



Yoncalla School District
BOARD OF DIRECTORS
REGULAR MEETING

January 15, 2026
295 5th Street
Yoncalla School Board Meeting Room
Yoncalla, OR 97499

School Board email: ysd.schoolboard@yoncalla.k12.or.us

Please join us at one of our streaming meetings:

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

or

<https://www.youtube.com/@YoncallaSchoolDistrict>

6:00 PM

I. CALL TO ORDER

A. Pledge of Allegiance

II. AWARDS, RECOGNITION AND CORRESPONDANCE Students of the Month, Dallas Gordon, Piper Jackson, Fabian Black, Duke Jackson, Bella Sybrant

III. PUBLIC FORUM

The public is invited to attend board meetings, and will be given a limited time of 3 (three) minutes per person to voice any opinions or problems, except that public or board criticism of personnel of the district will be heard only in executive session. Such items should be brought to the attention of the superintendent at least 5 (five) business days prior to the board meeting. Public Forum will be limited to 30 minutes.

IV. ADJUSTMENTS TO THE AGENDA

V. CONSENT AGENDA

- A. Minutes of the Board Meeting, November 20, 2025
- B. Accounts Payable/Funding Update
- C. Hiring of Deanna McHaffie for Temporary Elementary School Teacher
- D. Hiring of Amanda Churchwell for Temporary Elementary School Teacher
- E. Board Policy JHCCF G1

VI. AUDIT REPORT.

A. Presented by Kelsey Pardon, of Neuner, Davidson & Co

VII. PRESENTATION

A. Preschool Presentation-Megan Barber

VIII. REPORTS

- A. Preschool Report-Megan Barber
- B. School Nurse Report-Beth Durbin
- C. Elementary Report-Lance Falcon
- D. High School Report-Chelsea Ross
- E. Financial Report-Kelly LaRoque
- F. Superintendent Report-Brian Berry

IX. ACTION ITEMS

- A. Resolution 2025-2026-1, Douglas ESD Local Service Plan for 2026-2027 Adoption
- B. Resolution 2025-2026-02, The Cow Creek Band of Umpqua Tribe of Indians Grant, for \$17,600.00
- C. Resolution 2025-2026-3, Federal McKinney-Vento Act Grant, for \$15,875.00

X. ANNOUNCEMENTS

A. Next Board Meeting, February 19, 2026

XII. RECESS TO EXECUTIVE SESSION

The Board will meet in Executive Session under ORS 192.660 (2)(a), to consider the employment of public officer, staff member, or agent.

XIII. RECONVENE AND ADJOURN



**YONCALLA SCHOOL DISTRICT
BOARD OF DIRECTORS REGULAR MEETING**

November 20, 2025

292 5th Street, Yoncalla

Yoncalla School Board Meeting Room

Yoncalla, OR 97499

School Board meeting is also be available on Facebook Live at:

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

School Board email: ysd.schoolboard@yoncalla.k12.or.us

BOARD MEMBER PRESENT

Della Orcutt, Chair

Cathey Grimes, Vice-Chair

Fawn Sybrant

Lisa Frasier

Twila McDonald

Quincy Converse, Student Representative

ADMINISTRATION PRESENT

Brian Berry

Chelsea Ross

Lancelot Falcon

Megan Barber

Hanna Drennen

Kelly LaRoque

Cody Reed

Beth Durbin

Laurie Simlenness

6:00 PM I. CALL TO ORDER. Chair Orcutt called the meeting to order, and the Pledge of Allegiance was recited. Also present, parents, students, staff and community members.

II. AWARDS, RECOGNITION AND CORRESPONDANCE

A. Student of the Month Awards given to Isobel Payne, Jessie Cook, Alan Ramos, Karlie McCoy, Matthew Slocum

B. Letter of resignation, Leila Adkisson

PUBLIC FORUM

III. The public is invited to attend board meetings, and will be given a limited time of 3 (three) minutes per person to voice any opinions or problems, except that public or board criticism of personnel of the district will be heard only in executive session. Such items should be brought to the attention of the superintendent at least 5 (five) business days prior to the board meeting. Public Forum will be limited to 30 minutes. None.

IV. ADJUSTMENTS TO THE AGENDA. None.

V. CONSENT AGENDA

A. Minutes of the Board Meeting, October 16, 2025

B. Accounts Payable/Funding Update

C. Hiring of Theresa Anderson as Elementary Instructional Assistant

Director Sybrant made a motion to approve of the Consent Agenda, Director Grimes seconded, passed unanimously with Directors Sybrant, Grimes, Frasier, McDonald and Orcutt voting yes.

VI. INFORMATION ITEM

A. Board Policy JHCCF G1. Superintendent Berry shared that the updated policy regarding pediculosis would be proactive and non-exclusionary, as lice is not a life-threatening issue. In addition, the ARs will be updated to reflect best practices. If approved, they will be posted on the website and shared on social media. The letter regarding this issue will also be posted on the website.

VII. PRESENTATION. School Nurse Beth Durbin shared information on an Online Based Skills Development App. The district will be partnering with OSU on this interactive Family Check-Up App.

VIII. REPORTS

- A. **Preschool Report.** Preschool Director Megan Barber shared the following:
- Feedback on collection data
 - PLC Groups
 - Preschool Observations with Jen Hunt
 - Huge shout out to Duane Bull from MidColumbia, for including Yoncalla in the Elk Lodge Invite
- B. **Elementary Report-**Elementary Principal Falcon shared the following:
- There was a very big Site Council meeting, big interest in school events.
 - Upcoming event-Applegate House
 - October Fall Festival was a big success
- C. **High School Report.** High School Principal Ross shared the following:
- First National Honor Society meeting in 9 years, with 3 inductees.
 - Natural Resources-Water Certificate
 - Upcoming Financial Aid Night
 - Upcoming College Application Week
 - Upcoming Eagle Exploration Week
- Financial Report-**Business Manager Kelly LaRoque shared the following:
- Current receipts are \$1,621,709 representing 28% of the budget.
 - Revenues and expenditures overview for October 2025.
 - The district is monitoring recent communications from the Oregon Department of Education regarding possible adjustments to state-funded programs for the 2025–2027 biennium. At this point, the information is preliminary, and no official decisions have been made. As more clarity becomes available, the district will review the details and incorporate them into the regular budget development process.
- D. **Superintendent Report-**Superintendent Brian Berry the following:
- Community Newsletter
 - Student enrollment has dropped by 10, mostly as the result of families moving out of the district.
 - The district has received a generous donation from the Cow Creek Tribe of \$17,600 to provide food boxes for district families
 - The district has also received generous donations of shoes from Soles4Souls and coats from Columbia Sportswear. They will be available to families and community members in the Yoncalla High School Gymnasium from on November 21st, from 4:00 to 8:00 PM.

IX. ACTION ITEMS

- A. Consider for Approval Selection of OSBA Legislative Policy Candidate. After discussion, Director Frasier made a motion to select Steven Hammerson as the Policy Representative. Directors Orcutt, Grimes and McDonald voted yes. Director Frasier made a motion to approve Janet Holland as the Policy Representative, with Directors Sybrant and Frasier voting to approve. Steven Hammerson was approved as the Policy Representative, with a majority vote.
- B. Consider for Approval SIA Grant Agreement. Superintendent Berry shared information about the SIA Grant Agreement. The money was less for this year, and he shared a list how the funds will be spent, and the reason why those items were funded, while staying within the SIA budget. There were no questions during the Q & A opportunity. Director Frasier made a motion to approve the SIA Grant Agreement; Director McDonald seconded, passed unanimously with Directors Frasier, McDonald, Orcutt, Sybrant and Grimes voting yes.

X. ANNOUNCEMENTS

A. Next Regular School Board Meeting, 6:00 PM, January 15, 2026.

- XI. RECESS TO EXECUTIVE SESSION.** The board recessed to Executive Session, called under ORS 332.061(1), to conduct a hearing on the expulsion of a student or to review a student's confidential medical records. The Executive Session began at 7:25 PM.
- XII. RECONVENE AND ADJOURN REGULAR.** The meeting was reconvened and adjourned at 8:02 PM, with Director Grimes making a motion to approve, Director Sybrant seconded, with Directors Grimes, Sybrant, Orcutt, Frasier and McDonald voting to adjourn.

Yoncalla SD 32 Financial Summary

As of December 31, 2025

Overview: This financial report provides a summary of actual revenues and expenditures for the period ending December 31, 2025, alongside the original budget for the fiscal year.

Revenue Highlights:

- Total budgeted revenue for the year is \$5,799,000, with actual receipts of \$3,272,047 and a beginning fund balance of \$1,273,975 representing 78% of the budget.
- Key revenue sources include:
 - **Current Year's Taxes:** \$311,704 in December, \$1,047,932 YTD (85% of budget).
 - **Prior Year's Taxes:** \$1,866 in December, \$19,884 YTD (80% of budget).
 - **Interest on Investments:** \$7,867 in December, \$35,920 YTD (72% of budget).
 - **Lease Sources:** \$4,112 in December, \$14,392 YTD (60% of budget).
 - **Miscellaneous:** \$3,605 in December, \$49,773 YTD (99.5% of budget).
 - **SSF - General Support:** \$286,317 in December, \$2,005,927 YTD (59% of budget).

Expenditure Highlights:

- Total budgeted expenditures for the year are \$5,799,000, with actual spending of \$2,134,487 (37% of budget).
 - **Instruction:** \$218,179 in December, \$1,031,945 YTD (37% of budget).
 - **Support Services:** \$209,762 in December, \$1,102,541 YTD (47% of budget).

Financial Position:

- The district's YTD actual balance is currently at \$2,411,535.
- The **estimated ending fund balance** for June 30, 2026, is projected at \$1,410,532 (24% of the budget).

Operational Outlook:

Monthly operating costs are approximately \$225,632, with the current funds enough to cover 6.25 months of operations. When factoring in encumbrances, the district can cover 3 months of operations.

Other Business:

The 25-26 Estimate of Membership (EOM) and Revenue was reviewed for current alignment with 2025-26 actuals. The districts' original enrollment and revenue projections continue to align closely with original estimates. The 26-27 EOM was submitted to ODE. This estimate closely aligns with the 25-26 estimates.

Beginning fund balance, you will note the significant increase in the BFB over what was budgeted. This is due to conservative spending by the district in 24-25, a prior year adjustment, and the one-time payment for the state school fund federal forest fees adjustment.

Grant claims and reporting are nearly complete. A total of \$469,965.82 in claims has either already been received or in final process for submission and payment.

Respectfully submitted,

Kelly LaRoque, Business Manager

Yoncalla School District 32 | E: klaroque@desd.k12.or.us | P: (541) 492-6601

Yoncalla School District #32

*** BOARD REPORT EOM-Revenues***

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☐ Exclude Inactive Accounts with zero balance

☐

Include pre encumbrance

☒

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

From Date: 12/1/2025 To Date: 12/31/2025

☐ Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.0000.1111.000.000.000.00	DISTRICT	(\$1,232,000.00)	(\$311,704.29)	(\$1,047,932.01)	(\$184,067.99)	\$0.00	(\$184,067.99)	14.94%
100.0000.1112.000.000.000.00	DISTRICT	(\$25,000.00)	(\$1,865.64)	(\$19,883.72)	(\$5,116.28)	\$0.00	(\$5,116.28)	20.47%
100.0000.1114.000.000.000.00	DISTRICT	\$0.00	\$0.00	(\$4,134.57)	\$4,134.57	\$0.00	\$4,134.57	0.00%
100.0000.1510.000.000.000.00	DISTRICT	(\$50,000.00)	(\$7,867.41)	(\$35,920.33)	(\$14,079.67)	\$0.00	(\$14,079.67)	28.16%
100.0000.1740.000.000.000.00	DISTRICT	(\$5,000.00)	\$0.00	(\$1,520.00)	(\$3,480.00)	\$0.00	(\$3,480.00)	69.60%
100.0000.1930.000.000.000.00	DISTRICT	(\$24,000.00)	(\$4,112.00)	(\$14,392.00)	(\$9,608.00)	\$0.00	(\$9,608.00)	40.03%
100.0000.1990.000.000.000.00	DISTRICT	(\$50,000.00)	(\$3,604.83)	(\$49,773.04)	(\$226.96)	\$0.00	(\$226.96)	0.45%
100.0000.2101.000.000.000.00	DISTRICT	(\$15,000.00)	\$0.00	\$0.00	(\$15,000.00)	\$0.00	(\$15,000.00)	100.00%
100.0000.2102.000.000.000.00	DISTRICT	(\$40,000.00)	\$0.00	(\$14,336.00)	(\$25,664.00)	\$0.00	(\$25,664.00)	64.16%
100.0000.2199.000.000.000.00	DISTRICT	\$0.00	(\$263.07)	(\$554.11)	\$554.11	\$0.00	\$554.11	0.00%
100.0000.3101.000.000.000.00	DISTRICT	(\$3,400,000.00)	(\$286,317.00)	(\$2,005,927.00)	(\$1,394,073.00)	\$0.00	(\$1,394,073.00)	41.00%
100.0000.3103.000.000.000.00	DISTRICT	(\$33,000.00)	\$0.00	(\$18,235.79)	(\$14,764.21)	\$0.00	(\$14,764.21)	44.74%
100.0000.3900.000.000.000.00	DISTRICT	\$0.00	\$0.00	(\$59,438.58)	\$59,438.58	\$0.00	\$59,438.58	0.00%
100.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$925,000.00)	\$0.00	(\$1,273,974.88)	\$348,974.88	\$0.00	\$348,974.88	-37.73%
	FUND: GENERAL FUND - 100	(\$5,799,000.00)	(\$615,734.24)	(\$4,546,022.03)	(\$1,252,977.97)	\$0.00	(\$1,252,977.97)	21.61%
201.0000.4501.000.000.000.00	DISTRICT	\$0.00	\$0.00	(\$12,745.49)	\$12,745.49	\$0.00	\$12,745.49	0.00%
201.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$1,907.88	(\$1,907.88)	\$0.00	(\$1,907.88)	0.00%
	FUND: FEDERAL GRANTS - 201	\$0.00	\$0.00	(\$10,837.61)	\$10,837.61	\$0.00	\$10,837.61	0.00%
202.0000.1510.000.000.000.00	INTEREST ON INVESTMETS	\$0.00	(\$84.80)	(\$516.79)	\$516.79	\$0.00	\$516.79	0.00%
202.0000.5200.000.000.000.00	DISTRICT	(\$20,000.00)	\$0.00	\$0.00	(\$20,000.00)	\$0.00	(\$20,000.00)	100.00%
202.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$473,000.00)	\$0.00	(\$568,048.17)	\$95,048.17	\$0.00	\$95,048.17	-20.09%
	FUND: BLDG IMP/REPR - 202	(\$493,000.00)	(\$84.80)	(\$568,564.96)	\$75,564.96	\$0.00	\$75,564.96	-15.33%
208.0000.1510.000.000.000.00	INTEREST ON INVESTMETS	(\$1,200.00)	(\$150.88)	(\$919.51)	(\$280.49)	\$0.00	(\$280.49)	23.37%
208.0000.1970.000.000.000.00	DISTRICT	(\$28,172.00)	(\$2,342.50)	(\$12,086.59)	(\$16,085.41)	\$0.00	(\$16,085.41)	57.10%
208.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$67,000.00)	\$0.00	(\$74,651.84)	\$7,651.84	\$0.00	\$7,651.84	-11.42%
	FUND: UNEMPLOYMENT RESERVE - 208	(\$96,372.00)	(\$2,493.38)	(\$87,657.94)	(\$8,714.06)	\$0.00	(\$8,714.06)	9.04%
209.0000.1510.000.000.000.00	DISTRICT	(\$4,500.00)	(\$569.74)	(\$3,472.14)	(\$1,027.86)	\$0.00	(\$1,027.86)	22.84%
209.0000.1970.000.000.000.00	DISTRICT	(\$28,172.00)	(\$2,240.56)	(\$11,487.36)	(\$16,684.64)	\$0.00	(\$16,684.64)	59.22%
209.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$268,000.00)	\$0.00	(\$278,879.47)	\$10,879.47	\$0.00	\$10,879.47	-4.06%
	FUND: PERS RESERVE - 209	(\$300,672.00)	(\$2,810.30)	(\$293,838.97)	(\$6,833.03)	\$0.00	(\$6,833.03)	2.27%
210.0000.1760.000.000.000.00	CLUB FUNDRAISING	(\$100,000.00)	\$0.00	\$0.00	(\$100,000.00)	\$0.00	(\$100,000.00)	100.00%
210.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-STUDENT	(\$40,000.00)	\$0.00	(\$65,759.07)	\$25,759.07	\$0.00	\$25,759.07	-64.40%
	FUND: STUDENT BODY - 210	(\$140,000.00)	\$0.00	(\$65,759.07)	(\$74,240.93)	\$0.00	(\$74,240.93)	53.03%
211.0000.5200.000.000.000.00	DISTRICT	(\$70,000.00)	\$0.00	\$0.00	(\$70,000.00)	\$0.00	(\$70,000.00)	100.00%
211.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	(\$28,597.54)	\$28,597.54	\$0.00	\$28,597.54	0.00%
	FUND: TECHNOLOGY FUND - 211	(\$70,000.00)	\$0.00	(\$28,597.54)	(\$41,402.46)	\$0.00	(\$41,402.46)	59.15%
250.0000.3299.000.000.000.00	OTHER RESTRICTED GRANTS-IN-AID	(\$115,374.00)	\$0.00	(\$72,627.28)	(\$42,746.72)	\$0.00	(\$42,746.72)	37.05%
250.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$8,115.57	(\$8,115.57)	\$0.00	(\$8,115.57)	0.00%
	FUND: STATE GRANTS - 250	(\$115,374.00)	\$0.00	(\$64,511.71)	(\$50,862.29)	\$0.00	(\$50,862.29)	44.08%
251.0000.3299.000.000.000.00	DISTRICT	\$0.00	\$0.00	(\$100,595.72)	\$100,595.72	\$0.00	\$100,595.72	0.00%
251.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$394,335.00)	\$0.00	\$0.00	(\$394,335.00)	\$0.00	(\$394,335.00)	100.00%
	FUND: STUDENT INVESTMENT ACCOUNT - 251	(\$394,335.00)	\$0.00	(\$100,595.72)	(\$293,739.28)	\$0.00	(\$293,739.28)	74.49%

Yoncalla School District #32

*** BOARD REPORT EOM-Revenues***

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

From Date: 12/1/2025

To Date: 12/31/2025

Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

☐ Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
252.0000.3299.000.000.000.00	OTHER RESTRICTED GRANTS-IN-AID	(\$109,017.00)	\$0.00	(\$101,124.08)	(\$7,892.92)	\$0.00	(\$7,892.92)	7.24%
252.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$48,712.81	(\$48,712.81)	\$0.00	(\$48,712.81)	0.00%
	FUND: HIGH SCHOOL SUCCESS - M98 - 252	(\$109,017.00)	\$0.00	(\$52,411.27)	(\$56,605.73)	\$0.00	(\$56,605.73)	51.92%
280.0000.3299.000.000.000.00	DISTRICT	(\$569,500.00)	\$0.00	(\$586,682.47)	\$17,182.47	\$0.00	\$17,182.47	-3.02%
280.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$581,534.61	(\$581,534.61)	\$0.00	(\$581,534.61)	0.00%
	FUND: PROMISE PRESCHOOL - 280	(\$569,500.00)	\$0.00	(\$5,147.86)	(\$564,352.14)	\$0.00	(\$564,352.14)	99.10%
281.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	(\$63,690.79)	(\$63,690.79)	\$0.00	(\$63,690.79)	0.00%
	FUND: SPECIAL PROJECTS - 281	\$0.00	\$0.00	(\$63,690.79)	(\$63,690.79)	\$0.00	(\$63,690.79)	0.00%
286.0000.4590.000.000.000.00	DISTRICT	(\$180,000.00)	\$0.00	(\$34,516.10)	(\$145,483.90)	\$0.00	(\$145,483.90)	80.82%
286.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$75,000.00)	\$0.00	\$2,466.87	(\$77,466.87)	\$0.00	(\$77,466.87)	103.29%
	FUND: TITLE I (A) - 286	(\$255,000.00)	\$0.00	(\$32,049.23)	(\$222,950.77)	\$0.00	(\$222,950.77)	87.43%
289.0000.4590.000.000.000.00	DISTRICT	(\$10,000.00)	\$0.00	(\$7,648.76)	(\$2,351.24)	\$0.00	(\$2,351.24)	23.51%
289.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$7,648.76	(\$7,648.76)	\$0.00	(\$7,648.76)	0.00%
	FUND: REAP/SRSA - 289	(\$10,000.00)	\$0.00	\$0.00	(\$10,000.00)	\$0.00	(\$10,000.00)	100.00%
290.0000.4506.000.000.000.00	DISTRICT	(\$4,500.00)	\$0.00	\$0.00	(\$4,500.00)	\$0.00	(\$4,500.00)	100.00%
	FUND: PERKINS GRANT - 290	(\$4,500.00)	\$0.00	\$0.00	(\$4,500.00)	\$0.00	(\$4,500.00)	100.00%
295.0000.1920.000.000.000.00	DISTRICT	(\$15,000.00)	(\$17,600.00)	(\$17,600.00)	\$2,600.00	\$0.00	\$2,600.00	-17.33%
295.0000.1990.000.000.000.00	MISCELLANEOUS	(\$5,000.00)	(\$1,000.00)	(\$4,638.29)	(\$361.71)	\$0.00	(\$361.71)	7.23%
295.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$33,000.00)	\$0.00	\$20,247.57	(\$53,247.57)	\$0.00	(\$53,247.57)	161.36%
	FUND: Misc Grants - 295	(\$53,000.00)	(\$18,600.00)	(\$1,990.72)	(\$51,009.28)	\$0.00	(\$51,009.28)	96.24%
296.0000.4590.000.000.000.00	DISTRICT	(\$69,000.00)	\$0.00	(\$638.91)	(\$68,361.09)	\$0.00	(\$68,361.09)	99.07%
296.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$23,000.00)	\$0.00	(\$1,672.09)	(\$21,327.91)	\$0.00	(\$21,327.91)	92.73%
	FUND: IDEA - 296	(\$92,000.00)	\$0.00	(\$2,311.00)	(\$89,689.00)	\$0.00	(\$89,689.00)	97.49%
297.0000.4590.000.000.000.00	DISTRICT	(\$33,000.00)	\$0.00	(\$10,060.75)	(\$22,939.25)	\$0.00	(\$22,939.25)	69.51%
297.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$18,350.00)	\$0.00	(\$14,492.24)	(\$3,857.76)	\$0.00	(\$3,857.76)	21.02%
	FUND: TITLE II (A) & TITLE IV (A) - 297	(\$51,350.00)	\$0.00	(\$24,552.99)	(\$26,797.01)	\$0.00	(\$26,797.01)	52.19%
298.0000.4300.000.000.000.00	INDIAN ED REVENUE	(\$13,134.00)	\$0.00	\$0.00	(\$13,134.00)	\$0.00	(\$13,134.00)	100.00%
	FUND: INDIAN EDUCATION GRANT - 298	(\$13,134.00)	\$0.00	\$0.00	(\$13,134.00)	\$0.00	(\$13,134.00)	100.00%
299.0000.1610.000.000.000.00	DISTRICT	(\$1,000.00)	(\$141.00)	(\$478.00)	(\$522.00)	\$0.00	(\$522.00)	52.20%
299.0000.1611.000.000.000.00	DISTRICT	(\$1,000.00)	\$0.00	\$0.00	(\$1,000.00)	\$0.00	(\$1,000.00)	100.00%
299.0000.3102.000.000.000.00	DISTRICT	(\$900.00)	\$0.00	\$0.00	(\$900.00)	\$0.00	(\$900.00)	100.00%
299.0000.3299.000.000.000.00	DISTRICT	\$0.00	\$0.00	(\$2,447.54)	\$2,447.54	\$0.00	\$2,447.54	0.00%
299.0000.4504.000.000.000.00	DISTRICT	(\$80,000.00)	(\$6,050.52)	(\$26,213.06)	(\$53,786.94)	\$0.00	(\$53,786.94)	67.23%
299.0000.4505.000.000.000.00	DISTRICT	(\$120,000.00)	(\$14,479.32)	(\$61,745.53)	(\$58,254.47)	\$0.00	(\$58,254.47)	48.55%
299.0000.4910.000.000.000.00	DISTRICT	(\$5,000.00)	\$0.00	\$0.00	(\$5,000.00)	\$0.00	(\$5,000.00)	100.00%
299.0000.5200.000.000.000.00	DISTRICT	(\$15,000.00)	\$0.00	\$0.00	(\$15,000.00)	\$0.00	(\$15,000.00)	100.00%
299.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$40,000.00)	\$0.00	(\$96,427.55)	\$56,427.55	\$0.00	\$56,427.55	-141.07%
	FUND: FOOD SERVICE - 299	(\$262,900.00)	(\$20,670.84)	(\$187,311.68)	(\$75,588.32)	\$0.00	(\$75,588.32)	28.75%
405.0000.1510.000.000.000.00	DISTRICT	\$0.00	(\$0.05)	(\$0.30)	\$0.30	\$0.00	\$0.30	0.00%
405.0000.1920.000.000.000.00	DISTRICT	(\$499,500.00)	\$0.00	\$0.00	(\$499,500.00)	\$0.00	(\$499,500.00)	100.00%

Yoncalla School District #32

*** BOARD REPORT EOM-Revenues***

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

☐ Include All Encumbrances

From Date: 12/1/2025

To Date: 12/31/2025

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
405.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$500.00)	\$0.00	(\$453.77)	(\$46.23)	\$0.00	(\$46.23)	9.25%
	FUND: TRACK PROJECT - 405	(\$500,000.00)	(\$0.05)	(\$454.07)	(\$499,545.93)	\$0.00	(\$499,545.93)	99.91%
410.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$1,296.80	(\$1,296.80)	\$0.00	(\$1,296.80)	0.00%
	FUND: CAPITAL PROJECTS - 410	\$0.00	\$0.00	\$1,296.80	(\$1,296.80)	\$0.00	(\$1,296.80)	0.00%
700.0000.1510.000.000.000.00	INTEREST ON INVESTMENTS	(\$350.00)	(\$35.54)	(\$216.59)	(\$133.41)	\$0.00	(\$133.41)	38.12%
700.0000.1920.000.000.000.00	DISTRICT	(\$2,500.00)	(\$350.00)	(\$350.00)	(\$2,150.00)	\$0.00	(\$2,150.00)	86.00%
700.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$32,000.00)	\$0.00	(\$91,995.98)	\$59,995.98	\$0.00	\$59,995.98	-187.49%
	FUND: SCHOLARSHIP - 700	(\$34,850.00)	(\$385.54)	(\$92,562.57)	\$57,712.57	\$0.00	\$57,712.57	-165.60%
Grand Total:		(\$9,364,004.00)	(\$660,779.15)	(\$6,227,570.93)	(\$3,136,433.07)	\$0.00	(\$3,136,433.07)	33.49%

End of Report

Yoncalla School District
General Fund - Fund 100
FY 25-26 Cash Flow Projection

Actuals Through: December 31, 2025													Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	BUDGET ORIGINAL	YTD Actual	Actuals % of Budget	YTD Encumbrances	YTD Actual + Encumbrance	Actual + Enc % of Budget	Over (Under) Budget	Actuals DEC 2024									
REVENUE																																			
1111	CURRENT YEAR'S TAXES	\$	4,038	\$	6,647	\$	2,635	\$	1,796	\$	721,111	\$	311,704	\$	1,232,000	\$	1,047,932	85%	\$	184,068	\$	1,232,000	100%	\$	-	\$	240,162								
1112	PRIOR YEAR'S TAXES	\$	2,074	\$	5,081	\$	3,506	\$	1,538	\$	5,818	\$	1,866	\$	25,000	\$	19,884	80%	\$	5,116	\$	25,000	100%	\$	-	\$	2,489								
1113	COUNTY TAX SALES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0%	\$	-	\$	-	0%	\$	-	\$	-								
1114	PAYMENTS IN LIEU OF PROPERTY TAXES	\$	-	\$	-	\$	4,135	\$	-	\$	-	\$	-	\$	-	\$	4,135	413%	\$	-	\$	4,135	413%	\$	4,135	\$	-								
1510	INTEREST ON INVESTMENTS	\$	3,989	\$	5,378	\$	6,188	\$	6,284	\$	6,215	\$	7,867	\$	50,000	\$	35,920	72%	\$	35,000	\$	70,920	142%	\$	20,920	\$	10,335								
1740	CO-CURRICULAR FEES	\$	-	\$	-	\$	1,520	\$	-	\$	-	\$	-	\$	5,000	\$	1,520	30%	\$	-	\$	1,520	30%	\$	(3,480)	\$	200								
1930	RENTAL OR LEASE SOURCES	\$	-	\$	4,112	\$	4,112	\$	2,056	\$	-	\$	4,112	\$	24,000	\$	14,392	60%	\$	10,280	\$	24,672	103%	\$	672	\$	2,000								
1960	RECOVERY OF EXPENSES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0%	\$	-	\$	-	0%	\$	-	\$	-								
1990	MISCELLANEOUS	\$	8,372	\$	24,896	\$	2,933	\$	9,358	\$	609	\$	3,605	\$	50,000	\$	49,773	100%	\$	227	\$	50,000	100%	\$	-	\$	3,304								
2101	COUNTY SCHOOL FUND	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	15,000	\$	-	0%	\$	3,600	\$	3,600	24%	\$	(11,400)	\$	-								
2102	GENERAL ESD FUNDS	\$	-	\$	-	\$	-	\$	-	\$	14,336	\$	-	\$	40,000	\$	14,336	36%	\$	26,000	\$	40,336	101%	\$	336	\$	14,336								
2199	OTHER IMMEDIATE RESOURCES	\$	-	\$	291	\$	-	\$	-	\$	-	\$	263	\$	-	\$	554	55%	\$	400	\$	954	95%	\$	954	\$	-								
3101	SSF - GENERAL SUPPORT	\$	573,462	\$	286,559	\$	286,559	\$	286,515	\$	286,515	\$	286,317	\$	3,400,000	\$	2,005,927	59%	\$	1,431,248	\$	3,437,175	101%	\$	37,175	\$	303,794								
3103	COMMON SCHOOL FUND	\$	18,236	\$	-	\$	-	\$	-	\$	-	\$	-	\$	33,000	\$	18,236	55%	\$	14,764	\$	33,000	100%	\$	(0)	\$	-								
3199	RESTRICTED GRANTS-IN-AID	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0%	\$	-	\$	-	0%	\$	-	\$	-								
3900	MISC STATE - FED FOREST REIM	\$	-	\$	-	\$	-	\$	59,439	\$	-	\$	-	\$	-	\$	59,439	5944%	\$	-	\$	59,439	5944%	\$	59,439	\$	-								
4801	FEDERAL FOREST FEES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0%	\$	-	\$	-	0%	\$	-	\$	-								
5300	SALE/COMP FIXED ASSETS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0%	\$	-	\$	-	0%	\$	-	\$	-								
5400	BEGINNING FUND BAL	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	925,000	\$	1,273,975	138%	\$	-	\$	1,273,975	138%	\$	348,975	\$	-								
Total Monthly Revenue:													\$	610,171	\$	332,964	\$	311,588	\$	1,034,604	\$	1,889,709	\$	5,799,000	\$	6,256,725	108%	\$	457,725	\$	576,620				
EXPENDITURES BY FUNCTION																																			
1000	INSTRUCTION	\$	3,005	\$	187,119	\$	213,905	\$	214,899	\$	194,837	\$	218,179	\$	2,775,706	\$	1,031,945	37%	\$	1,471,040	\$	2,502,985	90%	\$	(272,721)	\$	184,633								
2000	SUPPORT SERVICES	\$	83,116	\$	152,444	\$	298,434	\$	200,870	\$	157,915	\$	209,762	\$	2,348,294	\$	1,102,541	47%	\$	1,135,667	\$	2,238,208	95%	\$	(110,086)	\$	210,951								
3000	Enterprise & Community Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0%	\$	-	\$	-	0%	\$	-	\$	-								
5000	TRANSFERS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	105,000	\$	-	0%	\$	105,000	\$	105,000	100%	\$	-	\$	-								
6000	CONTINGENCIES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	285,000	\$	-	0%	\$	-	\$	-	0%	\$	(285,000)	\$	-								
7000	UNAPPROP ENDING BAL	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	285,000	\$	-	0%	\$	-	\$	-	0%	\$	(285,000)	\$	-								
Total Monthly Expenditures:													\$	86,121	\$	339,563	\$	512,340	\$	415,769	\$	352,752	\$	427,941	\$	5,799,000	\$	4,846,193	84%	\$	(952,807)	\$	395,584		
Ending Balance:													\$	524,050	\$	(6,599)	\$	(200,751)	\$	(48,784)	\$	681,852	\$	1,461,768	\$	-	\$	(1,001,003)		\$	181,036				
																				Estimated End Fund Balance on 6/30/2026:										\$	1,410,532	24%			

ACTUALS	
Monthly Operating Costs:	225,632
\$ of Months to Operate:	6.25

6

ACTUALS & ENCUMBRANCES	
Monthly Operating Costs:	403,849
\$ of Months to Operate:	3

GENERAL FUND						
Revenue	2024-25		2025-26		Estimated Totals	Over (Under)
	Actuals	Adopted Budget	YTD Actuals	Encumbrances		
Local Revenue:						
1111-Current Taxes	\$ 1,192,742	\$ 1,232,000	\$ 1,047,932	\$ 184,068	\$ 1,232,000	\$ -
1112-Prior Years' Taxes	\$ 27,427	\$ 25,000	\$ 19,884	\$ 5,116	\$ 25,000	\$ -
1113-County Tax Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1114-Payments in Lieu	\$ -	\$ -	\$ 4,135	\$ -	\$ 4,135	\$ 4,135
1510-Interest on Investments	\$ 86,243	\$ 50,000	\$ 35,920	\$ 35,000	\$ 70,920	\$ 20,920
1740-Co-Curricular Fees	\$ 4,400	\$ 5,000	\$ 1,520	\$ -	\$ 1,520	\$ (3,480)
1930-Rental or Lease Sources	\$ 22,000	\$ 24,000	\$ 14,392	\$ 10,280	\$ 24,672	\$ 672
1960-Recovery of Expenditure	\$ 1,932	\$ -	\$ -	\$ -	\$ -	\$ -
1990-Miscellaneous Income	\$ 54,363	\$ 50,000	\$ 49,773	\$ 227	\$ 50,000	\$ -
2101-County School Fund	\$ 3,623	\$ 15,000	\$ -	\$ 3,600	\$ 3,600	\$ (11,400)
2102-General ESD Funds	\$ 41,414	\$ 40,000	\$ 14,336	\$ 26,000	\$ 40,336	\$ 336
2199- Other immediate resources	\$ 1,087	\$ -	\$ 554	\$ 400	\$ 954	\$ 954
State Revenue:						
3101-School Support Fund	\$ 3,336,983	\$ 3,400,000	\$ 2,005,927	\$ 1,431,248	\$ 3,437,175	\$ 37,175
3103-Common School Fund	\$ 18,236	\$ 33,000	\$ 18,236	\$ 14,764	\$ 33,000	\$ (0)
3199-Other Restricted Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3900-Misc. Revenue	\$ -	\$ -	\$ 59,439	\$ -	\$ 59,439	\$ 59,439
Federal Revenue						
4801-Federal Forest Fees	\$ 3,929	\$ -	\$ -	\$ -	\$ -	\$ -
5300- Sale Comp Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 4,794,378	\$ 4,874,000	\$ 3,272,047	\$ 1,710,703	\$ 4,982,750	\$ 108,750
Total Expenditures (Below)	\$ 4,812,134	\$ 5,514,000	\$ 2,134,487	\$ 2,711,706	\$ 4,846,193	\$ (667,807)
Revenue Over (Under) Expenditures	\$ (17,756)	\$ (640,000)	\$ 1,137,560	\$ (1,001,003)	\$ 136,557	\$ 776,557
Beginning Fund Balance	\$ 1,198,069	\$ 925,000	\$ 1,273,975	\$ -	\$ 1,273,975	\$ 348,975
Ending Fund Balance	\$ 1,180,313	\$ 285,000	\$ 2,411,535	\$ (1,001,003)	\$ 1,410,532	\$ 1,125,532
Expenditures By Function:						
Instruction	\$ 2,430,361	\$ 2,775,706	\$ 1,031,945	\$ 1,471,040	\$ 2,502,985	\$ (272,721)
Support Services	\$ 2,246,773	\$ 2,348,294	\$ 1,102,541	\$ 1,135,667	\$ 2,238,208	\$ (110,086)
Enterprise & Community Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 135,000	\$ 105,000	\$ -	\$ 105,000	\$ 105,000	\$ -
Contingency	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ (285,000)
Totals by Function	\$ 4,812,134	\$ 5,514,000	\$ 2,134,487	\$ 2,711,706	\$ 4,846,193	\$ (667,807)

Yoncalla School District #32

*** BOARD REPORT APPROPRIATIONS***

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

From Date: 12/1/2025

To Date: 12/31/2025

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

☐ Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.0000.0000.000.000.000.00	UNDESIGNATED	(\$5,799,000.00)	(\$427,941.45)	(\$2,134,486.67)	(\$3,664,513.33)	\$0.00	(\$3,664,513.33)	63.19%
100.1000.0000.000.000.000.00	UNDESIGNATED	\$2,775,705.93	\$218,179.31	\$1,031,945.26	\$1,743,760.67	\$1,181,549.98	\$562,210.69	20.25%
100.2000.0000.000.000.000.00	UNDESIGNATED	\$2,348,294.07	\$209,762.14	\$1,102,541.41	\$1,245,752.66	\$1,103,746.91	\$142,005.75	6.05%
100.5000.0000.000.000.000.00	UNDESIGNATED	\$105,000.00	\$0.00	\$0.00	\$105,000.00	\$0.00	\$105,000.00	100.00%
100.6000.0000.000.000.000.00	UNDESIGNATED	\$285,000.00	\$0.00	\$0.00	\$285,000.00	\$0.00	\$285,000.00	100.00%
100.7000.0000.000.000.000.00	UNDESIGNATED	\$285,000.00	\$0.00	\$0.00	\$285,000.00	\$0.00	\$285,000.00	100.00%
FUND: GENERAL FUND - 100		\$0.00	\$0.00	\$0.00	\$0.00	\$2,285,296.89	(\$2,285,296.89)	0.00%
Grand Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$2,285,296.89	(\$2,285,296.89)	0.00%

End of Report

OSBA Model Sample Policy

Code: JHCCF
Adopted:

Pediculosis (Head Lice)

The purpose of an effective Head Lice policy is to provide a compassionate, science-based framework for managing head lice in students—minimizing absenteeism, maintaining dignity, and aligning with evidence-based public health guidance.

Rationale and Evidence Base

- **No early dismissal:** Lice are a nuisance, not a health hazard—early dismissals don't reduce spread.
- **No-nit policies discouraged:** Nonviable nits rarely lead to new infestations; exclusion is more harmful than beneficial.
- **Stigma reduction:** Confidential, supportive measures reduce emotional harm and unnecessary absences.
- **Cost and effectiveness:** Routine screenings and over-exclusion produce limited benefit and cause unnecessary academic disruptions.

A student with a suspected case of head lice may be referred to designated trained staff for a screening. The screening will be done in a confidential manner by trained personnel.

School personnel will notify the parent or guardian of a student found with head lice and may provide information on treatment. The student will be allowed to remain in school.

Students remain in class through the day. They may be sent home at day's end—not excluded early—as consistent with CDC guidance.

Parents are advised to begin treatment that evening and to recheck the student's head before school return.

A school nurse may perform a quick confirmation check upon return; students are readmitted after treatment begins, regardless of nit presence.

The district will not enforce "no-nit" policies. Presence of nonviable nits alone is not a reason for exclusion.

Suggested school measures for head lice provided in [Communicable Disease Guidance for Schools](#) issued by the Oregon Department of Education and Oregon Health Authority will be consulted.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)



2026-27 LOCAL SERVICE PLAN RESOLUTION 2025-2026-01

WHEREAS, Douglas Education Service District and its component school districts have collaboratively created a local service plan according to ORS 344.175;

THEREFORE, BE IT RESOLVED, the Board of Directors of

_____ approve the local service plan as presented.

School District

Date of adoption: _____

Board Chair

Superintendent



Yoncalla School District No. 32
Administrative Office
P.O Box 568 - Yoncalla, Oregon 97499
Phone: (541)849-2782

RESOLUTION# 2025-2026-02

Be it resolved that the Board of Directors of Yoncalla School District 32 hereby accepts a grant on behalf of The Cow Creek Band of Umpqua Tribe of Indians in the total amount of \$17,600 for student holiday meal assistance.

Resources:

Fund: 295 \$17,600

Requirements:

Fund: 295

Function: 3300

Object: 0410 \$17,600

Reason:

New Revenue Source

Resolved this day January 15, 2026, by the Board of Directors of Yoncalla School District 32 to adopt this resolution.

Chairman of the Board

Superintendent/Clerk

Motion: _____

Second: _____

Voted: _____



Yoncalla School District No. 32
Administrative Office
P.O Box 568 - Yoncalla, Oregon 97499
Phone: (541)849-2782

RESOLUTION# 2025-2026-03

Be it resolved that the Board of Directors of Yoncalla School District 32 hereby accepts a grant on behalf of The State of Oregon, through the Federal McKinney-Vento Act, in the total amount of \$15,875 for enrollment, attendance and school success support of homeless children and youth.

Resources:

Fund: 201 \$15,875

Requirements:

Fund: 201

Function: 2190

Object: 0410 \$1,875

0390 \$2,500

0410 \$9,000

0460 \$2,500

Reason:

New Revenue Source

Resolved this day January 15, 2026, by the Board of Directors of Yoncalla School District 32 to adopt this resolution.

Chairman of the Board

Superintendent/Clerk

Motion: _____

Second: _____

Voted: _____