

Mapleton School District #32
School Board Meeting
February 19, 2020
6:00 p.m. Mapleton High School

Our mission is to provide a safe learning environment where students are encouraged and empowered to reach their educational and personal potential. We base all of our decisions on what is best for students.

1. Opening Ceremony
2. Review of the Agenda
3. Public Comment – Submit form BDDH-AR from Board Policy for prior approval
4. Presentations
 - 4.1. High School Student Body
 - 4.2. Honors Program- Lou Burruss
 - 4.3. Lane ESD Superintendent- Tony Scurto, Nora Kent
5. District Reports
 - 5.1. Superintendent Report
 - 5.1.1. Preschool Update
 - 5.1.2. WLHN Update
 - 5.1.3. Student Investment Account
 - 5.1.4. Elementary Playground
 - 5.2. High School Report
 - 5.2.1. Restorative Justice/Ohana
 - 5.3. Maintenance Report
 - 5.4. Business Manager Report
6. District Documentation
 - 6.1. Calendar
 - 6.2. Menu

- 6.3. District Enrollment
- 7. Financial Documentation
 - 7.1. Student Body Financial Statements
 - 7.2. District Revenue/Expenditure Comparison
 - 7.3. District Bank Statement/General Ledger
- 8. Consent Agenda
 - 8.1. Payroll Check Register
 - 8.2. Accounts Payable Check Register
 - 8.3. Prior Month's Minutes
- 9. Action Items
 - 9.1. WLHN Lease
 - 9.2. Budget Calendar
 - 9.3. Audit Management Letter Response
 - 9.4. Copier Contract
- 10. Discussion Items
 - 10.1. Equity Lens
 - 10.2. Restorative Justice Update
- 11. Comments from the Board
- 12. Tour of Preschool and Clinic Site
- 13. Adjournment

Jeron Ricks

From: Tom McNabb <tom@cascaderec.com>
Sent: Tuesday, February 11, 2020 3:54 PM
To: Jeron Ricks
Cc: Kari Oliver
Subject: RE: Tomorrow

Hi Jeron,

Thank you for taking the time out of your day to meet with me at the old Lockville Structure.

I am sorry to be the bearer of bad news but that structure has been out of production for years and is way out of compliance. Unfortunately for old playgrounds there really isn't any grandfather clause for playgrounds that don't meet the current ANSI and CPSI standards. The current standards are compiled from years of tracking children getting hurt or worse on a public playground.

So, your Lockville structure as we discussed on the site has multiple locations that create what is called an entrapment. This would be where the torso of the child will pass through an opening that is more than 20 inches of the ground but the head of the child will not pass through the same opening. An entrapment is a potential to strangle a child. Once you get past the entrapments then you get into the fall protection where the structure should have safety railing on any designated play surface of 48 inches off the ground. This safety rail has an opening of not more that 3.75 inches. The existing structure has issues with the guard rail.

There is a rocking horse teeter totter, sorry but that needs to be removed as well as the structure above. The handles on these are no longer compliant as they are considered a protrusion hazard. A current compliant handle will have an enclosure around the hand which will not allow the handle to protrude into a child's eye socket.

The existing swings would need to be repositioned to have the correct use zones and new swing sets are less expensive then attempting to salvage and relocate the swings.

Lastly, this entire area would need to have the fall protection brought up to date.

You should replace this structure with a new structure which will give you a compliant playground structure meeting ASTM and CPSI specifications.

You will have a structure under warranty and a structure that will include ground level activities for those children that choose not to climb on the structure.

Have a great day,

Tom McNabb



1-888-280-8010

1-360-601-9808, Cell

www.cascaderec.com

Monthly Administrator Report to Board

Date: 02/06/2020

School: Mapleton

Administrator: Randy Duval

Maintenance:

- 1) We had an expansion tank installed and reconnected the hot water tank to supply hot water to the preschool.
- 2) A few items have been sold through Public Surplus Auction and we will be posting more soon.
- 3) The light that is missing in the gym is being warranted and is being built. It will take about a month to get and be installed.
- 4) Installed a new outside light controller at the elementary school and programmed.
- 5) We got an estimate to install new stairs, doorway, and walkway to the crow's nest on the football stadium.
- 6) Replaced the mowing deck on our John Deere mower.
- 7) Temporally repaired a water leak be the bus barn. Ray Wells will order parts and repair permanently.
- 8) We have Peace Health set up temporally in the middle school until construction starts.

Transportation:







- 1) We have a new driver trained and driving our preschool students and also subbing for our regular drivers.
- 2) We have completed CORE refresher, part of our continuing driver education at Siuslaw school dist.
- 3) Bus #2 had emission issues and was in Eugene being repaired. The parts were in recall and the bus was down for one week.

February 2020

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1 <i>TSP Basketball Tournament</i>
2	3 <i>MS Girls BB @ Siletz</i>	4 <i>HS BB @ Crow Girls—5:30 Boys—7:00</i>	5 <i>MS Girls BB @ Home vs. Mohawk 4:30</i>	6 <i>HS BB @ Home vs. McKenzie Girls 5:30 Boys 7:00</i>	7 No School <i>Teacher Workday</i>	8
9	10 <i>MS Girls BB @ Alsea</i>	11 <i>HS BB @ Home vs. Alsea—Girls 5:30 Boys 7:00</i>	12 <i>MS Girls BB @ Home vs. Eddyville 4:30</i> Board Meeting 6:00	13 <i>HS BB @ Home vs. Siletz Valley Girls 5:30 Boys 7:00</i>	14 No School <i>HS BB @ C.S. Lewis Academy Girls 5:30 Boys 7:00</i>	15
16	17 No School Presidents' Day	18	19 Immunization Exclusion Day <i>MS Girls BB @ Home vs. T-Lake 4:30</i> Board Meeting 6:00	20	21 School Day	22
23	24 <i>MS Girls BB @ Oak Hill</i>	25	26 <i>MS Girls BB @ Home vs. McKenzie 4:30</i>	27	28 No School	29

February 2020 Menu

Mapleton School District #32

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3 B: Muffin L: Burrito	4 B: Pancake Wrap L: Turkey Sub	5 B: Ham /Cheese Bar L: Teriyaki Chicken	6 B: Oatmeal Bar L: Popcorn Chicken	7 No School	8
9	10 B: Cinnamon Bun L: BBQ Pork Burger	11 B: Ham/Cheese Bar L: Chicken Stir Fry	12 B: Breakfast Burrito L: Mac & Cheese	13 B: Oatmeal Bar L: Pizza	14 No School	15
16	17 Holiday No School	18 B: Pancake Wrap L: Meatball Sub	19 B: Breakfast Pizza L: Cheeseburger	20 B: Oatmeal Bar L: Chicken Nuggets	21 B: Oatmeal Bar L: Chicken Quesadilla	22
23	24 B: Ham /Cheese Bar L: Chicken Burger	25 B: Breakfast Burrito L: Beef Hot Dog	26 B: Pancake Wrap L: Taco	27 B: Oatmeal Bar L: Pizza	28 No School	29

We have a salad bar filled with fresh, canned and/or frozen fruits and vegetables every day. This allows the children a chance to choose their fruits and/or

SCHOOL ON FRIDAY- 2/21

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

MAPLETON SCHOOL DISTRICT 32
Revenue Expenditure Comparison
2019-2020 School Year

	July 1	August 2	September 3	October 4	November 5	December 6	January 7	February 8	March 9	April 10	May 11	June 12	End of Year 13	Total
REVENUES	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
100- TAXES	-	1,824	2,229	1,421	421,320	224,472	8,727	-	-	-	-	-	-	659,994
100- INTEREST	3,543	3,141	3,839	4,327	4,199	5,562	5,732	-	-	-	-	-	-	30,343
100- SSF	289,215	144,521	144,521	144,521	144,521	144,521	144,521	-	-	-	-	-	-	1,156,341
100- COUNTY TIMBER	-	537,326	-	-	-	231,693	-	-	-	-	-	-	-	769,018
Other Fund 100	400	4,489	5,486	2,135	8,750	707	12,400	-	-	-	-	-	-	34,367
Fund 200	36,320	7,949	9,716	17,123	173,429	23,307	4,891	-	-	-	-	-	-	272,735
Fund 300	-	343	419	279	108,842	57,990	2,238	-	-	-	-	-	-	170,111
Fund 400	185	155	190	73,605	125,154	153	153	-	-	-	-	-	-	199,594
Total Revenues	329,663	699,748	166,400	243,410	986,215	688,405	178,663	-	-	-	-	-	-	3,292,505

EXPENDITURES	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
SALARIES	42,431	51,884	100,717	114,075	122,485	108,397	105,536	-	-	-	-	-	-	645,525
FRINGE	20,319	26,879	52,177	58,024	59,207	52,007	53,033	-	-	-	-	-	-	321,645
SERVICES	6,575	10,263	19,922	9,810	15,762	19,625	11,579	-	-	-	-	-	-	93,537
SUPPLIES	3,381	9,419	18,283	4,768	675	4,341	10,208	-	-	-	-	-	-	51,075
CAPITAL OUTLAY	-	71	137	-	-	-	1,850	-	-	-	-	-	-	2,058
FEES/DUES	1,503	27,415	53,217	3,734	2,857	835	275	-	-	-	-	-	-	89,835
TRANSFERS	-	-	-	-	280,000	-	-	-	-	-	-	-	-	280,000
RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund 200	28,413	22,961	44,572	39,451	36,559	49,573	41,028	-	-	-	-	-	-	262,558
Fund 300	-	-	-	-	52,734	-	-	-	-	-	-	-	-	52,734
Fund 400	-	-	-	-	1,279	2,138	36	-	-	-	-	-	-	3,453
Total Expenditures	74,208	125,930	244,453	190,411	480,986	185,206	182,482	-	-	-	-	-	-	1,802,419

Reconciliation for January 31, 2020

>1 Month Outstanding Checks		
17780	\$	22.50
17833	\$	22.50
17876	\$	20.91
17881	\$	50.00
17887	\$	50.00
17890	\$	100.00
17897	\$	75.00

<1 Month Outstanding Checks		
17914	\$	51.48
17917	\$	2,506.50
17920	\$	279.99

Beg. Balance	\$	101,434.08
Deposits	\$	1,640.92
Rent	\$	400.00
UW Preschool Grant	\$	4,166.67
LGIP Transfers	\$	300,000.00
Lunch Payment		
Grant Payment	\$	597.55
Misc	\$	12,000.00
Interest	\$	10.04
Total Revenues/Credits	\$	318,815.18
Accounts Payable Total	\$	134,205.22
Payroll	\$	93,588.28
Misc		
Total Expenses/Debit	\$	227,793.50
Total Calculated	\$	192,455.76

Bank Statement Balance	\$	195,634.64
OS Checks	\$	3,178.88
Adj. Bank Bal.	\$	192,455.76

Adj. Bank Balance	\$	192,455.76
LGIP General	\$	2,933,042.35
LGIP Transportation	\$	66,709.72
LGIP Capital Improv	\$	80,302.60
Student Body Archived	\$	76,164.69
<i>Student Body Current</i>	\$	<i>76,164.69</i>
Total Balance	\$	3,348,675.12
General Ledger Balance	\$	2,950,054.69

Reconciled By _____ Date _____

Total Outstanding \$ 3,178.88

Reviewed By _____ Date _____

MAPLETON SCHOOL DISTRICT 32
GENERAL LEDGER January 31, 2020

Fund Title	Fund No.	A100	A101		A105	A106	A108	Fund Totals
		Local Student Body	Local General		LGIP General	LGIP Capital	LGIP Transportation	
General	100		-\$130,018.98		\$2,804,323.64			\$2,674,304.66
Misc Grants (YTP, AVID...)	200		-\$2,515.26					-\$2,515.26
US Rural Schools	204		-\$7,053.45					-\$7,053.45
Title Flex	205		\$153.81					\$153.81
IDEA	206		-\$28,754.07					-\$28,754.07
Transportation	207		\$9,003.70				\$66,709.72	\$75,713.42
Textbook Fund	209		\$24,955.90					\$24,955.90
Title I	210		-\$42,626.64					-\$42,626.64
Tech Grant	212		\$0.00					\$0.00
PERS Coverage	213		\$125,000.00					\$125,000.00
Carl Perkins	225		-\$22,960.45					-\$22,960.45
Preschool	260		\$34,372.48					\$34,372.48
Lunch Program	275		-\$13,126.15					-\$13,126.15
Student Body	280	\$76,164.69	\$0.00					\$76,164.69
Debt Fund	300		\$0.00		\$128,718.71			\$128,718.71
Capital Projects	400		\$0.00					\$0.00
Capital Improvement	402		\$176,039.05			\$80,302.60		\$256,341.65
Bond/OSCIM	450		\$69,985.82					\$69,985.82

General Ledger Balance \$76,164.69 \$192,455.76 \$0.00 \$2,933,042.35 \$80,302.60 \$66,709.72 \$0.00 \$3,348,675.12

Bank Account Balance \$76,164.69 \$192,455.76 \$0.00 \$2,933,042.35 \$80,302.60 \$66,709.72 \$0.00 \$3,348,675.12

Reconciled by: _____

Reviewed by: _____

SUNGARD
 DATE: 01/14/2020
 TIME: 11:58:11

MAPLETON SCHOOL DISTRICT NO. 32
 CHECK REGISTER
 PAY RUN 20G JAN2020

PAGE NUMBER: 1
 MODULE NUM: PAYCHK33
 PAY PERIOD END 01/06/2020
 CHECK DATE 01/15/2020

CHECK NO	EMPLOYEE NUMBER	-----EMPLOYEE-----	DEPOSIT AMOUNT	CHECK AMOUNT
12905	1062	CRAIG, KAY E	.00	176.91
12906	1290	JONES, RACHEL J	.00	77.47
12907	1268	KING, DENNIS	.00	387.84
12908	1300	TOMLINSON, BRYN	.00	84.96
12909	1288	WHEELER, NOVALEIGH L	.00	1,291.36
12910	1269	WOLGAMOTT, ERIC	.00	795.67
12911	1297	ROSS, NATALIE M	.00	993.65
12912	1295	TUCKER, AMBER C	.00	2,298.28
12913	1302	TARDIE, LISA A	.75	2,093.37
12914	1292	WESTERBY, NATHAN R	.00	2,084.88
V12915	1240	BARROWS, CASSANDRA	819.92	.00
V12916	1238	CHURCH, MARY-JEAN	194.91	.00
V12917	1032	DUVAL, JUDITH A	130.15	.00
V12918	1182	BROWN, WINDY	1,255.10	.00
V12919	1281	GRIFFIN, DAVID L	213.27	.00
V12920	1234	SNYDER, KENT	801.69	.00
V12921	1097	TENNISON, JOYCE R	2,773.15	.00
V12922	1296	ANDERSON, BRITTANY N	2,420.69	.00
V12923	1266	DEAN, CARRIE	1,656.93	.00
V12924	1120	HILL-RIGGS, KRISTINA	1,458.48	.00
V12925	1293	SILVANI, DAYNA E	2,604.66	.00
V12926	1065	SIMINGTON, YVETTE	1,287.57	.00
V12927	1258	BURRUSS, LOUIS C	3,899.05	.00
V12928	1279	CHAMBERS, DAWN M	2,169.42	.00
V12929	1294	CLARIC, RACHEL H	2,289.11	.00
V12930	1280	DUFFY, MELISSA M	3,049.57	.00
V12931	1049	LOGAN, DANITA G	1,955.86	.00
V20011401	1287	BENDER, JEREMY L	410.45	.00
V20011402	1262	READE, NANCY K	128.30	.00
V20011403	1090	MOORE, MASHELL L	1,867.52	.00
V20011404	1041	DUVAL, RANDY	3,722.48	.00
V20011405	1247	SAUTNER, YANCY	2,181.80	.00
V20011406	1036	ROSSI, KELLY L	1,638.90	.00
V20011407	1263	CAIN, JOCELYN L	3,203.15	.00
V20011408	1054	MCCURDY, RENEE D	1,316.59	.00
V20011409	1176	O'MARA, JODINE L	6,343.09	.00
V20011410	1063	PATERSON, JANICE S	2,905.09	.00
V20011411	1278	RICKS, JERON M	3,978.63	.00
V20011412	1249	SMITH, CLARA M	2,869.45	.00
V20011413	1091	TIMPE, SARAH F	3,239.27	.00
V20011414	1264	DOOLEY, MOLLY K	2,609.20	.00
V20011415	1145	FOSTER, JAMIE	2,783.87	.00
V20011416	1237	GRAY, ELISA M	1,929.18	.00
V20011417	1148	JENKINS, TAMARA	2,179.45	.00
V20011418	1141	JOHNSTON, TERRI	1,465.92	.00
V20011419	1055	MOYER, BRENDA L	4,806.45	.00
V20011420	1265	NELSON, JESSICA L	2,381.48	.00
V20011421	1068	WALKER, JULINE M	2,363.34	.00
TOTAL			83,303.89	10,284.39

48 CHECKS ISSUED

Jo'Mara
1/14/2020

SUNGARD
 DATE: 02/03/2020
 TIME: 14:32:57

MAPLETON SCHOOL DISTRICT #32
 OUTSTANDING CHECKS

PAGE NUMBER: 1
 ACCTPA21
 ACCOUNTING PERIOD: 7/20

SELECTION CRITERIA: transact.yr='20' and transact.period='7'

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NUMBER	DATE ISSUED	DATE CLEARED	VENDOR	CLEARED	OUTSTANDING
A101	17911	01/09/2020		1733 CIT TECHNOLOGY FIN SERV.		752.13
A101	17912	01/09/2020		2671 CLARA SMITH		56.22
A101	17913	01/09/2020		2818 GRANITE TELECOMMUNICATION		333.58
A101	17914	01/09/2020		2618 JULINE WALKER		51.48
A101	17915	01/09/2020		1145 MAPLETON WATER DISTRICT		286.00
A101	17916	01/09/2020		2791 WESTERN LANE AMBULANCE DI		75.00
A101	17917	01/14/2020		2684 AMERICAN FIDELITY		2,506.50
A101	17918	01/14/2020		1956 FIDELITY INVESTMENTS		540.00
A101	17919	01/14/2020		1060 OREGON EDUCATION ASSOCIAT		1,595.01
A101	17920	02/03/2020		1637 MAPLETON HIGH SCHOOL		279.99
A101	90000309	02/03/2020		1431 ALSCO		133.10
A101	90000310	02/03/2020		1762 AMAZON.COM		310.04
A101	90000311	02/03/2020		2581 ATHLETIC.NET		95.00
A101	90000312	02/03/2020		1030 CENTRAL COAST DISPOSAL IN		495.00
A101	90000313	02/03/2020		1031 CENTRAL LINCOLN PUD		7,247.19
A101	90000314	02/03/2020		2691 COASTAL PAPER & SUPPLY		2,046.40
A101	90000315	02/03/2020		1043 COSA		200.00
A101	90000316	02/03/2020		2808 FLINN SCIENTIFIC		37.40
A101	90000317	02/03/2020		2635 LES & BOBS		247.20
A101	90000318	02/03/2020		1637 MAPLETON HIGH SCHOOL		199.59
A101	90000319	02/03/2020		2778 MISC CC TRAVEL CHARGES		81.74
A101	90000320	02/03/2020		2777 MISC FOOD VENDOR FOR TRAV		110.38
A101	90000321	02/03/2020		2815 MISC ONLINE VENDOR		423.00
A101	90000322	02/03/2020		2661 NFHS LEARN		120.00
A101	90000323	02/03/2020		1347 OREGON ATHLETIC DIRECTORS		325.00
A101	90000324	02/03/2020		1242 PACIFIC OFFICE AUTOMATION		347.16
A101	90000325	02/03/2020		2320 PAPE MACHINERY		1,850.00
A101	90000326	02/03/2020		1179 QUILL CORPORATION		205.75
A101	90000327	02/03/2020		1282 SILKE COMMUNICATIONS INC		378.48
A101	90000328	02/03/2020		1226 TYREE OIL INC.		7,033.74
A101	90000329	02/03/2020		1988 WALMART		53.83
A101	90000331	02/03/2020		2199 AMERICAN FIDELITY ASSURAN		315.00
A101	90000332	02/03/2020		2200 AMERICAN FIDELITY ASSURAN		83.33
A101	90000333	02/03/2020		1130 CENTURYLINK		11.39
A101	90000334	02/03/2020		1057 HORACE MANN LIFE INS CO		1,779.47
A101	90000335	02/03/2020		1194 INTERNAL REVENUE SERVICE		30,588.71
A101	90000336	02/03/2020		1221 NEOPOST		500.00
A101	90000337	02/03/2020		2439 OEBB		15,514.07
A101	90000338	02/03/2020		1193 OREGON DEPARTMENT OF REVE		7,892.00
A101	90000339	02/03/2020		1070 PERS		45,319.47
A101	90000340	02/03/2020		1225 SYSCO FOOD SERVICES		3,689.68
A101	90000341	02/03/2020		1150 VERIZON WIRELESS BELLEVUE		60.20
TOTAL CASH ACCOUNT						134,169.23
TOTAL FUND						134,169.23

SUNGARD
DATE: 02/03/2020
TIME: 14:32:57

MAPLETON SCHOOL DISTRICT #32
OUTSTANDING CHECKS

PAGE NUMBER: 2
ACCTPA21
ACCOUNTING PERIOD: 7/20

SELECTION CRITERIA: transact.yr='20' and transact.period='7'

FUND - 450 - BOND/OSCIM RENOVATION

CASH ACCT	CHECK NUMBER	DATE ISSUED	DATE	CLEARED	-----VENDOR-----	CLEARED	OUTSTANDING
A101	90000330	02/03/2020		1762	AMAZON.COM		35.99
TOTAL CASH ACCOUNT							35.99
TOTAL FUND							35.99
TOTAL REPORT							134,205.22

SUNGARD
 DATE: 02/03/2020
 TIME: 14:30:30

MAPLETON SCHOOL DISTRICT #32
 CHECK REGISTER - BY FUND

PAGE NUMBER: 1
 ACCTPA21

SELECTION CRITERIA: transact.yr='20' and transact.period='7'
 ACCOUNTING PERIOD: 7/20

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ACCOUNT NUMBER	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	17911	01/09/20	1733	CIT TECHNOLOGY FIN	1002660000000000	324	COPIER RENT	0.00	752.13
A101	17912	01/09/20	2671	CLARA SMITH	1001111258000000	410	SUPPLIES ELEM	0.00	56.22
A101	17913	01/09/20	2818	GRANITE TELECOMMUNI	1002660000000000	351	PHONE BILL	0.00	333.58
A101	17915	01/09/20	1145	MAPLETON WATER DIST	1002540068000000	327	WATER SERVICE	0.00	286.00
A101	17916	01/09/20	2791	WESTERN LANE AMBULA	1002552038000000	380	CPR CLASS	0.00	75.00
A101	17917	01/14/20	2684	AMERICAN FIDELITY	100	L472.018	DED:3000 HSA	0.00	2,506.50
A101	17918	01/14/20	1956	FIDELITY INVESTMENT	100	L472.007	DED:7120 FIDEL. INV	0.00	540.00
A101	17919	01/14/20	1060	OREGON EDUCATION AS	100	L472.008	DED:8000 OEA DUES	0.00	1,117.92
A101	17919	01/14/20	1060	OREGON EDUCATION AS	100	L472.009	DED:8050 OACE DUES	0.00	477.09
TOTAL CHECK									1,595.01
A101	17920	02/03/20	1637	MAPLETON HIGH SCHOO	1001131628060000	410	CHECK 319 SHED RETU	0.00	279.99
A101	90000309	02/03/20	1431	ALSCO	1002552038000000	390	LINEN SERVICE	0.00	133.10
A101	90000310	02/03/20	1762	AMAZON.COM	1002130628000000	410	BANDAGES	0.00	5.92
A101	90000310	02/03/20	1762	AMAZON.COM	1002130628000000	410	BANDAIDS	0.00	6.15
A101	90000310	02/03/20	1762	AMAZON.COM	1002130628000000	410	BANDAGES	0.00	12.49
A101	90000310	02/03/20	1762	AMAZON.COM	1001111258000000	410	RECEIVED STAMP	0.00	12.95
A101	90000310	02/03/20	1762	AMAZON.COM	1001131628290000	410	TONER	0.00	19.95
A101	90000310	02/03/20	1762	AMAZON.COM	1002540068000000	410	TOILET GASKET	0.00	21.04
A101	90000310	02/03/20	1762	AMAZON.COM	1001131628060000	410	HS STUDENT BODY	0.00	40.00
A101	90000310	02/03/20	1762	AMAZON.COM	1002130628000000	410	FIRST AID SUPPLIES	0.00	53.88
A101	90000310	02/03/20	1762	AMAZON.COM	1001111258000000	410	ES STUDENT BODY BOO	0.00	137.66
TOTAL CHECK									310.04
A101	90000311	02/03/20	2581	ATHLETIC.NET	1001132628230000	318	T&F SUPPORT	0.00	95.00
A101	90000312	02/03/20	1030	CENTRAL COAST DISPO	1002540068000000	328	GARBAGE SERVICE	0.00	495.00
A101	90000313	02/03/20	1031	CENTRAL LINCOLN PUD	1002540068000000	325	ELECTRIC SERVICE	0.00	7,113.81
A101	90000313	02/03/20	1031	CENTRAL LINCOLN PUD	1002552038000000	325	ELECTRIC TRANS SHOP	0.00	133.38
TOTAL CHECK									7,247.19
A101	90000314	02/03/20	2691	COASTAL PAPER & SUP	1002540068000000	417	PAPER SUPPLIES	0.00	2,046.40
A101	90000315	02/03/20	1043	COSA	1002321008000000	640	SUPERIN CONFERENCE	0.00	200.00
A101	90000316	02/03/20	2808	FLINN SCIENTIFIC	1001131628060000	410	ZINC SULFATE	0.00	37.40
A101	90000317	02/03/20	2635	LES & BOBS	1001132628230000	460	BASKETBALL UNIF DUF	0.00	131.20
A101	90000317	02/03/20	2635	LES & BOBS	1001132628230300	410	BASKETBALL SUPPLIES	0.00	58.00
A101	90000317	02/03/20	2635	LES & BOBS	1001132628230400	410	BASKETBALL SUPPLIES	0.00	58.00
TOTAL CHECK									247.20

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MAPLETON SCHOOL DISTRICT #32
 CHECK REGISTER - BY FUND

PAGE NUMBER: 2
 ACCTPA21

SELECTION CRITERIA: transact.yr='20' and transact.period='7'
 ACCOUNTING PERIOD: 7/20

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ACCOUNT NUMBER	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	90000318	02/03/20	1637	MAPLETON HIGH SCHOO	1001131628060000	410	HS STUDENT BODY	0.00	199.59
A101	90000319	02/03/20	2778	MISC CC TRAVEL CHAR	1001132628230000	340	VRBO CANCEL PROTECT	0.00	45.00
A101	90000319	02/03/20	2778	MISC CC TRAVEL CHAR	1001132628230000	340	VRBO FOR AD CONFERN	0.00	316.73
A101	90000319	02/03/20	2778	MISC CC TRAVEL CHAR	1001131628060000	410	SHED RETURN DEC PYM	0.00	-279.99
TOTAL CHECK								0.00	81.74
A101	90000320	02/03/20	2777	MISC FOOD VENDOR FO	1002410628000000	412	MS POPS	0.00	110.38
A101	90000321	02/03/20	2815	MISC ONLINE VENDOR	1002240000000000	640	FARM TO SCHOOL CONF	0.00	75.00
A101	90000321	02/03/20	2815	MISC ONLINE VENDOR	1001111258000000	410	ES STUDENT BODY	0.00	348.00
TOTAL CHECK								0.00	423.00
A101	90000322	02/03/20	2661	NFHS LEARN	1001132628230000	318	COACHING FIRST AID	0.00	45.00
A101	90000322	02/03/20	2661	NFHS LEARN	1001132628230000	318	T&F COACHING	0.00	75.00
TOTAL CHECK								0.00	120.00
A101	90000323	02/03/20	1347	OREGON ATHLETIC DIR	1001132628230000	318	OADA CONFERENCE	0.00	325.00
A101	90000324	02/03/20	1242	PACIFIC OFFICE AUTO	1002660000000000	324	COPIER RENTAL SERVI	0.00	347.16
A101	90000325	02/03/20	2320	PAPE MACHINERY	1002540068000000	542	LAWNMOWER DECK	0.00	1,850.00
A101	90000326	02/03/20	1179	QUILL CORPORATION	1001131628290000	410	HS OFFICE SUPPLIES	0.00	16.45
A101	90000326	02/03/20	1179	QUILL CORPORATION	1001131628290000	410	HS OFFICE SUPPLIES	0.00	19.92
A101	90000326	02/03/20	1179	QUILL CORPORATION	1001131628290000	410	HS OFFICE SUPPLIES	0.00	24.75
A101	90000326	02/03/20	1179	QUILL CORPORATION	1001131628290000	410	HS OFFICE SUPPLIES	0.00	31.05
A101	90000326	02/03/20	1179	QUILL CORPORATION	1001131628290000	410	HS SUPPLIES	0.00	113.58
TOTAL CHECK								0.00	205.75
A101	90000327	02/03/20	1282	SILKE COMMUNICATION	1002552038000000	359	TOWER RENTAL	0.00	378.48
A101	90000328	02/03/20	1226	TYREE OIL INC.	1002552038000000	415	FUEL	0.00	7,033.74
A101	90000329	02/03/20	1988	WALMART	1002410628000000	412	GATORADE	0.00	53.83
A101	90000331	02/03/20	2199	AMERICAN FIDELITY A	100	L472.019	403B	0.00	315.00
A101	90000332	02/03/20	2200	AMERICAN FIDELITY A	100	L472.017	INSURANCE PYMT	0.00	83.33
A101	90000333	02/03/20	1130	CENTURYLINK	1002660000000000	351	PHONE SERVICE	0.00	5.46
A101	90000333	02/03/20	1130	CENTURYLINK	1002660000000000	351	PHONE SERVICE	0.00	5.93
TOTAL CHECK								0.00	11.39
A101	90000334	02/03/20	1057	HORACE MANN LIFE IN	100	L472.002	EMP INS	0.00	330.65
A101	90000334	02/03/20	1057	HORACE MANN LIFE IN	100	L472.004	EMP INS	0.00	1,448.82
TOTAL CHECK								0.00	1,779.47
A101	90000335	02/03/20	1194	INTERNAL REVENUE SE	100	L471.001	FED WITHOLDING	0.00	11,156.69
A101	90000335	02/03/20	1194	INTERNAL REVENUE SE	100	L471.003	SS TAX	0.00	15,748.80
A101	90000335	02/03/20	1194	INTERNAL REVENUE SE	100	L471.004	MEDICARE TAX	0.00	3,683.22
TOTAL CHECK								0.00	30,588.71

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MAPLETON SCHOOL DISTRICT #32
 CHECK REGISTER - BY FUND

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 ACCTPA21

SELECTION CRITERIA: transact.yr='20' and transact.period='7'
 ACCOUNTING PERIOD: 7/20

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ACCOUNT NUMBER	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	90000336	02/03/20	1221	NEOPOST	1002520008000000	353	POSTAGE	0.00	500.00
A101	90000337	02/03/20	2439	OEBB	100	L472.005	INS PAYMENT	0.00	15,514.07
A101	90000338	02/03/20	1193	OREGON DEPARTMENT O	100	L471.002	SIT WITHOLDING	0.00	7,892.00
A101	90000339	02/03/20	1070	PERS	100	L473.001	PERS UAL	0.00	3,787.68
A101	90000339	02/03/20	1070	PERS	100	L473.001	PERS UAL	0.00	33,577.23
A101	90000339	02/03/20	1070	PERS	100	L473.002	PERS PICKUP	0.00	855.00
A101	90000339	02/03/20	1070	PERS	100	L473.002	PERS PICKUP	0.00	7,099.56
TOTAL CHECK								0.00	45,319.47
A101	90000341	02/03/20	1150	VERIZON WIRELESS BE	1002552038000000	351	TRANS CELL PHONE	0.00	60.20
TOTAL CASH ACCOUNT								0.00	130,428.07
TOTAL FUND								0.00	130,428.07

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MAPLETON SCHOOL DISTRICT #32
CHECK REGISTER - BY FUND

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ACCTPA21

SELECTION CRITERIA: transact.yr='20' and transact.period='7'
ACCOUNTING PERIOD: 7/20

FUND - 225 - M98 AND PERKINS

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ACCOUNT NUMBER	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	17914	01/09/20	2618	JULINE WALKER	2251131628050000	340	MTG TRAVEL	0.00	51.48
TOTAL CASH ACCOUNT								0.00	51.48
TOTAL FUND								0.00	51.48

SUNGARD
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MAPLETON SCHOOL DISTRICT #32
CHECK REGISTER - BY FUND

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ACCTPA21

SELECTION CRITERIA: transact.yr='20' and transact.period='7'
ACCOUNTING PERIOD: 7/20

FUND - 275 - ENTERPRISE FUNDS

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ACCOUNT NUMBER	ACNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	90000340	02/03/20	1225	SYSCO FOOD SERVICES	2753110098000000	450	STUDENT FOOD	0.00	3,536.58
A101	90000340	02/03/20	1225	SYSCO FOOD SERVICES	2753110098000900	450	FFVP FOOD	0.00	153.10
TOTAL CHECK								0.00	3,689.68
TOTAL CASH ACCOUNT								0.00	3,689.68
TOTAL FUND								0.00	3,689.68

SUNGARD
DATE: 02/03/2020
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MAPLETON SCHOOL DISTRICT #32
CHECK REGISTER - BY FUND

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ACCTPA21

SELECTION CRITERIA: transact.yr='20' and transact.period='7'
ACCOUNTING PERIOD: 7/20

FUND - 450 - BOND/OSCIM RENOVATION

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ACCOUNT NUMBER	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	90000330	02/03/20	1762	AMAZON.COM	4504150628000000	460	NETWORK CABLE	0.00	35.99
TOTAL CASH ACCOUNT								0.00	35.99
TOTAL FUND								0.00	35.99
TOTAL REPORT								0.00	134,205.22



MAPLETON SCHOOL DISTRICT NO. 32
10868 East Mapleton Road, Mapleton, OR 97453
(541) 268-4312 Fax 541-268-4632

Jodi O'Mara, Superintendent

"ACADEMIC EXCELLENCE THROUGH STUDENT ACHIEVEMENT"

School Board Meeting Minutes

January 15, 2020, 6:00 p.m.

Called to order by: Board Vice Chair Mizu Burruss at 6:03 p.m.

In attendance:

- Mizu Burruss, Vice Chair
- Michelle Holman, Member
- Mary Ellen Mansfield, Member
- Marilyn Fox, Member
- Brenda Moyer, Principal
- Jeron Ricks, Business Manager/Board Clerk

Mission Statement

Review of the Agenda

Public Comment

Presentations

High school Student Body presentation.

Mizu: regarding public comment- like to remove the 48-hour notice requirement for public comments.

Michelle: agree would be good to make it as easy as possible.

Consent Agenda: Motion by Michelle, second by Mary Ellen- Passed unanimously.

9.1- WLHN Construction: Motion to accept funds for purpose of remodeling middle school using up to the \$400,000 of funds by Michelle, second by Mary Ellen- passed unanimously.

9.2- high school surplus equipment from shop, Motion to allow sale or disposal of equipment listed by Marilyn, second by Mary Ellen - passed unanimously.

9.3- motion to remove the 48-hour notice requirement from BDDH-AR by Mary Ellen, second by Michelle- approved unanimously.

9.4- motion to approve Division 22 standards by Michelle, second by Mary Ellen- approved unanimously.

9.5- motion to move Board Meetings to the 3rd Wednesday of the month by Marilyn, second by Mary Ellen- approved unanimously. Mizu contacted John to make sure he was okay with it also and he responded in the affirmative.

Discussion:

Mizu brought up concerns from community over communication of information, some discussion, Board would like a Facebook profile created for the District to post informational items. Jeron: speaking of communication, we have not had a Board Meeting in Deadwood this year like we did last year, Board decided to have one in May there.



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Marilyn: was talking to a gal in Florence with HUD wondering about homeless population. Brenda: I'm the homeless liaison and classification can be a judgement call depending on finances, culture, and situation- can have her contact me for help.

Motion to adjourn by Michelle, second by Marilyn, passed unanimously.

Adjourned, 8:15pm



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BUDGET CALENDAR

February 19, 2020	Budget calendar approved by board
May 6, 2020	Notice of budget committee meeting published on District website (published online for at least 10 days before the meeting date)
May 6, 2020	Notice of budget committee meeting published in The Siuslaw News (published five to 30 days before the meeting date)
May 20, 2020 5:00 PM	First budget committee meeting; presentation of budget message
May 23, 2020	Notice of budget committee meeting published in The Siuslaw News (published five to 30 days before the meeting date)
June 3, 2020	Second budget committee meeting (if necessary)
June 6, 2020	Notice of budget hearing and budget summary published in The Siuslaw News (published five to 30 days before the hearing date)
June 17, 2020	Regular board meeting: public hearing on approved budget; adoption of budget; appropriations authorized; tax levy declared
July 15, 2020	Deadline to submit certification of tax levy to County Assessor (ED-50, Resolution Adopting the Budget)
July 15, 2020	Deadline to submit complete budget document to State Superintendent of Public Instruction and Education Service District Superintendent
August 15, 2020	Deadline for electronic budget submission to the Department of Education
September 30, 2020	Deadline for submission of budget document to County Clerk



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Audits Division
255 Capitol St. NE
Ste 500
Salem, OR 97310-0720

Management Letter Response

Corrective Action Plan

In regards to the significant deficiency related to grant reimbursement requests: The District maintains documentation for grant expenditures, but the Business Manager will consolidate this data prior to any reimbursement request and have the Superintendent sign an approval for the reimbursement. In this way, we will have an additional verification and acknowledgement of the expenditures as well as the Board continuing to review the expenditures.

Lane County School District #32, Board of Directors

John Simington, Chairman

LANE COUNTY SCHOOL DISTRICT NO. 32
LANE COUNTY, OREGON

COMMUNICATION TO THE GOVERNING BODY

FOR THE YEAR ENDED JUNE 30, 2019



12700 SW 72nd Ave.
Tigard, OR 97223



PAULY, ROGERS AND CO., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632 ♦ (503) 684-7523 FAX
www.paulyrogersandcocpas.com

November 20, 2019

To the Board of Directors
Lane County School District No. 32
Lane County, Oregon

We have audited the basic financial statements of the governmental activities and each major fund of Lane County School District No. 32 (the District) as of and for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with:

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the internal control over financial reporting.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We also communicated any internal control related matters that are required to be communicated under professional standards.

Results of Audit

1. Audit opinion letter – a qualified opinion on the basic financial statements has been issued, due to the District not having a current actuarial valuation of post-employment obligations related to the implicit healthcare subsidy.
2. State minimum standards – We found no exceptions or issues requiring comment, except as noted on page 35 of the financial report.
3. Management Letter - We issued a separate management letter dated November 20, 2019 detailing a significant deficiency in internal control.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2018-19, except for the implementation of GASB 83 – *Certain Asset Retirement Obligations* and GASB 88 – *Certain Disclosures Related to Debt, Including Direct Borrowing and Direct Placements*. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the basic financial statements were Management's estimate of Receivables, Net Pension Liability and Deferrals for PERS, and Capital Asset Depreciation, which are based on collectability of receivables, actuarial assumptions and useful lives of assets. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures in the basic financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management.

Pauly, Rogers and Co., P.C.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the basic financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to our retention as the auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Required Supplementary Information

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on it, except for the budgetary comparison schedules presented as required supplementary information.

Supplementary Information

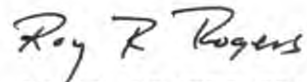
With respect to the supplementary information accompanying the basic financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Other Information

We are not engaged to report on the other information as listed in the table of contents, and the listing of Board members, located before the table of contents, which accompany the basic financial statements but are not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Pauly, Rogers and Co., P.C.

This information is intended solely for the use of the Board of Directors and management and is not intended to be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Roy R. Rogers".

ROY R. ROGERS, CPA
PAULY, ROGERS AND CO., P.C.