and Brandon Lee are the engagement partner and they are responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

April 20, 2020

Our fee for these services will be at our standard hourly rates. Our maximum fee, including expenses, will not exceed \$16,300. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered

during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Yoncalla School District No. 32 and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

A handwritten signature in black ink that reads "Neuner Davidson & Co". The signature is written in a cursive, slightly stylized font.

Neuner Davidson & Co  
Cooley, Rapp, Friel & Lee, LLC