



YAMHILL CARLTON SCHOOL DISTRICT

120 N. Larch Place - Yamhill, OR 97148 | PH: 503-852-6980 - FX: 503-662-4931 | www.ycsd.k12.or.us

BOARD OF DIRECTORS REGULAR SESSION AGENDA

VIA ZOOM MEETING LINK: <https://zoom.us/j/97200729076>

Thursday, June 10, 2021

Regular Session: 6:00pm

AGENDA

Budget Hearing

- I. Flag Salute
- II. Public Comment
- III. Adjournment

Regular Session

- I. Call to Order Regular Session
- II. Individuals, Delegations, Recognitions, and Communications
 - a. Principal Comments
 - b. Retiring Staff

Public Comment – The Board welcomes you to its monthly meeting. We ask that you complete an Intent to Speak Form by sending an email to the Board Secretary at krafte@yoschools.org. The Board will receive public comments at this time but will defer issues to the appropriate administrator. During public comment, the Board listens but neither discusses, nor responds to questions and concerns. Speakers are limited to three minutes.

- III. Approval of Agenda (Action Item)
- IV. Consent Agenda (Action Item)
 - a. Approval of Board of Directors Minutes May 13, 2021
 - b. Approval of Budget Meeting Minutes May 10, 2021
 - c. Enrollment Report
 - d. Personnel Report
 - e. Surplus
- V. Announcements and Reports
 - a. Superintendent's Report – Bill Rhoades – Verbal Report
 - b. Financial Report and List of Bills for May 2021 – Tami Zigler (Action Item)
 - c. District Facilities Report – Todd Hendrickson – Verbal Report
- VI. New Business
 - a. Adjustment to Student Investment Account spending allocations
 - b. Adopting the 2021-2022 Budget – Resolution #2021-07
 - c. PERS Resolution – Superintendent – Resolution #2021-08
 - d. 2020-2021 Supplemental Budget – Resolution #2021-09 and #2021-10
- VII. Board of Directors Comments
- VIII. Announcements
 - a. July Board Meeting
- IX. Adjournment

Note: Unless approved, Regular Meetings of the Board of Directors will be no longer than 3 hours in length at any single session. **INTERPRETERS FOR THE HEARING IMPAIRED:** To request interpreter services for this meeting call 503-852-6983 at least 24 hours prior to the meeting.

Mission

The Yamhill-Carlton School District champions the growth of its students. Our students recognize their individual strengths and talents, overcome their challenges, grow past proficiency, and succeed in their aspirations so each may contribute positively to a local and global society.



To: Yamhill Carlton School District Board of Directors
From: Tami Zigler, Business Manager
Date: June 10, 2021
Re: Corrective Action – Budget Hearing Posting

Background Information:

Executive Order 20-16 dated April 15, 2020 had the provision that during the COVID-19 emergency period that Local Budget Meetings could be posted in a prominent manner on the internet. HB4212 enacted on June 26, 2020 had some of the same provisions as the Executive Order 20-16, but it did not include the provision about posting in a prominent manner on the internet. When the Executive Order 20-16 was rescinded with Executive Order 20-38 on September 1, 2020, therefore requiring that publishing a regular meeting notice in the paper 5-30 days prior to the meeting.

The Budget Hearing notice for June 10, 2021 was posted on the Yamhill Carlton School District website at www.ycsd.k12.or.us and on the Yamhill Carlton School District Facebook page on June 4, 2021, and in McMinnville Register on June 8, 2021.

Since the notice did not get into the McMinnville Register until June 8, 2021 this is a failure to publish in the newspaper of record within the time periods required by law, which is a correctable error. This is to inform you that this error had occurred.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1

BOARD OF DIRECTORS

Via Zoom

Thursday, May 13, 2021

Regular Session - 6:00pm

MINUTES - REGULAR SESSION

Board Members: Susan FitzGerald, Jami Eglan, Erin Galyean, Ken Watson

Absent: Jack Bibb

DO/Administration Staff: Superintendent Bill Rhoades, Ed.D, Human Resources/Special Programs Director John Horne, Director of Fiscal Services Tami Zigler, YCHS Principal Clint Raever, YCHS Assistant Principal/Athletic Director Scott Henderson, YCIS Principal Matt Wiles, YCES Principal Chad Tollefson, YCSD Board Secretary Eric Kraft

Also Present: J. Schulze, K. Behring, S. Howard

- I. Flag Salute
- II. Call to Order - 6:00pm by Chair Susan FitzGerald
- III. Individuals, Delegations, Recognition, and Communications
 - a. Building Principal Comments
 - i. YCES Principal Chad Tollefson - Teacher appreciation week, Super Hero Nutrition Services, Kindergarten Round-Up, Book Fair
 - ii. YCHS Principal Clint Raever - FFA Annual Banquet, Interviews and potential hiring
 - iii. YCHS Asst. Principal/Athletic Dir. Scott Henderson - Sports are going well, possible playoffs for baseball and softball, track & field is doing also doing well
 - iv. YCIS Principal Matt Wiles - Prepping all end-of-year activities, 8th Grade Promotion June 7th at 7:00pm, 3rd Grade Fly-Up Day being arranged for first week of June, State testing started
 - b. Public Comment - None
- IV. Approval of Agenda - (*Action Item*)
 - a. Dr. Rhoades asked the Board to consider an adjustment to the Agenda. No seismic contract to present. Tami Zigler will be filling in for Todd Hendrickson for the District Facilities Report and will provide an update on the seismic contract at that time.
 - b. K. Watson motioned to approve the Agenda with adjustments as presented. E. Galyean seconded. All in favor, motion carries.**
- V. Consent Agenda - (*Action Item*)
 - a. J. Eglan motioned to approve the Consent Agenda as presented. K. Watson seconded. All in favor, motion carries.**
- VI. Announcement and Reports
 1. Superintendent's Report: School Reopening & Legislative Updates - Bill Rhoades - Celebration of teachers, nutrition services, and health care workers, RSSL update currently expected mid-July for 21-22 guidance, many variables, visitor/spectator requirements for athletics, Budget update, application submitted and approved for Summer Learning programs.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1

BOARD OF DIRECTORS

Via Zoom

2. Graduation Report - YCHS Principal Clint Raever - Hoping for somewhat normal graduation. He would students to plan graduation through a committee working closely with Administrators. Should look like a “lite version” of past graduations. Event will be streamed online for those who cannot attend.
3. Staffing Update - John Horne - Identifying funds to use for rest of this year. Some early hires. YCHS & YCES Principal updates. Resignations. Hope to complete hiring within 3-4 weeks.
4. Financial Report & List of Bills for April 2021 - Tami Zigler - (*Action Item*)
 - a. **J. Eglund motioned to approve the Financial Report & List of Bills for April 2021 as presented. E. Galyean seconded. All in favor, motion carries.**
5. District Facilities Report - Tami Zigler - Bid deadline for seismic upgrades was 5/13 at 2:00pm. One bid was received. Bid was higher than grant amount. Not moving forward. Solicitation has been canceled. Grant expires 9/30/22.

VII. Board of Director Comments

With no further discussion the Regular Session adjourned at 7:20pm

Minutes by: Eric Kraft, Board Secretary

YAMHILL CARLTON SCHOOL DISTRICT NO. 1

BUDGET COMMITTEE

Via Zoom

Monday, May 10, 2021

Regular Session - 6:00pm

MINUTES - BUDGET COMMITTEE (Meeting #1)

Committee Members: Susan FitzGerald, Jami Egland, Jack Bibb, Erin Galyean, Ken Watson, Kristy Edwards, Gordon Dromgoole, Ralph Weinstein, John Donehoo

DO/Administration Staff: Superintendent Bill Rhoades, Ed.D, Director of Fiscal Services Tami Zigler, Board Secretary Eric Kraft, YCHS Principal Clint Raever, YCIS Principal Matt Wiles, Facilities Director Todd Hendrickson, Director of Nutrition Services Gia Saporito

- I. Call to Order - 6:01pm by Board of Directors Chair, Susan FitzGerald
- II. Select Committee Chair & Vice Chair - (*Action Item*)
 - a. **J. Egland motioned to appoint John Donehoo as Budget Committee Chair. K. Watson seconded. All in favor, motion carries.**
 - b. **J. Egland motioned to appoint Kristy Edwards as Budget Committee Vice Chair. J. Bibb seconded. All in favor, motion carries.**
- III. Delivery of Budget Message
- IV. Public Comment
 - a. None
- V. Approval of Budget - Resolution 2021-06 - (*Action Item*)
 - a. **S. FtizGerald motioned to approve the 2021-2022 Budget as presented. J. Egland seconded. All in favor, motion carries.**

With no further discussion the Budget Committee Session adjourned at 7:04pm

Minutes by: Eric Kraft, Board Secretary

**District Enrollment Report
May 2021**

| | Female | Male | X | Total |
|---------------------------|------------|------------|----------|-------------|
| Kindergarten | 45 | 45 | | 90 |
| 1st Grade | 51 | 43 | | 94 |
| 2nd Grade | 36 | 35 | | 71 |
| 3rd Grade | 41 | 52 | | 93 |
| K-3rd Subtotal: | 173 | 175 | 0 | 348 |
| 4th-8th Subtotal: | | | | |
| 4th Grade | 39 | 52 | | 91 |
| 5th Grade | 33 | 45 | | 78 |
| 6th Grade | 38 | 29 | | 67 |
| 7th Grade | 38 | 45 | | 83 |
| 8th Grade | 46 | 39 | | 85 |
| 4th-8th Subtotal: | 194 | 210 | 0 | 404 |
| 9th-12th Subtotal: | | | | |
| 9th Grade | 41 | 39 | 2 | 82 |
| 10th Grade | 31 | 41 | | 72 |
| 11th Grade | 26 | 35 | | 61 |
| 12th Grade | 24 | 34 | | 58 |
| Transition | 2 | 1 | | 3 |
| 9th-12th Subtotal: | 124 | 150 | 2 | 276 |
| District Total: | | | | |
| | 491 | 535 | 2 | 1028 |

District Enrollment for 2020-21 School Year

| | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------|
| YCES | 231 | 229 | 230 | 228 | 225 | 221 | 225 | 223 | 223 | 0 |
| YCIS | 291 | 287 | 276 | 276 | 272 | 273 | 282 | 291 | 282 | 0 |
| YCHS | 275 | 290 | 292 | 290 | 290 | 290 | 291 | 291 | 276 | 0 |
| Alliance | 255 | 258 | 266 | 269 | 267 | 254 | 250 | 234 | 247 | 0 |
| Total | 1052 | 1064 | 1064 | 1063 | 1054 | 1038 | 1048 | 1039 | 1028 | 0 |

YCES Enrollment for 2020-21 School Year

| | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|--------------|------|-----|-----|-----|-----|-----|--------|--------|-----|------|
| Kindergarten | 58 | 59 | 60 | 60 | 58 | 58 | 57 | 57 | 57 | |
| 1st Grade | 62 | 59 | 60 | 58 | 57 | 56 | 59 | 57 | 57 | |
| 2nd Grade | 51 | 50 | 49 | 48 | 47 | 46 | 46 | 46 | 46 | |
| 3rd Grade | 60 | 61 | 61 | 62 | 63 | 61 | 63 | 63 | 63 | |
| 20/21 Total | 231 | 229 | 230 | 228 | 225 | 221 | 225 | 223 | 223 | 0 |
| 19/20 Total | 362 | 365 | 366 | 361 | 363 | 361 | 358 | 364 | 367 | 366 |
| 18/19 Total | 336 | 337 | 337 | 337 | 332 | 332 | 329.75 | 331.75 | 332 | 331 |

YCIS Enrollment for 2020-21 School Year

| | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|--------------------|------|-----|-----|-----|-----|-----|-----|--------|-----|------|
| 4th Grade | 57 | 53 | 52 | 52 | 51 | 53 | 57 | 59 | 60 | |
| 5th Grade | 59 | 56 | 56 | 56 | 55 | 55 | 58 | 60 | 60 | |
| 6th Grade | 47 | 44 | 45 | 45 | 44 | 44 | 44 | 46 | 48 | |
| 7th Grade | 61 | 62 | 60 | 60 | 59 | 57 | 57 | 58 | 57 | |
| 8th Grade | 67 | 72 | 63 | 63 | 63 | 64 | 66 | 68 | 57 | |
| 20/21 Total | 291 | 287 | 276 | 276 | 272 | 273 | 282 | 291 | 282 | 0 |
| 19/20 Total | 308 | 312 | 311 | 313 | 307 | 303 | 303 | 307 | 307 | 307 |
| 18/19 Total | 325 | 310 | 312 | 310 | 310 | 305 | 304 | 304.75 | 304 | 303 |

YCHS Enrollment for 2020-21 School Year

| | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|--------------------|------|-----|-----|-----|-----|-----|-----|-----|-----|------|
| Transition | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | |
| 9th Grade | 82 | 83 | 84 | 84 | 82 | 82 | 82 | 82 | 82 | |
| 10th Grade | 72 | 72 | 71 | 70 | 70 | 70 | 70 | 72 | 72 | |
| 11th Grade | 61 | 63 | 62 | 62 | 62 | 61 | 61 | 61 | 61 | |
| 12th Grade | 58 | 70 | 73 | 72 | 74 | 75 | 75 | 73 | 58 | |
| 20/21 Total | 275 | 290 | 292 | 290 | 290 | 290 | 291 | 291 | 276 | 0 |
| 19/20 Total | 299 | 300 | 298 | 295 | 295 | 290 | 286 | 287 | 284 | 284 |
| 18/19 Total | 277 | 277 | 279 | 281 | 278 | 281 | 279 | 274 | 275 | 261 |

Alliance Academy Enrollment 2020-21

| | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
|---------------------|------|-----|-----|-----|-----|-----|-------|-------|-----|------|
| Kindergarten | 34 | 34 | 35 | 35 | 36 | 35 | 34 | 33 | 33 | |
| 1st Grade | 36 | 39 | 40 | 41 | 41 | 39 | 38 | 37 | 37 | |
| 2nd Grade | 27 | 29 | 30 | 31 | 31 | 28 | 27 | 25 | 25 | |
| 3rd Grade | 33 | 35 | 38 | 37 | 35 | 34 | 32 | 31 | 30 | |
| 4th Grade | 32 | 34 | 34 | 36 | 36 | 34 | 33 | 30 | 31 | |
| 5th Grade | 21 | 22 | 23 | 23 | 23 | 20 | 20 | 18 | 18 | |
| 6th Grade | 18 | 19 | 19 | 19 | 20 | 20 | 20 | 19 | 19 | |
| 7th Grade | 27 | 25 | 26 | 26 | 26 | 26 | 27 | 24 | 26 | |
| 8th Grade | 27 | 21 | 21 | 21 | 19 | 18 | 19 | 17 | 28 | |
| 20/21 Total | 255 | 258 | 266 | 269 | 267 | 254 | 250 | 234 | 247 | 0 |
| 19/20 Total | 91 | 91 | 91 | 92 | 89 | 90 | 88 | 88 | 88 | 88 |
| 18/19 Total | 88 | 89 | 94 | 94 | 99 | 105 | 105.5 | 105.5 | 103 | 103 |

Yamhill Carlton School District
Human Resources
Board Report
June 10, 2021



New Hires

Jociana Clark, YCHS Social Studies Teacher
Amanda Dallas, YCES Principal
Steve Cooper, YCHS Principal
Samantha Russo, Teacher 4th Grade

Resignation/Retirements

Karly Paolo, Instructional Assistant
Gia Saporito, Nutrition Director
Abby Stevens, Teacher 3rd Grade
Kenneth Dye, Instructional Assistant
Jamie McKinney, Instructional Assistant

Currently Open Positions

YCES PE Teacher - Half Time
YCIS 7th/8th Science
Kitchen Helper (3.75 hours)
YCHS Head Varsity Baseball Coach
Instructional Assistant - ELL
Custodial/Maintenance/Grounds
Food Service Director

Yamhill Carlton School District
Surplus List May 2021

| Item | Quantity |
|-----------------------------|--------------|
| CD Player | 1.00 |
| TEAC CD-P1260 | 1.00 |
| Chromebook | 4.00 |
| CTL J2/J4 | 4.00 |
| Desktop | 99.00 |
| Dell Optiplex 580 | 60.00 |
| Dell Optiplex 7010 | 2.00 |
| Dell Optiplex 740 | 1.00 |
| Dell Optiplex 760 | 6.00 |
| Dell Optiplex 780 | 2.00 |
| Dell Optiplex 960 | 22.00 |
| HP Compaq Elite 8300 | 6.00 |
| Digital Camera | 3.00 |
| Canon PowerShot A560 | 2.00 |
| Canon PowerShot A720IS | 1.00 |
| DVD Player | 1.00 |
| Magnavox DP100MW8B A | 1.00 |
| Fax Adapter | 3.00 |
| 3COM NBX Analog Terminal | 3.00 |
| Firewall | 2.00 |
| Cisco ASA5540V06 | 1.00 |
| Cisco PIX 506E | 1.00 |
| Laptop | 7.00 |
| Dell Latitude D510 | 1.00 |
| Dell Latitude E5500 | 2.00 |
| Dell Latitude E6400 | 2.00 |
| Dell Vostro 1440 | 1.00 |
| HP Presario CQ60 | 1.00 |
| Monitor | 10.00 |
| Dell 1708FPb | 2.00 |
| Dell 1800FPA00 | 1.00 |
| Dell E157FPf | 2.00 |
| Dell E176FPc | 3.00 |
| Samsung 940BE | 1.00 |
| Viewsonic VA903b (blank) | 1.00 |
| Network Switch | 32.00 |
| 3COM Baseline Switch 24 | 2.00 |
| 3COM Switch 4400 PWR | 1.00 |
| Cisco Catalyst 3550 | 1.00 |
| Cisco Catalyst 3560 | 2.00 |
| Cisco SG300-28P | 7.00 |
| Dell PowerConnect 2216 | 2.00 |
| Dell PowerConnect 2324 | 2.00 |
| Dell PowerConnect 2816 | 3.00 |

Yamhill Carlton School District
Surplus List May 2021

| | |
|---------------------------------|---------------|
| Dell PowerConnect 6024 | 1.00 |
| Foundry Networks EdgIron 4802CF | 1.00 |
| HP 2520-24 POE | 4.00 |
| HP V1902-24-POE | 3.00 |
| Juniper EX2200 POE | 1.00 |
| Netgear JFS524 | 1.00 |
| SMC TigerSwitch 1000 8612XL3 | 1.00 |
| Phone | 4.00 |
| 3COM 3102 Business | 4.00 |
| Printer | 6.00 |
| Dell Laser 1710n | 1.00 |
| Dell Laser B3460dn | 1.00 |
| Dell Laser M5200 | 1.00 |
| Epson Stylus C120 | 1.00 |
| HP DeskJet 940c | 1.00 |
| Lexmark Z43 | 1.00 |
| Projector | 20.00 |
| Dell | 2.00 |
| Hitachi | 18.00 |
| Router | 6.00 |
| Linksys E1000 | 6.00 |
| Scanner | 1.00 |
| HP ScanJet 5590 | 1.00 |
| Server | 1.00 |
| Dell PowerEdge R320 | 1.00 |
| Tablet | 86.00 |
| Unobook | 6.00 |
| Wacom | 80.00 |
| UPS | 1.00 |
| APC Smart-UPS SC1500 | 1.00 |
| VHS Player | 1.00 |
| Sharp XA-605A | 1.00 |
| Wireless Access Point | 39.00 |
| Cisco AIR-AP1131AG-A-K9 | 2.00 |
| Cisco AIR-AP1231G-A-K9 | 2.00 |
| Cisco AIR-LAP1142N-A-K9 | 6.00 |
| Ubiquiti UniFi AP | 23.00 |
| Ubiquiti UniFi AP AC | 6.00 |
| Wireless Controller | 1.00 |
| Cisco 5508 | 1.00 |
| Grand Total | 328.00 |

Mission

The Yamhill-Carlton School District champions the growth of its students. Our students recognize their individual strengths and talents, overcome their challenges, grow past proficiency, and succeed in their aspirations so each may contribute positively to a local and global society.



To: Yamhill Carlton School District Board of Directors
From: Bill Rhoades, Superintendent
Date: June 7, 2021
Re: Superintendent Report: State Guidance for Fall and Legislative Updates

Background Information:

Superintendent Rhoades will provide updates on the status of state guidance related to school reopening, county health metrics, and key legislation that will include:

- Draft RSSL, ODE and OHA Guidance for fall 2021-2022 and implications for YCSD.
- Timelines for future drafts and revisions to guidance.
- County health metrics and updated guidance from Governor Brown
- Legislative highlights including budget updates.

Mission

The Yamhill-Carlton School District champions the growth of its students. Our students recognize their individual strengths and talents, overcome their challenges, grow past proficiency, and succeed in their aspirations so each may contribute positively to a local and global society.



To: Board of Directors – Yamhill Carlton School District
Bill Rhoades, Superintendent
From: Tami Zigler, Business Manager
Date: June 10, 2021
Re: District Financial Report

SUMMARY

This General Fund summary excludes Beginning Fund Balance (5400-5499).

For the current period, total revenue was \$325,727 less than planned and total expenditures were \$876,671 less than planned. The combined result is a \$550,944 favorable surplus condition for the current year period.

REVENUES

TAXES: Taxes are \$32,324 under plan. This unfavorable condition represents -0.9% of the year-to-date plan amount of \$3,557,252. The current year variance amount is considered tolerable, and was primarily driven by a decrease in 1112 PRIOR YEAR TAXES. This decrease was partially offset by an increase in 1111 CURRENT YEAR TAXES. For the current year period, Taxes increased 7.6% over the prior year period compared to an average increase of 4.7% over the preceding 6 years.

TUITION, FEES, OTHER: Tuition, Fees, Other is \$21,383 over plan. This favorable condition represents 23.0% of the year-to-date plan amount of \$92,970. The current year variance amount is considered material, and was primarily driven by an increase in 1312 TUITION FROM OTHER OREGON DISTRICTS. For the current year period, Tuition, Fees, Other increased 15.8% over the prior year period compared to an average decrease of 9.7% over the preceding 6 years. The largest Tuition, Fees, Other groups - 1312 TUITION FROM OTHER OREGON DISTRICTS, and 1990 MISCELLANEOUS, representing 89.6% of total Tuition, Fees, Other, increased by 74.3%.

EARNINGS ON INVESTMENTS: Earnings on Investments are \$17,164 over plan. This favorable condition represents 72.8% of the year-to-date plan amount of \$23,575. The current year variance amount is considered material, and was primarily driven by an increase in 1510 INTEREST ON INVESTMENTS. For the current year period, Earnings on

Investments decreased 68.2% over the prior year period compared to an average increase of 64.3% over the preceding 6 years.

INTERMEDIATE REVENUE: Intermediate Revenue is \$18,750 over plan. This favorable condition represents 25.0% of the year-to-date plan amount of \$75,000. This amount is considered material, and was primarily driven by an increase in 2102 EDUCATION SERVICE DISTRICT APPORTIONMENT. For the current year period, Intermediate Revenue decreased 20.6% over the prior year period compared to an average decrease of 8.5% over the preceding 6 years.

STATE UNRESTRICTED AID AND SSF: State Unrestricted Aid and SSF is \$350,700 under plan. This unfavorable condition represents -4.9% of the year-to-date plan amount of \$7,153,686. This amount is considered tolerable, and was primarily driven by a decrease in 3101 STATE SCHOOL FUND - GENERAL SUPPORT. For the current year period, State Unrestricted Aid and SSF increased 3.0% over the prior year period compared to an average increase of 0.5% over the preceding 6 years.

STATE RESTRICTED GRANTS-IN-AID: State Restricted Grants-in-Aid is on plan. This variance amount is considered trivial and meets expectations based on budget appropriations.

INTERFUND TRANSFERS/LONG TERM DEBT/OTHER: Interfund Transfers/Long Term Debt/Other is on plan. The current year variance amount is considered trivial and meets expectations based on budget appropriations.

EXPENDITURES

SALARIES: Salaries are \$137,333 under plan. This favorable condition represents -3.1% of the year-to-date plan amount of \$4,364,353. This variance amount is considered tolerable, and was primarily driven by decreases in 0112 CLASSIFIED SALARIES, and 0130 ADDITIONAL SALARY. This decrease was partially offset by an increase in 0140 ADDITIONAL SALARY. For the current year period, Salaries increased 3.2% over the prior year period compared to an average increase of 1.8% over the preceding 6 years.

ASSOCIATED PAYROLL COSTS: Associated Payroll Costs are \$120,918 under plan. This favorable condition represents -5.1% of the year-to-date plan amount of \$2,384,251. This variance amount is considered tolerable, and was primarily driven by decreases in 0213 PERS UAL CONTRIBUTION, 0212 P E R S, PICK-UP, and 0211 P E R S. This decrease was partially offset by an increase in 0242 HSA EMPLR PD INS. For the current year period, Associated Payroll Costs increased 5.1% over the prior year period compared to an average increase of 0.6% over the preceding 6 years. The largest Associated Payroll Costs groups - 0241 EMPLOYEES INSURANCE, 0213 PERS UAL CONTRIBUTION, and 0220 FICA/MEDICARE, representing 85.9% of total Associated Payroll Costs, increased by 1.8%.

PURCHASED SERVICES: Purchased Services are \$572,542 under plan. This favorable condition represents -29.1% of the year-to-date plan amount of \$1,964,344. This amount is considered material, and was primarily driven by decreases in 0331 REIMBURSABLE STUDENT TRANSPORTATION, and 0311 SUBSTITUTE SERVICES. For the current year period, Purchased Services decreased 1.3% over the prior year period compared to an average decrease of 2.8% over the preceding 6 years. The largest Purchased Services

groups - 0310 INSTR, PROF & TECH SRVS, 0331 REIMBURSABLE STUDENT TRANSPORTATION, 0325 ELECTRICITY, 0359 OTHER COMMUNICATION SERVICES, and 0322 REPAIRS & MAINTENANCE SERVICES, representing 83.7% of total Purchased Services, increased by 15.4%.

SUPPLIES: Supplies are \$16,195 under plan. This favorable condition represents -3.8% of the year-to-date plan amount of \$426,131. This amount is considered tolerable, and was primarily driven by a decrease in 0410 CONSUMABLE SUPPLIES & MATERIALS. This decrease was partially offset by an increase in 0420 TEXTBOOKS. For the current year period, Supplies increased 50.6% over the prior year period compared to an average decrease of 6.6% over the preceding 6 years.

CAPITAL OUTLAY: Capital Outlay is \$62,000 under plan. This favorable condition represents -92.5% of the year-to-date plan amount of \$67,000. This variance amount is considered material, and was primarily driven by a decrease in 0542 REPLACEMENT EQUIPMENT PURCHASES. For the current year period, Capital Outlay decreased 79.5% over the prior year period compared to an average decrease of 8.8% over the preceding 6 years.

OTHER OBJECTS: Other Objects are \$5,574 under plan. This favorable condition represents -2.7% of the year-to-date plan amount of \$207,802. This amount is considered trivial and meets expectations based on budget appropriations. For the current year period, Other Objects increased 16.3% over the prior year period compared to an average increase of 2.2% over the preceding 6 years.

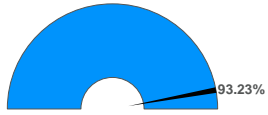
TRANSFERS: Transfers are \$37,891 over plan. This unfavorable condition represents 18.1% of the year-to-date plan amount of \$209,035. This amount is considered material, and was primarily driven by an increase in 0791 TRANSFER TO BUILDING FUND. This increase was partially offset by a decrease in 0794 TRANSFER TO CAFETERIA. For the current year period, Transfers increased 33.5% over the prior year period compared to an average decrease of 8.2% over the preceding 6 years.

OTHER USES OF FUNDS: Other Uses of Funds are on plan. The current year variance amount is considered trivial and meets expectations based on budget appropriations.

100 GENERAL FUND Revenue Dashboard Summary

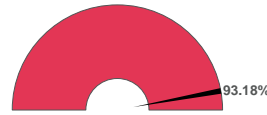
For the Period Ending May 31, 2021

Actual YTD Revenues



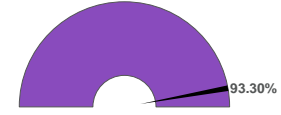
Projected YTD Revenues
96.10%

Actual YTD Local Sources



Projected YTD Local Sources
93.02%

Actual YTD State Sources



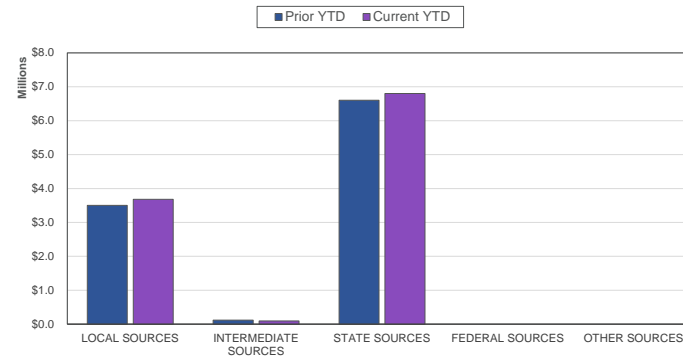
Projected YTD State Sources
98.11%

General Fund Revenues

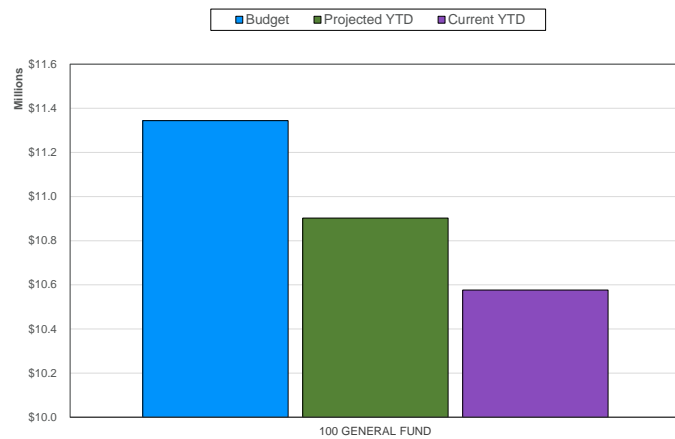
Top 10 GENERAL FUND Sources of Revenue (Year-to-Date)

| | |
|---|----------------|
| State School Fund | \$6,802,985 |
| Ad Valorem Taxes Levied By District | \$3,515,949 |
| Resources - Beginning Fund Balance | \$1,819,360 |
| Unrestricted Revenue | \$93,750 |
| Regular Day School Tuition | \$67,500 |
| Interest On Investments | \$40,739 |
| Miscellaneous | \$35,005 |
| Penalties And Interest On Taxes | \$8,979 |
| Fees | \$8,176 |
| Recovery Of Prior Years' Expenditure | \$3,672 |
| Percent of Total Revenues Year-to-Date | 100.00% |

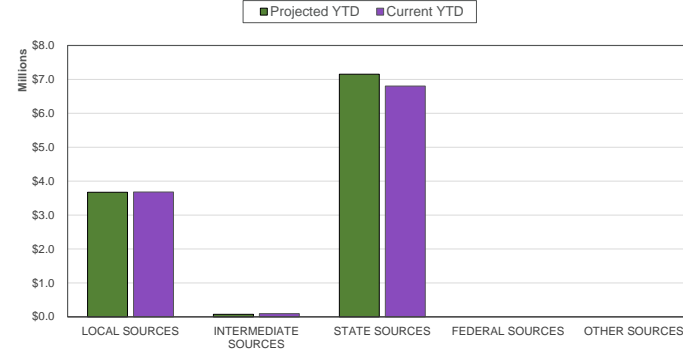
GENERAL FUND Revenue by Source | Prior YTD vs. Current YTD



Revenues by Fund | Budget / Projected YTD / Current YTD



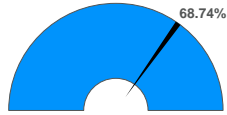
GENERAL FUND Revenue by Source | Projected YTD vs. Current YTD



100 GENERAL FUND Expense Dashboard Summary

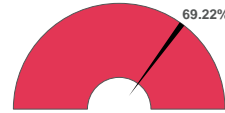
For the Period Ending May 31, 2021

Actual YTD Expenditures



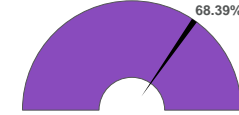
Projected YTD Expenditures
75.63%

Actual YTD Salaries/Benefits



Projected YTD Salaries/Benefits
82.35%

Actual YTD Other Objects



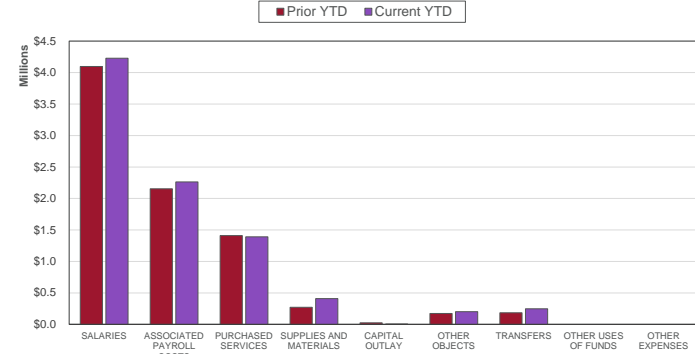
Projected YTD Other Objects
70.85%

General Fund Expenditures

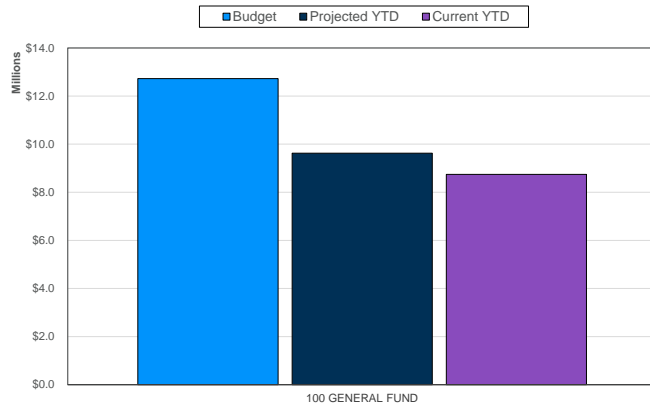
Top 10 GENERAL FUND Expenditures by Program (Year-to-Date)

| | |
|---|---------------|
| Licensed Salaries | \$2,178,718 |
| Employees Insurance | \$912,718 |
| Classified Salaries | \$843,539 |
| Pers Ual Contribution | \$719,669 |
| Administrators | \$626,044 |
| Instr, Prof & Tech Svcs | \$487,338 |
| Reimbursable Student Transportation | \$399,448 |
| Fica/Medicare | \$312,085 |
| P E R S, Pick-Up | \$230,651 |
| Managerial-Classified- Conf | \$214,731 |
| Percent of Total Expenditures Year-to-Date | 79.18% |

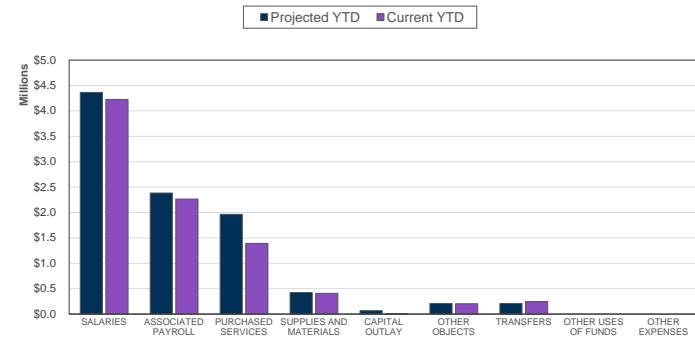
GENERAL FUND Expenditures by Object | Prior YTD vs. Current YTD



Expenditures by Fund | Budget / Projected YTD / Current YTD



GENERAL FUND Expenditures by Object | Projected YTD vs. Current YTD

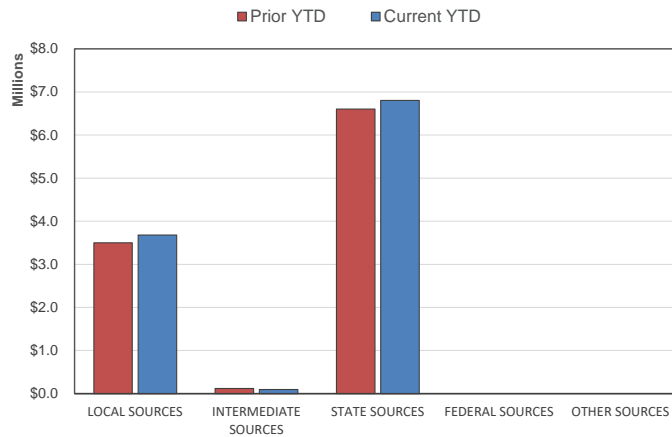


100 GENERAL FUND | Financial Summary by Object

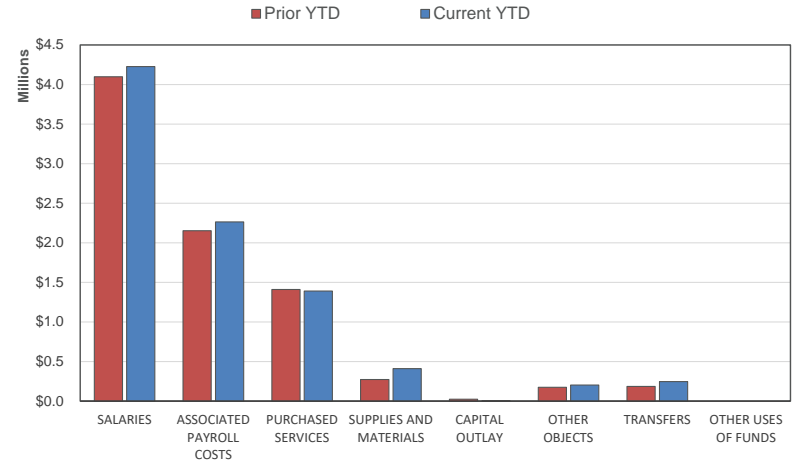
For the Period Ending May 31, 2021

| | Prior YTD | | YTD % of PY Actual | | Current YTD | | Annual Budget | | YTD % of Budget | | |
|-------------------------------|-----------|-------------------|--------------------|-------------------|-------------|--|---------------|-------------------|-----------------|--------------------|---------------|
| | | | | | | | | | | | |
| Beginning Fund Balance | \$ | 1,176,211 | \$ | 1,176,211 | | | \$ | 1,819,360 | \$ | 1,380,000 | |
| REVENUES | | | | | | | | | | | |
| Local Sources | | 3,501,486 | | 3,602,219 | | | | 3,680,020 | | 3,949,500 | 93.18% |
| Intermediate Sources | | 118,070 | | 160,617 | | | | 93,750 | | 103,300 | 90.76% |
| State Sources | | 6,604,037 | | 6,601,037 | | | | 6,802,985 | | 7,291,570 | 93.30% |
| Federal Sources | | - | | - | | | | - | | - | |
| Other Sources | | - | | - | | | | - | | - | |
| TOTAL REVENUE | \$ | 10,223,594 | \$ | 10,363,873 | | | \$ | 10,576,755 | \$ | 11,344,370 | 93.23% |
| EXPENDITURES | | | | | | | | | | | |
| Salaries | \$ | 4,097,215 | \$ | 4,955,049 | | | \$ | 4,227,020 | \$ | 5,449,220 | 77.57% |
| Associated Payroll Costs | | 2,153,106 | | 2,691,467 | | | | 2,263,334 | | 3,028,004 | 74.75% |
| Purchased Services | | 1,410,834 | | 1,568,644 | | | | 1,391,802 | | 2,252,430 | 61.79% |
| Supplies and Materials | | 272,166 | | 294,895 | | | | 409,936 | | 452,605 | 90.57% |
| Capital Outlay | | 24,400 | | 24,400 | | | | 5,000 | | 67,000 | 7.46% |
| Other Objects | | 173,849 | | 173,630 | | | | 202,227 | | 208,185 | 97.14% |
| Transfers | | 185,029 | | 185,029 | | | | 246,926 | | 266,926 | 92.51% |
| Other Uses of Funds | | - | | - | | | | - | | 1,000,000 | 0.00% |
| Other Expenses | | - | | - | | | | - | | - | |
| TOTAL EXPENDITURES | \$ | 8,316,598 | \$ | 9,893,114 | | | \$ | 8,746,245 | \$ | 12,724,370 | 68.74% |
| SURPLUS / (DEFICIT) | \$ | 1,906,995 | \$ | 470,758 | | | \$ | 1,830,510 | \$ | (1,380,000) | |
| ENDING FUND BALANCE | \$ | 3,083,207 | \$ | 1,646,970 | | | \$ | 3,649,871 | \$ | - | |

Revenues by Source | Prior YTD vs. Current YTD



Expenditures by Object | Prior YTD vs. Current YTD



Yamhill-Carlton School District No. 1

Approval of Bills Report

Fiscal Year: 2020-2021

Criteria: From Check Date: 05/01/2021 To: 05/31/2021 Voucher: ALL
 Report Sort: FUND From Fund: 100 To: 900

Page Break

Exclude Invoice Description

| Check Number | Vendor | Amount |
|---------------------------|------------------------------|------------|
| 100 - GENERAL FUND | | |
| 59089 | ADVANCED VERTICAL SOLUTIONS | \$6,250.00 |
| 0 | AL-RASHIDI, KRISTINE K | \$14.11 |
| 0 | ALEX NUSSER | \$37.90 |
| 0 | ALISON CHEATHAM | \$135.54 |
| 0 | AMANDA GREENE | \$200.15 |
| 59119 | AMANDA HILL | \$19.03 |
| 0 | AMAZON CAPITAL SERVICES | \$2,520.42 |
| 59120 | ANDREA AVOLIO | \$130.00 |
| 59072 | AVEANNA HEALTHCARE | \$696.00 |
| 59137 | AVEANNA HEALTHCARE | \$4,824.00 |
| 0 | BELL, ARDIS | \$14.35 |
| 59121 | BETHANY BAKER | \$50.00 |
| 0 | BETHANY HAGGARD | \$540.49 |
| 59106 | BRIGHTSIDE ELECTRIC AND | \$4,573.07 |
| 59138 | BRIGHTSIDE ELECTRIC AND | \$263.25 |
| 59122 | CAITLIN WRIGHT | \$72.75 |
| 0 | CARNEGIE LEARNING INC | \$88.00 |
| 0 | CASEY WARD | \$80.00 |
| 0 | CHRIS FEATHERSTON | \$259.70 |
| 0 | CHRISTOPHER HARDY | \$466.37 |
| 59073 | CITY OF CARLTON | \$1,520.77 |
| 59074 | CITY OF YAMHILL | \$3,941.24 |
| 59139 | CITY OF YAMHILL | \$2,500.00 |
| 59090 | COMCAST NETWORK SERVICES | \$4,537.60 |
| 59075 | COPY CATS | \$408.45 |
| 0 | D-N-D ELECTRICAL CONTRACTORS | \$462.00 |
| 59107 | DAVISON AUTO PARTS | \$38.21 |

Yamhill-Carlton School District No. 1

Approval of Bills Report

Fiscal Year: 2020-2021

Criteria: **From Check Date:** 05/01/2021 **To:** 05/31/2021 **Voucher:** ALL
Report Sort: FUND **From Fund:** 100 **To:** 900

Page Break

Exclude Invoice Description

| Check Number | Vendor | Amount |
|---------------------------|------------------------------|------------|
| 100 - GENERAL FUND | | |
| 59092 | DORMERS SCREENPRINTING | \$30.00 |
| 0 | ERIKA BARBER | \$149.00 |
| 0 | ERIN GALYEAN | \$250.00 |
| 0 | ERIN KUTTER | \$171.55 |
| 0 | ESS WEST LLC | \$6,071.77 |
| 59093 | GARRETT, HEMANN, ROBERTSON | \$352.50 |
| 0 | GAYLE BIZEAU | \$237.47 |
| 59123 | GIUDICE, BEN | \$329.86 |
| 59094 | GORMLEY PLUMBING AND HEATING | \$217.50 |
| 0 | HADASSAH SHEPARD | \$569.82 |
| 0 | HEATHER MCINNIS | \$80.95 |
| 0 | HEIDI WISMER | \$282.54 |
| 59124 | HEILI HARRIS-BRANT | \$243.66 |
| 59076 | HUNGERFORD LAW FIRM, LLP | \$595.83 |
| 59125 | JAMIE BARKER | \$125.00 |
| 0 | JANA FERRIS | \$138.80 |
| 59126 | JENIFER TUNING | \$869.70 |
| 0 | JENNIFER JOHNSON | \$467.76 |
| 0 | JILL SORENSON | \$59.73 |
| 0 | JONATHAN GROVER | \$225.36 |
| 0 | JONATHAN WHITE | \$670.15 |
| 59095 | JOSTENS | \$28.80 |
| 59140 | JOSTENS | \$352.17 |
| 59127 | KAREN PARR | \$1,500.00 |
| 0 | KARISSA PETERSON | \$97.04 |
| 0 | KATHRYN KAHLE | \$350.61 |
| 0 | KATIE LEN WAI | \$114.22 |

Yamhill-Carlton School District No. 1

Approval of Bills Report

Fiscal Year: 2020-2021

Criteria: From Check Date: 05/01/2021 To: 05/31/2021 Voucher: ALL
 Report Sort: FUND From Fund: 100 To: 900

Page Break

Exclude Invoice Description

| Check Number | Vendor | Amount |
|---------------------------|---------------------------------------|--------------|
| 100 - GENERAL FUND | | |
| 59128 | KAYLA NAGELY | \$392.50 |
| 0 | KENNETH BROWN | \$98.95 |
| 0 | KOOPMAN, KRISTY | \$143.70 |
| 0 | LATISHA BARKER | \$80.15 |
| 59148 | LAURA ROLFSON | \$1,500.00 |
| 0 | LAYTON, KYLIE G | \$67.35 |
| 0 | LINDSEY MOORE | \$257.64 |
| 59129 | LOMELI, JASMINE | \$97.50 |
| 59108 | LOWE'S COMPANIES INC. | \$306.41 |
| 0 | LUCIANA RUMAGIT | \$228.00 |
| 0 | MARIE-CHRISTINE GOODWORTH | \$88.32 |
| 59130 | MARISA MACH | \$213.96 |
| 0 | MEGAN BALDWIN | \$396.97 |
| 0 | MEGHAN PLIES | \$296.30 |
| 59131 | MICHELLE GREGOR | \$1,500.00 |
| 0 | MID COLUMBIA BUS CO., INC | \$123,510.41 |
| 0 | MOLLY ROBERTSON | \$41.21 |
| 59132 | MONICA RIOS | \$82.20 |
| 0 | MONIQUE BICKLE | \$404.86 |
| 0 | NEWS REGISTER | \$295.50 |
| 0 | NORTHWEST REGIONAL ESD | \$1,027.89 |
| 59077 | OREGON AGRICULTURE IN THE CLASSROOM | \$402.00 |
| 59109 | OREGON CASCADE PLUMBING & HEATING INC | \$2,462.88 |
| 59141 | OREGON CASCADE PLUMBING & HEATING INC | \$923.86 |
| 59078 | OVS | \$477.29 |
| 59096 | PACIFIC OFFICE AUTOMATION | \$3,470.51 |
| 59111 | PACIFIC OFFICE AUTOMATION | \$270.00 |

Yamhill-Carlton School District No. 1

Approval of Bills Report

Fiscal Year: 2020-2021

Criteria: **From Check Date:** 05/01/2021 **To:** 05/31/2021 **Voucher:** ALL
Report Sort: FUND **From Fund:** 100 **To:** 900

Page Break

Exclude Invoice Description

| Check Number | Vendor | Amount |
|--|--|---------------------|
| 100 - GENERAL FUND | | |
| 0 | UMPQUA BANK-CC | \$2,594.34 |
| 59136 | VALERIE BREWER | \$88.45 |
| 0 | VERIZON WIRELESS | \$10,599.84 |
| 0 | VERTNER, TINA M | \$378.02 |
| 59116 | WILLAMETTE VALLEY MUSIC COMPANY | \$470.00 |
| 0 | WILLIAMSON, JODY | \$885.30 |
| 59102 | YAMHILL COUNTY HEALTH & HUMAN SERVICES | \$12,940.28 |
| 0 | YAMHILL SHELL STATION | \$123.49 |
| 59082 | YAMHILL SHELL STATION | \$32.75 |
| 59086 | YAMHILL SHELL STATION | \$34.36 |
| 59147 | ZIPLY FIBER | \$733.05 |
| Total for 100 - GENERAL FUND | | \$247,871.44 |
| 204 - TITLE IIA | | |
| 59145 | WESTERN OREGON UNIVERSITY | \$2,160.00 |
| Total for 204 - TITLE IIA | | \$2,160.00 |
| 212 - ESSER FUNDS 2020-2023 | | |
| 59083 | FLAGHOUSE INC | \$103.24 |
| 59115 | THE HOME DEPOT PRO | \$34,623.90 |
| Total for 212 - ESSER FUNDS 2020-2023 | | \$34,727.14 |
| 215 - MAC PROGRAM | | |
| 59102 | YAMHILL COUNTY HEALTH & HUMAN SERVICES | \$0.00 |
| Total for 215 - MAC PROGRAM | | \$0.00 |
| 230 - MISC GRANTS | | |
| 0 | AMAZON CAPITAL SERVICES | \$224.88 |
| 0 | MCKINNEY, MARK E | \$199.99 |
| 0 | UMPQUA BANK-CC | \$104.17 |

Yamhill-Carlton School District No. 1

Approval of Bills Report

Fiscal Year: 2020-2021

Criteria: **From Check Date:** 05/01/2021 **To:** 05/31/2021 **Voucher:** ALL
Report Sort: FUND **From Fund:** 100 **To:** 900

Page Break

Exclude Invoice Description

| Check Number | Vendor | Amount |
|---|--------------------------------------|--------------------|
| 230 - MISC GRANTS | | |
| 59117 | YAMHILL CARLTON HIGH SCHOOL | \$9.93 |
| Total for 230 - MISC GRANTS | | \$538.97 |
| 233 - MEASURE 98 | | |
| 0 | AMAZON CAPITAL SERVICES | \$2,167.83 |
| 59091 | DAVISON AUTO PARTS | \$134.32 |
| 0 | NORTHWEST REGIONAL ESD | \$32,824.00 |
| 0 | UMPQUA BANK-CC | \$926.90 |
| Total for 233 - MEASURE 98 | | \$36,053.05 |
| 250 - FOOD SERVICES | | |
| 0 | AMAZON CAPITAL SERVICES | \$12.26 |
| 0 | GOODY MAN DISTRIBUTING INC | \$1,092.95 |
| 59110 | OUR TABLE COOPERATIVE | \$170.00 |
| 59079 | PORTLAND MECHANICAL CONSTRUCTION LLC | \$1,329.69 |
| 0 | SPRING VALLEY DAIRY INC | \$2,576.58 |
| 59080 | SYSCO FOOD SERVICES | \$2,140.53 |
| 59100 | SYSCO FOOD SERVICES | \$1,637.57 |
| 59114 | SYSCO FOOD SERVICES | \$1,239.14 |
| Total for 250 - FOOD SERVICES | | \$10,198.72 |
| 280 - STUDENT BODY FUNDS | | |
| 0 | AMAZON CAPITAL SERVICES | \$854.07 |
| 59092 | DORMERS SCREENPRINTING | \$0.00 |
| 59084 | HUDL | \$900.00 |
| 59149 | NATIONAL ASSOCIATION OF ROCKETRY | \$60.00 |
| 0 | UMPQUA BANK-CC | \$570.14 |
| 59146 | YAMHILL CARLTON HIGH SCHOOL | \$3,200.00 |
| Total for 280 - STUDENT BODY FUNDS | | \$5,584.21 |

Yamhill-Carlton School District No. 1

Approval of Bills Report

Fiscal Year: 2020-2021

Criteria: **From Check Date:** 05/01/2021 **To:** 05/31/2021 **Voucher:** ALL
Report Sort: FUND **From Fund:** 100 **To:** 900 Page Break

Exclude Invoice Description

| Check Number | Vendor | Amount |
|--|------------------------------|-----------------------|
| 300 - DEBT SERVICE FUNDS | | |
| 59103 | US BANK ST PAUL | \$1,346,994.62 |
| Total for 300 - DEBT SERVICE FUNDS | | \$1,346,994.62 |
| 405 - GO - CAPITAL CONSTRUCTION | | |
| 0 | OBRIEN & COMPANY LLC | \$196,556.07 |
| 59142 | RESIN ARCHITECTURE LLC | \$2,666.45 |
| Total for 405 - GO - CAPITAL CONSTRUCTION | | \$199,222.52 |
| 410 - SEISMIC GRANT 20-21 | | |
| 0 | WRK ENGINEERS INC | \$5,343.00 |
| 59081 | YAMHILL COUNTY PLANNING DEPT | \$5,501.50 |
| Total for 410 - SEISMIC GRANT 20-21 | | \$10,844.50 |
| Grand Total: | | \$1,894,195.17 |

End of Report

Yamhill-Carlton School District No. 1

Expenditure Summary Report

Fiscal Year: 2020-2021

Criteria: Report Sort: Fund

From Date: 05/01/2021

To Date: 05/31/2021

| Fund: 100 | GENERAL FUND | Check# | FUND | FUNCTION | OBJECT | Amount |
|--------------------------|--------------------|--------|--------------|--|----------------------------------|------------|
| Remit Name | | | | | | |
| UMPQUA BANK-CC | | | | | | |
| | | 0 | GENERAL FUND | HIGH SCHOOL PROGRAMS | CONSUMABLE SUPPLIES & MATERIALS | \$130.00 |
| | | 0 | GENERAL FUND | HIGH SCHOOL PROGRAMS | NON-CONSUMABLE ITEMS | \$1,280.00 |
| | | 0 | GENERAL FUND | HIGH SCHOOL-EXTRACURRICULAR | NON-CONSUMABLE ITEMS | \$284.90 |
| | | 0 | GENERAL FUND | OPERATION & MAINTENANCE - PLANT SERVICES | CONSUMABLE SUPPLIES & MATERIALS | \$165.93 |
| | | 0 | GENERAL FUND | OPERATION & MAINTENANCE - PLANT SERVICES | NON-CONSUMABLE ITEMS | \$383.51 |
| | | 0 | GENERAL FUND | OPERATION & MAINTENANCE - PLANT SERVICES | OTHER NON-INSTR PROF & TECH SRVS | \$348.00 |
| | | 0 | GENERAL FUND | OPERATION & MAINTENANCE - PLANT SERVICES | REPAIRS & MAINTENANCE SERVICES | \$2.00 |
| Total for UMPQUA BANK-CC | | | | | | \$2,594.34 |
| Total for GENERAL FUND | | | | | | \$2,594.34 |
| Fund: 230 | MISC GRANTS | Check# | FUND | FUNCTION | OBJECT | Amount |
| Remit Name | | | | | | |
| UMPQUA BANK-CC | | | | | | |
| | | 0 | MISC GRANTS | HIGH SCHOOL-EXTRACURRICULAR | CONSUMABLE SUPPLIES & MATERIALS | \$104.17 |
| Total for MISC GRANTS | | | | | | \$104.17 |
| Fund: 233 | MEASURE 98 | Check# | FUND | FUNCTION | OBJECT | Amount |
| Remit Name | | | | | | |
| UMPQUA BANK-CC | | | | | | |
| | | 0 | MEASURE 98 | HIGH SCHOOL PROGRAMS | CONSUMABLE SUPPLIES & MATERIALS | \$347.21 |
| | | 0 | MEASURE 98 | HIGH SCHOOL PROGRAMS | NON-CONSUMABLE ITEMS | \$579.69 |
| Total for UMPQUA BANK-CC | | | | | | \$926.90 |
| Total for MEASURE 98 | | | | | | \$926.90 |
| Fund: 280 | STUDENT BODY FUNDS | Check# | FUND | FUNCTION | OBJECT | Amount |
| Remit Name | | | | | | |

Yamhill-Carlton School District No. 1

Expenditure Summary Report

Fiscal Year: 2020-2021

Criteria: Report Sort: Fund

From Date: 05/01/2021

To Date: 05/31/2021

| | | | | | |
|----------------|--------------------|--------------------|------------------------------|---------------------|------------------------|
| Fund: 280 | STUDENT BODY FUNDS | | | | |
| Remit Name | Check# | FUND | FUNCTION | OBJECT | Amount |
| <hr/> | | | | | |
| UMPQUA BANK-CC | | | | | |
| | 0 | STUDENT BODY FUNDS | UNDESIGNATED | ACCOUNTS RECEIVABLE | \$570.14 |
| | | | | | |
| | | | Total for STUDENT BODY FUNDS | | <hr/> \$570.14 |
| | | | | Grand Total: | <hr/> <hr/> \$4,195.55 |

| | | |
|---------------------------------|--------------------|------------|
| Recap for FUND for GENERAL FUND | | |
| 100 | GENERAL FUND | \$2,594.34 |
| 230 | MISC GRANTS | \$104.17 |
| 233 | MEASURE 98 | \$926.90 |
| 280 | STUDENT BODY FUNDS | \$570.14 |

End of Report

Mission

The Yamhill-Carlton School District champions the growth of its students. Our students recognize their individual strengths and talents, overcome their challenges, grow past proficiency, and succeed in their aspirations so each may contribute positively to a local and global society.



To: Yamhill Carlton School District Board of Directors
From: Tami Zigler, Business Manager
Date: June 10, 2021
Re: Adjustment to Student Investment Account spending allocations

Background Information:

During the community engagement meetings to help the District determine the priorities for the Student Investment Account, after school support was identified. Since we were not able to implement this support during the pandemic, we are adjusting our Student Investment plan to include summer school support instead.

The amount of time to concentrate on the reporting and record keeping requirements of this grant was unforeseen during the development of this plan. The adjustment to add indirect costs to the grant would allow us to help the fiscal office in maintaining this grant and utilizing the funds.

Recommendation:

No Board action is necessary. Request for Public Comment.

**Yamhill Carlton School District
Resolution # 2021-07**

ADOPTING THE BUDGET

BE IT RESOLVED THAT THE Board of Directors of the Yamhill Carlton School District hereby adopts the budget for the fiscal year 2021-2022 in the total amount of \$21,339,135 now on file at the Yamhill Carlton District Office and on our website www.ycsd.k12.or.us.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2021 and for the purposes shown below are hereby appropriated.

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|----------------------------|--|-------------|-----------|------------------|-----------|-----------|---------|--------------|---|-------------|-----------|---------------------------|-------------------|-------------------------------------|--|-------------|-----------|------------------|---------|--------------------|---------|------------------------------------|------------------|---------------------------------|--|--------------|-----------|---------------------------------|------------------|---|---|--|------------------|--------|------------------------|-----------|-------------|---|--|------------------|--------------------------------------|--|-------------|-------|------------------------|--------|--------------------------------------|---------------|--|-------------------|--|--------|-----------------------------|-------------------|
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><u>GENERAL FUND</u></td> </tr> <tr> <td style="padding-left: 20px;">Instruction</td> <td style="text-align: right;">6,400,674</td> </tr> <tr> <td style="padding-left: 20px;">Support Services</td> <td style="text-align: right;">4,873,508</td> </tr> <tr> <td style="padding-left: 20px;">Transfers</td> <td style="text-align: right;">334,679</td> </tr> <tr> <td style="padding-left: 20px;">Debt Service</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="padding-left: 20px;">Contingency</td> <td style="text-align: right;">1,000,000</td> </tr> <tr> <td style="border-top: 1px solid black; padding-left: 20px;">Total General fund</td> <td style="border: 1px solid black; text-align: right;">12,608,861</td> </tr> </table> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><u>SPECIAL REVENUE FUNDS</u></td> </tr> <tr> <td style="padding-left: 20px;">Instruction</td> <td style="text-align: right;">2,577,734</td> </tr> <tr> <td style="padding-left: 20px;">Support Services</td> <td style="text-align: right;">942,834</td> </tr> <tr> <td style="padding-left: 20px;">Community Services</td> <td style="text-align: right;">471,000</td> </tr> <tr> <td style="border-top: 1px solid black; padding-left: 20px;">Total Special Revenue Funds</td> <td style="border: 1px solid black; text-align: right;">3,991,568</td> </tr> </table> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><u>DEBT SERVICE FUND</u></td> </tr> <tr> <td style="padding-left: 20px;">Debt Service</td> <td style="text-align: right;">2,827,206</td> </tr> <tr> <td style="border-top: 1px solid black; padding-left: 20px;">Total Debt Service Funds</td> <td style="border: 1px solid black; text-align: right;">2,827,206</td> </tr> </table> | <u>GENERAL FUND</u> | | Instruction | 6,400,674 | Support Services | 4,873,508 | Transfers | 334,679 | Debt Service | - | Contingency | 1,000,000 | Total General fund | 12,608,861 | <u>SPECIAL REVENUE FUNDS</u> | | Instruction | 2,577,734 | Support Services | 942,834 | Community Services | 471,000 | Total Special Revenue Funds | 3,991,568 | <u>DEBT SERVICE FUND</u> | | Debt Service | 2,827,206 | Total Debt Service Funds | 2,827,206 | <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><u>CONSTRUCTION PROJECT FUND</u></td> </tr> <tr> <td style="padding-left: 20px;">Support Services</td> <td style="text-align: right;">18,000</td> </tr> <tr> <td style="padding-left: 20px;">Building & Acquisition</td> <td style="text-align: right;">1,850,000</td> </tr> <tr> <td style="padding-left: 20px;">Contingency</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="border-top: 1px solid black; padding-left: 20px;">Total Construction Project Fund</td> <td style="border: 1px solid black; text-align: right;">1,868,000</td> </tr> </table> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><u>TRUST AND AGENCY FUNDS</u></td> </tr> <tr> <td style="padding-left: 20px;">Instruction</td> <td style="text-align: right;">2,000</td> </tr> <tr> <td style="padding-left: 20px;">Reserved for Next Year</td> <td style="text-align: right;">41,500</td> </tr> <tr> <td style="border-top: 1px solid black; padding-left: 20px;">Total Trust & Agency Fund</td> <td style="border: 1px solid black; text-align: right;">43,500</td> </tr> </table> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">TOTAL APPROPRIATIONS, All Funds</td> <td style="text-align: right;">21,297,635</td> </tr> <tr> <td style="padding-left: 20px;">Total Unappropriated and Reserve Amounts</td> <td style="text-align: right;">41,500</td> </tr> <tr> <td style="border-top: 1px solid black; padding-left: 20px;">TOTAL ADOPTED BUDGET</td> <td style="border: 3px double black; text-align: right;">21,339,135</td> </tr> </table> | <u>CONSTRUCTION PROJECT FUND</u> | | Support Services | 18,000 | Building & Acquisition | 1,850,000 | Contingency | - | Total Construction Project Fund | 1,868,000 | <u>TRUST AND AGENCY FUNDS</u> | | Instruction | 2,000 | Reserved for Next Year | 41,500 | Total Trust & Agency Fund | 43,500 | TOTAL APPROPRIATIONS, All Funds | 21,297,635 | Total Unappropriated and Reserve Amounts | 41,500 | TOTAL ADOPTED BUDGET | 21,339,135 |
| <u>GENERAL FUND</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Instruction | 6,400,674 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Support Services | 4,873,508 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transfers | 334,679 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Debt Service | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contingency | 1,000,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total General fund | 12,608,861 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>SPECIAL REVENUE FUNDS</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Instruction | 2,577,734 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Support Services | 942,834 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Community Services | 471,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Special Revenue Funds | 3,991,568 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>DEBT SERVICE FUND</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Debt Service | 2,827,206 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Debt Service Funds | 2,827,206 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>CONSTRUCTION PROJECT FUND</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Support Services | 18,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Building & Acquisition | 1,850,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contingency | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Construction Project Fund | 1,868,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>TRUST AND AGENCY FUNDS</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Instruction | 2,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Reserved for Next Year | 41,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Trust & Agency Fund | 43,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL APPROPRIATIONS, All Funds | 21,297,635 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Unappropriated and Reserve Amounts | 41,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL ADOPTED BUDGET | 21,339,135 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2021-2022:

- (1) At the rate of \$4.7818 per \$1000 of assessed value for permanent rate tax
- (2) In the amount of \$969,488 for debt service on general obligation bonds

CATERGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

| | |
|---|---------------------|
| <u>Subject to the Education Limitation</u> | |
| Permanent Rate Tax | \$4.7818/per \$1000 |
| <u>Excluded from Limitation</u> | |
| General Obligation Bond Debt Service | \$969,488 |

The above resolution statements were approved and declared adopted on the 10th day of June 2021.

X

Susan FitzGerald, Board Chair

X

Bill Rhoades, Superintendent

Mission

The Yamhill-Carlton School District champions the growth of its students. Our students recognize their individual strengths and talents, overcome their challenges, grow past proficiency, and succeed in their aspirations so each may contribute positively to a local and global society.



To: Yamhill Carlton School District Board of Directors
From: Tami Zigler, Business Manager
Date: June 10, 2021
Re: PERS Resolution for Superintendent

Background Information:

In 2019 the Licensed, Administration (excluding the Superintendent), and Confidential employee's bargained for PERS Pickup in lieu of salary increases. In the Fall of 2020, the Classified bargained for this benefit as well. During negotiations for the new Superintendent contract, the Board agreed to pick up the PERS 6% employee contribution starting July 1, 2021. This needs to be recorded in an official document and sent to PERS.

Recommendation:

I recommend approval of resolution 2021-08 for the PERS Pickup for the Superintendent.

Resolution 2021-08

BEFORE THE GOVERNING BOARD OF
YAMHILL-CARLTON SCHOOL DISTRICT #1

A resolution to change the type of employee contributions for the Superintendent of the District from Member Paid Pre-Tax (MPPT) to Employer Paid Pre-Tax (EPPT), rescinding any resolution, agreement, policy or rule which provided for MPPT contributions, and deem them “Picked Up” for purposes of Internal Revenue Code Section 414(h)(2).

WHEREAS, the required six percent PERS contribution can be deemed “picked up” for the purposes of section 414(h)(2) of the Internal Revenue Code (IRC) and can be assumed and paid by the District for purposes of ORS 238A.335(2)(b);

WHEREAS, the District, through its governing board, has the authority to implement the provisions of section 414(h)(2) of the IRC and ORS 238A.335(2)(b); and

WHEREAS, the District, through its governing board, has determined that even though the implementation of the provisions of IRC section 414(h)(2) is not required by law, the tax benefit offered by IRC section 414(h)(2) should be provided to the Superintendent of the District:

NOW, THEREFORE, BE IT RESOLVED:

- I. That, effective immediately, the required PERS employee contribution of the Superintendent of the District is deemed to be picked up for purposes of IRC Section 414(h)(2) and is assumed and paid for purposes of ORS 238A.335(2)(b);
- II. The affected employees do not have the option of receiving the assumed amount directly;
- III. The affected employees’ compensation may not be reduced and the District shall provide the additional amounts necessary to make the employee contributions, as set forth in the applicable collective bargaining agreements ; and
- IV. This resolution is not retroactive in its application.

PASSED AND ADOPTED by the governing board of Yamhill-Carlton School District #1

on this _____ day of June 10, 2021.

BY

Susan FitzGerald, Board Chair
Yamhill Carlton School Board

RESOLUTION 2021-09

YAMHILL CARLTON SCHOOL DISTRICT
 RESOLUTION TO ADOPT SUPPLEMENTAL BUDGET AND
 INCREASE APPROPRIATIONS FOR 2020-2021 BUDGET

WHEREAS, a change in any fund’s expenditures by more than 10 percent requires a Supplemental Budget.

Capital Projects Fund – Increase resources and appropriations in the Capital Projects Fund from \$936,500 to \$2,932,449. This is due to multiple reasons not known during the budget development time. The Johnson Controls (JCI) project was extended and there was a bigger beginning fund balance due to this. The increase in Beginning Fund Balance for JCI is \$1,090,379, which will offset the expenditures for this project and transfer the remaining funds to the JCI Debt Service. We were also awarded a grant for the Seismic upgrade at the YC High School. Projections for expenditures through the end of this year will be \$300,000 with a revenue offset of the same amount. The last adjustment is due to the approval of the Gym Dome completion project and increase in Construction Excise Tax revenue. This will transfer funds from savings in our PERS UAL debt service in the amount of \$200,000.

BE IT RESOLVED, that for the fiscal year beginning July 1, 2020, the budget shown below, with the change in appropriations, in order to provide proper budget authority as described above, are hereby appropriated as indicated within the fund listed:

CAPITAL PROJECTS FUND

| <u>Resources</u> | <u>Adopted Budget</u> | <u>Supplemental Budget</u> | <u>Adjusted Budget</u> |
|----------------------------|-----------------------|----------------------------|------------------------|
| Revenue from Local Sources | 86,000 | 316,270 | 402,270 |
| Revenue from State Sources | 0 | 300,000 | 300,000 |
| Interfund Transfers | 0 | 200,000 | 200,000 |
| Beginning Fund Balance | <u>850,500</u> | <u>1,179,679</u> | <u>2,030,179</u> |
| Total Resources | <u>\$ 936,500</u> | <u>\$ 1,995,949</u> | <u>\$ 2,932,449</u> |

| <u>Requirements</u> | <u>Adopted Budget</u> | <u>Supplemental Budget</u> | <u>Adjusted Budget</u> |
|---|-----------------------|----------------------------|------------------------|
| Support Services | 10,000 | 18,000 | 28,000 |
| Facilities Acquisition and Construction | 926,500 | 1,935,050 | 2,861,550 |
| Transfers | <u>0</u> | <u>42,899</u> | <u>42,899</u> |
| Total Requirements | <u>\$ 936,500</u> | <u>\$ 1,995,949</u> | <u>\$ 2,932,449</u> |

ADOPTED by the Board of Directors of the Yamhill Carlton School District this 10th day of June 2021.

Susan FitzGerald, Chair Bill Rhoades, Superintendent

RESOLUTION 2021-10

YAMHILL CARLTON SCHOOL DISTRICT
RESOLUTION TO MAKE CHANGES IN APPROPRIATIONS
DEBT SERVICE FUND
2020-2021 BUDGET

Appropriation Details

DEBT SERVICE FUND – This would transfer \$200,000 of the PERS reserves to cover the final completion of the Gym Dome into Capital Projects Fund.

BE IT RESOLVED, that for the fiscal year beginning July 1, 2020, the budget shown below, with the change in appropriations, in order to provide proper budget authority as described above, are hereby appropriated as indicated within the funds listed:

DEBT SERVICE FUND 300

| <u>Expenditure Function</u> | <u>Adopted Budget</u> | <u>Budget Adjustment</u> | <u>Adjusted Budget</u> |
|-----------------------------|-----------------------|------------------------------|------------------------|
| Debt Service (5100) | \$ 3,447,603 | \$ (200,000) | \$ 3,247,603 |
| Transfer of Funds (5200) | 0 | 200,000 | 200,000 |
| Total | <u>\$3,447,603</u> | <u>\$ 0</u> | <u>\$3,447,603</u> |

ADOPTED by the Board of Directors of the Yamhill Carlton School District this 10th day of June 2021.

Susan FitzGerald, Chair

Bill Rhoades, Superintendent