2019-20
Board of Directors

Michael Blanchard

Michael Bollman

Dave Hunt

Matt Posey

Jon Woods

Board Secretary
Juli Lichtenberger

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

District Office
Board Room
6:30 p.m.

Mission Statement
Our mission is to provide the highest quality education, ensuring every student develops the academic, functional, professional-technical, and social-emotional skills necessary to succeed in life.

Dallas School District
111 SW Ash Street
Dallas OR 97338

503.623.5594 ph
503.623.5597 fax

Agenda
Board Meeting
August 26, 2019
6:30 p.m.
Dallas School District Board Room

1.0 Welcome/Pledge of Allegiance

2.0 Approval of the Agenda

3.0 Good News

4.0 Public Comment

5.0 Announcements

5.1	August & September Calendars	129
5.2	Citizens Oversight Committee Meeting, September 16, 2019 at 6:00 p.m.	
5.3	Next board meeting will be September 9, 2019 at 6:30 p.m.	

6.0 Consent Agenda

6.1	Approval of August 12, 2019, Board Minutes	131

7.0 Settlement Agreement (Board Action)

8.0 Reports

8.1	LVCS Financial Reports	135
8.2	Enrollment Update	

9.0 Adjourn

www.dallas.k12.or.us

Phone: 503.623.5594 • Fax: 503.623.5597 • Address: 111 SW Ash Street • Dallas, Oregon 97338

Working together for all students to achieve high levels of learning

DALLAS SCHOOL DISTRICT

Public Participation in Board Meetings

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

Because of the nature of the Board's work, it is typical that the Board will hear from a patron. Public participation is a time for the Board to listen, not a time for discussion or responding to questions, as the Board needs adequate time to process the information received to ensure proper steps are taken going forward. The Board may direct questions to district administrative staff to respond to after the meeting. If input is given related to an action item later in the agenda, the Board will use the input during their discussion or deliberation of that specific item.

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

If you wish to address the Board, please fill out the request for public comment form available outside the board room. If the meeting has started and you decide you would like to provide public comment, please alert the administrator who was the greeter or the board secretary with your request by simply handing them the public participation form. This will be directed to the board chair.

Thank you for taking an interest in student education.

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

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

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

Board of Directors: Michael Blanchard • Michael Bollman • Dave Hunt • Matt Posey • Jonathan Woods

August 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12 **Board Meeting 6:30 p.m.**	13	14	15	16	17
18	19 Citizens Oversight Committee 6:00 p.m.	20	21 Family Night Out 4:00—7:00 p.m.	22	23	24
25	26 **Board Meeting 6:30 p.m.**	27	28	29 All Staff Welcome Back at DHS 8:00 a.m.	30	31

New Teacher Inservice Week

District Inservice Week

September 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2 Labor Day No School	3 First Day of School Orientation K-5, 6th Grade & Freshmen	4	5	6	7
8	9 **Board Meeting 6:30 p.m.**	10	11	12	13	14
15	16 Citizens Oversight Committee 6:00 p.m.	17	18	19	20	21
22	23 **Board Meeting 6:30 p.m.**	24	25	26	27	28
29	30					

Minutes
August 12, 2019
Executive Session - 5:00 p.m.
Board Meeting – 6:30 p.m.
Dallas School District Board Room

Present: Michael Blanchard, Jon Woods, Dave Hunt, Matt Posey, Mike Bollman, Dennis Engle, Juli Lichtenberger, Debbie MacLean, Autymn Galbraith, Tim Ray, Bob Archer, Steve Spencer, Todd Baughman, Jamie Richardson

Visitors: Jolene Guzman, Jennifer Biberston, Jessica Dehm, Dorie Vickery, Natalie Molina, Carol Christ, Rich Slack, Annette Anderson, Kris Golly, Pally Mann, Michelle Rivers

Board Chair, Michael Blanchard, read in a statement moving the Board into Executive Session.

1.0 Executive Session per ORS 192.660
(a) To Consider Hiring an Officer, Employee, Staff Member, or Individual Agent for an Advertised, Vacant Position in the District
(h) To Confer with Legal Counsel Regarding Pending Litigation or Litigation Likely to Be Filed

The Board adjourned into regular session.

2.0 Welcome/Pledge of Allegiance

3.0 Approval of the Agenda
Mike Bollman moved to approve the agenda with the deletion of item number 14.0, seconded by Matt Posey. The motion passed unanimously.

4.0 Good News
4.1 Jumpstart Kindergarten at Lyle has Approximately 45 Incoming Kinders from both Lyle and Oakdale Participating
4.2 Willamette Promise at Dallas High School
There were 85 students who earned 628 credits equaling a savings of $128,740 through Willamette Promise.

The Polk County Fair was last week and many students participated. The 160 kids who participated earned $261,000 in the livestock auction.

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5.0 Public Comment

Natalie Molina expressed concerns regarding fees that were approved for LaCreole Middle School. Concerns include, according to Oregon Statue you don't charge students for participation in classes. We should not be charging kids for access for education. Students will choose not to participate due to the lack of financial ability. Please reconsider the approval of these fees.

6.0 Announcements

6.1 August Calendar
6.2 Citizens Oversight Committee Meeting, August 19, 2019, 6:00 p.m.
6.3 Next board meeting will be August 26, 2019 at 6:30 p.m.

7.0 Consent Agenda

7.1 Approval of July 8, 2019, Board Minutes
7.2 Approval of the July 29, 2019, Board Minutes
7.3 Approval of the August 1, 2019, Board Minutes
7.4 Approval of the August 5, 2019, Board Minutes
7.5 Staffing Report
7.6 JECB – Admittance of Nonresident Students

Mike Bollman moved to approve the consent agenda as presented, seconded by Jon Woods. The motion passed unanimously.

8.0 Financial Report – Debbie MacLean

Debbie MacLean, Director of Fiscal Services, shared an itemized budget status update with the Board. Several items were included in the list such as the hiring of four teachers, classified staff insurance cap increase, the Superintendent and Interim Superintendent difference, Superintendent search costs, an increase in legal fees, and the Polk County Mental Health contract increase. She also shared some budget allowances/offsets. Staff are working on closing the books for the 2018-19 fiscal year, however, the ending fund balance is looking better than anticipated from the last report given to the Board. Last year a daily enrollment check was done and that worked well for the District. In late October an adjustment can be made with Oregon Department of Education (ODE), which is what was done last year to reflect the increased enrollment. The ODE look-back adjustments for 2018-19 won't occur until May of 2020. Debbie shared the financial report month ending July 2019. The adjustments discussed are reflected in the financial report.

9.0 Meal Prices (Board Action)

Debbie MacLean shared that the recommendation of meal prices was supplied in the board packet. The recommendation was made using the Oregon Department of Education (ODE) pricing tool. The District is required to confirm we are charging enough. The District is currently charging $2.94 but is now required to charge $2.99 per meal. The recommendation is to increase each group, except adult lunches, by 10 cents. This increase will get the

District where we are required to be. We are deficient in the fee for al a carte type items as well. The recommendation is to also increase these items by 10 cents. Matt Posey moved to approve the recommended meal price increases, seconded by Jon Woods. The motion passed unanimously.

10.0 OSEA Contract Ratification

Dennis Engle, Acting Superintendent shared the bargained changes in the Oregon Schools Employment Union (OSEU), formerly OSEA, contract. Jon Woods moved to approve the OSEU contract pending ratification, seconded by Dave Hunt. The motion passed unanimously.

11.0 Leave of Absence Request for Rebecca Blasko

Dennis Engle recommended approval of the leave of absence request. Matt Posey moved to approve the Leave of Absence request for Rebecca Blasko, seconded by Mike Bollman. The motion passed unanimously.

12.0 Policies (Adopt on First Reading) (Board Goal 3)

12.1 DL – Payroll

Michael Blanchard moved to adopt policy DL that moves the payroll date to the working day prior to the 25th of the month if the 25th is a holiday or weekend, with the change of Business Manger to Director of Fiscal Services, pending ratification by OSEU, seconded by Mike Bollman. The motion passed unanimously.

13.0 Administrative Rules (Information Only)

13.1 GCBC/GDBC-AR – Insurance Opt-Out

This AR setting the insurance opt-out no greater than $550. No board action is necessary.

14.0 Settlement Proposal (Board Action)

Item was removed from the agenda.

15.0 Reports

15.1 Bond Projects Update – Bob Archer

Bob Archer, Director of Facilities, discussed the bond projects update which is reflected in the board packet. The track project has a completion date of October 31, 2019. The completion date does not include the surface install. The asphalt has to sit for 28 days prior to the track surface being installed. There is not a cost difference if you install orange exchanges zones instead of white. The visitor side bleachers at the stadium, cannot be put back in place until the retaining wall is completed. The RTU replacement units at Lyle came in today and will be installed in-house beginning tomorrow. The high school metal install should begin early next week. The CTE design committee will begin meeting soon.

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15.2 LVCS Board Minutes

16.0 Adjourn at 7:33 p.m.

_____ _____

Board Chair / Michael Blanchard **Date**

_____ _____

Board Secretary / Juli Lichtenberger **Date**

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BOARD REPORT FOR DALLAS SD2
2018-2019

		JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JANUARY	FEB.	MARCH	APRIL	MAY	JUNE	YTD Total
Beginning Fund Balance **		573,105.00												573,105.00
INCOME														-
1200	DISTRICT REIMBURSEMENTS				13,805.63	7,645.47	7,250.41	3,722.45	6,559.77	5,655.24	6,025.00	6,630.46	33,857.40	91,151.83
1510	Earnings on investments	25.46	33.64	34.83	34.74	30.69	31.59	33.60	28.60	33.60	36.31	35.03	30.24	388.33
1600	Food Services	200.00	330.45	1,693.00	6,822.65	1,572.60	7,507.59	5,642.37	1,657.90	14,563.13	1,094.15	5,552.90	14,417.24	61,053.98
1920	Donations from Private Sources		94.81	55.00	163.05	734.75	5.00	10.00	129.17	790.75	15.00	119.93	1,060.00	3,177.46
1929	PTO										65.73			65.73
1951	Textbook Sales													-
1999	Grants													-
1990	Miscellaneous Income	539.11			1,257.00	400.00							3,448.83	5,644.94
3101	State School Support Funds	317,992.25	158,996.13	158,996.13	158,996.13	158,996.13	158,996.13	168,726.16	162,726.16	162,726.16	162,726.16	162,726.16	79,534.80	2,012,138.50
TOTAL REVENUE		891,861.82	159,455.03	160,778.96	181,079.20	169,379.64	173,790.72	178,134.58	171,101.60	183,768.88	169,962.35	175,064.48	132,348.51	2,746,725.77

EXPENDITURES BY OBJECT														
100	Salaries		25,924.22	89,295.11	130,392.52	88,566.47	89,618.82	79,449.38	87,807.99	85,688.39	119,616.04	89,626.68	205,502.14	1,091,487.76
200	Benefits	375.00	13,693.20	43,845.96	56,779.56	43,072.36	42,918.60	41,994.57	42,704.35	43,548.61	53,986.50	43,192.18	111,200.32	537,311.21
300	Services	1,334.12	11,289.82	13,251.92	6,979.82	13,761.75	12,887.22	15,539.92	17,252.87	7,874.92	28,224.69	14,442.69	26,861.07	169,700.81
400	Supplies	60,077.87	24,385.50	12,388.73	10,545.38	2,200.13	7,950.63	15,571.13	6,841.68	3,583.85	9,484.26	8,639.97	3,824.52	165,493.65
500	Equipment/Improvements	18,513.54	88,182.20	38,544.86	5,292.34	12,682.39	2,235.75	1,146.56	9,858.64	1,525.00	3,971.39	2,324.95	13,053.44	197,331.06
600	Dues & Fees	1,397.00	15,295.75	1,156.87	559.50	950.99	472.70	1,582.75	1,152.75	90.25	106.00	89.95	118,362.72	141,217.23
700	Contingency													-
TOTAL EXPENDITURES		81,697.53	178,770.69	198,483.45	210,549.12	161,234.09	156,083.72	155,284.31	165,618.28	142,311.02	215,388.88	158,316.42	478,804.21	2,302,541.72

EXPENDITURES BY FUNCTION														
1000	Instruction	61,467.18	19,823.74	104,025.58	146,787.25	104,720.72	102,328.05	92,457.05	101,097.46	101,459.95	124,806.96	104,395.21	253,983.36	1,317,352.51
2000	Support	3,279.16	76,906.13	74,401.81	48,952.84	52,132.98	44,493.27	44,185.46	56,599.92	36,281.55	80,002.80	44,834.76	214,627.39	776,698.07
3000	Food Services	1,397.00	7,070.50	10,406.86	10,429.90	2,855.39	7,737.40	17,116.80	6,395.90	3,044.52	9,054.12	7,561.45	8,668.46	91,738.30
4000	Construction	15,554.19	74,970.32	9,649.20	4,379.13	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	116,752.84
6000	Contingency													-
TOTAL EXPENDITURES		81,697.53	178,770.69	198,483.45	210,549.12	161,234.09	156,083.72	155,284.31	165,618.28	142,311.02	215,388.88	158,316.42	478,804.21	2,302,541.72

FUND BALANCE	810,164.29	790,848.63	753,144.14	723,674.22	731,819.77	749,526.77	772,377.04	777,860.36	819,318.22	773,891.69	790,639.75	444,184.05	

correction

* **ADJUSTED TO AUDIT*

BOARD REPORT FOR DALLAS SD2
2018-2019

		JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JANUARY	FEB.	MARCH	APRIL	MAY	JUNE	YTD Total
Beginning Fund Balance **		444,184.05												444,184.05
INCOME														-
1200	DISTRICT REIMBURSEMENTS													-
1510	Earnings on investments	24.83												24.83
1600	Food Services	13.00												13.00
1920	Donations from Private Sources													-
1929	PTO													-
1951	Textbook Sales													-
1999	Grants													-
1990	Miscellaneous Income	91.94												91.94
3101	State School Support Funds	346,916.39												346,916.39
TOTAL REVENUE		791,230.21	-	-	-	-	-	-	-	-	-	-	-	791,230.21

EXPENDITURES BY OBJECT														
100	Salaries	3,688.55												3,688.55
200	Benefits	1,513.22												1,513.22
300	Services	1,657.75												1,657.75
400	Supplies	35,718.00												35,718.00
500	Equipment/Improvements	20,651.85												20,651.85
600	Dues & Fees	17,683.00												17,683.00
700	Contingency													-
TOTAL EXPENDITURES		80,912.37	-	-	-	-	-	-	-	-	-	-	-	80,912.37

EXPENDITURES BY FUNCTION														
1000	Instruction	11,148.23												11,148.23
2000	Support	66,842.14												66,842.14
3000	Food Services	1,397.00												1,397.00
4000	Construction	1,525.00												1,525.00
6000	Contingency													-
TOTAL EXPENDITURES		80,912.37	-	-	-	-	-	-	-	-	-	-	-	80,912.37

FUND BALANCE	710,317.84	710,317.84	710,317.84	710,317.84	710,317.84	710,317.84	710,317.84	710,317.84	710,317.84	710,317.84	710,317.84	710,317.84	

** *not adjusted to audit*

11:53 AM
08/15/19
Accrual Basis

Luckiamute Valley Charter Schools
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - Jun ...	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1200 · DISTRICT REIMBURSEMENT	91,151.83	70,000.00	21,151.83	130.2%
1510 · Earnings on investments	388.33	400.00	-11.67	97.1%
1600 · FOOD SERVICES	61,053.98	50,000.00	11,053.98	122.1%
1920 · Donations from Private Sources	3,177.46	6,000.00	-2,822.54	53.0%
1929 · PTC	65.73	400.00	-334.27	16.4%
1990 · Miscellaneous	5,644.94	500.00	5,144.94	1,129.0%
3101 · State School Suport Funds	2,006,138.50	2,037,083.00	-30,944.50	98.5%
Total Income	2,167,620.77	2,164,383.00	3,237.77	100.1%
Gross Profit	2,167,620.77	2,164,383.00	3,237.77	100.1%
Expense				
1000 · INSTRUCTION				
1100 · Regular Programs				
1111 · Elementary Grades K-6				
111-111 · Certified Salaries	393,444.24	390,380.00	3,064.24	100.8%
111-112 · Classified Salaries	125,902.22	130,517.00	-4,614.78	96.5%
111-121 · Substitute Teacher Salaries	6,516.69	12,250.00	-5,733.31	53.2%
111-122 · CLASSIFIED SUB	2,533.82	2,400.00	133.82	105.6%
111-131 · Extra Duty Salaries	1,612.50	1,000.00	612.50	161.3%
111-141 · Longevity Stipend	11,000.00	11,000.00	0.00	100.0%
111-211 · PERS-Employer Contribution	118,680.29	120,465.00	-1,784.71	98.5%
111-212 · PERS-EPPT PICK UP	31,026.85	32,853.00	-1,826.15	94.4%
111-220 · Social Security	40,857.76	41,887.00	-1,029.24	97.5%
111-231 · Worker's Compensation	3,109.71	3,373.00	-263.29	92.2%
111-240 · Health/Dental Insurance	103,079.68	108,000.00	-4,920.32	95.4%
111-355 · Printing	4,263.00	5,000.00	-737.00	85.3%
111-410 · Supplies	1,902.82	10,000.00	-8,097.18	19.0%
111-420 · Textbooks	65,586.45	75,000.00	-9,413.55	87.4%
111-460 · Non-Consumable Supplies	1,904.50	2,500.00	-595.50	76.2%
111-470 · Computer Software	19.75	500.00	-480.25	4.0%
111-480 · Computer Hardware	654.71	500.00	154.71	130.9%
111-541 · Equipment	2,749.35	5,000.00	-2,250.65	55.0%
Total 1111 · Elementary Grades K-6	914,844.34	952,625.00	-37,780.66	96.0%
1121 · Middle Programs 7-8				
121-111 · Licensed Salaries	185,469.42	184,452.00	1,017.42	100.6%
121-112 · Classified Salaries	24,018.75	27,131.00	-3,112.25	88.5%
121-121 · Substitute Salary	5,284.98	5,250.00	34.98	100.7%
121-131 · Extra Duty Salaries	5,487.50	7,000.00	-1,512.50	78.4%
121-141 · Longevity Stipend	6,000.00	6,000.00	0.00	100.0%
121-211 · PERS-Employer Contribution	51,122.61	52,862.00	-1,739.39	96.7%
121-212 · PERS-EPPT PICK UP	13,283.34	13,475.00	-191.66	98.6%
121-220 · Social Security	17,008.52	17,582.00	-573.48	96.7%
121-231 · Workers Compensation	1,188.26	1,416.00	-227.74	83.9%
121-240 · Health/Dental Insurance	37,196.72	43,200.00	-6,003.28	86.1%
121-310 · Instruction Services	470.00			
121-355 · Printing	1,797.59	2,000.00	-202.41	89.9%
121-410 · Consumable Supplies	4,896.42	7,000.00	-2,103.58	69.9%
121-420 · Textbooks	6,749.95	6,800.00	-50.05	99.3%
121-460 · Non-consumable Supplies	2,253.56	2,000.00	253.56	112.7%
121-470 · Computer Software	0.00	500.00	-500.00	0.0%
121-480 · Computer Hardware	441.70	500.00	-58.30	88.3%
121-541 · Equipment- New	4,071.91	5,000.00	-928.09	81.4%
Total 1121 · Middle Programs 7-8	366,741.23	382,168.00	-15,426.77	96.0%
Total 1100 · Regular Programs	1,281,585.57	1,334,793.00	-53,207.43	96.0%
Total 1000 · INSTRUCTION	1,281,585.57	1,334,793.00	-53,207.43	96.0%

Luckiamute Valley Charter Schools
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - Jun ...	Budget	$ Over Budget	% of Budget
2000 · SUPPORT SERVICES				
2200 · Instructional Staff				
220-312 · Curriculum Development	1,292.25	2,000.00	-707.75	64.6%
220-313 · Special Services	10,107.00	10,000.00	107.00	101.1%
220-341 · Travel	950.38	1,000.00	-49.62	95.0%
220-390 · Professional Development	800.00			
220-410 · Supplies	1,892.63	1,000.00	892.63	189.3%
Total 2200 · Instructional Staff	15,042.26	14,000.00	1,042.26	107.4%
2220 · Library/Media Center				
222-430 · Library Books	1,667.20	4,000.00	-2,332.80	41.7%
222-450 · Periodicals	1,726.63	1,600.00	126.63	107.9%
222-550 · Technology	3,768.04	2,000.00	1,768.04	188.4%
Total 2220 · Library/Media Center	7,161.87	7,600.00	-438.13	94.2%
2230 · Assessment and Testing				
223-312 · Testing Services	4,741.80	6,000.00	-1,258.20	79.0%
Total 2230 · Assessment and Testing	4,741.80	6,000.00	-1,258.20	79.0%
2240 · Instructional Staff Development				
224-312 · Instruction Improvement Service	13,712.42	18,000.00	-4,287.58	76.2%
224-410 · Instruction Improvement Suppli	854.38	1,000.00	-145.62	85.4%
224.341 · TRAVEL	0.00	1,500.00	-1,500.00	0.0%
Total 2240 · Instructional Staff Development	14,566.80	20,500.00	-5,933.20	71.1%
2310 · School Board				
231-300 · Purchased Services	6,177.81	7,000.00	-822.19	88.3%
231-354 · Advertisement	698.29	2,000.00	-1,301.71	34.9%
231-382 · Legal Services	5,585.00	6,000.00	-415.00	93.1%
231-410 · Consumable Supplies	1,959.13	2,000.00	-40.87	98.0%
231-640 · Dues and Fees	1,226.99	2,200.00	-973.01	55.8%
231-651 · Liability Insurance	14,833.00	18,000.00	-3,167.00	82.4%
Total 2310 · School Board	30,480.22	37,200.00	-6,719.78	81.9%
2410 · School Administration				
241-112 · Classified Salaries	59,900.49	58,450.00	1,450.49	102.5%
241-113 · Administrator salaries	142,590.00	142,509.00	81.00	100.1%
241-141 · Longevity Stipend	7,000.00	7,000.00	0.00	100.0%
241-211 · PERS-Employer Contribution	26,719.68	28,261.00	-1,541.32	94.5%
241-212 · PERS-EPPT PICK-UP	7,728.45	7,708.00	20.45	100.3%
241-220 · Social Security	14,940.56	15,909.00	-968.44	93.9%
241-231 · Workers Compensation	926.84	1,281.00	-354.16	72.4%
241-240 · Health/Dental Insurance	26,100.00	32,400.00	-6,300.00	80.6%
241-340 · Travel	3,523.08	4,000.00	-476.92	88.1%
241-353 · Postage	669.46	800.00	-130.54	83.7%
241-355 · Printing	1,632.95	1,000.00	632.95	163.3%
241-390 · Professional Development	2,255.64	4,000.00	-1,744.36	56.4%
241-410 · Consumable Supplies	1,499.76	3,500.00	-2,000.24	42.9%
241-460 · non-consumables	1,029.92	2,000.00	-970.08	51.5%
241-470 · Software	1,067.56	1,000.00	67.56	106.8%
241-480 · Computer Hardware	821.00	1,000.00	-179.00	82.1%
241-541 · Equipment	1,232.53	2,000.00	-767.47	61.6%
241-640 · Dues and Fees	1,326.75	1,500.00	-173.25	88.5%
Total 2410 · School Administration	300,964.67	314,318.00	-13,353.33	95.8%

Luckiamute Valley Charter Schools
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - Jun ...	Budget	$ Over Budget	% of Budget
2500 · Support services-business				
2520 · Fiscal services				
252-114 · Managerial-Classified	50,220.00	50,220.00	0.00	100.0%
252-141 · 252-141 Longivity Stipend	4,000.00	4,000.00	0.00	100.0%
252-211 · PERS -COMPANY	13,038.93	11,928.00	1,110.93	109.3%
252-212 · PERS EPPT	3,577.20	3,253.00	324.20	110.0%
252-220 · SOCIAL SECURITY	4,560.94	4,148.00	412.94	110.0%
252-231 · WORKERS COMPENSATION	22.12	311.00	-288.88	7.1%
252-232 · Unemployment	533.10	10,800.00	-10,266.90	4.9%
252-240 · HEALTH - EMPLOYER	5,400.00	10,000.00	-4,600.00	54.0%
252-380 · Payroll and Accounting Services	53.75	1,000.00	-946.25	5.4%
252-381 · Audit Services	7,675.00	8,000.00	-325.00	95.9%
252-410 · Supplies	47.69			
252-470 · Software	650.00	0.00	650.00	100.0%
252-640 · Dues and Fees	1,891.70	1,600.00	291.70	118.2%
252-690 · Grant Indirect Charges	117,995.14	116,058.00	1,937.14	101.7%
Total 2520 · Fiscal services	209,665.57	221,318.00	-11,652.43	94.7%
2540 · Plant services				
254-112 · Classified Salaries	38,614.64	37,979.00	635.64	101.7%
254-141 · 254-141-longivity stipend	4,000.00	4,000.00	0.00	100.0%
254-211 · PERS-Employer Contribution	5,422.58	9,181.00	-3,758.42	59.1%
254-212 · PERS-EPPT PICK	1,487.68	2,519.00	-1,031.32	59.1%
254-220 · Social Securtiy	3,176.19	3,211.00	-34.81	98.9%
254-231 · Worker's Compensation	27.73	259.00	-231.27	10.7%
254-322 · Repairs and Maintenance	18,952.37	22,000.00	-3,047.63	86.1%
254-324 · Rental	5,314.34	5,000.00	314.34	106.3%
254-325 · Electricity	14,661.32	14,000.00	661.32	104.7%
254-326 · Fuel	18.94	500.00	-481.06	3.8%
254-327 · Water	1,707.63	3,500.00	-1,792.37	48.8%
254-328 · Garbage	4,147.08	4,000.00	147.08	103.7%
254-329 · Other property services	7,289.74	7,000.00	289.74	104.1%
254-351 · Telephone	4,389.69	4,400.00	-10.31	99.8%
254-355 · Printing	0.00	1,000.00	-1,000.00	0.0%
254-410 · Supplies	6,001.73	8,000.00	-1,998.27	75.0%
254-460 · Non-consumable supplies	2,996.45	0.00	2,996.45	100.0%
254-520 · Major Building Improvements	26,006.49	30,000.00	-3,993.51	86.7%
254-530 · Improvements Other Than Buildin	32,456.99	30,000.00	2,456.99	108.2%
254-541 · Equipment	6,375.94	10,000.00	-3,624.06	63.8%
Total 2540 · Plant services	183,047.53	196,549.00	-13,501.47	93.1%
2550 · Transporation				
255-331 · Transportation-Educational	46,814.29	40,000.00	6,814.29	117.0%
Total 2550 · Transporation	46,814.29	40,000.00	6,814.29	117.0%
Total 2500 · Support services-business	439,527.39	457,867.00	-18,339.61	96.0%
Total 2000 · SUPPORT SERVICES	812,485.01	857,485.00	-44,999.99	94.8%
3000 · ENTERPRISE & COMMUNITY				
3100 · Food Services				
310-112 · CLASSIFIED SALARY	19,343.04	21,900.00	-2,556.96	88.3%
310-211 · PERS-EMPLOYER	3,244.00	4,790.00	-1,546.00	67.7%
310-212 · PERS-EPPT CONTRIBUTION	890.03	1,314.00	-423.97	67.7%
310-220 · SOCIAL SECURITY/MEDICARE	1,495.45	1,675.00	-179.55	89.3%
310-231 · WORKERS COMPENSATION	15.45	135.00	-119.55	11.4%
310-410 · CONSUMABLE SUPPLIES	401.24			
310-450 · FOOD PURCHASE	60,743.35	70,000.00	-9,256.65	86.8%
310-460 · NON CONSUMABLE SUPPLIES	940.02	5,000.00	-4,059.98	18.8%
310-541 · Equipment	5,441.97			
310-640 · dues and fees	2,438.65	2,000.00	438.65	121.9%
Total 3100 · Food Services	94,953.20	106,814.00	-11,860.80	88.9%
Total 3000 · ENTERPRISE & COMMUNITY	94,953.20	106,814.00	-11,860.80	88.9%

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Luckiamute Valley Charter Schools
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - Jun ...	Budget	$ Over Budget	% of Budget
4000 · FACILITIES ACQUISITION & CONSTR				
4150 · Building Acq, const, impr. Ser				
415-520 · Building Improvements	63,237.94	81,000.00	-17,762.06	78.1%
415-530 · Improvements-Other	53,514.90	75,000.00	-21,485.10	71.4%
Total 4150 · Building Acq, const, impr. Ser	116,752.84	156,000.00	-39,247.16	74.8%
Total 4000 · FACILITIES ACQUISITION & CONSTR	116,752.84	156,000.00	-39,247.16	74.8%
Total Expense	2,305,776.62	2,455,092.00	-149,315.38	93.9%
Net Ordinary Income	-138,155.85	-290,709.00	152,553.15	47.5%
Net Income	**-138,155.85**	**-290,709.00**	**152,553.15**	**47.5%**

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Luckiamute Valley Charter Schools
Profit & Loss Budget vs. Actual
July 2019

	Jul 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1200 · DISTRICT REIMBURSEMENT	0.00	65,000.00	-65,000.00	0.0%
1510 · Earnings on investments	24.83	400.00	-375.17	6.2%
1600 · FOOD SERVICES	13.00	50,000.00	-49,987.00	0.0%
1920 · Donations from Private Sources	0.00	6,000.00	-6,000.00	0.0%
1929 · PTC	0.00	400.00	-400.00	0.0%
1990 · Miscellaneous	91.94	500.00	-408.06	18.4%
3101 · State School Suport Funds	346,916.39	2,048,728.00	-1,701,811.61	16.9%
Total Income	347,046.16	2,171,028.00	-1,823,981.84	16.0%
Gross Profit	347,046.16	2,171,028.00	-1,823,981.84	16.0%
Expense				
1000 · INSTRUCTION				
1100 · Regular Programs				
1111 · Elementary Grades K-6				
111-111 · Certified Salaries	0.00	416,300.00	-416,300.00	0.0%
111-112 · Classified Salaries	0.00	148,733.00	-148,733.00	0.0%
111-121 · Substitute Teacher Salaries	175.04	12,250.00	-12,074.96	1.4%
111-122 · CLASSIFIED SUB	0.00	2,400.00	-2,400.00	0.0%
111-131 · Extra Duty Salaries	0.00	8,000.00	-8,000.00	0.0%
111-211 · PERS-Employer Contribution	-803.39	152,798.00	-153,601.39	-0.5%
111-212 · PERS-EPPT PICK UP	0.00	35,261.00	-35,261.00	0.0%
111-220 · Social Security	13.39	44,958.00	-44,944.61	0.0%
111-231 · Worker's Compensation	0.10	3,620.00	-3,619.90	0.0%
111-240 · Health/Dental Insurance	0.00	108,000.00	-108,000.00	0.0%
111-355 · Printing	0.00	5,000.00	-5,000.00	0.0%
111-410 · Supplies	0.00	10,000.00	-10,000.00	0.0%
111-420 · Textbooks	0.00	10,000.00	-10,000.00	0.0%
111-460 · Non-Consumable Supplies	0.00	1,000.00	-1,000.00	0.0%
111-470 · Computer Software	2,100.00	500.00	1,600.00	420.0%
111-480 · Computer Hardware	0.00	3,000.00	-3,000.00	0.0%
Total 1111 · Elementary Grades K-6	1,485.14	961,820.00	-960,334.86	0.2%
1121 · Middle Programs 7-8				
121-111 · Licensed Salaries	0.00	198,600.00	-198,600.00	0.0%
121-112 · Classified Salaries	0.00	27,743.00	-27,743.00	0.0%
121-121 · Substitute Salary	0.00	5,250.00	-5,250.00	0.0%
121-131 · Extra Duty Salaries	0.00	7,000.00	-7,000.00	0.0%
121-211 · PERS-Employer Contribution	0.00	62,034.00	-62,034.00	0.0%
121-212 · PERS-EPPT PICK UP	0.00	14,001.00	-14,001.00	0.0%
121-220 · Social Security	0.00	18,252.00	-18,252.00	0.0%
121-231 · Workers Compensation	0.00	1,470.00	-1,470.00	0.0%
121-240 · Health/Dental Insurance	0.00	43,200.00	-43,200.00	0.0%
121-355 · Printing	0.00	2,000.00	-2,000.00	0.0%
121-410 · Consumable Supplies	0.00	7,000.00	-7,000.00	0.0%
121-420 · Textbooks	7,563.09	8,000.00	-436.91	94.5%
121-460 · Non-consumable Supplies	0.00	5,000.00	-5,000.00	0.0%
121-470 · Computer Software	2,100.00	500.00	1,600.00	420.0%
121-480 · Computer Hardware	0.00	5,000.00	-5,000.00	0.0%
Total 1121 · Middle Programs 7-8	9,663.09	405,050.00	-395,386.91	2.4%
Total 1100 · Regular Programs	11,148.23	1,366,870.00	-1,355,721.77	0.8%
Total 1000 · INSTRUCTION	11,148.23	1,366,870.00	-1,355,721.77	0.8%

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Luckiamute Valley Charter Schools
Profit & Loss Budget vs. Actual
July 2019

	Jul 19	Budget	$ Over Budget	% of Budget
2000 · SUPPORT SERVICES				
2200 · Instructional Staff				
220-312 · Curriculum Development	0.00	500.00	-500.00	0.0%
220-313 · Special Services	0.00	6,000.00	-6,000.00	0.0%
220-341 · Travel	0.00	1,000.00	-1,000.00	0.0%
220-410 · Supplies	0.00	500.00	-500.00	0.0%
220-480 · Computer Hardware	22,365.00			
Total 2200 · Instructional Staff	22,365.00	8,000.00	14,365.00	279.6%
2220 · Library/Media Center				
222-430 · Library Books	0.00	2,500.00	-2,500.00	0.0%
222-450 · Periodicals	1,089.91	2,000.00	-910.09	54.5%
Total 2220 · Library/Media Center	1,089.91	4,500.00	-3,410.09	24.2%
2230 · Assessment and Testing				
223-312 · Testing Services	0.00	8,000.00	-8,000.00	0.0%
Total 2230 · Assessment and Testing	0.00	8,000.00	-8,000.00	0.0%
2240 · Instructional Staff Development				
224-312 · Instruction Improvement Service	0.00	15,000.00	-15,000.00	0.0%
224-410 · Instruction Improvement Suppli	0.00	15,000.00	-15,000.00	0.0%
224.341 · TRAVEL	174.58	1,000.00	-825.42	17.5%
Total 2240 · Instructional Staff Development	174.58	31,000.00	-30,825.42	0.6%
2310 · School Board				
231-300 · Purchased Services	0.00	7,000.00	-7,000.00	0.0%
231-354 · Advertisement	0.00	2,000.00	-2,000.00	0.0%
231-382 · Legal Services	0.00	6,000.00	-6,000.00	0.0%
231-410 · Consumable Supplies	0.00	2,000.00	-2,000.00	0.0%
231-640 · Dues and Fees	1,095.00	2,200.00	-1,105.00	49.8%
231-651 · Liability Insurance	15,191.00	18,000.00	-2,809.00	84.4%
Total 2310 · School Board	16,286.00	37,200.00	-20,914.00	43.8%
2410 · School Administration				
241-112 · Classified Salaries	0.00	63,296.00	-63,296.00	0.0%
241-113 · Administrator salaries	0.00	79,500.00	-79,500.00	0.0%
241-211 · PERS-Employer Contribution	0.00	16,457.00	-16,457.00	0.0%
241-212 · PERS-EPPT PICK-UP	0.00	3,798.00	-3,798.00	0.0%
241-220 · Social Security	0.00	10,924.00	-10,924.00	0.0%
241-231 · Workers Compensation	0.00	880.00	-880.00	0.0%
241-240 · Health/Dental Insurance	0.00	21,600.00	-21,600.00	0.0%
241-340 · Travel	0.00	4,000.00	-4,000.00	0.0%
241-353 · Postage	0.00	800.00	-800.00	0.0%
241-355 · Printing	0.00	1,000.00	-1,000.00	0.0%
241-390 · Professional Development	0.00	4,000.00	-4,000.00	0.0%
241-410 · Consumable Supplies	0.00	3,500.00	-3,500.00	0.0%
241-460 · non-consumables	0.00	3,000.00	-3,000.00	0.0%
241-470 · Software	500.00	500.00	0.00	100.0%
241-480 · Computer Hardware	0.00	1,000.00	-1,000.00	0.0%
241-541 · Equipment	0.00	4,000.00	-4,000.00	0.0%
241-640 · Dues and Fees	0.00	1,500.00	-1,500.00	0.0%
Total 2410 · School Administration	500.00	219,755.00	-219,255.00	0.2%

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Luckiamute Valley Charter Schools
Profit & Loss Budget vs. Actual
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	Jul 19	Budget	$ Over Budget	% of Budget
2500 · Support services-business				
2520 · Fiscal services				
252-114 · Managerial-Classified	0.00	51,168.00	-51,168.00	0.0%
252-211 · PERS -COMPANY	0.00	136,940.00	-136,940.00	0.0%
252-212 · PERS EPPT	0.00	3,160.00	-3,160.00	0.0%
252-220 · SOCIAL SECURITY	0.00	4,029.00	-4,029.00	0.0%
252-231 · WORKERS COMPENSATION	0.00	885.00	-885.00	0.0%
252-232 · Unemployment	0.00	10,000.00	-10,000.00	0.0%
252-240 · HEALTH - EMPLOYER	0.00	7,560.00	-7,560.00	0.0%
252-380 · Payroll and Accounting Services	0.00	1,000.00	-1,000.00	0.0%
252-381 · Audit Services	0.00	8,000.00	-8,000.00	0.0%
252-470 · Software	0.00	700.00	-700.00	0.0%
252-640 · Dues and Fees	0.00	1,600.00	-1,600.00	0.0%
252-690 · Grant Indirect Charges	0.00	120,875.00	-120,875.00	0.0%
Total 2520 · Fiscal services	0.00	345,917.00	-345,917.00	0.0%
2540 · Plant services				
254-112 · Classified Salaries	4,316.90	41,289.00	-36,972.10	10.5%
254-211 · PERS-Employer Contribution	952.23	10,735.00	-9,782.77	8.9%
254-212 · PERS-EPPT PICK	214.95	2,477.00	-2,262.05	8.7%
254-220 · Social Securtiy	330.24	3,159.00	-2,828.76	10.5%
254-231 · Worker's Compensation	2.31	254.00	-251.69	0.9%
254-322 · Repairs and Maintenance	484.09	22,000.00	-21,515.91	2.2%
254-324 · Rental	405.98	5,500.00	-5,094.02	7.4%
254-325 · Electricity	0.00	14,000.00	-14,000.00	0.0%
254-326 · Fuel	0.00	200.00	-200.00	0.0%
254-327 · Water	42.25	3,500.00	-3,457.75	1.2%
254-328 · Garbage	0.00	4,000.00	-4,000.00	0.0%
254-329 · Other property services	550.85	7,000.00	-6,449.15	7.9%
254-351 · Telephone	0.00	4,400.00	-4,400.00	0.0%
254-355 · Printing	0.00	1,000.00	-1,000.00	0.0%
254-410 · Supplies	0.00	8,000.00	-8,000.00	0.0%
254-460 · Non-consumable supplies	0.00	1,000.00	-1,000.00	0.0%
254-520 · Major Building Improvements	0.00	40,000.00	-40,000.00	0.0%
254-530 · Improvements Other Than Buildin	19,126.85	20,000.00	-873.15	95.6%
Total 2540 · Plant services	26,426.65	188,514.00	-162,087.35	14.0%
2550 · Transporation				
255-331 · Transportation-Educational	0.00	40,000.00	-40,000.00	0.0%
Total 2550 · Transporation	0.00	40,000.00	-40,000.00	0.0%
Total 2500 · Support services-business	26,426.65	574,431.00	-548,004.35	4.6%
Total 2000 · SUPPORT SERVICES	66,842.14	882,886.00	-816,043.86	7.6%
3000 · ENTERPRISE & COMMUNITY				
3100 · Food Services				
310-112 · CLASSIFIED SALARY	0.00	23,917.00	-23,917.00	0.0%
310-211 · PERS-EMPLOYER	0.00	6,218.00	-6,218.00	0.0%
310-212 · PERS-EPPT CONTRIBUTION	0.00	1,435.00	-1,435.00	0.0%
310-220 · SOCIAL SECURITY/MEDICARE	0.00	1,830.00	-1,830.00	0.0%
310-231 · WORKERS COMPENSATION	0.00	147.00	-147.00	0.0%
310-450 · FOOD PURCHASE	0.00	70,000.00	-70,000.00	0.0%
310-460 · NON CONSUMABLE SUPPLIES	0.00	5,000.00	-5,000.00	0.0%
310-640 · dues and fees	1,397.00	2,000.00	-603.00	69.9%
Total 3100 · Food Services	1,397.00	110,547.00	-109,150.00	1.3%
Total 3000 · ENTERPRISE & COMMUNITY	1,397.00	110,547.00	-109,150.00	1.3%

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Luckiamute Valley Charter Schools
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July 2019

	Jul 19	Budget	$ Over Budget	% of Budget
4000 · FACILITIES ACQUISITION & CONSTR				
4150 · Building Acq, const, impr. Ser				
415-520 · Building Improvements	1,525.00	20,000.00	-18,475.00	7.6%
415-530 · Improvements-Other	0.00	20,000.00	-20,000.00	0.0%
Total 4150 · Building Acq, const, impr. Ser	1,525.00	40,000.00	-38,475.00	3.8%
Total 4000 · FACILITIES ACQUISITION & CONSTR	1,525.00	40,000.00	-38,475.00	3.8%
Total Expense	80,912.37	2,400,303.00	-2,319,390.63	3.4%
Net Ordinary Income	266,133.79	-229,275.00	495,408.79	-116.1%
Net Income	**266,133.79**	**-229,275.00**	**495,408.79**	**-116.1%**