



# YAMHILL CARLTON SCHOOL DISTRICT

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

## BOARD OF DIRECTORS

### REGULAR SESSION AGENDA

LOCATION: YCSO BOARDROOM: 120 N. LARCH PL. YAMHILL OR 97148

Or VIA ZOOM <https://us06web.zoom.us/j/91341315065>

Password: sW66uH

Thursday, January 11, 2024

Regular Session: 6:00pm

### AGENDA-Amended

#### I. Call to Order Regular Session

#### I. Flag Salute

#### II. Individuals, Delegations, Recognitions, and Communications

- A. YCHS - Student body – Verbal Report
- B. YCHS - Tanner Smith & Brad Post – Verbal Report
- C. YCIS - Matt Wiles & Chad Tollefson - Verbal Report
- D. YCES - Amanda Dallas – Verbal Report
- E. Board Appreciation

*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 [brownm@ycschools.org](mailto:brownm@ycschools.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. Review of Agenda (Action Item)

#### IV. Regular Session – Consent Agenda (Action Item)

- A. Approval of Board of Directors Minutes
  - 1. Regular Session Minutes: 12/14/2023
- B. Personnel
- C. Enrollment
- D. Donations
- E. Surplus

#### V. Announcements and Reports

- A. Superintendent's Report – Clint Raever – Verbal Report
- B. District Facilities Report – Ian Barr – Verbal Report
- C. Financials and List of Bills for December 2023 – Tami Zigler (Action Item)
- D. Quarterly Financial Update – Tami Zigler

#### VI. New Business

- A. Budget Calendar (Action Item)
- B. Early Literacy Success Initiative Grant Application Approval (Action Item)
- C. First Read of Policies
  - 1. Family Medical Leave (GCBDA/GDBDA)
  - 2. Grading and Reporting System (IKA)
- D. DLC-AR Policy Update

#### VII. Board of Directors Comments

#### VIII. Adjournment

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LOCATION: YCSO BOARDROOM: 120 N. LARCH PL. YAMHILL OR 97148

Or VIA ZOOM <https://us06web.zoom.us/j/91341315065>

Password: sW66uH

Thursday, December 14, 2023

Regular Session: 6:00pm

## MINUTES

**Board Members Present:** *Jami Eglund, Susan FitzGerald, JaJetta Dumdi, Ken Watson, Erin Galyean*

**DO/Administrative Staff Present:** *Clint Raever, Tami Zigler, Mary Brown, John Horne, Tanner Smith, Brad Post, Matt Wiles, Chad Tollefson, Ian Barr, Amanda Dallas*

**Also Present:** *Maddie Tuning, Gordon Dormgoole, Shavaghn Petraitis*

**Via Zoom:** *Julia Howard, Mark Rodriguez, Tara Kamp, Julia Howard*

### I. Call to Order Regular Session

*S.FitzGerald called meeting to order at 6:00 pm.*

### II. Flag Salute

### III. Individuals, Delegations, Recognitions, and Communications

A. Audit Report Presented by Tara Kamp, Pauly Rogers and Co PC

*-T.Kamp presented the governing letter and audit report for the year ended June 30, 2023.*

*-She stated that the audit is a huge undertaking and the district did a great job preparing for it.*

*-The results of the audit were very good with only a couple of minor findings listed on page 3 of the governing letter.*

*-E.Galyean asked for clarification on the uncorrected misstatements. T.Kamp explained that they do extensive testing and that 99% of audits performed come across with minor errors that are considered immaterial.*

B. YCHS - Student body - Verbal Report

*-Maddy Tuning presented.*

*-The canned food drive went really well. They collected more than their goal of 1200 items. Since the goal was exceeded the leadership team will wear mustaches all day after Christmas break.*

*-Next week is spirit week. There will be an assembly tomorrow. This is assembly is usually the best one of the year.*

*-The leadership team has done a great job of decorating all the halls.*

*-The atmosphere at the school is really great.*

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### C. YCHS - Tanner Smith & Brad Post – Verbal Report

*-B.Post reported.*

*-Winter sports are in full swing.*

*-Girls' wrestling is now recognized by the OSAA. They are already making their mark. They took 4<sup>th</sup> place out of 11 teams at the Warrenton Invite. Coach McKechnie is doing a great job.*

*-Boys' wrestling took 1<sup>st</sup> place at the McDaniel Holiday Memorial Tournament.*

*-The boys' basketball team hosted Tillamook. The game went into double overtime and YC came out with the win.*

*-Girls' basketball lost to Valley Catholic and Tillamook, but won against Sisters and Catlin Gabel.*

*-The girls' JV2 team played two 6A teams and beat them.*

*-Cheer will be starting in January.*

*-Louie Etta, a Junior, received the 2023 Boys' Cross-Country All-Valley Athlete of the Year. Louie broke many of his personal records this year and made it to state 3 years in a row. He is a great student and his passion for running is unbelievable.*

*-Winter sports passes are now available.*

*-Study table continues to be a success. It is on pause right now and will resume in January.*

*-T.Smith reported.*

*-He continues to be impressed with the student leadership team. It is great to see such great leadership from the students and not just the adults. They are now in charge of the student of the week program.*

*-Every week a student is picked and a paragraph is written as to why they were chosen which is posted on the leadership board in the hallway.*

*-Assemblies have all been great and very interactive.*

*-W.Knapp is going a wonderful job with credit recovery. Last year, in the first semester 20 credits were earned in the first semester and 35 in the second semester. This year, they are already at 56 credits and the semester isn't over yet.*

*-J term will start when students come back from Christmas break. Classes include ceramics and gardening, screen printing, strength and conditioning, all things dirt bikes, adulting 101, girls' playing football, wood shop, stress management, social emotional learning, and many others. The classes will have real world applications and meet the teaching standards. For the students who need intervention classes, they will still get at least one of the J term elective classes.*

*-They now have a good foundation for the MTSS system. The system is data driven and include data from Dessa scores and current passing rates. The goal for the class of 2025 is to have a graduation rate of at least 90%. There is still a lot of work to be done, but the direction they are heading is setting them up for success.*

*-They are constantly fostering the culture of the school. Accountability is a big part of it and staff has done a great job with that.*

*-Parent/Teacher conferences were held the week of Thanksgiving break. Around 55 parents came. Staff did reach out to parents who did not attend to let them know how their children were doing.*

### D. YCIS - Matt Wiles & Chad Tollefson - Verbal Report

*-M.Wiles and C.Tollefson reported.*

*-Parent/Teacher conferences for 4<sup>th</sup>, 5<sup>th</sup>, and 6<sup>th</sup> were fairly well attended. 7<sup>th</sup> and 8<sup>th</sup> grade conferences are done in a round robin style and fewer parents came to those. At the grade level meetings, the staff identified 15 students that had matters that needed addressed with a conference (attendance, behavior, grades, etc.) 13 of the 15 parents came and those conferences went well. They are reaching out to the 2 that did not come.*

*-Tomorrow they will be having a North Pole Party from 4 to 6 pm. Admission is free. They will be playing "The Polar Express". There will be popcorn, cookies, hot chocolate, and candy canes.*

*-Tomorrow is their character trait assembly. The trait they are focusing on this month is ownership.*

*-They have started doing two separate assemblies. One for 4<sup>th</sup> and 5<sup>th</sup> and another for 6<sup>th</sup>, 7<sup>th</sup>, and 8<sup>th</sup>.*

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- Spirit week is next week.
- There will be a letter sent out tomorrow explaining what the J term will look like and the reason for it.
- Some of the J term classes are space exploration, nutrition, string art, outdoor life, team sports, ASL, costuming, and many more.
- The goal is for each student to have a hard copy of their J term schedule by Thursday of next week.
- They are still working on getting the J term schedules entered in ParentVUE.
- Unlike the high school, the intermediate school will not have the late start during J term.
- The second round of iReady and Dibbles is starting next week. It would be difficult to do the testing during J term and they wanted to do it before winter break to see what progress has been made.
- 12/22 is a teacher work day. They will be going over the scope of the J term including what the structure will look like and make sure they are meeting the standards.
- Chad reported about the GATE process. The number of meetings needed for students in the upper grades is decreasing, which shows progress is being made.
- J.Tuning and M.Huxman have done a great job with the leadership students. The halls look really good.
- The 7<sup>th</sup>-8<sup>th</sup> staff are bonding as a team. This has been beneficial for the students and for the culture of the school.
- There are no conferences planned for the spring, but if parents want to meet they are more than welcome to reach out and staff will meet with them.

- E.Galyean asked the administrators to follow up on how bullying is being addressed and if it is improving.
- T.Smith responded that it is an ongoing issue. When incidents are reported they are taken seriously and other students see what the consequences are. He knows that some students are afraid to come forward due to fear of retaliation. Part of helping with this is to continue to work on the culture of the school. Continuing to build trust with students, so they feel more comfortable coming forward when they are being bullied.
- M.Wiles stated they are still using the bullying report form.
- They had an anti-bullying campaign in October.
- They are working hard to build culture and make sure kids know they can come to the staff. The goal is for students to know that they are taken seriously and that the staff is there for them.
- There is a lot of the cyber bullying that takes place outside of the school. M.Wiles met with Officer Livingston to discuss strategies on how to deal with that when it affects the students at school.
- We are working hard to build culture and make sure kids know they can come to the staff. The goal is for students to know that they are taken seriously and that the staff is there for them.
- T.Hayward, the counselor, does a great job of working with students when there are issues with bullying.
- A.Dallas stated S.Nauman is very good at working with students to problem solve and help them learn how to communicate better.
- PAX is very helpful as well.

#### E. YCES - Amanda Dallas – Verbal Report & Early Literacy Grant

- A.Dallas shared the early literacy grant presentation. The PowerPoint presentation is included in board meeting packet.
- The Winter Wonderland event will be tomorrow from 5 to 7 pm. This includes fun lights and blow-ups, Carlton fire and police department will be there, a sticker walk, Christmas tree cupcakes, and a book giveaway to every family that comes. The book fair will also be open during that time.
- There will be a Sing-a-Long on 12/21 from 6:30 to 7:30 pm at the high school dome gym. Each grade level will sing two songs and then one song all together. YCES Alumni will be invited to come up and join them, followed by hot chocolate and a visit from Tilly the Tiger.
- A community food drive is being held. It is a competition between the grade levels. The grade level that brings in the most donations will win a hot cocoa party with the fixings.

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*-A large part of the funds raised from Hat Day (students pay 50 cents to wear a hat) are used to support families in need during Christmas. This year, they are giving 3 families toys and clothes. They also have 2 students who will be invited to Shop with a Cop and 2 families that they referred to Angels in the Outfield, a non-profit organization focusing on domestic violence that provides every child under 18 in those families with clothes, books, and toys.*

*-Dibels testing shows slight growth.*

*-iReady and Math Interventions: F.Hepp continues with the intervention groups. Her next progress monitoring will be in January.*

*-DESSA and SEL: K.Cruz has started her groups for targeted interventions. For Character Strong, she is focusing on empathy in her class and supports the teachers with resources for morning meetings.*

*-GATE: Continues to encourage teachers to keep bringing up students that they are concerned about.*

*-MTSS: The attendance challenge is up and going. Each Monday, a golden rock is delivered to each grade level classroom that had the highest attendance. Picture of that are posted on Facebook. They have been concentrating on the students who are frequently tardy, as well, by giving them positive office referrals, taking pictures, and sending those home. It has really helped.*

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#### **IV. Review of Agenda (Action Item)**

*E.Galyean motioned to approve the agenda as presented. J.Dumdi seconded. All in favor. Motion carried.*

#### **I. Regular Session – Consent Agenda (Action Item)**

##### **A. Approval of Board of Directors Minutes**

1. Regular Session Minutes: 11/9/2023
2. Work Session Minutes: 11/30/2023

##### **B. Personnel**

##### **C. Enrollment**

##### **D. Donations**

*K.Watson motioned to approve the consent agenda as presented. E.Galyean seconded. All in favor. Motion carried.*

#### **V. Announcements and Reports**

##### **A. Superintendent’s Report – Clint Raever – Verbal Report**

*-C.Raever reported.*

*-The administration has completed the second WESD SEL training.*

*-ODE approved the use of ESSER funds to purchase cameras and upgrade the intercom system. I.Barr is working on getting 3 bids. The project will likely start this summer.*

*-The fencing project around the intermediate school will begin this summer at the latest. Part of that fencing bid includes gates that have returns, which is something they do not have currently.*

*-The stairs at the back of the high school will be replaced this summer as well.*

*-The district will be getting a program called Site Shield. It is an app based alert system that will be used by the staff. Not everyone on campus has a radio, so this will allow all staff to receive alerts quickly even if they are not in the buildings. It also has a ‘admin assist’ feature that allows staff to alert an*

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administrative staff member if they need assistance. He is meeting with them tomorrow to see what the implementation entails.

-E.Galyean asked about what has been implemented in relation to safety. C.Raever replied that all staff and students have been trained in standard response protocols. They have met with many law enforcement agencies and are planning an incident response drill that will take place when no students are on campus. No date has been set yet. All staff now have stickers on their badges with the standard response protocols on them with an explanation of what each one is.

-E.Galyean recommended a proactive communication effort to the community to provide an update on what has been done and what is being planned in relation to the safety plan. C.Raever agreed and stated he would work with the buildings to get that information to the community.

-The ODE has accepted the Division 22 report and the district is now in compliance.

-WESD has a draft of the communication plan that they will be sending out soon.

#### B. District Facilities Report- Ian Barr – Verbal Report

-The stairs at high school will be a steel and concrete structure. Work will not start until the summer because it is a fire exit and needs to be usable in case of an emergency.

-The siding on the softball batting cage is rotting and needs replacing. He is in the process of getting bids.

-They are moving forward with getting the backdoor of the old gym replaced.

-The booster club is finishing the stadium stair steps at the baseball field. Having them there will eliminate an area that is very hard to maintain.

-Getting ready to sign the contract for the fencing project.

-Still working on getting bids for the intercoms and cameras.

-An upcoming project is to improve the air quality in the shop.

-Getting more bids for asbestos remediation.

#### C. Financials & List of Bills for November 2023 – Tami Zigler (Action Item)

-T.Zigler reported that the January report will be more in depth as budget season approaches.

-K.Watson motioned to approve the financials and list of bills for November 2023 as presented.

E.Galyean seconded. All in favor. Motion carried.

## VI. New Business

#### A. Cooperative Sponsorship Approval (Action Item)

-Note: The agenda item listed above should be 'collective sponsorship' not 'cooperative sponsorship'.

-B.Post presented his request for a collective sponsorship. A freshmen student would like to participate in golf. Since the school doesn't have a golf team, he would like to play on an out of district team. Amity High School has offered to have him on their team, but he will still be representing Yamhill Carlton. The first step in the process is to receive board approval. The next step is to receive approval from the league.

-E.Galyean motioned to approve the collective sponsorship agreement as presented. J.Dumdi seconded. All in favor. Motion carried.

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- B. Superintendent Evaluation Process, Times, and Tool for the 23-24 School Year Approval (Action Item)  
*-S.FitzGerald noted that "OSBA consultant" should be removed from the January 12<sup>th</sup> actions. M.Brown will update the document.*  
*-J.Dumdi motioned to approve the superintendent evaluation process, times, and tool for the 23-24 school year as presented. J.Egland seconded. All in favor. Motion carried.*
- C. Audited Financials for Fiscal Year Ending 2023 Approval (Action Item)  
*-T.Zigler presented the audited financials for board approval. Based on the presentation by T.Kamp of Pauly Rogers and Co PC.*  
*-T.Zigler clarified the question E.Galyean had in regards to the misstatements.*  
*-The first one was regarding the federal grants requiring prevailing wage reports on any capital projects over \$2000. A corrective action memo has been submitted with the single audit.*  
*-The second one what regarding the debt service schedule due to a formula issue.*  
*-The third was deferring GASB 96 to next year.*  
*-K.Watson motioned to approve the audited financials for the fiscal year ending 2023 as presented. E.Galyean seconded. All in favor. Motion carried.*
- D. Student Investment Account (SIA) Agreement Approval (Action Item)  
*-T.Zigler presented the grant agreement for SIA. This is part of the integrated planning application that was developed and submitted in the spring of 2023. More information can be found on the district website (see link below).*  
*-E.Galyean motioned to approve the student investment account agreement as presented. J.Dumdi seconded. All in favor. Motion carried.*
- E. High School Success Grant Agreement  
*This is part of the integrated planning grant. It is posted on the district website (see link below). No action is required.*
- F. Early Indicator and Intervention System Grant Agreement  
*This is part of the integrated planning grant. It is posted on the district website (see link below). No action is required.*

Link for the documents of items D, E, and F:

[https://www.ycsd.k12.or.us/documents\\_reports/aligning\\_students\\_for\\_success](https://www.ycsd.k12.or.us/documents_reports/aligning_students_for_success)

## **VII. Board of Directors Comments**

## **VIII. Adjournment**

*S.Fitzgerald adjourned the meeting at 8 pm.*

## **IX. Adjourned at 8pm**

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**Yamhill Carlton School District  
Human Resources  
Board Report  
January 11, 2024**



**New Hires**

RiAnna Nelson, Lead Cook  
Jayne Morton, YCES Instructional Assistant

**Resign/Retire/Term Employees**

Consuelo Bautista Bautista, Lead Cook  
Ryan Cutsforth, YCIS Instructional Assistant

**Current Employees: Position Changes**

None

**Currently Open Positions**

YCIS Instructional Assistant - General Education  
Instructional Assistant - ELL



**Yamhill Carlton School District Enrollment Report**

**December**

**2023**

**District Enrollment for 2023-24 School Year**

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
YCES	284	284	282	279						
YCIS	348	344	345	345						
YCHS	289	292	283	283						
Alliance	180	181	183	183						
<b>Total</b>	<b>1,101</b>	<b>1,101</b>	<b>1,093</b>	<b>1,090</b>	-	-	-	-	-	-

**YCES Enrollment for 2023-24 School Year**

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Kindergarten	77	76	77	77						
1st Grade	68	69	68	67						
2nd Grade	70	69	68	66						
3rd Grade	69	70	69	69						
<b>23/24 Total</b>	<b>284</b>	<b>284</b>	<b>282</b>	<b>279</b>	-	-	-	-	-	-
22/23 Total	301	297	299	299	297	297	298	304	306	307
21/22 Total	265	269	271	264	273	274	270	268	268	266
20/21 Total	231	229	230	228	225	221	225	223	223	223
19/20 Total	362	365	366	361	363	361	358	364	367	366

**YCIS Enrollment for 2023-24 School Year**

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
4th Grade	91	88	88	89						
5th Grade	54	54	53	52						
6th Grade	65	64	66	66						
7th Grade	76	75	75	74						
8th Grade	62	63	63	64						
<b>23/24 Total</b>	<b>348</b>	<b>344</b>	<b>345</b>	<b>345</b>	-	-	-	-	-	-
22/23 Total	332	329	330	325	322	328	322	321	325	324
21/22 Total	343	342	347	349	351	348	343	347	349	345
20/21 Total	291	287	276	276	272	273	282	291	282	282
19/20 Total	308	312	311	313	307	303	303	307	307	307

*For FY 18/19 19/20, the 4th grade was counted at YCES.*

**YCHS Enrollment for 2023-24 School Year**

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
9th Grade	64	65	65	65						
10th Grade	75	72	69	69						
11th Grade	77	81	76	76						
12th Grade	72	72	72	72						
Transition	1	2	1	1						
<b>23/24 Total</b>	<b>289</b>	<b>292</b>	<b>283</b>	<b>283</b>	-	-	-	-	-	-
22/23 Total	293	290	288	284	290	285	286	285	284	278
21/22 Total	284	283	285	285	278	281	281	278	276	277
20/21 Total	290	290	292	290	290	290	291	291	276	291
19/20 Total	299	300	298	295	295	290	286	287	284	284

**Alliance Academy Enrollment 2023-24**

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Kindergarten	15	15	15	15						
1st Grade	20	20	20	20						
2nd Grade	22	22	22	22						
3rd Grade	27	27	28	28						
4th Grade	21	21	21	21						
5th Grade	19	20	21	21						
6th Grade	24	24	24	24						
7th Grade	20	20	20	20						
8th Grade	12	12	12	12						
9th Grade	-	-	-	-						
10th Grade	-	-	-	-						
11th Grade	-	-	-	-						
12th Grade	-	-	-	-						
<b>23/24 Total</b>	<b>180</b>	<b>181</b>	<b>183</b>	<b>183</b>	-	-	-	-	-	-
22/23 Total	192	194	191	190	189	193	192	192	191	187
21/22 Total	137	134	135	134	127	125	129	130	129	128
20/21 Total	255	258	266	269	267	254	250	234	247	247
19/20 Total	91	91	91	92	89	90	88	88	88	88

*For FY 18/19 19/20, the 4th grade was counted at YCES.*



## DONATIONS

### December 2023

Gregg McKee	YCHS Rocketry	\$ 30.00
Michelle Martinez	YCHS Rocketry	\$ 50.00
Brittany Harmann	YCHS Rocketry	\$ 20.00
Ron Noble	YCHS Rocketry	\$100.00
Kevin Chambers	YCHS Rocketry	\$100.00

# December 2023 Surplus

ITEM	QTY	LOCATION
4 Drawer File Cabinet	2	YCHS
Broken Orange Student Chairs	6	YCHS

*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  
Clint Raever, Superintendent

From: Tami Zigler, Business Manager

Date: January 11, 2024

Re: District Financial Report

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**SUMMARY for Fiscal Year 2023-2024**

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

For the current period, total revenue was \$422,109 more than planned and total expenditures were \$420,576 less than planned. The combined result is a \$842,685 favorable surplus condition for the current year period.

**REVENUES**

**TAXES:** Taxes are \$105,599 under plan. This unfavorable condition represents -2.6% of the year-to-date plan amount of \$4,021,721. This amount is considered tolerable, and was primarily driven by a decrease in 1111 CURRENT YEAR TAXES. For the current year period, Taxes increased 4.6% over the prior year period compared to an average increase of 5.7% over the preceding 4 years.

**TUITION, FEES, OTHER:** Tuition, Fees, Other is \$46,931 over plan. This favorable condition represents 115.3% of the year-to-date plan amount of \$40,717. This variance amount is considered material, and was primarily driven by increases in 1990 MISCELLANEOUS, and 1711 ATHLETIC SIGN UP. For the current year period, Tuition, Fees, Other increased 234.2% over the prior year period compared to an average decrease of 12.5% over the preceding 4 years. The largest Tuition, Fees, Other groups - 1990 MISCELLANEOUS, and 1711 ATHLETIC SIGN UP, representing 97.7% of total Tuition, Fees, Other, increased by 1174.1%.

**EARNINGS ON INVESTMENTS:** Earnings on Investments are \$120,555 over plan. This favorable condition represents 1510.4% of the year-to-date plan amount of \$7,982. 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 increased 152.6% over the prior year period compared to an average increase of 8.7% over the preceding 4 years.

**INTERMEDIATE REVENUE:** Intermediate Revenue is \$6,024 under plan. This unfavorable condition represents -7.7% of the year-to-date plan amount of \$78,750. The current year variance amount is considered trivial and meets expectations based on budget appropriations. For the current year period, Intermediate Revenue decreased 15.2% over the prior year period.

**STATE UNRESTRICTED AID AND SSF:** State Unrestricted Aid and SSF is \$366,247 over plan. This favorable condition represents 7.9% of the year-to-date plan amount of \$4,641,308. This amount is considered tolerable, and was primarily driven by an increase in 3101 STATE SCHOOL FUND - GENERAL SUPPORT. For the current year period, State Unrestricted Aid and SSF increased 19.7% over the prior year period compared to an average increase of 2.5% over the preceding 4 years.

## **EXPENDITURES**

**SALARIES:** Salaries are \$37,182 under plan. This favorable condition represents -1.5% of the year-to-date plan amount of \$2,424,668. The current year variance amount is considered tolerable, and was primarily driven by a decrease in 0111 LICENSED SALARIES. For the current year period, Salaries increased 14.6% over the prior year period compared to an average increase of 2.7% over the preceding 4 years.

**ASSOCIATED PAYROLL COSTS:** Associated Payroll Costs are \$45,441 under plan. This favorable condition represents -3.6% of the year-to-date plan amount of \$1,264,341. This variance amount is considered tolerable, and was primarily driven by a decrease in 0213 PERS UAL CONTRIBUTION. For the current year period, Associated Payroll Costs increased 12.6% over the prior year period compared to an average increase of 4.2% over the preceding 4 years.

**PURCHASED SERVICES:** Purchased Services are \$96,789 under plan. This favorable condition represents -9.8% of the year-to-date plan amount of \$988,585. This amount is considered material, and was primarily driven by a decrease in 0310 INSTR, PROF & TECH SRVS. This decrease was partially offset by an increase in 0322 REPAIRS & MAINTENANCE SERVICES. For the current year period, Purchased Services increased 23.4% over the prior year period compared to an average decrease of 3.5% over the preceding 4 years.

**SUPPLIES:** Supplies are \$179,381 under plan. This favorable condition represents -36.8% of the year-to-date plan amount of \$487,339. This amount is considered material, and was primarily driven by a decrease in 0420 TEXTBOOKS. For the current year period, Supplies increased 0.8% over the prior year period compared to an average increase of 16.7% over the preceding 4 years. The largest Supplies groups - 0420 TEXTBOOKS, 0410 CONSUMABLE SUPPLIES & MATERIALS, and 0470 COMPUTER SOFTWARE, representing 84.2% of total Supplies, decreased by 6.9%.

**CAPITAL OUTLAY:** Capital Outlay is \$85,741 under plan. This favorable condition represents -65.6% of the year-to-date plan amount of \$130,615. This amount is considered material, and was primarily driven by a decrease in 0550 TECHNOLOGY. For the current year period, Capital Outlay decreased 37.5% over the prior year period compared to an average increase of 94.7% over the preceding 4 years.

**OTHER OBJECTS:** Other Objects are \$23,959 over plan. This unfavorable condition represents 9.2% of the year-to-date plan amount of \$260,148. The current year variance amount is considered material, and was primarily driven by an increase in 0653 PROPERTY

INSURANCE PREMIUMS. For the current year period, Other Objects increased 20.0% over the prior year period compared to an average increase of 11.6% over the preceding 4 years.

**TRANSFERS:** Transfers are on plan. This favorable condition represents 0% of the year-to-date plan amount of \$263,393. The current year variance amount is considered trivial and meets expectations based on budget appropriations. For the current year period, Transfers decreased 10.3% over the prior year period compared to an average increase of 9.9% over the preceding 4 years. The largest Transfers groups - 0790 OTHER TRANSFERS, and 0791 TRANSFER TO BUILDING FUND, representing 88.6% of total Transfers, decreased by 2.2%.

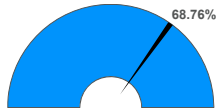
**OTHER USES OF FUNDS:** Other Uses of Funds are on plan. This amount is considered trivial and meets expectations based on budget appropriations.

*Information provided by Frontline Analytics powered by Forecast5.*

# 100 GENERAL FUND Revenue Dashboard Summary

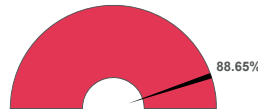
For the Period Ending December 31, 2023

Actual YTD Revenues



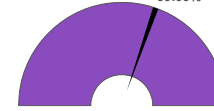
Projected YTD Revenues  
66.10%

Actual YTD Local Sources



Projected YTD Local Sources  
87.14%

Actual YTD State Sources



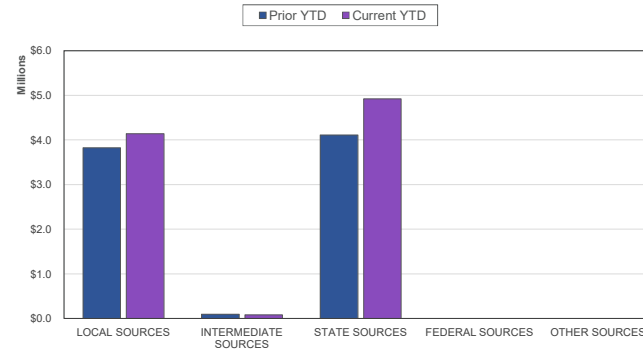
Projected YTD State Sources  
56.24%

## General Fund Revenues

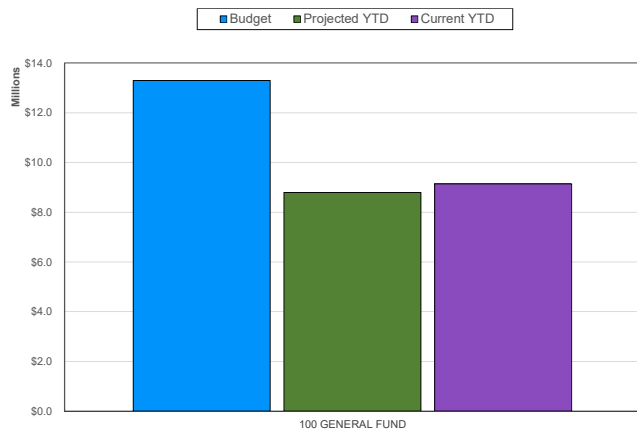
Top 10 GENERAL FUND Sources of Revenue (Year-to-Date)

State School Fund	\$4,922,874
Ad Valorem Taxes Levied By District	\$3,911,061
Resources - Beginning Fund Balance	\$2,979,668
Interest On Investments	\$128,537
Unrestricted Revenue	\$79,750
Miscellaneous	\$74,339
Admissions	\$20,000
Penalties And Interest On Taxes	\$5,062
Rentals	\$1,320
Regular Day School Transportation	\$456
<b>Percent of Total Revenues Year-to-Date</b>	<b>100.00%</b>

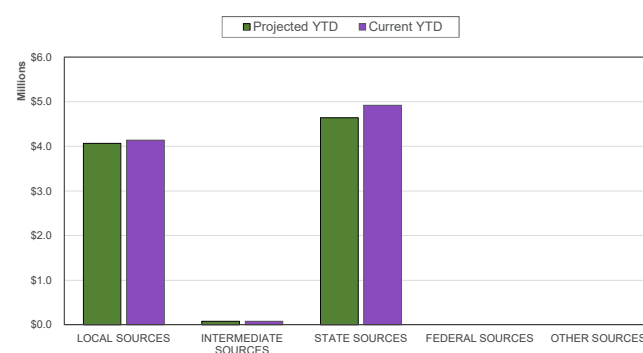
GENERAL FUND Revenue by Source | Prior YTD vs. Current YTD



Revenues by Fund | Budget / Projected YTD / Current YTD



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

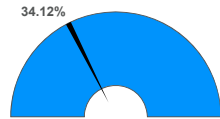




# 100 GENERAL FUND Expense Dashboard Summary

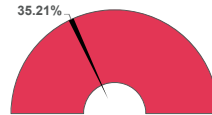
For the Period Ending December 31, 2023

Actual YTD Expenditures



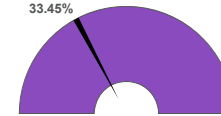
Projected YTD Expenditures  
36.77%

Actual YTD Salaries/Benefits



Projected YTD Salaries/Benefits  
37.59%

Actual YTD Other Objects



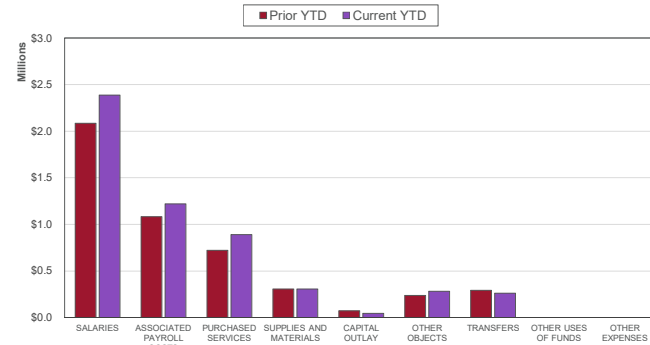
Projected YTD Other Objects  
36.28%

## General Fund Expenditures

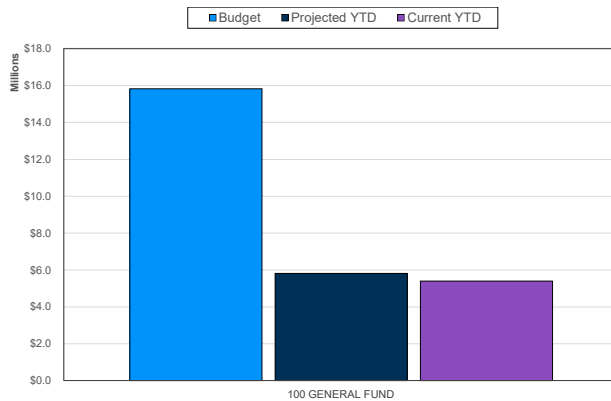
Top 10 GENERAL FUND Expenditures by Program (Year-to-Date)

Licensed Salaries	\$1,034,601
Classified Salaries	\$562,464
Employees Insurance	\$495,952
Administrators	\$403,038
Pers Ual Contribution	\$390,690
Reimbursable Student Transportation	\$279,027
Property Insurance Premiums	\$212,170
Fica/Medicare	\$179,124
Managerial-Classified- Conf	\$146,531
Instr. Prof & Tech Srvs	\$142,764
<b>Percent of Total Expenditures Year-to-Date</b>	<b>71.25%</b>

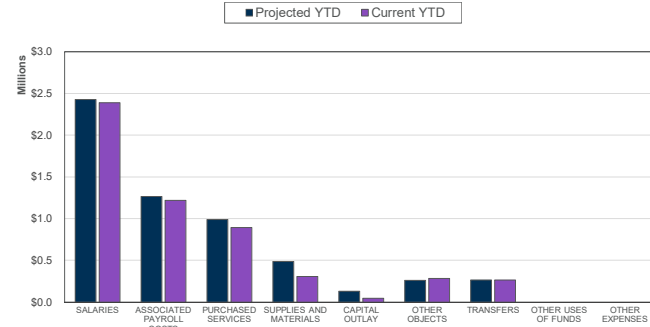
GENERAL FUND Expenditures by Object | Prior YTD vs. Current YTD



Expenditures by Fund | Budget / Projected YTD / Current YTD



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

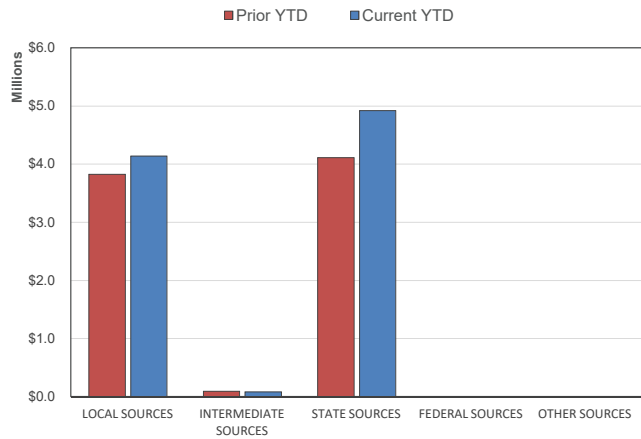


# 100 GENERAL FUND | Financial Summary by Object

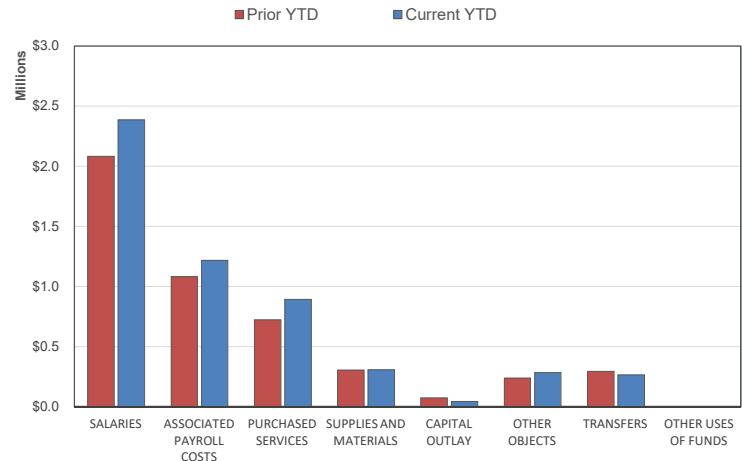
For the Period Ending December 31, 2023

	Prior Year Actual		YTD % of PY Actual	Annual Budget		YTD % of Budget
	Prior YTD	Prior Year Actual		Current YTD	Annual Budget	
<b>Beginning Fund Balance</b>	\$ 2,229,182	\$ 2,229,182		\$ 2,979,668	\$ 2,525,000	
<b>REVENUES</b>						
Local Sources	3,824,870	4,408,224	86.77%	4,141,183	4,671,349	88.65%
Intermediate Sources	94,007	285,172	32.96%	79,750	375,000	21.27%
State Sources	4,112,593	8,274,565	49.70%	4,922,874	8,252,736	59.65%
Federal Sources	-	-		-	-	
Other Sources	-	-		-	-	
<b>TOTAL REVENUE</b>	<b>\$ 8,031,470</b>	<b>\$ 12,967,961</b>	<b>61.93%</b>	<b>\$ 9,143,807</b>	<b>\$ 13,299,085</b>	<b>68.76%</b>
<b>EXPENDITURES</b>						
Salaries	\$ 2,083,887	\$ 5,966,265	34.93%	\$ 2,387,486	\$ 6,464,406	36.93%
Associated Payroll Costs	1,082,664	3,090,212	35.04%	1,218,900	3,488,252	34.94%
Purchased Services	722,782	2,068,159	34.95%	891,796	2,505,809	35.59%
Supplies and Materials	305,523	402,940	75.82%	307,958	676,516	45.52%
Capital Outlay	71,816	89,720	80.04%	44,874	188,722	23.78%
Other Objects	236,823	245,461	96.48%	284,107	266,987	106.41%
Transfers	293,617	293,617	100.00%	263,393	283,393	92.94%
Other Uses of Funds	-	-		-	1,950,000	0.00%
Other Expenses	-	-		-	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,797,112</b>	<b>\$ 12,156,374</b>	<b>39.46%</b>	<b>\$ 5,398,513</b>	<b>\$ 15,824,085</b>	<b>34.12%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$ 3,234,357</b>	<b>\$ 811,588</b>		<b>\$ 3,745,294</b>	<b>\$ (2,525,000)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 5,463,539</b>	<b>\$ 3,040,770</b>		<b>\$ 6,724,962</b>	<b>\$ -</b>	

**Revenues by Source | Prior YTD vs. Current YTD**



**Expenditures by Object | Prior YTD vs. Current YTD**



**YAMHILL CARLTON SCHOOL DISTRICT  
SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR 2023-2024  
AS OF DECEMBER 31, 2023**

<b>FUND DESCRIPTION</b>	<b>GRANT AWARD</b>	<b>REVENUE</b>	<b>EXPENDITURE</b>	<b>ENCUMBRANCE</b>	<b>BUDGET BALANCE</b>
201 TITLE I	187,701.00	-	59,918.54	122,640.46	5,142.00
204 TITLE II-A & TITLE IV-D	40,648.00	-	4,955.36	5,033.82	30,658.82
206 IDEA PART B 611	219,833.18	20,290.18	79,371.97	88,701.12	51,760.09
207 IDEA PART B 619	1,091.00	1,091.00	-	-	1,091.00
213 ESSER III FUNDS	329,723.41	-	22,317.81	58,836.26	248,569.34
215 MEDICAID ADMIN CLAIMING (MAC)	20,000.00	2,206.79	-	-	20,000.00
233 HIGH SCHOOL SUCCESS (M-98)	241,245.15	-	76,159.59	135,716.13	29,369.43
235 CTE REVITALIZATION FUNDS	29,597.00	29,596.74	-	-	29,597.00
238 CAREER PATHWAYS	2,000.00	-	-	395.00	1,605.00
239 OUTDOOR SCHOOL (M-99)	67,713.00	-	-	5,817.16	61,895.84
251 STUDENT INVESTMENT ACCOUNT (SIA)	1,002,661.31	-	270,602.55	576,891.66	155,167.10
253 EARLY LITERACY GRANT	90,860.45	-	-	16,006.97	74,853.48
261 TAP GRANTS - FACILITIES ASSESSMENT	20,000.00	-	20,000.00	-	-
261 TAP GRANTS - LONG RANGE PLANNING	25,000.00	-	25,000.00	-	-
261 TAP GRANTS - AHERA	6,000.00	-	1,500.00	-	4,500.00
<b>LOCAL/STATE/FED GRANTS</b>	<b>2,284,073.50</b>	<b>53,184.71</b>	<b>559,825.82</b>	<b>1,010,038.58</b>	<b>714,209.10</b>
<b>230 MISCELLANEOUS GRANTS</b>	<b>GRANT AWARD</b>	<b>REVENUE</b>	<b>EXPENDITURE</b>	<b>ENCUMBRANCE</b>	<b>GRANT BALANCE</b>
000 MISCELLANEOUS GRANTS	100,000.00	650.72	-	-	100,000.00
000 BOARD OSBA SCHOLARSHIP	5,000.00	5,000.00	-	-	5,000.00
401 ASPIRE	2,500.00	2,500.00	713.95	1,470.89	315.16
800 UNITED WAY - RESOURCE ROOMS	609.00	609.00	422.38	-	186.62
801 YCES PTO PROJECTS	319.45	213.95	-	-	319.45
802 AG DRONE PROJECT	1,551.45	1,551.45	-	-	1,551.45
803 VETERANS LEGACY GRANT	785.03	785.03	-	-	785.03
806 SOPHIA'S FUND - BUBBLE WALL	520.01	520.01	357.54	-	162.47
807 SOPHIA'S FUND - THEATER	2,225.69	2,225.69	1,112.72	-	1,112.97
808 MWEC CONFERENCES	1,198.81	721.13	1,198.81	-	-
809 STUDENT TEACHING	5,000.00	2,795.15	1,705.89	-	3,294.11
812 FFA ALUMNI NATL CONFERENCE	9,200.65	6,877.81	9,200.65	-	-
814 FTC ROBOTICS DONATION	1,274.00	1,274.00	-	-	1,274.00
824 EIIS GRANT	3,052.00	-	-	-	3,052.00
825 MENSTRUAL DIGNITY ACT	-	-	-	-	-
<b>SUB TOTAL MISC GRANTS</b>	<b>133,236.09</b>	<b>25,723.94</b>	<b>14,711.94</b>	<b>1,470.89</b>	<b>117,053.26</b>
<b>FUND OTHER SPECIAL REVENUE</b>	<b>BUDGET</b>	<b>REVENUE</b>	<b>EXPENDITURE</b>	<b>ENCUMBRANCE</b>	<b>BUDGET BALANCE</b>
299 FOOD SERVICE	428,600.00	111,749.13	132,291.93	271,483.45	24,824.62
265 EARLY RETIREMENT	75,000.00	78,575.17	7,428.01	13,798.69	53,773.30
266 PROFESSIONAL DEVELOPMENT	60,000.00	62,006.97	2,736.00	680.00	56,584.00
281 STUDENT BODY ACCOUNTS - YCES	30,000.00	20,326.79	-	-	30,000.00
282 STUDENT BODY ACCOUNTS - YCIS	144,000.00	72,455.31	7,118.30	2,681.03	134,200.67
283 STUDENT BODY ACCOUNTS - YCHS	300,000.00	284,499.66	31,402.60	8,648.12	259,949.28
285 ALLIANCE ACADEMY - FIELD TRIPS	5,000.00	3,478.44	1,239.68	126.00	3,634.32
<b>SUB TOTAL OTHER SPECIAL REVENUE</b>	<b>1,042,600.00</b>	<b>633,091.47</b>	<b>182,216.52</b>	<b>297,417.29</b>	<b>562,966.19</b>
<b>TOTAL ALL 200 FUNDS</b>	<b>3,459,909.59</b>	<b>712,000.12</b>	<b>756,754.28</b>	<b>1,308,926.76</b>	<b>1,394,228.55</b>

\*Balance is the Budget column minus Expenditures and Encumbrances. Actual Balance will change based on Revenues received.

**YAMHILL CARLTON SCHOOL DISTRICT  
FOR THE FISCAL YEAR 2023-2024  
DEBT SERVICES, CAPITAL PROJECT, AND FIDUCIARY FUNDS  
AS OF DECEMBER 31, 2023**

FUND DESCRIPTION	BUDGET	BEGINNING FUND			EXPENDITURE	ENCUMBRANCE	PROJECTED BALANCE*	CASH BALANCE
		BALANCE	REVENUE					
300 GENERAL OBLIGATION DEBT	991,750.00	117,841.93	915,838.85	228,075.00	763,675.00	-	805,605.78	
301 QZAB DEBT	149,583.00	-	130,837.95	142,471.59	-	7,111.41	(11,633.64)	
302 PERS UAL DEBT	1,976,957.00	712,525.04	454,514.47	-	1,201,372.00	775,585.00	1,167,039.51	
304 JCI PROJECT DEBT	130,950.00	17,994.58	112,350.00	70,550.00	60,400.00	-	59,794.58	
<b>TOTAL DEBT SERVICES</b>	<b>3,249,240.00</b>	<b>848,361.55</b>	<b>1,613,541.27</b>	<b>441,096.59</b>	<b>2,025,447.00</b>	<b>782,696.41</b>	<b>2,020,806.23</b>	

FUND DESCRIPTION	BUDGET	BEGINNING FUND			EXPENDITURE	ENCUMBRANCE	PROJECTED BALANCE*	CASH BALANCE
		BALANCE	REVENUE					
400 CET CAPITAL PROJECTS	1,390,000.00	255,396.01	69,751.95	139,943.19	5,845.00	1,244,211.81	185,204.77	
475 CAPITAL PROJECT FUND	100,000.00	488,466.01	11,071.59	-	-	100,000.00	499,537.60	
<b>TOTAL CAPITAL PROJECTS</b>	<b>1,490,000.00</b>	<b>743,862.02</b>	<b>80,823.54</b>	<b>139,943.19</b>	<b>5,845.00</b>	<b>1,344,211.81</b>	<b>684,742.37</b>	

FUND DESCRIPTION	BUDGET	BEGINNING FUND			EXPENDITURE	ENCUMBRANCE	PROJECTED BALANCE*	CASH BALANCE
		BALANCE	REVENUE					
785 LAUGHLIN SCHOLARSHIP FUND	54,500.00	-	3,005.00	2,000.00	-	52,500.00	1,005.00	
<b>TOTAL TRUST IN AGENCY</b>	<b>54,500.00</b>	<b>-</b>	<b>3,005.00</b>	<b>2,000.00</b>	<b>-</b>	<b>52,500.00</b>	<b>1,005.00</b>	
<b>TOTAL OTHER FUNDS</b>	<b>4,793,740.00</b>	<b>1,592,223.57</b>	<b>1,697,369.81</b>	<b>583,039.78</b>	<b>2,031,292.00</b>	<b>2,179,408.22</b>	<b>2,706,553.60</b>	

\*Projected Balance is the Budget column minus Expenditures and Encumbrances. Cash Balance is actual revenues and expenditures to date.





# Yamhill-Carlton School District No. 1

## Approval of Bills Report

Fiscal Year: 2023-2024

**Criteria:** **From Check Date:** 12/01/2023 **To:** 12/31/2023 **Voucher:** ALL  
**Report Sort:** FUND **From Fund:** 100 **To:** 900

Page Break

Exclude Invoice Description

Check Number	Vendor	Amount
<b>100 - GENERAL FUND</b>		
0	LATISHA BARKER	\$80.10
61158	LEARNING WITHOUT TEARS	\$214.17
61191	LEARNING WITHOUT TEARS	\$33.00
61192	LIBRARY WORLD, INC	\$495.00
0	LOMELI, JASMINE	\$90.00
61159	LOWE'S COMPANIES INC.	\$474.01
0	LUKE STUBBS	\$50.00
0	MAHON, BRIAN	\$500.00
0	MCCATHRON, EMILY D	\$380.56
0	MCCLEAN, KATIE LYNN	\$59.66
61130	MCMINNVILLE GAS INC.	\$617.50
61143	MCMINNVILLE GAS INC.	\$1,071.50
61161	MCMINNVILLE GAS INC.	\$459.00
61194	MCMINNVILLE GAS INC.	\$13,217.50
0	MEGHAN PLIES	\$353.04
61181	MELANIE ANNE LAKE	\$97.50
0	MICHAEL ERWIN	\$625.20
0	MICHAEL IVERSON	\$211.38
61162	MICHAEL J KUTA	\$1,079.00
0	MID COLUMBIA BUS CO., INC	\$69,660.50
0	MILLER, BRANDON K	\$139.99
0	MOLLY PANIDA	\$648.00
61164	OADA	\$145.00
61165	OASBO	\$830.00
61195	OCCA	\$200.00
61196	OFFICE DEPOT, INC	\$1,519.60
61132	OREGON DEPARTMENT OF REVENUE	\$120.00





# Yamhill-Carlton School District No. 1

## Approval of Bills Report

Fiscal Year: 2023-2024

**Criteria:** **From Check Date:** 12/01/2023 **To:** 12/31/2023 **Voucher:** ALL  
**Report Sort:** FUND **From Fund:** 100 **To:** 900

Page Break

Exclude Invoice Description

Check Number	Vendor	Amount
<b>100 - GENERAL FUND</b>		
0	UMPQUA BANK-CC	\$1,879.66
61134	UNITED RENTALS (NORTH AMERICA) INC	\$127.50
61204	UNITED RENTALS (NORTH AMERICA) INC	\$127.50
61205	WEST LINN-WILSONVILLE SCHOOL DIST	\$125.00
61149	WILCO	\$149.94
61172	WILCO	\$4.19
0	WILES, MATTHEW	\$86.72
0	WILKINS, JOSEPH RIBURN	\$52.54
0	WILLAMETTE E.S.D.	\$9,735.20
61135	WILLAMETTE E.S.D.	\$825.00
61136	WILLAMETTE HVAC	\$812.50
61173	WRESTLINGMART.COM	\$224.76
0	YAMHILL SHELL STATION	\$229.38
61174	ZIPLY FIBER	\$3,497.50
<b>Total for 100 - GENERAL FUND</b>		<b>\$241,634.55</b>
<b>201 - TITLE IA</b>		
61147	SOFTSTAR SHOES	\$100.00
<b>Total for 201 - TITLE IA</b>		<b>\$100.00</b>
<b>230 - MISC GRANTS</b>		
0	AMAZON CAPITAL SERVICES	\$1,468.82
61159	LOWE'S COMPANIES INC.	(\$213.95)
0	SEAL, LIBERTY A	\$241.04
0	UMPQUA BANK-CC	\$7,249.54
<b>Total for 230 - MISC GRANTS</b>		<b>\$8,745.45</b>
<b>233 - MEASURE 98</b>		
0	AMAZON CAPITAL SERVICES	\$2,923.62

# Yamhill-Carlton School District No. 1

## Approval of Bills Report

Fiscal Year: 2023-2024

**Criteria:** **From Check Date:** 12/01/2023 **To:** 12/31/2023 **Voucher:** ALL  
**Report Sort:** FUND **From Fund:** 100 **To:** 900

Page Break

Exclude Invoice Description

Check Number	Vendor	Amount
<b>233 - MEASURE 98</b>		
0	ESS WEST LLC	\$262.08
61193	LISA VIRTUE	\$200.00
61163	MJG TECHNOLOGIES	\$72.26
0	VANDERZANDEN, BRENDA R	\$41.40
<b>Total for 233 - MEASURE 98</b>		<b>\$3,499.36</b>
<b>251 - STUDENT INVESTMENT ACCOUNT</b>		
0	ESS WEST LLC	\$131.04
<b>Total for 251 - STUDENT INVESTMENT ACCOUNT</b>		<b>\$131.04</b>
<b>280 - STUDENT BODY FUNDS</b>		
0	AMAZON CAPITAL SERVICES	\$137.26
61131	OFFICE DEPOT, INC	\$1,595.60
0	UMPQUA BANK-CC	\$1,320.27
<b>Total for 280 - STUDENT BODY FUNDS</b>		<b>\$3,053.13</b>
<b>282 - YCIS STUDENT BODY</b>		
0	AMAZON CAPITAL SERVICES	\$307.87
0	HUXMAN, MEGAN L	\$36.25
0	MILNER, ALLYSON E	\$2,666.07
3528	PHILADELPHIA SECURITY PRODUCTS	\$352.62
<b>Total for 282 - YCIS STUDENT BODY</b>		<b>\$3,362.81</b>
<b>283 - YCHS STUDENT BODY</b>		
0	AMAZON CAPITAL SERVICES	\$836.96
20753	BASHORS TEAM ATHLETICS	\$41.85
20749	BREANNE HOLZER	\$660.00
0	BSN SPORTS LLC.	\$572.11
20757	COLORADO STATE UNIVERSITY	\$500.00
20754	DAYTON SCHOOL DISTRICT#8	\$605.00

# Yamhill-Carlton School District No. 1

## Approval of Bills Report

Fiscal Year: 2023-2024

**Criteria:** **From Check Date:** 12/01/2023 **To:** 12/31/2023 **Voucher:** ALL  
**Report Sort:** FUND **From Fund:** 100 **To:** 900

Page Break

Exclude Invoice Description

Check Number	Vendor	Amount
<b>283 - YCHS STUDENT BODY</b>		
20758	DAYTON SCHOOL DISTRICT#8	\$700.00
20750	DOUBLE EAGLE SILKSCREEN & EMBROIDERY	\$1,073.35
20751	EVA A LOPEZ	\$5,510.00
20752	JONES, KAYLA	\$72.00
0	OPITZ, MATTHEW B	\$333.03
20755	OSAA	\$100.00
20756	PACIFIC UNIVERSITY	\$500.00
0	UMPQUA BANK-CC	\$300.00
0	WATSON, KRISTEN R	\$104.16
<b>Total for 283 - YCHS STUDENT BODY</b>		<b>\$11,908.46</b>
<b>285 - ALLIANCE ACADEMY FUNDRAISING</b>		
0	UMPQUA BANK-CC	\$1,239.68
<b>Total for 285 - ALLIANCE ACADEMY FUNDRAISING</b>		<b>\$1,239.68</b>
<b>299 - NUTRITION SERVICES</b>		
0	GOODY MAN DISTRIBUTING INC	\$149.75
61160	MARLIN BRETHER	\$564.80
0	SPRING VALLEY DAIRY INC	\$1,193.73
61148	SYSCO FOOD SERVICES	\$3,797.47
61171	SYSCO FOOD SERVICES	\$2,660.89
61203	SYSCO FOOD SERVICES	\$4,022.56
<b>Total for 299 - NUTRITION SERVICES</b>		<b>\$12,389.20</b>
Grand Total:		<b>\$286,063.68</b>

End of Report

Yamhill-Carlton School District No. 1

Expenditure Summary Report

Fiscal Year: 2023-2024

Criteria: Report Sort: Fund

From Date: 12/01/2023

To Date: 12/31/2023

Fund: 100	GENERAL FUND					
Remit Name		Check#	FUND	FUNCTION	OBJECT	Amount
<hr/>						
UMPQUA BANK-CC						
		0	GENERAL FUND	ATTENDANCE & SOCIAL WORK SERVICES	CONSUMABLE SUPPLIES & MATERIALS	\$14.36
		0	GENERAL FUND	DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY	INSTR, PROF & TECH SRVS	\$200.00
		0	GENERAL FUND	OFFICE OF THE PRINCIPAL	CONSUMABLE SUPPLIES & MATERIALS	\$406.30
		0	GENERAL FUND	OPERATION & MAINTENANCE - PLANT SERVICES	CONSUMABLE SUPPLIES & MATERIALS	\$634.00
		0	GENERAL FUND	TECHNOLOGY SERVICES	NON-CONSUMABLE ITEMS	\$625.00
				Total for UMPQUA BANK-CC		\$1,879.66
				Total for GENERAL FUND		\$1,879.66

Fund: 230	MISC GRANTS					
Remit Name		Check#	FUND	FUNCTION	OBJECT	Amount
<hr/>						
UMPQUA BANK-CC						
		0	MISC GRANTS	ELEMENTARY PROGRAMS	CONSUMABLE SUPPLIES & MATERIALS	\$58.28
		0	MISC GRANTS	HIGH SCHOOL-EXTRACURRICULAR	TRAVEL, OUT OF DISTRICT	\$7,191.26
				Total for UMPQUA BANK-CC		\$7,249.54
				Total for MISC GRANTS		\$7,249.54

Fund: 280	STUDENT BODY FUNDS					
Remit Name		Check#	FUND	FUNCTION	OBJECT	Amount
<hr/>						
UMPQUA BANK-CC						
		0	STUDENT BODY FUNDS	UNDESIGNATED	ACCOUNTS RECEIVABLE	\$1,320.27
				Total for STUDENT BODY FUNDS		\$1,320.27

Fund: 283	YCHS STUDENT BODY					
Remit Name		Check#	FUND	FUNCTION	OBJECT	Amount
<hr/>						
UMPQUA BANK-CC						
		0	YCHS STUDENT BODY	HIGH SCHOOL-EXTRACURRICULAR	CONSUMABLE SUPPLIES & MATERIALS	\$300.00

Yamhill-Carlton School District No. 1

Expenditure Summary Report

Fiscal Year: 2023-2024

Criteria: Report Sort: Fund

From Date: 12/01/2023

To Date: 12/31/2023

Total for YCHS STUDENT BODY \$300.00

Fund: 285	ALLIANCE ACADEMY FUNDRAISING	Check#	FUND	FUNCTION	OBJECT	<u>Amount</u>
Remit Name						

UMPQUA BANK-CC

0	ALLIANCE ACADEMY FUNDRAISING	DISTRICT ALTERNATIVE	INSTR, PROF & TECH SRVS	\$1,239.68
		PROGRAMS- ALLIANCE ACADEMY		

Total for ALLIANCE ACADEMY FUNDRAISING \$1,239.68

Grand Total: \$11,989.15

Recap for FUND for GENERAL FUND

100	GENERAL FUND	\$1,879.66
230	MISC GRANTS	\$7,249.54
280	STUDENT BODY FUNDS	\$1,320.27
283	YCHS STUDENT BODY	\$300.00
285	ALLIANCE ACADEMY FUNDRAISI	\$1,239.68

End of Report

**YAMHILL CARLTON SCHOOL DISTRICT  
BALANCE SHEET  
FOR THE FISCAL YEAR 2023-2024  
AS OF DECEMBER 31, 2023**

<b>FUNDS</b>		<b>100</b>	<b>299</b>	<b>2??</b>	<b>3??</b>	<b>4??</b>	<b>7??</b>	<b>Total</b>
<b>ASSETS</b>								
CASH	9101	51,972.73	-	-	-	-	-	51,972.73
STUDENT BODY ACCOUNTS	9102	-	-	272,392.86	-	-	-	272,392.86
PETTY CASH	9103	-	50.00	-	-	-	-	50.00
PERS WELLS FARGO	9105	-	-	-	760,868.92	-	-	760,868.92
CAFETERIA ACCOUNT	9108	-	10,883.58	-	-	-	-	10,883.58
LGIP	9111	6,828,029.50	(35,838.14)	(424,568.10)	1,259,937.30	684,722.37	55,261.56	8,367,544.49
TAXES RECEIVABLE	9121	154,543.46	-	-	44,375.98	-	-	198,919.44
ACCOUNTS RECEIVABLE GASB 87	9123	-	-	-	-	62,186.45	-	62,186.45
ACCOUNTS RECEIVABLE	9133	253.00	-	93,409.74	-	-	-	93,662.74
TAXES RECEIVABLE	9141	-	-	-	-	-	-	-
INVENTORIES	9171	-	21,103.15	-	-	-	-	21,103.15
PREPAID EXPENSES	9181	27,726.45	-	-	-	-	-	27,726.45
<b>TOTAL ASSETS</b>		<b>7,062,525.14</b>	<b>(3,801.41)</b>	<b>(58,765.50)</b>	<b>2,065,182.20</b>	<b>746,908.82</b>	<b>55,261.56</b>	<b>9,867,310.81</b>
<b>LIABILITIES</b>								
ACCOUNTS PAYABLE	9421	-	-	-	-	-	-	-
HRA PAYABLE	9460	-	-	-	-	-	-	-
ACCRUED SALARIES & BENEFITS	9461	(347.75)	-	-	-	-	-	(347.75)
FEDERAL WITHHOLDING	9471	-	-	-	-	-	-	-
STATE WITHHOLDING / STT	9472	(7,825.24)	-	-	-	-	-	(7,825.24)
FICA/MEDICARE WITHHOLDING	9473	(59.40)	-	-	-	-	-	(59.40)
PERS WITHHOLDING	9474	(37,967.78)	-	-	-	-	-	(37,967.78)
VOL DEDUCTION	9475	492.00	-	-	-	-	-	492.00
DIRECT DEPOSIT	9476	-	-	-	-	-	-	-
EMPL PAID BENEFIT	9477	(143,063.05)	-	-	-	-	-	(143,063.05)
W/C SAIF	9478	6,894.52	-	-	-	-	-	6,894.52
W/C OR ASSESSMENT	9479	(1,142.55)	-	-	-	-	-	(1,142.55)
PERS UAL CONTRIBUTION	9480	-	-	-	-	-	-	-
DEFERRED REVENUES	9481	(154,543.46)	(16,741.39)	-	(44,375.98)	(62,186.45)	-	(277,847.28)
FLEX PLAN PAYABLE	9491	-	-	-	-	-	-	-
OTHER CURRENT LIABILITIES	9499	-	-	-	-	-	-	-
BONDS PAYABLE PERS UAL	9511	-	-	-	-	-	-	-
RESERVE FOR PREPAID EXP	9752	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>		<b>(337,562.71)</b>	<b>(16,741.39)</b>	<b>-</b>	<b>(44,375.98)</b>	<b>(62,186.45)</b>	<b>-</b>	<b>(460,866.53)</b>
<b>BALANCE BY FUND</b>		<b>6,724,962.43</b>	<b>(20,542.80)</b>	<b>(58,765.50)</b>	<b>2,020,806.22</b>	<b>684,722.37</b>	<b>55,261.56</b>	<b>9,406,444.28</b>

**GENERAL FUND  
STATEMENT OF RESOURCES  
FOR THE FISCAL YEAR 2023-2024  
AS OF DECEMBER 31, 2023**

<u>LINE</u>	<u>SOURCE</u>	<u>BUDGET</u>	<u>Y-T-D 12/31/2023</u>	<u>PROJECTED</u>	<u>TOTAL 12/31/2023</u>	<u>BALANCE OVER/(UNDER)</u>
<b>STATE SCHOOL SUPPORT FORMULA</b>						
1	1111 CURRENT YEAR'S TAXES	\$ 4,290,000.00	\$ 3,869,475.62	\$ 420,524.38	\$ 4,290,000.00	\$ -
2	1112 PRIOR YEAR'S TAXES	50,000.00	40,792.64	9,207.36	50,000.00	-
3	1113 PAYMENT IN LIEU OF TAXES	-	792.54	-	792.54	792.54
4	1114 PAYMENT IN LIEU OF TAXES	-	-	-	-	-
5	1190 INTEREST ON TAX COLLECTIONS	10,000.00	5,061.51	4,938.49	10,000.00	-
6	2101 COUNTY SCHOOL FUND	-	-	-	-	-
7	2199 HEAVY EQUIPMENT TAX	-	-	-	-	-
8	3103 COMMON SCHOOL FUND	142,418.00	-	149,956.35	149,956.35	7,538.35
9	3101 STATE SCHOOL SUPPORT FUND	8,060,318.00	4,922,874.00	3,518,271.99	8,441,145.99	380,827.99
10	3199 HIGH COST DISABILITY AND SMALL HIGH SCHOOL	50,000.00	-	50,000.00	50,000.00	-
11	4801 FEDERAL FOREST FEES	-	-	-	-	-
12	<b>TOTAL 2022-23 SSF SOURCES (Line 1 - Line 7)</b>	<b>12,602,736.00</b>	<b>8,838,996.31</b>	<b>4,152,898.57</b>	<b>12,991,894.88</b>	<b>389,158.88</b>
13	<b>TOTAL SSSF PRIOR YEAR'S ADJUSTMENT</b>	-	-	-	-	-
<b>NON STATE SCHOOL SUPPORT FORMULA SOURCES</b>						
<b>LOCAL SOURCES</b>						
14	1120 LOCAL OPTION	\$ -	\$ -	\$ -	\$ -	\$ -
15	1312 TUITION FROM OTHER SCHOOL DISTRICTS	151,925.00	-	151,925.00	151,925.00	-
16	1330 SUMMER SCHOOL TUITION	-	-	-	-	-
17	1411 TRANSPORTATION REVENUE	-	455.80	-	455.80	455.80
18	1510 EARNINGS ON INVESTMENTS	25,750.00	128,536.53	-	128,536.53	102,786.53
19	1700 CO-CURRICULAR ACTIVITIES	11,330.00	-	11,330.00	11,330.00	-
19	1700 CO-CURRICULAR ACTIVITIES	18,540.00	20,000.00	-	20,000.00	1,460.00
20	1740 SCHOOL FEES	-	-	-	-	-
21	1790 OTHER CURRICULAR ACTIVITIES	-	-	-	-	-
22	1910 RENTALS	2,575.00	1,320.00	1,255.00	2,575.00	-
23	1920 DONATIONS	-	-	-	-	-
24	1940 SERVICE PROVIDED OTHER LEAS	-	-	-	-	-
25	1960 RECOVERY OF PRIOR YEAR EXPENDITURE	-	410.00	-	410.00	410.00
26	1980 FEES CHARGED TO GRANTS	36,229.00	-	-	-	(36,229.00)
27	1990 MISCELLANEOUS REVENUE	75,000.00	74,338.51	-	74,338.51	(661.49)
28	<b>TOTAL LOCAL SOURCES (Line 10 - Line 15)</b>	<b>321,349.00</b>	<b>225,060.84</b>	<b>164,510.00</b>	<b>389,570.84</b>	<b>68,221.84</b>
<b>OTHER SOURCES</b>						
29	2102 GENERAL ESD FUNDS	375,000.00	79,750.00	239,250.00	319,000.00	(56,000.00)
30	INSURANCE PROCEEDS	-	-	-	-	-
31	BEGINNING CASH	2,525,000.00	2,979,668.37	-	2,979,668.37	454,668.37
32	<b>TOTAL OTHER SOURCES (Line 17 - Line 18)</b>	<b>2,900,000.00</b>	<b>3,059,418.37</b>	<b>239,250.00</b>	<b>3,298,668.37</b>	<b>398,668.37</b>
33	<b>TOTAL NON SSSF SOURCES (Line 16 + Line 19)</b>	<b>3,221,349.00</b>	<b>3,284,479.21</b>	<b>403,760.00</b>	<b>3,688,239.21</b>	<b>466,890.21</b>
34	<b>TOTAL RESOURCES (Line 8 + Line 9 + Line 20)</b>	<b>\$ 15,824,085.00</b>	<b>\$ 12,123,475.52</b>	<b>\$ 4,556,658.57</b>	<b>\$ 16,680,134.09</b>	<b>\$ 856,049.09</b>

**GENERAL FUND  
STATEMENT OF EXPENDITUES COMPARED TO BUDGET  
FOR THE FISCAL YEAR 2023-2024  
AS OF DECEMBER 31, 2023**

INSTRUCTION	BUDGET	ACTUAL		TOTAL 12/31/2023	BALANCE FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
		Y-T-D 12/31/2023	ENCUMBERED			
1111 ELEMENTARY PROGRAM K-5	\$ 1,642,217.00	\$ 568,812.28	\$ 1,039,509.28	\$ 1,608,321.56	33,895.44	97.94%
1113 ELEMENTARY - EXTRA CURRICULAR	2,252.00	50.58	199.42	250.00	2,002.00	11.10%
1121 MIDDLE SCHOOL - REGULAR	1,336,647.00	442,698.96	791,088.56	1,233,787.52	102,859.48	92.30%
1122 MIDDLE SCHOOL - CO-CURRICULAR	9,537.00	509.50	788.94	1,298.44	8,238.56	13.61%
1131 HIGH SCHOOL - REGULAR	1,777,682.00	536,383.76	1,014,673.19	1,551,056.95	226,625.05	87.25%
1132 HIGH SCHOOL - CO-CURRICULAR	369,156.00	161,971.42	125,988.29	287,959.71	81,196.29	78.00%
1210 TALENTED AND GIFTED	2,000.00	1,203.00	72.05	1,275.05	724.95	63.75%
1220 STUDENTS WITH DISABILITIES	1,244,647.00	450,259.49	947,063.85	1,397,323.34	(152,676.34)	112.27%
1250 RESOURCE ROOMS	468,567.00	141,476.55	305,467.07	446,943.62	21,623.38	95.39%
1280 ALTERNATIVE EDUCATION	78,177.00	14,305.38	34,512.18	48,817.56	29,359.44	62.44%
1281 PUBLIC ALTERNATIVE PROGRAMS	10,575.00	10,525.00	-	10,525.00	50.00	99.53%
1285 ALLIANCE ACADEMY	776,169.00	261,203.39	422,448.18	683,651.57	92,517.43	88.08%
1291 ENGLISH SECOND LANGUAGE	122,527.00	33,248.10	59,336.14	92,584.24	29,942.76	75.56%
1400 SUMMER SCHOOL PROGRAMS	5,354.00	2,257.87	-	2,257.87	3,096.13	42.17%
1410 SUMMER SCHOOL PROGRAMS	2,208.00	483.67	-	483.67	1,724.33	21.91%
<b>TOTAL INSTRUCTION</b>	<b>7,847,715.00</b>	<b>2,625,388.95</b>	<b>4,741,147.15</b>	<b>7,366,536.10</b>	<b>481,178.90</b>	<b>93.87%</b>
<b>SUPPORT SERVICES</b>						
2110 ATTENDANCE & SOCIAL WORK	67,924.00	22,491.67	45,283.04	67,774.71	149.29	99.78%
2115 SECURITY	12,500.00	6,350.00	6,250.00	12,600.00	(100.00)	100.80%
2120 GUIDANCE SERVICES	315,278.00	93,258.68	202,421.71	295,680.39	19,597.61	93.78%
2130 HEALTH SERVICES	41,439.00	18,373.18	27,996.00	46,369.18	(4,930.18)	111.90%
2150 SPEECH AND LANGUAGE	96,555.00	20,863.75	41,254.79	62,118.54	34,436.46	64.33%
2190 SERVICE DIR, STUDENT SUPPORT	106,861.00	53,711.47	53,395.18	107,106.65	(245.65)	100.23%
2210 IMPROVEMENT OF INSTRUCTION	26,962.00	857.49	20,000.00	20,857.49	6,104.51	77.36%
2220 EDUCATIONAL MEDIA SERVICES	107,619.00	32,157.28	59,725.72	91,883.00	15,736.00	85.38%
2240 INST STAFF DEVELOPMENT	-	-	-	-	-	0.00%
2310 BOARD OF EDUCATION	104,300.00	73,314.60	2,194.76	75,509.36	28,790.64	72.40%



**GENERAL FUND  
STATEMENT OF EXPENDITUES COMPARED TO BUDGET  
FOR THE FISCAL YEAR 2023-2024  
AS OF DECEMBER 31, 2023**

		ACTUAL			BALANCE		
		Y-T-D		TOTAL	FAVORABLE/ (UNFAVORABLE)	--%--	
		12/31/2023	ENCUMBERED	12/31/2023		COMMITTED	
		BUDGET					
<b>SUPPORT SERVICES, CONTINUED</b>			-	-			
2320	OFFICE OF SUPERINTENDENT	335,699.00	171,169.58	183,361.49	354,531.07	(18,832.07)	105.61%
2410	OFFICE OF PRINCIPAL - YCES	256,910.00	123,569.52	133,565.21	257,134.73	(224.73)	100.09%
2410	OFFICE OF PRINCIPAL - YCIS	378,805.00	148,976.75	180,423.19	329,399.94	49,405.06	86.96%
2410	OFFICE OF PRINCIPAL - YCHS	482,389.00	233,259.08	255,115.56	488,374.64	(5,985.64)	101.24%
2520	FISCAL SERVICES	305,992.00	149,544.30	116,289.06	265,833.36	40,158.64	86.88%
2540	CARE AND UPKEEP OF BUILDINGS	1,710,076.00	883,344.60	716,799.48	1,600,144.08	109,931.92	93.57%
2550	TRANSPORTATION	844,000.00	293,352.19	560,476.81	853,829.00	(9,829.00)	101.16%
2640	STAFF SERVICES	195,075.00	94,368.82	79,428.66	173,797.48	21,277.52	89.09%
2660	TECHNOLOGY SERVICES	354,593.00	90,768.19	100,550.45	191,318.64	163,274.36	53.95%
	<b>TOTAL SUPPORT SERVICES</b>	<b>5,742,977.00</b>	<b>2,509,731.15</b>	<b>2,784,531.11</b>	<b>5,294,262.26</b>	<b>448,714.74</b>	<b>92.19%</b>
<b>OTHER REQUIREMENTS</b>							
5120	LAND PURCHASE	-	-	-	-	-	0.00%
5200	OTHER TRANSFERS	121,043.00	121,043.00	-	121,043.00	-	100.00%
5200	TRANSFERS TO CAFETERIA (250)	20,000.00	-	-	-	20,000.00	0.00%
5200	TRANSFERS TO JCI DEBT SERVICE	112,350.00	112,350.00	-	112,350.00	-	100.00%
5200	TRANSFERS TO EMP BEN FUND (265/266)	30,000.00	30,000.00	-	30,000.00	-	100.00%
6110	CONTINGENCY	1,950,000.00	-	-	-	1,950,000.00	0.00%
	<b>TOTAL OTHER REQUIREMENTS</b>	<b>2,233,393.00</b>	<b>263,393.00</b>	<b>-</b>	<b>263,393.00</b>	<b>1,970,000.00</b>	<b>11.79%</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 15,824,085.00</b>	<b>\$ 5,398,513.10</b>	<b>\$ 7,525,678.26</b>	<b>\$ 12,924,191.36</b>	<b>\$ 2,899,893.64</b>	<b>81.67%</b>

**GENERAL FUND**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET BY FUNCTION**  
**FOR THE FISCAL YEAR 2023-2024**  
**AS OF DECEMBER 31, 2023**

INSTRUCTION	BUDGET	ACTUAL		TOTAL 12/31/2023	BALANCE FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
		Y-T-D 12/31/2023	ENCUMBERED			
1111 ELEMENTARY PROGRAM K-5						
1 - Salaries	\$ 1,002,035.00	\$ 311,971.45	\$ 670,966.49	\$ 982,937.94	\$ 19,097.06	98.09%
2 - Benefits	515,072.00	161,918.57	338,173.18	500,091.75	14,980.25	97.09%
3 - Purchased Services	58,050.00	39,741.44	29,017.52	68,758.96	(10,708.96)	118.45%
4 - Supplies & Materials	67,060.00	55,180.82	1,352.09	56,532.91	10,527.09	84.30%
1113 ELEMENTARY - EXTRA CURRICULAR						
1 - Salaries	\$ 1,327.00	\$ -	\$ -	\$ -	\$ 1,327.00	0.00%
2 - Benefits	450.00	-	-	-	450.00	0.00%
4 - Supplies & Materials	\$ 475.00	\$ 50.58	\$ 199.42	\$ 250.00	225.00	52.63%
1121 MIDDLE SCHOOL - REGULAR						
1 - Salaries	\$ 802,354.00	\$ 259,857.48	\$ 524,458.72	\$ 784,316.20	\$ 18,037.80	97.75%
2 - Benefits	406,143.00	111,709.57	224,167.80	335,877.37	70,265.63	82.70%
3 - Purchased Services	52,200.00	12,725.54	39,402.10	52,127.64	72.36	99.86%
4 - Supplies & Materials	75,750.00	58,406.37	3,059.94	61,466.31	14,283.69	81.14%
6 - Other Objects	200.00	-	-	-	200.00	0.00%
1122 MIDDLE SCHOOL - CO-CURRICULAR						
1 - Salaries	\$ 6,414.00	\$ 295.00	\$ 590.00	\$ 885.00	\$ 5,529.00	13.80%
2 - Benefits	2,173.00	99.50	198.94	298.44	1,874.56	13.73%
4 - Supplies & Materials	950.00	115.00	-	115.00	835.00	12.11%
1131 HIGH SCHOOL - REGULAR						
1 - Salaries	\$ 979,269.00	\$ 312,417.93	\$ 622,251.66	\$ 934,669.59	\$ 44,599.41	95.45%
2 - Benefits	567,434.00	171,267.30	339,656.62	510,923.92	56,510.08	90.04%
3 - Purchased Services	84,850.00	34,023.98	49,134.14	83,158.12	1,691.88	98.01%
4 - Supplies & Materials	146,129.00	18,674.55	3,630.77	22,305.32	123,823.68	15.26%
1132 HIGH SCHOOL - CO-CURRICULAR						
1 - Salaries	\$ 207,486.00	\$ 90,559.09	\$ 87,935.75	\$ 178,494.84	\$ 28,991.16	86.03%
2 - Benefits	70,195.00	15,627.32	20,019.90	35,647.22	34,547.78	50.78%
3 - Purchased Services	48,425.00	25,700.02	1,419.74	27,119.76	21,305.24	56.00%
4 - Supplies & Materials	32,450.00	10,680.83	2,176.84	12,857.67	19,592.33	39.62%
5 - Capital Outlay	-	6,000.00	-	6,000.00	(6,000.00)	0.00%
6 - Other Objects	10,600.00	13,404.16	14,436.06	27,840.22	(17,240.22)	262.64%

**GENERAL FUND**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET BY FUNCTION**  
**FOR THE FISCAL YEAR 2023-2024**  
**AS OF DECEMBER 31, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>		<u>TOTAL</u> <u>12/31/2023</u>	<u>BALANCE</u> <u>FAVORABLE/</u> <u>(UNFAVORABLE)</u>	<u>--%--</u> <u>COMMITTED</u>
		<u>Y-T-D</u> <u>12/31/2023</u>	<u>ENCUMBERED</u>			
1210 TALENTED & GIFTED						
4 - Supplies & Materials	2,000.00	1,203.00	72.05	1,275.05	724.95	63.75%
1220 STUDENTS WITH DISABILITIES						
1 - Salaries	\$ 717,406.00	\$ 262,604.69	\$ 539,725.61	\$ 802,330.30	\$ (84,924.30)	111.84%
2 - Benefits	472,141.00	171,599.14	350,612.54	522,211.68	(50,070.68)	110.61%
3 - Purchased Services	53,800.00	15,003.67	56,536.13	71,539.80	(17,739.80)	132.97%
4 - Supplies & Materials	1,300.00	1,051.99	189.57	1,241.56	58.44	95.50%
1250 RESOURCE ROOMS						
1 - Salaries	\$ 267,492.00	\$ 87,787.84	\$ 178,762.39	\$ 266,550.23	\$ 941.77	99.65%
2 - Benefits	145,975.00	52,310.40	105,079.01	157,389.41	(11,414.41)	107.82%
3 - Purchased Services	47,500.00	1,238.41	21,350.67	22,589.08	24,910.92	47.56%
4 - Supplies & Materials	7,600.00	139.90	275.00	414.90	7,185.10	5.46%
1280 ALTERNATIVE EDUCATION						
1 - Salaries	\$ 24,614.00	\$ 9,801.36	\$ 19,585.72	\$ 29,387.08	\$ (4,773.08)	119.39%
2 - Benefits	26,563.00	3,359.02	6,626.46	9,985.48	16,577.52	37.59%
3 - Purchased Services	27,000.00	1,145.00	8,300.00	9,445.00	17,555.00	34.98%
1281 PUBLIC ALTERNATIVE PROGRAMS						
3 - Purchased Services	\$ 10,575.00	\$ -	\$ -	\$ -	\$ 10,575.00	0.00%
4 - Supplies & Materials	-	10,525.00	-	10,525.00	(10,525.00)	0.00%
1285 ALLIANCE ACADEMY						
1 - Salaries	\$ 311,728.00	\$ 114,943.10	\$ 182,863.32	\$ 297,806.42	\$ 13,921.58	95.53%
2 - Benefits	176,462.00	62,898.94	109,905.60	172,804.54	3,657.46	97.93%
3 - Purchased Services	186,150.00	45,407.76	128,578.74	173,986.50	12,163.50	93.47%
4 - Supplies & Materials	101,829.00	37,953.59	1,100.52	39,054.11	62,774.89	38.35%
1291 ENGLISH SECOND LANGUAGE						
1 - Salaries	\$ 57,909.00	\$ 15,362.65	\$ 34,803.50	\$ 50,166.15	\$ 7,742.85	86.63%
2 - Benefits	56,057.00	14,065.18	20,932.64	34,997.82	21,059.18	62.43%
3 - Purchased Services	4,700.00	-	3,500.00	3,500.00	1,200.00	74.47%
4 - Supplies & Materials	3,861.00	3,820.27	100.00	3,920.27	(59.27)	101.54%

**GENERAL FUND**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET BY FUNCTION**  
**FOR THE FISCAL YEAR 2023-2024**  
**AS OF DECEMBER 31, 2023**

		<u>ACTUAL</u>		<u>TOTAL</u> <u>12/31/2023</u>	<u>BALANCE</u> <u>FAVORABLE/</u> <u>(UNFAVORABLE)</u>	<u>--%--</u> <u>COMMITTED</u>
<u>BUDGET</u>	<u>Y-T-D</u> <u>12/31/2023</u>	<u>ENCUMBERED</u>				
1400	SUMMER SCHOOL PROGRAMS					
1	- Salaries	\$ 4,000.00	\$ 1,720.32	\$ -	\$ 1,720.32	\$ 2,279.68 43.01%
2	- Benefits	1,354.00	537.55	-	537.55	816.45 39.70%
1410	SUMMER SCHOOL PROGRAMS					
1	- Salaries	\$ 1,500.00	\$ 446.60	\$ -	\$ 446.60	\$ 1,053.40 29.77%
2	- Benefits	508.00	37.07	-	37.07	470.93 7.30%
4	- Supplies & Materials	200.00	-	-	-	200.00 0.00%
<b>SUPPORT SERVICES</b>						
2110	ATTENDANCE & SOCIAL WORK					
1	- Salaries	\$ 37,046.00	\$ 12,265.44	\$ 24,780.88	\$ 37,046.32	\$ (0.32) 100.00%
2	- Benefits	30,778.00	10,211.87	20,502.16	30,714.03	63.97 99.79%
4	- Supplies & Materials	100.00	14.36	-	14.36	85.64 14.36%
2115	SECURITY					
3	- Purchased Services	\$ 12,500.00	\$ 6,350.00	\$ 6,250.00	\$ 12,600.00	\$ (100.00) 100.80%
2120	GUIDANCE SERVICES					
1	- Salaries	\$ 156,313.00	\$ 45,272.15	\$ 81,749.50	\$ 127,021.65	\$ 29,291.35 81.26%
2	- Benefits	60,965.00	23,878.80	44,832.85	68,711.65	(7,746.65) 112.71%
3	- Purchased Services	95,600.00	23,588.10	74,501.86	98,089.96	(2,489.96) 102.60%
4	- Supplies & Materials	2,400.00	519.63	1,337.50	1,857.13	542.87 77.38%
2130	HEALTH SERVICES					
3	- Purchased Services	\$ 39,939.00	\$ 18,000.00	\$ 27,996.00	\$ 45,996.00	\$ (6,057.00) 115.17%
4	- Supplies & Materials	1,500.00	373.18	-	373.18	1,126.82 24.88%
2150	SPEECH AND LANGUAGE					
1	- Salaries	\$ 73,559.00	\$ 10,991.40	\$ 21,773.44	\$ 32,764.84	\$ 40,794.16 44.54%
2	- Benefits	22,996.00	9,777.90	19,481.35	29,259.25	(6,263.25) 127.24%
4	- Supplies & Materials	-	94.45	-	94.45	(94.45) 0.00%
2190	SERVICE DIR, STUDENT SUPPORT					
1	- Salaries	\$ 73,043.00	\$ 36,521.22	\$ 36,521.22	\$ 73,042.44	\$ 0.56 100.00%
2	- Benefits	33,818.00	16,796.25	16,873.96	33,670.21	147.79 99.56%
3	- Purchased Services	-	394.00	-	394.00	(394.00) 0.00%

**GENERAL FUND**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET BY FUNCTION**  
**FOR THE FISCAL YEAR 2023-2024**  
**AS OF DECEMBER 31, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>		<u>TOTAL</u> <u>12/31/2023</u>	<u>BALANCE</u> <u>FAVORABLE/</u> <u>(UNFAVORABLE)</u>	<u>--%--</u> <u>COMMITTED</u>
		<u>Y-T-D</u> <u>12/31/2023</u>	<u>ENCUMBERED</u>			
2210 IMPROVEMENT OF INSTRUCTION						
3 - Purchased Services	\$ 26,500.00	\$ 857.49	\$ 20,000.00	\$ 20,857.49	\$ 5,642.51	78.71%
4 - Supplies & Materials	462.00	-	-	-	462.00	0.00%
2220 EDUCATIONAL MEDIA SERVICES						
1 - Salaries	\$ 64,556.00	\$ 21,945.66	\$ 43,638.26	\$ 65,583.92	\$ (1,027.92)	101.59%
2 - Benefits	38,213.00	7,287.38	14,759.29	22,046.67	16,166.33	57.69%
3 - Purchased Services	1,000.00	430.36	833.17	1,263.53	(263.53)	126.35%
4 - Supplies & Materials	3,850.00	2,493.88	495.00	2,988.88	861.12	77.63%
2240 INST STAFF DEVELOPMENT						
2310 BOARD OF EDUCATION						
3 - Purchased Services	\$ 54,000.00	\$ 23,205.38	\$ 1,999.82	\$ 25,205.20	\$ 28,794.80	46.68%
4 - Supplies & Materials	3,500.00	758.33	194.94	953.27	2,546.73	27.24%
6 - Other Objects	46,800.00	49,350.89	-	49,350.89	(2,550.89)	105.45%
2320 OFFICE OF SUPERINTENDENT						
1 - Salaries	\$ 213,588.00	\$ 110,475.10	\$ 117,500.25	\$ 227,975.35	\$ (14,387.35)	106.74%
2 - Benefits	107,761.00	54,809.82	60,277.53	115,087.35	(7,326.35)	106.80%
3 - Purchased Services	8,000.00	2,563.96	8.56	2,572.52	5,427.48	32.16%
4 - Supplies & Materials	4,700.00	981.75	5,575.15	6,556.90	(1,856.90)	139.51%
6 - Other Objects	1,650.00	2,338.95	-	2,338.95	(688.95)	141.75%
2410 OFFICE OF PRINCIPAL - YCES						
1 - Salaries	\$ 728,294.00	\$ 331,763.38	\$ 372,204.12	\$ 703,967.50	\$ 24,326.50	96.66%
2 - Benefits	349,960.00	162,273.66	183,065.68	345,339.34	4,620.66	98.68%
3 - Purchased Services	26,950.00	3,466.57	12,600.00	16,066.57	10,883.43	59.62%
4 - Supplies & Materials	9,700.00	5,076.74	1,234.16	6,310.90	3,389.10	65.06%
6 - Other Objects	3,200.00	3,225.00	-	3,225.00	(25.00)	100.78%
2520 FISCAL SERVICES						
1 - Salaries	\$ 152,525.00	\$ 76,240.98	\$ 76,262.02	\$ 152,503.00	\$ 22.00	99.99%
2 - Benefits	63,407.00	36,293.07	34,713.01	71,006.08	(7,599.08)	111.98%
3 - Purchased Services	25,560.00	11,134.60	4,723.73	15,858.33	9,701.67	62.04%
4 - Supplies & Materials	62,000.00	18,419.81	590.30	19,010.11	42,989.89	30.66%
5 - Capital Outlay	-	6,196.00	-	6,196.00	(6,196.00)	0.00%
6 - Other Objects	2,500.00	1,259.84	-	1,259.84	1,240.16	50.39%

**GENERAL FUND**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET BY FUNCTION**  
**FOR THE FISCAL YEAR 2023-2024**  
**AS OF DECEMBER 31, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>		<u>TOTAL</u> <u>12/31/2023</u>	<u>BALANCE</u> <u>FAVORABLE/</u> <u>(UNFAVORABLE)</u>	<u>--%--</u> <u>COMMITTED</u>
		<u>Y-T-D</u> <u>12/31/2023</u>	<u>ENCUMBERED</u>			
2540 CARE AND UPKEEP OF BUILDINGS						
1 - Salaries	\$ 441,194.00	\$ 194,819.95	\$ 250,647.21	\$ 445,467.16	\$ (4,273.16)	100.97%
2 - Benefits	257,913.00	102,826.53	129,593.72	232,420.25	25,492.75	90.12%
3 - Purchased Services	627,210.00	298,996.03	322,838.47	621,834.50	5,375.50	99.14%
4 - Supplies & Materials	94,000.00	44,555.04	13,720.08	58,275.12	35,724.88	61.99%
5 - Capital Outlay	93,722.00	29,412.70	-	29,412.70	64,309.30	31.38%
6 - Other Objects	196,037.00	212,734.35	-	212,734.35	(16,697.35)	108.52%
2550 TRANSPORTATION						
3 - Purchased Services	\$ 844,000.00	\$ 293,352.19	\$ 560,476.81	\$ 853,829.00	\$ (9,829.00)	101.16%
2640 STAFF SERVICES						
1 - Salaries	\$ 106,634.00	\$ 52,442.53	\$ 53,134.74	\$ 105,577.27	\$ 1,056.73	99.01%
2 - Benefits	61,241.00	22,622.94	22,812.92	45,435.86	15,805.14	74.19%
3 - Purchased Services	13,500.00	17,659.85	3,281.00	20,940.85	(7,440.85)	155.12%
4 - Supplies & Materials	10,700.00	-	-	-	10,700.00	0.00%
6 - Other Objects	3,000.00	1,643.50	200.00	1,843.50	1,156.50	61.45%
2660 TECHNOLOGY SERVICES						
1 - Salaries	\$ 34,120.00	\$ 26,980.31	\$ -	\$ 26,980.31	\$ 7,139.69	79.07%
2 - Benefits	20,673.00	6,692.00	-	6,692.00	13,981.00	32.37%
3 - Purchased Services	157,800.00	16,811.93	86,320.75	103,132.68	54,667.32	65.36%
4 - Supplies & Materials	44,000.00	36,868.99	4,774.84	41,643.83	2,356.17	94.65%
5 - Capital Outlay	95,000.00	3,264.96	9,454.86	12,719.82	82,280.18	13.39%
6 - Other Objects	3,000.00	150.00	-	150.00	2,850.00	5.00%
5200 OTHER TRANSFERS						
7 - Transfers to Other Funds	\$ 283,393.00	\$ 263,393.00	\$ -	\$ 263,393.00	\$ 20,000.00	92.94%
6110 CONTINGENCY						
8 - Contingency	\$ 1,950,000.00	\$ -	\$ -	\$ -	\$ 1,950,000.00	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,824,085.00</b>	<b>\$ 5,398,513.10</b>	<b>\$ 7,525,678.26</b>	<b>\$ 12,924,191.36</b>	<b>\$ 2,899,893.64</b>	

**GENERAL FUND**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET BY OBJECT**  
**FOR THE FISCAL YEAR 2023-2024**  
**AS OF DECEMBER 31, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>		<u>TOTAL</u> <u>12/31/2023</u>	<u>BALANCE</u> <u>FAVORABLE/</u> <u>(UNFAVORABLE)</u>	<u>--%--</u> <u>COMMITTED</u>
		<u>Y-T-D</u> <u>12/31/2023</u>	<u>ENCUMBERED</u>			
<b>Salaries 100-199</b>						
111 - Licensed Salaries	\$ 3,435,891.00	\$ 1,034,601.02	\$ 2,159,011.44	\$ 3,193,612.46	\$ 242,278.54	92.95%
112 - Classified Salaries	1,440,180.00	562,463.71	959,075.11	1,521,538.82	(81,358.82)	105.65%
113 - Administrative Salaries	780,864.00	403,038.48	403,038.52	806,077.00	(25,213.00)	103.23%
114 - Managerial Salaries	284,104.00	146,530.75	133,792.10	280,322.85	3,781.15	98.67%
121 - In House Substitute Salaries	-	5,120.45	-	5,120.45	(5,120.45)	0.00%
130 - Extra Curricular Salaries	259,788.00	104,031.25	91,142.85	195,174.10	64,613.90	75.13%
131 - Extra Duty Licensed Salaries	41,376.00	22,434.21	35,099.98	57,534.19	(16,158.19)	139.05%
132 - Extra Duty Classified Salaries	\$ 1,500.00	\$ 12,097.99	\$ -	\$ 12,097.99	\$ (10,597.99)	806.53%
134 - Imputed Income	-	-	17,649.00	17,649.00	(17,649.00)	0.00%
136 - Insurance Opt Out	208,449.00	70,264.97	137,099.60	207,364.57	1,084.43	99.48%
140 - Other Salaries	12,254.00	26,902.80	4,246.20	31,149.00	(18,895.00)	254.19%
<b>Associated Payroll Costs 200-299</b>						
211 - PERS	\$ 884.00	\$ (205.29)	\$ -	\$ (205.29)	\$ 1,089.29	-23.22%
212 - PERS Pickup	375,354.00	120,215.73	199,202.81	319,418.54	55,935.46	85.10%
213 - PERS UAL	1,219,901.00	390,690.06	647,668.94	1,038,359.00	181,542.00	85.12%
220 - FICA/MEDICARE	478,591.00	179,124.03	294,405.79	473,529.82	5,061.18	98.94%
231 - Workers Compensation	19,362.00	9,855.78	12,227.15	22,082.93	(2,720.93)	114.05%
233 - Paid Family Med Leave Insurance	25,029.00	8,404.04	15,404.66	23,808.70	1,220.30	95.12%
241 - Contractual Employee Benefits	1,352,131.00	495,952.11	875,100.72	1,371,052.83	(18,921.83)	101.40%
242 - HSA Employer Paid Insurance	-	14,863.32	18,275.09	33,138.41	(33,138.41)	0.00%
248 - Tuition Reimbursement	17,000.00	-	-	-	17,000.00	0.00%

**GENERAL FUND**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET BY OBJECT**  
**FOR THE FISCAL YEAR 2023-2024**  
**AS OF DECEMBER 31, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>		<u>TOTAL</u> <u>12/31/2023</u>	<u>BALANCE</u> <u>FAVORABLE/</u> <u>(UNFAVORABLE)</u>	<u>--%--</u> <u>COMMITTED</u>
		<u>Y-T-D</u> <u>12/31/2023</u>	<u>ENCUMBERED</u>			
<b>Purchases Services 300-399</b>						
310 - Instr, Prof & Tech Services	\$ 584,789.00	\$ 142,764.16	\$ 336,466.20	\$ 479,230.36	\$ 105,558.64	81.95%
311 - Substitute Services	252,500.00	81,618.90	178,974.61	260,593.51	(8,093.51)	103.21%
318 - Prof & Improve Costs Non-Instructional	6,800.00	2,865.00	-	2,865.00	3,935.00	42.13%
322 - Repairs & Maintenance Services	108,500.00	85,874.85	38,975.84	124,850.69	(16,350.69)	115.07%
324 - Rentals	29,750.00	16,492.80	11,326.66	27,819.46	1,930.54	93.51%
325 - Electricity	167,000.00	78,357.91	98,642.09	177,000.00	(10,000.00)	105.99%
326 - Fuel	170,250.00	42,832.47	115,467.53	158,300.00	11,950.00	92.98%
327 - Water & Sewage	99,000.00	54,297.37	44,582.84	98,880.21	119.79	99.88%
328 - Garbage	16,800.00	4,956.76	10,795.85	15,752.61	1,047.39	93.77%
331 - Reimbursable Student Transportation	792,000.00	279,026.91	520,202.09	799,229.00	(7,229.00)	100.91%
332 - Non Reimbursable Student Transportation	52,000.00	13,902.80	38,097.20	52,000.00	-	100.00%
340 - Travel	5,500.00	62.49	-	62.49	5,437.51	1.14%
341 - Travel, Local in District	1,000.00	-	-	-	1,000.00	0.00%
342 - Travel, Out of District	27,150.00	3,478.50	1,925.93	5,404.43	21,745.57	19.91%
351 - Telephone	12,360.00	5,822.71	5,817.29	11,640.00	720.00	94.17%
353 - Postage	10,560.00	4,000.00	3,908.56	7,908.56	2,651.44	74.89%
354 - Advertising	2,650.00	508.89	1,500.00	2,008.89	641.11	75.81%
355 - Printing and Binding	26,900.00	7,044.16	16,875.44	23,919.60	2,980.40	88.92%
359 - Other Communications Services	40,000.00	16,811.93	22,733.83	39,545.76	454.24	98.86%
380 - Non-Inst Prof & Tech Services	5,000.00	-	-	-	5,000.00	0.00%
381 - Audit Services	35,000.00	20,880.00	-	20,880.00	14,120.00	59.66%
382 - Legal Services	7,000.00	228.50	371.50	600.00	6,400.00	8.57%
389 - Other Non-Inst Prof & Tech Services	53,300.00	25,355.17	9,234.75	34,589.92	18,710.08	64.90%
390 - Other General Inst Prof & Tech Services	-	4,614.00	3,171.00	7,785.00	(7,785.00)	0.00%
<b>Supplies and Materials 400-499</b>						
410 - Supplies and Materials	\$ 172,937.00	\$ 63,502.76	\$ 26,590.70	\$ 90,093.46	\$ 82,843.54	52.10%
420 - Textbooks	296,600.00	133,015.01	984.46	133,999.47	162,600.53	45.18%
430 - Library Books	2,100.00	2,291.55	-	2,291.55	(191.55)	109.12%
440 - Periodicals	1,000.00	642.51	-	642.51	357.49	64.25%
460 - Non Consumable Items	76,750.00	23,174.56	9,348.34	32,522.90	44,227.10	42.38%
470 - Computer Software	113,929.00	62,651.33	3,154.67	65,806.00	48,123.00	57.76%
480 - Computer Hardware	13,200.00	22,680.34	-	22,680.34	(9,480.34)	171.82%



**GENERAL FUND**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET BY OBJECT**  
**FOR THE FISCAL YEAR 2023-2024**  
**AS OF DECEMBER 31, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>		<u>TOTAL</u> <u>12/31/2023</u>	<u>BALANCE</u> <u>FAVORABLE/</u> <u>(UNFAVORABLE)</u>	<u>--%--</u> <u>COMMITTED</u>
		<u>Y-T-D</u> <u>12/31/2023</u>	<u>ENCUMBERED</u>			
<b>Capital Outlay 500-599</b>						
520 - Building Acquisition & Improvements	\$ 28,722.00	\$ -	\$ -	\$ -	\$ 28,722.00	0.00%
530 - Improvements Other Than Buildings	-	9,999.00	-	9,999.00	(9,999.00)	0.00%
541 - Initial & Additional Equipment Purchases	15,000.00	6,000.00	-	6,000.00	9,000.00	40.00%
542 - Replacement Equipment Purchases	70,000.00	25,609.70	-	25,609.70	44,390.30	36.59%
550 - Technology	75,000.00	3,264.96	9,454.86	12,719.82	62,280.18	16.96%
<b>Other Objects 600-699</b>						
640 - Dues and Fees	\$ 30,650.00	\$ 27,674.69	\$ 14,636.06	\$ 42,310.75	\$ (11,660.75)	138.04%
651 - Liability Insurance	41,800.00	44,261.89	-	44,261.89	(2,461.89)	105.89%
653 - Property Insurance Premiums	194,537.00	212,170.11	-	212,170.11	(17,633.11)	109.06%
<b>Transfers 700-799</b>						
790 - Other Transfers	\$ 121,043.00	\$ 121,043.00	\$ -	\$ 121,043.00	\$ -	100.00%
791 - Transfer to Debt Service	112,350.00	112,350.00	-	112,350.00	-	100.00%
794 - Transfer to Cafeteria	20,000.00	-	-	-	20,000.00	0.00%
795 - Transfer to Employee Benefit Fund	30,000.00	30,000.00	-	30,000.00	-	100.00%
<b>Planned Reserve 800-899</b>						
810 - Planned Reserve	\$ 1,950,000.00	\$ -	\$ -	\$ -	\$ 1,950,000.00	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,824,085.00</b>	<b>\$ 5,398,513.10</b>	<b>\$ 7,525,678.26</b>	<b>\$ 12,924,191.36</b>	<b>\$ 2,899,893.64</b>	

# Yamhill-Carlton School District

## 2024-2025 Budget Calendar

All meetings will be at 6:00pm and will be held at the Yamhill Carlton School District office at 120 N Larch Place, Yamhill OR 97148 and on Zoom. Zoom links will be posted on [www.ycsd.k12.or.us](http://www.ycsd.k12.or.us) and published prior to budget meetings. For further information contact Tami Zigler, Business Manager at 503.852.6983 or [ziglert@ycschools.org](mailto:ziglert@ycschools.org).

April 19, 2024 (Friday) <i>due to paper by April 16, 2024</i>	Publish first notice of Budget Committee Meeting (On YCSD website and McMinnville News Register) <i>Must be published twice, 5 to 30 days before 1<sup>st</sup> meeting</i>
April 26, 2024 (Friday) <i>due to paper by April 23, 2024</i>	Publish 2 <sup>nd</sup> notice of 1 <sup>st</sup> Budget Committee Meeting (On YCSD website and McMinnville News Register) <i>Must be published 5 to 30 days before 1<sup>st</sup> meeting</i>
May 6, 2024 (Monday)	<b>First Meeting of Budget Committee</b> Elect Committee Chair Present Budget Message and Proposed Budget Public Comment Potential Budget Approval
May 20, 2024 (Monday)	<b>Second Meeting of Budget Committee - Tentative</b> <i>Only if needed to review any proposed changes and/or additional information requested</i>
May 31, 2024 (Friday) <i>due to paper by May 28, 2024</i>	Publish Notice of Budget Hearing and Financial Summary (ORS 294.438) (On YCSD website and McMinnville News Register) <i>Must be published once, 5 to 30 days before Budget Hearing</i>
June 13, 2024 (Thursday)	<b>REGULAR BOARD MEETING</b> <b>Budget Hearing &amp; Adoption</b> Public Meeting on 2024-25 Budget (ORS 294.453) Enact Resolutions adopting 2024-25 Budget, making the appropriations, declaring the permanent tax rate to be imposed and categorizing taxes
July 15, 2024	- Deadline to provide Notice of Property Tax and intent to impose a tax to County Assessors for FY 2024-25 - Provide Adopted Budget to State of Oregon

**YAMHILL CARLTON SD  
EARLY LITERACY GRANT  
PROPOSED BUDGET 23-24**

Grant Allowable Use Category							Overall Literacy Budget (23-24)
		--	--	--	--	<b>Total Allocation 2023-24 (Autofill from Start Here tab):</b>	<b>\$90,860.45</b>
		--	--	--	--	Total Budgeted Amounts (Autosum):	\$90,860.45
						Unbudgeted (Autocalculate):	(\$0.00)
	Proposed Investment	FTE	FTE Type	Allowable Use Code	Object Code	4th or 5th Grade Expenditure	Literacy Budget (23-24)
Hiring	We are currently offering small group high doseage tutoring and seeing positive results. We will cotinue to fund this program and use the allocated funds to increase the amount of students served.	0.91	Literacy Interventionist	SGHDT	112		\$16,008.00
Hiring	We are currently offering small group high doseage tutoring and seeing positive results. We will cotinue to fund this program and use the allocated funds to increase the amount of students served.		Literacy Interventionist	SGHDT	2XX		\$14,450.00
Extended Learning Programs	We are going to offer high doseage tutoring during summer school.		Other	ELPSS	11X		\$20,000.00
Extended Learning Programs	We are going to offer high doseage tutoring during summer school.		Other	ELPSS			\$6,200.00
Extended Learning Programs	Transportation		Other	ELPSS	34X		\$9,000.00
Extended Learning Programs	We are going to offer high doseage tutoring and parent resources during kindergarten kickstart.		Other	ELPO	11X		\$3,400.00
Extended Learning Programs	We are going to offer high doseage tutoring and parent resources during kindergarten kickstart.		Other	ELPO	2XX		\$1,500.00
Extended Learning Programs	Literacy bags for Kindergarten Kickstart		Other		4XX		\$2,000.00
Purchasing Curricula & Materials	We will offer literacy at all our community engagment family events.		Other	CRCM	4XX		\$10,000.00
Professional Development & Coachi	Professional development		Other	PDC	31X		\$4,000.00
Administrative Costs	Adminstrative Fees		Other		690		\$4,302.45

# OSBA Model Sample Policy Yamhill-Carlton School District 1

Code: GCBDA/GDBDA  
Adopted: 10/09/06  
Revised/Readopted: 2/13/12, 12/14/17, X/XX/24

## Family Medical Leave \*

(Version 1)

~~{Highly recommended policy. The law does not require districts to have a board-adopted policy, but the district is required to follow the law. Having policy and an administrative regulation in place can assist with compliance. Policy is intended for districts with 50 or more employees as counted in accordance with ORS 659A.153. If the district has between 25 and 50 employees, the district should use version 2 of GCBDA/GDBDA—Family Medical Leave \*. If the district does not have 25 employees, the district should not adopt this policy.}~~

When applicable, the district will comply with the provisions of the Family and Medical Leave Act (FMLA){<sup>1</sup>}, the Oregon Family Leave Act (OFLA){<sup>2</sup>}, the Oregon Military Family Leave Act (OMFLA), Paid Family Medical Leave Insurance (PFMLI) and other applicable provisions of state and federal law, Board policies and collective bargaining agreements regarding family medical leave.

In order for an employee to be eligible for the benefits under FMLA, the employee must have been employed by the district for at least 12 months, have worked at least 1,250 hours during the past 12-month period and worked at a worksite that employs 50 district employees within 75 miles of the worksite.

Generally, in order for an employee to be eligible for the benefits under OFLA, the employee must work an average of 25 hours or more per week during the 180 calendar days immediately prior to the first day of the start of the requested leave. For parental leave purposes, an employee becomes eligible upon completing at least 180 calendar days immediately preceding the date on which the parental leave begins: there is no minimum average number of hours worked per week. Special requirements apply during public health emergencies.

OMFLA applies to employees who work an average of at least 20 hours per week; there is no minimum number of days worked when determining an employee's eligibility for OMFLA.

PMFLI is generally available to district employees who have earned \$1,000 in subject wages or taxable income during the alternate or base years<sup>3</sup>, contributed to the PMFLI fund in the alternate or base years and are otherwise eligible.<sup>4</sup>

Federal and state leave entitlements generally run concurrently.

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{<sup>1</sup> Generally, FMLA applies only to entities with 50 or more employees, however, FMLA applies to all public elementary and secondary educational institutions. See 29 CFR 825.600(b). The rule regarding individual employee eligibility does apply: an employee is only eligible if the employee "is employed at a worksite where 50 or more employees are employed by the employer within 75 miles of that worksite." See 29 CFR 825.110(a)(3). Consequently, FMLA applies to districts with fewer than 50 employees, but individual employees will not be eligible to receive benefits.}

{<sup>2</sup> OFLA applies to employers with 25 or more employees in Oregon (ORS 659A.153) and OMFLA applies to all public-sector employers in Oregon. (ORS 659A.090(2)) (Oregon BOLI Leave Laws – 2023 Edition)}

<sup>3</sup> The wages are not required to have been earned for work in the district.

<sup>4</sup> See OAR 471-070-1010 for additional information.

The superintendent [or designee] will develop administrative regulations as necessary for the implementation of the provisions of both federal and state law.

END OF POLICY

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**Legal Reference(s):**

[ORS 332.507](#)  
[ORS 659A.090](#)  
[ORS 659A.093](#)

[ORS 659A.096](#)  
[ORS 659A.099](#)  
[ORS 659A.150 - 659A.186](#)

[ORS 659B.010](#)  
[OAR 839-009-0200 - 0320](#)

Americans with Disabilities Act, 42 U.S.C. §§ 12101-12213; 29 C.F.R. Part 1630 (2017); 28 C.F.R. Part 35 (2017).  
Family and Medical Leave Act, 29 U.S.C. §§ 2601-2654; 5 U.S.C. §§ 6381-6387 (2012); Family and Medical Leave Act, 29 C.F.R. Part 825 (2017).  
Americans with Disabilities Act, 42 U.S.C. §§ 12101-12133 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).  
Escriba v. Foster Poultry Farms, Inc. 743 F.3d 1236 (9<sup>th</sup> Cir. 2014).  
Senate Bill 999 (2023).

## Grading and Reporting System\*\*

The district's reporting system shall be based on Board-adopted course content and clearly show the student and parent whether the student is achieving course requirements at the student's current grade level; or course content level; shall be based on the student's progress toward mastery of a continuum of academic knowledge and skills; and may be based on the student's progress in a continuum of knowledge and skills that are not academic and that may include student behaviors that are defined by the district. Absenteeism or misconduct shall not be the sole criterion for the reduction of a student's grades.—

Grading will be conducted on a ~~nine-week-basis~~ periodic basis. The grade will be based on many factors, such as: basic assignments, both oral and written; class participation; special assignments; research; activities of various types and kinds; and special contributions.

At the beginning of the grading period students and parents will be informed regarding the basis of the grades and the methods to be used in determining them.

END OF POLICY

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**Legal Reference(s):**

[ORS 329.485](#)

[OAR 581-021-0022](#)

[OAR 581-022-1670](#)

12/29/23 | cr

## Staff Expense Reimbursement

Expense reimbursement for staff traveling on approved district business will be governed by the following procedures. Travel expenses include travel fares, meals and lodging and expenses incident to travel. Only travel expenses as are ordinary and necessary in the conduct of approved travel for district business purposes and directly attributable to it will be reimbursed. As used in this regulation an “ordinary” expense means one that is common and accepted in the profession; a “necessary” expense means one that is essential and appropriate in order to conduct district business. Reimbursement procedures established by the district will also apply to Board members traveling on district business, as applicable.

### In-District Travel – Use of Private Vehicles

1. ~~Staff will use district-owned vehicles, whenever possible, in conducting district business that requires travel within district boundaries.~~
2. Private vehicles may be used in conducting district business only with prior superintendent or designee approval. In-district travel approval may be granted by the superintendent or designee for individual trips or by blanket approval, as deemed appropriate.
3. Travel in a private vehicle for the purpose of conducting district business may be approved when:
  - a. A district vehicle is not available;
  - b. The destination is not conveniently accessible by commercial carrier;
  - c. Various points must be visited and commercial carrier schedules are such that the use of commercial carrier transportation is not practical;
  - d. Carrying articles by commercial carrier would not be feasible;
  - e. Commercial travel is deemed to be less economical.

### Out-of-District Travel (In-state) – Use of Private Vehicles

1. Staff will use district-owned vehicles, whenever possible, in conducting approved district business that requires in-state travel outside district boundaries.
2. Private vehicles may be used only with prior superintendent or designee approval. Out-of-district travel approval may be granted by the superintendent or designee for individual trips or by blanket approval, as deemed appropriate.

### Out-of-State Travel

The superintendent must approve all out-of-state travel or travel outside the state that is over 500 miles from the district, whichever is further.

## Insurance Coverage

3. Insurance costs are included as part of the mileage reimbursement for employees authorized to use a private vehicle to conduct district business. It is the responsibility of the owner or driver of the vehicle to be certain that the vehicle is adequately covered by insurance.
4. The responsibility of the district for damages resulting from vehicle accidents is not the same as set forth in the district's general liability insurance policy. The employee's insurance coverage provides primary coverage when the employee is driving his/her own vehicle on approved district business.
5. All district employees operating private vehicles on approved district business are required to complete and maintain on file with the district verification of vehicle liability insurance that meets or exceeds Oregon statutory minimum limits. This verification is required prior to any district approval to conduct district business in a private vehicle. Employees are required to update their verification of vehicle liability information maintained on file with the district upon any change in the employee's vehicle insurance coverage.

## Meals and Meetings

6. In accordance with IRS regulations reimbursement will be made for ordinary and necessary meal expenses incurred in the course of approved travel for district business. Meals include amounts spent for food, beverage, taxes and related gratuities. Alcoholic beverages will not be reimbursed by the district. See **Expense Reimbursement Request and Accounting Procedures** below.
7. Expenses in excess of the district's established limit are ordinarily the responsibility of the employee and may be reimbursed only with superintendent approval. Receipts for all meal expenses must be secured and attached to the claim.

## ~~Travel Advances~~

- 1.—~~A travel advance may be requested when the estimated cost for meals, lodging, etc., exceeds \$100.—  
The travel advance may be requested by completing the form provided by the district.~~
- 2.—~~The cost of commercial travel tickets will not be included in a cash advance request.~~
- 3.—~~In the event of loss, the employee is personally responsible for cash advances issued and for any third party use of a district provided credit card.~~
- 4.—~~At least 15 working days are required for processing an advance check after the approved request is received by the business office.~~
- 5.—~~Only one cash advance may be outstanding to any employee at any time.~~

## Reservations, Commercial Carrier and Lodging

8. Travel must be conducted in the most expeditious and cost-effective manner, as determined by the district.

All reservations must be made on a district credit card.



9. ~~Each employee is responsible for making his/her own reservations by obtaining a purchase order number from the business office and furnishing that number to the local travel agency or commercial carrier.~~
10. The district prohibits the accrual of travel credits for individuals traveling on approved district business.

### Vehicle Rentals

1. Rental vehicles may be used only when use will ~~effect~~affect a savings or otherwise be more advantageous to the district or when the use of other transportation is not feasible.
2. Rental of a compact vehicle is recommended when suitable for approved district business because of the lower initial rate and the guaranteed rate. Certain rental agencies guarantee the compact rate in all owned stations and in most licensee stations, which means that if a reservation for a compact vehicle is accepted and one is not available, a standard-sized vehicle will be substituted at the compact rate.
3. Rental vehicles will be used only for official travel or in lieu of taxi for necessary travel. ~~Any additional~~Any additional costs incurred for other usage will be the personal responsibility of the traveler.
4. ~~Employees will be informed if the district carries the rental car endorsement as part of its insurance coverage. In the event the district does not carry the rental car endorsement the employee will be authorized to purchase insurance coverage from the rental agency. When authorized to lease a vehicle for District business during the course and scope of the employee's job duties; the employee shall purchase insurance coverage from the rental agency.~~

### Cancelled Trips

1. If an employee cannot leave at the scheduled time, it is his/her responsibility to call the travel agency or carrier and arrange to have the tickets cancelled or exchanged.
2. Commercial carrier reservation cancellations must be made at least 24 hours before departure time, whenever possible.
3. Lodging reservations must be cancelled by the employee as soon as possible to avoid a cancellation charge.
4. ~~If a trip is cancelled after an advance and/or tickets have been issued, the advance and tickets must be returned to the business office immediately.~~

### Personal Travel Combined with District Business Travel

1. If an individual traveling on approved district business engages in both business and personal activities, travel expenses incurred will be reimbursed only for expenses that are ordinary and

necessary in the conduct of district business. Expenses incurred as a part of personal business are the sole responsibility of the traveler.

2. When personal travel is combined with approved district business travel and the individual is traveling by less than the most expeditious and cost-effective manner, any additional costs must be paid by the traveler.
3. Time away from work caused by traveling by less than the most expeditious means available for personal purposes must be charged to vacation or other appropriate leave.
4. Vacation or other personal leave may be taken in conjunction with approved district travel subject to the following:
  - a. Time delays related to approved district business are charged as working time even if no work is performed;
  - b. If the employee travels by less than the most cost-effective manner, as determined by the district, for approved district business or for personal travel combined with travel for district business purposes, he/she must pay the additional cost (e.g., increased fare, meals, lodging expenses, etc.) incurred as a result of the personal travel;
  - c. All subsistence and local transportation (taxi, vehicle fare, etc.) while on vacation status or other appropriate leave must be paid by the employee;
  - d. The traveler will not be required to pay any of the basic transportation costs incurred as a part of the approved district business, even though he/she spends a substantial part of the total time away from home on vacation or other personal leave, provided the employee was traveling on approved district business;
  - e. A traveler who decides on his/her own to conduct district business without prior approval, while on vacation or other personal leave, cannot then use this as a justification to have the district pay his/her basic transportation cost from the district to the location visited, or submit a request for other expense reimbursement.

### **Expense Reimbursement Request and Accounting Procedures**

1. Reimbursement requests detailing actual expenditures must be submitted on the district's travel expense form and approved by the superintendent in writing. Receipts and supporting documentation must accompany all expense reimbursement requests. This includes, but is not limited to, receipts for transportation, lodging, meals, registration, conference and workshop fees. All requests must be submitted to the district office within 10 working days of the conclusion of the trip.
  - a. ~~If the completed travel expense report totals less than the travel advance, the difference must be returned within 10 working days to the business office with the report.~~
  - b. Reimbursement for expenditures ~~in excess of a travel advance, or where no travel advance has been requested,~~ will be made within 30 working days after the approved travel expense report is received by the business office.
2. Expenses which consist primarily of the cost of furnishing meals for others will be reimbursed upon submission of a travel expense report which includes:

- a. Names of guests;
  - b. Organizations involved;
  - c. Full explanation of the district business purpose of the meeting.
3. In the event a vehicle was rented, a copy of the rental agreement must be attached to the travel expense report. ~~The rental charge should be paid from the amount advanced, as applicable.~~ Purchase of gas and oil which have been deducted from the rental charge by the rental agency must be included.
  4. Any claim for mileage reimbursement only may be submitted at the end of each month in which reimbursement is to be claimed. A claim must be submitted no later than 90 calendar days of incurring the expense. Reimbursement claims later than 90 calendar days of the expense will be denied.
  5. Mileage for approved district business travel in a private vehicle will be reimbursed at the current rate per mile established by the district, collective bargaining agreement or Internal Revenue Service (IRS), as applicable. Reimbursement that exceeds the IRS rate will be included as income to the employee in accordance with IRS regulations.
  6. Meal expenses for approved district business travel purposes may be reportable as income to the employee in accordance with IRS regulations. Generally, meal expenses incurred for approved district business purposes in which district business is conducted with at least one or more other persons or that is incurred on approved district business for a trip that is overnight, or long enough that the individual needs to stop for sleep or rest to properly perform his/her duties, as defined by the IRS, will not be reportable as income to the employee.
  7. In the event the total of the amount charged to, and/or received from, the district by the employee as advances, reimbursement or otherwise, exceeds the ordinary and necessary business expenses, the excess must be reported as income in accordance with IRS requirements.

**Reimbursable Expense Limitations**

1. ~~Meal expenses may be reimbursed subject to the following limitations:~~
2. ~~Allowance: Breakfast \$8~~
3. ~~Lunch \$12~~
4. ~~Dinner \$20~~
1. The District shall reimburse expenses in connection with pre-approved professional development activities and for District-required attendance at meetings or other activities. Meals reimbursements shall be per diem at the current GSA (General Services Administration) Standard M&IE Rate.
5. ~~Gratuities must not exceed 20 percent and must be included as a part of the receipt. Gratuities in excess of 20 percent are the responsibility of the employee and will not be reimbursed by the district.~~
6. Other expenses such as toll charges, parking fees, valet services, and cleaning, ~~pressing and laundry~~ may be reimbursed if length of trip or circumstances demand.

7. Mileage reimbursement for actual miles traveled on district business, may be approved subject to the following limitations:
  - a. In-district mileage reimbursement will not be granted to an employee, ~~other than a district approved tutor,~~ for traveling from his/her residence to the place where work begins for the day or for returning home from the last place worked during the day;
  - b. Reimbursement will be made only for those miles actually traveled in the course of completing approved district business. When chauffeured, mileage for two round trips and short-term parking will be reimbursed if not greater than the cost of one round trip plus economy parking;
  - c. Group travel may be requested on one travel request form for a group traveling together as long as advance and reimbursement is payable to one person who has complete responsibility for reporting expenses;
  - d. In the event a private vehicle is approved for use from home, to or from airport or railroad station, mileage for one round trip and economy parking will be reimbursed. Parking receipts are required;
  - e. Individuals requesting reimbursement for use of a private vehicle on approved district business must meet insurance requirements. See **Insurance Coverage** above.
8. Lodging will be reimbursed at reasonable commercial rates.
9. Local taxi, shuttle, bus fares and vehicle rentals may be reimbursed, subject to the district's requirement that travel selected is by the most expeditious, cost-effective manner, as determined by the district.