

Yoncalla School District
BOARD OF DIRECTORS
REGULAR MEETING
October 16, 2019
Yoncalla High School, Library
282 5th Street

6:00 PM CALL TO ORDER

- I. **AWARDS, RECOGNITION, CORRESPONDENCE** Students of the month, Ava Thommen, Elsa Cameron, Landon Cannon, Paige Riley, Giovanni Martinez Gray

- II. **PUBLIC FORUM**
The public is invited to attend Board Meetings and will be given limited time of 3 (three) minutes per person to voice opinions or problems, except that all public or board criticism of personnel of the district shall be heard only in executive session. Such items shall be brought to the attention of the superintendent at least 5 (five) business days prior to the board meeting.

- III. **ADJUSTMENTS TO THE AGENDA**

- IV. **CONSENT AGENDA**
 - A. Minutes of School Board meeting, September 18, 2019
 - B. Accounts Payable/Funding Update
 - C. Board Policy IKF
 - D. Board Policy JED
 - E. Board Policy JFCF
 - F. Board Policy JGAB
 - G. Board Policy JBAB AR
 - H. Board Policy IGBBA

- V. **INFORMATION ITEMS**
 - A. Mandatory Reporting

- VI. **REPORTS/DISCUSSIONS**
 - A. Audit Report presented by Jeff Cooley, Neuner, Davidson and Cooley, LLC
 - B. High School Principal Report
 - C. Elementary Principal Report
 - D. Preschool/Early Works Report
 - E. Financial Update
 - F. Superintendent Report
 - Maintenance Report

VII. ACTION ITEMS -None

VIII. ANOUNCEMENTS

A. Future Dates of Importance

- 2018 Fall Regional Meetings, October 29, 2019
- Board Meeting November 20, 2019
- OSBA 72nd Annual Convention November 14-17, 2019

IX. OTHER BUSINESS

ADJOURN

**YONCALLA SCHOOL DISTRICT
BOARD OF DIRECTORS
REGULAR MEETING MINUTES
September 18, 2019
Yoncalla High School, Library
292 5th St
Yoncalla, OR 97499**

BOARD MEMBERS PRESENT

Eric Gustafson-Chair
Jen Bailey
Cathey Grimes-Vice Chair
Carl Van Loon
Dave Anderson

ADMINISTRATION PRESENT

Brian Berry
Don Hakala
Kelly Campbell
Danielle Littlefield
Laurie Simlness

CALLED TO ORDER. Chair Gustafson called the meeting to order at 6:00 PM. Also present: Jenie Shilling, Jeanne Gifford-Ohnemus, Marcy Gustafson, Erin Helgren, Richard and Shery Brawn.

AWARDS, RECOGNITION AND CORRESPONDANCE. None.

PUBLIC FORUM. None.

ADJUSTMENTS TO THE AGENDA. None.

CONSENT AGENDA.

- A. Minutes of School Board meeting, August 21, 2019
- B. Accounts Payable/Funding Update
- C. Hiring of Jeannie Gifford-Ohnemus for Elementary School Special Ed Teacher
- D. Board Policy AC
- E. Board Policy AC-AR
- F. Board Policy EFAA-AR
- G. Board Policy GBDA
- H. Board Policy GCDA/GDDA
- I. Board Policy GCDA/GDDA AR
- J. Board Policy IGBBA

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

INFORMATION ITEMS

- A. Board Policies
 - IKF
 - JED
 - JFCF
 - JFCJ
 - JGAB
 - JBAB AR
 - IGBBA
 - Policy Recommendations

REPORTS/DISCUSSIONS.

- A. Food Service Update. Kyle Micken, Food Service Consultant, shared information with the board regarding the following:
 - CEP program
 - Farm to School Grant
 - Lunch Trays
- B. High School Principal Report
- C. Elementary Principal Report
- D. Preschool/Early Works Update
- E. Financial Update
- F. Superintendent Report
 - Maintenance Report

ACTION ITEMS.

- A. Resolution 2019-2020-01, Yoncalla School Board Health Services Planning Grant. Director Anderson made a motion to approve, Director Grimes seconded, passed unanimously.

ANNOUNCEMENTS.

- Future Dates of Importance
- Next Board meeting, October 16, 2019.
- 2018 Fall Regional Meeting, October 29, 2019
- OSBA 72nd Annual Convention, Nov.14-17, 2019

OTHER BUSINESS. September 30, Ford Family Foundation Community Building Meeting. Also, consider renaming the old library building.

RECESS REGULAR. Chair Gustafson recessed the regular meeting at 6:58 PM

CALL TO ORDER EXECUTIVE SESSION. Chair Gustafson called the Executive Session to Order, to consider the dismissal of or disciplining of, or to hear complaints or charges brought against a public officer, employee, staff member or agent unless he or she request an open meeting. (ORS 192.660(2)(b)).

RECONVENE REGULAR SESSION. Chair Gustafson reconvened the regular session at 7:18 PM.

ADJOURN. Director Van Loon made a motion to adjourn, Director Bailey seconded, passed unanimously. Chair Gustafson adjourned the meeting at 7:18 PM.

DATE OF BOARD APPROVAL:

**Yoncalla School District
Financial Overview
Actuals As of September 30, 2019**

GENERAL FUND						
	2018-19	2019-2020	2019-2020			Over (Under)
	Actuals	Adopted Budget	YTD Actuals	Encumbrances	Estimated Totals	Budget
Revenue						
Local Revenue:						
1111-Current Taxes	\$ 913,017	\$ 915,000	\$ -	\$ 915,000.00	\$ 915,000	\$ -
1112-Prior Years' Taxes	\$ 45,686	\$ 45,000	\$ 20,378	\$ 26,000.00	\$ 46,378	\$ 1,378
1113-County Tax Sales	\$ 5,623	\$ -			\$ -	\$ -
1510-Interest on Investments	\$ 40,321	\$ 33,000	\$ 14,152	\$ 24,000.00	\$ 38,152	\$ 5,152
1740-Co-Curricular Fees	\$ 7,273	\$ 8,000	\$ 1,270	\$ 5,800.00	\$ 7,070	\$ (930)
1990-Miscellaneous Income	\$ 148,372	\$ 51,478	\$ 33,390	\$ 25,178.00	\$ 58,568	\$ 7,090
2101-County School Fund	\$ 3,422	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -
2102-General ESD Funds	\$ -	\$ 38,522	\$ -	\$ 38,522	\$ 38,522	\$ -
State Revenue						
3101-School Support Fund	\$ 2,639,053	\$ 2,784,777	\$ 931,684	\$ 1,852,756	\$ 2,784,440	\$ (337)
3103-Common School Fund	\$ 23,569	\$ 22,285	\$ 11,760	\$ 11,143	\$ 22,903	\$ 618
3299-Other Restricted Grants	\$ -	\$ -	\$ -		\$ -	\$ -
Federal Revenue						
4801-Federal Forest Fees	\$ 23,852	\$ -	\$ 1,580	\$ -	\$ 1,580	\$ 1,580
5300- Sale Comp Fixed Assets			\$ 100,000	\$ -	\$ 100,000	\$ 100,000
Total Revenue	\$ 3,850,187	\$ 3,901,562	\$ 1,114,214	\$ 2,901,899	\$ 4,016,112	\$ 14,550
Total Expenditures (Below)	\$ 3,817,101	\$ 5,155,862	\$ 1,505,751	\$ 3,178,011	\$ 4,683,762	\$ (472,100)
Revenue Over (Under) Expenditures	\$ 33,086	\$ (1,254,300)	\$ (391,537)	\$ (276,113)	\$ (667,650)	\$ 486,650
Beginning Fund Balance	\$ 1,832,278	\$ 1,700,000	\$ 1,865,367	\$ -	\$ 1,865,367	\$ 165,367
Ending Fund Balance	\$ 1,865,364	\$ 445,700	\$ 1,473,830	\$ (276,113)	\$ 1,197,717	\$ 652,017
Expenditures By Function						
Instruction	\$ 1,709,841	\$ 2,010,003	\$ 298,920	\$ 1,650,003	\$ 1,948,923	\$ (61,080)
Support Services	\$ 1,675,152	\$ 1,830,050	\$ 336,722	\$ 1,528,008	\$ 1,864,731	\$ 34,681
Transfers	\$ 432,108	\$ 870,109	\$ 870,109	\$ -	\$ 870,109	\$ -
Contingency	\$ -	\$ 445,700	\$ -	\$ -	\$ -	\$ (445,700)
Totals by Function	\$ 3,817,101	\$ 5,155,862	\$ 1,505,751	\$ 3,178,011	\$ 4,683,762	\$ (472,100)

Yoncalla School District #32

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

Fiscal Year: 2019-2020

Subtotal by Collapse Mask

Include pre encumbrance

From Date: 9/1/2019

To Date: 9/30/2019

Exclude Inactive Accounts with zero balance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance % Bud
100.1000.0000.000.000.00	UNDESIGNATED	\$1,999,709.22	\$145,875.94	\$298,919.53	\$1,700,789.69	\$1,393,198.74	\$307,590.95 15.38%
100.2000.0000.000.000.00	UNDESIGNATED	\$1,825,637.19	\$111,865.82	\$336,722.48	\$1,488,914.71	\$1,469,174.02	\$19,740.69 1.08%
100.5000.0000.000.000.00	UNDESIGNATED	\$870,108.72	\$0.00	\$870,108.72	\$0.00	\$0.00	\$0.00 0.00%
100.6000.0000.000.000.00	UNDESIGNATED	\$445,700.00	\$0.00	\$0.00	\$445,700.00	\$0.00	\$445,700.00 100.00%
100.7000.0000.000.000.00	UNDESIGNATED	\$445,700.00	\$0.00	\$0.00	\$445,700.00	\$0.00	\$445,700.00 100.00%
FUND: GENERAL FUND - 100		\$5,586,855.13	\$257,741.56	\$1,505,750.73	\$4,081,104.40	\$2,862,372.76	\$1,218,731.64 21.81%
Grand Total:		\$5,586,855.13	\$257,741.56	\$1,505,750.73	\$4,081,104.40	\$2,862,372.76	\$1,218,731.64 21.81%

End of Report

Yoncalla School District #32

*** BOARD REPORT EOM-Revenues***

Fiscal Year: 2019-2020

Subtotal by Collapse Mask

Include pre encumbrance

From Date: 9/1/2019

To Date: 9/30/2019

Exclude Inactive Accounts with zero balance

Filter Encumbrance Detail by Date Range

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)	\$0.00	\$0.00	(\$915,000.00)	\$0.00	(\$915,000.00)	100.00%
100.0000.1112.000.000.000.00	PRIOR YEARS TAXES	(\$45,000.00)	(\$7,915.08)	(\$20,377.81)	(\$24,622.19)	\$0.00	(\$24,622.19)	54.72%
100.0000.1510.000.000.000.00	EARNINGS ON INVESTMENTS	(\$33,000.00)	(\$4,546.44)	(\$14,151.86)	(\$18,848.14)	\$0.00	(\$18,848.14)	57.12%
100.0000.1740.000.000.000.00	CO-CURRICULAR FEES	(\$8,000.00)	(\$1,270.00)	(\$1,270.00)	(\$6,730.00)	\$0.00	(\$6,730.00)	84.13%
100.0000.1990.000.000.000.00	MISC. LOCAL SOURCES	(\$51,478.00)	(\$1,048.80)	(\$33,389.53)	(\$18,088.47)	\$0.00	(\$18,088.47)	35.14%
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%
100.0000.3101.000.000.000.00	SCHOOL SUPPORT FUND	(\$2,784,777.00)	(\$232,807.00)	(\$931,684.00)	(\$1,853,093.00)	\$0.00	(\$1,853,093.00)	66.54%
100.0000.3103.000.000.000.00	COMMON SCHOOL FUND	(\$22,285.00)	\$0.00	(\$11,760.35)	(\$10,524.65)	\$0.00	(\$10,524.65)	47.23%
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	(\$5,563,040.00)	(\$247,587.32)	(\$2,979,580.65)	(\$2,583,459.35)	\$0.00	(\$2,583,459.35)	46.44%
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)	\$0.00	(\$1,168,806.40)	\$132,138.40	\$0.00	\$132,138.40	-12.75%
206.0000.1610.000.000.000.00	DAILY SALES - LUNCH	(\$4,000.00)	\$0.00	\$0.00	(\$4,000.00)	\$0.00	(\$4,000.00)	100.00%
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	(\$5,272.53)	(\$29,727.47)	\$0.00	(\$29,727.47)	84.94%
206.0000.4505.000.000.000.00	NATL SCHOOL LUNCH REIMBURSEME	(\$60,000.00)	\$0.00	(\$9,441.78)	(\$50,558.22)	\$0.00	(\$50,558.22)	84.26%
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	(\$37,277.08)	(\$92,622.92)	\$0.00	(\$92,622.92)	71.30%
208.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-UNEMPLC	(\$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)	\$0.00	(\$87,203.40)	(\$19,128.64)	\$0.00	(\$19,128.64)	17.99%
209.0000.1970.000.000.000.00	PERS RESERVE	\$0.00	(\$1,355.57)	(\$2,603.29)	\$2,603.29	\$0.00	\$2,603.29	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)	(\$1,355.57)	(\$126,603.29)	\$2,603.29	\$0.00	\$2,603.29	-2.10%
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%
211.0000.5200.000.000.000.00	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)	\$0.00	(\$61,235.71)	\$11,735.71	\$0.00	\$11,735.71	-23.71%
275.0000.3299.000.000.000.00	OTHER RESTRICTED GRANTS-IN-AID	(\$1,500,000.00)	\$0.00	\$0.00	(\$1,500,000.00)	\$0.00	(\$1,500,000.00)	100.00%
	FUND: SEISMIC GRANT - 275	(\$1,500,000.00)	\$0.00	\$0.00	(\$1,500,000.00)	\$0.00	(\$1,500,000.00)	100.00%
280.0000.3299.000.000.000.00	PROMISE PRESCHOOL GRANT	(\$180,000.00)	(\$6,483.62)	(\$6,483.62)	(\$173,516.38)	\$0.00	(\$173,516.38)	96.40%
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%
	FUND: PROMISE PRESCHOOL - 280	(\$180,000.00)	(\$6,483.62)	(\$16,052.32)	(\$163,947.68)	\$0.00	(\$163,947.68)	91.08%
281.0000.1920.000.000.000.00	CONTRIBUTIONS/PRIVATE	(\$30,000.00)	(\$932.28)	(\$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	(\$68,500.00)	\$0.00	\$0.00	(\$68,500.00)	\$0.00	(\$68,500.00)	100.00%
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%

Yoncalla School District #32

*** BOARD REPORT EOM-Revenues ***

Fiscal Year: 2019-2020

- Subtotal by Collapse Mask
 Exclude Inactive Accounts with zero balance

From Date: 9/1/2019 To Date: 9/30/2019

- Include pre encumbrance
 Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance % Bud
286.0000.4590.000.000.000.00	FUND: SPECIAL PROJECTS - 281	(\$130,347.22)	(\$932.28)	(\$70,948.69)	(\$59,398.53)	\$0.00	45.57%
	FED VIA ST-TITLE I (A)	(\$149,208.00)	\$0.00	\$0.00	(\$149,208.00)	\$0.00	100.00%
	FUND: TITLE I (A) - 286	(\$149,208.00)	\$0.00	\$0.00	(\$149,208.00)	\$0.00	100.00%
289.0000.4590.000.000.000.00	FED REV VIA STATE	(\$15,196.00)	\$0.00	\$0.00	(\$15,196.00)	\$0.00	100.00%
	FUND: REAP/SRSA - 289	(\$15,196.00)	\$0.00	\$0.00	(\$15,196.00)	\$0.00	100.00%
290.0000.4506.000.000.000.00	PERKINS II VOCATIONAL GRANT	(\$3,750.00)	\$0.00	\$0.00	(\$3,750.00)	\$0.00	100.00%
	FUND: PERKINS GRANT - 290	(\$3,750.00)	\$0.00	\$0.00	(\$3,750.00)	\$0.00	100.00%
296.0000.4590.000.000.000.00	FED REV VIA STATE	(\$50,000.00)	\$0.00	\$0.00	(\$50,000.00)	\$0.00	100.00%
	FUND: IDEA - 296	(\$50,000.00)	\$0.00	\$0.00	(\$50,000.00)	\$0.00	100.00%
297.0000.4590.000.000.000.00	FED REV VIA STATE	(\$11,284.00)	\$0.00	\$0.00	(\$11,284.00)	\$0.00	100.00%
297.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	(\$16,954.29)	\$16,954.29	\$0.00	0.00%
	FUND: TITLE II (A) - 297	(\$11,284.00)	\$0.00	(\$16,954.29)	\$5,670.29	\$0.00	-50.25%
298.0000.4300.000.000.000.00	RESTRICTED REVENUE DIRECT/FED	(\$18,173.00)	\$0.00	\$0.00	(\$18,173.00)	\$0.00	100.00%
	FUND: INDIAN EDUCATION GRANT - 298	(\$18,173.00)	\$0.00	\$0.00	(\$18,173.00)	\$0.00	100.00%
299.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-GEAR UP	(\$12,000.00)	\$0.00	\$0.00	(\$12,000.00)	\$0.00	100.00%
	FUND: GEAR-UP / SCHOOL TO CAREER - 299	(\$12,000.00)	\$0.00	\$0.00	(\$12,000.00)	\$0.00	100.00%
700.0000.1920.000.000.000.00	CONTRIBUTIONS & DONATIONS	\$0.00	(\$100.00)	(\$100.00)	\$100.00	\$0.00	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	-81.95%
	FUND: SCHOLARSHIP - 700	(\$9,000.00)	(\$100.00)	(\$16,475.14)	\$7,475.14	\$0.00	-83.06%
Grand Total:		(\$9,233,398.26)	(\$256,468.79)	(\$4,615,345.95)	(\$4,618,052.31)	\$0.00	50.01%

End of Report

COPY

September 6, 2019

Neuner Davidson & Co
PO Box 1786
Roseburg, OR 97470

This representation letter is provided in connection with your audit(s) of the financial statements of Douglas County School District No. 32, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2019, and the respective changes in financial position, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of September 6, 2019, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 15, 2018, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with the cash basis of accounting and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of the cash basis of accounting.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustments to or disclosure in the financial statements.

- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the cash basis of accounting.
- 10) Guarantees, whether written or oral, under which the school district is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the school district or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the school district's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The school district has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or fund balance.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
- 28) The school district has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The school district has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended and GASB No. 84.

- 32) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 40) We have appropriately disclosed the school district's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 41) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 42) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 43) With respect to the budgetary comparison in the supplementary information:
- a) We acknowledge our responsibility for presenting the budgetary comparison in accordance with the cash basis of accounting, and we believe the budgetary comparison, including its form and content, is fairly presented in accordance with the cash basis of accounting. The methods of measurement and presentation of the budgetary comparison have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

Signed: _____

Title: _____