

Mapleton School District #32  
School Board Meeting  
January 19, 2022

5:00 p.m. Mapleton High School- on YouTube: <https://youtu.be/YeJC9anyfdc>

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

1. Opening Ceremony
2. Flag Salute
3. Review of the Agenda
4. Interview of Interim Board Member applicants
  - 4.1. Review of interviews
  - 4.2. Select Board Member
5. Public Comment on Agenda Items– Submit form BDDH-AR from Board Policy for prior approval
6. District Reports
  - 6.1. MS/HS Report
    - 6.1.1. Student Representative
  - 6.2. Superintendent/Elementary Principal Report
  - 6.3. Elementary Showcase
7. Finance/Tech Report/Documentation
  - 7.1. Audit Results
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. Board Policy ACB – Second reading.
  - 9.2. Board Policy- First reading
  - 9.3. Select Superintendent Selection Group
10. Discussion Items
  - 10.1.1. Equity Committee
11. Public Comment on Items not on the agenda- Submit form BDDH-AR from Board Policy for prior approval
12. Comments from the Board
13. Adjournment

**Board Goals**

1. In the ever-changing COVID-19 environment, the district will remain flexible and forward thinking, creating a positive environment for learning in all forms.
2. Support engagement, build connections and focus on community with and between staff, students, parents, residents.
3. Support district staff efforts to continually improve classroom instruction and student success in all modes of learning.

4. Exercise Open and Transparent District Communications. Honor the public's right to know about process, decisions and outcomes through timely and easy access to information. Welcome the public's participation in the deliberative process.

Mapleton School District Monthly Enrollment

Enrollment	September	October	November	December	January	February	March	April	May	June
K	11	8	9	10						
1	11	12	12	12						
2	9	8	8	8						
3	13	12	12	13						
4	12	11	11	11						
5	9	9	9	9						
6	14	14	14	15						
7	9	9	9	9						
8	11	11	10	10						
9	12	12	11	10						
10	11	11	11	10						
11	4	5	6	6						
12	14	13	12	10						

Totals	September	October	November	December	January	February	March	April	May	June
2021-2022	140	135	134	133						
2020-2021	146	145	137	137	138	138	129	126	127	127
2019-2020	157	154	153	154	149	147	146	146	146	146
2018-2019	158	156	157	151	149	148	149	149	149	145
2017-2018	142	141	136	135	138	142	143	144	145	145
2016-2017	152	154	148	146	140	138	134	138	139	140

\*Preschool has 12 students currently enrolled.

Checking Account

Date	Entries	Check#	Deposit	Withdrawal	Balance
<b>August Totals</b>					
9/13/2021	Clara classroom supplies	3316		154.96	20,333.08
9/13/2021	Sarah classroom supplies	3317		28.00	20178.12
9/13/2021	Grant Transfer from district		2615.00		20150.12
9/13/2021	Grant payback to the district	3318		812.42	22765.12
9/23/2021	Sarah classroom supplies	3319		24.00	21952.70
9/28/2021	Snow Cone Supplies Student Body(remimburse)	3320		35.12	21893.58
9/28/2021	Sarah classroom supplies	3321		14.00	21879.58
9/30/2021	Burruss Donation	269	1500.00		23379.58
9/30/2021	Interest		0.36		23379.94
<b>September Totals</b>					
10/19/2021	Late JOG-A-THON Student Body Fundraiser		50.00		23429.94
10/19/2021	Coast Road Donation for Carnival		200.00		23629.94
10/21/2021	Bush's Fern View Farms(pumpkin Patch)			242.97	23386.97
10/31/2021	Interest		0.40		23387.37
<b>October Totals</b>					
11/2/2021	Yvette Carnival Supplies	3323		231.78	32155.59
11/2/2021	JOG-A-THON Student Body Fundraiser		2682.38		25837.97
11/30/2021	Intererst		0.42		25838.39
<b>November Totals</b>					
12/15/2021	Scholastic/Oriental Trading Payback to District (outstanding)	3324		59.93	25778.46
12/15/2021	Dayna (classroom supplies)	3325		69.78	25708.68
12/15/2021	Clara (classroom supplies Science Grant)	3326		27.92	25680.76
12/15/2021	Sarah (classroom supplies)(outstanding)	3327		23.99	25656.77
12/16/2021	Cassie(thank you)	3328		300.00	25356.77
12/16/2021	Yvette(thank you)	3329		300.00	25056.77
12/31/2021	Interest		0.44		25057.21
<b>December Totals</b>					
					<b>25057.21</b>

**POST FIELDWORK MEMORANDUM**

To: Mapleton School District  
 From: Pauly Rogers and Co., P.C.  
 Date: December 7, 2021

We'd like to thank you and your staff for the time and effort put into getting this year's audit process started. This summary provides a timeline for the audit, and a list of our audit findings.

**IN ATTENDANCE**

Jeron Ricks Business Manager

**YOUR AUDIT TEAM**

Roy Rogers	Managing Partner	<a href="mailto:RoyR@rascpas.com">RoyR@rascpas.com</a>
Michael Aloï	Compliance Manager	<a href="mailto:MichaelA@rascpas.com">MichaelA@rascpas.com</a>
Sean Chamberlin	Team Lead	<a href="mailto:SeanC@rascpas.com">SeanC@rascpas.com</a>
Megan Henderson	Audit Associate	<a href="mailto:MeganH@rascpas.com">MeganH@rascpas.com</a>

**AUDIT COMPLETION TIMELINE**

<u>Audit Agenda Item</u>	<u>Date</u>
Interim fieldwork	3/29 - 4/1/2021
Final fieldwork	November - December 2021

**AUDIT FINDINGS AND RECOMMENDATIONS**

\* = New at final

**Finding Type**

1	<p><b>Segregation of Duties</b> - Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected.</p> <p><b>Finding:</b> The Business Manager has the ability to:                      For Payroll - create new employees, change pay rates, print checks with an electronic signature, and access the blank check stock.                      For Deposits - physical control, entry into system, and create deposits.</p> <p><b>Compensating Controls</b> - Superintendent reviews bank recs and journal entries. Auditor noted in the minutes that the Board reviews the financials monthly, approved payroll check register and check register, and asks questions as needed. All new vendors are reviewed on a consistent basis.</p> <p><b>We recommend</b> the maintaining of compensating control practices and for the Board to continually monitor the financial activities to mitigate this risk and consider additional fidelity insurance coverage to compensate for this risk as needed.</p>	Best Practice
2	<p><b>Finding:</b> During testing of insurance coverage, we noted that the District often carries cash balances in excess of the insurance coverage amount of \$100,000.</p> <p><b>We recommend</b> that the Board examine this exposure risk and make a determination as to the amount of insurance coverage they feel is prudent in regard to their oversight.</p>	Best Practice
3	<p>The District should be constantly reviewing its Covid-19 policies and procedures as well as insurance policies to reduce potential COVID-19 related legal liabilities.</p>	Exit Comment



MAPLETON SCHOOL DISTRICT 32  
GENERAL LEDGER December 31, 2021

A105

A101

A100

Fund Title	Fund No.	Student Body	Checking	LGIP	Fund Totals
General	100		\$541,770.01	\$2,116,756.62	\$2,658,526.63
SRSA	204		-\$5,830.08	\$0.00	-\$5,830.08
REAP	205		\$0.00	\$0.00	\$0.00
IDEA	206		-\$20,564.72	\$0.00	-\$20,564.72
Title I	210		-\$23,160.59	\$0.00	-\$23,160.59
ESSER	214		-\$338,476.47	\$0.00	-\$338,476.47
SIA	251		-\$7,458.20	\$0.00	-\$7,458.20
M98 Perkins	252		-\$24,328.67	\$0.00	-\$24,328.67
CDL	255		\$0.00	\$0.00	\$0.00
Misc State	259		-\$47,428.10	\$0.00	-\$47,428.10
Preschool	260		-\$11,628.05	\$0.00	-\$11,628.05
Transportation	261		-\$35,882.30	\$67,748.46	\$31,866.16
Textbook	262		\$50,702.67	\$0.00	\$50,702.67
PERS-Retire	263		-\$16,479.98	\$250,000.00	\$233,520.02
Capital Improvements	264		\$0.00	\$238,730.48	\$238,730.48
Misc/Donations-Grants	265		-\$5,003.80	\$0.00	-\$5,003.80
YTP	271		-\$3,152.73	\$0.00	-\$3,152.73
LES-D-Perkins	272		\$0.00	\$0.00	\$0.00
Student Body	280	\$76,164.69	\$0.00	\$0.00	\$76,164.69
Food Service	299		\$19,642.24	\$0.00	\$19,642.24
Debt Service	300		-\$51,362.50	\$204,729.48	\$153,366.98
					\$0.00
					\$0.00

<b>General Ledger Balance</b>	\$76,164.69	\$21,358.73	\$0.00	\$2,877,965.04	\$0.00	\$0.00	\$2,975,488.46
<b>Bank Account Balance</b>	\$76,164.69	\$21,358.73	\$0.00	\$2,877,965.04	\$0.00	\$0.00	\$2,975,488.46

Reconciled by:

*[Signature]* 11/3/22

Reviewed by:

*[Signature]* 1/5/2022

Reconciliation for December 31, 2021


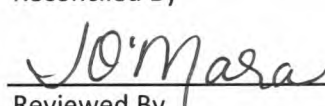
>1 Month Outstanding Checks		
18278	\$	315.00
18357	\$	20.00

<b>Beg. Balance</b>	<b>\$</b>	<b>119,107.09</b>
Deposits	\$	2,696.80
Rent	\$	424.36
UW Preschool Grant		
LGIP Transfers	\$	200,000.00
Grant Payment	\$	29,110.23
Misc		
Interest	\$	3.04
<b>Total Revenues/Credits</b>	<b>\$</b>	<b>232,234.43</b>
Accounts Payable Total	\$	228,814.63
Payroll	\$	101,252.20
Misc(voided check)	\$	(84.04)
<b>Total Expenses/Debit</b>	<b>\$</b>	<b>329,982.79</b>
<b>Total Calculated</b>	<b>\$</b>	<b>21,358.73</b>

<1 Month Outstanding Checks		
18379	\$	100.00
18388	\$	150.00
18386	\$	97,712.00
18389	\$	53.76

<b>Bank Statement Balance</b>	<b>\$</b>	<b>119,709.49</b>
<b>OS Checks</b>	<b>\$</b>	<b>98,350.76</b>
<b>Adj. Bank Bal.</b>	<b>\$</b>	<b>21,358.73</b>
Adj. Bank Balance	\$	21,358.73
LGIP General	\$	2,877,965.04
Student Body	\$	76,164.69
<b>Total Balance</b>	<b>\$</b>	<b>2,975,488.46</b>
<b>General Ledger Balance</b>	<b>\$</b>	<b>2,975,488.46</b>

Total Outstanding \$ 98,350.76

  
 Reconciled By \_\_\_\_\_ Date 1/3/22  
  
 Reviewed By \_\_\_\_\_ Date 1/5/2022



December 15, 2021 Mapleton SD 32 Board Meeting

Board Members in attendance: Mary Ellen Mansfield, Andrea Milbrett, Michelle Holman, Mizu Burruss

Others present: Jeron Ricks, Brenda Moyer, Jodi O'Mara

6:08 Called to order

MS-HS update by Brenda

Jodi- Elementary Showcase- Sup Update- Jodi will be retiring July 1, 2022

Jeron- Finance/Tech update

8 – Consent Agenda- motion to approve by Michelle, second by Andrea, unanimous

9.1 – Delete IKA-AR motion by Mizu, second by Andrea, unanimous

9.2- First reading of ACB

9.3- OSBA board candidates- no action

Discussion items

1.2- Board Secretary- transitioning to Carly as Board Secretary

1.3- Board Member Attendance- accepted resignation of Marilyn Fox- will post position and accept applications until the 12<sup>th</sup>, interviews on the 19<sup>th</sup> at Board meeting

1.5- Weekly meeting- Michelle- don't think need to schedule it, just if have an emergency then can schedule it

1.6- State testing- Jodi- reminder on how it works- schedule a meeting February 9<sup>th</sup> to discuss more

1.7- Equity Committee- no updates- post on website- any interest in committee can contact Brenda

11- Public comment

12- discussion- new superintendent search- want to start looking- Mary Ellen reach out to search firms

Adjourn 7:58

SUNGARD  
 DATE: 12/07/2021  
 TIME: 14:44:02

MAPLETON SCHOOL DISTRICT NO. 32  
 CHECK REGISTER  
 PAY RUN 22F 2021 DEC

PAGE NUMBER: 1  
 MODULE NUM: PAYCHK33  
 PAY PERIOD END 11/30/2021  
 CHECK DATE 12/15/2021

CHECK NO	EMPLOYEE NUMBER	EMPLOYEE	DEPOSIT AMOUNT	CHECK AMOUNT
13226	1199	HENSON, ELLEN	.00	541.72
13227	1306	ROBY, JAMIE	.00	2,530.87
13228	1314	TWOMBLY, CARLA	.00	66.27
13229	1221	VERMILYEA, KATHY	.00	318.29
13230	1308	JOHNSON, TINA	.00	3,784.53
13231	1297	ROSS, NATALIE M	.00	1,320.13
13232	1309	FORD, TUCKER	.00	2,854.56
V80000392	1240	BARROWS, CASSANDRA	1,363.85	.00
V80000393	1315	CLEMONS, VANESSA	909.68	.00
V80000394	1252	MASSIE, CRYSTAL	1,804.60	.00
V80000395	1311	SUNDSTROM, HEIDI	712.78	.00
V80000396	1288	WHEELER, NOVALEIGH L	2,551.07	.00
V80000397	1182	BROWN, WINDY	1,078.20	.00
V80000398	1090	MOORE, MASHSELL L	1,327.41	.00
V80000399	1041	DUVAL, RANDY	3,935.46	.00
V80000400	1097	TENNISSON, JOYCE R	3,082.87	.00
V80000401	1036	ROSSI, KELLY L	479.72	.00
V80000402	1263	CAIN, JOCELYN L	3,529.51	.00
V80000403	1266	DEAN, CARRIE	1,782.00	.00
V80000404	1307	DUVAL, CARLY A	2,870.51	.00
V80000405	1120	HILL-RIGGS, KRISTINA	1,510.45	.00
V80000406	1054	MCCURDY, RENEE D	1,452.58	.00
V80000407	1176	O'MARA, JODINE L	6,801.63	.00
V80000408	1063	PATTERSON, JANICE S	479.72	.00
V80000409	1278	RICKS, JERON M	5,554.28	.00
V80000410	1293	SILVANI, DAYNA E	2,395.88	.00
V80000411	1065	SIMINGTON, YVETTE	1,431.67	.00
V80000412	1249	SMITH, CLARA M	2,598.32	.00
V80000413	1091	TIMPE, SARAH F	3,498.72	.00
V80000414	1258	BURRUSS, LOUIS C	4,769.87	.00
V80000415	1279	CHAMBERS, DAWN M	2,497.98	.00
V80000416	1264	DOOLEY, MOLLY K	2,471.83	.00
V80000417	1310	FENTON, SUSAN	4,213.33	.00
V80000418	1145	FOSTER, JAMIE	3,137.77	.00
V80000419	1237	GRAY, ELISA M	1,803.93	.00
V80000420	1148	JENKINS, TAMARA	2,361.29	.00
V80000421	1141	JOHNSTON, TERRI	1,604.44	.00
V80000422	1049	LOGAN, DANITA G	1,456.79	.00
V80000423	1055	MOYER, BRENDA L	5,277.19	.00
V80000424	1312	O'MARA, SEAN	3,953.11	.00
V80000425	1313	CRISPEN, CHARLES	572.44	.00
V80000426	1234	SNYDER, KENT	1,728.72	.00
V80000427	1295	TUCKER, AMBER C	2,836.23	.00

*Handwritten:* 12/15/21  
 J. J. J. J. J.

11,416.37

89,835.83

43 CHECKS ISSUED

TOTAL

SUNGARD  
 DATE: 01/03/2022  
 TIME: 11:43:56

MAPLETON SCHOOL DISTRICT #32  
 OUTSTANDING CHECKS

PAGE NUMBER: 1  
 ACCTPA21  
 ACCOUNTING PERIOD: 6/22

SELECTION CRITERIA: transact.yr='22' and transact.period='6'

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NUMBER	DATE	ISSUEDDATE	CLEARED	VENDOR	CLEARED	OUTSTANDING
A101	18373	12/02/2021	12/02/2021		BANDON HIGH SCHOOL		350.00
A101	18374	12/02/2021	12/02/2021		EEVO		145.00
A101	18375	12/02/2021	12/02/2021		HOBART SERVICES		312.43
A101	18376	12/02/2021	12/02/2021		LINDA R. SHAPPELL		1,350.00
A101	18377	12/02/2021	12/02/2021		NORTH BEND MIDDLE SCHOOL		125.00
A101	18378	12/02/2021	12/02/2021		NORTHWEST REGIONAL ESD		4.75
A101	18379	12/02/2021	12/02/2021		RIDDLE HIGH SCHOOL		100.00
A101	18380	12/07/2021	12/07/2021		BANDON HIGH SCHOOL		500.00
A101	18381	12/07/2021	12/07/2021		DEPT OF CONSUMER & BUSINE		89.60
A101	18382	12/07/2021	12/07/2021		LANE COUNTY BASKETBALL OF		6,608.25
A101	18383	12/08/2021	12/08/2021		AMERICAN FIDELITY		1,850.00
A101	18384	12/08/2021	12/08/2021		FIDELITY INVESTMENTS		540.00
A101	18385	12/08/2021	12/08/2021		OREGON EDUCATION ASSOCIAT		1,115.00
A101	18386	12/22/2021	12/22/2021		BUELL RECREATION		97,712.00
A101	18387	12/22/2021	12/22/2021		CLARA SMITH		54.46
A101	18388	12/22/2021	12/22/2021		SARAH F TIMPE		150.00
A101	18389	12/22/2021	12/22/2021		CRYSTAL MASSIE		53.76
A101	90001089	12/29/2021	12/29/2021		ALSCO		161.86
A101	90001090	12/29/2021	12/29/2021		AMAZON.COM		1,669.38
A101	90001091	12/29/2021	12/29/2021		BSN SPORTS LLC		408.33
A101	90001092	12/29/2021	12/29/2021		CENTRAL COAST DISPOSAL IN		495.00
A101	90001093	12/29/2021	12/29/2021		CENTRAL LINCOLN PUD		5,769.00
A101	90001094	12/29/2021	12/29/2021		COASTAL PAPER & SUPPLY		68.00
A101	90001095	12/29/2021	12/29/2021		COSTCO		53.24
A101	90001096	12/29/2021	12/29/2021		CUMMINS NORTHWEST, LLC		2,320.31
A101	90001097	12/29/2021	12/29/2021		DOLLAR TREE		174.00
A101	90001098	12/29/2021	12/29/2021		FM SHEET METAL		1,312.80
A101	90001099	12/29/2021	12/29/2021		FRED MEYERS		70.94
A101	90001100	12/29/2021	12/29/2021		GROCERY OUTLET		43.36
A101	90001101	12/29/2021	12/29/2021		MISC FOOD VENDOR FOR TRAV		815.68
A101	90001102	12/29/2021	12/29/2021		MISC ONLINE VENDOR		692.24
A101	90001103	12/29/2021	12/29/2021		PACIFIC OFFICE AUTOMATION		45.43
A101	90001104	12/29/2021	12/29/2021		PAYPAL		31.95
A101	90001105	12/29/2021	12/29/2021		PHIL'S SAW SHOP		11.00
A101	90001106	12/29/2021	12/29/2021		QUILL CORPORATION		417.44
A101	90001107	12/29/2021	12/29/2021		RANDY'S RIVERVIEW MARKET		113.73
A101	90001108	12/29/2021	12/29/2021		SAFEMAY INC-PORTLAND DIV		106.68
A101	90001109	12/29/2021	12/29/2021		SANGOMA		146.54
A101	90001110	12/29/2021	12/29/2021		SCHOLASTIC		20.00
A101	90001111	12/29/2021	12/29/2021		SECURITY ALARM CORPORATIO		74.29
A101	90001112	12/29/2021	12/29/2021		SILKE COMMUNICATIONS INC		697.52
A101	90001113	12/29/2021	12/29/2021		VEND WEST SERVICES, INC.		57.90
A101	90001114	12/29/2021	12/29/2021		VERIZON WIRELESS BELLEVUE		7.80
A101	90001115	12/29/2021	12/29/2021		WESTERN BUS SALES, INC.		75.18
A101	90001117	01/03/2022	01/03/2022		AMERICAN FIDELITY ASSURAN		365.00
A101	90001118	01/03/2022	01/03/2022		AMERICAN FIDELITY ASSURAN		745.46
A101	90001119	01/03/2022	01/03/2022		CIT TECHNOLOGY FIN SERV.		295.50
A101	90001120	01/03/2022	01/03/2022		HORACE MANN LIFE INS CO		1,244.23
A101	90001121	01/03/2022	01/03/2022		INTERNAL REVENUE SERVICE		33,108.32
A101	90001122	01/03/2022	01/03/2022		OEBB		10,501.41
A101	90001123	01/03/2022	01/03/2022		OREGON DEPARTMENT OF REVE		9,750.67
A101	90001124	01/03/2022	01/03/2022		PERS		42,302.66
A101	90001125	01/03/2022	01/03/2022		SYSCO FOOD SERVICES		3,458.80
A101	90001126	01/03/2022	01/03/2022		VERIZON WIRELESS BELLEVUE		122.73

SUNGARD  
DATE: 01/03/2022  
TIME: 11:43:56

PAGE NUMBER: 2  
ACCTPA21  
ACCOUNTING PERIOD: 6/22

MAPLETON SCHOOL DISTRICT #32  
OUTSTANDING CHECKS

SELECTION CRITERIA: transact.yr='22' and transact.period='6'

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NUMBER	DATE ISSUED	DATE CLEARED	CLEARED	OUTSTANDING
					228,814.63
TOTAL CASH ACCOUNT					228,814.63
TOTAL FUND					228,814.63
TOTAL REPORT					228,814.63