

**LUCKIAMUTE VALLEY CHARTER SCHOOLS
BOARD MEETING AGENDA**

**January 17, 2024
Regular Board Meeting – 6:30 pm - Bridgeport**

1. Approval of Agenda
2. Consent Agenda
 - 2.1 Board Minutes – December 13, 2023
3. Announcements
 - 3.1 Next Board Meeting – February 21, 2024
4. Public Comments
5. Reports/Discussions
 - 5.1 Director’s Report
 - 5.2 Facility Report
 - 5.3 Financial Reports – December 2023
 - 5.4 Student Enrollment – January 2024
 - 5.5 Audit Report and Letter to Board Members—2022-2023
6. Board Action Items
 - 6.1 Early Literacy Application
 - 6.2 Audit Plan of Action for Secretary of State
7. Adjourn

LUCKIAMUTE VALLEY CHARTER SCHOOLS
BOARD MINUTES
DECEMBER 13, 2023
BRIDGEPORT CAMPUS

CALL TO ORDER At 6:37 by Kendall Cates.

BOARD MEMBERS PRESENT: Vicki Avery (Video), Matt Beasley, Kendall Cates, Greg Oldham, Fred Weisensee

STAFF MEMBERS PRESENT: Christy Wilkins

BOARD SECRETARY: Donna Santa Maria

1. APPROVAL OF AGENDA

Greg motioned for approval as presented. Vicki seconded. All in favor.

2. CONSENT AGENDA

2.1 Approval of November 15, 2023 board meeting minutes. Vicki motioned for approval as presented. Greg seconded. All in favor.

2.2 Board Policy-BD/BDA Vicki motioned for approval. Greg seconded. All in favor.

2.3 Board Policy-BDC-Executive Session. Vicki motioned for approval. Greg seconded. All in favor.

2.4 Board Policy-EFA-Local Wellness. Vicki motioned for approval. Greg seconded. All in favor.

3. ANNOUNCEMENTS

3.1 Next board meeting – January 17, 2023, at 6:30 pm. It will begin in the second-grade classroom with Courtney Fortenberry the 2nd grade teacher, presenting for 15-20 minutes. Afterwards, the meeting will resume in the main building cafeteria as per usual.

4. NO PUBLIC COMMENTS

5. REPORTS

5.1 Directors Report- Christy Wilkins-

- Much time has been focused on the annual report for LVCS required by DOE and ODE as well as the completion of the Early Literacy grant.
- Required classroom observations and evaluations are continuing.
- Science of Reading (SOR) is already being implemented with impressive results coming forth.
- Garden Grants- MAPs Credit Union awarded Lua with a \$1000 check to be used for lumber in the building of a wooden walkway for the Bridgeport Garden. In addition, Weyerhaeuser awarded LVCS with a \$6,000 check to purchase a water tank at Pedee for the irrigation gardening during the summer months.
- Field Trips- December 5th all grades attended the Holiday Play at Dallas High School.
- Fentanyl/Opioid Response Kits- ODE and OHA have made kits available for schools to help support all staff to better respond in the event of an opioid crisis. LVCS will be receiving a kit to be located at Pedee.
- Business Manager position- a rough draft was given to each member. Discussion of a few changes were noted.

5.2 Facility Report-Christy Wilkins

- The roof of the 4th grade modular has been fixed. Over winter break the modular will be leveled and secured together.

- 6. Financial Reports-** Financials are all in order.
- 7. Student Enrollment-** December 2023- Bridgeport 154 and Pedee is 72. The waiting list is 65.
- 8. Garden Newsletter-** The newsletter was given to each member to read. The board would like to meet with Lua in January to discuss goal setting.
- 9. Adjournment-** Kendall adjourned the meeting at 7:29.

**Luckiamute Valley Charter Schools
Board Report
Prepared by Christy Wilkins, Executive Director
Thursday, January 19, 2023**

It is School Board appreciation Week!

Thank you for all you do to make LVCS a great place for students and staff.

Note: Because school has only been in session for two weeks, this is a brief report. I may be bringing additional information to the board meeting.

Curriculum Update:

On Friday, January 5th, K-5 classroom teachers spent the day reviewing ODE adopted textbook options for our upcoming adoption. Because current, ODE approved curriculum is required, funds for this purchase are already in the 2023-2024 curriculum budget.

The Oregon Department of Education (ODE) oversees review of curriculum to ensure students have access to high-quality instructional materials (HQIM). They are required to support Oregon districts in providing students with equitable access to high-quality instructional materials (HQIM) that are aligned to standards, culturally responsive, and reflect evidence-based practices. With that goal in mind, they thoroughly vet every product that is submitted for review. Adopted instructional materials in Oregon are subject, by law, to a rigorous evaluation process and must meet established specifications and criteria to be approved for use in Oregon classrooms.

All the curriculum that ends up on the approved list offer quality materials. The issue is what publisher provides the best fit to meet the needs of our students. At LVCS we are very committed to the Science of Reading model and any adoption must ensure that the materials are tightly aligned to our instructional pedagogy.

Considerations for 2024-2025 budget:

Salary and Benefits:

- An increase for all staff
- There have been varied increases for licensed staff versus hourly rate staff. Remember that in 2021 the board voted to provide a minimum yearly increase of 3% for all hourly paid staff. Teachers have received a 2% increase for the past two years.
- Increase the insurance cap, which is currently \$1100.00
- Increase return bonus.
- Increase personal leave days from two, to three days per year.

Facilities:

Bridgeport:

- Lights in the parking lot
- Security cameras
- Pest Control
- Improve or replace intercom system

Pedee:

- Install Intercom system (two way)
- Fix Basement water issues
- Security Cameras
- Water system updates (can be done in stages)
- Bell system

Technology:

Our IT coordinator, Paul Littrell, is working on an update to inform you of technology needs for next school year. I will email it to you when he has completed it.

Carnival:

The last LVCS carnival took place in May 2019. The COVID pandemic prevented us from opening our schools for several years, and it is time to bring our carnival back for our community. On Tuesday, January 9th, we had an all staff meeting to develop a plan for offering a quality and fun experience for our families. I am pleased to report that all our staff are stepping up to help. Josh Kibbey has already done a lot of work organizing activities, and he has assumed a real leadership role in helping me in all areas. The challenge is that we are starting “from scratch” with games because they were not properly packed and stored in 2019 and were ruined by moisture and mold. Almost everything had to be thrown out. We will be spending to next few months building new games and activities.

We will be seeking donations for the silent auction. If any board members are interested in participating, let me know. Parking is still a challenge. With Vicki Avery’s permission, we will need to access her property for staff and volunteer parking.

Field Trips:

Both schools are attending a performance by the Rainbow Dance Theater at Western, on Thursday, January 18th. Established in Hawaii in 1991, they moved to Monmouth in 2000. Since their arrival, they have been an important member of the professional dance community in Oregon, and on a national level. I am grateful for the parents who teacher or work at Western for ensuring our students have access to engaging events!

Luckiamute Valley Charter Schools

Profit & Loss

December 2023

01/03/24
Accrual Basis

	Dec 23
Ordinary Income/Expense	
Income	
R1200 · District Pass-Thru	28,262.46
R1510 · Earnings on Investments	1.43
R1600 · Food Service Sales	1,075.00
R1920 · Donations	7,112.50
R1990 · Miscellaneous	60.00
R3101 · State School Funds	214,445.22
R3102 · OR Free Expanded Eligible Break	744.25
R3120 · Reduced Breakfast/Lunch	42.60
R4500 · Restricted Rev. from Fed	2,968.90
	254,712.36
Total Income	254,712.36
Gross Profit	254,712.36
Expense	
1000 · 1000-INSTRUCTION	
1100 · Regular Programs	
1111 · Elementary Grades K-5	
111-111 · Licensed Salaries	37,493.75
111-112 · Classified Salaries	12,431.59
111-121 · Substitute Salaries	534.75
111-131 · Extra Duty Salaries	708.33
111-211 · PERS-Employer	12,191.28
111-212 · PERS-EPPT	2,856.44
111-220 · Social Security	4,254.04
111-231 · Worker's Comp	42.48
111-240 · Health Insurance	7,623.00
111-241 · OR-PFL	229.05
111-355 · Printing	382.12
111-410 · Supplies	1.97
	78,748.80
1121 · Middle Programs 6-8	
121-111 · Licensed Salaries	24,151.41
121-121 · Substitute Salary	1,138.87
121-211 · PERS-Employer	6,603.18
121-212 · PERS-EPPT	1,548.08
121-220 · Social Security	1,954.75
121-231 · Workers Comp	14.10
121-240 · Health Insurance	4,047.42
121-241 · OR-PFL	101.20
121-355 · Printing	496.79
121-410 · Consumables	267.09
121-460 · Non-consumable	277.19
	40,600.08
Total 1100 · Regular Programs	119,348.88

Luckiamute Valley Charter Schools

Profit & Loss

December 2023

01/03/24
Accrual Basis

	Dec 23
1250 · Special Programs	
125-111 · Certified Salaries	4,844.58
125-112 · Classified Salaries	9,048.75
125-211 · PERS Employer	3,865.46
125-212 · PERS-EPPT	926.59
125-220 · Social Security	1,104.93
125-231 · Workers Comp	11.66
125-240 · Health Insurance	550.00
125-241 · OR-PFL	61.78
	20,413.75
Total 1250 · Special Programs	20,413.75
1270 · Title I	
127-111 · Licensed Salaries	5,058.92
127-211 · PERS	1,563.21
127-212 · PERS-EPPT	336.54
127-240 · Health Insurance	750.00
	7,708.67
Total 1270 · Title I	7,708.67
Total 1000 · 1000-INSTRUCTION	147,471.30
2000 · SUPPORT SERVICES	
2100 · Support Services - Students	
2113 · Social Work Services	
211-111 · Licensed Salaries	5,058.92
211-211 · PERS-Employer	1,266.25
211-212 · PERS-EPPT	303.54
211-220 · Social Security	387.01
211-231 · Workers Comp	2.46
211-240 · Health Insurance	1,033.49
211-241 · OR-PFL	20.24
	8,071.91
Total 2113 · Social Work Services	8,071.91
Total 2100 · Support Services - Students	8,071.91
2230 · Assessment and Testing	
223-312 · Testing Services	480.00
	480.00
Total 2230 · Assessment and Testing	480.00
2240 · Instructional Staff Development	
224-312 · Instruction Improvement Service	3,845.00
224-341 · Travel	576.40
224-410 · Supplies	60.79
	4,482.19
Total 2240 · Instructional Staff Development	4,482.19
2410 · School Administration	
241-112 · Confidential Salaries	7,558.99
241-113 · Administrator salaries	6,500.00
241-211 · PERS-Employer	3,724.26
241-212 · PERS-EPPT	458.50

Luckiamute Valley Charter Schools

Profit & Loss

December 2023

01/03/24
Accrual Basis

	Dec 23
241-220 · Social Security	1,157.22
241-231 · Workers Comp	9.64
241-240 · Health Insurance	1,100.00
241-241 · OR-PFL	64.86
241-340 · Travel	400.00
241-355 · Printing	49.00
Total 2410 · School Administration	21,022.47
2500 · Support services-business	
2520 · Fiscal services	
252-114 · Managerial Classified	4,993.67
252-211 · PERS - Company	1,387.58
252-212 · PERS EPPT	332.62
252-220 · Social Securitiy	424.10
252-231 · Workers Comp	2.46
252-240 · Health-Employer	550.00
252-241 · OR-PFL	22.17
252-380 · Payroll and Accounting Services	8.06
252-381 · Audit Services	6,000.00
252-410 · Supplies	19.00
252-470 · Software	139.95
252-640 · Dues and Fees	250.00
Total 2520 · Fiscal services	14,129.61
2540 · Plant services	
254-112 · Classified Salaries	2,389.90
254-211 · PERS-Company	426.16
254-212 · PERS-EPPT	102.16
254-220 · Social Securitiy	182.82
254-231 · Worker's Comp	2.44
254-241 · OR-PFL	9.56
254-322 · Repairs and Maintenance	1,453.02
254-324 · Rental	637.00
254-325 · Electricity	2,595.67
254-327 · Water	93.50
254-328 · Garbage	458.46
254-329 · Other property services	1,149.00
254-410 · Supplies	849.51
254-460 · Non-consumables	2,000.00
Total 2540 · Plant services	12,349.20
Total 2500 · Support services-business	26,478.81
2660 · Technology Services	
266-112 · Classified Salaries	1,000.00
266-220 · Social Security	76.50
266-231 · Workers Comp	0.02
Total 2660 · Technology Services	1,076.52

Luckiamute Valley Charter Schools

Profit & Loss

01/03/24
Accrual Basis

December 2023

	<u>Dec 23</u>
Total 2000 · SUPPORT SERVICES	61,611.90
3000 · ENTERPRISE & COMMUNITY	
3120 · Food Services	
312-112 · Classified Salary	3,497.39
312-211 · PERS-Employer	832.22
312-212 · PERS-EPPT	199.49
312-220 · Social Security/Medicare	267.54
312-231 · Workers Comp	3.42
312-240 · Health Insurance	854.85
312-241 · OR-PFL	13.98
312-450 · Food	6,389.14
312-460 · Non Consumables	72.35
	<u>12,130.38</u>
Total 3120 · Food Services	12,130.38
Total 3000 · ENTERPRISE & COMMUNITY	12,130.38
4000 · FACILITIES ACQUISITION & CONSTR	
4150 · Building Acq, const, impr. Ser	
415-530 · Improvements-Other	8,654.84
	<u>8,654.84</u>
Total 4150 · Building Acq, const, impr. Ser	8,654.84
Total 4000 · FACILITIES ACQUISITION & CONS...	8,654.84
6560 · Payroll Expenses	
	<u>229,868.42</u>
Total Expense	229,868.42
Net Ordinary Income	<u>24,843.94</u>
Net Income	<u><u>24,843.94</u></u>

Luckiamute Valley Charter Schools

Balance Sheet

As of December 31, 2023

01/11/24
Accrual Basis

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
.1000 · Operating Account 7001075924	361,381.83
.1002 · Food Service-144000940	18,485.42
1072 · Bill.com Money Out Clearing	-38.98
1785 · Market Sweep-Holding Account	<u>315,400.47</u>
Total Checking/Savings	695,228.74
Accounts Receivable	
.1200 · Accounts Receivable	<u>28,237.96</u>
Total Accounts Receivable	28,237.96
Other Current Assets	
.1110 · Prepaid Expenses	21,572.95
2121 · Payroll Asset	<u>-0.33</u>
Total Other Current Assets	<u>21,572.62</u>
Total Current Assets	<u>745,039.32</u>
TOTAL ASSETS	<u><u>745,039.32</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
.2000 · Accounts Payable	<u>8,908.48</u>
Total Accounts Payable	8,908.48
Credit Cards	
1700 · Cardmember Service-3458	<u>2,992.44</u>
Total Credit Cards	2,992.44
Other Current Liabilities	
.2100 · Payroll Liabilities	706.56
2110 · Direct Deposit Liabilities	368.38
2112 · Deferred Revenue	<u>-19,229.00</u>
Total Other Current Liabilities	<u>-18,154.06</u>
Total Current Liabilities	<u>-6,253.14</u>
Total Liabilities	-6,253.14
Equity	
.3000 · Fund Balance	489,160.74
3900 · Retained Earnings	-174,099.26
Net Income	<u>436,230.98</u>

Luckiamute Valley Charter Schools

Balance Sheet

01/11/24
Accrual Basis

As of December 31, 2023

	<u>Dec 31, 23</u>
Total Equity	<u>751,292.46</u>
TOTAL LIABILITIES & EQUITY	<u><u>745,039.32</u></u>

Luckiamute Valley Charter Schools

Christy Wilkins, Executive Director
17475 Bridgeport Rd., Dallas, OR 97338
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January 17, 2024

Oregon Secretary of State,
Audits Division

255 Capitol St. NE, Suite #500
Salem, OR 97310

Plan of Action for Municipality

Luckiamute Valley Charter Schools respectfully submits the following corrective action plan in response to deficiencies reported in our audit of fiscal year ended June 30, 2023. The audit was completed by the independent auditing firm Accuity, LLC and reported the deficiencies listed below. The plan of action was adopted by the governing body at their meeting on January 17, 2024, as indicated by signatures below.

The deficiencies are listed on the subsequent page, the adopted plan of action and timeframe for each are listed below.

1. Deficiency #1
 - a. **Plan of action:** Due to staffing limitations the finding will remain for the foreseeable future, but additional oversight is in place to mitigate risk.
 - b. **Timeframe for (or date of) implementation:** No known timeframe
2. Deficiency #2
 - c. **Plan of action:** Continue to out-source accounting experts to draft required financial statements.
 - d. **Timeframe for (or date of) implementation:** Ongoing

Governing Body Chair, print name

Signature

Executive Director, print name

Signature

Organizational Structure

The size of the School's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. Due to the limited number of staff, many critical accounting duties have been combined. The situation dictates that the Board of Directors remains involved in the financial affairs of the School to provide oversight and independent review functions.

Preparation of Financial Statements in Accordance with Generally Accepted Accounting Principles (GAAP)

The staff and management of the Schools have not demonstrated the ability to draft the supporting notes of the financial statements in accordance with accounting principles generally accepted in the United States of America. This is considered to be a significant deficiency in internal control over financial reporting. Management has considered the cost of staffing to address this issue to outweigh the benefit, and, accordingly has determined that it is more beneficial to continue to outsource these matters to external experts.