

Monitoring Report - Executive Limitations Policy
EL-4, Business, and Finance

BOARD POLICY EXPECTATION

With respect to the execution of the budget and the actual, ongoing condition of the district's financial health, the Superintendent shall not cause or allow a material deviation from the annual budget, cause or allow any fiscal condition that is inconsistent with achieving the Board's Ends or places the long-term financial health of the district in jeopardy.

CERTIFICATION

I hereby present my monitoring report on Executive Limitations Policy EL-4 "Business and Finance" in accordance with the monitoring schedule set forth in board policy. I certify that the information contained in the report is true as of May 23, 2023.

Peter Rosenkranz, Superintendent

SUPERINTENDENT'S INTERPRETATION OF POLICY

I interpret this expectation regarding business and finance to mean the Board believes the district must be good stewards of tax dollars as we provide the necessary means to educate the students such as, staff, materials, facilities, and equipment.

All funds, other than grants and donations, are derived from taxpayers. State, federal, and local funds all come from various taxes paid by our public for the good of our students. We continue to work within our budget as approved by the board and levy only what is absolutely necessary from local patrons.

We continue to maximize the funding we do receive to the fullest extent possible including how we collaborate with industry and local partners.

I am honored to offer Executive Limitations 4 as **IN COMPLIANCE** in all nine areas.

REPORT

There are nine specific areas described in this policy. The following will address each specific area of EL-4 as best as possible. I am writing this report specific to the work and challenges that have been addressed since I began my contract on July 1, 2021. At the time of this report, I believe that the district is in compliance with the Board's expectations.

1. The superintendent shall not fail to develop a budget that is targeted to achieve the Board's Ends policies and meets all Board Executive Limitation policies

IN COMPLIANCE

We are continuing the budget process established two years ago to maintain a steady view in the development of the budget March through June. We utilize a coding system that helps to build understanding as to revenues and expenditures and impacts on the budget from legislative actions.

2. The superintendent shall not expend more funds than anticipated to be received in the fiscal year unless authorized by the board through utilization of available reserves or unless resources are made available through other legal means. **IN COMPLIANCE**

We have stayed on budget in this current fiscal year. With the passage of the levy in August, we were able to adjust the budget to accommodate the additional voter-approved revenue. Additionally, we are accessing more grant funds than in the past to support professional development and program growth for our students.

3. The superintendent shall not fail to ensure that adequate fiscal controls and procedures are in place to meet appropriate financial safeguards and auditor requirements.

MODERATE COMPLIANCE

We have been good stewards of taxpayer funds over the year. I contend that we should have a clean audit. All funds are accounted for and there has been no mishandling of funds within the district. That being said, we have the potential of one finding out of this year's audit in the area of food service. Food service is unable to find a supplier for food that would deliver to La Center in Southwest Washington. The Food Service Director contracted with a food provider in Oregon. Since the food provider is in Oregon, they may not be held to the same standards as Washington. The audit for this year may have a finding regarding access to food deliveries in the State of Washington. We look forward to guidance from the auditors as to how to better find a solution for securing food for our school meals.

4. The superintendent shall not fail to provide adequate and timely financial reports to the Board. **IN COMPLIANCE**

I have directed Nancy Carner to ensure that we have timely financial reports in the regular board meetings each month.

5. The superintendent shall not fail to keep the Board informed of changes to the financial conditions that will impact the budget. **IN COMPLIANCE**

The level of communication this year has been consistent and informative for the board to stay current of issues pertaining to the district as a whole. When financial issues have presented themselves, the board has been aware.

6. The superintendent shall not fail to maintain school facilities and adequately plan for future facility needs to achieve the mission of the district. **IN COMPLIANCE**

We continue to move forward with elementary improvements as approved by the voters within the middle school bond. We are planning on putting some finishing touches this summer with carpet, roofing, and other repairs. Additionally, we continue to fix struggling infrastructure at the high school such as aging sprinkler lines. Safety fixes continue to be at the top of the list as we continue to wait for items that are backordered.

7. The superintendent shall not fail to pursue alternative funding in pursuit of the district's mission. **IN COMPLIANCE**

We continue to seek alternative funding support through grants, and industry/business partnerships. Grant funding, in my estimation, has at least doubled in the past two years. Additionally, donations have significantly increased over the past year. We continue to develop partnerships with the Cowlitz Indian Tribe, industry partners through our CTE program, and the City of La Center. These partnerships are important to the continuation of the amazing growth in programs and practice we are experiencing in the La Center School District.

8. The superintendent shall not fail to allocate resources where needed to achieve the Board's Ends policies and meet the expectations of the Board's Executive Limitation policies. **IN COMPLIANCE**

The focus of our budgeting and grant writing is on the students. We keep the mission of the La Center School District in our sights as we work to build a system that will be sustainable beyond the current leadership.

9. The superintendent shall not fail to take reasonable and prudent actions to secure and protect district assets. **IN COMPLIANCE**

We have an amazing team that coordinates efforts around the resources we have on hand to secure and protect district assets. Whether we are using cameras to help police to catch

illegal dumping on the elementary campus or catching a thief entering our building after hours, collaboration with law enforcement is essential. This year we also met with the fire marshal to ensure building keys accessed by the fire department are up to date in the event of an emergency.