

Steve Spencer
Superintendent

Rachel Alpert
Assistant Superintendent

2023-2024
Board of Directors

Ed Dressel

Lu Ann Meyer

Rob Ogilvie

Zach Steele

Jon Woods

Board Secretary
Juli Lichtenberger

Please join us at our
school board meetings.
Unless otherwise
scheduled the board
meets the second and
fourth Mondays
of the month.

District Office
Board Room
6:30 p.m.

Mission Statement
*Dallas School District
is centered on students,
powered by
collaboration, built on
equity, and driven by
excellence.*

*Dallas School District
111 SW Ash Street
Dallas OR 97338*

503.623.5594 ph
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Agenda
Work Session at Oakdale Heights Elementary School – 2:30 p.m.
Board Meeting at District Office Board Room – 3:45 p.m.
April 8, 2024
<https://dsd2-org.zoom.us/j/84855147461>

Work Session with Oakdale Staff

- **Introductions**
- **What are your successes, accomplishments or things that you are proud of this year?**
- **What are you currently struggling with or directing your resources to address?**
- **What are you focused on improving individually, in departments or grade levels, and as a building?**

1.0 Welcome/Pledge of Allegiance

2.0 Approval of the Agenda

3.0 Good News

- 3.1 Lyle's ELL students went on a field trip to Avery Sheep Barn recently.
- 3.2 Oakdale had their annual reading night with 281 people attending.
- 3.3 Books for Bikes started on April 1, 2024. Students will have opportunities to earn a bike and/or books and bike accessories based on increased reading at home.

4.0 Public Comment

5.0 Announcements

- 5.1 April Calendar 776
 - 5.1.1 Board Work Session April 10, 2024 at 5:00 p.m.
 - 5.1.2 Budget Committee Meeting April 22, 2024 at 6:00 p.m.
 - 5.1.3 Board Meeting April 22, 2024 at 7:00 p.m.
 - 5.1.4 Citizens Oversight Committee Meeting May 7, 2024 at 5:30 p.m.

6.0 Consent Agenda

- 6.1 Approval of the March 11, 2024 Board Minutes 777

7.0 Financial Report – Tami Montague 781

8.0 Resolution #23-24-07 A Resolution of Dallas School District No. 2, Polk County, Oregon Authorizing the Sale of General Obligation Bonds (Board Action) 787

9.0 Strategic Plan Report – Reed Langdon, Liz Postlewait, Darrick Bruns 792

10.0 Policy First Read

- 10.1 DBDB – Fund Balance 805

11.0	Administrative Rule (Information Only)	
11.1	DBDB-AR – Restoration of Low Funds Balance	807
12.0	Reports	
12.1	Enrollment Report	808
12.2	Charter Schools Enrollment Reports	810
12.3	Charter Schools Financial Reports	812
12.4	Charter Schools Minutes and Agendas	819
13.0	Discussion Items	
14.0	Adjourn	



Public Participation in Board Meetings

During each school board meeting, the agenda has been set to include an item titled “public comment.” It is during this portion of the agenda the public can comment on any item that is or is not on the agenda.

Because of the nature of the Board’s work, it is typical that the Board will hear from a patron. Public participation is a time for the Board to listen, not a time for discussion or responding to questions, as the Board needs adequate time to process the information received to ensure proper steps are taken going forward. The Board may direct questions to district administrative staff to respond to after the meeting. If input is given related to an action item later in the agenda, the Board will use the input during their discussion or deliberation of that specific item. All public comment during a Board meeting is limited to 3 minutes for each individual. Up to 5 minutes may be granted to one person who represents a group of 3 or more with similar testimony. The Board Chairperson may adjust or extend allowable time limits, if necessary.

The Board cannot hear complaints about specific school personnel during an open meeting. If a patron has a specific complaint against district personnel, the board chair or the superintendent can direct the patron to the appropriate complaint process governed by board policy.

There are three ways to provide public comment at a Board meeting.

- 1) If you wish to address the Board in person during a Board meeting, please fill out the request for public comment form available outside the boardroom. If the meeting has started and you decide you would like to provide public comment, please alert the administrator who was the greeter or the board executive assistant with your request by simply handing them the public participation form. This will be directed to the board chair.
- 2) If you wish to address the Board remotely (via Zoom) during a Board meeting, please email Juli Lichtenberger, Executive Assistant to the Superintendent and Board, (juli.lichtenberger@dsd2.org) at least two hours prior to the start of the meeting. Clearly label the subject line as “Public Comment”. In the email state that you would like to address the board remotely during the meeting, and include the topic.

Steve Spencer, Superintendent

Rachel Alpert, Assistant Superintendent

Board of Directors: Ed Dressel • Lu Ann Meyer • Rob Ogilvie • Zach Steele • Jonathan Woods

- 3) If you wish to address the Board in hard copy or email please submit to Juli Lichtenberger, Executive Assistant to the Superintendent and Board, at juli.lichtenberger@dsd2.org at least two hours prior to the start of the meeting. Clearly label the subject line or document as "Public Comment"

If you have questions about the district, we encourage you to contact our superintendent.

Thank you for your interest in Dallas School District.

All public meetings, assemblies and celebrations held by the Dallas School District 2 are required to be accessible to persons with disabilities under Title II of the Americans with Disabilities Act (ADA). Accommodations are available upon request to persons who require alternatively formatted materials or auxiliary aids to ensure effective communication and access to events. Please allow at least 10 business days to arrange for accommodations. All requests should be sent to:

DO Reception
Dallas School District 2
111 SW Ash Street
Dallas, OR 97338
503-623-5594

Or: e-mail compliance.officer@dsd2.org

APR 2024

SUN	MON	TUE	WED	THU	FRI	SAT
	01	02 Citizens Oversight Committee Meeting 5:30 p.m.	03	04	05	06
07	08 Work Session with Oakdale 2:30 p.m. Board Meeting 3:45 p.m.	09	10 Board Work Session 5:00 p.m.	11	12 No School 6-12 Assessment Day	13
14	15 No School Inservice Day	16 Technology Advisory Committee Meeting 3:00 p.m.	17	18	19	20
21	22 Budget Committee Meeting 6:00 p.m. Board Meeting 7:00 p.m.	23	24	25	26	27
28	29	30				

Minutes
Work Session at Morrison Campus – 3:00 p.m.
Board Meeting at District Office Board Room – 4:15 p.m.
March 11, 2024
<https://dsd2-org.zoom.us/j/84855147461>

Present: Jon Woods, Lu Ann Meyer, Zach Steele, Rob Ogilvie, Steve Spencer, Juli Lichtenberger, Sean Johnson, Rachel Alpert, Nick Ingalls, Todd Baughman

Visitors: Morrison Staff

Excused: Ed Dressel

Work Session with Morrison Staff

- **Introductions**
Todd Baughman, Principal, welcomed the Board and introduced the staff.
- **What are your successes, accomplishments or things that you are proud of this year?**
 - Collaboration with Dallas High School
 - Staff collaboration weekly to discuss student concerns
 - Trying new or adapted interventions
 - Expanded Special Education support
 - Maintained enrollment
 - Field trips to places students have not been before
 - Experiences for students like gardening and cooking
 - Variety of guest speakers
 - Staff shared stories from students
 - A graduate and a current student shared their experiences while at Morrison
- **What are you currently struggling with or directing your resources to address?**
 - Lack of referrals from Dallas High School
 - Student attendance
 - Reduction in force
 - Class sizes
- **What are you focused on improving individually, in departments or grade levels, and as a building?**
 - Created new classes to meet needs
 - Transcript availability
 - Student attendance due to life experiences is a challenge
 - Students are constantly working to improve

The Board asked questions about attendance and barriers students face. Discussion was held. The Board thanked the staff and students for attending.

Work session adjourned at 3:54 p.m.

Jon Woods, Board Chair, called the regular board meeting to order at 4:15 p.m.

Present: Jon Woods, Rob Ogilvie, Lu Ann Meyer, Zach Steele, Steve Spencer, Juli Lichtenberger, Rachel Alpert, Tim Larson, Sean Johnson, Darrick Bruns, Tami Montague, Todd Baughman, Nick Ingalls, Kas Knoll

Visitors: Jeanette Baxter, Steve Tuchscherer, Kristine Blanchard, Josh Huffman, Rich Slack, Melissa Glazner, Debbie Virden, Judy White, Tyler Andrews, Lisa Andrews, Natalie Beck, Emma Fetterley, Ashraf Lakhani, Carmen Halcom

Excused: Ed Dressel

1.0 Welcome/Pledge of Allegiance

2.0 Approval of the Agenda

Zach Steele moved to approve the agenda as printed, seconded by Lu Ann Meyer. The motion passed unanimously.

3.0 Good News

- 3.1 Lyle students earned \$24,437.55 in their jogathon and got to slime Mr. Langdon and Mrs. Reimer in an assembly.
- 3.2 LaCreole will be hosting the 2W Regional Oregon Battle of the Books on Saturday, March 16.
- 3.3 On March 20 LaCreole will host a holocaust survivor as a guest speaker for the 8th graders and community members who wish to attend. Please RSVP via ParentSquare if interested.

4.0 Student Report – Rowan McDowell

No report given.

5.0 Public Comment

No public comment.

6.0 Announcements

- 6.1 March & April Calendars
 - 6.1.1 No Board Meeting on March 25, 2024
 - 6.1.2 Next Board Meeting April 8, 2024 at 3:45 p.m. following a work session at Oakdale Heights Elementary School at 2:30 p.m.
 - 6.1.3 Citizens Oversight Committee Meeting April 2, 2024 at 5:30 p.m.
 - 6.1.4 Finance Committee Meeting, March 14, 2024 at 5:30 p.m.

7.0 Consent Agenda

- 7.1 Approval of the February 27, 2024 Board Minutes
- 7.2 Staffing Report
- 7.3 Amended Budget Calendar

Zach Steele moved to approve the Consent Agenda, seconded by Lu Ann Meyer. The motion passed unanimously.

8.0 Auditor's Report (Board Action) – Umpqua Valley Financial

Steve Tuchscherer, Umpqua Valley Financial, shared a review of the completed audit. He reported a very clean audit. Financial statements were submitted to Oregon Department of Education on time. Expenditures over appropriations of the food service fund was reflected in the audit through a finding but was not concerning to the audit team. Tami Montague, Director of Fiscal Services, shared an explanation of the situation. Zach Steele moved to accept the auditor's report as presented, seconded by Lu Ann Meyer. The motion passed unanimously.

9.0 Financial Report – Tami Montague

Tami Montague shared the financial report for month ending February 2024. The projected ending fund balance is 5.66%. Tami Montague shared information regarding the capital projects funds for February 2024.

10.0 Staffing Recommendation 2024-25 (Board Action) – Rachel Alpert

Rachel Alpert, Assistant Superintendent, shared the staffing recommendation for the 2024-2025 school year. Lu Ann Meyer moved to approve the staffing recommendation for 2024-2025 as presented, seconded by Rob Ogilvie. The motion passed unanimously.

11.0 Whole Child Annual Report – Todd Baughman

Todd Baughman, Whole Child Administrator and Principal at Morrison Campus, shared highlights from the annual report. Todd Baughman shared information regarding the new Equity Advisory Committee and a Title VI Consortium which is being organized through Willamette Education Service District. Discussion was held.

12.0 District Equity Advisory Committee Approval (Board Action) – Todd Baughman

Steve Spencer, Superintendent, shared the selection process for the Equity Advisory Committee. Steve Spencer read a list of the names being recommended. Zach Steele moved we approve them as the inaugural District Advisory Committee, seconded by Lu Ann Meyer. Discussion was held. The motion passed unanimously.

13.0 Reports

13.1 Enrollment Report

Steve Spencer shared that enrollment is currently in a slight decline. Discussion was held.

13.2 Charter Schools Enrollment Reports

13.3 Charter Schools Financial Reports

13.4 Charter Schools Minutes and Agendas

14.0 Discussion Items**14.1 Policy DBDB and DBDB-AR**

Steve Spencer shared some policies from districts in our area. Steve Spencer shared the history of the ending fund balance, he'd like to see the policy reflect a range. Discussion was held.

Jon Woods, Board Chair, read in a statement adjourning the Board into Executive Session.

15.0 Executive Session per ORS 192.660

(2)(i) To Evaluate the Employment-Related Performance of District Personnel

16.0 Adjourn at 6:23 p.m.

Board Chair / Jon Woods

Date

Board Secretary / Juli Lichtenberger

Date

DALLAS SCHOOL DISTRICT NO. 2 FINANCIAL REPORT 2023-2024

GENERAL FUND										
Revenue & Resources		Jan	Feb	Mar	YTD Total	Projected	Total Received & Projected	Budget	Budget Status	
Beginning Fund Balance		2,394,434			2,394,434	-	2,394,434	2,620,000	91%	
Taxes		47,128	43,115	192,048	9,028,881	359,224	9,388,105	8,967,000	101%	
Interest Income		49,038	45,139	44,924	263,015	66,985	330,000	230,000	114%	
State School Funds		2,352,641	2,352,641	2,352,641	24,217,781	4,218,578	28,436,359	28,255,243	86%	
Common School Fund			230,779	-	230,779	230,779	461,558	473,577	49%	
Other Sources		(9,492)	93,550	107,645	0	443,078	1,483,772	1,659,421	27%	
Total Revenue		4,833,749	2,765,225	2,697,258.20	36,577,967.41	5,916,260	42,494,227	42,205,241	87%	
FY 2022-2023 YTD		4,687,437	2,563,130	2,423,209	34,183,534					
Expenditures by Object:		Jan	Feb	Mar	PM Adj	YTD Total	Encumbered	Total Expended & Encumbered	Budget	YTD %
100 Salaries		1,581,814	1,571,296	1,552,244	(41,328)	11,810,511.50	6,936,986	18,747,498	18,742,547	63%
200 Associated Payroll		834,852	831,527	821,920	(22,279)	6,357,813.92	3,502,384	9,860,198	10,028,537	63%
300 Services		598,889	1,051,421	843,977	(3)	7,279,112.05	2,072,426	9,351,538	8,776,921	83%
400 Supplies & Materials		30,536	24,344	19,836		335,291.36	139,604	474,896	644,561	52%
500 Equipment		51,363	13,710	24,999		335,844.64	60,269	396,113	397,300	85%
600 Dues, Fees & Insurance		544	7,228	120		349,722.28	3,560	353,282	320,475	109%
700 Fund Modifications						117,664.00	-	117,664	128,000	92%
800 Planned Reserve		-	-	-		-	-	-	3,166,900	0%
Not Yet Encumbered/Projected								876,188		
Total Expenditures		3,097,997	3,499,526	3,263,096	(63,610)	26,585,960	12,715,229	40,177,377	42,205,241	63%
FY 2022-2023 YTD		3,170,537	3,217,999	3,172,767		9,992,008	13,591,417			
Expenditures by Function: (Appropriated)		Jan	Feb	Mar	PM Adj	YTD Total	Encumbered	Total Expended & Encumbered	Budget	YTD %
1000 Instruction		2,116,116	2,162,176	2,129,358	(23,792)	16,475,249.26	8,875,653	25,350,902	24,951,315	66%
2000 Support		981,882	1,337,350	1,133,738	(39,819)	9,993,046.31	3,839,576	13,832,623	13,959,026	72%
3000 Community Service						-	-	-	-	
5000 Transfers						117,664	-	117,664	128,000	92%
6000 Contingency/Unappropriated						-	-	-	3,166,900	0%
Not Yet Encumbered/Projected								876,188		
Total Expenditures		3,097,997	3,499,526	3,263,096	(63,610)	26,585,960	12,715,229	40,177,377	42,205,241	63%
FY 2022-2023 YTD		3,170,537	3,217,999	3,172,767						
Current Projection of Ending Fund Balance							2,316,851	5.78%		
INVESTMENTS										
LGIP 5703 - SSF/Taxes		Jan	Feb	Mar	NOTES ON DEBT SERVICE					
Beginning Balance		11,332,765	9,946,397	10,620,756	NOTES TO FINANCIAL STATEMENT:					
Interest		47,306	44,731	44,382	All cash, investment and credit card accounts have been balanced, reconciled and reviewed and all cash and investment accounts are reconciled to the general ledger by the business manager as of 3/31/2024.					
Deposits		2,221,609	2,445,026	2,415,861	The adopted budget reflects expected expenditures. All payroll reports have been filed and payroll liabilities have been paid timely. All federal and state reimbursement requests as well as required financial reporting forms have been filed timely. All credit card expenditures, travel and other reimbursements have been reviewed and approved at the proper level. There have been no significant changes to the internal control system, to the accounting system or accounting policies that are significant. Currently the business office is adequately staffed to allow for proper segregation of duties and I am not aware of any new pronouncements or other financial changes that may require additional staff time to properly implement. All financial statements that have been provided to the board are accurate and complete to the best of my knowledge and I am aware of no other financial matters that the board should be aware of at this time. I know of no cases of fraud or other misconduct and I have not been asked by the superintendent to do anything that makes me feel uncomfortable or to present any information I feel is inaccurate. Tami Montague 4/1/2024.					
Fees		(0)	(0)	(0)						
Withdrawals		(3,655,283)	(1,815,398)	(3,018,208)						
Month-End Balance		9,946,397	10,620,756	10,062,790						
LGIP 5770 - Debt Service										
Beginning Balance		3,634,223	3,705,081	3,735,777						
Interest		15,585	15,301	16,628						
Deposit		55,283	15,395	68,208						
Fees		(10)	-	-						
Withdrawals		-	-	-						
Month-End Balance		3,705,081	3,735,777	3,820,614						
LGIP 5018 - Facilities, Repairs & Maintenance										
Beginning Balance		145,864	146,482	147,085						
Interest		618	604	648						
Deposit										
Fees										
Withdrawals		-	-	-						
Month-End Balance		146,482	147,085	147,733						
LGIP 3974 - Bond Retainage										
Beginning Balance		10,875	67,612	158,123						
Interest		241	483	696						
Deposit		56,496	90,027							
Fees										
Withdrawals										
Month-End Balance		67,612	158,123	158,819						
LGIP 6022 - GO Bonds Series 2017&2022										
Beginning Balance		9,204,933	9,187,219	9,134,841						
Interest		38,782	37,649	34,037						
Deposit										
Fees		(56,496)	(90,027)	(1,817,161)						
Withdrawals										
Month-End Balance		9,187,219	9,134,841	7,351,717						
Total Cash Invested in LGIP		23,052,792	23,796,582	21,541,673						
LGIP Interest Rate		5.00%	5.20%	5.20%						
SUMMARY - ALL FUNDS										
		Jan	Feb	Mar	YTD	Add Student Act Funds		Budget		
Total Revenue This Month		21,549,092	3,661,503	3,808,368	63,712,466	1,350,000		82,101,386	78%	
Total Expense This Month		4,794,368	4,848,708	4,842,927	39,205,281			82,101,386	48%	
Excess / (Deficiency)										
Variance		16,754,724	(1,187,205)	(1,034,559)	24,507,185			-		

DALLAS SCHOOL DISTRICT NO. 2 FINANCIAL REPORT 2023-2024

FUND 102	FACILITIES, REPAIRS & MAINTENANCE								
	Revenue & Resources	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>	<u>Expected</u>	<u>Total Projected</u>	<u>Budget</u>	<u>YTD %</u>
	Beginning Fund Balance	155,430			155,430	-	155,430	150,000	104%
	Revenue from Local Sources	618	8,791	648	13,447		13,447	18,000	75%
	Transfers/Sale of Property				-		-	96,000	0%
	Total Revenue	156,047	8,791	648	168,876	-	168,876	264,000	64%
	Expenditures by Function:	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>	<u>Encumbered</u>	<u>Total Projected</u>	<u>Budget</u>	<u>YTD %</u>
	Instruction - 1000	298	149	149	113,039	8,412	121,451	69,710	
	Facilities - 2000				11,725		11,725	204,030	6%
	Capital Projects - 4000				-	-	-	10,000	0%
	Unap End Fund Balance				-	-	-	49,970	0%
	Total Expenditures	298	149	149	124,764	8,412	133,176	333,710	37%
FUND 103	ESSER Emergency Relief Funds								
	Revenue & Resources	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>	<u>Expected</u>	<u>Total Projected</u>	<u>Budget</u>	<u>YTD %</u>
	Beginning Fund Balance				-	-	-		
	Revenue from Federal Sources	120,968	131,332	210,957	1,537,536		1,537,536	2,715,202	
	Transfers/Sale of Property				-		-		
	Total Revenue	120,968	131,332	210,957	1,537,536	-	1,537,536	2,715,202	57%
	Expenditures by Function:	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>	<u>Encumbered</u>	<u>Total Projected</u>	<u>Budget</u>	<u>YTD %</u>
	Instruction - 1000	28,375	86,811	18,092	450,770	158,798	609,568	649,563	
	Support Services - 2000	102,958	61,763	(11,335)	1,093,520	521,618	1,615,138	2,065,638	
	Unap End Fund Balance				-	-	-		
	Total Expenditures	131,332	148,574	6,758	1,544,290	680,415	2,224,706	2,715,202	57%
FUND 203	FOOD SERVICE	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>	<u>Expected</u>	<u>Total Projected</u>	<u>Budget</u>	<u>YTD %</u>
	Beginning Fund Balance	55,395			55,395		55,395	200,000	28%
	Revenue from Local Sources	134	462	882	3,341		3,341	26,000	13%
	Revenue from State Sources	144	137		4,035		4,035	77,000	5%
	Revenue from Federal Sources	59,352	103,632	126,603	592,638		592,638	1,080,000	55%
	Transfers/Sale of Property				-		-	10,000	
	Total Revenue	115,025	104,231	127,485	655,409	-	655,409	1,393,000	47%
	Expenditures by Function:	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>	<u>Encumbered</u>	<u>Total Projected</u>	<u>Budget</u>	<u>YTD %</u>
	Food Service - 3100	92,613	137,210	106,978	802,900	364,615	1,167,515	1,279,140	63%
	Food Service - Unap Ending Fund Bal				-	-	-	113,860	0%
	Total Expenditures	92,613	137,210	106,978	802,900	364,615	1,167,515	1,393,000	58%
	MTD CashFlow Tracking Includes Receivables				(147,491)				
FUND 201-299	SPECIAL GRANTS & PROJECTS	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>			<u>Budget</u>	<u>YTD %</u>
	Revenue from Local Sources	11,546	52,781	7,773	115,594			196,000	59%
	Revenue from Intermediate Sources		125,000		250,000			500,000	50%
	Revenue from State Sources	2,251,411	58,160	359,210	2,987,153			4,745,048	63%
	Revenue from Federal Sources	68,674	146,176	85,889	646,912			1,867,895	35%
	Transfers from General Fund				-			-	
	Total Revenue	2,331,630	382,117	452,871	3,999,659			7,308,943	55%
	Expenditures by Function:	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>	<u>Encumbered</u>	<u>Total Projected</u>	<u>Budget</u>	<u>YTD %</u>
	Special Grants & Projects - 1000	360,338	489,439	360,783	2,964,456.52	2,100,903	5,065,359	5,747,540	52%
	Special Grants & Projects - 2000	52,426	76,915	244,132	835,733.41	323,363	1,159,097	1,436,303	58%
	Special Grants & Projects - 3000				845.00		845	29,100	3%
	Transfers to Other Funds - 5000				-	-	-	96,000	0%
	Total Expenditures	412,763	566,354	604,916	3,801,034.93	2,424,266	6,225,301	7,308,943	52%
FUND 301	DEBT SERVICE - GO BONDS	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>	<u>Expected</u>	<u>Total Projected</u>	<u>Budget</u>	<u>YTD %</u>
	Revenue & Resources								
	Beginning Fund Balance	822,129			822,129		822,129	600,000	137%
	Revenue from CY Property Tax Receipts	15,194	13,081	64,645	3,173,050		3,173,050	3,200,000	99%
	Revenue from PY Property Tax Receipts	1,588	2,323	3,530	25,467			50,000	
	Revenue from Interest Income	16,090	15,301	16,661	80,703		80,703	45,000	179%
	Revenue from Federal Sources	111			230		230	500	
	Transfers from Other Fund				-		-		
	Total Revenue	855,113	30,705	84,837	4,101,579	-	4,076,112	3,895,500	105%
	Expenditures by Function:	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>	<u>Encumbered</u>	<u>Total Projected</u>	<u>Budget</u>	<u>YTD %</u>
	Debt Service - 5110 610 Principal				-	-	-	2,815,000	0%
	Debt Service - 5110 621 Interest				305,580	-	305,580	611,150	50%
	Debt Service - 5110 640 Bank Fees	10			20	-	20	100	20%
	Debt Service - Unap End Fund Bal				-	-	-	469,250	0%
	Total Expenditures	10	-	-	305,600	-	305,600	3,895,500	8%
					3,795,979				
FUND 302	DEBT SERVICE - FULL FAITH & CREDIT	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>	<u>Expected</u>	<u>Total Projected</u>	<u>Budget</u>	<u>YTD %</u>
	Revenue & Resources								
	Beginning Fund Balance	100			100			-	
	Transfers from Other Fund				117,664			118,000	100%
	Total Revenue	100	-	-	117,764	-	-	118,000	100%
	Expenditures by Function:	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>	<u>Encumbered</u>	<u>Total Projected</u>	<u>Budget</u>	<u>YTD %</u>
	Debt Service - 5110 610 Principal				-	-	-	100,000	0%
	Debt Service - 5110 621 Interest				8,782		8,782	17,564	50%
	Debt Service - 5110 640 Bank Fees				-	-	-	436	0%
	Debt Service - Unap End Fund Bal				-	-	-	-	
	Total Expenditures	-	-	-	8,782	-	8,782	118,000	7%
					108,982				

DALLAS SCHOOL DISTRICT NO. 2 FINANCIAL REPORT 2023-2024

FUND 310	DEBT SERVICE - PERS PENSION BOND								
	Revenue & Resources	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>	<u>Expected</u>	<u>Total Projected</u>	<u>Budget</u>	<u>YTD %</u>
	Beginning Fund Balance	799,000			799,000			1,000,000	
	Service From Other Funds	199,257	200,970	199,579	1,483,164		1,483,164	2,250,000	66%
	Total Revenue	998,256	200,970	199,579	2,282,164	-	1,483,164	3,250,000	70%
	Expenditures by Function:	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>	<u>Encumbered</u>	<u>Total Projected</u>	<u>Budget</u>	<u>YTD %</u>
	Debt Service - 5110 610 Principal	-	-	-	-	-	-	1,345,000	0%
	Debt Service - 5110 621 Interest	-	-	-	-	-	-	811,358	0%
	Debt Service - 5110 680 Direct Pmt to PERS	-	-	-	-	-	-		
	Debt Service - 5110 Bank Fees & Issuance	-	-	-	-	-	-	100	
	Debt Service - Unap End Fund Bal	-	-	-	-	-	-	1,093,542	
	Total Expenditures	-	-	-	-	-	-	3,250,000	0%
Funds 401	Revenue & Resources	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>	<u>Expected</u>	<u>Total Projected</u>	<u>Budget</u>	<u>YTD %</u>
	Beginning Fund Balance	92,417		58,667	151,084		151,084	100,000	151%
	Revenue from Local Sources	(23,976)	483	696	1,903		1,903	1,500	
	Revenue from State Sources	41,001			1,808,529		1,808,529	2,000,000	90%
	Revenue from Bond Proceeds	-	-	-	-		-	-	
	Total Revenue	109,442	483	59,363	1,961,515	-	1,961,515	2,101,500	93%
	Expenditures by Function:	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>	<u>Encumbered</u>	<u>Total Projected</u>	<u>Budget</u>	<u>YTD %</u>
	Bond Expenses- 4000	-	-	-	1,802,652	59,179	1,861,830	2,101,500	86%
FUND 403	Capital Construction - Bond 2022								
	Revenue & Resources	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>		<u>Total Projected</u>	<u>Budget</u>	<u>YTD %</u>
	Beginning Fund Balance	11,989,979		(58,667)	11,931,313		11,931,313	13,300,000	
	Revenue from Local Sources	38,782	37,649	34,037	378,683		378,683	200,000	189%
	Revenue from State Sources						-	4,000,000	
	Revenue from Bond Proceeds							-	
	Total Revenue	12,028,761	37,649	(24,630)	12,309,995		12,309,995	17,500,000	70%
	Expenditures by Function:	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>YTD Total</u>	<u>Encumbered</u>	<u>Total Projected</u>	<u>Budget</u>	<u>YTD %</u>
	Capital Expenses- 4000	1,059,354	496,895	861,031	4,229,298	6,269,882	10,499,180	11,140,000	38%
	Capital Projects - Unap End Fund Bal							6,360,000	

For questions about this report, please contact Tami Montague
Dallas School District Business Office
111 SW Ash St, Dallas, OR 97338
tami.montague@dsd2.org

Dallas School District 2023-2024			General Fund Operations							March 2024
Resources primarily come from the State School Fund Grant formula and may be used for general operations of the school district										
GENERAL FUND OPERATIONS (FUND 100)		Current MTD	Current YTD	Add: Projections	Adjustments*	Annual Forecast	Annual Budget	Variance Fav / (Unfav)	Notes	
Beginning Fund Balance			2,394,434	0		2,394,434	2,620,000	(225,566)		
Local Sources (Property Taxes, Interest, Fees)		344,617	9,688,153	839,663		10,527,816	9,912,700	615,116		
Flow Through ESD, County School Funds		0	46,219	24,321		70,540	140,171	(69,631)		
State Sources (SSF, Common School Fund, High Cost Disability)		2,352,641	24,448,560	5,049,357		29,497,917	29,528,820	(30,903)		
Federal Sources (In Lieu of Property Taxes)		0	631	2,919		3,550	3,550	0		
Other Sources		0	0	0		0	0	0		
TOTAL REVENUE		\$2,697,258	\$34,183,564	\$5,916,260	\$0	\$40,099,823	\$39,585,241	\$514,582		
AVAILABLE RESOURCES		\$2,697,258	\$36,577,997	\$5,916,260	\$0	\$42,494,257	\$42,205,241	\$289,016		
Expenditures by Account Code		Current MTD	Current YTD	Add: Encumbrances	Adjustments*	Annual Forecast	Annual Budget	Variance	*Notes	
Salaries		1,552,244	11,810,512	6,936,986	250,000	18,997,498	18,742,547	(254,951)	Vacation/Personal Leave Payout	
Associated Payroll Costs		821,920	6,357,814	3,502,384	220,000	10,080,198	10,028,537	(51,661)	Retiree Insurance not Encumbered	
Contracted Services		843,977	7,279,112	2,072,426	225,000	9,576,538	8,776,921	(799,617)	Sub Service aren't encumbered	
Supplies and Materials		19,836	335,291	139,604	169,665	644,561	644,561	0	Expect to fully expend 400 budgets	
Capital Leases & Equipment Purchases		24,999	335,845	60,269	1,187	397,300	397,300	0	Expect fo fully expend 500 budgets	
Dues, Fees, Insurance, Interest Paid		120	349,722	3,560	0	353,282	320,475	(32,807)		
Transfers to Other Funds		0	117,664	0	10,336	128,000	128,000	0		
Other Uses of Funds		0	0	0	0	0	3,166,900	3,166,900	Expect to have a Food Service Transfer	
Other Expenses		-	-	-	-	-	-	-		
TOTAL EXPENDITURES		\$3,263,096	\$26,585,960	\$12,715,229	\$876,188	\$40,177,377	\$42,205,241	\$2,027,864		
Exoenditures by Function Code		Current MTD	Current YTD	Add: Encumbrances	Adjustments*	Annual Forecast	Annual Budget	Variance Fav / (Unfav)	*Notes	
Instruction		2,129,358	16,475,249	8,875,653	569,522	25,920,424	24,951,315	969,109	* See above split by Program	
Support Services		1,133,738	9,993,046	3,839,576	306,666	14,139,289	13,959,026	180,263		
Enterprise and Community Services					0	0	0	0		
Facilities Acquisition and Construction					0	0	0	0		
Transfers to Other Funds			117,664			117,664	128,000	(10,336)		
Contingencies						0	1,166,900	(1,166,900)		
Unappropriated Ending Fund Balance							2,000,000	(2,000,000)		
TOTAL EXPENDITURES		\$3,263,096	\$26,585,960	\$12,715,229	\$876,188	\$40,177,377	\$42,205,241	-\$2,027,864		
SURPLUS / (DEFICIT)		-\$565,838	\$7,597,604			\$2,316,881		2,682,532		
Ending Fund Balance						\$2,316,880	5.78%	of Revenues	Board Policy 8%	
Investment Account Balances by Type		Yield	Beg Bal	Deposits	Withdrawals	End Bal		Debt Obligation		
General Operations (5703,5018)		5.2%	\$10,767,841.15	\$2,460,890.62	\$3,018,208.54	\$10,210,523.23				
Debt Service (5770)		5.2%	\$3,735,776.86	\$84,836.62	\$0.00	\$3,820,613.48	<input checked="" type="checkbox"/>	Annual Debt	Due by June 30, 2024	
Capital Projects (3974,6022)		5.2%	\$9,292,963.60	\$34,733.44	\$1,817,161.36	\$7,510,535.68		\$3,426,150.00	\$3,120,579.80	
Total District			\$23,796,581.61	\$2,580,460.68	\$4,835,369.90	\$21,541,672.39				

NOTES TO FINANCIAL STATEMENT: All cash, investment and credit card accounts have been balanced, reconciled and reviewed and all cash and investment accounts are reconciled to the general ledger by the business manager as of 2/29/2024. The adopted budget reflects expected expenditures. All payroll reports have been filed and payroll liabilities have been paid timely. All federal and state reimbursement requests as well as required financial reporting forms have been filed timely. All credit card expenditures, travel and other reimbursements have been reviewed and approved at the proper level. There have been no significant changes to the internal control system, to the accounting system or accounting policies that are significant. Currently the business office is adequately staffed to allow for proper segregation of duties and I am not aware of any new pronouncements or other financial changes that may require additional staff time to properly implement. All financial statements that have been provided to the board are accurate and complete to the best of my knowledge and I am aware of no other financial matters that the board should be aware of at this time. I know of no cases of fraud or other misconduct and I have not been asked by the superintendent to do anything that makes me feel uncomfortable or to present any information I feel is inaccurate. Tami Montague 3/7/2024. For information about the information contained in this report, please contact the Business Office at 111 SW Ash St., Dallas, OR, 97338. PH 503-623-5594

Dallas School District 2023-2024	Special Grants and Revenue Funds						March 2024	
Resources that have strictly defined allowable expenditures. Sometimes called "Special Grants & Revenues" Includes ALL Funds EXCEPT, General Fund, Debt Service, & Capital Bond Projects								
Special Grants and Revenue Summary (Includes Facility Repairs & Maintenance, ESSER, SIA, HSS, LTCT, YTP, Federal Title, IDEA, Food Service and other)	Current MTD	Current YTD	Add: Projections	Adjustments*	Annual Forecast	Annual Budget	Variance Fav / (Unfav)	Notes
Beginning Fund Balance		679,965			679,965	510,000	169,965	
Student Fees or Payments, Grants from Local Sources, Donations	62,034	123,653			123,653	1,272,000	(1,148,347)	
Flow Through ESD, County School Funds	125,000	250,000		250,000	500,000	500,000	0	Projection = Unpaid Claim, Adjust = Remaining to Claim
State Grants (SIA, HSS, YTP, LTCT, Other)	58,298	2,631,977		1,176,131	3,808,108	4,822,048	(1,013,940)	
Federal Grants (ESSER, Title, IDEA, Food Services)	381,139	2,353,637		2,288,004	4,641,642	2,947,895	1,693,747	
Other Sources	0	0	0	0	0	0	0	
TOTAL REVENUE	\$626,471	\$6,039,232	Add: Encumbrances	\$3,714,135	\$9,753,367	\$10,051,943	-\$298,576	
Expenditures by Account Code	Current MTD	Current YTD	Add: Encumbrances	Adjustments*	Annual Forecast	Annual Budget	Variance Fav / (Unfav)	Notes
Salaries	347,015	2,656,833	1,654,203	0	4,311,037	4,051,728	(259,309)	
Associated Payroll Costs	185,720	1,401,562	874,177	0	2,275,739	2,139,612	(136,127)	
Contracted Services (Includes Charters)	73,592	998,284	769,751	0	1,768,035	1,143,446	(624,589)	
Supplies and Materials	42,859	899,783	171,165	0	1,070,948	1,734,436	663,488	
Leases, Equipment, Capital Purchases	149	168,379	8,412	0	176,791	177,500	709	
Dues, Fees, Insurance, Interest Payments	69,465	148,151	0	0	148,151	295,361	147,210	
Transfers	0	0	0	0	0	96,000	96,000	
Other Uses of Funds	0	0	0	0	0	413,860	413,860	
Other Expenses	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	\$718,800	\$6,272,992	\$3,477,709	\$0	\$9,750,701	\$10,051,943	\$301,242	

HIGHLIGHTED FUND(S)							
FUND(s) highlighted in this section are also included in the Summary of all Special Revenue Funds above.							
STUDENT INVESTMENT ACCOUNT F251	Current MTD	Current YTD	Add: Projections	Adjustments*	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
Beginning Fund Balance					0	0	0
Local Sources					0	0	0
Intermediate Sources					0	0	0
State Sources	0	2,190,213		311,269	2,501,482	2,391,494	109,988
Charter Allocations				418,802	418,802	418,802	0
Other Sources					0	0	0
TOTAL REVENUE	\$0	\$2,190,213	Add: Encumbrances	\$730,071	\$2,920,284	\$2,810,296	\$109,988
Expenditures by Account Code	Current MTD	Current YTD	Add: Encumbrances	Adjustments*	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
Salaries	112,387	761,054	565,945		1,326,999	1,220,921	(106,078)
Associated Payroll Costs	62,050	426,461	305,353		731,814	679,344	(52,471)
Purchased Services	6,941,28	150,968	312,454		463,422	341,229	(122,193)
Charter Allocations	\$-	53,272	80,922		134,194	418,802	284,608
Supplies and Materials	34,459	69,896	0		69,896	30,000	(39,896)
Capital Outlay					0	120,000	120,000
Other Objects		34,459			34,459		(34,459)
Other Expenses					-	-	-
TOTAL EXPENDITURES	\$215,837	\$1,496,110	\$1,264,674	\$0	\$2,760,784	\$2,810,296	\$49,512
					\$159,500	Must be spent by Sept 30, 2024	

The Student Investment Act was funded by the Corporate Excise Tax passed by legislative action in 2019. It provides funding for targeted expenditures related to the following areas: 1. Student Health and Safety, 2. Well Rounded Education, 3. Class Size Reduction, 4. Increased Instructional Time, or 5. Ongoing Community Engagement activities. Currently Dallas uses these funds to supplement general operational funds to provide 25.94 FTE across the district. The positions funded include classroom teachers, elementary music teacher, school psychologist, data analysts, behavior specialists. This grant is expected to be ongoing and requires robust engagement of and input from all interested parties (staff, community, students, and ODE) be considered in determining how these funds are used.

Dallas School District 2023-2024	Capital Projects Funds										March 2024
Proceeds from 2022 voter approved bonds sold to complete a variety of construction projects around the district.											
CAPITAL CONSTRUCTION F403 Voter Approved Bond	Prior Year Cumulative Total	Current MTD	Current YTD	Add: Projections	Adjustments*	Annual Forecast	Project Total	Project Budget	Variance Fav / (Unfav)	Notes	
Beginning Fund Balance	0	(58,667)	11,931,313	0	0	11,931,313					
Interest	239,312	34,037	378,683	125,000	0	503,683	742,995	1,500,000	(757,005)		
OSCM Grant	0	0	0	0	2,000,000	2,000,000	2,000,000	4,000,000	(2,000,000)	*Adjustment since it hasn't been billed	
Bond Issuance #1 2022	12,756,016	0	0	0	0	0	12,756,016	28,000,000	(15,243,984)	*Bond Issue 2 in June 2024	
Bond Proceeds	1,412,158	0	0	0	0	0	1,412,158	0	1,412,158		
Other Sources	0	0	0	0	0	0	0	0	0		
TOTAL REVENUE	14,407,486	34,037	\$378,683	\$125,000	\$2,000,000	\$2,503,683	\$16,911,169	\$33,500,000	-\$16,588,831		
TOTAL AVAILABLE RESOURCES	14,407,486		12,309,995			14,434,995					
Expenditures by Building	Prior Year Cumulative Total	Current MTD	Current YTD	Add: Projections	Adjustments*	Annual Forecast	Project Total ALL Years	Project Budget ALL Years	Variance Fav / (Unfav)	Notes	
Lyle Elementary	32,450	0	16,151	0	0	16,151	48,601	750,000	701,399		
Oakdale Elementary	30,153	8,128	7,533	720,142	0	727,676	757,828	750,000	(7,828)		
Whitworth Elementary	30,305	71,129	128,496	260,867	0	389,363	419,668	800,000	380,332		
LaCreole Middle School	37,495	721,765	2,911,528	365,916	0	3,277,445	3,314,939	7,170,517	3,855,578		
Dallas High School	82,413	0	277,371	1,963,628	0	2,241,000	2,323,413	3,750,000	1,426,588		
Morrison Building	0	0	0	0	0	0	0	1,500,000	1,500,000		
District Wide Management/Oversight/Planning	2,204,691	60,009	888,218	2,167,534	0	3,055,753	5,260,444	4,629,483	(630,961)	85% Spending Requirement by 8/2025	
Reserved for Future Projects	0	0	0	0	0	0	0	14,150,000	14,150,000	Current Spend Bond Issuance #1 % 100-45%	
TOTAL EXPENDITURES	\$2,417,507	\$861,031	\$4,229,298	\$5,478,088	\$0	\$9,707,386	\$12,124,893	\$33,500,000	\$21,375,107		
Expenditures by Project Type	Prior Year Cumulative Total	Current MTD	Current YTD	Add: Projections	Adjustments*	Annual Forecast	Project Total ALL Years	Project Budget ALL Years	Variance Fav / (Unfav)	Notes	
000 District Wide Management/Oversight/Planning	2,204,691	17,451	840,873	998,553		1,839,426	4,044,117	6,500,000	2,455,883	*Duplicate PO	
800 Critical Facility Upgrade (CFU)	172,699	57,534	909,005	2,527,198	0	3,436,203	3,608,902	3,600,000	(8,902)		
810 CTE Building/Expansion	0	0	0	0	0	0	0	0	0		
900 New Construction	17,663	714,200	1,973,389	365,916	0	2,339,306	2,356,969	2,500,000	143,031		
830 Health Safety & Security	22,454	71,846	506,030	1,586,421	0	2,092,451	2,114,905	1,575,000	(539,905)	85% Spending Requirement by 8/2025	
Reserved for Future Projects	0	0	0	0	0	0	0	14,150,000	14,150,000	Current Spend Bond Issuance #1 % 100-45%	
TOTAL EXPENDITURES	\$2,417,507	\$861,031	\$4,229,298	\$5,478,088	\$0	\$9,707,386	\$12,124,893	\$33,500,000	\$16,201,646		
Ending Fund Balance	11,989,979					4,727,609					
CAPITAL CONSTRUCTION F401 Seismic Projects	Prior Year Cumulative Total	Current MTD	Current YTD	Add: Projections	Adjustments*	Annual Forecast	Project Total ALL Years	Project Budget ALL Years	Variance Fav / (Unfav)	Notes	
Beginning Fund Balance	9,189	58,667	151,084	0	0	151,084			0	*Seismic Grant Activity	
Interest	172,477	696	1,902	0	0	1,902	174,379				
State Seismic Grants	1,681,530	0	1,808,484	0	0	1,808,484	3,490,014	3,695,000	204,986		
Other Sources	400	0	0	0	0	0	400				
TOTAL REVENUE	\$1,854,407	\$696	\$1,810,387	\$0	\$0	\$1,810,387	\$3,664,793	\$3,695,000	\$30,207		
TOTAL AVAILABLE RESOURCES	\$1,863,595		\$1,961,471			\$1,961,471					
Expenditures by Building	Prior Year Cumulative Total	Current MTD	Current YTD	Add: Projections	Adjustments*	Annual Forecast	Project Total ALL Years	Project Budget ALL Years	Variance Fav / (Unfav)	Notes	
Project Management	19,500	0	0	0	0	0	19,500	20,000			
Dallas High School	553,831	0	1,804,562	55,759	0	1,860,320	2,358,393	2,475,000	116,607		
LaCreole Middle School	1,197,847	0	(1,910)	0	0	(1,910)	1,195,937	1,200,000	4,063		
Other Locations	0	0	0	0	0	0	0	0			
TOTAL EXPENDITURES	\$1,771,178	\$0	\$1,802,652	\$55,759	\$0	\$1,858,410	\$3,573,830	\$3,695,000	\$121,170		
Ending Fund Balance	\$92,417		\$158,819		\$0	\$103,060		\$0			

RESOLUTION NO. 23-24-07

A RESOLUTION OF DALLAS SCHOOL DISTRICT NO. 2, POLK COUNTY, OREGON AUTHORIZING THE SALE OF GENERAL OBLIGATION BONDS.

SECTION 1. FINDINGS

The Board of Directors (the “Board”) of Dallas School District No. 2, located in Polk County, Oregon a common school district of the State of Oregon (the “District”) finds:

- a. The District is authorized pursuant to the Oregon Constitution and Oregon Revised Statutes Chapter 287A and Section 328.205 to issue general obligation bonds to finance capital costs; and
- b. District electors approved \$28,000,000 of general obligation bonds to finance capital costs as set forth in the measure at the May 17, 2022 election (the “2022 Bond Election”); and
- c. The District issued \$12,765,000 in principal amount of general obligation bonds under the authority of the 2022 Bond Election through its General Obligation Bonds, Series 2022; and
- d. The District now finds it desirable to sell additional general obligation bonds authorized by the 2022 Bond Election.

SECTION 2. BONDS AUTHORIZED

The District hereby authorizes the issuance of general obligation bonds under the remaining authority of the 2022 Bond Election (the “Bonds”). The District expects to issue the Bonds in June 2024, in an aggregate principal amount not to exceed \$15,235,000, and with the caption “General Obligation Bonds, Series 2024.”

SECTION 3. DESIGNATION OF AUTHORIZED REPRESENTATIVES

The Board designates the Chair, Superintendent, Director of Fiscal Services or a designee of any of those officers (each an “Authorized Representative”) to act on behalf of the District as specified in Section 8 hereof.

SECTION 4. SECURITY

Pursuant to ORS 287A.315, the District hereby pledges its full faith and credit and taxing power to pay the Bonds. The District hereby covenants for the benefit of the Owners to levy annually, as necessary, a direct ad valorem tax upon all of the taxable property within the District which is sufficient, after taking into consideration discounts taken and delinquencies that may occur in the payment of such taxes and other legally available amounts, to pay all Bond principal and interest when due. This tax shall be in addition to all other taxes of the District, and this tax shall not be limited in rate, amount or otherwise, by Sections 11 or 11b of Article XI of the Oregon Constitution.

SECTION 5. FORM OF BONDS

The Bonds shall be issued in substantially the form as approved by the Authorized Representative. The Bonds may be printed or typewritten, and may be issued as one or more temporary Bonds which shall be exchangeable for definitive Bonds when definitive Bonds are available.

SECTION 6. EXECUTION OF BONDS

The Bonds shall be executed on behalf of the District with the manual or facsimile signature of an Authorized Representative of the District.

SECTION 7. REDEMPTION

The Bonds may be subject to optional redemption or mandatory redemption prior to maturity as determined under Section 8 hereof.

SECTION 8. DELEGATION FOR ESTABLISHMENT OF TERMS AND SALE OF THE BONDS

The Authorized Representative is hereby authorized, on behalf of the District without further action of the Board (and such actions of the Authorized Representative, if taken prior to the adoption of this resolution, are hereby affirmed and authorized), to:

- a. Issue the Bonds in one or more series which may be sold at different times.
- b. Participate in the preparation of and authorize the distribution of the preliminary and final official statements and any other disclosure documents for each series of the Bonds.
- c. Establish the final principal amounts, maturity schedules, interest rates, and other terms for each series of the Bonds.
- d. Negotiate the terms under which each series of Bonds shall be sold; enter into a bond purchase agreement for the sale of each series of Bonds which incorporates those terms; and execute and deliver such bond purchase agreement with Piper Sandler & Co. for a public sale or with a lender for a private sale.
- e. Enter into covenants regarding the use of the proceeds of the Bonds and the projects financed with the proceeds of the Bonds.
- f. Undertake to provide continuing disclosure for each series of the Bonds in accordance with Rule 15c2-12 of the United States Securities and Exchange Commission.
- g. Apply for ratings for each series of Bonds.
- h. Determine whether to purchase municipal bond insurance or obtain other forms of credit enhancement (including the Oregon School Bond Guaranty Program) for each series of Bonds and enter into related documents.
- i. Appoint service providers for each series of the Bonds and enter into agreements with those service providers.
- j. Determine whether each series of Bonds will bear interest that is excludable from gross income under the Internal Revenue Code of 1986, as amended, or is includable in gross income under that code. If a series bears interest that is excludable from gross income under that code, the Authorized Representative may enter into covenants to maintain the excludability of interest on that series of the Bonds from gross income.

k. If permitted by federal law, issue any series of Bonds as taxable bonds that are eligible for federal interest subsidies or tax credits, and enter into related covenants.

l. Make any clarifying changes to this Resolution or additional covenants not inconsistent with this Resolution.

m. Execute any documents and take any other action in connection with the Bonds which the Authorized Representative finds will be advantageous to the District.

SECTION 9. DEFAULT AND REMEDIES

The occurrence of one or more of the following shall constitute an Event of Default under this Resolution and the Bonds:

a. Failure by the District to pay Bond principal, interest or premium when due (whether at maturity, or upon redemption after a Bond has been properly called for redemption);

b. Failure by the District to observe and perform any covenant, condition or agreement on its part to be observed or performed for the benefit of Owners of Bonds, for a period of sixty (60) days after written notice to the District by the Owners of fifty-one (51%) percent or more of the principal amount of Bonds then Outstanding specifying such failure and requesting that it be remedied; provided however, that if the failure stated in the notice cannot be corrected within such sixty (60) day period, it shall not constitute an Event of Default so long as corrective action is instituted by the District within the sixty (60) day period and diligently pursued, and the default is corrected as promptly as practicable after the written notice referred to in this paragraph; or

c. The District is adjudged insolvent by a court of competent jurisdiction, admits in writing its inability to pay its debts generally as they become due, files a petition in bankruptcy, or consents to the appointment of a receiver for the payments.

The Owners of fifty-one (51%) percent or more of the principal amount of Bonds then Outstanding may waive any Event of Default and its consequences, except an Event of Default as described in (a) of this Section.

Upon the occurrence and continuance of any Event of Default hereunder the Owners of fifty-one (51%) percent or more of the principal amount of Bonds then Outstanding may take whatever action may appear necessary or desirable to enforce or to protect any of the rights of the Owners of Bonds, either at law or in equity or in bankruptcy or otherwise, whether for the specific enforcement of any covenant or agreement contained in this Resolution or the Bonds or in aid of the exercise of any power granted in this Resolution or in the Bonds or for the enforcement of any other legal or equitable right vested in the Owners of Bonds by the Resolution or the Bonds or by law. However, the Bonds shall not be subject to acceleration.

No remedy in this Resolution conferred upon or reserved to Owners of Bonds is intended to be exclusive and every such remedy shall be cumulative and shall be in addition to every other remedy given under this Resolution or now or hereafter existing at law or in equity. No delay or omission to exercise any right or power accruing upon any default shall be construed to be a waiver thereof, but any such right and power may be exercised from time to time and as often as may be deemed expedient. To entitle the Owners of Bonds to exercise any remedy reserved to them, it shall not be necessary to give any notice other than such notice as may be required by this Resolution or by law.

SECTION 10. DEFEASANCE

The District may defease the Bonds by setting aside, with a duly appointed escrow agent, in a special escrow account irrevocably pledged to the payment of the Bonds to be defeased, cash or direct obligations of the United States or obligations the principal of and interest on which are fully and unconditionally guaranteed by the United States in an amount which, in the opinion of an independent certified public accountant, is sufficient without reinvestment to pay all principal and interest on the defeased Bonds until their maturity date or any earlier redemption date. Bonds which have been defeased pursuant to this Section shall be deemed paid and no longer outstanding, and shall cease to be entitled to any lien, benefit or security under this Resolution except the right to receive payment from such special escrow account.

SECTION 11. ESTABLISHMENT OF FUNDS AND ACCOUNTS

The following funds and accounts shall be created and continually maintained, except as otherwise provided, so long as the Bonds remain unpaid.

a. Debt Service Account. The District shall maintain the debt service account in the District's debt service fund for the payment of principal, premium, if any, and interest on the Bonds as they become due. All accrued interest, if any, and all taxes levied and other moneys available for the payment of the Bonds shall be deposited to the debt service account.

b. Project Fund. The District shall maintain the project fund into which the proceeds of the Bonds shall be deposited, for the purpose of accounting for and paying all costs of the projects and the costs related to the preparation, authorization, issuance, and sale of the Bonds. Any interest earnings on moneys invested from the project fund shall be retained in the project fund. The District's share of any liquidated damages or other moneys paid by defaulting contractors or their sureties will be deposited into the project fund to assure the completion of the projects.

Upon completion of the projects and upon payment in full of all costs related thereto, any balance remaining in the project fund shall be deposited to the Debt Service Account for payment of debt service.

SECTION 12. PROFESSIONALS

The District hereby affirms Hawkins Delafield & Wood LLP as bond counsel for the issuance of the Bonds and Piper Sandler & Co., as underwriter or placement agent.

SECTION 13. RESOLUTION TO CONSTITUTE CONTRACT

In consideration of the purchase and acceptance of any or all of the Bonds by those who shall own the Bonds from time to time (the "Owners"), the provisions of this Resolution shall be part of the contract of the District with the Owners and shall be deemed to be and shall constitute a contract between the District and the Owners. The covenants, pledges, representations and warranties contained in this Resolution or in the closing documents executed in connection with the Bonds, including without limitation the District's covenants and pledges contained in Section 4 hereof, and the other covenants and agreements herein set forth to be performed by or on behalf of the District shall be contracts for the equal benefit, protection and security of the Owners, all of which shall be of equal rank without preference, priority or distinction of any of such Bonds over any other thereof, except as expressly provided in or pursuant to this Resolution.

ADOPTED by the Board of Directors of the Dallas School District No. 2, Polk County, Oregon
this 8th day of April, 2024.

**DALLAS SCHOOL DISTRICT NO. 2
POLK COUNTY, OREGON**

By: _____
Chair

ATTEST:

By: _____
Superintendent

Lyle Elementary School Mid Year Data

Attendance

School Year	Attendance Percentage	Regular Attenders
2023-2024	67.47	227
2022-2023	60.06	206
2021-2022	33.65	105
2020-2021	77.88	250
2019-2020	80	328

Discipline Data

How many referrals a student has	PBIS says a healthy school should be these percentages	Lyle 2022-2023	Lyle 2023-2024 Year to Date
6 or more	5%	7.16%	5.1%
2-5	15%	11.04%	6.0%
0-1	80%	81.79%	88.9%

Discipline by Grade Level
(Tracked on our School Discipline Forms)

Grade Level	Number of Discipline Incidences 2023-2024
K	22
1	85
2	147
3	91

Lyle Elementary School Mid Year Data

Discipline by Year

Year	Total Amount of Office Discipline Referrals
2023-2024	345 (As of Wednesday, April 3rd)
2022-2023	343

Biggest Problem Area - Playground

Biggest Behavioral Issue - Physical Aggression

Lyle Elementary School

Mid Year Data

Reading

Measurement

STAR Early Literacy Test

All Kindergarten and First Graders Take This Test

Kindergarten Reading	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter	51%	18%	13%	18%
Fall	25%	19%	22%	34%

First Grade Reading	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter	40%	10%	22%	28%
Fall	36%	15%	22%	27%

Measurement

STAR Reading Test

All Second Graders and Third Graders Take This Test

Second Grade Reading	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter	23%	11%	16%	51%
Fall	25%	5%	14%	55%

Third Grade Reading	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter	42%	10%	19%	28%
Fall	43%	5%	20%	32%

Lyle Elementary School

Mid Year Data

Math

Measurement - STAR Mathematics Test

All First Through Third Graders Take this Test. **(Kinder does not take Star Math)**

First Grade Math	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter	61%	9%	13%	17%
Fall	51%	13%	30%	6%

Second Grade Math	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter	33%	16%	25%	26%
Fall	31%	28%	19%	22%

Third Grade Math	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter	55%	7%	14%	25%
Fall	51%	13%	11%	25%

Oakdale Heights Elementary Data Metrics Report

Attendance

Oakdale Heights Elementary School

		Regular Attendees	Total
2023-2024	69.25 Level 1	232 ▲32.0	335
2022-2023	56.66 Level 1	200 ▲34.0	353
2021-2022	47.03 Level 1	166 ▼91.0	353
2020-2021	73.85 Level 1	257 ▼53.0	348
2019-2020	82.23 Level 2	310	377

Discipline Data

*Using referrals to collect discipline data is a growth area for Oakdale.

How many referrals a student has	PBIS says a healthy school should be these percentages	Oakdale 2022-2023	Oakdale 2023-2024 Year to Date
6 or more	5%	0.3%	0%
2-5	15%	1.2%	3.6%
0-1	80%	98.5%	96.4%

Discipline by Grade Level

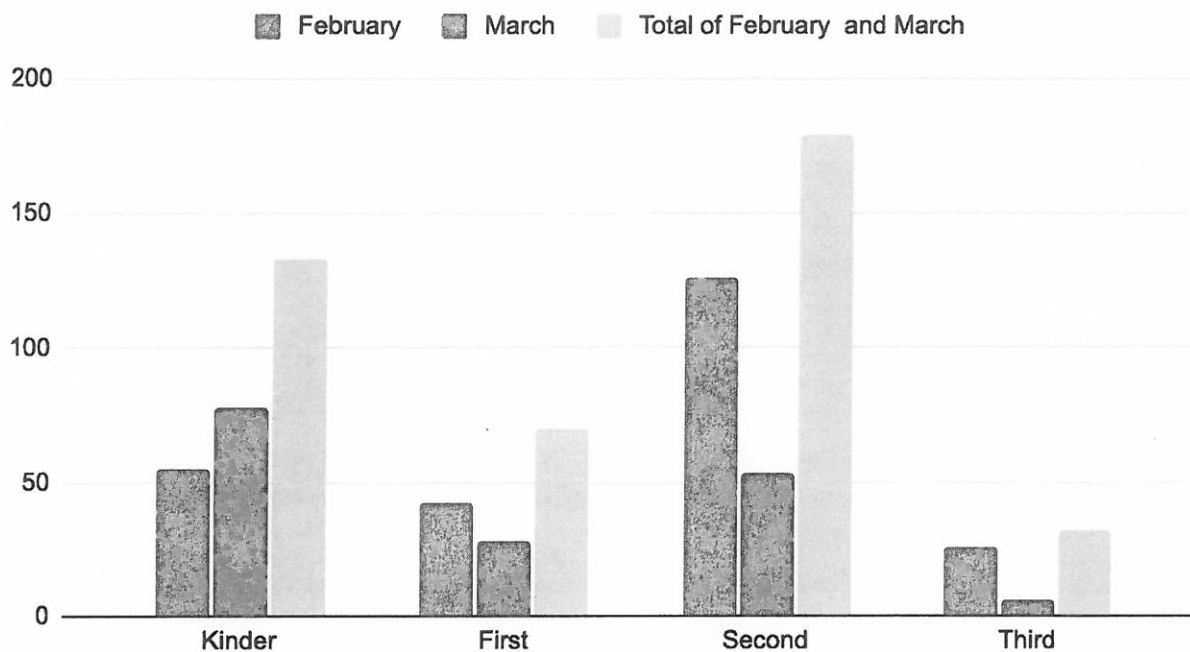
Grade Level	Number of Discipline Incidences 2023-2024
K	10
1	4
2	25
3	15

Discipline by Year

Year	Total Amount of Office Discipline Referrals
2023-2024	54 Total <ul style="list-style-type: none"> • 48 bus (33 in October) • 5 Classroom • 1 Playground

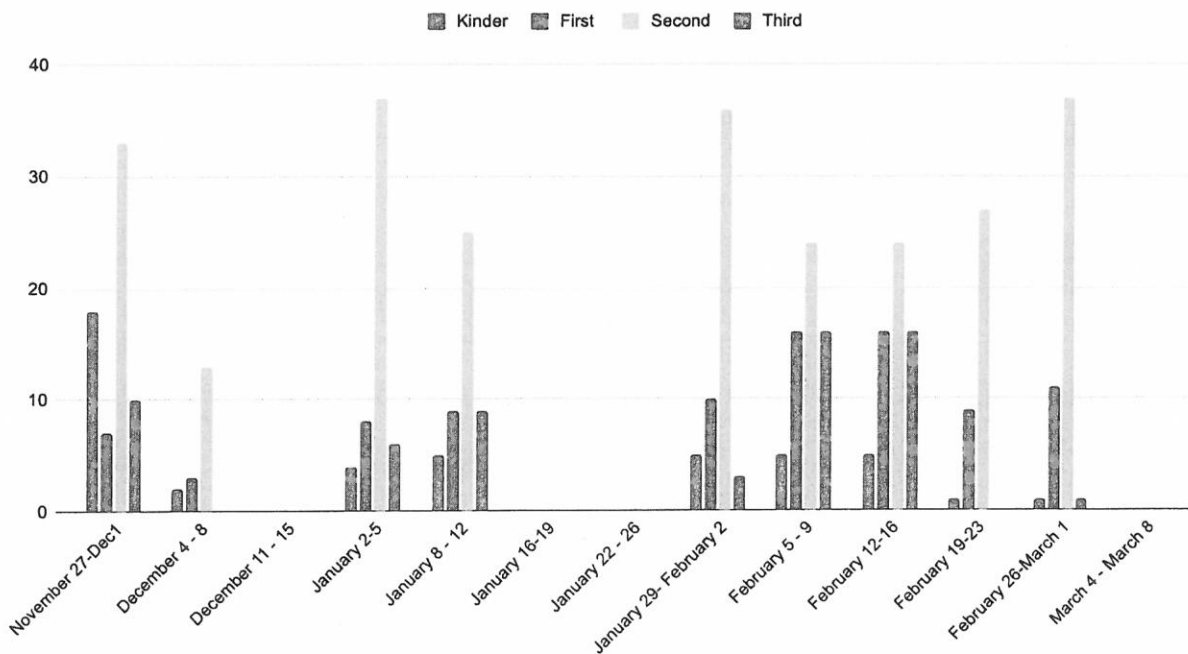
Radio Calls

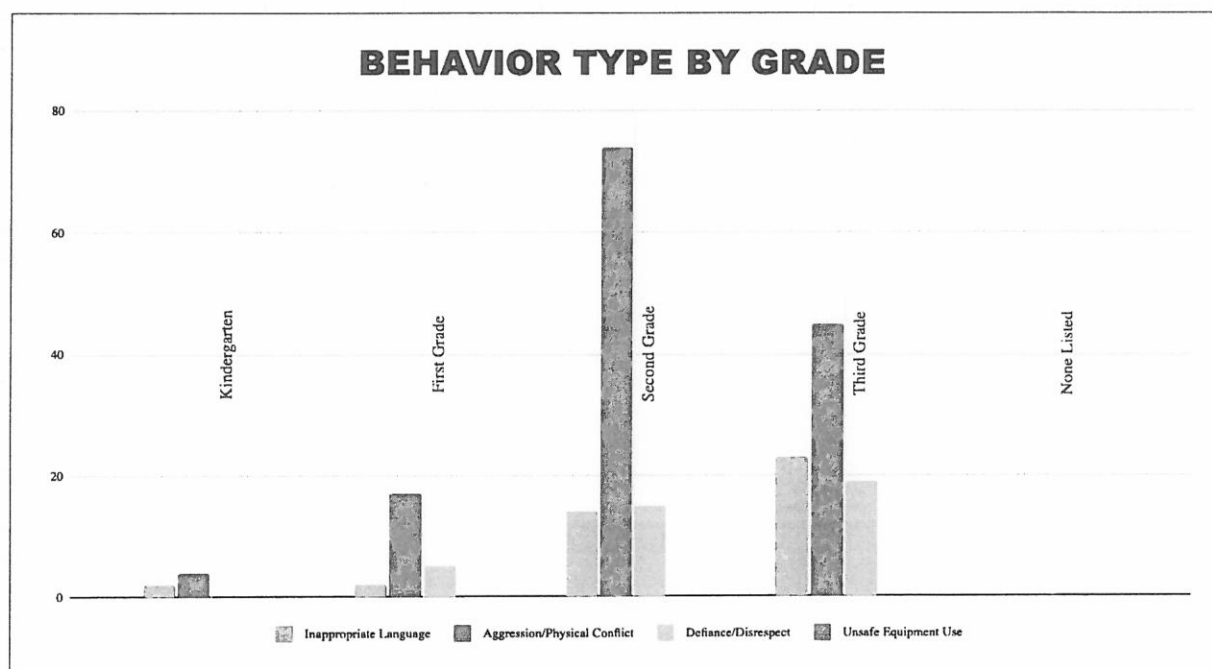
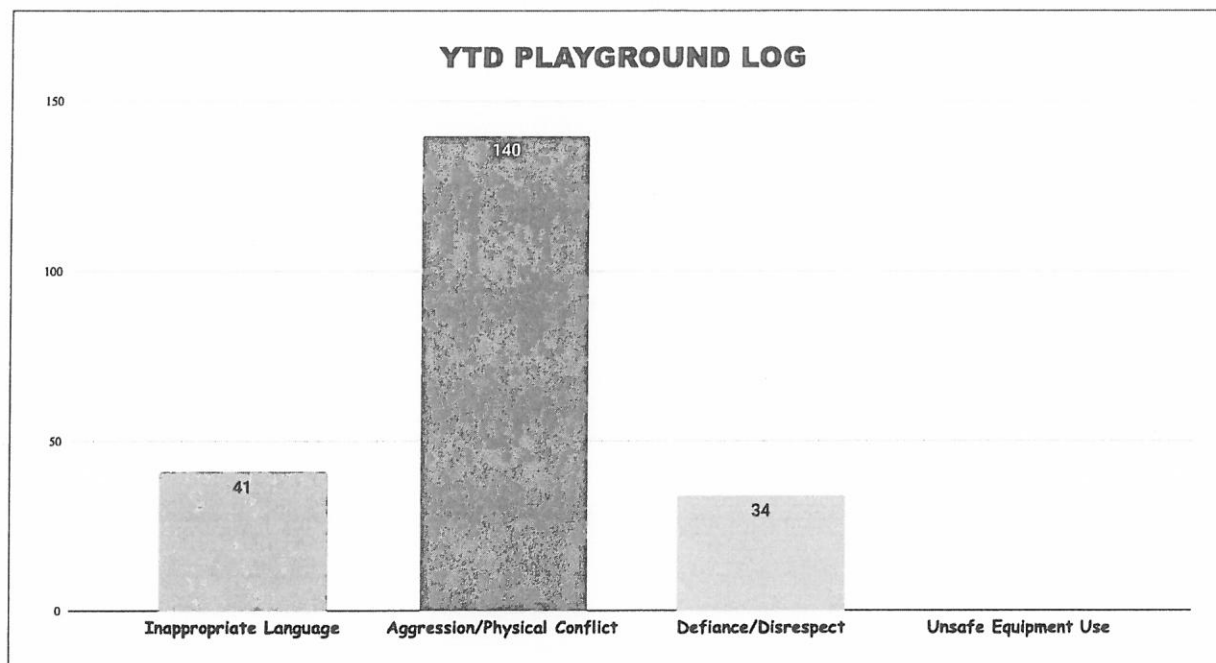
February and March



Supporting students in Eagle's Nest

Eagle's Nest Visits





Reading

STAR Early Literacy Test

Kindergarten Early Lit.	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter (68)	53%	25%	12%	10%
Fall (65)	43%	18%	17%	22%

First Grade Early Lit.	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter (91)	38%	19%	26%	16%
Fall (90)	30%	22%	28%	20%

Second Grade Early Lit.	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter (57)	4%	30%	18%	49%
Fall (53)	8%	19%	26%	47%

Third Grade Early Lit.	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter (37)	14%	8%	16%	62%
Fall (35)	3%	20%	3%	74%

STAR Reading Test

Second Grade Reading	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter (40)	83%	8%	8%	3%
Fall (39)	59%	15%	26%	0%

Third Grade Reading	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter (59)	64%	12%	14%	10%
Fall (49)	59%	13%	22%	7%

Math

Measurement - STAR Mathematics Test

Kindergarten Math	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter	Kinder does not take this assessment			
Fall				

First Grade Math	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter	53%	13%	22%	13%
Fall	49%	23%	16%	12%

Second Grade Math	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter	57%	13%	18%	11%
Fall	48%	21%	17%	14%

Third Grade Math	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter	48%	21%	17%	14%
Fall	39%	24%	14%	23%

Whitworth Elementary School

		Regular Attendees	Total
2023-2024	72.60 Level 1	265 ▲ 27.0	365
2022-2023	61.98 Level 1	238 ▲ 53.0	384
2021-2022	54.41 Level 1	185 ▼144.0	340
2020-2021	87.97 Level 3	329 ▼ 38.0	374
2019-2020	84.95 Level 2	367	432

 Grade Levels

 Students

Discipline Data*

How many referrals a student has	PBIS says a healthy school should be these percentages	2022-2023	WW 2023-2024 Year to Date
6 or more	5%	1.6%	1.4%
2-5	15%	5.4%	4.3%
0-1	80%	93%	94.3%

*No incidents from tier 3 sped program is included in the data.

Discipline by Grade Level

Grade Level	Number of Discipline Incidences 2023-2024
4th	49
5th	68

Discipline by Year

Year	Total Amount of Office Discipline Referrals
2023-2024	117 (So Far)
2022-2023	217

Reading

Measurement - STAR Reading Test

4th Reading	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter	45%	19%	18%	18%
Fall	36%	12%	23%	28%

5th Reading	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter	48%	21%	16%	16%
Fall	42%	20%	15%	23%

Math

Measurement - STAR Mathematics Test

4th Math	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter	47%	17%	21%	16%
Fall	45%	16%	17%	22%

5th Math	At/Above Benchmark	On Watch	Intervention	Urgent Intervention
Winter	58%	18%	17%	7%
Fall	44%	20%	20%	16%

Dallas School District 2

Code: DBDB
 Adopted: 6/11/19
 Revised/Readopted: 10/10/22;
 Orig. Code(s): DBDB

Fund Balance

The Board ~~recognizes its responsibility to establish an unrestricted fund balance in an amount sufficient to:~~ works to ensure that the district delivers the best educational program available within the constraint of well managed resources. To offer such a program the Board recognizes the importance of a budget that delivers sustainable levels of instruction, staffing, number of instructional days, and maintenance of facilities.

The state of Oregon's volatile tax structure results in unstable levels of school funding. This can cause a significant variance in the level of program school districts are able to financially support. The Board directs the Superintendent to propose a budget that will allow for sustainability.

The proposed budget will create fund balances in an amount sufficient to:

1. Protect the district from unnecessary borrowing in order to meet cash-flow needs; **and**
2. ~~Protect~~ Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events; **and**
3. ~~Prepare for~~ Meet the uncertainties of state and federal funding; **and**
4. Help ensure a district credit rating that would qualify the district for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of school facilities; **and**
5. Allow the district to deliver a sustainable level of program through anticipated recessionary periods.

Consequently, the Board directs the superintendent to **include in the proposed** ~~manage the currently adopted district budget,~~ designations in such a way to ensure an ending fund cash balance is between 5 percent and of at least 8 percent of total general fund adopted revenues. Should the unrestricted ending fund balance be projected to drop below 5 percent of total general fund adopted revenues the superintendent will direct an immediate budget and planning review. as follows:

1. Unappropriated Ending Fund Balance of five percent of General Fund total resources net of the beginning fund balance.
2. Contingency Reserve of two percent of the total resources net of the beginning fund balance.

~~In determining an appropriate unrestricted fund balance, the Board will consider a variety of factors with potential impact on the district's budget including the predictability and volatility of its expenditures[†]; the~~

[†] Higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile.

availability of resources in other funds as well as the potential drain upon general fund resources from other funds²; liquidity³; and designations⁴. Such factors will be reviewed annually or when deemed necessary.

The superintendent is charged with developing a budget, or a budget plan to establish these reserves over a maximum of four years. Any deviation below the designations must be approved by the Board by resolution prior to the adoption of the budget. Such a resolution, if approved, may be valid for only one year.

The board may authorize the use of the general fund balance to address unanticipated, nonrecurring needs or to address adverse conditions which negatively affect the district's revenues or ability to meet the needs of students.

In the event the Board authorizes the use of reserves, the superintendent shall propose a plan for the replenishment of the reserves as soon as practicable, considering state financial reserves and annually report progress against the plan. Prior to the reserves becoming less than projected the superintendent will notify the board of the possibility the reserves may fall below the minimum targeted level.

END OF POLICY

Legal Reference(s):

ORS 294.311(18)

ORS 294.398

ORS 332.107

² The availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the general fund, just as deficits in other funds may require that a higher level of unrestricted fund balance be maintained in the general fund.

³ The disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained.

⁴ The need to maintain a higher level of unrestricted fund balance to compensate for any portion of unrestricted fund balance already designated for a special purpose.

Dallas School District 2

Code: DBDB-AR
 Adopted: 4/23/19
 Revised/Readopted: 10/10/22;
 Orig. Code(s): DBDB-AR

Restoration of Low Funds Balance

The Board recognizes the unrestricted general fund ending fund balance has diminished over recent years as state and federal funding has been increasingly inadequate to carry out the mission of the district.

In order to restore the unrestricted general fund ending fund balance to comply with Board policy DBDB – Fund Balance, the Board directs the superintendent to implement a formal plan to add a minimum one percent of general fund adopted revenue each year to the general fund ending fund balance that carries forward to the next fiscal year. This action will continue until the ending fund balance ~~meets~~ **is between 5 percent and 8 percent**.

END OF POLICY

Legal Reference(s):

ORS 294.311(18)

ORS 294.371

ORS 332.107

Dallas School District Enrollment Report
April 2024

School	Capacity	Kgtn	1	2	3	4	5	Total	Last Month	Apr 22/223	Apr 21/22	Apr 20/21	Apr 19/20
Lyle	[460]	19	23	24	19								
		18	21	23	19								
		17	23	21	19								
		18	25	25	20								
Total		72	92	93	77			334	340	337	319	325	408
Oakdale	[412]	23	23	24	21								
		23	23	23	21								
		23	22	23	20								
		0	24	21	20								
Total		69	92	91	82			334	334	356	358	354	381
Whitworth	[437]					23	25						
						23	23						
						24	25						
						23	24						
						23	25						
						24	25						
						24	25						
							26						
Total						164	198	362	362	381	340	375	433
Total K-5								1030	1036	1074	1017	1054	1222

Dallas School District Erollment Report
April 2024

[illegible][illegible]

LUCKIAMUTE VALLEY CHARTER SCHOOLS

2023-24

April

STUDENT TOTALS

	Current #'s	Last Year
In District	130	121
Out of District	94	108
TOTAL STUDENT #'s	224	229

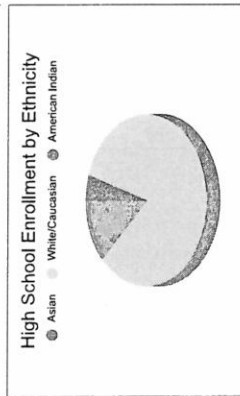
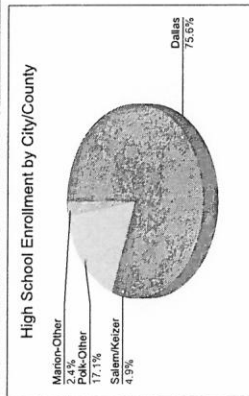
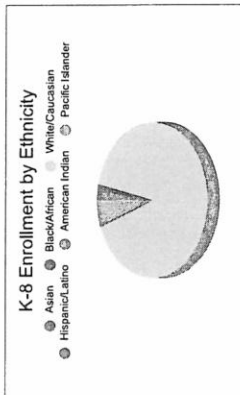
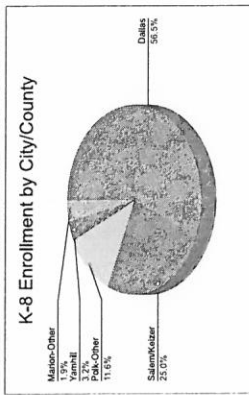
BREAKDOWN BY GRADE LEVELS

	Current #'s	Last yr.
Kindergarten	23	24
1st Grade	23	22
2nd Grade	22	25
3rd Grade	23	25
4th Grade	25	25
5th Grade-Leah	15	22
5th Grade-Bibbs	21	20
6th Grade	24	26
7th Grade	25	23
8th Grade	23	17

NUMBERS CURRENT AS OF 4/1/2024

Dallas Community School Enrollment 2023-24

	Jun 2023	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
K	14	20	19	19	19	18	18	18	0	0	0
1	28	20	19	19	19	15	15	14	0	0	0
2	32	25	23	23	23	22	21	21	0	0	0
3	29	31	29	28	27	27	28	27	0	0	0
4	30	25	24	24	23	22	23	23	0	0	0
5	34	25	23	24	24	23	23	23	0	0	0
6	31	33	31	31	31	32	32	31	0	0	0
7	26	28	27	29	28	24	24	23	0	0	0
8	20	22	21	22	22	23	23	23	0	0	0
K-8 Total:	244	229	216	219	216	206	207	203	0	0	0
9	13	18	17	17	16	16	16	16	0	0	0
10	13	13	13	12	12	11	11	11	0	0	0
11	0	11	11	11	10	9	8	8	0	0	0
DCHS Total:	26	42	41	40	38	36	35	35	0	0	0
Grand Total:	270	271	257	259	254	242	242	238	0	0	0



LUCKIAMUTE VALLEY CHARTER SCHOOL
2023-2024
BOARD REPORT SUMMARY

	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JANUARY	FEB.	MARCH	APRIL	MAY	JUNE	YTD Total
REVENUE													
R1200 District Reimbursement			31,442.76	44,783.68	30,128.66	28,262.46	39,459.80	206,712.87	31,419.61				412,219.84
R1510 Earnings on Investments	1.38	1.38	1.35	1.41	1.37	1.43	1.44	941.99	1,887.05				2,838.80
R1630 Special Functions				624.27									624.27
R1600 Food Service Sales		438.00	1,605.09	1,905.00	912.65	1,075.00	1,015.00	1,798.45	1,989.70				10,738.89
R1920 Donations Private Sources	283.00	35.00	5.00	80.00	687.06	7,112.50		8.00					7,523.50
R1990 Miscellaneous Income	2,000.00	1,896.00	1,225.00	1,252.00	214,445.22	60.00		200.00					7,320.06
R3101 State School Funds	428,890.44	214,445.22	214,445.22	214,445.22	214,445.22	744.25	933.05	1,996.40	859.20	214,445.22			2,144,452.20
R3102 OR Free Expanded Eligible Breakfast						42.60	56.80	99.40	44.70				4,532.90
R3120 Reduced Breakfast/Lunch													243.50
R3299 Restricted State Grants	(1,916.65)	6,770.48	2,539.66	1,713.42		2,968.90	2,061.80	575.41	2,561.68				14,305.80
R4500 Restricted Federal Grants Thru State				9,254.40			3,971.24	8,899.21	4,364.44				29,458.19
R4700 Grants in aid	23,525.72												23,525.72
R5400 Beginning Fund Balance	294,475.45												294,475.45
TOTAL REVENUE	452,783.89	223,586.08	251,264.08	274,059.40	246,174.96	254,712.36	261,954.35	435,676.95	257,571.60	-	-	-	2,952,259.12

EXPENDITURES BY OBJECT													
100 Salaries	14,925.92	42,305.56	145,925.29	200,915.87	137,123.42	126,409.82	127,552.72	132,690.70	138,173.57				1,066,022.87
200 Benefits	9,036.25	19,521.64	76,624.73	104,939.97	69,930.72	65,852.75	91,529.60	72,367.97	69,533.26				579,336.89
300 Services	10,658.02	15,841.73	8,372.79	19,875.65	41,201.97	18,624.02	21,772.98	12,726.27	17,491.86				166,565.29
400 Supplies	1,849.89	8,172.87	11,231.30	13,687.08	12,937.89	10,491.09	19,883.53	13,235.29	11,145.70				102,634.64
500 Equipment/Improvements	2,540.00	3,986.99	24,543.75	8,903.54	2,963.00	8,654.84	29,214.97	4,625.00	3,520.51				88,952.60
600 Dues & Fees	28,557.09	2,334.06	76.84	393.07	523.67	250.00	4,090.88	21.37	35.88				36,282.86
TOTAL EXPENDITURES	67,567.17	92,162.85	266,774.70	348,715.18	264,680.67	230,282.52	294,044.68	235,666.60	239,900.78	-	-	-	2,039,795.15

EXPENDITURES BY FUNCTION													
1000 Instruction	9,946.31	24,333.16	177,986.15	224,920.86	176,633.53	147,481.09	176,218.86	158,781.12	165,208.90				1,261,509.98
2000 Support	57,620.86	66,779.89	58,799.68	105,682.56	73,541.28	61,611.90	68,035.48	61,708.59	62,815.34				616,595.58
3000 Food Services		1,049.80	7,045.12	18,111.76	14,505.86	12,534.69	20,575.37	15,176.89	11,876.54				100,876.03
4000 Construction			22,943.75			8,654.84	29,214.97						60,813.56
TOTAL EXPENDITURES	67,567.17	92,162.85	266,774.70	348,715.18	264,680.67	230,282.52	294,044.68	235,666.60	239,900.78	-	-	-	2,039,795.15

FUND BALANCE 679,692.17 811,115.40 795,604.78 720,949.00 702,443.29 726,873.13 694,782.80 894,793.15 912,463.97 912,463.97 912,463.97 912,463.97

Luckiamute Valley Charter Schools

Profit & Loss

04/03/24
Accrual Basis

March 2024

	Mar 24
Ordinary Income/Expense	
Income	
R1200 · District Pass-Thru	31,419.61
R1510 · Earnings on Investments	1,887.05
R1600 · Food Service Sales	1,989.70
R3101 · State School Funds	214,445.22
R3102 · OR Free Expanded Eligible Break	859.20
R3120 · Reduced Breakfast/Lunch	44.70
R3299 · Other Restricted State Gr	2,561.68
R4500 · Restricted Rev. from Fed	4,364.44
Total Income	257,571.60
Gross Profit	257,571.60
Expense	
1000 · 1000-INSTRUCTION	
1100 · Regular Programs	
1111 · Elementary Grades K-5	
111-111 · Licensed Salaries	40,842.30
111-112 · Classified Salaries	16,057.80
111-121 · Substitute Salaries	2,305.46
111-131 · Extra Duty Salaries	1,708.33
111-211 · PERS-Employer	14,254.14
111-212 · PERS-EPPT	3,350.94
111-220 · Social Security	4,770.14
111-231 · Worker's Comp	45.51
111-240 · Health Insurance	8,173.00
111-241 · OR-PFL	236.40
111-355 · Printing	327.88
111-410 · Supplies	103.97
Total 1111 · Elementary Grades K-5	92,175.87
1121 · Middle Programs 6-8	
121-111 · Licensed Salaries	24,151.41
121-121 · Substitute Salary	2,121.87
121-211 · PERS-Employer	6,603.18
121-212 · PERS-EPPT	1,548.08
121-220 · Social Security	1,954.74
121-231 · Workers Comp	13.38
121-240 · Health Insurance	4,047.42
121-241 · OR-PFL	101.00
121-355 · Printing	210.38
121-410 · Consumables	857.96
Total 1121 · Middle Programs 6-8	41,609.42
Total 1100 · Regular Programs	133,785.29
1250 · Special Programs	
125-111 · Certified Salaries	4,844.58

Luckiamute Valley Charter Schools

Profit & Loss

04/03/24
Accrual Basis

March 2024

	Mar 24
125-112 · Classified Salaries	10,862.40
125-121 · Substitute Salaries	454.25
125-211 · PERS Employer	4,182.82
125-212 · PERS-EPPT	1,002.68
125-220 · Social Security	1,278.40
125-231 · Workers Comp	14.62
125-240 · Health Insurance	550.00
125-241 · OR-PFL	70.85
Total 1250 · Special Programs	23,260.60
1270 · Title I	
127-111 · Licensed Salaries	5,058.92
127-211 · PERS	1,563.21
127-212 · PERS-EPPT	336.54
127-220 · Social Security	429.08
127-231 · Worker's Comp	2.82
127-240 · Health Insurance	750.00
127-241 · OR-Paid Family Leave	22.44
Total 1270 · Title I	8,163.01
Total 1000 · 1000-INSTRUCTION	165,208.90
2000 · SUPPORT SERVICES	
2100 · Support Services - Students	
2113 · Social Work Services	
211-111 · Licensed Salaries	4,110.37
211-211 · PERS-Employer	1,266.25
211-212 · PERS-EPPT	303.54
211-240 · Health Insurance	1,033.49
211-241 · OR-PFL	19.24
Total 2113 · Social Work Services	6,732.89
Total 2100 · Support Services - Students	6,732.89
2220 · Library/Media Center	
222-430 · Library Books	269.67
Total 2220 · Library/Media Center	269.67
2240 · Instructional Staff Development	
224-312 · Instruction Improvement Servi...	200.00
224-341 · Travel	56.07
224-410 · Supplies	49.52
Total 2240 · Instructional Staff Developme...	305.59
2310 · School Board	
231-640 · Dues and Fees	30.00
Total 2310 · School Board	30.00

Luckiamute Valley Charter Schools

Profit & Loss

04/03/24
Accrual Basis

March 2024

	Mar 24
2410 · School Administration	
241-112 · Confidential Salaries	5,943.08
241-113 · Administrator salaries	6,500.00
241-211 · PERS-Employer	3,259.43
241-212 · PERS-EPPT	347.07
241-220 · Social Security	1,028.86
241-231 · Workers Comp	8.09
241-240 · Health Insurance	1,100.00
241-241 · OR-PFL	53.79
241-340 · Travel	400.00
241-351 · Telephone	202.48
241-410 · Consumables	21.87
241-640 · Dues and Fees	5.88
Total 2410 · School Administration	18,870.55
2500 · Support services-business	
2520 · Fiscal services	
252-114 · Managerial Classified	4,993.67
252-211 · PERS - Company	1,387.58
252-212 · PERS EPPT	332.62
252-220 · Social Security	424.08
252-231 · Workers Comp	2.73
252-240 · Health-Employer	550.00
252-241 · OR-PFL	22.17
252-410 · Supplies	41.94
252-480 · Computer Hardware	1,419.43
Total 2520 · Fiscal services	9,174.22
2540 · Plant services	
254-112 · Classified Salaries	3,426.87
254-211 · PERS-Company	573.11
254-212 · PERS-EPPT	137.38
254-220 · Social Security	262.15
254-231 · Worker's Comp	3.44
254-241 · OR-PFL	13.71
254-322 · Repairs and Maintenance	1,030.00
254-324 · Rental	637.00
254-327 · Water	118.86
254-329 · Other property services	1,149.00
254-410 · Supplies	2,013.38
254-530 · Improvements Other	3,520.51
Total 2540 · Plant services	12,885.41
2550 · Transportation	
255-331 · Transportation	13,160.19
Total 2550 · Transportation	13,160.19
Total 2500 · Support services-business	35,219.82

Luckiamute Valley Charter Schools

Profit & Loss

04/03/24
Accrual Basis

March 2024

	Mar 24
2660 · Technology Services	
266-112 · Classified Salaries	1,000.00
266-211 · PERS Employer	250.30
266-212 · PERS-Pick-Up	60.00
266-220 · Social Security	76.50
266-231 · Workers Comp	0.02
Total 2660 · Technology Services	1,386.82
Total 2000 · SUPPORT SERVICES	62,815.34
3000 · ENTERPRISE & COMMUNITY	
3120 · Food Services	
312-112 · Classified Salary	3,792.26
312-211 · PERS-Employer	445.56
312-212 · PERS-EPPT	106.79
312-220 · Social Security/Medicare	290.10
312-231 · Workers Comp	3.86
312-240 · Health Insurance	854.85
312-241 · OR-PFL	15.16
312-410 · Supplies	69.94
312-450 · Food	6,298.02
Total 3120 · Food Services	11,876.54
Total 3000 · ENTERPRISE & COMMUNITY	11,876.54
6560 · Payroll Expenses	
Total Expense	239,900.78
Net Ordinary Income	17,670.82
Net Income	17,670.82

Notes from the Business Office

This report reflects the changes of the adopted supplemental budget.

Revenue Highlights:

- Standard passthrough funds deposited.

Expenditures Highlights:

- As noted, this report reflects the changes of the adopted supplemental budget.

Restricted Grant Highlights:

- Work in Progress. I'm currently working on rebuilding my reporting structure in QuickBooks that will match the new budget format.

Capital Project Highlights:

- Work in Progress. I'm currently working on rebuilding my reporting structure in QuickBooks that will match the new budget format.

LUCKIAMUTE VALLEY CHARTER SCHOOLS
BOARD MINUTES
March 20, 2024
BRIDGEPORT CAMPUS

The presentation of the Gardening Program by Lua Siegel preceded the Board Meeting.

CALL TO ORDER: 7:23 by Vicki Avery.

BOARD MEMBERS PRESENT: Vicki Avery, Matt Beasley, Kendall Cates, Greg Oldham, Fred Weisensee

STAFF MEMBERS PRESENT: Christy Wilkins, Director

BOARD SECRETARY: Donna Santa Maria

1. APPROVAL OF AGENDA- Fred motioned for approval. Matt seconded. All in favor.

2. CONSENT AGENDA

2.1 – February Board meeting minutes correction: closing of Business Manager position is March 22nd. Kendall made a motion to approve with correction. Matt seconded. All in favor.

3. ANNOUNCEMENTS

3.1 Next Board Meeting- April 17, 2024.

4. PUBLIC COMMENTS- None.

5. DIRECTORS REPORT/DISCUSSIONS

5.1 Directors Report- Christy Wilkins

- The new playground equipment has been installed. A Thank You to Josh Kibby for his vision, planning and fundraising. The need for a new 4-seat swing set for completion was discussed and it will cost \$4,000. The board is willing to contribute to the cost.
- Business Manager update- Christy made an invitation to the Board to participate in the interview process. There are three applicants that qualify for the position. Interviews will take place after spring break.
- Dallas School District Annual Visit- The DSD visit and review was positive and successful. They toured the grounds and a few classrooms and had nothing but positive comments and questions.

- Mental Health- Mallory Hasart is our clinical social worker. Mallory provides LVCS with many services ranging from small group and individual counseling, crisis counseling, a weekly Social Emotional Learning class, managing 504 plans, and staff support. Mallory is using the DESSA data program. She is an active member of the WESD crisis team and has extensive training in suicide prevention. She is respected and valued by students, family, and staff.
- Charter Coalition Group Meeting- The budget was discussed as flat funding for the '23-'24 year. The budget was a 4%-5% increase.
- SOR- The Science of Reading results that are completed so far are impressive and the instructors are seeing the student's flourish.

5.2- Pedee Math Position-

- Andrew Russo has been hired as the Pedee Math teacher for the next school year. He holds an M.A in Mathematics and comes with experience in classroom teaching. He is innovative, thoughtful and has a strong interest in project-based learning.

5.3 Financial Reports-

- Financials are all in order. Vicki stated that Sweep was closed and the earnings on the new account was \$900.

5.4 Student Enrollment

- Intent to return forms are due this week.
- If 6th grade enrollment next year is over 28, we may have to divide the class into 2 groups.
- Current enrollment: Bridgeport 152, Pedee is 72.

5.5 Board Addition-

- Kendall discussed having an additional board member and all members agree that should be sought out.

6. BOARD ACTION ITEMS-none

7. ADJOURN:

- 6.1 Meeting was adjourned at 8:11 by Vicki Avery.

Executive Meeting under ORS 192.660(2)(i), 192.660 (8)- to evaluate the performance of an officer, employee or staff member was held after the regular board meeting.



**Community Innovation Partners
Dallas Community School Agenda [DRAFT]
Thursday, March 7, 2024**

Mission Statement:

Dallas Community School is an inclusive public charter school supporting collaborative, standards-based education in a flexible, non-traditional environment.

Vision:

Dallas Community School will empower non-traditional learners with the knowledge, skills, and abilities to succeed in and contribute value to their community.

In Person

689 Main St.
Dallas, OR 97338

Join Zoom Meeting

<https://us02web.zoom.us/j/87471057418?pwd=SDdHT2dRZEFUZEEdXTGZ5bGY0dkJvdz09>

1. Tour of Wells Fargo Building
2. 5:30 PM: Board Meeting Call to Order
3. Review Agreements:
 - a. DCS Board Member Code of Conduct
4. Public Comment:
5. Treasurer's Report - Brian McCoy/Erin Miller
 - a. January Financials
6. Consent Agenda:
 - a. March 7, 2024 Agenda
All minutes were approved during 2.28.22 special session
7. Director Report - Andy Johnson
 - a. Enrollment Report
 - b. Accreditation Update
 - c. Update on Executive Director Goals
 - d. Master Calendar Update
8. Board Discussion and Action:
 - a. Structuring Direct Report Policy for Family Members
 - b. Renovation Costs of DC High
9. Adjourn

Next Meeting: Thursday, April 4, 2024 @ 5:30 PM



Board Member Code of Conduct

A Dallas Community School board member:

- Understands that the board sets the standards for the charter school through board policy.
- Understands that board members do not manage the day-to-day operations of the school. This includes but is not limited to managing the budget, evaluating staff, facilitating student discipline, handling parent concerns and implementing the vision, curriculum, and school philosophy set by the board. In addition, the executive director will liaison with the Dallas School District.
- Understands that the board makes decisions as a team.
- Individual board members may not commit the board to any action.
- Respects the right of other board members to have opinions and ideas that differ.
- Recognizes that decisions are made by a majority vote and should be supported by all board members.
- Makes decisions only after the facts are presented and discussed.
- Understands the chain of command and refers problems or complaints to the executive director.
- Recognizes that the board must comply with the Public Meetings Law and has authority to make decisions only at official board meetings.
- Insists that all board and district business is ethical and honest. Is open, fair and honest — has no hidden agenda.
- Understands that the board member will receive confidential information that cannot be shared.
- Recognizes that the executive director is the board's adviser and should be present at all meetings, except when the board is considering the superintendent's evaluation, contract or salary.
- Takes action only after hearing the executive director's recommendations.
- Refuses to use board membership for personal or family gain or prestige. Announces conflicts of interest before board action is taken.
- Understands their role as a board member and as a parent and ensures these do not conflict in interactions with school staff.
- Refuses to bring personal or family problems into board considerations.
- Gives the staff the respect and consideration due skilled professional employees.
- Presents personal criticism of school system operations to the executive director, not to staff or at a board meeting.
- Respects the right of the public to attend and observe board meetings.
- Respects the right of the public to be informed about board decisions and school operations as allowed by law.



**DALLAS COMMUNITY
SCHOOL**

- Stay abreast of education policy and statewide issues in education in general and for Charter Schools

Adopted October 2023

April 2024						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
Key	K-8: Term 3 (Spring) In-Home NO Students Onsite	K-8: Staff Mtg. 2-4pm	K-8: IA Check In Mtg. 1:45pm	DCHS: Early Release Day 2pm	K-8: In-Service Planning	Ready for Kinder TBA
K-8 Program	No students onsite; Onsite classes begin 4/8/24	Misc. Events: DCHS Preview Night Escape Room 6:30-8pm	IA's Appreciation Day	Board Meeting 5:30pm	Internal Community Builder: K-8 Scholastic Book Fair 4/5/24-4/12/24	
DCHS Program				Ready for Kinder TBA		
Community						
Executive Director						
Board of Directors						
State Testing						
	7	8	9	10	11	12
	K-8: Term 3 (Spring) Onsite Classes Start	K-8: Staff Mtg. 2-4pm	K-8: IA Check In Mtg. 1:45pm	DCHS: Early Release Day 2pm	6-8: Course Sect. #2233 Students watching movie in LR	
	Internal Community Builder: K-8 Scholastic Book Fair 4/5/24-4/12/24	Internal Community Builder: K-8 Scholastic Book Fair 4/5/24-4/12/24	Internal Community Builder: K-8 Scholastic Book Fair 4/5/24-4/12/24	Internal Community Builder: K-8 Scholastic Book Fair 4/5/24-4/12/24	Field Trip: K-8 Oregon Trail Themed Historical Museum 10am-12pm	
					Internal Community Builder: K-8 Scholastic Book Fair 4/5/24-4/12/24	
	14	15	16	17	18	19
	K-8: State Testing Prep Create Std. Testing & Staff Coverage Forms (Lori)	K-8: Staff Mtg. 2-4pm	K-8: IA Check In Mtg. 1:45pm	DCHS: Early Release Day 2pm	K-8: State Test Confirmation Emails	
	State Test Prep Starts (Gr. 3-8)			K-11: 9:55 Fire Drill	DCHS: In-Service Day	
				State Test (Grades 3-8) Communication to families	No Students Onsite	
	21	22	23	24	25	26
Misc. Activity:	K-8: State Test Registration Opens	K-8: Staff Mtg. 2-4pm	K-8: IA Check In Mtg. 1:45pm	K-8: State Test Registration Closes	K-8: State Test Confirmation Emails	
K-11 Eclectic Clovers 4-H Mtg 1-2:30pm	State Test Registration (Grades 3-8) OPENS @ 8am		DCHS: Student Lead Conf.	DCHS: Early Release Day Student Lead Conf.	DCHS: In-Service Day	
					Admin. Asst. Appreciation Day	
					K-8: State Test Confirmation Emails (Grades 3-8)	
	28	29	30			
	K-8: LC to Guide deadline for all Reimb./Orders for '23-'24 School Year	K-8: Staff Mtg. 2-4pm				
	Field Trip: 6th Grade Camp Tapawingo Outdoor School 4/29/24-5/2/24	Field Trip: 6th Grade Camp Tapawingo Outdoor School 4/29/24-5/2/24				

3/5/2024 15:59:11

May 2024						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Key K-8 Program DCHS Program Community Executive Director Board of Directors State Testing			1 K-8: IA Check In Mtg. 1:45pm Principal Appreciation Day Field Trip: 6th Grade Camp Tapawingo Outdoor School 4/29/24-5/2/24	2 DCHS: Early Release Day 2pm Board Meeting 5:30pm Field Trip: 6th Grade Camp Tapawingo Outdoor School 4/29/24-5/2/24	3 K-8: In-Service Planning	4
5	6	7	8	9	10	11
	K-8: NO ONSITE COURSES Assessment Week: State, Writing, Star Testing Teacher Appreciation Week State Testing (Grades 3-8)	K-8: NO ONSITE COURSES Assessment Week: State, Writing, Star Testing Teacher Appreciation Week State Testing (Grades 3-8)	K-8: NO ONSITE COURSES Assessment Week: State, Writing, Star Testing Teacher Appreciation Week State Testing (Grades 3-8)	K-8: NO ONSITE COURSES Assessment Week: State, Writing, Star Testing DCHS: Early Release Day 2pm Teacher Appreciation Week State Testing (Grades 3-8)	K-8: NO ONSITE COURSES Assessment Week: State, Writing, Star Testing Teacher Appreciation Week NO FRIDAY WORKSHOPS!!! State Testing (Grades 3-8)	
12	13	14	15	16	17	18
	K-8: Writing & Star Assessments	K-8: Writing & Star Assessments Staff Mtg. 2-4pm K-11: Fire Drill 10:00am	K-8: Writing & Star Assessments IA Check In Mtg. 1:45pm Deadline - ALL Reimb./Orders (Guide Caseload and Staff) DCHS: EXHIBITION NIGHT 6:30-8pm Deadline - ALL Reimb./Orders for '23-'24 Internal Community Builder: DCHS Exhibition Night 6:30-8pm	K-8: Writing & Star Assessments Last day to check out student library books DCHS: Early Release Day 2pm Last Day - Semester 2	K-8: Writing & Star Assessments DCHS: No School - Assmt. Day	
19	20	21	22	23	24	25
	DCHS: First Day - June Term State Assessment (Grade 11) TBD will take place during June Term (May 20 - Jun. 12) - per AJ 11/28/23 - [m]	K-8: Staff Mtg. 2-4pm	K-8: Guide Deadline 4pm Destiny reports returned (Kaitlyn) IA Check In Mtg. 1:45pm	DCHS: Early Release Day 2pm		
26	27	28	29	30	31	
	Memorial Day-- No School Paid Holiday	K-8: Staff Mtg. 2-4pm	K-8: Destiny invoicing info. to Heather (Kaitlyn to Lori) IA Check In Mtg. 1:45pm	K-8: EXHIBITION NIGHT Families Invoiced for fees due (payment deadline 6/19/23) DCHS: Early Release Day 2pm Heather invoices K-8 families		

Executive Director Goals, 2023-2024

These goals are in draft form and are evolving. These goals will be reviewed each month at the board meeting.

Six Week Goals (2/12-3/29)

1. Understand accreditation process and develop a timeline with necessary actions, finalize Cognia application (overview of accreditation at a future board meeting)
2. Develop a recommendation for occupancy of new facility - next board meeting walk through building
3. Develop and Assess Leadership Team:
 - a. Organize regular meetings
 - b. Clarify and assign roles and responsibilities
 - c. Develop implement a needs assessment to be used identify goals
 - d. Develop plan for high school supervision and behavior management.
4. Understand instructional minutes requirements for K-8 program and make recommendations for changes in fall 2024 if necessary.
5. Review charter, board policies, Division 22 and OARs for initial understanding
6. Develop understanding of the general fund (Fund 100) budget and understanding of each grant budget (Fund 200) and strategies for implementation and monitoring
7. Establish initial relationship for network of support
 - a. Dallas School District (Steve and Autymn)
 - b. Logos Executive Director
 - c. Oregon Department of Education
 - d. Bill Conlon/Christy Perry
 - e. Other Charter School Leaders
8. Identify any concerns from Dallas School District and ODE and identify potential solutions.
9. Develop Parent Meet and Greet with feedback/mini town hall.
10. Develop strategic marketing plan with timeline.

Three Month Goals (DRAFT)

1. Complete Mission, Vision, Values and Strategic Planning (may take longer than 3 months)
2. Complete Annual Review for Dallas School District.
3. Develop timeline and steps for Charter School Renewal
4. Develop and present the 2024-25 Annual Operating Budget
5. Oversee initial facilities renovation
6. Develop Long Range renovation plan for renovation of new facility
7. Begin the implementation of marketing strategies
8. Review town hall feedback and recommend any changes or improvements

Six Month Goals/Summer Work - TBD

Nine Month Goals - TBD

One Year Goals - TBD

Dallas Community School

Code: GBC
Adopted: 9/16/21

Staff Ethics

I. Prohibited Use of Official Position or Financial Gain

No public charter school employee will attempt to use their public charter school position to obtain financial gain or avoidance of financial detriment for themselves, relatives, members of household or for any business with which the employee, a household member or relative is associated, if the financial gain or avoidance of financial detriment would not otherwise be available but for the public charter school employee's employment with the public charter school.

This prohibition does not apply to any part of an official compensation package as approved by the Board, honorarium, reimbursement of expenses, or unsolicited awards of professional achievement. Further, this prohibition does not apply to gifts from one without a legislative or administrative interest. Nor does it apply if the gift is under the \$50 gift limit for one who has a legislative or administrative interest in any matter subject to the decision or vote of the public charter school employee.

The employee may receive public charter school logo apparel as part of the employee's compensation package.

Public charter school employees will not engage in, or have a personal financial interest in, any activity that raises a reasonable question regarding the use of their official position in regards to their duties and responsibilities as school employees. This would also apply to any personal financial benefit for the school employee's relative or member of household of the employee, or any business with which the school employee or a relative or member of the household of the school employee is associated.

This means that:

1. Employees, relatives or members of the school employee's household will not use the employee's position to obtain financial gain or avoidance of financial detriment from students, parents or staff;
2. Any device, publication or any other item developed during the employee's paid time shall be public charter school property;
3. Employees will not further personal gain through the use of confidential information gained in the course of or by reason of position or activities in any way;
4. No public charter school employee may serve as a Board or budget committee member for the sponsoring district.
5. An employee will not perform any duties related to an outside job during his or her regular working hours or during the additional time that he or she needs to fulfill the position's responsibilities; nor will an employee use any public charter school facilities, equipment or materials in performing outside work;

6. If an employee authorizes a public contract, the employee may not have a direct beneficial financial interest in that public contract for two years after the date the contract was authorized.

If a school employee has a potential or actual conflict of interest, the school employee must notify his or her supervisor in writing of the nature of the conflict and request that the supervisor dispose of the matter giving rise to the conflict. This must be done on each occasion the school employee is met with a conflict of interest.

“Potential conflict of interest” means any action or any decision or recommendation by a school employee that could result in a financial benefit or detriment for self or relatives or for any business with which the school employee or relatives are associated, unless otherwise provided by law.

“Actual conflict of interest means any action or any decision or recommendation by a school employee that would result in a financial benefit or detriment for self or relatives or for any business with which the school employee or relatives are associated, unless otherwise provided by law.

In order to avoid violation of nepotism provisions and school policy, public charter school employees must abide by the following rules when an employee’s relative or member of the household of the school employee, is seeking and/or holds a position with the public charter school:

1. A public charter school employee may not appoint, employ, promote, discharge, fire or demote or advocate for such an employment decision for a relative or a member of the household, unless he or she complies with the conflict of interest requirements of Oregon Revised Statute (ORS) Chapter 244. This rule does not apply to employment decisions regarding unpaid volunteer position, unless it is a Board-related position;
2. A public charter school employee may not participate as a public official in any interview, discussion or debate regarding the appointment, employment, promotion, discharge, firing or demotion of a relative or a member of the household. An employee may still serve as a reference, provide a recommendation or perform other acts that are part of the normal job functions of the employee;
3. More than one member of an employee’s family may be hired as a regular public charter school employee. In accordance with Oregon law, however, the public charter school may refuse to hire individuals, or may transfer current employees, in situations where an appointment would place one family member in a position of exercising supervisory, appointment or grievance adjustment authority over another member of the same family

“Member of the household” means any person who resides with the employee.

“Relative” means: the spouse¹, parent, step-parent, child, sibling, step-sibling, son-in-law or daughter-in-law of the employee; or the parent, step-parent, child, sibling, step-sibling, son-in-law or daughter-in-law of the spouse of the employee. Relative also includes any individual for whom the employee has a legal

¹ The term spouse includes domestic partner.

support obligation, whose employment provides benefits² to the employee, or who receives any benefit from the employee's public employment.

II. Gifts

Public charter school employees must comply with the following rules involving gifts:

Employees are public officials and therefore will not solicit or accept a gift or gifts with an aggregate value in excess of \$50 from any single source in a calendar year that has a legislative or administrative interest in any matter subject to the decision or vote of the public charter school employee. All gift-related provisions apply to the employee, their relatives, and members of their household. The \$50 gift limit applies separately to the employee and to the employee's relatives or members of household, meaning that the employee and each member of their household and relative can accept up to \$50 each from the same source/gift giver. A gift may be received by the school employee from, but not limited to, another school employee, a student or parent of a student or a vendor. Except for exclusions in ORS 244.040(2), an item received by an employee from the school is prohibited.

"Gift" means something of economic value given to an employee without valuable consideration of equivalent value, which is not extended to others who are not public officials on the same terms and conditions.

"Relative" means: the spouse³, parent, step-parent, child, sibling, step-sibling, son-in-law or daughter-in-law of the employee; or the parent, step-parent, child, sibling, step-sibling, son-in-law or daughter-in-law of the spouse of the employee. Relative also includes any individual for whom the employee has a legal support obligation, whose employment provides benefits⁴ to the employee, or who receives any benefit from the employee's public employment.

"Member of the household" means any person who resides with the employee.

Determining the Source of Gifts

Employees, the employee's relatives or members of the employee's household should not accept gifts in any amount without obtaining information from the gift giver as to who is the source of the gift. It is the employee's personal responsibility to ensure that no single source provides gifts exceeding an aggregate value of \$50 in a calendar year, if the source has a legislative or administrative interest in any matter subject to the decision or vote of the public charter school employee. If the giver does not have a legislative or administrative interest, the \$50 limit does not apply and the employee need not keep track of it, although they are advised to do so anyway in case of a later dispute.

Determining Legislative and Administrative Interest

A "legislative or administrative interest" means an economic interest, distinct from that of the general public, in any action subject to the official decision of an employee.

² Examples of benefits may include, but not be limited to, elements of an official compensation package including benefits such as insurance, tuition or retirement allotments.

³ Ibid. p. 3

⁴ Ibid. p. 3

A “decision” means an act that commits the public charter school to a particular course of action within the employee’s scope of authority and that is connected to the source of the gift’s economic interest. A decision is not a recommendation or work performed in an advisory capacity. If a supervisor delegates the decision to a subordinate but retains responsibility as the final decision maker, both the subordinate and supervisor’s actions would be considered a “decision.”

Determining the Value of Gifts

The fair market value of the merchandise, goods or services received will be used to determine benefit or value.

“Fair market value” is the dollar amount goods or services would bring if offered for sale by a person who desired, but was not obligated, to sell and purchased by one who is willing, but not obligated, to buy. Any portion of the price that was donated to charity, however, does not count toward the fair market value of the gift if the employee does not claim the charitable contribution on personal tax returns. Below are acceptable ways to calculate the fair market value of a gift:

1. In calculating the per person cost at receptions or meals the payor of the employee’s admission or meal will include all costs other than any amount donated to a charity.

For example, a person with a legislative or administrative interest buys a table for a charitable dinner at \$100 per person. If the cost of the meal was \$25 and the amount donated to charity was \$75, the benefit conferred on the employee is \$25. This example requires that the employee does not claim the charitable contribution on personal tax returns.

2. For receptions and meals with multiple attendees, but with no price established to attend, the source of the employee’s meal or reception will use reasonable methods to determine the per person value or benefit conferred. The following examples are deemed reasonable methods of calculating value or benefit conferred:
 - a. The source divides the amount spent on food, beverage and other costs (other than charitable contributions) by the number of persons whom the payor reasonably expects to attend the reception or dinner;
 - b. The source divides the amount spent on food, beverage and other costs (other than charitable contributions) by the number of persons who actually attend the reception or dinner; or
 - c. The source calculates the actual amount spent on the employee.

Upon request by the employee, the source will give notice of the value of the merchandise, goods, or services received.

Attendance at receptions where the food or beverage is provided as an incidental part of the reception is permitted without regard to the fair market value of the food and beverage provided.

Value of Unsolicited Tokens or Awards: Resale Value

Employees may accept unsolicited tokens or awards that are engraved or are otherwise personalized items. Such items are deemed to have a resale value under \$25 (even if the personalized item cost the source more than \$50), unless the personalized item is made from gold or some other valuable material that would have value over \$25 as a raw material.