

Meeting Packet

REGULAR SESSION

2/16/2023

07:00 PM



PHILOMATH SCHOOL DISTRICT 17J

REGULAR SESSION

PHILOMATH SCHOOL DISTRICT 17J

District Office

1620 Applegate Street, Philomath

2/16/2023 07:00 PM

A. EXECUTIVE SESSION ~ 6:30 p.m.

The Board will meet in Executive Session at 6:30 pm (closed to the public) per: ORS 192.660 (2)(h) to consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed; and per ORS 192.660 (2)(d) to conduct deliberations with persons designated by the governing body to carry on labor negotiations.

B. REGULAR SESSION ~ 7:00 p.m.

1. Call to Order: Chairperson

i. Pledge of Allegiance

ii. Approval of Consent Agenda

[Consent Agenda \(p. 5\)](#)

[Minutes from the 1-19-2023 Regular Board Meeting \(p. 6\)](#)

iii. Request for Agenda Modifications

C. REPORTS~

1. Student Government Report

2. Accuity LLC, Auditors

3. Philomath Academy

4. KVCS Annual Report

[KVCS Annual Report \(p. 10\)](#)

5. Turf Softball and Baseball Field Presentation

6. Special Education Advisory Committee

7. Emerging Bilingual Advisory Committee

8. Technology Report

9. Association Reports

- PEA
- OSEA

10. Superintendent's Report

- i. Classified Appreciation Week March 6-10
- ii. Downing Forest

11. Financial Report

[Board Report \(p. 79\)](#)

[Fiscal Report \(p. 81\)](#)

[PES Student Activities Report \(p. 85\)](#)

[PMS Student Activities Report \(p. 86\)](#)

[PHS Student Activities Report \(p. 88\)](#)

[Check Listing \(p. 92\)](#)

[Enrollment Totals \(p. 100\)](#)

12. Public Comment

D. STRATEGY AND DISCUSSION ~

E. DISCUSSION & ACTION ITEMS ~

1. Approval of 2023-2025 LBL-ESD Local Service Plan

[Local Service Plan 2023-2025 Updated 1-19-23 \(2\).pdf \(p. 102\)](#)

2. Approval of Alternative Education Program

[Philomath Academy Plan 23-24 \(p. 169\)](#)

3. Approval of 21-22 PSD Financial Audit

[Audit Report to the Board \(p. 174\)](#)

[Audited Financials \(p. 200\)](#)

4. First Reading of 2023-2024 District Calendar

5. Approval of Co-op with Alsea HS - Baseball and Softball

[Softball Baseball Co-op with Alsea \(p. 310\)](#)

6. Second Reading Policies

[CB \(p. 311\)](#)

[CPA \(p. 313\)](#)

[CPA-AR \(p. 315\)](#)

[GCBDB-GDBDB \(p. 319\)](#)

[GCDA-GDDA-AR \(p. 321\)](#)

[IGAI \(p. 327\)](#)

[IGBHE \(p. 331\)](#)

[IKC \(p. 337\)](#)

[IMB \(p. 339\)](#)

[JEA \(p. 341\)](#)

[JEA-AR \(p. 345\)](#)

[JHC \(p. 349\)](#)

[KBA \(p. 351\)](#)

[KBA-AR \(p. 353\)](#)

F. MEETING CLOSURE ~

- 1. Next Meeting Agenda Items**
- 2. Board Thanks**
- 3. Board Requests**
- 4. Adjournment**

G. IMPORTANT DATES

Mar 6 - Mar 10

Mar 16 7:00-9:00 pm

Mar 27-Mar 31

Classified Appreciation Week

Regular Board Meeting

Spring Break

CONSENT AGENDA

February 16, 2023

Updated: 2/10/23 4:12 PM

A. Check Listing:

1. January 2023

B. Minutes:

1. Regular Session – January 19, 2023

C. Resolution:

1. None at this time

D. Leave of Absence:

1. None at this time

E. Out of State Travel:

1. None at this time

F. Personnel/Staffing Adjustments:

1. Retirements:

- i. None at this time

2. Resignations:

- i. None at this time

3. New Hires:

- i. None at this time

4. Staff Reassignments/Changes in FTE:

- i. Joshua Martin Moved from Tech 1 to Systems Administrator
- ii. Quinn Aschoff Moved from Tech 1 to Tech 2

5. Coaches:

- i. None at this time

6. Extra Duty Assignments:

- i. Sally Hockema Driver's Ed – Behind the wheel instructor

G. Spring Coaches

- | | |
|---------------------------------|-----------------|
| 1. PMS Track Asst Coach | Nathan Goodson |
| 2. PMS Track Asst Coach | Alan Jozwiak |
| 3. PMS Track Asst Coach | Nancy Thompson |
| 4. PHS Baseball Head Coach | Levi Webber |
| 5. PHS Baseball Asst Coach | Logan Hansen |
| 6. PHS Baseball Asst Coach | Nolan Jackson |
| 7. PHS Baseball Asst Coach | Jay Faxon |
| 8. PHS Softball Head Coach | Travis King |
| 9. PHS Softball Asst Coach | Amie Russell |
| 10. PHS Tennis Girls Head Coach | Gregory Thorson |
| 11. PHS Tennis Boys Head Coach | Gary Quandt |
| 12. PHS Track Head Coach | Joseph Fulton |
| 13. PHS Track Asst Coach | Diana Bushnell |
| 14. PHS Track Asst Coach | Brian Lucas |

REGULAR SESSION

Meeting Minutes

PHILOMATH SCHOOL DISTRICT 17J

District Office

1620 Applegate Street, Philomath

1/19/2023 07:00 PM

A. EXECUTIVE SESSION ~ 6:15 p.m.

The Board convened into Executive Session at 6:15 p.m. per ORS 192.660 (2)(a) to consider the employment of a public officer, employee, staff member or individual agent; and per ORS 192.660 (2)(h) to consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed; and per ORS 192.660 (2)(i) to review and evaluate the performance of the chief executive officer or any other public officer, employee or staff member, unless the person whose performance is being reviewed and evaluated requests an open hearing.

B. REGULAR SESSION ~ 7:00 p.m.

1. **Call to Order:** Board Chair Rick Wells reported that the community recently lost someone from the community who was a former employee of the District and a former Board member, and he requested a moment of silence in her honor. Present at the meeting: Chairman Wells, Vice Chair Dealy, Director Skinkis, Director Gudge, Director McMorran; Superintendent Halliday; Jennifer Griffith, PSD Business Manager; Michele McRae, Board Executive Assistant; and Brad Fuqua, Philomath News.
 - i. **Pledge of Allegiance**
Board Vice-Chair Dealy led us in the Pledge of Allegiance.
 - ii. **Approval of Consent Agenda**
Director Dealy moved to approve the Consent Agenda. Director Gudge seconded the motion. The Board approved it unanimously. Motion passes 5-0.
 - iii. **Request for Agenda Modifications**
Director Gudge reported that we need to strike policy IKF from the agenda since it is not ready for adoption.
2. **Student Government Report**
There was no student government report.
3. **Public Comment**
There were no public comments.

C. REPORTS~

1. Association Reports

i. Philomath Education Association

There was no report.

ii. Oregon School Employees Association Chapter 64

There was no report.

2. Advisory Committee Reports

i. Special Education Advisory Committee

There was no report.

ii. Emerging Bilingual Advisory Committee

There was no report.

3. Superintendent's Report

- i. School Board Appreciation Month: Superintendent Halliday read a proclamation to thank the Board for their dedication to volunteering their time to support student achievement.
- ii. Superintendent Halliday read her report. She said that when we left in December for the winter break, illness and absences were high, and she was concerned about what it would be like now, however, attendance is good.
- iii. The Philomath Academy will be moving to the District Office on January 27th.
- iv. Our Student Information System will move to Synergy for next school year, and trainings are happening now.
- v. Board elections are coming up on May 16th, and the PSD Board of Directors will have two open seats.
- vi. Aligning for Student Success: Integrated Guidance: Superintendent Halliday said that this is what she is working on right now. ODE is combining six different programs and merging them into one. This means that the funding for the six programs will be combined into one payment. She went through each one and explained their objections. She said that at the February Board meeting, the Board will vote on the LBL-ESD Local Service Plan.
- vii. The Rotary Club of Philomath will be hosting Salmon and Jazz on February 18th in the high school auditorium. The proceeds will go to the music program and the scouts will be helping with cleanup.
- viii. The Board work session for Trimesters to Semesters will be scheduled in February. They want the meeting to be capped at 90 minutes. Director McMorran said that he would like to see an additional town hall style meeting scheduled, so that everyone can have a chance to voice their opinions.

4. Financial Report

- i. Jennifer Griffith, PSD Business Manager, reported that the financial reports were included in the Board packet. She said that the audit is complete, and the budget preparation calendar is in the packet to be approved tonight. She also reported that enrollment is holding steady. Director Wells asked if we are funded at last year's enrollment or this year's enrollment. Jennifer said that we will be funded on the greater of this year's or last year's extended ADMw. She also reported that initial estimates from the state are that they will be funding schools at 9.5 billion which

would fund our district at a lesser amount than what the district is receiving for the current year, and to maintain current service levels, we need the state to budget 10.3 billion.

D. STRATEGY AND DISCUSSION ~

1. 2023-2024 & 2024-2025 District Calendars

- i. Superintendent Halliday reported that these school year calendars are being created, and the staff and community will have a chance to weigh in on them before they are adopted.

E. DISCUSSION & ACTION ITEMS~

1. Second Reading Policies

- i. **Policy IK:** Director Dealy said that there are some formatting and grammatical issues in this policy as presented. Director Gudge said that those will be addressed once it is accepted. Director McMorran wanted a definition for “Parent” added to the policy. Director Gudge found it within a different district policy. Director Gudge moved to approve policy IK, and Director Dealy seconded it. The Board approved it unanimously. Motion passes 5-0.
- ii. **Policy IKC:** Director McMorran moved to approve policy IKC. Director Gudge seconded the motion. Vice Chair Dealy asked if the Honor’s diploma requirements were in policy, or are they only defined at the high school level. Director Gudge asked if a valedictorian must earn a valedictorian diploma. The Board agreed that the policy should be changed to say that a valedictorian needs to earn a valedictorian diploma. Mark Henderson said that the Valedictorian diploma is mentioned in the Student Handbook. Director McMorran stated that he believes that if someone receives a valedictorian diploma, they should be able to speak at the discretion of a committee, not just the principal. Chairman Wells suggested we change that language from “the principal” to “the committee”. Director McMorran referenced policy IKFBR. Director Gudge said that half of the committee could end up being students. The Board decided to postpone adoption of this policy for the next meeting.
- iii. **Policy IKF:** This policy was removed from the agenda at the beginning of the meeting.

2. Adoption of PSD Budget Calendar

- i. Director Skinkis moved to approve the budget calendar as presented. Director Gudge seconded the motion. Chairman Wells would like the April 13th meeting to be labeled “if needed” because of a lack of interest and/or need for a second meeting. The Board agreed on this change. Motion passed 5-0 with the change.

F. MEETING CLOSURE ~

1. Next Meeting Agenda Items

- i. KVCS report, Tech Report, Renewal/non-renewal of licensed staff. Chairman Wells would like a status report of the Downing Forest. Director McMorran would like a report from the special education department.

2. Board Thanks

- i. Director Gudge thanked everyone who attends the Board meetings. Director Skinkis thanked her fellow board members for their perspectives and for what she has

learned from each one. Vice Chair Dealy thanked the PSD staff for their hard work especially with all of the illnesses during the month of December. Director McMorran said that he is grateful to be part of a district that has graduation rates that are higher than the state average, a high teacher retention, and financial stability. Student Representative to the Board, Jackson Holroyd, thanked those who he will be meeting with for a student survey in the future. Chairman Wells thanked the maintenance department for their hard work, and he thanked all of the staff of the district. He said that he appreciates the sports programs. He is grateful for everything that everyone does to work together. The mayor of Philomath told Director McMorran that the "If I was Mayor" contest is open.

3. **Board Requests**

- i. Director Gudge said that she will not be able to attend the March Board meeting or the May Board meeting.

4. **Adjournment**

- i. Chairman Wells adjourned the meeting at 8:08 pm.

Board Chair

Superintendent

Date

Title: Annual Report 2021-22

Control Information

Control Item	Details
Owner/Curator	<u>Mark Hazelton</u>
Policy #	
Supersedes	None
File Location	www.kvschool.org
Board approval date	

Revision History

Revision	Date	Revision Description	Originator
A	Draft	Original	M. Hazelton/ M.Castle

1.1. Summary:

The Kings Valley Charter School completed the 21th year of operation in the 2021-2022 school year. The school has been successful by many measures. The current report year is no exception. The school has identified areas of weakness and is regularly working to address these areas. This report discusses the efforts to improve school performance. The school is producing favorable test scores in many areas and is financially stable. Enrollment is currently at 196 students on January 26, 2023.

This is an important document for compliance with the various regulations and, hopefully, a useful tool for all staff and boards to summarize compliance and progress.

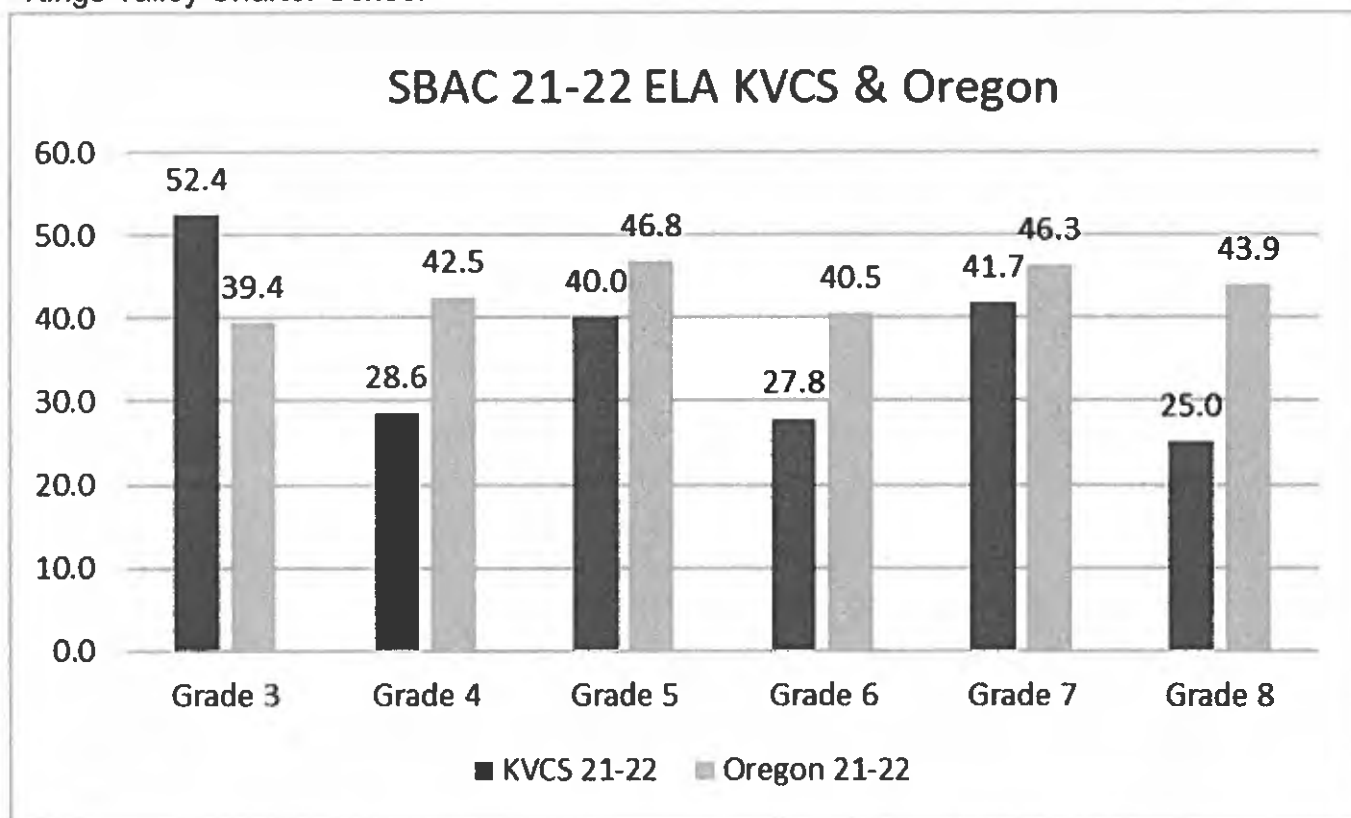
KVCS will provide other supporting documents as needed or requested to support findings.

1.2. District Charter Annual Report Requirements:

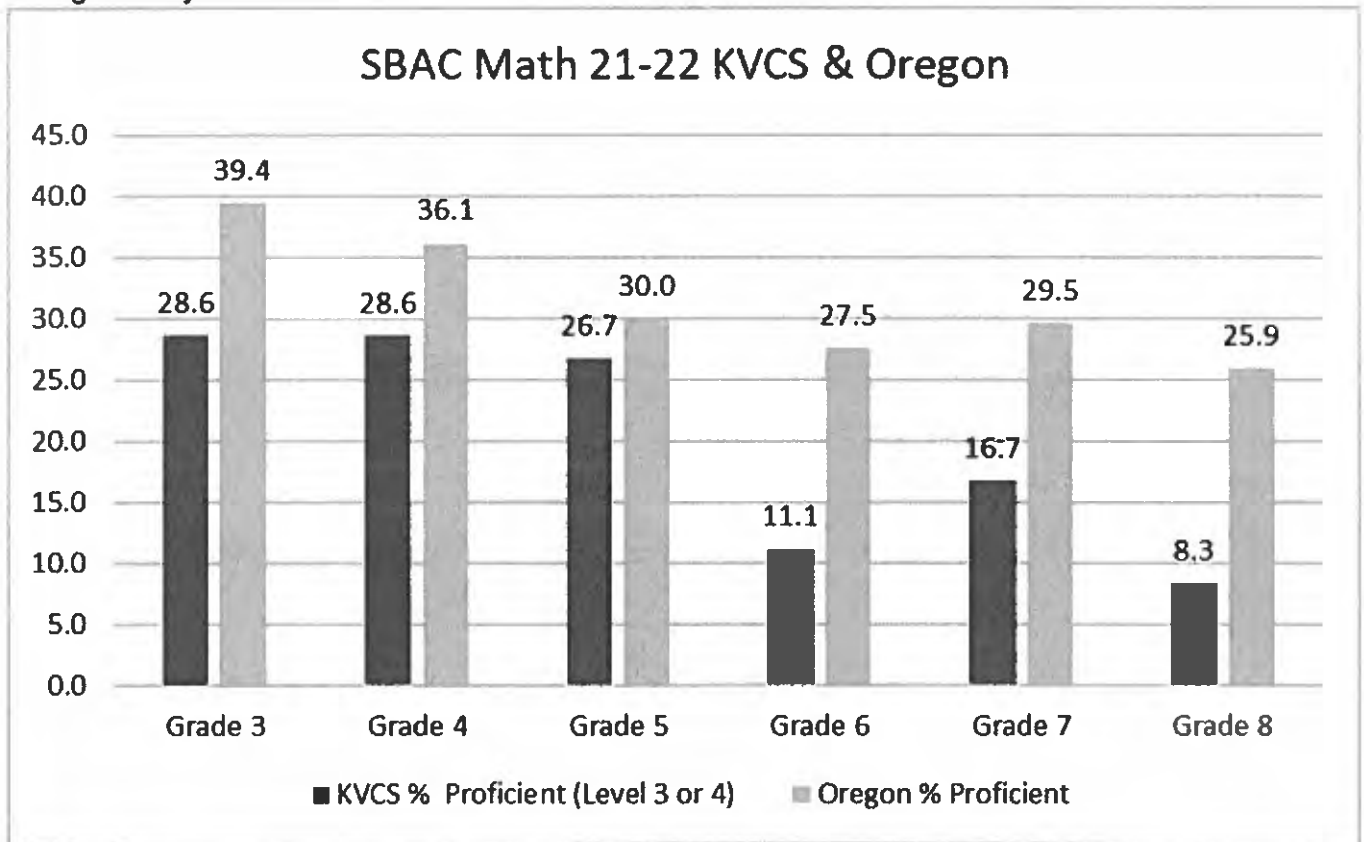
- 1.2.1. Summary data on the progress toward meeting its academic goals and objectives including state assessment information.

State Assessment: Smarter Balanced

Smarter Balanced



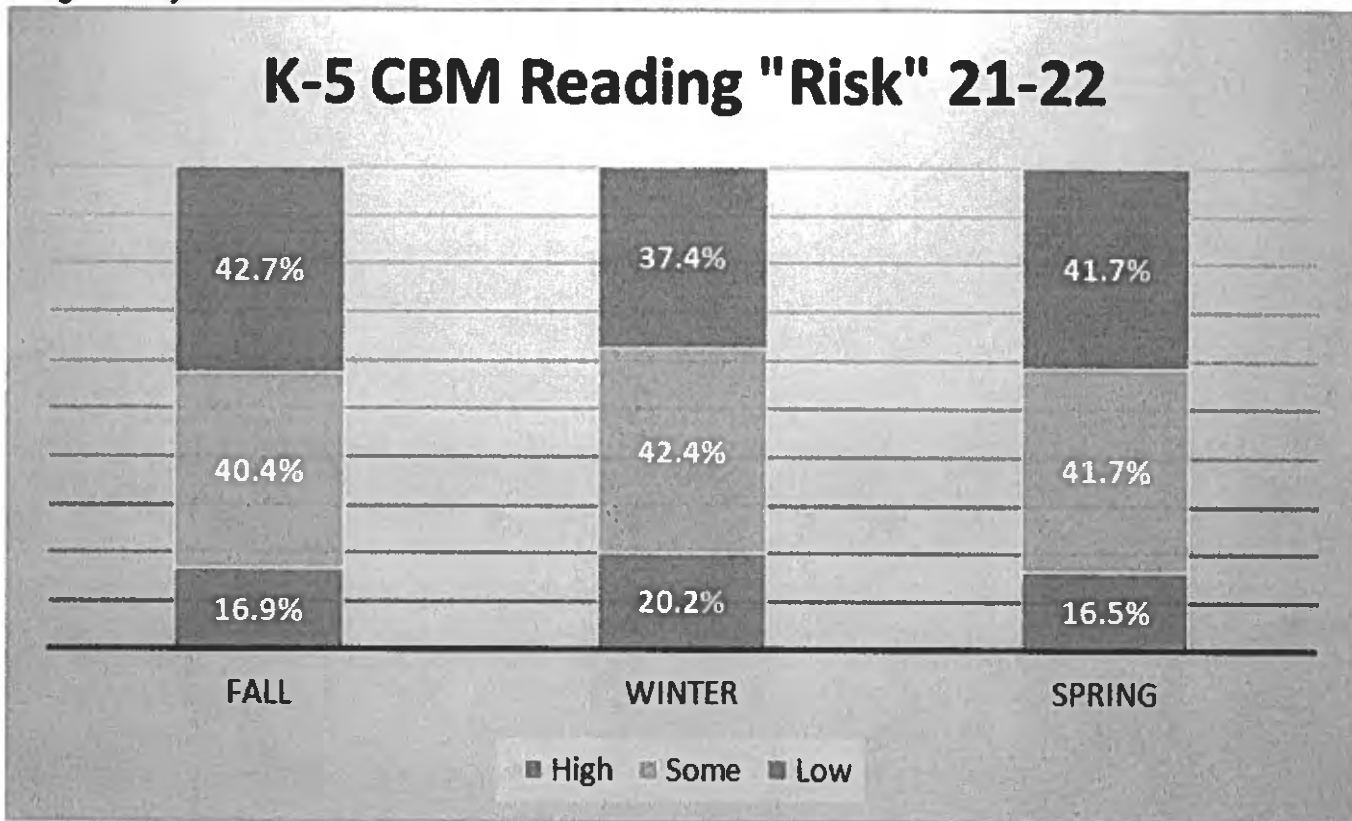
*KVCS's 11th grade cohort was too small to report
Participation Rate for ELA was 85.6%



*KVCS's 11th grade cohort was too small to report
 Participation Rate for Math was 85.6%

Language Arts Assessments: School-Based Elementary

Easy CBM data for Elementary in 2021-2022. KVCS uses the same Easy CBM setup as the Philomath School District.



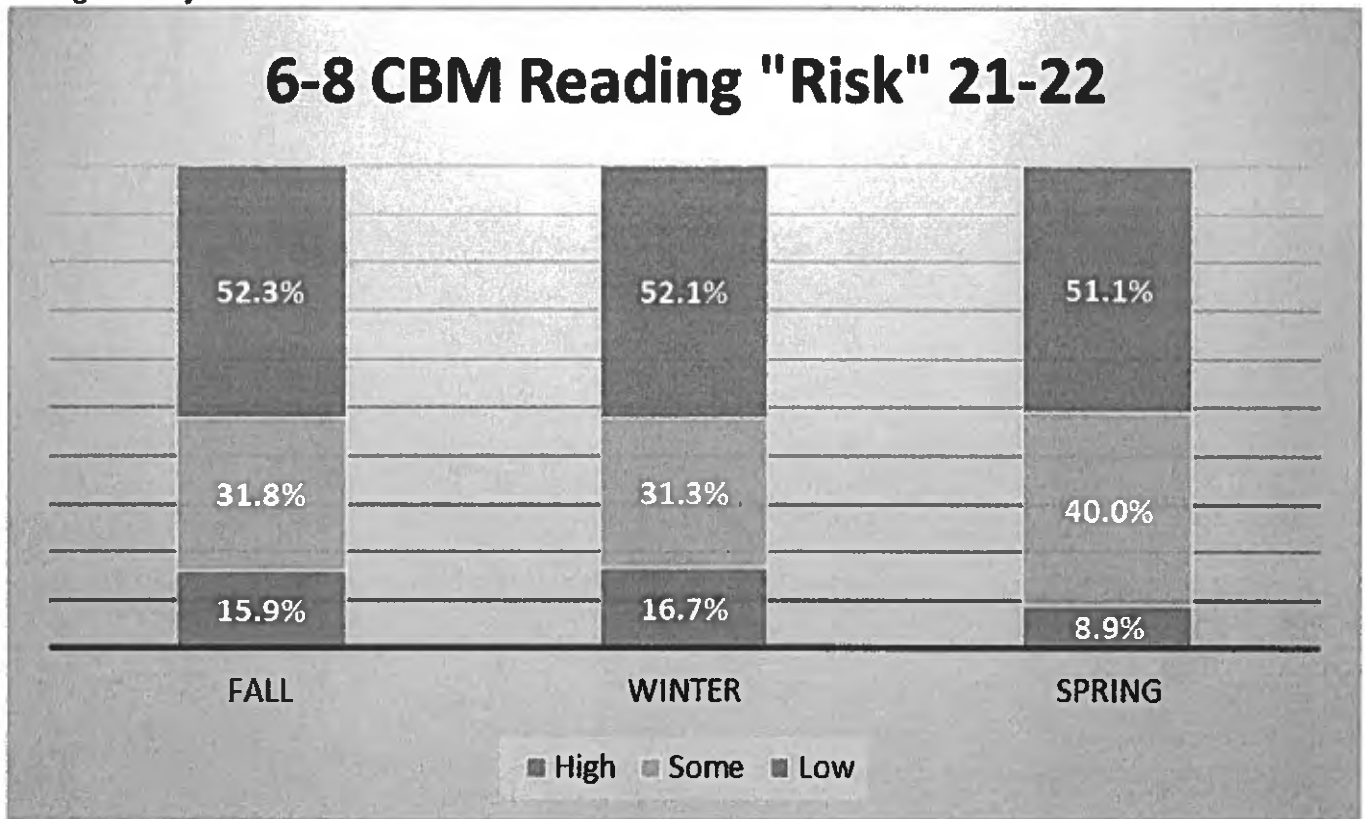
A pivot table is available to look closely at grade level and teacher-specific data if desired. Easy CBM is being used as the main assessment tool in Elementary and Middle School Language Arts.

This data is an improvement over the previous school year. For example, at-risk students in the spring are 16.5% this year compared to 23% last year, and students in the low-risk category are 41.7% this year compared to 36% last year.

Plan for improvement Elementary: The primary improvement in the 22-23 is consistent staffing with a full-time teacher in grades 2-3 replacing administrative staff coverage. We will have increased reading specialist interventions in 22-23.

Language Arts Assessment: School-Based, Middle School

In 2021-2022, KVCS is using the Easy CBM Assessment for students in grades 6-8



No improvement was seen from year to year in grades 6-8. We have decreases in the number of students in the low-risk and some-risk categories.

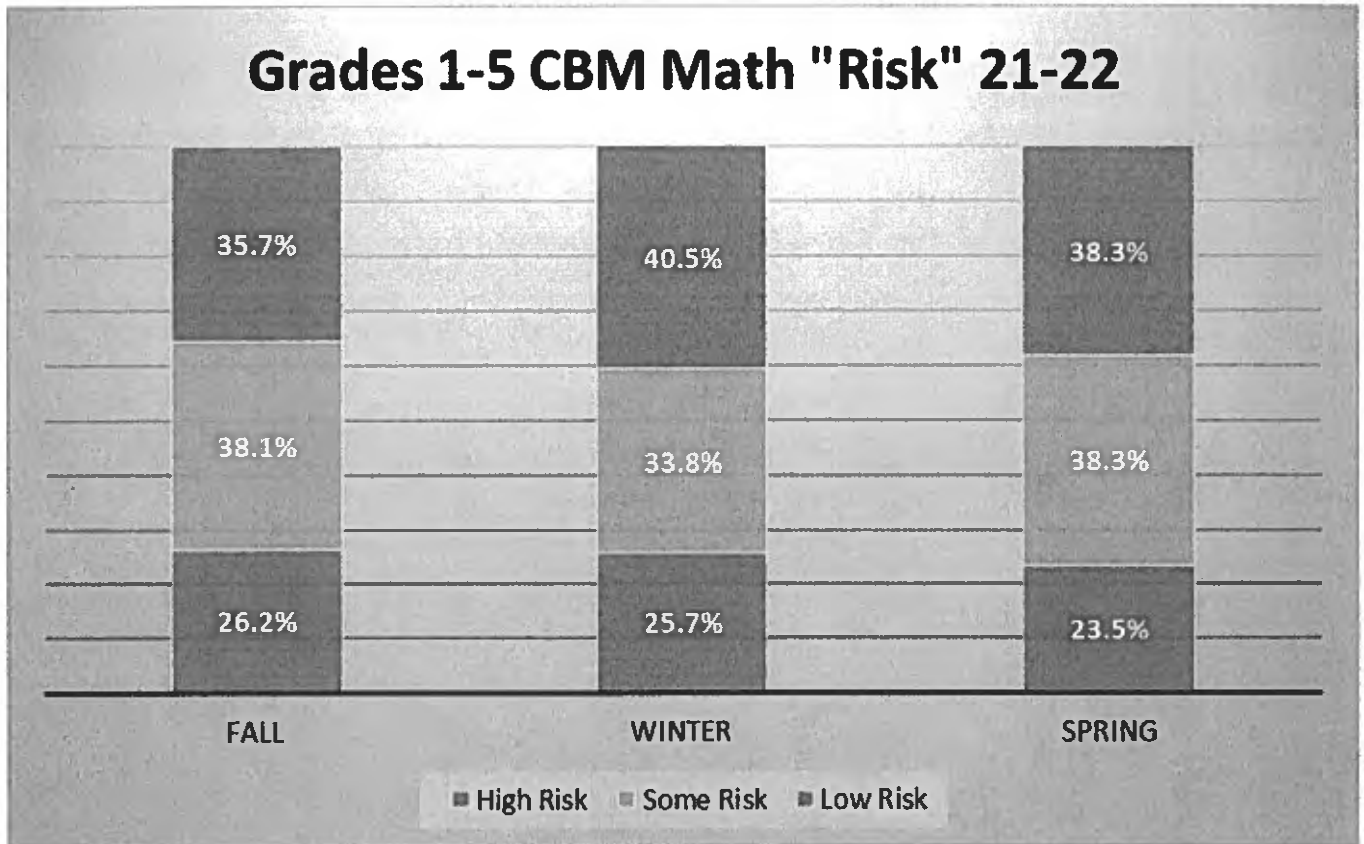
Plan for Improvement Middle School

-Our "Boost" reading support to middle school grades in 21-22 was diverted to coverage for the grades 2-3 classroom. With a full staff, the interventions will get a trial.

Mathematics Assessments: School-Based

KVCS is using Easy CBM (Elementary) and the Ready Math: iReady program for diagnostic assessment (Elem/Middle), and iReady for progress monitoring (Elem/Middle).

Easy CBM for Elementary



No significant improvement was seen from year to year in grades 1-5. We even have a decrease in the number of students in the low-risk and an increase in the category of some-risk.

Plan for Improvement Middle School

Math instruction for middle school was diverted as part of the administration to cover grades 2-3. The full attention of that teacher should make an improvement.

Kings Valley Charter School

KVCS did not offer the PSAT in 21-22.

KVCS had 11 high school students (grades 9-12) attempt AP Exams in 21-22. Subjects were AP Calculus AB and BC, Environmental Science, and US History. 15 exams were taken. 57% of those had scores of 3 or higher.

1.2.2. The audited financial statements of KVCS, including proofs of insurance.

The audited financial statements are in Appendix B. The proofs of insurance documents are in Appendix D.

1.2.3. Any statements from the public charter school that show the results of all operations and transactions affecting the financial status of the public charter school during the preceding annual audit period for the school.

The audited financial statements are in Appendix B.

1.2.4. An electronic copy of any balance sheet containing a summary of the assets and liabilities of the public charter school and related operating budget documents as of the closing date of the preceding annual audit period for the school.

An email with our audited financial statements was sent in February to the district office and is attached to this document.

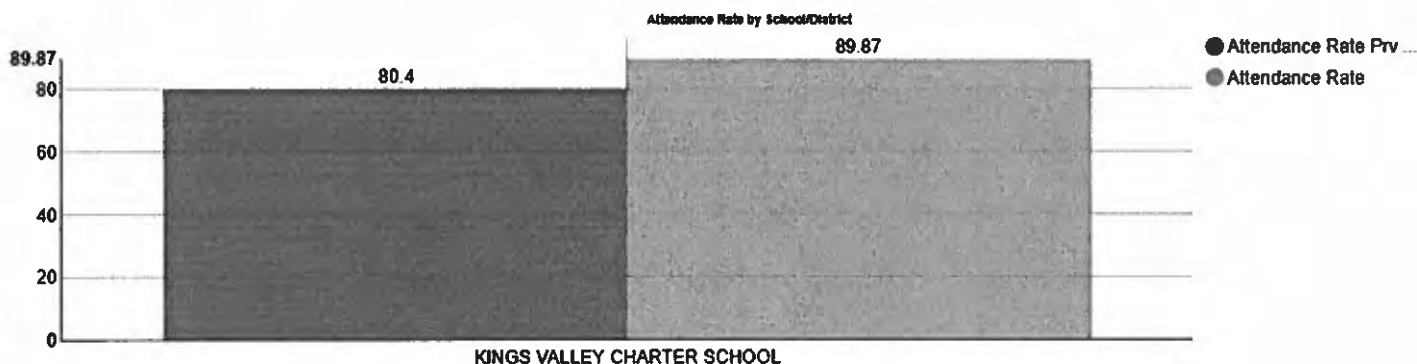
1.2.5. Policy development issues.

In the 21-22 school year, the following policies were updated:

The Student Handbook including: behavior matrix added, cell phone restrictions added, and credit recovery policy was updated with a time limit.

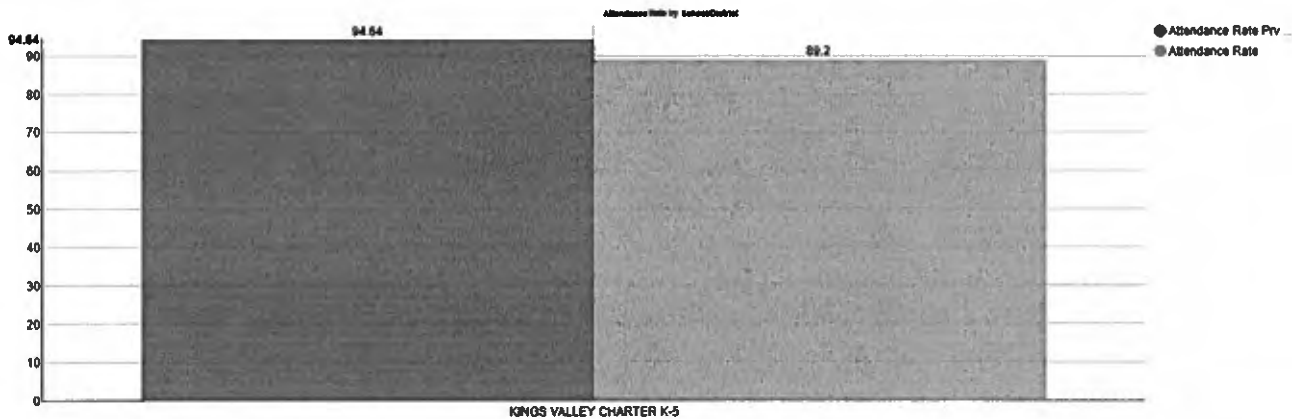
Student attendance and student discipline information.

Elementary Attendance Rate for 21-22 (Blue = 20-21; Gold = 21-22)



Kings Valley Charter School

Middle/High Attendance Rate for 21-22 (Blue = 20-21; Gold = 21-22)



An updated attendance policy was approved by the KVCS board in December of 2022. This policy defines the communication requirements from all levels of staff. We now have a parent contact log to enable administrators to verify communication protocols are being followed.

Plan for improvement (behavior):

We have implemented the following:

- Signed a contract with Polk County Mental Health for a counselor on site and a comprehensive support system for emergencies is in place.
- We have an additional two fte for paraprofessionals to respond to behavioral issues.
- SWISS system is running.

Injuries:

No significant injuries were reported in 2021-2022.

1.2.6. Volunteer involvement information

Volunteers were not allowed on-site during the 21-22 school year due to Covid-19 restrictions.

1.2.7. Parental survey results

KVCS survey for 2021-22 returned very high satisfaction scores. This is the link to that survey:

■ [KVK 2021-2022 parent survey report.pdf](#)

Kings Valley Charter School

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1.2.8. Evidence of required insurance coverage

See appendix B.

1.2.9. New and revised policies and procedures adopted by the KVCS Board and have not previously been provided to the District

In the 21-22 school year, the following policies were updated:

The Student Handbook including: behavior matrix added, cell phone restrictions added, and credit recovery policy was updated with a time limit.

1.2.10. All information necessary to make a determination of whether KVCS is in compliance with the Charter School Act.

(a) 338.015 Legislative intent; goals.

The KVCS has the following evidence towards meeting the intent and goals of charter schools:

(1) Increase student learning and achievement;

Results for Student Achievement are found in See 1.2.1

(2) Increase choices of learning opportunities for students;

The small enrollment, K-12 environment, and curricular approach are unique in the area. In the KVCS attendance range, there is a private school in Corvallis, Alsea Public Schools, and the Perrydale Public School outside of Dallas that offer a K-12 configuration. To the best of our knowledge, the academic program is unique in the area also. The KVCS is utilizing multi-age classrooms. The local rural environment provides opportunities for hands-on work in nature as we partner with different organizations to make the most of our setting through gardening, stream restoration, and building projects. Field trips are an important part of providing learning opportunities at all grade levels, including Outdoor School for grade 6 and overnight field trips for high school students. In High School, "College Now" opportunities have been recently added to give students college credit. Extended Opportunity in partnership with LBCC and Advanced Placement high school curriculum at early grades to enable gains at all student abilities (see Section 1.2.1 b. Nationally Normed Tests) and prepare them for success at the college level. Students are also given the opportunity to take a CLEP exam (College Level Examination Program by the College Board) for American Literature, which could be accepted at colleges. The KVCS has recently added CTE programs to improve student outcomes and give more options. Our Culinary program has seen great success and is a fantastic addition to our school. We hope to add more programs in the near future including a Natural Resource Program focusing on agriculture in the 21/22 school year.

(3) Better meet individual student academic needs and interests;

Kings Valley Charter School

The KVCS is using the National Geographic Literacy Program NG Reach and an individualized approach to math to ensure students have access to academic curriculum that fits their abilities and needs. Hands-on projects and integrated academics with art projects are important methods for the KVCS to keep students engaged. The new math curriculum, including iReady Math and Big Ideas Mathematics, is showing great promise for student success and providing insight into student progress that we have not had previously.

- (4) Build stronger working relationships among educators, parents, and other community members.

We provide solid evidence of a strong volunteer community in our monthly reports to the board. Volunteers are present in our classrooms in reading remediation work, “project days,” field trips, building upkeep, after-school activities, and fundraising.

The KVCS students are involved in restoration projects and have established great partnerships with Benton County, Luckiamute Watershed Council, OSU Extension, ODFW, and local landowners. KVCS hosted the 4-H Wildlife Stewards in May 2019. Over 250 students visited our school for this amazing event.

The best collaboration with educators is the Special Education collaboration with the Philomath District. This is likely a model arrangement and is producing very good results. The KVCS has benefited by having experienced SPED teachers and consultants in the building. Collaboration with local programs continues to grow as we have developed partnerships with Luckiamute Valley Charter School, Jackson Street Youth Shelter, Strengthening Rural Families, Benton County Health Department and Corvallis Environmental Center.

Teachers have worked to develop relationships with LBCC to improve opportunities for students. These include CLEP testing, Extended Opportunity and College Now credits, as well as our CTE program.

- (5) Encourage the use of different and innovative learning methods;

The KVCS has repackaged tried and true methods in innovative ways. For example, multi-age classrooms have been in place since the beginning of public education. So has self-paced learning, hands-on learning, and art integration. The way the KVCS applies these techniques could be considered innovative.

- (6) Provide opportunities in small learning environments for flexibility and innovation, which may be applied, if proven effective, to other public schools;

The Philomath School District has given the KVCS plenty of space and opportunity to innovate and experiment. The KVCS has consistently produced good results on tests and

(7) Create new professional opportunities for teachers;

The teachers at the KVCS have access to funds for college tuition. The KVCS is aggressive in ensuring students achieve optimum levels which is a unique experience for teachers. Staff at KVCS have access to meaningful professional development opportunities.

(8) Establish additional forms of accountability for schools; and

Staff and board have developed additional accountability rubrics. These have included ethics of excellence, service learning, citizenship, listening, and behaviors. Staff are reviewing new methods of measuring student readiness and school accountability. Specifically, methods to evaluate middle and high school readiness.

(9) Create innovative measurement tools. [1999 c.200 §1]

The KVCS has an accountability plan that is similar in thoroughness to private industry. The 10 years of data of direct surveys of parents and students are of high value now. There are no public schools to benchmark with. The KVCS implements traditional measurements and uses data with staff very well.

(b) 338.125 Student admissions; fund-raising activities; online courses.

The KVCS conducts a lottery every time an opening occurs. The KVCS is careful not to gather the information that would prejudice the lotteries. The lotteries always have a minimum of two people and the public is welcome (only a few times have parents been present).

The KVCS charges no fees, and all fundraising is voluntary. Our Parent Teacher Organization performs high-quality fund-raising efforts throughout the year.

There has been an increasing need to bring more online curricula to provide diverse opportunities for students. Often students will take an online course for credit recovery or because the KVCS does not offer a necessary credit during the time the student will be enrolled at the KVCS. Occasionally a student might select an online course based on an interest in a specific area not offered at KVCS. We are continuing our evaluation and implementation of this type of program.

(c) 338.135 Employees; licensure and registration requirements; collective bargaining; prohibition on waiver of right to sponsor charter school. (1) Employee assignment to a public charter school shall be voluntary.

The KVCS met all the licensing and FTE requirements in the 2021-22 school year. The Philomath District personnel verify this every year.

Kings Valley Charter School

No Philomath teachers are on leave of absence to work at the KVCS.

(d) 338.145 Responsibility for student transportation services; costs.

The District has enabled the KVCS to provide transportation at the reimbursed rate.

(e) Federal law

The KVCS had no issues in relation to Federal Law. Our Federal Lunch program had no issues in reporting and compliance. No Title I funds were allocated to the KVCS. No restricted revenue from the Federal Government was distributed to KVCS in this school year.

(f) ORS 192.410 (Definitions for ORS 192.410 to 192.505) to 192.505 (Exempt and nonexempt public record to be separated) (public records law);

The KVCS makes an attempt to publish any public records on the KVCS website. All student records and accounting are kept in fireproof cabinets within a locked room.

(g) ORS 192.610 (Definitions for ORS 192.610 to 192.690) to 192.690 (Exceptions to ORS 192.610 to 192.690) (public meetings law);

Public board meetings are announced electronically on a list that includes media. Minutes and board packets are published on the KVCS website.

The Kings Valley Charter School had the following closed executive board meetings:

September 30, 2021 and February 2, 2022. The purpose of these meetings related to the transition of Executive Director.

ORS 297.405 (Definitions for ORS 297.020, 297.230, 297.405 to 297.740 and 297.990) to 297.555 (Short title) and 297.990 (Penalties) (Municipal Audit Law);

The audit was acceptable and is included in appendix B.

(h) ORS 181.534 (Criminal records check), 326.603 (Authority of school districts and schools to obtain fingerprints and criminal records check of employees and contractors), 326.607 (Authority of school districts and schools to obtain criminal records check of volunteers and applicants for employment), 342.223 (Criminal records check) and 342.232 (Employment pending result of check) (criminal records checks);

All employees completed background checks through the district or TSPC. All volunteers were background checked through approved methods.

(i) ORS 337.150 (School board and charter school duty to provide textbooks) (textbooks);

All textbooks were provided. Students are not charged any fees at the KVCS.

(j) ORS 339.141 (Tuition prohibited for regular school program), 339.147 (When tuition authorized) and 339.155 (Prohibitions of certain fees as condition of admission)

**Kings Valley Charter School
(tuition and fees);**

The KVCS did not charge tuition or any other fees. The school made a significant investment in new textbooks/curriculum for the 2018-19 and 2019-20 school year.

(k) ORS 659.850 (Discrimination in education prohibited), 659.855 (Sanctions for noncompliance with discrimination prohibitions) and 659.860 (Enforcement of ORS 659.850) (discrimination);

The KVCS conducted random lotteries and does not gather prejudicial information from lottery participants. The KVCS posts nondiscriminatory statements and Civil Rights complaint processes as required by the Federal Meal program.

(l) ORS 30.260 (Definitions for ORS 30.260 to 30.300) to 30.300 (ORS 30.260 to 30.300 exclusive) (tort claims);

The KVCS at the time of this report has been notified of a intent to file a claim.

(m) Health and safety statutes and rules;

The Benton County Health inspector inspected the kitchen and water system twice in the school year. All areas were in good order. A new water system has been installed. All improvements and changes are at the guidance of county and state agencies.

(n) Any statute or rule that is listed in the charter;

No other statute or rule is listed in the charter beyond this list.

(o) The statewide assessment system developed by the Department of Education for mathematics, science and English under ORS 329.485 (Statewide assessment system) (2);

KVCS participated and had many areas of success with this system of testing.

(p) ORS 329.045 (Revision of Common Curriculum Goals, performance indicators, diploma requirements, Essential Learning Skills and academic content standards) (academic content standards and instruction);

The KVCS is using LBL ESD provided software to track the graduation requirements and Essential Learning Skills. The master schedule, including teachers' assignments and NCES course codes are all part of this system and reviewed in detail by the Philomath District staff.

(q) ORS 329.496 (Physical education participation) (physical education);

We are meeting this requirement and we are evaluating the various challenges related to the increased minutes.

(r) Any statute or rule that establishes requirements for instructional time provided by a school during each day or during a year;

The KVCS met the required days of instruction for each grade level.

Kings Valley Charter School

- (s) ORS 339.250 (Duty of student to comply with rules) (12) (prohibition on infliction of corporal punishment);**

The KVCS consulted with the district on suspensions and disciplinary actions with staff in regard to this section.

- (t) ORS 339.370 (Definitions for ORS 339.370 to 339.400), 339.372 (Policies of school boards on reporting of child abuse and sexual conduct), 339.388 (Report of child abuse or sexual conduct) and 339.400 (Training on prevention and identification) (reporting of child abuse and training on prevention and identification of child abuse);**

All staff working at KVCS took the mandatory training. Compliance was tracked by using the training system provided by the PACE (OSBA insurance company)

- (u) ORS 329.451 (High school diploma) (high school diploma, modified diploma, extended diploma and alternative certificate);**

The KVCS is offering these diplomas. Compliance is monitored by District staff. Special education students are receiving District services that include graduation planning.

- (v) ORS chapter 657 (Employment Department Law);**

No issues came up under this requirement.

- (w) ORS 339.326 (Actions after receipt of notice under ORS 419A.305);**

We received no notices.

1.2.11. All non-routine maintenance, repairs and improvements made during the previous year and the cost thereof, including the value of in-kind labor and materials.

This is no longer a requirement with the property sale, although upgrades to facilities are made as needed. Information about maintenance, repairs and improvements can be provided upon request.

1.2.12. The annual report shall also include the results of grade level performance testing and a summary of all corrective action plans and their effectiveness.

All test results were posted in section 1.2 (a).

1.3. Appendix A: Financial Audit Report



KINGS VALLEY CHARTER SCHOOL
(A Component Unit of Philomath School District 17J)
Philomath, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2022



436 1st Avenue W • PO Box 1072
Albany, Oregon 97321 • (541) 223-5555

**KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon**

BOARD OF DIRECTORS

June 30, 2022

OFFICERS

Sally Lammers, Chair
31615 Luckiamute Road
Philomath, Oregon 97370

Bill Mahr, Vice Chair
39142 Kings Valley Highway
Monmouth, Oregon 97361

Beth Hoinacki, Secretary
38001 Alexander Road
Philomath, Oregon 97370

Diana Barnhart, Treasurer
14185 Wildwood Road
Philomath, Oregon 97370

EXECUTIVE DIRECTOR

Jamon Ellingson (resigned 10/21/2021)
Mark Hazelton (appointed Interim 11/10/2021)

38840 Kings Valley Highway
Philomath, Oregon 97370

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

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June 30, 2022

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Board of Directors
Kings Valley Charter School
Philomath, Oregon 97370

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Kings Valley Charter School, Philomath, Oregon, a component unit of Philomath School District 17], as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Kings Valley Charter School, Philomath, Oregon, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Kings Valley Charter School, Philomath, Oregon, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in the year ended June 30, 2022, the School adopted new accounting guidance: GASB Statement No. 83, *Certain Asset Retirement Obligations*, Statement No. 87, *Leases*, Statement No. 92, *Omnibus 2020*, and Statement No. 97, *Certain Component Unit Criteria*, and *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statement No. 14 and No. 84*, and a supersession of GASB Statement No. 32. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Kings Valley Charter School, Philomath, Oregon's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Kings Valley Charter School, Philomath, Oregon's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Kings Valley Charter School, Philomath, Oregon's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules of the School's proportionate share of the net pension liability and School contributions on pages 5 through 9, and 38, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management's discussion and analysis and schedules of the School's proportionate share of the net pension liability and School contributions in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the management's discussion and analysis and schedules of the School's proportionate share of the net pension liability and School contributions because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Kings Valley Charter School, Philomath, Oregon's basic financial statements. The accompanying budgetary comparison information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated November 28, 2022 on our tests of the School's compliance with certain provisions of laws and regulations specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Accuity, LLC

By: 
Glen O. Kearns, CPA

Albany, Oregon
November 28, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

As management of Kings Valley Charter School, Philomath, Oregon, we offer readers this narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2022. It should be read in conjunction with the School's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2022, total net position of Kings Valley Charter School amounted to \$968,801. Of this amount, \$382,325 was invested in capital assets, net of related debt. The remaining balance included \$12,267 restricted for various activities, and \$574,209 of unrestricted net position.
- The School's total net position increased by \$113,593 during the current fiscal year.
- Overall revenues of \$2,926,539 exceeded total expenses of \$2,812,946 by \$113,593.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Kings Valley Charter School's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the School's finances in a manner similar to a private-sector business.

The statement of net position presents information on all the School's assets, liabilities, and deferred inflows and outflows of resources with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School is improving or deteriorating.

The statement of activities presents information showing how the School's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., grants receivable).

The government-wide financial statements can be found on pages 10 through 11 of this report.

Fund Financial Statements

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting.

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. The only fund of the School is a governmental fund.

□ **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements; however, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of available resources, as well as on balances of available resources at the end of the fiscal year. Such information may be useful in evaluating the School's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the School's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The School maintains one governmental fund. Information is presented in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balance for the General Fund, which is considered to be a major fund.

Kings Valley Charter School adopts an annual appropriated budget for the General Fund. Budgetary comparison data has been provided to demonstrate compliance with its budget but is not a required part of the basic financial statements.

The basic governmental fund financial statements can be found on pages 12 through 15 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 16 through 37 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information (RSI) and other supplementary information (OSI).

RSI includes the schedules of the School's proportionate share of the net pension liability and School contributions, and OSI includes the budgetary comparison information for the General Fund. This information can be found on pages 38 through 39 of this report, respectively.

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the School's financial position. At June 30, 2022, the School's assets exceeded its liabilities by \$968,801. A large portion of the School's net position reflects its investment in capital assets (e.g., land, buildings, and equipment) less any related debt used to acquire those assets that is still outstanding. The School uses these capital assets to provide services to students; consequently, these assets are not available for future spending.

Although the School's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay the debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

School's Net Position

At the end of the current fiscal year, the School was able to report positive balances in all categories of net position. The School's net position increased by \$113,593 during the current fiscal year. This increase was mainly due to an increase in grants and general revenues.

Condensed statement of net position information is shown below.

Condensed Statement of Net Position

	Governmental Activities	
	2022	2021
ASSETS		
Current assets	\$ 710,877	\$ 891,247
Restricted assets	12,267	11,358
Capital assets, net	<u>385,919</u>	<u>340,496</u>
Total assets	<u>1,109,063</u>	<u>1,243,101</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>69,258</u>	<u>90,672</u>
LIABILITIES		
Current liabilities	21,936	269,171
Noncurrent liabilities	<u>100,066</u>	<u>184,244</u>
Total liabilities	<u>122,002</u>	<u>453,415</u>
DEFERRED INFLOWS OF RESOURCES	<u>87,518</u>	<u>25,150</u>
NET POSITION		
Net investment in capital assets	382,325	332,400
Restricted	12,267	11,358
Unrestricted	<u>574,209</u>	<u>511,540</u>
Total net position	<u>\$ 968,801</u>	<u>\$ 855,208</u>

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

School's Changes in Net Position

The condensed statement of activities information shown below explains changes in net position.

Changes in Net Position

	Governmental Activities	
	2022	2021
Program revenues		
Charges for services	\$ 50,240	\$ 65
Operating grants and contributions	515,245	403,881
Total program revenues	565,485	403,946
General revenues		
State school fund – general support	2,352,958	2,286,221
Investment earnings	299	-
Miscellaneous	7,797	165,149
Total general revenues	2,361,054	2,451,370
Total revenues	2,926,539	2,855,316
Program expenses		
Instruction	1,547,625	1,381,993
Support services	1,032,306	827,237
Community services	184,967	210,336
Facilities acquisition and construction	19,291	51,592
Unallocated depreciation	27,835	25,620
Interest on long-term debt	922	746
Total program expenses	2,812,946	2,497,524
Change in net position	113,593	357,792
Net position - beginning	855,208	497,416
Net position - ending	\$ 968,801	\$ 855,208

FINANCIAL ANALYSIS OF THE SCHOOL'S FUND

As noted earlier, the School uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Fund

The focus of the School's governmental fund is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the School's financing requirements.

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

In particular, unassigned fund balance may serve as a useful measurement of the School's net resources available for spending at the end of the fiscal year. At the end of the current fiscal year, the School's governmental funds reported a fund balance of \$704,802, an increase of \$66,866 from the prior year. Of this, \$667,145 constitutes unassigned fund balance, which is available for spending at the School's discretion.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The School's investment in capital assets for its governmental activities as of June 30, 2022 amounted to \$385,919, net of accumulated depreciation. This investment is comprised of leasehold improvements and vehicles. Total depreciation expense related to the School's investment in capital assets during the current fiscal year was \$27,834. Additional information on the School's capital assets can be found pages 22 through 23 of this report.

Long-Term Liabilities

At the end of the current fiscal year, the School had total long-term liabilities outstanding of \$3,594. This amount relates to one lease. The School's total long-term liabilities decreased by \$4,502 during the current fiscal year. Additional information on the School's long-term liabilities can be found pages 23 through 24 of this report.

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

At the time these financial statements were prepared and audited, the School was aware of the following circumstances that could significantly affect its future financial health.

- The COVID-19 pandemic is expected to affect costs due to the need for continued comprehensive distance learning.

At the end of the current fiscal year, unassigned fund balance of the General Fund was \$667,145 and will be available for program resources in the 2022-2023 fiscal year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the School's finances for all those with an interest. Questions concerning any of the information provided in the report or requests for additional information should be addressed to Kings Valley Charter School, 33840 Kings Valley Highway, Philomath, Oregon 97370.

BASIC FINANCIAL STATEMENTS

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

STATEMENT OF NET POSITION

June 30, 2022

	Governmental Activities
ASSETS	
Current assets	
Cash and cash equivalents	\$ 348,793
Accounts receivable	362,084
Total current assets	<u>710,877</u>
Restricted assets	
Cash and cash equivalents	12,267
Capital assets not being depreciated	64,947
Capital assets being depreciated, net	<u>320,972</u>
Total assets	<u>1,109,063</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>69,258</u>
LIABILITIES	
Current liabilities	
Accounts payable	14,743
Accrued payroll liabilities	3,599
Lease liability, current portion	<u>3,594</u>
Total current liabilities	<u>21,936</u>
Noncurrent liabilities	
Net pension liability	<u>100,066</u>
Total liabilities	<u>122,002</u>
DEFERRED INFLOWS OF RESOURCES	<u>87,518</u>
NET POSITION	
Net investment in capital assets	382,325
Restricted for various activities	12,267
Unrestricted	<u>574,209</u>
Total net position	<u>\$ 968,801</u>

The accompanying notes are an integral part of these financial statements.

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating	Revenue and
		Services	Grants and	Changes in
			Contributions	Net Position
				Governmental
				Activities
Governmental activities				
Instruction	\$ 1,547,625	\$ -	\$ 416,020	\$ (1,131,605)
Support services	1,032,306	-	11,177	(1,021,129)
Enterprise and community services	184,967	50,240	88,048	(46,679)
Facilities acquisition and construction	19,291	-	-	(19,291)
Unallocated depreciation	27,835	-	-	(27,835)
Interest on long-term debt	922	-	-	(922)
Total governmental activities	\$ 2,812,946	\$ 50,240	\$ 515,245	\$ (2,247,461)
General revenues				
State school fund - general support				2,352,958
Miscellaneous				7,797
Investment earnings				299
Total general revenues				2,361,054
Change in net position				113,593
Net position - beginning				855,208
Net position - ending				\$ 968,801

The accompanying notes are an integral part of these financial statements.

**KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon**

BALANCE SHEET

GOVERNMENTAL FUND

June 30, 2022

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 361,060
Accounts receivable	<u>362,084</u>
Total assets	<u>\$ 723,144</u>
LIABILITIES	
Current	
Accounts payable	\$ 14,743
Accrued payroll liabilities	<u>3,599</u>
Total liabilities	<u>18,342</u>
FUND BALANCE	
Restricted for various activities	12,267
Committed to facilities acquisition	25,390
Unassigned	<u>667,145</u>
Total fund balance	<u>704,802</u>
Total liabilities and fund balance	<u>\$ 723,144</u>

The accompanying notes are an integral part of these financial statements.

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES**

June 30, 2022

Total fund balance	\$ 704,802
---------------------------	-------------------

Capital assets are not financial resources and are therefore not reported in the governmental funds. These consist of:

Cost	682,126	
Accumulated depreciation	<u>(296,207)</u>	385,919

Liabilities not payable in the current year are not reported as governmental fund liabilities. These liabilities are not accrued in the governmental fund, but are recognized as expenditures when due. This consists of:

Lease payable	(3,594)
---------------	---------

Amounts relating to the School's proportionate share of the net pension liability for the Oregon Public Employees Retirement Systems (PERS) are not reported in governmental fund statements. In the governmental fund statements, pension expense is recognized when due. These amounts consist of:

Deferred outflows of resources relating to pension expense	69,258	
Deferred inflows of resources relating to the return on pension assets	(87,518)	
Net pension liability	<u>(100,066)</u>	<u>(118,326)</u>

Net position of governmental activities	\$ <u>968,801</u>
--	--------------------------

The accompanying notes are an integral part of these financial statements.

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUND

For the Year Ended June 30, 2022

	<u>General Fund</u>
REVENUES	
Local revenue	\$ 112,272
State revenue	2,364,135
Federal revenue	<u>450,132</u>
Total revenues	<u>2,926,539</u>
EXPENDITURES	
Current	
Instruction	1,555,126
Support services	1,050,200
Community services	184,967
Facilities acquisition and construction	68,893
Debt Service	<u>487</u>
Total expenditures	<u>2,859,673</u>
Excess (deficiency) of revenues over (under) expenditures	66,866
Fund balance - beginning	<u>637,936</u>
Fund balance - ending	<u>\$ 704,802</u>

The accompanying notes are an integral part of these financial statements.

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2022

Net change in fund balance	\$	66,866
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense.

Capital asset additions	73,257	
Depreciation expense recorded in the current year	<u>(27,834)</u>	45,423

Long-term debt proceeds are reported as other financing sources, in the governmental funds. In the statement of net position, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position.

Debt principal paid		4,502
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Pension expense or credits that do not meet the measurable and available criteria are not recognized as revenue or expense in the current year in governmental funds. In the statement of activities, pension expense or credits are recognized when determined to have been accrued.

		<u>(3,198)</u>
--	--	----------------

Change in net position of governmental activities	\$	<u>113,593</u>
--	-----------	-----------------------

The accompanying notes are an integral part of these financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statements of activities) report information on all of the activities of the School. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported by the School.

B. Reporting Entity

Kings Valley Charter School operates under the authority of Philomath School District 17J, who grants a charter to the School and exercises oversight, as required by Oregon law. The School is reported as a component unit of Philomath School District 17J. The School began operations in 2001, serving the Kings Valley area. The School is subject to ORS 338 in connection with the operation of public charter schools. In accordance with ORS 338, the School is organized as a not-for-profit organization under Section 501(c)(3) of the Internal Revenue Code. The School is governed by a four-member board of directors.

C. Income Taxes

Kings Valley Charter School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code; therefore, no provision for income taxes has been made. In addition, the School qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). The tax-exempt status can be revoked by the Internal Revenue Service as a result of direct violations of laws and regulations governing 501(c)(3) organizations. The School's operating policy requires strict adherence to these laws and regulations in order to maintain its tax-exempt status. Management's policy is to engage in activities related to their exempt purpose.

Management evaluates tax positions annually based on the guidance in Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740. FASB ASV 740 prescribes a comprehensive model for recognizing, measuring, presenting, and disclosing, in the financial statements, tax position taken or expected to be taken on a tax return, including positions that the School is exempt from income taxes or not subject to income taxes on unrelated business income. The School presently discloses or recognizes income tax positions based on management's estimate of whether it is reasonably possible or probable, respectively, that a liability has been incurred for unrecognized income tax benefits. Generally, the School is subject to examination by U.S. federal and state income tax authorities for three years from the filing of a tax return.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's fund. The emphasis of fund financial statements is on major governmental funds.

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

The School reports the following major governmental fund:

General Fund – The General Fund is the School's only operating fund. It accounts for all financial resources of the School. The primary sources of revenue are state and local revenues.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measureable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

F. Budgetary Information

The School is not subject to Oregon Budget Law. The School prepares an annual budget for management purposes and for submission to its sponsoring district, as required under the terms of its charter. A budgetary comparison schedule is included in this report for additional analysis. Annual budgets are adopted on the modified accrual basis of accounting. Budget amounts shown in the financial statements reflect the original budget amounts.

G. Assets, Liabilities, and Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The School's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

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2. Investments

State statutes authorized the School to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the states of Oregon, Washington, Idaho, or California, certain interest-bearing bonds, time deposit open accounts, certificates of deposit, and savings accounts in banks, mutual savings banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of , or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

3. Inventory

Inventory is valued at cost using the first-in, first out method. Inventories consist of supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

4. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the School as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation.

Property, plant, and equipment of the School are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Vehicles	10
Leasehold improvements	20

The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized.

5. Deferred Outflows/Inflows of Resources (Non-Pension Related)

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources until that time.

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In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and therefore, will not be recognized as an inflow of resources until that time.

6. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

7. Fund Balance Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The board of directors is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

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Amounts in the assigned fund balance classification are intended to be used by the government for the specific purposes but do not meet the criteria to be classified as committed. The board may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The School reports fund equity in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance – amounts that are in nonspendable form (such as inventory or prepaid expenses) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the School itself, using its highest level of decision-making authority (i.e. board of directors). To be reported as committed, amounts cannot be used for any other purpose unless the School takes the same highest level action to remove or change the constraint.
- Assigned fund balance – amounts that School intends to use for a specific purpose. Intent can be expressed by the board of directors or by an official or body to which the school board delegates authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

Commitment of fund balance is accomplished through adoption of a resolution by the board of directors. Further, commitments of fund balance may be modified or rescinded only through approval of the board of directors via resolution or ordinance. Authority to assign fund balances has been granted to the Executive Director.

The School has adopted a minimum fund balance policy. In general, the School strives to maintain minimum fund balance to be used for unanticipated emergencies of approximately 200% of budgeted payroll expenditures.

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H. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (PERS) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

I. Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

II. DETAILED NOTES ON THE FUND AND ALL ACCOUNT GROUPS

A. Cash Deposits with Financial Institutions

Custodial Credit Risk – Deposits

This is the risk that, in the event of a bank failure, the School's deposits may not be returned. The School holds accounts at Citizens Bank, for which the FDIC provides insurance coverages of \$250,000 for demand deposit accounts and an additional \$250,000 for time and savings accounts. At June 30, 2022, the School had deposits of \$250,000 insured by the FDIC and \$60,264 of uninsured deposits.

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Deposits

The School's deposits and investments at June 30, 2022 are as follows:

Cash on hand	\$ 50
Checking accounts	355,980
Savings accounts	<u>5,030</u>
Total deposits and investments	<u><u>\$ 361,060</u></u>

Deposits and investments by restriction type:

Governmental activities - unrestricted	
General Fund - cash and cash equivalents	\$ 348,793
Governmental activities - restricted	
General Fund	<u>12,267</u>
Total deposits and investments	<u><u>\$ 361,060</u></u>

Restricted cash is for future student activities, memorials, and grant expenditures.

B. Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated				
Construction in progress	\$ 43,268	\$ 44,022	\$ (22,343)	\$ 64,947
Capital assets being depreciated				
Leasehold improvements	405,158	51,578	-	456,736
Vehicles	<u>160,443</u>	<u>-</u>	<u>-</u>	<u>160,443</u>
Total capital assets being depreciated	<u>565,601</u>	<u>51,578</u>	<u>-</u>	<u>617,179</u>
Less accumulated depreciation for				
Leasehold improvements	(129,560)	(24,492)	-	(154,052)
Vehicles	<u>(138,813)</u>	<u>(3,342)</u>	<u>-</u>	<u>(142,155)</u>
Total accumulated depreciation	<u>(268,373)</u>	<u>(27,834)</u>	<u>-</u>	<u>(296,207)</u>
Capital assets being depreciated, net	<u>297,228</u>	<u>23,744</u>	<u>-</u>	<u>320,972</u>
Governmental activities capital assets, net	<u><u>\$ 340,496</u></u>	<u><u>\$ 67,766</u></u>	<u><u>\$ (22,343)</u></u>	<u><u>\$ 385,919</u></u>

Capital assets are reported on the statement of net position as follows:

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	<u>Capital Assets</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
Governmental activities			
Construction in progress	\$ 64,947	\$ -	\$ 64,947
Leasehold improvements	456,736	(154,052)	302,684
Vehicles	<u>160,443</u>	<u>(142,155)</u>	<u>18,288</u>
Total governmental activities	<u>\$ 682,126</u>	<u>\$ (296,207)</u>	<u>\$ 385,919</u>

Depreciation was not charged to specific functions or programs of the School. Capital assets of the School are for the use of the entire School and are therefore unallocated. Depreciation expense is recorded on the statement of activities as follows:

Governmental activities	
Unallocated depreciation	<u>\$ 27,834</u>

C. Rental Agreement

The School has a long-term rental agreement with King Valley Community Trust, a related party, with terms as follows:

1. School Premises Lease

On February 6, 2014, the School signed a 15-year agreement for use of the building in which the School operates, ending on June 30, 2028. Payments of \$5,225 are due monthly. Rent expense for the year ended June 30, 2022 was \$62,696.

Future estimated liabilities are as follows:

<u>Year ending June 30:</u>	<u>Amount</u>
2023	\$ 83,096
2024	83,096
2025	67,796
2026	62,696
2027	62,696
2028	62,696
Total	<u>\$ 422,076</u>

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D. Long-Term Liabilities

1. Changes in Long-Term Liabilities

The following is a summary of long-term liabilities for the year:

	Interest Rate	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities							
Kubota Leasing	7.18%	<u>\$ 20,565</u>	<u>\$ 8,096</u>	<u>\$ -</u>	<u>\$ 4,502</u>	<u>\$ 3,594</u>	<u>\$ 3,594</u>

2. Interest expense

Interest expense is recorded on the statement of activities as follows:

Governmental activities	
Interest on long-term debt	<u>\$ 435</u>

3. Kubota Lease

The School entered into an agreement to lease Kubota equipment on February 9, 2018. This lease agreement qualifies as a lease for accounting purposes and has therefore been recorded at the present value of minimum lease payments as of the inception date. Interest is fixed at 7.18%, and payments of \$411 are due on the ninth of each month. The lease is collateralized by the Kubota equipment.

4. Governmental Activity Future Maturities of Long-Term Liabilities

Year ending June 30:	Kubota Lease		
	Principal	Interest	Total
2023	<u>\$ 3,594</u>	<u>\$ 108</u>	<u>\$ 3,702</u>

E. Constraints on Fund Balances

	General Fund
Fund balances:	
Restricted for: Student activities	\$ 12,267
Committed to: Building fund	25,390
Unassigned	<u>667,145</u>
Total fund balances	<u>\$ 704,802</u>

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III. OTHER INFORMATION

A. Risk Management

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the School carries commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverages in the past year.

B. Retirement Plans

1. Oregon Public Employees Retirement System

General Information about the Pension Plan

The Oregon Public Employees Retirement System (OPERS) consists of a cost-sharing, multiple-employer defined benefit plan (Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. As of June 30, 2021, there were 941 participating employers.

Plan Membership

As of June 30, 2021, there were 13,991 active plan members, 129,357 retired plan members or their beneficiaries currently receiving benefits, 9,103 inactive plan members entitled to but not yet receiving benefits, for a total of 152,451 Tier One members. For Tier Two members, as of June 30, 2021, there were 29,322 active plan members, 18,832 retired plan members or their beneficiaries currently receiving benefits, 13,498 inactive plan members entitled to but not yet receiving benefits, for a total of 61,652. As of June 30, 2021, there were 136,785 active plan members, 8,311 retired plan members or their beneficiaries currently receiving benefits, 7,520 inactive plan members entitled to but not yet receiving benefits, and 18,263 inactive plan members not eligible for refund or retirements, for a total of 170,879 OPSRP Pension Program members.

Plan Benefits

Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A, and Internal Revenue Code Section 401(a).

Tier One/Tier Two Retirement Benefit (Chapter 238) - OPERS is a defined benefit pension plan that provides retirement and disability benefits, annual cost-of-living-adjustments, and death benefits to members and their beneficiaries. Benefits are established by state statute. This defined benefit pension plan is closed to new members hired on or after August 29, 2003.

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Pension Benefits

The OPERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options that are actuarially equivalent to the base benefit. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. Police and Fire members may purchase increased benefits that are payable between the date of retirement and age 65.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- Member was employed by a PERS employer at the time of death,
- Member died within 120 days after termination of PERS-covered employment,
- Member died as a result of injury sustained while employed in a PERS-covered job, or
- Member was on an official leave of absence from a PERS-covered job at the time of death.

Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit.

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A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining monthly benefit.

Benefit Changes after Retirement

Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations caused by changes in the fair value of the underlying global equity investments of that account.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision. The COLA is capped at 2.0 percent.

OPSRP Defined Benefit Pension Program (OPSRP DB) - This Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003.

Pension Benefits

This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and Fire - 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General Service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

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Disability Benefits

A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision. The COLA is capped at 2.0 percent.

OPSRP Individual Account Program (OPSRP IAP) - Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS and is administered by the OPERS Board.

Pension Benefits

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP Individual Account Program (IAP), may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Contributions

OPERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the OPERS Defined Benefit Plan and the Other Postemployment Benefit Plans.

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Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation, which became effective July 1, 2020. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced.

Member contributions are set by statute at six percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members' behalf. As permitted, the School has opted to pick-up the contributions on behalf of its employees.

Employer contributions for the year ended June 30, 2022 were \$14,904.

Annual Comprehensive Financial Report (ACFR)

Additional disclosures related to Oregon PERS not applicable to specific employers are available by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700, or can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

Actuarial Valuations

The employer contribution rates effective July 1, 2019, through June 30, 2021, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2019
Measurement Date	June 30, 2021
Experience Study	2018, published July 24, 2019

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<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.40 percent
Long-term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent
Cost of living adjustment (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p>Health retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are on the 2018 Experience Study, which reviewed experience for the four-year period ended December 31, 2018. There were no differences between the assumptions and plan provisions used for June 30, 2021 measurement date calculations compared to those shown above.

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Actuarial Methods and Assumptions

Assets are valued at their market value. Gains and losses between odd-year valuations are amortized as a level percentage of combined valuation payroll over 20 years from the odd-year valuation in which they are first recognized.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Oregon PERS and additions to/deductions from Oregon PERS' fiduciary net position have been determined on the same basis as they are reported by Oregon PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Depletion Date Projection

GASB 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for OPERS:

- OPERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.

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- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

OIC Target and Actual Investment Allocation as of June 30, 2021

<u>Asset Class/Strategy</u>	<u>OIC Policy Low Range</u>	<u>OIC Policy High Range</u>	<u>OIC Target Allocation</u>	<u>Actual Allocation²</u>
Debt Securities	15.0%	25.0%	20.0%	20.8%
Public Equity	27.5%	37.5%	32.5%	29.4%
Real Estate	9.5%	15.5%	12.5%	10.5%
Private Equity	14.0%	21.0%	17.5%	25.1%
Alternatives Portfolio	7.5%	17.5%	15.0%	9.5%
Opportunity Portfolio ¹	0.0%	5.0%	0.0%	2.3%

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Risk Parity	0.0%	2.5%	2.5%	2.4%
Total			100.0%	100.0%

¹Opportunity Portfolio is an investment strategy, and it may be invested up to 5% of total Fund assets.

² Based on the actual investment value at 6/30/2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the School reported a liability of \$100,066 for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School's proportion of the net pension liability was based on a projection of the School's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the School's proportion was 0.0008362%. For the year ended June 30, 2021, the School recognized pension expense of \$18,526.

At June 30, 2022, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 9,367	\$ -
Changes of assumptions	25,050	(263)
Net difference between projected and actual earnings on investments	-	(74,078)
Changes in proportionate share	15,502	(12,919)
Differences between employer contributions and employer's proportionate share of system contributions	4,435	(258)
Total (prior to post-MD contributions)	54,354	(87,518)
Contributions subsequent to the MD	14,904	-
Total	\$ 69,258	\$ (87,518)

Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize pension expense based on the balance of the closed period "layers" attributable to each measurement period.

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

The average remaining service life determined as of the beginning of the June 30, 2021 measurement period is 5.4 years. Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in subsequent years as follows:

Employer Subsequent Fiscal Years:	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	\$ (8,788)
2nd Fiscal Year	(4,002)
3rd Fiscal Year	(6,598)
4th Fiscal Year	(16,329)
5th Fiscal Year	2,551

Sensitivity of the School's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the School's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the School's proportionate share of the net pension liability would be if it were calculated using a higher discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate.

School's proportionate share of the net pension liability (asset):

1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
\$ 196,506	\$ 100,066	\$ 19,381

Changes Subsequent to the Measurement Date

On July 15, 2021, Portland Public Schools issued pension obligation bonds resulting in a lump-sum deposit to a new side account with PERS totaling \$398,665,572. On August 13, 2021, 22 school district employers issued pension obligation bonds resulting in lump-sum deposits to new side accounts with PERS totaling \$654,583,738. On August 31, 2021, five community college employers issued pension obligation bonds resulting in lump-sum deposits to new side accounts totaling \$212,080,721. On September 28, 2021, one school district employer issued pension obligation bonds resulting in a lumpsum deposit to a new side account totaling \$73,908,669.

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

On July 23, 2021, the PERS Board voted to set the assumed rate of return to 6.9 percent, down from 7.2 percent. The PERS Board reviews the assumed rate in odd-numbered years as part of the board's adoption of actuarial methods and assumptions. The rate was then adopted in an administrative rule at the PERS Board's October 1, 2021, meeting. The new assumed rate will be reflected in the December 31, 2021 actuarial valuation for funding, and decreases in the assumed rate typically increase the system's unfunded actuarial liability as well as employer contribution rates. The new assumed rate was applied by the actuaries to the Net Pension Liability and Net OPEB Liability as of June 30, 2021.

C. New Pronouncements

For the fiscal year ended June 30, 2022, the School implemented the following new accounting standards:

GASB Statement No. 83, *Certain Asset Retirement Obligations* - This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset.

GASB Statement No. 87, *Leases* - This statement addresses the accounting and financial reporting for leases by governments, requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases.

GASB Statement No. 92, *Omnibus 2020*. This statement was issued January 2020 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to leases implementation, derivative instruments, postemployment benefits (pensions and other postemployment benefits), asset retirement obligations, risk pool and fair value measurements.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statement No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension/OPEB plans and employee benefit plans other than pension/OPEB plans, as fiduciary component units in fiduciary fund financial statement; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meets the definition of a pension plan and for benefits provided through those plans.

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

The School will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the following pronouncements:

GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period – The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The statement is effective for fiscal years beginning after December 15, 2021 (as amended by GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*).

D. Related Party Transactions

Kings Valley Charter School is a related party to People Sustaining Kings Valley (PSKV), which was created to provide a platform for entrepreneurial economic development activities, and to provide educational services to and hold and care for capital assets of the Kings Valley community. The amounts paid to PSKV during the year ended June 30, 2022 totaled \$2,237,841. The amount payable to PSKV as of June 30, 2022 was \$0.

Kings Valley Charter School is a related party to Kings Valley Community Trust, which was established for the benefit of holding assets for the School. The School leases the property on which the School operates from the Trust. Refer to Note II-C for information regarding the current year transactions.

E. Concentrations of Funding Sources

Kings Valley Charter School received a significant portion of its revenue from the state school fund. For the year ended June 30, 2022, the School received approximately 80% of its total revenue from the state school fund.

F. Contingencies

A substantial portion of operating funding is received from the State of Oregon through Philomath School District 17J. State funding is determined through statewide revenue projections that are paid to individual school districts based on pupil counts and other factors in the state school fund revenue formula. Since these projections are pupil counts fluctuate, they can cause either increases or decreases in revenue. Due to these future uncertainties at the state level, the future effect on operations cannot be determined.

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

G. Commitments

During the year ended June 30, 2022, the School signed a contract with TK Fabrication LLC in the amount of \$176,087, of which \$44,022 was paid during the year and \$132,065 remained committed at year end.

H. Subsequent Events

Management has evaluated subsequent events through November 28, 2022, which was the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

**KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon**

SCHEDULE OF THE SCHOOL'S CONTRIBUTIONS

OREGON PERS SYSTEM

Schedule of the School's Proportionate Share of the Net Pension Liability

	2022	2021	2020	2019	2018	2017	2016	2015
School's Proportion of the net pension liability (asset)	0.0008362%	0.0008278%	0.0007260%	0.0006787%	0.0012259%	0.0006373%	0.0005528%	0.0008996%
School's proportionate share of the net pension liability (asset)	\$ 100,066	\$ 180,650	\$ 125,586	\$ 102,813	\$ 165,246	\$ 95,666	\$ 31,739	\$ (20,392)
School's covered-employee payroll (from actuarial exhibits)	\$ 76,833	\$ 70,353	\$ 54,319	\$ 49,732	\$ 82,844	\$ 37,885	\$ 28,099	\$ 27,087
School's proportionate share of the net pension liability (asset) as a percentage its covered-employee payroll	130%	257%	231%	207%	199%	253%	113%	-75%
Plan fiduciary net position as a percentage of the total pension liability	88%	76%	80%	82%	83%	81%	92%	104%

Schedule of the School's Contributions

	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 14,904	\$ 21,865	\$ 18,987	\$ 15,144	\$ 13,608	\$ 8,239	\$ 10,420	\$ 8,698
Contributions in relation to the contractually required contribution	(14,904)	(21,865)	(18,987)	(15,144)	(13,608)	(8,239)	(10,420)	(8,698)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School's covered-employee payroll	\$ 67,236	\$ 81,313	\$ 78,581	\$ 74,345	\$ 85,581	\$ 62,377	\$ 91,875	\$ 41,891
Contributions as a percentage of covered-employee payroll	22%	27%	24%	20%	16%	13%	11%	21%

OTHER INFORMATION

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL**

GENERAL FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	GAAP Basis
REVENUES			
Local revenue	\$ 50,150	\$ 62,122	\$ 112,272
State revenue	2,243,674	120,461	2,364,135
Federal revenue	392,561	57,571	450,132
 Total revenues	 2,686,385	 240,154	 2,926,539
EXPENDITURES			
Current			
Instruction	1,538,404	16,722	1,555,126
Support services	993,922	56,278	1,050,200
Community services	252,268	(67,301)	184,967
Debt service	1,613	(1,126)	487
Facilities acquisition and construction	2,188	66,705	68,893
Contingency	259	(259)	-
 Total expenditures	 2,788,654	 71,019	 2,859,673
 Excess (deficiency) of revenues over (under) expenditures	 (102,269)	 169,135	 66,866
 Fund balance - beginning	 217,128	 420,808	 637,936
 Fund balance - ending	 \$ 114,859	 \$ 589,943	 \$ 704,802

**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY
STATE REGULATIONS**



**INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS**

Board of Directors
Kings Valley Charter School
Philomath, Oregon 97370

We have audited the financial statements of Kings Valley Charter School, Philomath, Oregon, a component unit of Philomath School District 17J, as of and for the year ended June 30, 2022, and have issued our report thereon dated November 28, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether Kings Valley Charter School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures, which included, but were not limited to, the following:

Insurance and fidelity bonds in force or required by law

Programs funded from outside sources

Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)

Public charter school requirements

In connection with our testing, nothing came to our attention that caused us to believe the School was not in substantial compliance with certain provisions of laws, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered the School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over financial reporting. However, we noted certain matters that we have reported to management of the School in a separate letter dated November 28, 2022.

This report is intended solely for the information and use of the board of directors and management of Kings Valley Charter School, Philomath School District 17J, and the Oregon Secretary of State, and is not intended to be, and should not be used by anyone other than these parties.

A handwritten signature in black ink that reads "Accuity, LLC". The signature is written in a cursive, flowing style.

Accuity, LLC
November 28, 2022

1.4. Appendix B: Proof of Insurance



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

08/18/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Rhodes-Warden Insurance Inc. PO Box 2660 Albany, OR 97321	CONTACT NAME: Sydney Rivas
	PHONE (A/C, No, Ext): 541-967-8062 FAX (A/C, No): 541-967-4169
	E-MAIL ADDRESS: srivas@rhodeswardenins.com
	INSURER(S) AFFORDING COVERAGE NAIC #
	INSURER A: Special Districts Association of Oregon
	INSURER B: SAIF Corporation
	INSURER C:
	INSURER D:
	INSURER E:
	INSURER F:

INSURED

Kings Valley Charter School
38840 Kings Valley Highway
Philomath, OR 97370

COVERAGES

CERTIFICATE NUMBER: 91014939-375740

REVISION NUMBER: 34

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Educators Liability <input checked="" type="checkbox"/> GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			35P60168-1020	07/01/2022	07/01/2023	EACH OCCURRENCE \$ 10,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ 20,000,000 PRODUCTS - COM/OP AGG \$ OTHER:
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			35P60168-1020	07/01/2022	07/01/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 500,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Excess Auto \$ 14500000
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE						EACH OCCURRENCE \$ AGGREGATE \$ OTHER:
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	956899	09/01/2021	09/01/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER \$ 500,000 E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

For Information Purposes Only

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

(SAR)



Philomath School District

Benton County School District No. 17J, 1620 Applegate Street Philomath OR 97370 (541) 929-3169

February 16, 2023

Board Members:

We are starting the Budget Preparation process with the Governors proposed budget for Education set at \$9.9B statewide. Thankfully, this is more than the preliminary projections of \$9.5B, but it is not the anticipated amount needed to support current service level. At the \$9.9B funding level, our district allocation will be slightly more than our allocation for the current year – which will not provide enough funding to cover increases for 2023-24. We are beginning talks with our Administrators on cost saving measures for the remainder of this year, and going into next year.

You will see the remaining payment for the HS Boiler replacement on the list of checks. The new boilers are functioning well and we are watching for energy savings. We received an Energy Trust incentive of \$42,000 to offset a portion of the cost of this replacement.

Enclosed you shall find the financial reports for the period ending January 31, 2023.

Our current report of enrollment for the 2022-2023 school year compared with the previous *year* is broken down as follows:

<u>School</u>	<u>February 2023</u>	<u>February 2022</u>	<u>Change</u>
CPS	165	161	4
PES	352	328	24
BL	30	21	9
PMS	333	336	-3
PHS	444	384	60
PA	82	105	-23
KVCS	194	194	0
Subtotal	1600	1529	71
Part-Time	5	29	-24
Total	1605	1558	47

Our current report of enrollment for the 2022-2023 school year compared with the previous *month* is broken down as follows:

<u>School</u>	<u>February 2023</u>	<u>January 2023</u>	<u>Change</u>
CPS	165	165	0
PES	352	349	3
BL	30	29	1
PMS	333	329	4
PHS	444	431	13
PA	82	82	0
KVCS	194	197	-3
Subtotal	1600	1582	18
Part-Time	5	15	-10
Total	1605	1597	8

January 2023 General Fund Expenditures totaled \$1,818,495. Expenditures that exceed \$10,000 are as follows:

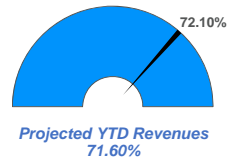
• AVID Center	\$ 11,525	(Summer 2022 Institute expenses)
• AVID Center	\$ 16,818	(2022-23 Agreement)
• Ednetics, Inc.	\$ 18,651	(Firewall & Installation 2 nd payment)
• Strengthening Rural Families	\$ 20,739	(Quarterly Early Learning support)
• Northwest Natural Gas	\$ 21,269	(monthly gas bill)
• Mid-Columbia Bus Company	\$ 49,618	(December transportation)
• Tom Stevens Boiler Repair, Inc.	\$ 53,730	(HS Boiler replacement – remaining payment)
• Corvallis School District	\$ 66,014	(September & October Food Service)
• Mid-Columbia Bus Company	\$ 70,182	(November Transportation)
• Kings Valley Charter School	\$ 214,559	(December Payment)

Respectfully Submitted,
Jennifer Griffith
Business Manager

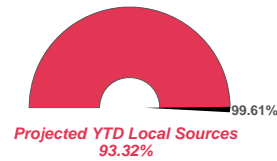
100 General Fund Revenue Dashboard Summary

For the Period Ending January 31, 2023

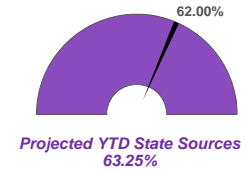
Actual YTD Revenues



Actual YTD Local Sources



Actual YTD State Sources

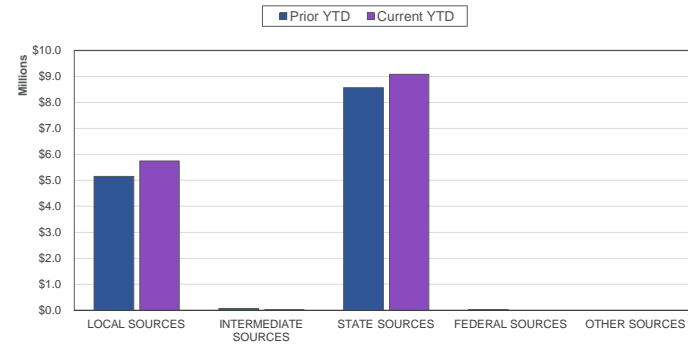


General Fund Revenues

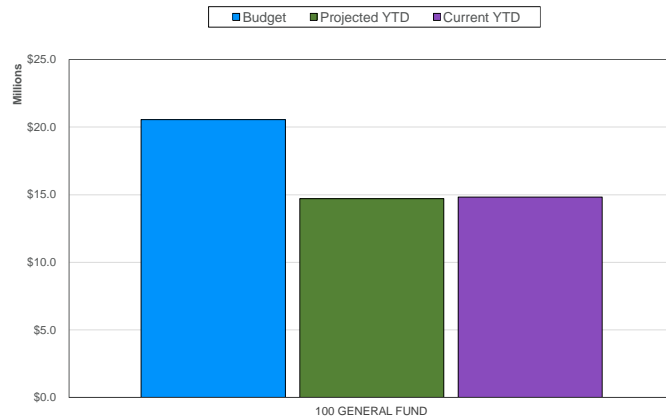
Top 10 General Fund Sources of Revenue (Year-to-Date)

State School Fund (SSF)	\$9,044,138
Property Taxes	\$4,260,688
Resources - Beginning Fund Balance	\$1,689,314
Local Option Levy Taxes	\$1,242,044
Interest On Investments	\$114,840
Kings Valley Charter School Fees	\$76,400
Restricted Grants-In-Aid	\$38,981
Miscellaneous	\$28,749
Rentals	\$9,704
Penalties And Interest On Taxes	\$2,765
Percent of Total Revenues Year-to-Date	99.99%

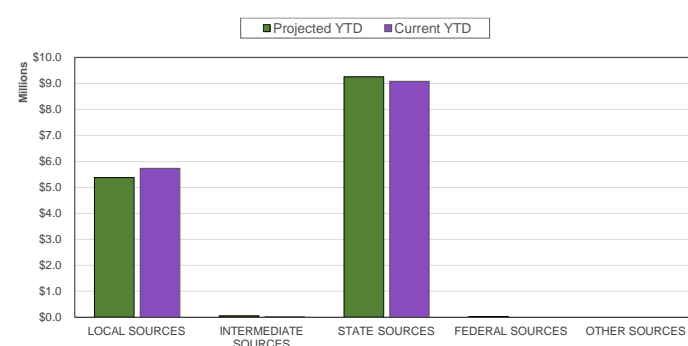
General Fund Revenue by Source | Prior YTD vs. Current YTD



Revenues by Fund | Budget / Projected YTD / Current YTD



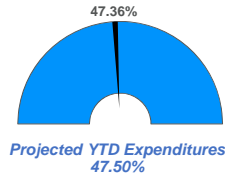
General Fund Revenue by Source | Projected YTD vs. Current YTD



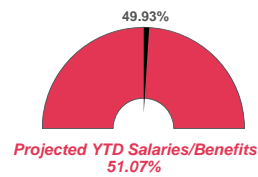
100 General Fund Expense Dashboard Summary

For the Period Ending January 31, 2023

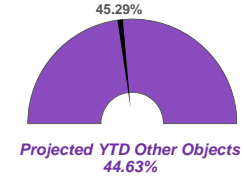
Actual YTD Expenditures



Actual YTD Salaries/Benefits



Actual YTD Other Objects

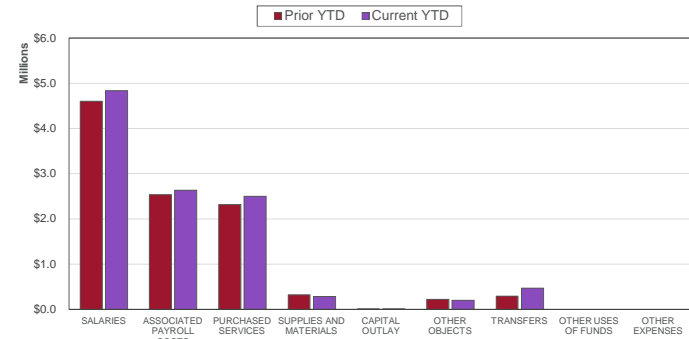


General Fund Expenditures

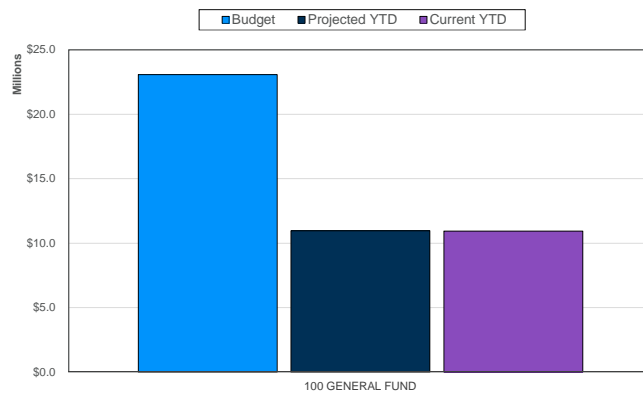
Top 10 General Fund Expenditures by Program (Year-to-Date)

Licensed Salaries	\$2,359,023
Charter School Payments, Adm	\$1,219,362
Classified Salaries	\$967,244
Medical Insurance	\$798,027
Administrator Salaries	\$733,723
Public Employees Retirement System	\$723,041
General Fund Transfers	\$470,000
Managerial - Classified	\$391,653
Charter School, Remote Elementary	\$372,506
Pers Bond 1	\$367,283
Percent of Total Expenditures Year-to-Date	76.90%

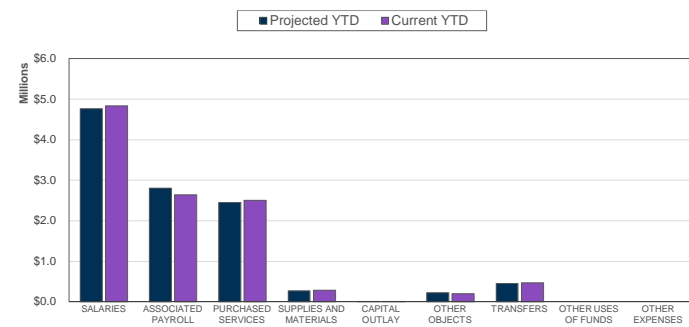
General Fund Expenditures by Object | Prior YTD vs. Current YTD



Expenditures by Fund | Budget / Projected YTD / Current YTD



General Fund Expenditures by Object | Projected YTD vs. Current YTD

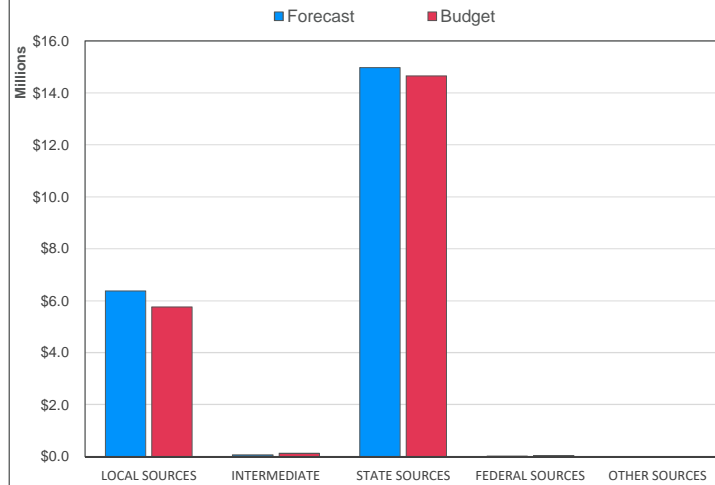


100 General Fund | Financial Projection by Function

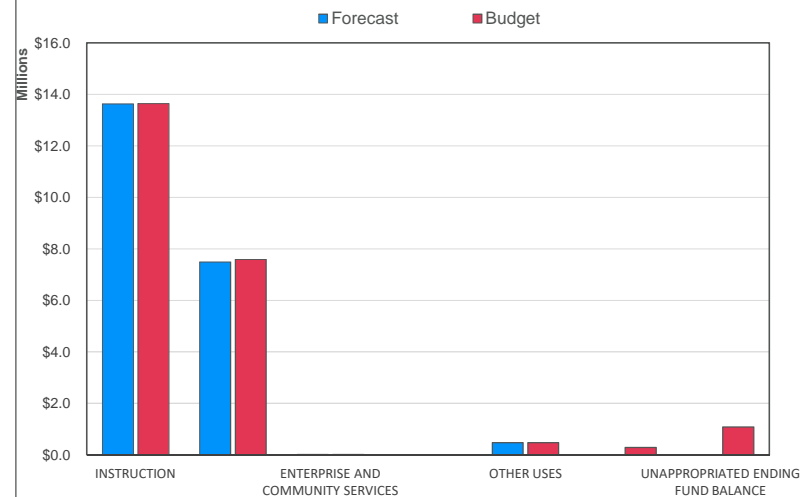
For the Period Ending January 31, 2023

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
Beginning Fund Balance	\$ 2,514,838	\$ 1,689,314	\$ -	\$ 1,689,314	\$ 2,514,539	\$ (825,225)
REVENUES						
Local Sources	5,153,333	5,736,727	637,746	6,374,473	5,759,224	615,249
Intermediate Sources	62,132	659	59,949	60,608	118,000	(57,392)
State Sources	8,562,471	9,083,119	5,884,170	14,967,289	14,649,672	317,617
Federal Sources	25,271	-	9,041	9,041	30,000	(20,959)
Other Sources	-	-	-	-	-	-
TOTAL REVENUE	\$ 13,803,208	\$ 14,820,505	\$ 6,590,906	\$ 21,411,411	\$ 20,556,896	\$ 854,515
EXPENDITURES						
Instruction	\$ 6,095,574	\$ 6,409,467	\$ 7,216,507	\$ 13,625,974	\$ 13,638,286	\$ 12,312
Support Services	3,905,409	4,046,357	3,448,737	7,495,094	7,586,752	91,658
Enterprise and Community Services	943	-	2,281	2,281	3,711	1,430
Facilities Acquisition and Construction	-	-	-	-	-	-
Other Uses	290,000	470,000	5,000	475,000	475,000	-
Contingencies	-	-	-	-	288,979	288,979
Unappropriated Ending Fund Balance	-	-	-	-	1,078,707	1,078,707
TOTAL EXPENDITURES	\$ 10,291,927	\$ 10,925,824	\$ 10,672,525	\$ 21,598,349	\$ 23,071,435	\$ 1,473,086
SURPLUS / (DEFICIT)	\$ 3,511,281	\$ 3,894,680	\$ (4,081,619)	\$ (186,938)	\$ (2,514,539)	\$ 2,327,601
Projected Year End Fund Balance				\$ 1,502,375		

Revenues by Source | Forecast vs. Budget



Expenditures by Function | Forecast vs. Budget

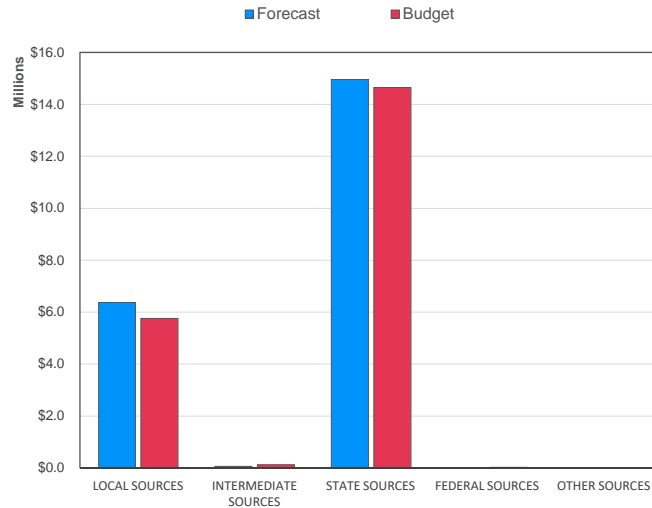


100 General Fund | Financial Projection by Object

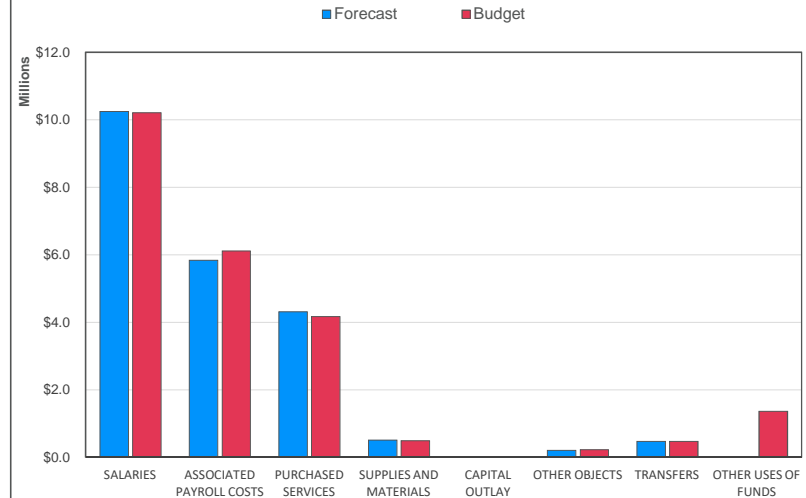
For the Period Ending January 31, 2023

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
Beginning Fund Balance	\$ 2,514,838	\$ 1,689,314	\$ -	\$ 1,689,314	\$ 2,514,539	\$ (825,225)
REVENUES						
Local Sources	5,153,333	5,736,727	637,746	6,374,473	5,759,224	615,249
Intermediate Sources	62,132	659	59,949	60,608	118,000	(57,392)
State Sources	8,562,471	9,083,119	5,884,170	14,967,289	14,649,672	317,617
Federal Sources	25,271	-	9,041	9,041	30,000	(20,959)
Other Sources	-	-	-	-	-	-
TOTAL REVENUE	\$ 13,803,208	\$ 14,820,505	\$ 6,590,906	\$ 21,411,411	\$ 20,556,896	\$ 854,515
EXPENDITURES						
Salaries	\$ 4,604,766	\$ 4,833,986	\$ 5,414,865	\$ 10,248,850	\$ 10,208,469	\$ (40,381)
Associated Payroll Costs	2,535,894	2,635,076	3,208,388	5,843,464	6,118,986	275,522
Purchased Services	2,316,196	2,502,281	1,809,284	4,311,565	4,170,153	(141,412)
Supplies and Materials	320,731	286,762	222,007	508,769	490,821	(17,948)
Capital Outlay	1,654	502	1,384	1,886	8,800	6,914
Other Objects	222,686	197,217	11,597	208,815	231,520	22,705
Transfers	290,000	470,000	5,000	475,000	475,000	-
Other Uses of Funds	-	-	-	-	1,367,686	1,367,686
Other Expenses	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 10,291,927	\$ 10,925,824	\$ 10,672,525	\$ 21,598,349	\$ 23,071,435	\$ 1,473,086
SURPLUS / (DEFICIT)	\$ 3,511,281	\$ 3,894,680	\$ (4,081,619)	\$ (186,938)	\$ (2,514,539)	
ENDING FUND BALANCE				\$ 1,502,375		

Revenues by Source | Forecast vs. Budget



Expenditures by Object | Forecast vs. Budget



Benton County School District 17J

Student Activities Summary Report

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To: 6/30/2023

☐ Print Detail

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☐ Page Break by Activity

☒ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
284.0000.9701.097.797.810 PES Food Pantry	9,530.69	6,850.00	(3,684.31)	12,696.38	.00	12,696.38
284.0000.9701.097.797.811 PES BE KIND	47.11	.00	.00	47.11	.00	47.11
284.0000.9701.097.797.812 PES Blodgett	8,420.09	80.00	(2,047.98)	6,452.11	(620.00)	5,832.11
284.0000.9701.097.797.815 CPS Donations	4,802.88	5,660.67	(3,304.77)	7,158.78	(2,593.76)	4,565.02
284.0000.9701.097.797.816 PES Grants	4,723.98	1,000.00	(1,552.52)	4,171.46	.00	4,171.46
284.0000.9701.097.797.826 PES Field Trips	3,345.29	.00	(467.50)	2,877.79	.00	2,877.79
284.0000.9701.097.797.827 PES Library	563.66	.00	.00	563.66	.00	563.66
284.0000.9701.097.797.828 PES Donations-Unrestricted	2,150.06	2,349.81	(4,100.47)	399.40	.00	399.40
284.0000.9701.097.797.830 PES Music	(138.22)	.00	.00	(138.22)	.00	(138.22)
284.0000.9701.097.797.840 PES School Enhancement	25.30	6.44	.00	31.74	.00	31.74
284.0000.9701.097.797.841 PES Science	(110.91)	.00	.00	(110.91)	.00	(110.91)
284.0000.9701.097.797.842 PES Social Committee	393.86	865.00	(257.62)	1,001.24	.00	1,001.24
284.0000.9701.097.797.845 PES Textbook Damage Fees	65.70	.00	.00	65.70	.00	65.70
284.0000.9701.097.797.846 PES Yearbook	(217.35)	937.31	.00	719.96	.00	719.96
284.0000.9701.097.797.847 PES Students in Need	312.71	(400.00)	(9.30)	(96.59)	.00	(96.59)
284.0000.9701.097.797.849 CPS Students in Need	(419.56)	400.00	.00	(19.56)	.00	(19.56)
284.0000.9701.097.797.850 PES School Supplies	1,315.82	.00	(1,315.82)	.00	.00	.00
GRAND TOTALS	34,811.11	17,749.23	(16,740.29)	35,820.05	(3,213.76)	32,606.29

End of Report

Benton County School District 17J

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To: 6/30/2023

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	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
285.0000.9701.098.798.500 PMS Apparel	573.00	.00	.00	573.00	.00	573.00
285.0000.9701.098.798.501 PMS Art	1,066.99	345.00	(305.95)	1,106.04	.00	1,106.04
285.0000.9701.098.798.502 PMS Athletics	3,708.99	.00	(221.78)	3,487.21	.00	3,487.21
285.0000.9701.098.798.503 PMS Band	5,187.66	.00	(75.00)	5,112.66	.00	5,112.66
285.0000.9701.098.798.504 PMS Band Repair/Replace	1,572.76	.00	.00	1,572.76	.00	1,572.76
285.0000.9701.098.798.506 PMS Choir Beginning Balance	682.56	.00	61.08	743.64	.00	743.64
285.0000.9701.098.798.508 PMS Drama	10,181.66	.00	(2,094.78)	8,086.88	(2,000.00)	6,086.88
285.0000.9701.098.798.510 PMS Library	193.37	500.00	(685.90)	7.47	.00	7.47
285.0000.9701.098.798.511 PMS Life Skills	662.55	.00	.00	662.55	(200.00)	462.55
285.0000.9701.098.798.512 PMS Lock Replacement	1,710.17	.00	.00	1,710.17	.00	1,710.17
285.0000.9701.098.798.515 PMS Outdoor School	23,290.23	.00	.00	23,290.23	.00	23,290.23
285.0000.9701.098.798.516 PMS Sports/Pay-to-Play	25.00	.00	.00	25.00	.00	25.00
285.0000.9701.098.798.518 PMS Reeds	(623.31)	.00	.00	(623.31)	.00	(623.31)
285.0000.9701.098.798.519 PMS School Enhancement	1,524.10	15.46	(422.77)	1,116.79	.00	1,116.79
285.0000.9701.098.798.520 PMS Science	12.14	.00	.00	12.14	.00	12.14
285.0000.9701.098.798.521 PMS Shop	711.60	540.00	(223.07)	1,028.53	(200.00)	828.53
285.0000.9701.098.798.522 PMS Struxness - Helping Families	1,701.14	.00	(135.00)	1,566.14	(250.00)	1,316.14
285.0000.9701.098.798.523 PMS Student Body Fees	15,227.60	8,160.00	(5,844.83)	17,542.77	(987.50)	16,555.27
285.0000.9701.098.798.524 PMS Suspension Account	301.50	.00	.00	301.50	.00	301.50
285.0000.9701.098.798.525 PMS Technology	877.35	.00	.00	877.35	.00	877.35
285.0000.9701.098.798.527 PMS Textbook Damage/Replacement	171.77	.00	.00	171.77	.00	171.77
285.0000.9701.098.798.529 PMS Student Wellness	4,585.90	.00	1,000.00	5,585.90	.00	5,585.90

Benton County School District 17J

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285.0000.9701.098.798.530 PMS Oregon Research Institute	4,946.25	.00	(2,462.51)	2,483.74	.00	2,483.74
285.0000.9701.098.798.531 PMS Trip Club	225.08	.00	.00	225.08	.00	225.08
285.0000.9701.098.798.532 PMS Health/PE	1,404.05	.00	.00	1,404.05	.00	1,404.05
285.0000.9701.098.798.533 PMS Elective Rotation fee	.00	.00	.00	.00	.00	.00
285.0000.9701.098.798.534 PMS Battle of the Books	120.00	250.00	(65.00)	305.00	.00	305.00
285.0000.9701.098.798.535 PMS School Supplies	.00	10.00	.00	10.00	.00	10.00
285.0000.9701.098.798.536 PMS Turkey Bingo	(328.82)	.00	.00	(328.82)	.00	(328.82)
285.0000.9701.098.798.537 PMS Fitness	426.02	.00	.00	426.02	.00	426.02
285.0000.9701.098.798.538 PMS Engineering	837.01	180.00	(591.73)	425.28	(279.87)	145.41
GRAND TOTALS	80,974.32	10,000.46	(12,067.24)	78,907.54	(3,917.37)	74,990.17

End of Report

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	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
286.0000.9701.099.799.000 Beginning Fund Balance Student Activities	(302.41)	85.00	.00	(217.41)	.00	(217.41)
286.0000.9701.099.799.600 PHS Over/Short	185.05	.00	(35.96)	149.09	.00	149.09
286.0000.9701.099.799.603 PHS AP Testing	.84	.00	.00	.84	.00	.84
286.0000.9701.099.799.604 PHS Art	3,978.42	1,726.81	(1,930.12)	3,775.11	13.45	3,788.56
286.0000.9701.099.799.606 PHS ASB	2,739.77	10,961.60	(6,563.07)	7,138.30	(1,313.21)	5,825.09
286.0000.9701.099.799.607 PHS Athletic Officials	(10,723.52)	20,246.88	(25,297.03)	(15,773.67)	950.00	(14,823.67)
286.0000.9701.099.799.611 PHS Athletics	9,436.31	14,486.70	(10,718.70)	13,204.31	803.03	14,007.34
286.0000.9701.099.799.612 PHS AV Technology	(278.51)	.00	.00	(278.51)	.00	(278.51)
286.0000.9701.099.799.613 PHS Baseball	2,578.51	16,744.00	(8,637.51)	10,685.00	(8,894.89)	1,790.11
286.0000.9701.099.799.616 PHS Botany	2,630.11	.00	(394.06)	2,236.05	.00	2,236.05
286.0000.9701.099.799.617 PHS Boys Basketball	15,822.75	16,405.00	(11,565.65)	20,662.10	.00	20,662.10
286.0000.9701.099.799.618 PHS Cheerleading	10,302.25	28,165.17	(24,409.54)	14,057.88	(2,495.89)	11,561.99
286.0000.9701.099.799.619 PHS Cinematic Art Club	443.86	.00	.00	443.86	.00	443.86
286.0000.9701.099.799.620 PHS Community Service Club-G. Lake	1,217.06	.00	(762.00)	455.06	.00	455.06
286.0000.9701.099.799.621 PHS Cross Country	4,861.79	5,353.60	(1,730.00)	8,485.39	(238.35)	8,247.04
286.0000.9701.099.799.622 PHS Dance Team	6,112.19	9,588.50	(10,513.10)	5,187.59	(867.98)	4,319.61
286.0000.9701.099.799.625 PHS Donation	693.01	.00	.00	693.01	.00	693.01
286.0000.9701.099.799.627 PHS Driver Education	2,325.00	3,425.00	.00	5,750.00	.00	5,750.00
286.0000.9701.099.799.633 PHS First Team	8,871.64	4,376.20	(7,628.99)	5,618.85	(1,174.58)	4,444.27
286.0000.9701.099.799.635 PHS Foods	4,094.16	2,490.00	(732.46)	5,851.70	.00	5,851.70
286.0000.9701.099.799.636 PHS Football	9,382.72	10,680.00	(8,242.96)	11,819.76	2,885.23	14,704.99
286.0000.9701.099.799.637 PHS Forestry	13,151.36	180.00	(1,802.99)	11,528.37	.00	11,528.37

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	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
286.0000.9701.099.799.638 PHS GED	8.17	.00	.00	8.17	.00	8.17
286.0000.9701.099.799.639 PHS German Class	322.34	582.00	(291.60)	612.74	.00	612.74
286.0000.9701.099.799.640 PHS Girls Basketball	10,577.37	14,937.00	(15,142.71)	10,371.66	.00	10,371.66
286.0000.9701.099.799.641 PHS Health Occ/Anatomy	26.96	.00	(49.55)	(22.59)	.00	(22.59)
286.0000.9701.099.799.642 PHS Green Team	151.56	.00	(77.61)	73.95	.00	73.95
286.0000.9701.099.799.643 PHS Racial Equity Club	107.00	.00	(100.00)	7.00	.00	7.00
286.0000.9701.099.799.644 PHS Life Skills	1,777.30	275.00	(150.49)	1,901.81	(488.00)	1,413.81
286.0000.9701.099.799.645 PHS Library	504.51	.00	(520.64)	(16.13)	.00	(16.13)
286.0000.9701.099.799.646 PHS Lifeguard	378.92	.00	(378.92)	.00	.00	.00
286.0000.9701.099.799.647 PHS Link Crew	1,187.99	.00	.00	1,187.99	.00	1,187.99
286.0000.9701.099.799.649 PHS Manufacturing Technology	7,784.92	905.00	(1,803.27)	6,886.65	377.66	7,264.31
286.0000.9701.099.799.652 PHS Misc Books	428.73	3.50	(426.45)	5.78	.00	5.78
286.0000.9701.099.799.653 PHS Music Band	1,591.84	3,294.00	(3,991.38)	894.46	.00	894.46
286.0000.9701.099.799.654 PHS Music Choir	(789.48)	.00	.00	(789.48)	.00	(789.48)
286.0000.9701.099.799.655 PHS Music Tour	11,924.09	.00	.00	11,924.09	.00	11,924.09
286.0000.9701.099.799.656 PHS National Honor Society	2,385.39	495.00	(775.00)	2,105.39	.00	2,105.39
286.0000.9701.099.799.657 PHS Oregon West Account	.00	11,267.76	(2,830.70)	8,437.06	.00	8,437.06
286.0000.9701.099.799.659 PHS Parking/Student Safety	697.43	.00	.00	697.43	.00	697.43
286.0000.9701.099.799.660 PHS PE Fees	294.59	.00	.00	294.59	(259.91)	34.68
286.0000.9701.099.799.661 PHS Peer Counseling	375.74	.00	(250.00)	125.74	.00	125.74
286.0000.9701.099.799.664 PHS PHS Pay to Play	1,797.50	.00	.00	1,797.50	.00	1,797.50
286.0000.9701.099.799.665 PHS Preschool	3,698.22	2,500.00	(3,396.60)	2,801.62	.00	2,801.62

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286.0000.9701.099.799.666 PHS Prom	1,613.78	664.00	(150.00)	2,127.78	(1,410.00)	717.78
286.0000.9701.099.799.667 PHS PSAT Fee Collections	.00	.00	.00	.00	.00	.00
286.0000.9701.099.799.670 PHS Scholarship	700.77	.00	.00	700.77	.00	700.77
286.0000.9701.099.799.672 PHS Scholarship - Steve Moos	.00	.00	.00	.00	.00	.00
286.0000.9701.099.799.674 PHS School Enhancement	6,496.87	2,366.72	(340.76)	8,522.83	(300.00)	8,222.83
286.0000.9701.099.799.675 PHS School of Business	3,006.11	.00	(321.77)	2,684.34	.00	2,684.34
286.0000.9701.099.799.676 PHS Science	27.45	.00	(27.45)	.00	.00	.00
286.0000.9701.099.799.678 PHS Soccer Boys	1,042.79	4,776.12	(3,919.00)	1,899.91	.00	1,899.91
286.0000.9701.099.799.679 PHS Soccer Girls	850.69	4,232.89	(4,256.29)	827.29	(156.58)	670.71
286.0000.9701.099.799.680 PHS Softball	11,490.25	1,700.00	(2,110.22)	11,080.03	(5,661.55)	5,418.48
286.0000.9701.099.799.681 PHS Spanish Class	1,656.40	.00	(124.79)	1,531.61	.00	1,531.61
286.0000.9701.099.799.682 PHS Youth Transition Program	1,131.79	.00	(133.91)	997.88	.00	997.88
286.0000.9701.099.799.684 PHS Student Body Fee	1,385.00	14,096.00	(15,406.00)	75.00	.00	75.00
286.0000.9701.099.799.686 PHS Swim Team	1,346.24	2,554.00	(355.51)	3,544.73	(1,910.80)	1,633.93
286.0000.9701.099.799.687 PHS Tennis	6,304.25	300.00	(269.95)	6,334.30	.00	6,334.30
286.0000.9701.099.799.689 PHS Theatre	1,532.74	3,617.58	(983.66)	4,166.66	.00	4,166.66
286.0000.9701.099.799.690 PHS Track	1,262.29	145.00	(95.00)	1,312.29	.00	1,312.29
286.0000.9701.099.799.693 PHS Volleyball	4,508.84	3,423.50	(6,190.35)	1,741.99	156.05	1,898.04
286.0000.9701.099.799.695 PHS Warrior Wellness	937.75	778.68	1,719.59	3,436.02	(253.00)	3,183.02
286.0000.9701.099.799.696 PHS Wrestling	897.08	7,662.22	(8,532.10)	27.20	(1,674.00)	(1,646.80)
286.0000.9701.099.799.697 PHS Yearbook	22,470.09	7,850.00	(10,155.05)	20,165.04	(1,096.05)	19,068.99
286.0000.9701.099.799.698 PHS Lagestee PTP Waiver Scholarship	5,438.90	.00	.00	5,438.90	.00	5,438.90

Benton County School District 17J

Student Activities Summary Report

Fiscal Year: 2022-2023

From: 7/1/2022

To: 6/30/2023

☐ Print Detail

☐ Exclude Encumbrances

☒ Reverse Signs

☐ Page Break by Activity

☒ Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
286.0000.9701.099.799.705 HS Student Transcript Fees	991.61	192.50	(1,139.00)	45.11	.00	45.11
286.0000.9701.099.799.708 Pool Timing System Fundraiser	.00	3,010.00	(3,812.93)	(802.93)	.00	(802.93)
GRAND TOTALS	207,845.14	236,542.93	(207,753.21)	236,634.86	(23,009.37)	213,625.49

End of Report

Benton County School District 17J

Reprint Check Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account:

From Date: 01/01/2023

To Date: 01/31/2023

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
196	01/03/2023	PRIEWE, DIANE	\$137.66	1268	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
197	01/20/2023	LES & BOB'S SPORTS & APPAREL, INC.	\$599.25	1288	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
254	01/18/2023	MUSIC THEATRE INTERNATIONAL	\$1,067.00	1286	Printed	Expense	<input type="checkbox"/>		
255	01/18/2023	Old Mill Center	\$75.00	1286	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1467	01/04/2023	ECKER, BLAKE	\$22.99	1271	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1468	01/04/2023	ELDRIDGE, ALICE	\$52.92	1271	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1469	01/04/2023	HEALY AWARDS	\$324.61	1271	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1470	01/04/2023	LES & BOB'S SPORTS & APPAREL, INC.	\$2,088.35	1271	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1471	01/04/2023	MAHONEY, TARA	\$435.32	1271	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1472	01/04/2023	MID VALLEY WRESTLING OFFICIALS ASSOC.	\$674.50	1271	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1473	01/04/2023	SPRINGFIELD HIGH SCHOOL	\$150.00	1271	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1474	01/04/2023	THOMAS, TYLER	\$35.96	1271	Printed	Expense	<input type="checkbox"/>		
1475	01/04/2023	TREND LETTERS, LLC	\$367.60	1271	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1476	01/04/2023	TURSI SPORTS, INC.	\$1,178.70	1271	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1477	01/04/2023	TWA PHOTOGRAPHY	\$1,057.00	1271	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1478	01/09/2023	APPLE COMPUTER INC	\$678.00	1272	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1479	01/09/2023	DAVIS, REBECCA	\$109.90	1272	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1480	01/09/2023	OSU MOTOR POOL	\$571.88	1272	Printed	Expense	<input type="checkbox"/>		
1481	01/09/2023	WOOSLEY, TROY	\$248.00	1272	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1482	01/10/2023	NEWPORT HIGH SCHOOL	\$50.00	1274	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1483	01/10/2023	SWEET HOME HIGH SCHOOL	\$100.00	1274	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1484	01/12/2023	ECKER, BLAKE	\$169.00	1277	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	

Benton County School District 17J

Reprint Check Listing

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Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
1485	01/12/2023	NORTH MEDFORD HIGH SCHOOL	\$400.00	1277	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1486	01/12/2023	TUALATIN HIGH SCHOOL	\$125.00	1277	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1487	01/12/2023	VAN VLACK, ED	\$169.00	1277	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1488	01/12/2023	SIUSLAW HIGH SCHOOL	\$135.00	1278	Printed	Expense	<input type="checkbox"/>		
1489	01/18/2023	DDCA	\$150.00	1285	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1490	01/18/2023	OAKRIDGE JR SR HIGH SCHOOL	\$200.00	1285	Printed	Expense	<input type="checkbox"/>		
1491	01/19/2023	KRAYZIE ENTERTAINMENT LLC.	\$500.00	1287	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1492	01/19/2023	MHUL TECH BASEBALL & SOFTBALL	\$517.00	1287	Printed	Expense	<input type="checkbox"/>		
1493	01/19/2023	OSU MOTOR POOL	\$188.64	1287	Printed	Expense	<input type="checkbox"/>		
1494	01/19/2023	RAM STEEL INC	\$716.57	1287	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1495	01/24/2023	ELLIS, AMBER	\$38.97	1290	Printed	Expense	<input type="checkbox"/>		
1496	01/24/2023	MID-VALLEY BASKETBALL OFFICIALS ASSOC.	\$1,620.00	1290	Printed	Expense	<input type="checkbox"/>		
1497	01/24/2023	OSU MOTOR POOL	\$844.08	1290	Printed	Expense	<input type="checkbox"/>		
1498	01/24/2023	WEST ALBANY HIGH SCHOOL	\$300.00	1290	Printed	Expense	<input type="checkbox"/>		
1499	01/24/2023	DMV - CORVALLIS	\$44.50	1291	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1500	01/26/2023	COTTAGE GROVE HIGH SCHOOL	\$120.00	1298	Printed	Expense	<input type="checkbox"/>		
1501	01/26/2023	RETHAFORD, JOY	\$350.00	1298	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1502	01/27/2023	BLANCHET CATHOLIC SCHOOL	\$50.00	1300	Printed	Expense	<input type="checkbox"/>		
1503	01/27/2023	HEIDINGER, ANDREA	\$190.81	1300	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
1504	01/27/2023	LES & BOB'S SPORTS & APPAREL, INC.	\$1,350.00	1300	Printed	Expense	<input type="checkbox"/>		
1505	01/27/2023	MPTV	\$76.44	1300	Printed	Expense	<input type="checkbox"/>		
1506	01/30/2023	SHERWOOD HIGH SCHOOL	\$300.00	1301	Printed	Expense	<input type="checkbox"/>		

Benton County School District 17J

Reprint Check Listing

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Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
1507	01/30/2023	WEBBER, LEVI	\$119.50	1301	Printed	Expense	<input type="checkbox"/>		
21825	01/13/2023	A & B SEPTIC SERVICE	\$2,965.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21826	01/13/2023	ACCUITY, LLC	\$8,000.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21827	01/13/2023	AVID CENTER	\$16,818.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21828	01/13/2023	BE EMPOWERED, LLC	\$3,150.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21829	01/13/2023	BENTON COUNTY CLERK	\$1,264.40	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21830	01/13/2023	BETTER PORTABLE TOILETS, INC.	\$486.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21831	01/13/2023	BIG'S TREE SERVICE, LLC	\$6,000.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21832	01/13/2023	BUILDERS FIRST SOURCE	\$3,116.35	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21833	01/13/2023	CENTER ON TEACHING & LEARNING	\$2,200.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21834	01/13/2023	CENTRAL WELDING SUPPLY CO., INC	\$70.28	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21835	01/13/2023	CENTURYLINK	\$71.48	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21836	01/13/2023	CINTAS CORP	\$6,324.72	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21837	01/13/2023	CONSUMERS POWER INC	\$1,351.06	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21838	01/13/2023	CORVALLIS SCHOOL DISTRICT 509J	\$66,014.47	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21839	01/13/2023	CRIMINAL INFORMATION SERVICES, INC.	\$96.00	1279	Printed	Expense	<input type="checkbox"/>		
21840	01/13/2023	CTX	\$671.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21841	01/13/2023	DAN GEORGE SUPERIOR INTERIOR, LLC	\$4,500.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21842	01/13/2023	DEPARTMENT OF ADMINSTRATIVE SERVICES	\$205.84	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21843	01/13/2023	E.D. HUGHES EXCAVATING, INC.	\$3,432.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21844	01/13/2023	ENERSPECT MEDICAL SOLUTIONS	\$301.39	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	

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Report: rptGLCheckListing

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Benton County School District 17J

Reprint Check Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account:

From Date: 01/01/2023

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Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
21845	01/13/2023	GARRETT HEMANN ROBERTSON	\$425.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21846	01/13/2023	GOVERNMENT FORMS & SUPPLIES	\$189.75	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21847	01/13/2023	HOME DEPOT, THE	\$783.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21848	01/13/2023	J.W. PEPPER & SONS, INC.	\$155.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21849	01/13/2023	JAMF, LLC	\$555.75	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21850	01/13/2023	LAWRENCE CO	\$210.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21851	01/13/2023	LINN-BENTON COMMUNITY COLLEGE	\$1,036.92	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21852	01/13/2023	MID COLUMBIA BUS COMPANY, INC.	\$70,182.12	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21853	01/13/2023	MINERS GRADUATE SERVICES	\$1,667.84	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21854	01/13/2023	MPTV	\$2,078.21	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21855	01/13/2023	ODP BUSINESS SOLUTIONS, LLC	\$440.58	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21856	01/13/2023	OSU MOTOR POOL	\$228.12	1279	Printed	Expense	<input type="checkbox"/>		
21857	01/13/2023	PAPE' MACHINERY	\$58.49	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21858	01/13/2023	ROBERT LLOYD SHEET METAL, INC.	\$2,844.87	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21859	01/13/2023	ROTARY CLUB OF PHILOMATH	\$605.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21860	01/13/2023	SMITH GLASS SERVICE INC	\$1,000.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21861	01/13/2023	STAPLES BUSINESS ADVANTAGE	\$401.29	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21862	01/13/2023	STATE OF OREGON EMPLOYMENT TAX UNIT 2	\$291.98	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21863	01/13/2023	THE HELLO FOUNDATION LLC	\$978.75	1279	Printed	Expense	<input type="checkbox"/>		
21864	01/13/2023	TOM STEVENS BOILER REPAIR, INC.	\$53,730.00	1279	Printed	Expense	<input type="checkbox"/>		
21865	01/13/2023	TWGW, INC.	\$44.89	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	

Benton County School District 17J

Reprint Check Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account:

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To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
21866	01/13/2023	VACUUM TUBE SOURCE	\$2,156.50	1279	Printed	Expense	<input type="checkbox"/>		
21867	01/13/2023	VALLEY MEDICAL REPAIR, INC.	\$69.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21868	01/13/2023	VARITONE ARCHITECTURE LLC	\$1,635.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21869	01/13/2023	WILLAMETTE ESD	\$500.00	1279	Printed	Expense	<input checked="" type="checkbox"/>	01/31/2023	
21870	01/31/2023	AFLAC	\$45.50	1293	Printed	Payroll Ded	<input type="checkbox"/>		
21871	01/31/2023	AMERICAN FIDELITY - INS	\$4,003.11	1293	Printed	Payroll Ded	<input type="checkbox"/>		
21872	01/31/2023	AMERICAN FIDELITY ASSURANCE CO - 403b	\$5,706.12	1293	Printed	Payroll Ded	<input type="checkbox"/>		
21873	01/31/2023	AMERIPRISE FINANCIAL SERVICES, INC.	\$290.00	1293	Printed	Payroll Ded	<input type="checkbox"/>		
21874	01/31/2023	INVESCO INVESTMENT SERVICES, INC.	\$4,277.48	1293	Printed	Payroll Ded	<input type="checkbox"/>		
21875	01/31/2023	NEWPORT TRUST COMPANY	\$4,053.57	1293	Printed	Payroll Ded	<input type="checkbox"/>		
21876	01/31/2023	OSEA	\$2,369.40	1293	Printed	Payroll Ded	<input type="checkbox"/>		
21877	01/31/2023	PenServ Plan Services, Inc/ Foresters	\$1,280.00	1293	Printed	Payroll Ded	<input type="checkbox"/>		
21878	01/31/2023	PHILOMATH EDUCATION ASSOC	\$672.00	1293	Printed	Payroll Ded	<input type="checkbox"/>		
21879	01/31/2023	PRUDENTIAL ANNUITIES	\$1,064.30	1293	Printed	Payroll Ded	<input type="checkbox"/>		
21880	01/31/2023	TEXAS LIFE	\$1,725.91	1293	Printed	Payroll Ded	<input type="checkbox"/>		
21881	01/31/2023	VOYA RETIREMENT INSURANCE AND ANNUITY CO	\$145.00	1293	Printed	Payroll Ded	<input type="checkbox"/>		
21882	01/31/2023	A+ WELDING INSPECTION	\$3,000.00	1306	Printed	Expense	<input type="checkbox"/>		
21883	01/31/2023	AT&T MOBILITY	\$154.80	1306	Printed	Expense	<input type="checkbox"/>		
21884	01/31/2023	AT&T ONENET SERVICE	\$15.87	1306	Printed	Expense	<input type="checkbox"/>		
21885	01/31/2023	AVID CENTER	\$11,525.00	1306	Printed	Expense	<input type="checkbox"/>		
21886	01/31/2023	BEACOCK MUSIC	\$1,581.50	1306	Printed	Expense	<input type="checkbox"/>		
21887	01/31/2023	BETTER PORTABLE TOILETS, INC.	\$628.00	1306	Printed	Expense	<input type="checkbox"/>		

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Report: rptGLCheckListing

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Benton County School District 17J

Reprint Check Listing

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Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
21888	01/31/2023	BROOKS, DAVE	\$150.00	1306	Printed	Expense	<input type="checkbox"/>		
21889	01/31/2023	BUILDERS FIRST SOURCE	\$1,720.68	1306	Printed	Expense	<input type="checkbox"/>		
21890	01/31/2023	CENTRAL WELDING SUPPLY CO., INC	\$47.00	1306	Printed	Expense	<input type="checkbox"/>		
21891	01/31/2023	CHARIOT GROUP, INC., THE	\$1,717.20	1306	Printed	Expense	<input type="checkbox"/>		
21892	01/31/2023	CTX	\$1,237.90	1306	Printed	Expense	<input type="checkbox"/>		
21893	01/31/2023	CVE TECHNOLOGIES GROUP, INC.	\$9,155.72	1306	Printed	Expense	<input type="checkbox"/>		
21894	01/31/2023	DOCUSIGN, INC.	\$2,760.00	1306	Printed	Expense	<input type="checkbox"/>		
21895	01/31/2023	DOUBLE EAGLE PAVING, LLC	\$1,906.00	1306	Printed	Expense	<input type="checkbox"/>		
21896	01/31/2023	EDNETICS, INC.	\$18,651.50	1306	Printed	Expense	<input type="checkbox"/>		
21897	01/31/2023	FAXON FENCING	\$1,741.00	1306	Printed	Expense	<input type="checkbox"/>		
21898	01/31/2023	FOLLETT SCHOOL SOLUTIONS, INC.	\$7,430.28	1306	Printed	Expense	<input type="checkbox"/>		
21899	01/31/2023	HEGGERTY PHONEMIC AWARENESS LLC	\$1,615.68	1306	Printed	Expense	<input type="checkbox"/>		
21900	01/31/2023	J.W. PEPPER & SONS, INC.	\$50.00	1306	Printed	Expense	<input type="checkbox"/>		
21901	01/31/2023	K12 Management DBA FuelEd	\$2,712.15	1306	Printed	Expense	<input type="checkbox"/>		
21902	01/31/2023	LES & BOB'S SPORTS & APPAREL, INC.	\$1,527.20	1306	Printed	Expense	<input type="checkbox"/>		
21903	01/31/2023	MID COLUMBIA BUS COMPANY, INC.	\$49,618.48	1306	Printed	Expense	<input type="checkbox"/>		
21904	01/31/2023	MID-VALLEY BASKETBALL OFFICIALS ASSOC.	\$2,398.00	1306	Printed	Expense	<input type="checkbox"/>		
21905	01/31/2023	NORTHWEST NATURAL GAS CO.	\$21,268.75	1306	Printed	Expense	<input type="checkbox"/>		
21906	01/31/2023	ODP BUSINESS SOLUTIONS, LLC	\$695.80	1306	Printed	Expense	<input type="checkbox"/>		
21907	01/31/2023	OMEA DISTRICT 11	\$300.00	1306	Printed	Expense	<input type="checkbox"/>		
21908	01/31/2023	OREGON STATE UNIVERSITY	\$395.00	1306	Printed	Expense	<input type="checkbox"/>		

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Report: rptGLCheckListing

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Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
21909	01/31/2023	OSU MOTOR POOL	\$1,401.44	1306	Printed	Expense	<input type="checkbox"/>		
21910	01/31/2023	PACIFICORP	\$112.58	1306	Printed	Expense	<input type="checkbox"/>		
21911	01/31/2023	PEARSON VIRTUAL SCHOOLS USA	\$2,192.00	1306	Printed	Expense	<input type="checkbox"/>		
21912	01/31/2023	RJH ENTERPRISES, INC.	\$3,515.00	1306	Printed	Expense	<input type="checkbox"/>		
21913	01/31/2023	SECRETARY OF STATE	\$350.00	1306	Printed	Expense	<input type="checkbox"/>		
21914	01/31/2023	STRENGTHENING RURAL FAMILIES	\$20,739.50	1306	Printed	Expense	<input type="checkbox"/>		
21915	01/31/2023	US BANK EQUIPMENT FINANCE	\$1,337.07	1306	Printed	Expense	<input type="checkbox"/>		
21916	01/31/2023	WILLAMETTE SAW SERVICE	\$39.75	1306	Printed	Expense	<input type="checkbox"/>		
46052	01/31/2023	GRAFF, CYNTHIA S	\$185.30	21	Printed	Payroll	<input type="checkbox"/>		
46053	01/31/2023	ANDERTON, CHERYL M	\$92.25	21	Printed	Payroll	<input type="checkbox"/>		
46054	01/31/2023	HALL, JAMES R	\$2,059.96	21	Printed	Payroll	<input type="checkbox"/>		
46055	01/31/2023	STUCKI, NICHOLE A	\$438.46	21	Printed	Payroll	<input type="checkbox"/>		
46056	01/31/2023	VAN VLACK, ERNEST E	\$872.42	21	Printed	Payroll	<input type="checkbox"/>		
46057	01/31/2023	MORRISON, MARSHALL A	\$87.10	21	Printed	Payroll	<input type="checkbox"/>		
46058	01/31/2023	WEEBER, KYAH M	\$43.54	21	Printed	Payroll	<input type="checkbox"/>		
46059	01/31/2023	DAHL, JESSICA L	\$179.51	21	Printed	Payroll	<input type="checkbox"/>		
46060	01/31/2023	GROSS, MITCHELL P	\$440.34	21	Printed	Payroll	<input type="checkbox"/>		
46061	01/31/2023	JOHNSON, CAMERON D	\$1,568.71	21	Printed	Payroll	<input type="checkbox"/>		
46062	01/31/2023	ZAREMBA, PETER W	\$555.90	21	Printed	Payroll	<input type="checkbox"/>		
46063	01/31/2023	SCHWINABART, DARLA J	\$2,139.45	21	Printed	Payroll	<input type="checkbox"/>		
46064	01/31/2023	SKAAR, LINDA M	\$4,834.65	21	Printed	Payroll	<input type="checkbox"/>		
46065	01/31/2023	VAUGHAN, RYAN S	\$1,188.12	22	Printed	Payroll	<input type="checkbox"/>		
Total Amount:			\$502,014.15						

Benton County School District 17J

Reprint Check Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account:

From Date: 01/01/2023

To Date: 01/31/2023

From Check:

To Check:

From Voucher:

To Voucher:

End of Report

2022 / 2023 SCHOOL YEAR
ENROLLMENT FIGURES as of: February 10, 2023

	District	CPS	PES	BL	PMS	PHS	Academy	Part Time	KVCS	Part Time
Kindergarten	109	85		4			1	1	18	
1st	109	<u>80</u>		7			1	2	19	
2nd	117		92	7			0		18	
3rd	89		72	4			2		11	
4th	119		89	<u>8</u>			2		20	
5th	115		<u>99</u>				1		15	
6th	128				113		2		13	
7th	139				113		4		22	
8th	125				<u>107</u>		3		15	
9th	165					131	17		17	
10th	150					122	12		16	
11th	124					98	18		8	
12th	116					<u>93</u>	<u>19</u>		2	2
Totals		165	352	30	333	444	82	3	194	2

TOTAL FULL-TIME ENROLLMENT - All Schools **1,600**

Philomath School District 17J - 2023-2023 School Year -- Summary of Enrollment

School	09/15	10/20	11/17	12/12	01/19	02/16	03/16	04/20	05/18	06/15
CPS	169	167	167	167	165	165				
PES	348	350	350	350	349	352				
BL	28	27	27	27	29	30				
PMS	331	330	332	329	329	333				
PHS	471	458	456	448	431	444				
Academy	57	69	70	74	82	82				
KVCS	209	204	206	199	197	194				
SubTotal	1,613	1,605	1,608	1,594	1,582	1,600	0	0	0	0
Part-time students	7	10	11	9	15	5				
Total Enrollment	1,620	1,615	1,617	1,603	1,597	1,605	0	0	0	0

Philomath School District 17J - 2021-2022 School Year -- Summary of Enrollment

School	09/16	10/21	11/18	12/16	01/20	02/16	03/14	04/21	05/19	06/16
CPS	159	161	161	160	162	161	162	165	167	167
PES	330	332	329	329	330	328	330	342	344	343
BL	23	22	23	22	21	21	21	22	22	23
PMS	331	331	331	332	335	336	336	338	342	342
PHS	435	411	399	392	389	384	380	389	384	381
Academy	91	93	98	107	98	105	107	96	96	103
KVCS	204	198	193	189	193	194	192	194	193	187
SubTotal	1,573	1,548	1,534	1,531	1,528	1,529	1,528	1,546	1,548	1,546
Part-time students	1	14	11	25	29	29	30	12	11	10
Total Enrollment	1,574	1,562	1,545	1,556	1,557	1,558	1,558	1,558	1,559	1,556



Linn Benton Lincoln ESD

Local Service Plan

2023-2025

905 4th Avenue
Albany, OR 97321
www.lblesd.k12.or.us
541-812-2600

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Serving the Counties of Linn, Benton, Lincoln, and Beyond!

Linn Benton Lincoln Education Service District (LBL) serves educational agencies, districts, and schools across the state with high-quality services and programs that are practical, reliable, and economical. LBL has a distinguished reputation for supporting educational excellence and equity, working cooperatively with educators and educational agencies, and effecting productive solutions that help schools, teachers, students, and families meet Oregon's educational goals.

LBL comprises 12 component districts and 96 schools with approximately 37,217 students in Linn, Benton, and Lincoln counties. LBL also serves

students and districts elsewhere in Oregon through grants and contracts. Its governance structure includes a seven-member Board.

LBL is one of 19 Education Service Districts in Oregon that serve all 36 counties. The purpose of Oregon's Education Service Districts is defined in Oregon Revised Statute (ORS) 334.005. Education Service Districts assist school districts and the State of Oregon in achieving Oregon's education goals by providing equitable education opportunities for all of Oregon's public school students.



Education Service Districts (ESDs) originated in Oregon's first laws establishing a general system of common schools. Through the history of Oregon's regional services system, local governances and state statutes concerning the mission of ESDs has remained somewhat constant: "Education Service Districts assist school districts and the State of Oregon in achieving Oregon's education goals by providing excellent and equitable educational opportunities for all Oregon public school students."



ORS 334.005 defines the mission, purpose, and accountability of an ESD. The mission of education service districts is to assist school districts and the Department of Education in achieving Oregon's educational goals by providing equitable, high quality, cost-effective, and locally responsive educational services at a regional level.

An education service district plays a key role in:

- Ensuring an equitable and excellent education for all children in the state;
- Implementing the Oregon Educational Act for the 21st Century;
- Fostering the attainment of high standards of performance by all students in Oregon's public schools;
- Facilitating interorganizational coordination and cooperation among education, social service, health care, and employment training agencies.

(Continued on page 6)

Per ORS 334.175, Education Service Districts must provide regionalized core services in the following areas:

- Programs for children with special needs, including but not limited to special education services and services for at-risk students.
- Technology support for component school districts and the individual technology plans for those districts, including but not limited to technology infrastructure services, data services, instructional technology services, and distance learning.
- School improvement services for component school districts, including but not limited to:
 1. Services designed to support component school districts in meeting the requirements of state and federal law;
 2. Services designed to allow the education service district to participate in and facilitate a review of the state and federal standards related to the provision of a quality education by component school districts;
 3. Services designed to support and facilitate continuous school improvement planning;
 4. Services designed to address schoolwide behavior and climate issues;
 5. Services designed to support career and technical education.
- Administrative and support services for component school districts, including but not limited to services designed to consolidate component school district business functions, liaison services between the Department of Education and component school districts, and registration of children being taught by private teachers, parents, or legal guardians pursuant to ORS 339.035.

An education service district may provide entrepreneurial services to public and private entities and to school districts that are not component school districts of the education service district with the approval of the constituent districts through their approval of the Local Service Plan.



We believe that every student, staff and community partner should be treated equitably. Our focus is to eliminate disparities among all groups.

Equity:

Just and fair inclusion. An equitable society is one in which all can participate and prosper to allow all to reach their full potential.

Purpose:

Provide a common vocabulary and protocol to produce and evaluate policies, practices, processes, programs, services or decisions that result in more equitable outcomes.

Procedure:

Consider the following four questions for any policy, practice, process, program, service or decision:

- 1 **Who Does It Impact?**
 - ☐ Who are the groups affected?
 - ☐ What are the potential impacts on these groups?
- 2 **Who Has the Opportunities and is Included and Who is Not?**
 - ☐ Are existing disparities ignored or worsened?
 - ☐ Are there unintended consequences?
- 3 **Whose Voices Are at the Table?**
 - ☐ Have we intentionally involved our partners?
- 4 **What Can We Do About It?**
 - ☐ How will we mitigate the negative impacts and address the barriers identified above?

Non-Discrimination: LBL ESD prohibits discrimination and harassment on any basis protected by law, including but not limited to an individual's perceived or actual race, color, religion, sex, sexual orientation, national or ethnic origin, marital status, disability, veterans status, or the protected status of any other person with whom the individual associates. [Policy AC](#).





Mission

Linn Benton Lincoln Education Service District serves districts, schools, and students by providing equitable, flexible, and effective educational services through economy of scale.



Vision

To be a responsive and transparent organization that supports districts by embracing continuous improvement in helping every child succeed.



Values

Success for all students and their districts.

Relationships built on trust, responsiveness, and honesty.

The four “E”s of Excellence, Equity, Efficiency, and Effectiveness.

Accountability.

Goals and Board Objectives

Goal 1

Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Board Objective 1

Pursue innovation through service delivery, evaluation and improvement, staff development, and the use of technology.

Goal 2

Foster positive relationships by strengthening communication within the ESD, with school districts, other organizations, and communities.

Board Objective 2

Continue to enhance positive relationships and effective communication with LBL ESD employees, school districts, and communities.

Goal 3

Continue long-term financial stability.

Board Objective 3

Maintain a long-term financial plan with guidelines and philosophy that includes contingencies for economic changes.

Board of Directors



Jean Wooten
Zone 1
Term Expires: 6/30/2025



Roger Irvin
Zone 2
Term Expires: 6/30/2025



Frank Bricker
Zone 3
Term Expires: 6/30/2025



Penny York
Zone 4
Term Expires: 6/30/2023



Amy Vctor
Zone 5
Term Expires: 6/30/2023

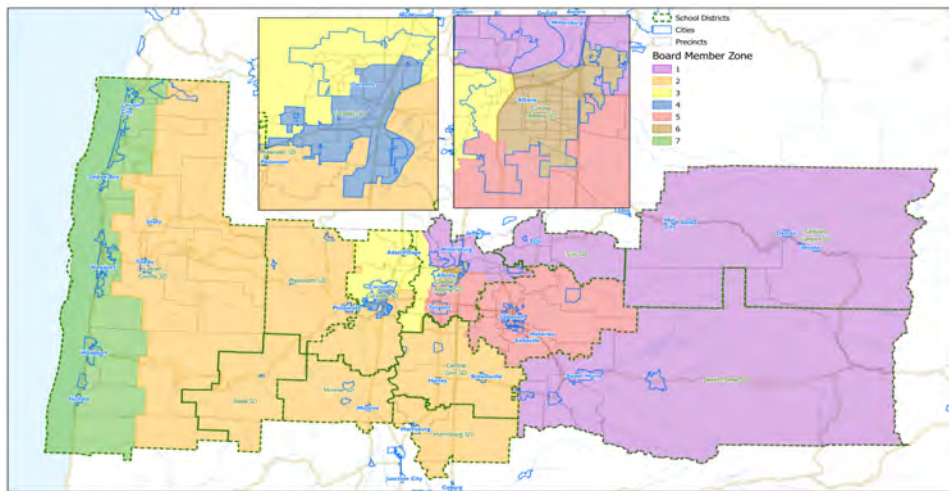


Miriam Cummins
Zone 6
Term Expires: 6/30/2023

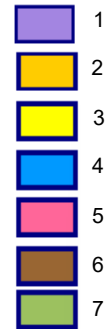


David Dunsdon
Zone 7
Term Expires: 6/30/2023

Board Zones



Board Zones



Zone 1

Greater Albany (part),
Sweet Home, Scio,
Santiam Canyon

Zone 3

Corvallis (North),
Greater Albany (part)

Zone 6

Greater Albany (part)

Zone 2

Central Linn, Harrisburg,
Monroe, Alsea, Philomath,
Lincoln Co. Schools (part)

Zone 4

Corvallis (part)

Zone 7

Lincoln County (part)

Zone 5

Lebanon,
Greater Albany (part)

Budget Committee

Richard Moore

Zone 1

Term Expires: 6/30/23

Sarah Finger McDonald

Zone 4

Term Expires: 6/30/2024

Ron Beck

Zone 7

Term Expires: 6/30/2023

Sarah Fay

Zone 2

Term Expires: 6/30/2025

Nichole Piland

Zone 5

Term Expires: 6/30/2024

Risteen Follett

At Large

Term Expires: 6/30/2025

Sami Al-Abdrabbuh

Zone 3

Term Expires: 6/30/2025

Michael Thomson

Zone 6

Term Expires: 6/30/2024

Cabinet Members



Tonja Everest
Superintendent



Jason Hay
Assistant Superintendent



Rocco Luiere
Exucutive Financial
Officer



Kate Marrone
Executive Human Resources
Officer



Tim Jones
Executive Information and Technology
Officer



Teresa Oversby
Business Services



Angie Greenwood
Cascade Regional
Inclusive Services



Debbie McPheeters
Early Intervention / Early
Childhood Special Ed.



Autumn Belloni
Early Intervention / Early
Childhood Special Ed.



Kimberly McCutcheon-Gross
Early Intervention / Early
Childhood Special Ed.



Cathy Wright
Long Term Care and
Treatment Education



Laura Petschauer
Special Education and
Evaluation Services



Nancy Griffith
Strategic Partnerships
for Students Success



Kristina Wonderly
Strategic Partnerships
for Student Success



Jennifer Kessel
Technology and
Information Services



Kristy Stringham
Special Education
Program Coordinator

**Alsea 7J**

P.O. Box B
301 South 3rd Street
Alsea, OR 97324

Interim Superintendent:

Sean Gallagher

<http://alsea.k12.or.us/>

Phone: 541-487-4305

**Central Linn 552C**

P.O. Box 200
32433 Highway 228
Halsey, OR 97348

Superintendent: Candace Pelt

<http://centrallinn.k12.or.us/>

Phone: 541-369-2813

**Corvallis 509J**

1555 SW 35th Street
Corvallis, OR 97333

Superintendent: Ryan Noss

<https://www.csd509j.net/>

Phone: 541-757-5841

**Greater Albany 8J**

718 Seventh Avenue SW
Albany, OR 97321

Superintendent: Andy Gardner

<https://albany.k12.or.us/>

Phone: 541-967-4511

**Harrisburg #7**

P.O. Box 208
865 LaSalle Street
Harrisburg, OR 97446

Superintendent: Bryan Starr

<https://www.harrisburg.k12.or.us/>

Phone: 541-995-6626 ext. 1

**Lebanon Community #9**

485 S Fifth Street
Lebanon, OR 97355

Superintendent: Jennifer Meckley

<http://lebanon.k12.or.us/>

Phone: 541-451-8511



Lincoln County 1212
NE Fogarty Street
Newport, OR 97365

Superintendent: Dr. Karen Gray
<https://lincoln.k12.or.us/>
Phone: 541-265-9211



Monroe 1J
365 N 5th Street Monroe,
OR 97456

Superintendent: Bill Crowson
<https://monroe.k12.or.us/>
Phone: 541-847-6292



Philomath 17J
1620 Applegate Street
Philomath, OR 97370

Superintendent: Susan Halliday
<https://www.philomathsd.net/>
Phone: 541-929-3169



Santiam Canyon 129J
P.O. Box 197
150 SW Evergreen Street
Mill City, OR 97360

Superintendent: Todd Miller
<http://santiam.k12.or.us/>
Phone: 503-897-2321



Scio 95
38875 NW First Avenue
Scio, OR 97374

Superintendent: Steve Martinelli
<https://scio.k12.or.us/>
Phone: 503-394-3261



Sweet Home 55
1920 Long Street Sweet
Home, OR 97386

Superintendent: Terry Martin
<http://sweethome.k12.or.us/>
Phone: 541-367-7637



September/October

Visit and interview districts to discuss service level satisfaction, LBL performance measures, and emerging needs. Survey electronically as needed.



October/November

Present VCSA draft resolution Local Service Plan for the next biennium. Review/revise the Local Service Plan as described under ORS 334.175(1) with input from Superintendents.



November

VCSA Superintendents finalize the Local Service Plan services and agreements resulting in recommendation of the LBL Local Service Plan to the LBL Board of Directors and component school districts.



January

The recommended LBL Local Service Plan will be provided to the LBL Board of Directors for adoption for the biennium. By statute, the Local Service Plan must be approved by districts each year.



February

After being adopted by the LBL Board of Directors, the Local Service Plan is approved on or before March 1 by resolution of two-thirds of the component school districts representing more than 50% of the students in the LBL region. Adoption by component district boards shall occur before March 1.



March

Notify LBL staff of changes in service requirements as established in the Local Service Plan.



April/May

LBL acquires the necessary staffing, equipment, and technology and other resources to deliver the services required or services are brokered through other sources.

Resolution Service Allocation

At least 90% of the annual State School Fund (SSF), property tax, and other qualifying resources allocated to LBL will be expended on resolution services. Services will be provided on a two-tiered basis.

Tier 1 Resolution Services

Tier 1 includes services that are available to all 12 districts and are determined as being essential to all districts. Approval to sustain or add a Tier 1 service occurs with a positive vote of two-thirds of the districts, representing over 50% of the students, based on the final ADMr from the 2020-2021 fiscal year as provided by the Oregon Department of Education in May of 2022. The emphasis in Tier 1 is on achieving the greatest economies of scale and assuring equity of access. Tier 1 services are fully funded from the 90% SSF allocation. Service decisions are made for a two year period. However, if a service is provided through a contract that LBL holds with a third party vendor, the term of that contract will take precedence. Current Tier 1 services include:

- Network Support Services including Wide Area Network Operation
- Cyber Safety
- Special Education and Evaluation Services (School Psychologists, Speech Language Pathologists, and other special education assessment personnel)
- Early Childhood Special Education Evaluation
- Audiology Evaluation
- Occupational Therapy
- Physical Therapy
- Augmentative Communication Services
- Severe Disabilities: Support and consultation for students
- Strategic Partnerships for Student Success
- Home School: Registration and assessment tracking
- Business Information Services
- InTouch Student Receipting Software
- Frontline Software - Forecast 5, 5Cast, 5Cast Plus, and 5Sight
- Courier
- Student Information System Suite: Synergy with Analytical and multi-tiered systems of support modules.

Tier 2 Resolution Services

Once Tier 1 funds are allocated, the remaining balance is used for Tier 2 services. Tier 2 funds are allocated based on the average of the last 3 years of actual ADMw. For the 2023-2024 fiscal year, ADMw from FY19/20, FY20/21 and FY21/22 will be used. For the 2024-2025 fiscal year, ADMw from FY20/21, FY21/22 and FY22/23 will be used. The amount is rounded to the nearest tenth of a percentage, not less than 1%. This allows LBL and its component school districts will stay within the constraints of the agreements, yet provide flexibility in the use of funds.

It is further agreed:

Changes in Tier 2 resolution services are negotiated by each district between the LBL Superintendent and the component school district Superintendent based on individual needs and within the following criteria:

- Assist component school districts in meeting requirements of state and federal law
- Improve student learning
- Enhance the quality of instruction provided to students
- Provide professional development to component school district employees
- Enable component school districts and the students who attend schools in those districts to have equitable access to resources
- Maximize operational and fiscal efficiencies for component school districts

- Service decisions will be made prior to May 1st of each year when possible
- Estimates of available resolution funding will be provided in April of each year

While every attempt is made to achieve economies of scale in Tier 2, the emphasis is on customizing a service package for each district. Tier 2 services do not require participation by a certain number of school districts. The emphasis is on the development of consortia of districts utilizing a given service. These consortia may, and most likely will, utilize a variety of funding resources, including resolution service resources, to fund services. The cost of Tier 2 services will be based on the districts ADMr where applicable. Up to 50% of the district's allocated Tier 2 resources may be used to acquire services from sources other than LBL if the service is not provided by LBL, based on the above criterion. Individual districts will determine Tier 2 services of Charter Schools.

Amendments to the Local Service Plan

If the component school districts approve an amendment to a Local Service Plan, the board of the education service district may amend a Local Service Plan that has been previously adopted by the LBL Board and approved by the Boards of component school districts.

ADMw that is used to calculate resource distribution for the 2023-2025 Local Service Plan are as follows:

(Continued on page 18)

Enrollment for Year 1 of the 2023-2025 Biennium

Tier 2 funds are allocated based on the average of the last 3 years of actual ADMw. ADMw from the previous three years will be used. This information is provided below.

3 Year Actual ADMw and Allocation of Tier 2 Funds for FY23/24

District	2019-2020 ADMw	2020-2021 ADMw	2021-2022 ADMw	3 Year Average	% of Total ADMw	% Allocation of Tier 2 Funds
Alsea	465.9	961.4	1,116.4	847.9	1.9%	1.9%
Central Linn	844.4	823.2	729.9	799.2	1.8%	1.8%
Corvallis	7,847.5	7,769.4	7,465.8	7,694.2	17.0%	17.0%
Greater Albany	11,050.5	11,050.5	10,698.4	10,933.1	24.2%	24.2%
Harrisburg	1,029.5	1,009.8	941.5	993.6	2.2%	2.2%
Lebanon	4,928.5	4,908.0	4,689.1	4,841.9	10.7%	10.7%
Lincoln County	7,037.5	7,032.5	6,618.0	6,896.0	15.3%	15.3%
Monroe	531.4	507.1	513.4	517.3	1.1%	1.1%
Philomath	1,939.8	1,935.8	1,832.0	1,902.5	4.2%	4.2%
Santiam Canyon	5,458.0	5,626.7	3,820.6	4,968.4	11.0%	11.0%
Scio	1,073.0	3,053.0	2,254.9	2,127.0	4.7%	4.7%
Sweet Home	2,734.3	2,711.2	2,572.9	2,672.8	5.9%	5.9%
	44,940.3	47,388.6	43,252.9	45,193.9	100%	100%

The amount is rounded to the nearest tenth of a percentage, not less than 1%. This allows LBL and its component school districts to stay within the constraints of the agreement, yet provide flexibility in the use of funds.





SPECIAL EDUCATION SERVICES

Audiology Screening and Augmentative Communication

Service: Audiology Screening and Augmentative Communication

Program: Cascade Regional Inclusive Services

How it's funded: Tier 1

Contact: Angie Greenwood

Hearing screenings are provided to all students in kindergarten, 1st and 3rd grades who attend public schools. A child who fails two hearing screenings is then referred to the audiologist for an audiology evaluation. Testing may include: otoscopy, acoustic emittance testing, standard air and bone conduction

audiometry, speech audiometry, and otoacoustic emissions.



Augmentative Communication



Service: Augmentative Alternative Communication (AAC)

Program: Cascade Regional Inclusive Services

How it's funded: Tier 1

Contact: Angie Greenwood

Students who have an existing special education program, demonstrate significant difficulty communicating, and need a specialized system to support their education program are referred to Augmentative Alternative Communication Specialists. The goal of the specialists is to support school staff in creating and supporting student communication opportunities throughout the school day/week- infusing communication training in daily tasks and routines.

Early Childhood Special Education Evaluation

Service: Early Childhood Special Education Evaluation

Program: Early Intervention/Early Childhood Special Education

How It's Funded: Tier 1 and State Grant

Contact: Autumn Belloni, Debbie McPheeters and Kimberly McCutcheon-Gross

LBL early intervention specialists provide evaluations for students from birth to age 5 who are suspected of having a developmental delay or disability, including challenges in how they see, hear, talk, move, respond to others, play or learn. Families, child care providers, preschools, physicians, and community agencies can all refer students to the program for evaluation. Children who are found to have a developmental delay or disability are provided an Individualized

Family Service Plan (IFSP). An IFSP is a plan of services individualized for each child and family and includes the child's abilities and needs, services for the child and family, family outcomes related to the child's needs and goals, and objectives reflecting both the child's developmental and special education needs.



Occupational Therapy

Mild/Moderate occupational therapy in the educational setting supports school staff toward the collaborative implementation of student and children's educational goals. Providers assist in the implementation of Individual Family Service Plan (IFSP) and Individual Education Program (IEP) goals with a focus on adaptations and functional skills that promote progress toward those goals. Providers give direct consultation

Service: Occupational Therapy

Program: Cascade Regional Inclusive Services

How It's Funded: Tier 1 and Tier 2 and State Grant

Contact: Angie Greenwood

to school staff and early intervention families for children eligible for services. Classroom teachers and interventionists are assisted with program development and interpretation of medical information. In-service training opportunities are available to enhance knowledge and understanding of issues impacting children's progress towards IFSP or IEP goals.



Physical Therapy

Service: Physical Therapy

Program: Cascade Regional
Inclusive Services

How It's Funded: Tier 1 and Tier 2
and State Grant

Contact: Angie Greenwood

Physical therapists play an important role in both developing standards for school staff to assist students with gross motor deficits and in developing health care protocols to ensure safety, availability, accessibility, and self-

care in the school environment. A library of equipment is available for loan including assistive technology, positioning equipment, recreational equipment, and mobility aids. Providers give direct consultation to school staff and early intervention families for children eligible for services. Classroom teachers and interventionists are assisted with program development and interpretation of medical information. In-service training opportunities are available to enhance knowledge and understanding of issues impacting children's progress toward Individual Family Service Plan (IFSP) or Individual Education Program (IEP) goals.



School Psychological Services



Service: School Psychological
Services

Program: Special Education and
Evaluation Services

How It's Funded: Tier 1 and Tier 2

Contact: Laura Petschauer

School psychologists provide evaluation and consultation services to component districts. The school psychologists complete some evaluations in their assigned districts and also lead more complex team evaluations (such as Autism Spectrum Disorder and Culturally and Linguistically Diverse evaluations) that take place in the ESD's testing center. Additionally, school psychologists provide consultation services in a wide range of areas such as systems development, academic interventions and behavioral supports for both general education and special education students, evaluation planning, as well as legal compliance.

Severe Disability Services

Service: Severe Disability Services

Program: Special Education and Evaluation Services

How It's Funded: Tier 1 and State Grant

Contact: Laura Petschauer

Consultants provide support on instructional programming for students with moderate to severe intellectual disabilities, financial support, and access to an extensive lending library with materials that target the educational needs of students with moderate to severe intellectual disabilities. Services are provided by a program consultant which include the following resources: coordinates library purchases and

distributes list of available materials, provides districts with or helps districts find technical assistance and materials identified in district goals, visits each district monthly to observe programs and to provide consultation, serves as regional qualified trainer for Extended Assessment, and maintains an iPad loaded with educational apps for teacher preview.



Spanish Interpreter and Translation Services

Interpretation (oral) and translation (written) services in Spanish for school-related activities and meetings/services related to special education are offered through the Special Education and Evaluation Services program. The interpreter/translator services include interpreting at special education meetings and providing exact

Service: Spanish Interpreter and Translation Services

Program: Special Education and Evaluation Services

How It's Funded: Tier 1 and Tier 2

Contact: Laura Petschauer



translation of all school-related materials and forms, including but not

limited to: evaluation reports, education forms, and parent communications. Staff can attend special education meetings to provide interpretation. This service also supports the Culturally and Linguistically Diverse (CLD) evaluations conducted per district request.

Special Education Collaborative

Service: Special Education Collaborative

Program: Special Education and Evaluation Services

How It's Funded: Tier 2

Contact: Laura Petschauer

The Special Education Collaborative consists of five component districts who coordinate service and professional development needs through the ESD's learning consultants and school psychologists to maximize the support of district teachers and administrators. The collaborative services and supports include, but are not limited to the following: consultation on special education paperwork development, Individualized Education Plan (IEP) preparation, action plan

and system development, short professional development for individuals or groups of teachers, Oregon Department of Education (ODE) guidance and sharing of ODE resources, Systems Performance Review & Improvement (SPR&I) procedures, and review and maintaining the Electronic Special Education Manual (ESEM).



Special Education Evaluation Services

The Special Education and Evaluation Services (SEES) program offers support to students across the broad range of services, including: system development for general education interventions in academics and behavior, evaluations for Special Education identification, psychologists, speech language pathologists and educational consultants services, interpreter and translator services in Spanish,

Service: Special Education Evaluation Services

Program: Special Education and Evaluation Services

How It's Funded: Tier 1

Contact: Laura Petschauer

Multi-Tiered Systems of Support (MTSS) consultation and training, professional development on research based initiatives, and special education law and current practices in evaluation by SEES staff.



Speech and Language Services

Service: Speech Language Services

Program: Special Education and Evaluation Services

How It's Funded: Tier 1 and Tier 2

Contact: Laura Petschauer

Speech Language Pathologists (SLPs) provide speech and language services in Tier 1 evaluations as well as a direct service for districts to address students with a speech language impairment that adversely impacts their educational performance. As a Tier 1 service, speech language pathologists work with the evaluation teams to help identify and evaluate students with a suspected speech language impairment, suspected Autism Spectrum Disorder, or to help teams identify a language difference due to an English language proficiency rather than a disorder for students who are bilingual. As a Tier 2 service, districts are able to purchase FTE to support direct services within districts. Services include improving communication skills for students coping with difficulties in learning to listen, speak, read and/or write. SLPs serving in the schools case manage students who are identified with an eligibility of a speech language impairment as well as serve on intervention teams to help determine appropriate next steps for students who may be struggling with speech and/or language. SLPs may work with students under all disability categories and provide services under Specially Designed Instruction (SDI), related service, and/or consultation. These services may include articulation, receptive language, expressive language, social language, fluency, and voice.





TECHNOLOGY SUPPORT SERVICES

Business Information System (BIS)

Service: Business Information System (BIS)

Program: Business Services

How It's Funded: Tier 1 and Tier 2

Contact: Rocco Luiere

Infinite Visions is a fully integrated solution for financial and personnel management. It consists of integrated financial, human resources, payroll, purchasing, warehouse and fixed asset applications. Designed specifically for schools, Infinite Visions is a true K-12 multi-fund, modified accrual accounting system, both Generally Accepted Accounting Principles (GAAP) and Government Account Standards Board (GASB) compliant, offering full

Microsoft Office integration, drill-down capabilities, expert state reporting, customizable data sorting, and comprehensive reporting. The Infinite Visions suite also includes integrated applications such as the iVisions Web Portal that brings the power of Infinite Visions to every employee's desktop for

employee self-services and school site functionality. LBL provides level 1 customer support to districts and acts as a liaison between Tyler Technologies and districts. Customer support includes problem-solving, training, facilitation of user groups, and upgrades and maintenance to each district database.



Cyber Safety

In the last year over 1000 schools have been negatively impacted by ransomware and many more have had breaches that resulted in stolen data. These attacks can cost districts in excess of one million dollars to rectify. Due to this uptick in cyber related attacks many cyber insurance carriers have increased their requirements for coverage.

Service: Cyber Safety
Program: Technology and Information Services
How It's Funded: Tier 1
Contact: Tim Jones



Cyber safety services are designed to help districts assess compliance with insurance requirements and improve their security posture. Cyber safety engineers can work with districts to create a complete security profile and make recommendations on how best to protect the district from malicious actors. While no amount of preparation can prevent all cyber attacks, the cyber safety services can help to lessen the impact in the case of the cyber attack.

Data Integrations

Service: Data Integrations
Program: Technology and Information Services
How It's Funded: Tier 2
Contact: Tim Jones



Data integration services offer the ability to integrate LBLED hosted applications with a variety of third party vendors, including but not limited to Destiny, MealTime, Canvas, Google and School Messenger. Integrations can be configured, implemented and monitored for proper transmission of data.

Desktop Support



Service: Desktop Support
Program: Technology and Information Services
How It's Funded: Tier 1
Contact: Tim Jones

Computer support technicians (desktop support) offer support to users who are experiencing problems with their individual desktop computers or software. Assistance is provided to computer users by answering questions and resolving technical problems related to computer equipment and software. They may install or update required hardware and software, and recommend computer products or equipment to improve district productivity.

Frontline (formerly Forecast5)

Service: Frontline License
Program: Business Services
How It's Funded: Tier 1
Contact: Rocco Luiere



Tier 1 funds support the purchase of Frontline licenses for three products: 5Cast, 5Cast *Plus* and 5Sight. A statewide contract with Frontline provides technical support, regional training, and report development.

Internet Access

Internet access (ISP) service is available to provide districts with reliable high speed internet secured by a high availability firewall pair



and optional content filtering. Network devices and facilities required to deliver ISP service are housed and maintained in the LBL data center facility. This secure facility provides an environment that includes high-capacity cooling and emergency power capabilities.

Service: Internet Access
Program: Technology and Information Services
How It's Funded: Tier 1 and Tier 2
Contact: Tim Jones

InTouch Receipting Software

Service: InTouch Receipting Software
Program: Business Services
How It's Funded: Tier 2
Contact: Rocco Luiere

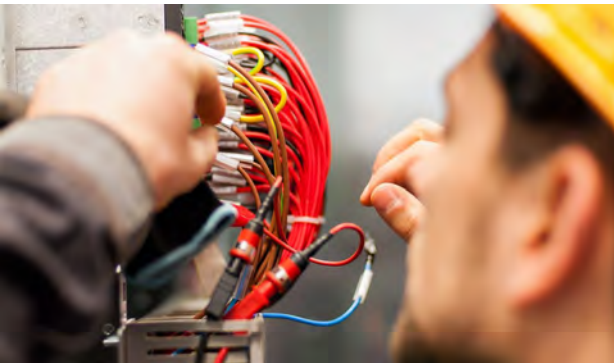


InTouch is a comprehensive cash receipting software developed for K-12 schools that provides information in real-time. Tier 1 funds support the purchase of licenses for InTouch software and LBL staff provide level 1 support and training to districts. The software is a point of sale, system that manages students fees, tracks donations and payments for fundraisers, and provides comprehensive reporting.

Low Voltage

Low-voltage electrical work requires a licensed (journeyman) staff who can provide design, installation, maintenance, replacement and repair of electrical systems under 100 volts. Services include any kind of device that connects through the internet, such as telephone systems, climate controls, and even clocks. This service and other related

Service: Low Voltage
Program: Technology and Information Services
How It's Funded: Tier 2 FTE
Contact: Tim Jones



network consulting services are offered economically and with a clear understanding of district needs and the best time to complete work within a school calendar. As school districts replace older technology equipment, they need to update their existing CAT-3/4/5 cabling with newer CAT-5+ or CAT-6.

Network Management

Service: Network Management

Program: Technology and Information Services

How It's Funded: Tier 1 and Tier 2

Contact: Tim Jones

Network technicians provide support for your district's local and wide area networks which includes troubleshooting, patching, configurations and monitoring. Technicians maintain and provide consultation on network

equipment such as switches, routers, firewalls, and access points. Technology moves at a fast pace and our technical staff can help districts keep up with changing technologies.



Synergy (formerly Student Information System (SIS) Suite

LBL provides a comprehensive student information system (SIS) to districts and schools across Oregon. The Synergy SIS includes an administrative student information system, teacher gradebook and attendance, master/student scheduler, online registration system, MTSS, Special education and analysis tools. These applications offer secure, configurable access to student demographics, enrollment,

Service: Synergy

Program: Technology and Information Services

How It's Funded: Tier 1

Contact: Tim Jones

grades, schedules, and much more. The system assists district offices with data assistance and submission of state reports.



Power School Special Education Records Management

Service: Special Education Records Management

Program: Technology and Information Services

How It's Funded: Tier 2

Contact: Tim Jones

LBL provides a web-based special education management system. This special education management system enables educators to document all activities from pre-referral, referral, eligibility, Individual Education Program (IEP) development, IEP progress reporting to parents, and IEP revisions. The model also includes private school



Individualized Service Plan (ISP) forms, data tracking sheets, and other forms. PowerSchool has an extensive suite of reports for district administrative reporting and state reporting. PowerSchool can be integrated with a district's student information system allowing specified data to flow between the two systems.

Systems Engineering



Service: Systems Engineering

Program: Technology and Information Services

How It's Funded: Tier 2

Contact: Tim Jones

System engineers specialize in solving complex engineering problems regarding maintenance of and implementation of new systems. Engineers work to implement best practices in application delivery and data storage. These services include application and website hosting, data backups and datacenter designs and implementations. Engineering procedures are developed from idea to implementation to ensure security, service and sustainability.

Web Design and Maintenance

Service: Web Design and Maintenance

Program: Technology and Information Services

How It's Funded: Tier 2

Contact: Tim Jones



LBL offers website development, hosting, and management solutions for district web-related needs. All of our websites utilize responsive design, with content that tailors to any device. Websites and content are made accessible to the widest audience. LBL's social media integration allows districts to make multiple posts of the same content for website and social media feeds, such as Facebook and Twitter saving you time. LBL has developed a mobile app for websites that allows users to quickly access website information, news, and resources, as well as receive push notifications for instant communication from school district officials. The mobile app is available for Android and Apple devices.

A background image of school supplies including a pencil holder with pencils, a stack of books, and an apple, all rendered in a monochromatic red color scheme.

SCHOOL IMPROVEMENT SERVICES

Attendance Services

Service: Attendance Services
Program: Strategic Partnerships for Student Success
How It's Funded: Tier 2 and State Grant
Contact: Nancy Griffith



School attendance advisors work in collaboration with educators to mobilize schools and communities to teach the value of regular school attendance. Decreasing absenteeism involves a team approach in addressing the complex needs of our most vulnerable children in schools. School attendance advisors provide positive messaging, home visits, and mentoring to students and families. They address barriers to regular school attendance and connect students and families to community resources when needed. Schools attendance advisors work closely with school teams to promote a positive culture of attendance and an engaging school environment that motivates daily attendance.

Behavior Consultant Services

Behavior consultants work closely with teachers and administrators to provide behavioral intervention for students in the classroom. Behavior consultants collaborate with educators to complete Functional Behavior Assessments (FBAs) and positive Behavior Intervention Plans (BIPs). They provide specific student strategies to help students learn new behavior skills and promote prosocial behavior and emotional regulation. Behavior consultants provide support for level 1 and level 2 student behavioral safety assessments and sexual incident response

Service: Behavior Consultant Services
Program: Strategic Partnerships for Student Success
How It's Funded: Tier 2
Contact: Kristina Wonderly



advisory teams. They also provide nonviolent crisis intervention training to teach educators best practices for managing difficult situations involving unsafe behavior.

Family Support Liaisons

Family support liaisons offer a range of services that include, but are not limited to addressing, physical and mental health services, case coordination services, positive youth development opportunities, and education supports. Of importance, secure connections are made for families to access health and social services, assist in navigating social service systems, and eliminating barriers. A disproportionate number of youth and families encounter adversaries such as poverty, homelessness, bullying/harassment, trauma, crisis, food insecurity, and substance abuse resulting in problems with social, emotional, and behavioral health issues. The vision is to fully engage and support underserved populations by integrating and leveraging resources that eliminate barriers to school success and foster successful transition to the workforce or postsecondary education.



Service: Family Support Liaisons

Program: Strategic Partnerships for Student Success

How It's Funded: Tier 2

Contact: Kristina Wonderly

Home School Support

Service: Home School Support

Program: Strategic Partnerships for Student Success

How It's Funded: Tier 1

Contact: Nancy Griffith

LBL home school registrar monitors and maintains records of compliance for home school students and their parents residing in Linn, Benton, and Lincoln counties. LBL serves as a home school information resource for parents, students, schools, and districts.

When a student is being home

schooled, parents must notify LBL of their intention to home school. Home school is education provided in the home by the parent or guardian. Home school parents have the full responsibility for their student's education, including all curriculum choices, record keeping, and testing compliance.



Library/Media Services

This service provides districts with the opportunity to purchase district-based library media services at the level of FTE required to meet Division 22 Standards. The specialist primarily provides consultation services that may include supporting districts in the development of library media program goals, library inventory training, and database management along with providing recommendations for media, book and collection purchases as well as other services as needed by the district.

Service: Library/Media Services

Program: Strategic Partnerships for Student Success

How It's Funded: Tier 2

Contact: Nancy Griffith



Student and Family Support Services

Service: Student and Family Support Services

Program: Strategic Partnerships for Student Success

How It's Funded: Tier 1

Contact: Nancy Griffith

This service provides oversight and coordination of student and family support services including behavior consultants, school attendance advisors, family support liaisons, home school, youth transition specialists, and transition network facilitators. Additional services include crisis response, grant writing, and service coordination with youth serving agencies specifically addressing health and social services.





ADMINISTRATIVE SERVICES

Business Administration Services

Service: Business Information System

Program: Business Services

How It's Funded: Tier 2

Contact: Rocco Luiere

The business office serves component and non-component districts by offering services to support the many business functions of a district.

Services included payroll,

accounts payable, grants, and general transactional and state reporting support.



Courier Service

LBL provides courier service for component districts for delivery of materials and correspondence throughout the region. This service is provided for each component district twice weekly during the school year and one weekly during summer breaks.

Service: Courier

Program: Facilities Services

How It's Funded: Tier 1

Contact: Jason Hay



E-rate Services

Service: E-rate Services
Program: Business Services
How It's Funded: Tier 2
Contact: Rocco Luiere

The Universal Service Administration Company's (USAC) Schools and Libraries Program, commonly known as the E-rate Program, helps ensure that schools and libraries can obtain high-speed internet access and telecommunications at affordable rates. Each year, the E-rate program offers over \$3.9 billion to bring

internet services to classrooms and libraries, providing discounts ranging from 20 to 90 percent to eligible schools and libraries on eligible products and services. LBL can assist districts to apply for and track E-rate funding, while helping to make sure each district stays in compliance with program rules. Our application services include assisting applicants through the entire lifecycle of the E-rate application process as well as providing staff training and yearly reports on E-rate funding. LBL also offers additional services that include district needs assessments, project management and audit supports.



Special Education and Evaluation Services



Service: Special Education
 Administration/Consultation
Program: Special Education and
 Evaluation Services
How It's Funded: Tier 2
Contact: Laura Petschauer

This service is available to districts who require a licensed special education administrator to support their district. Services may include administrative functions of planning and managing special education programs, staffing and budgeting, supervision of staff, compliance review, professional development, state reporting, and consultation.



OTHER GRANTS & CONTRACTS

Cascade Regional Inclusive Grant

This contract through the ODE supports the Regional Program for students with low-incidence disabilities:

- Deaf/Hard of Hearing
- Audiology for Deaf/Hard of Hearing
- Traumatic Brain Injury
- Blind/Visually Impaired
- Severe Orthopedic Impairment
- Autism Spectrum Disorder



Service: Low-Incidence Disabilities
Program: Cascade Regional Inclusive Program
How It's Funded: Grants from Oregon Department of Education
Contact: Angie Greenwood

Early Intervention/Early Childhood Special Education

This contract through the Oregon Department of Education, supports the program for Early Intervention and Special Education services to young children, birth to five years. Early Intervention/Early Childhood Special Education staff provides consultation and instruction to families and young children with developmental delays and disabilities in a variety of settings through an Individualized Family Service Plans (IFSP).

The focus of Oregon's Early Intervention (EI) program is to build the family's capacity to meet the special needs of their child. EI services are available for children from birth to three years who have developmental delays in their cognitive, physical, communication, self-help, or social skills development. EI services are also provided to children who have medically diagnosed conditions that are likely to result in a developmental delay later in the child's development.

Most EI interventions are provided to the child within everyday routines, activities, and places within their natural environment. Family members or caregivers are shown strategies for teaching the child in situations where and when a skill is used. Early Childhood Special Education (ECSE) provides services for children from three years to entrance kindergarten who qualify for services due to a developmental delay or categorical disability. Children in ECSE have disabilities that significantly impact their developmental progress. Services are provided in community preschools, homes, and structured classrooms and are based on the unique special education needs of each child.

The focus of the ECSE program is on teaching the child needed skills in areas of developmental delay, preparing the child for a school setting, and incorporating intervention strategies into the child's day.

Service: Special Education
Program: Early Intervention/Early Childhood Special Education
How It's Funded: Grant from Oregon Department of Education from Student Success Act
Contact: Autumn Belloni, Debbie McPheeters and Kimberly McCutcheon-Gross

Juvenile Crime Prevention

The Juvenile Crime Prevention (JCP) grant funding is managed by the Linn County Juvenile Department. Family support liaisons assist students who are experiencing challenges to their success at home, school and in the community. The family support liaisons work closely with the family, school, health care providers and social service agencies to locate and access resources, organize support, develop skills and remove barriers so that children can come to school ready to learn.

Service: Family Support Liaison
Program: Strategic Partnerships for Student Success
How It's Funded: Grant from Juvenile Crime Prevention
Contact: Nancy Griffith

Long-Term Care and Treatment

The Long Term Care and Treatment (LTCT) contract through the Oregon Department of Education provides education services to students in residential and day treatment facilities.



Service: Education Services
Program: Long Term Care and Treatment
How It's Funded: Grant from Oregon Department of Education
Contact: Cathy Wright

Farm Home School - The Children's Farm Home, a Trillium Family Services mental health facility, provides residential and day treatment mental health services to children and youth from our region and from around the state who have significant emotional and behavioral challenges. LBL provides educational services to children and youth primarily in middle school through high school.

Wake Robin School - This transitional program provides education services to children and youth admitted to the day treatment program located on the Children's Farm Home campus, through a contract with ODE. Trillium Family Services provides the mental health services and LBL ESD provides the educational services. The program services children and youth, kindergarten through 12th grade.

Old Mill Center Classroom - This program, through a contract with ODE, provides education services to students in day treatment at the Old Mill Center for Children and Families in Corvallis, the mental health provider. The program services children and youth, kindergarten through 2nd grade.

Medicaid Administrative Claiming

With support from the Oregon Health Authority (OHA), LBL provides training and support to districts to complete the Medicaid Administrative Claiming survey three times a year. LBL interfaces with OHA to generate cost pools, process match payments and resolve questions.

LBL staff also participate in the Medicaid Administrative Claiming process. Funds generated are used to purchase 0.25 FTE for a family support liaison to work with students and families in the Early Intervention/Early Childhood Special Education program.

Service: District Support
Program: Strategic Partnerships for Students Success
How It's Funded: Grant from Oregon Department of Human Services
Contact: Nancy Griffith

Statewide Education Initiatives Account

Service: District Support
Program: Strategic Partnerships for Students Success
How It's Funded: Student Success Act
Contact: Nancy Griffith

The Statewide Education Initiatives Account (SEIA) provides support to districts in the implementation of their Student Investment Account (SIA) plans. LBL's plan will assist districts in meeting their SIA goals by providing school and systems improvement strategy support through partnerships that facilitate ongoing learning. Staff provide and assist with the use of data and strategies integral to improvement science. As a hub of information from ODE and other educational and mental health organizations, we communicate the latest information in regard to curriculum, initiatives and grants, professional development, and opportunities to work with other educators and service providers.

School Safety and Prevention Specialist

Service: District Support
Program: Strategic Partnerships for Students Success
How It's Funded: Grant from Oregon Department of Education
Contact: Nancy Griffith

This contract through the Oregon Department of Education offers training, assistance program/plan development, help to establish and coordinate school and community teams and provide ongoing consultation, training and technical assistance in Linn, Benton Lincoln and Lane counties. Three domains include: behavioral safety assessment, suicide prevention, and bullying and harassment prevention. This also includes promoting the use of the SafeOregon Tip Line.

Transition Network Facilitator

Service: District Support

Program: Special Education and Evaluation Services

How It's Funded: Grant from Oregon Department of Education

Contact: Laura Petschauer

This contract through the Oregon Department of Education provides support in developing partnerships between districts and agencies that support transition services for students with intellectual and developmental disabilities. The services are focused on providing educators and students in Lane, Linn, Benton, Lincoln, and Marion counties with information and services creating pathways toward independent living and employment in post school life. Services include teaching pre-employment transition skills for youth and young adults.



Youth Transition Program

The Youth Transition Program (YTP) is a structured partnership between local Vocational Rehabilitation offices and school districts to enhance transition services. The grant is used to support services which are designed to prepare high school youth with disabilities for employment or career related post-secondary education or training. Through a partnership, the University of Oregon provides technical assistance to students and schools, preparing the student to enter the work force, higher education or both.

Service: Student Support

Program: Special Education and Evaluation Services

How It's Funded: Grant from Oregon Department of Human Services

Contact: Laura Petschauer





APPENDIX

Business Services

Performance Goal #1

LBL ESD Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Consolidate and simplify financial information to make it more useful to operators.

Update tracking of Tier I and Tier II funds to make more transparent to districts.

Performance Goal #2

LBL ESD Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations and communities.

Perform an assessment for each district to identify the areas and levels of business support needed in our component districts.

Human Resources

Performance Goal #1

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Ensure efficient and effective support to all staff and districts. Calibrate, communicate and crosstrain our roles to support each other.

Performance Goal #2

LBL Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Facilitate and organize ongoing training for districts in the areas of hiring, staff development and retention.

Cascade Regional Inclusive Services

Performance Goal #1

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Calibration of teams will help determine if amount and types of services currently allocated to "like" students are similar across individual service providers, districts and regions.

Performance Goal #2

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Increase partnership between CRIS and SEES programs to provide better services for ESD component districts.
Attend outreach visits to districts in addition to Fall Visits.

Early Intervention/Early Childhood Special Education

Performance Goal #1

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Eliminate educational inequities by creating cultures of rigorous teaching and learning.

Performance Goal #2

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Increase the number of children receiving services in a regular childhood program toward the state target of 36% as shown in the At-A-Glance Profile published by ODE in May of 2023. (Data in At-A Glance profile from May 2021 indicates 27.87% of students in Lincoln County, 34.18% in Benton County and 23.74% in Linn County are receiving services in a regular childhood program.)

Long Term Care and Treatment (LTCT)

Performance Goal #1

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Improve and increase communication and collaboration between LTCT Staff and Trillium Family Services through regular meetings with Trillium Program Managers and participating in First Friday events.

Performance Goal #2

LBL Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Improve trusting relationships between LTCT staff members and the LTCT Program Administrator.

Special Education and Evaluation Services (SEES)

Performance Goal #1

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Create Google form to gather data from parents and district staff, send out customer service/feedback survey after completion of each evaluation. Maintain an 85% or higher quality rating from both parents and district staff.

Performance Goal #2

LBL Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Increase partnership between SEES and CRIS to provide better services for ESD component districts. Increase staff recognition and praise based on Gallup Survey results. Strengthen communication skills among program staff in order to foster positive relationships.

Technology and Information Services

Performance Goal #1

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Define staff responsibilities to improve processes and deliver services more effectively, while promoting staff recognition and providing clear paths for career advancement.

Performance Goal #2

LBL Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Utilize multiple technologies and define processes to notify LBL staff, districts and other stakeholders of technology incidents.

Performance Goal #3

LBL Goal 3: Continue long-term financial stability.

Reduce time spent on supporting aging technologies and reduce cost by creating an inventory of technology assets, defining replacement cycles, and setting technology standards.

Strategic Partnerships for Student Success

Performance Goal #1

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Create a coordinated regional Behavioral Safety Framework that addresses the development of services and support for safety assessment processes, Suicide prevention, intervention and postvention plans, and crisis response protocols in districts.

Performance Goal #2

LBL Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Continuing the restructuring and combining of the Student & Family Support Services and Strategic Partnerships programs to better communicate with and provide services to districts.

ALSEA SCHOOL DISTRICT

P.O. BOX B / 301 South 3rd Street

Alsea, OR 97324

Phone: 541-487-4305

Fax: 541-487-4089

Interim Superintendent: Sean

Gallagher

sean.gallagher@alsea.k12.or.us



Sean Gallagher
Interim Superintendent

Tier 1

Data based on fiscal year 2021-2022

Special Education - Tier 1 Services by Student	ESD	ASD
Audiology Hearing Screenings	4,324	16
Audiology Evaluations	23	0
Mild/Moderate Special Ed Supports K-12 (PT)	104	0
Mild/Moderate Special Ed Supports K-12 (OT)	602	15
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	212	0
In-Center Special Education Evaluations	159	0
In-District and Assigned Special Education Evaluations	427	14
Severe Disability Supports	160	1
Early Intervention Evaluations	354	1
Early Childhood Special Education Evaluations	409	4

Special Education - Tier 1 Services by Hours	ESD	ASD
Interpreter, District Requests	72	0
Interpreter, In-Center Evaluations	276	0
Translation, District Requests	354	0
Translation, In-Center Evaluations	136	0

Grants

Data based on fiscal year 2021-2022

EI/ECSE	ESD	ASD
Early Intervention Services	150	1
Early Childhood Special Education Services	749	2
Students Transitioned to Kindergarten	226	0

Cascade Regional - Low Incidence, High Needs	ESD	ASD
Vision	46	0
Hearing	61	1
Physical Therapy	45	0
Occupational Therapy	42	0
Autism Spectrum Disorder	617	16
Traumatic Brain Injury	14	0
Total # of K-12 Regional Low Incidence Disabilities	827	17

Other Services	ESD	ASD
Attendance	1,065	0
Behavior Specialist	112	7
Family Support Liaison	130	0
Youth Transition Services	0	0



CENTRAL LINN SCHOOL

DISTRICT P.O. Box 200 / 32433

Highway 228 Halsey, OR 97348

Phone: 541-369-2813 ext 3222

Fax: 541-369-3439

Superintendent: Candace Pelt

candace.pelt@centrallinn.k12.or.us



Candace Pelt
Superintendent

Tier 1

Data based on fiscal year 2021-2022

Special Education - Tier 1 Services by Student	ESD	CLSD
Audiology Hearing Screenings	4,324	59
Audiology Evaluations	23	0
Mild/Moderate Special Ed Supports K-12 (PT)	104	4
Mild/Moderate Special Ed Supports K-12 (OT)	602	10
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	212	2
In-Center Special Education Evaluations	159	1
In-District and Assigned Special Education Evaluations	427	28
Severe Disability Supports	160	2
Early Intervention Evaluations	354	4
Early Childhood Special Education Evaluations	402	7

Special Education - Tier 1 Services by Hours	ESD	CLSD
Interpreter, District Requests	72	11
Interpreter, In-Center Evaluations	276	0
Translation, District Requests	354	69
Translation, In-Center Evaluations	136	0

Grants

Data based on fiscal year 2021-2022

EI/ECSE	ESD	CLSD
Early Intervention Services	150	2
Early Childhood Special Education Services	749	7
Students Transitioned to Kindergarten	226	5

Cascade Regional - Low Incidence, High Needs	ESD	CLSD
Vision	46	2
Hearing	61	0
Physical Therapy	45	3
Occupational Therapy	42	3
Autism Spectrum Disorder	617	8
Traumatic Brain Injury	14	0
Total # of K-12 Regional Low Incidence Disabilities	827	16

Other Services	ESD	CLSD
Attendance	1,065	21
Behavior Specialist	112	0
Family Support Liaison	130	3
Youth Transition Services	0	0



CORVALLIS SCHOOL

DISTRICT 1555 SW 35th

Corvallis, OR 97333-1130

Phone: 541-757-5841

Fax: 541-757-5703

Superintendent: Ryan Noss

ryan.noss@corvallis.k12.or.us



Ryan Noss
Superintendent

Tier 1

Data based on fiscal year 2021-2022

Special Education - Tier 1 Services by Student	ESD	CSD
Audiology Hearing Screenings	4,324	914
Audiology Evaluations	23	2
Mild/Moderate Special Ed Supports K-12 (PT)	104	19
Mild/Moderate Special Ed Supports K-12 (OT)	602	84
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	212	41
In-Center Special Education Evaluations	159	34
In-District and Assigned Special Education Evaluations	427	55
Severe Disability Supports	160	39
Early Intervention Evaluations	354	61
Early Childhood Special Education Evaluations	402	68

Special Education - Tier 1 Services by Hours	ESD	CSD
Interpreter, District Requests	72	0
Interpreter, In-Center Evaluations	276	36
Translation, District Requests	354	0
Translation, In-Center Evaluations	136	8

Grants

Data based on fiscal year 2021-2022

EI/ECSE	ESD	CSD
Early Intervention Services	150	13
Early Childhood Special Education Services	749	102
Students Transitioned to Kindergarten	226	32

Cascade Regional - Low Incidence, High Needs	ESD	CSD
Vision	46	12
Hearing	61	17
Physical Therapy	45	8
Occupational Therapy	42	8
Autism Spectrum Disorder	617	107
Traumatic Brain Injury	14	2
Total # of K-12 Regional Low Incidence Disabilities	827	155

Other Services	ESD	CSD
Attendance	1,065	112
Behavior Specialist	112	0
Family Support Liaison	130	0
Youth Transition Services	0	0



GREATER ALBANY PUBLIC

SCHOOLS 718 Seventh Avenue SW

Albany, OR 97321-2399

Phone: 541-967-4511

Fax: 541-967-4587

Superintendent: Andy Gardner

andy.gardner@albany.k12.or.us



Andy Gardner
Superintendent

Tier 1

Data based on fiscal year 2021-2022

Special Education - Tier 1 Services by Student	ESD	GAPS
Audiology Hearing Screenings	4,324	1,366
Audiology Evaluations	23	10
Mild/Moderate Special Ed Supports K-12 (PT)	104	27
Mild/Moderate Special Ed Supports K-12 (OT)	602	158
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	212	76
In-Center Special Education Evaluations	159	71
In-District and Assigned Special Education Evaluations	427	78
Severe Disability Supports	160	41
Early Intervention Evaluations	354	115
Early Childhood Special Education Evaluations	402	135

Special Education - Tier 1 Services by Hours	ESD	GAPS
Interpreter, District Requests	72	3
Interpreter, In-Center Evaluations	276	139
Translation, District Requests	354	0
Translation, In-Center Evaluations	136	103

Grants

Data based on fiscal year 2021-2022

EI/ECSE	ESD	GAPS
Early Intervention Services	150	51
Early Childhood Special Education Services	749	251
Students Transitioned to Kindergarten	226	60

Cascade Regional - Low Incidence, High Needs	ESD	GAPS
Vision	46	8
Hearing	61	19
Physical Therapy	45	14
Occupational Therapy	42	14
Autism Spectrum Disorder	617	199
Traumatic Brain Injury	14	2
Total # of K-12 Regional Low Incidence Disabilities	827	256

Other Services	ESD	GAPS
Attendance	1,065	0
Behavior Consultant	112	63
Family Support Liaison	130	0
Youth Transition Services	0	0



HARRISBURG SCHOOL
DISTRICT P.O. Box 208 / 865
 LaSalle Street Harrisburg, OR
 97446-9549 **Phone:** 541-995-6626
 ext. 1 **Fax:** 541-995-3453
Superintendent: Bryan Starr
bryan.starr@harrisburg.k12.or.us



Bryan Starr
Superintendent

Tier 1

Data based on fiscal year 2021-2022

Special Education - Tier 1 Services by Student	ESD	HSD
Audiology Hearing Screenings	4,324	116
Audiology Evaluations	23	1
Mild/Moderate Special Ed Supports K-12 (PT)	104	3
Mild/Moderate Special Ed Supports K-12 (OT)	602	14
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	212	7
In-Center Special Education Evaluations	159	3
In-District and Assigned Special Education Evaluations	427	23
Severe Disability Supports	160	6
Early Intervention Evaluations	354	9
Early Childhood Special Education Evaluations	402	9

Special Education - Tier 1 Services by Hours	ESD	HSD
Interpreter, District Requests	72	0
Interpreter, In-Center Evaluations	276	0
Translation, District Requests	354	221
Translation, In-Center Evaluations	136	0

Grants

Data based on fiscal year 2021-2022

EI/ECSE	ESD	HSD
Early Intervention Services	150	2
Early Childhood Special Education Services	749	15
Students Transitioned to Kindergarten	226	3

Cascade Regional - Low Incidence, High Needs	ESD	HSD
Vision	46	0
Hearing	61	1
Physical Therapy	45	3
Occupational Therapy	42	3
Autism Spectrum Disorder	617	14
Traumatic Brain Injury	14	2
Total # of K-12 Regional Low Incidence Disabilities	827	23

Other Services	ESD	HSD
Attendance	1,065	70
Behavior Consultant	112	18
Family Support Liaison	130	5
Youth Transition Services	0	0



LEBANON SCHOOL
DISTRICT 485 S Fifth Street
 Lebanon, OR 97355
Phone: 541-451-8511
Fax: 541-259-6857
Superintendent: Bo Yates
bo.yates@lebanon.k12.or.us



Jennifer Meckley
Superintendent

Tier 1

Data based on fiscal year 2021-2022

Special Education - Tier 1 Services by Student	ESD	LCS
Audiology Hearing Screenings	4,324	438
Audiology Evaluations	23	1
Mild/Moderate Special Ed Supports K-12 (PT)	104	18
Mild/Moderate Special Ed Supports K-12 (OT)	602	76
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	212	18
In-Center Special Education Evaluations	159	16
In-District and Assigned Special Education Evaluations	427	42
Severe Disability Supports	160	21
Early Intervention Evaluations	354	48
Early Childhood Special Education Evaluations	402	49

Special Education - Tier 1 Services by Hours	ESD	LCS
Interpreter, District Requests	72	0
Interpreter, In-Center Evaluations	276	8
Translation, District Requests	354	111
Translation, In-Center Evaluations	136	0

Grants

Data based on fiscal year 2021-2022

EI/ECSE	ESD	LCS
Early Intervention Services	150	25
Early Childhood Special Education Services	749	110
Students Transitioned to Kindergarten	226	35

Cascade Regional - Low Incidence, High Needs	ESD	LCS
Vision	46	6
Hearing	61	5
Physical Therapy	45	3
Occupational Therapy	42	3
Autism Spectrum Disorder	617	47
Traumatic Brain Injury	14	1
Total # of K-12 Regional Low Incidence Disabilities	827	65

Other Services	ESD	LCS
Attendance	1,065	513
Behavior Consultant	112	0
Family Support Liaison	130	0
Youth Transition Services	0	0



LINCOLN COUNTY SCHOOL
DISTRICT 1212 NE Fogarty Street
 Newport, OR 97365
Phone: 541-265-9211
Fax: 541-265-3059
Superintendent: Dr. Karen Gray
karen.gray@lincoln.k12.or.us



Dr. Karen Gray
Superintendent

Tier 1

Data based on fiscal year 2021-2022

Special Education - Tier 1 Services by Student	ESD	LCSD
Audiology Hearing Screenings	4,324	685
Audiology Evaluations	23	4
Mild/Moderate Special Ed Supports K-12 (PT)	104	19
Mild/Moderate Special Ed Supports K-12 (OT)	602	153
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	212	40
In-Center Special Education Evaluations	159	6
In-District and Assigned Special Education Evaluations	427	73
Severe Disability Supports	160	18
Early Intervention Evaluations	354	66
Early Childhood Special Education Evaluations	402	76

Special Education - Tier 1 Services by Hours	ESD	LCSD
Interpreter, District Requests	72	47
Interpreter, In-Center Evaluations	276	62
Translation, District Requests	354	85
Translation, In-Center Evaluations	136	14

Grants

Data based on fiscal year 2021-2022

EI/ECSE	ESD	LCSD
Early Intervention Services	150	33
Early Childhood Special Education Services	749	127
Students Transitioned to Kindergarten	226	40

Cascade Regional - Low Incidence, High Needs	ESD	LCSD
Vision	46	11
Hearing	61	9
Physical Therapy	45	9
Occupational Therapy	42	8
Autism Spectrum Disorder	617	136
Traumatic Brain Injury	14	1
Total # of K-12 Regional Low Incidence Disabilities	827	175

Other Services	ESD	LCSD
Attendance	1,065	0
Behavior Consultant	112	0
Family Support Liaison	130	0
Youth Transition Services	0	0



MONROE SCHOOL DISTRICT

365 N 5th Street

Monroe, OR 97456

Phone: 541-847-6292

Fax: 541-847-6290

Superintendent: Bill Crowson

bill.crowson@monroe.k12.or.us



Bill Crowson
Superintendent

Tier 1

Data based on fiscal year 2021-2022

Special Education - Tier 1 Services by Student	ESD	MSD
Audiology Hearing Screenings	4,324	60
Audiology Evaluations	23	1
Mild/Moderate Special Ed Supports K-12 (PT)	104	2
Mild/Moderate Special Ed Supports K-12 (OT)	602	10
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	212	2
In-Center Special Education Evaluations	159	3
In-District and Assigned Special Education Evaluations	427	14
Severe Disability Supports	160	1
Early Intervention Evaluations	354	6
Early Childhood Special Education Evaluations	402	8

Special Education - Tier 1 Services by Hours	ESD	MSD
Interpreter, District Requests	72	0
Interpreter, In-Center Evaluations	276	6
Translation, District Requests	354	38
Translation, In-Center Evaluations	136	7

Grants

Data based on fiscal year 2021-2022

EI/ECSE	ESD	MSD
Early Intervention Services	150	0
Early Childhood Special Education Services	749	12
Students Transitioned to Kindergarten	226	1

Cascade Regional - Low Incidence, High Needs	ESD	MSD
Vision	46	0
Hearing	61	1
Physical Therapy	45	2
Occupational Therapy	42	0
Autism Spectrum Disorder	617	8
Traumatic Brain Injury	14	0
Total # of K-12 Regional Low Incidence Disabilities	827	10

Other Services	ESD	MSD
Attendance	1,065	43
Behavior Consultant	112	0
Family Support Liaison	130	0
Youth Transition Services	0	0



PHILOMATH SCHOOL DISTRICT

1620 Applegate Street

Philomath, OR 97370

Phone: 541-929-3169

Fax: 541-929-3991 **Superintendent:**

Susan Halliday

susan.halliday@philomath.k12.or.us



Susan Halliday
Superintendent

Tier 1

Data based on fiscal year 2021-20212

Special Education - Tier 1 Services by Student	ESD	PSD
Audiology Hearing Screenings	4,324	217
Audiology Evaluations	23	1
Mild/Moderate Special Ed Supports K-12 (PT)	104	0
Mild/Moderate Special Ed Supports K-12 (OT)	602	22
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	212	5
In-Center Special Education Evaluations	159	7
In-District and Assigned Special Education Evaluations	427	11
Severe Disability Supports	160	11
Early Intervention Evaluations	354	14
Early Childhood Special Education Evaluations	402	10

Special Education - Tier 1 Services by Hours	ESD	PSD
Interpreter, District Requests	72	0
Interpreter, In-Center Evaluations	276	15
Translation, District Requests	354	27
Translation, In-Center Evaluations	136	3

Grants

Data based on fiscal year 2021-20212

EI/ECSE	ESD	PSD
Early Intervention Services	150	7
Early Childhood Special Education Services	749	16
Students Transitioned to Kindergarten	226	13

Cascade Regional - Low Incidence, High Needs	ESD	PSD
Vision	46	2
Hearing	61	2
Physical Therapy	45	1
Occupational Therapy	42	0
Autism Spectrum Disorder	617	27
Traumatic Brain Injury	14	1
Total # of K-12 Regional Low Incidence Disabilities	827	33

Other Services	ESD	PSD
Attendance	1,065	0
Behavior Consultant	112	5
Family Support Liaison	130	48
Youth Transition Services	0	0



SANITAM CANYON SCHOOL

DISTRICT P.O. Box 197 / 150 SW

Evergreen Street Mill City, OR 97360

Phone: 503-897-2321

Fax: 503-897-2322

Superintendent: Todd Miller

todd.miller@santiam.k12.or.us



Todd Miller
Superintendent

Tier 1

Data based on fiscal year 2021-2022

Special Education - Tier 1 Services by Student	ESD	SCSD
Audiology Hearing Screenings	4,324	94
Audiology Evaluations	23	0
Mild/Moderate Special Ed Supports K-12 (PT)	104	5
Mild/Moderate Special Ed Supports K-12 (OT)	602	8
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	212	2
In-Center Special Education Evaluations	159	4
In-District and Assigned Special Education Evaluations	427	26
Severe Disability Supports	160	1
Early Intervention Evaluations	354	2
Early Childhood Special Education Evaluations	402	0

Special Education - Tier 1 Services by Hours	ESD	SCSD
Interpreter, District Requests	72	0
Interpreter, In-Center Evaluations	276	1
Translation, District Requests	354	0
Translation, In-Center Evaluations	136	0

Grants

Data based on fiscal year 2021-2022

EI/ECSE	ESD	SCSD
Early Intervention Services	150	2
Early Childhood Special Education Services	749	1
Students Transitioned to Kindergarten	226	1

Cascade Regional - Low Incidence, High Needs	ESD	SCSD
Vision	46	0
Hearing	61	2
Physical Therapy	45	1
Occupational Therapy	42	1
Autism Spectrum Disorder	617	5
Traumatic Brain Injury	14	1
Total # of K-12 Regional Low Incidence Disabilities	827	10

Other Services	ESD	SCSD
Attendance	1,065	0
Behavior Consultant	112	0
Family Support Liaison	130	27
Youth Transition Services	0	0



SCIO SCHOOL DISTRICT

38875 NW First Avenue

Scio, OR 97374

Phone: 503-394-3261

Fax: 503-394-3920

Superintendent: Steve Martinelli

martinellis@sciok12.org



Steve Martinelli
Superintendent

Tier 1

Data based on fiscal year 2021-2022

Special Education - Tier 1 Services by Student	ESD	SSD
Audiology Hearing Screenings	4,324	136
Audiology Evaluations	23	0
Mild/Moderate Special Ed Supports K-12 (PT)	104	3
Mild/Moderate Special Ed Supports K-12 (OT)	602	13
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	212	4
In-Center Special Education Evaluations	159	3
In-District and Assigned Special Education Evaluations	427	17
Severe Disability Supports	160	4
Early Intervention Evaluations	354	3
Early Childhood Special Education Evaluations	402	3

Special Education - Tier 1 Services by Hours	ESD	SSD
Interpreter, District Requests	72	4
Interpreter, In-Center Evaluations	276	6
Translation, District Requests	354	0
Translation, In-Center Evaluations	136	0

Grants

Data based on fiscal year 2021-2022

EI/ECSE	ESD	SSD
Early Intervention Services	150	4
Early Childhood Special Education Services	749	53
Students Transitioned to Kindergarten	226	18

Cascade Regional - Low Incidence, High Needs	ESD	SSD
Vision	46	2
Hearing	61	0
Physical Therapy	45	0
Occupational Therapy	42	0
Autism Spectrum Disorder	617	8
Traumatic Brain Injury	14	0
Total # of K-12 Regional Low Incidence Disabilities	827	10

Other Services	ESD	SSD
Attendance	1,065	23
Behavior Consultant	112	19
Family Support Liaison	130	39
Youth Transition Services	0	0



SWEET HOME SCHOOL

DISTRICT 1920 Long Street

Sweet Home, OR 97386

Phone: 541-367-7126

Fax: 541-367-7105

Superintendent: Terry Martin

terry.martin@sweethome.k12.or.us



Terry Martin
Superintendent

Tier 1

Data based on fiscal year 2022-2024

Special Education - Tier 1 Services by Student	ESD	SHSD
Audiology Hearing Screenings	4,324	223
Audiology Evaluations	23	3
Mild/Moderate Special Ed Supports K-12 (PT)	104	4
Mild/Moderate Special Ed Supports K-12 (OT)	602	39
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	212	17
In-Center Special Education Evaluations	159	11
In-District and Assigned Special Education Evaluations	427	46
Severe Disability Supports	160	15
Early Intervention Evaluations	354	25
Early Childhood Special Education Evaluations	402	53

Special Education - Tier 1 Services by Hours	ESD	SHSD
Interpreter, District Requests	72	0
Interpreter, In-Center Evaluations	276	0
Translation, District Requests	354	0
Translation, In-Center Evaluations	136	0

Grants

Data based on fiscal year 2022-2024

EI/ECSE	ESD	SHSD
Early Intervention Services	150	4
Early Childhood Special Education Services	749	53
Students Transitioned to Kindergarten	226	18

Cascade Regional - Low Incidence, High Needs	ESD	SHSD
Vision	46	3
Hearing	61	4
Physical Therapy	45	2
Occupational Therapy	42	2
Autism Spectrum Disorder	617	42
Traumatic Brain Injury	14	4
Total # of K-12 Regional Low Incidence Disabilities	827	57

Other Services	ESD	SHSD
Attendance	1,065	283
Behavior Consultant	112	0
Family Support Liaison	130	8
Youth Transition Services	0	0



LBL Local Service Plan Addendum 2023-2025: Intergrated Guidance Technical Assistance

The ESD Mandate:

Through the Statewide Education Initiatives Account, each ESD received funds to provide technical assistance to districts in their region in support of the Student Investment Account, now included in the Integrated Guidance. There is flexibility in how ESD TA funds can be spent, but they must be spent on capacity building expenditures. (Funds cannot be used for direct student services.)

LBLESD	Student Success Act – SEIA
Outcome #1	Technical assistance for districts in their implementation of policies, systems, programs, and services that promote student social emotional wellbeing, mental health, engagement, and physical safety.
Outcome #2	Technical assistance for the continued implementation of and the identified key areas in district SIA plans via consulting, coaching, professional development, or other supports.
Outcome #3	Technical assistance in data collection and analysis that builds capacity, data literacy, and continuous improvement of schools and districts.
Outcome #4	Technical assistance to further and expand community engagement to meet the requirements of district SSA/SIA planning.
Outcome #5	Technical assistance for the growth and support of equity within each school district.
Strategy #1	Utilize a Regional Behavioral Health Plan to focus on district social, emotional, behavioral, and student engagement needs in-line with district planning. (Outcomes 1, 2, 5)
Strategy #2	Utilize a Continuous Improvement Team focused on building data literacy of district and school personnel through coaching and training, or provide systems planning and performance support for the systematic use of data in planning and decision making. (Outcomes 2, 3, 5)
Strategy #3	Utilize a Continuous Improvement Team to support implementation of District SIA processes and plans. (Outcomes 1, 2, 3, 4, 5)
Strategy #4	Utilize a Continuous Improvement Team to support implementation of District SIA processes and plans. (Outcomes 1-5)
Activities 2023-2025	SSA/Intergrated Guidance Coordinator and Associated Costs (Strategies 1-4) (required by stature)
	Behavioral Health System Facilitator and Coaches and Associated Cost (Strategies 1,4)
	Instructional Coaching and Mentoring Program and Associated Cost (Strategies 2,3,4)
	Engagement and Attendance Facilitator and Associated Cost (Stratagies 1-4)
	Professional Development - Regional Trainings (Strategies 2,3,4)
	CEL (Center for Educational Leadership) Coaching Contract (Strategies 2,3,4)
	DESSA (SEL) K-8 (Strategies 1,2)
	Rural/small school school Technical Assistance for <2000 ADMw (Temporary through 9/2024)
	Data Analyst Tech/Programming Support (Longitudinal Performance Growth Targets) (Strategies 2,4)
	Administrative Assistant Support
	Indirect 5%
Activities 2024-2025	SSA/Integrated Guidance Coordinator and Associated Costs (Strategies 1-4) (required by statute)
	Behavioral Health Systems Facilitator and Coaches and Associated Costs (Strategies 1,4)
	Instructional Coaching and Mentoring Program and Associated Cost (Strategies 2,3,4))
	Engagement and Attendance Facilitator and Associated Cost (Strategies 1-4)
	Professional Development - Regional Trainings (Strategies 1,4)
	DESSA (SEL) K-8 (Strategies 1,2)
	Data Analyst Tech/Programming Support (Longitudinal Performance Growth Targets) (Strategies 2,4)
	Administrative Assistant Support
	Indirect 5%

LBLEDSD works to support districts in the implementation of their Integrated Guidance plan.

The original SSA purpose:

1. Meet Students' health or safety needs. This may include supports from the following:

- (A) Social-emotional learning and development (SEB Coaches/Facilitator);*
- (B) Student mental and behavioral health (SEB Coaches/Facilitator);*
- (C) Improvements to teaching and learning practices or organizational structures that lead to better interpersonal relationships at the school (Engagement/Attendance Facilitator, Instructional & Mentor Coaches);*
- (D) Student health and wellness (SEB Coaches/Facilitator);*
- (E) Trauma-informed practices (SEB Coaches/Facilitator);*

2. Increase academic achievement, including reducing academic disparities for historically underserved students (Primarily Instructional & Mentor Coaches)

Each of the Activities were created based on the Strategies listed that support the overall Outcomes.

Strategy 1: Utilize a Regional Behavioral Health Plan to focus on district social, emotional, behavioral, and student engagement needs in-line with district planning. (Outcome 1, 2, 5)

Activity Associated

- SSA Coordinator
- Regional Behavioral Health Systems Facilitator
- Social Emotional Behaviors Coaches
- Engagement/Attendance Facilitator
- Professional Development
- DESSA

Strategy 2: Utilize a Continuous Improvement Team focused on building data literacy of district and school personnel through coaching and training, or provide systems planning and performance support for the systematic use of data in planning and decision making. (Outcome 2, 3, 5)

Activity Associated

- SSA Coordinator
- Instructional Coaching/Mentor
- Engagement/Attendance Facilitator
- SEB Coaching
- Data Analyst Tech/Programming Support (Longitudinal Performance Growth Targets)
- Professional Development

Strategy 3: Utilize a Continuous Improvement Team to support implementation of District SIA processes and plans. (Outcome 1, 2, 3, 5)

Activity Associated

- SSA Coordinator
- Instructional Coaching/Mentor
- Engagement and Attendance Facilitator
- Professional Development

Strategy 4: Utilize a Continuous Improvement Team to support implementation of District SIA processes and plans. (Outcomes 1-5)

Activity Associated:

- SSA Coordinator
- All Coaches & Facilitators
- Data Analyst Tech/Programming Support (Longitudinal Performance Growth Targets)
- Professional Development

As outlined in statute, at least 90% of the annual State School Fund (SSF), property tax and other qualifying resources allocated to LBL will be expended on resolution services. The Local Service Plan is developed with the State School fund biennium budget. Districts review and approve the Local Service Plan on an annual basis. Services will be provided on a two-tiered basis.

Tier 1 Resolution Services

Tier 1 includes services that are available to all 12 districts and are determined as being essential to all districts. The emphasis in Tier 1 is on achieving the greatest economies of scale and assuring equity of access. Tier 1 services are fully funded from the 90% SSF allocation. Service decisions are made for a two year period.

Tier 2 Resolution Services

Once Tier 1 funds are allocated, the remaining balance is used for Tier 2 services. Tier 2 services are decided by districts on an annual basis. This allows LBL and its component school districts to stay within the constraints of the agreements, yet provide flexibility in the use of funds.

Transits

Up to 50% of the district's allocated Tier 2 resources may be used to acquire services from sources other than LBL if the service is not provided by LBL.

Statewide Education Initiatives Account (SEIA)

The SEIA grant provides funding to allow greater ESD support to districts. This includes the provision of technical assistance to districts in developing, implementing and reviewing a plan for receiving Student Investment Account grant money; and providing coordination with Oregon Department of Education in administering and providing technical assistance to districts, including coordinating any coaching programs. SEIA plans are adopted and amended as part of the Local Service Plan and approved by the Oregon Department of Education.

The _____ School District is in agreement to have the Linn Benton Lincoln Education Service District provide the Local Service Plan for the 2023-2024 school year as presented.

LBL Board Chair

Date

School District Board Chair

Date

ALTERNATIVE EDUCATION PROGRAMS
TOOLKIT for
ANNUAL PROGRAM APPROVAL/DISAPPROVAL
by the DISTRICT'S SCHOOL BOARD

“As used in ORS 336.615 to 336.665, ‘alternative education program’ means a school or separate class group designed to best serve students’ educational needs and interests and assist students in achieving the academic standards of the school district and the state.” ORS 336.615.

This toolkit is intended to provide a resource for school districts and school district boards for their approvals of the public and private alternative education programs that they will operate or contract with.

This toolkit may be updated periodically in response to changes in Oregon Revised Statutes, Oregon Administrative Rules, or in response to comments from districts or programs.

Links to the ORS and OAR cited in the toolkit are available on the Department of Education’s [Alternative Education webpage](#). The list of registered private alternative education programs and the standards adopted by the State Board of Education for those programs are also available on this page.

Please direct questions or comments to [Annie Marges](#) or by phone at 503-934-0787.

DISTRICT: Philomath School District 17j
 SCHOOL YEAR: 2023 - 2024
 ALTERNATIVE EDUCATION PROGRAM:
 CHECK ONE:

☒ Public Program
☐ Private Alternative Program

Each table throughout this document is organized with three columns, as shown below

Standard	Status C = In compliance E = Exemplary NC = Not-in compliance NA = Not Applicable	Explanation(s) C: List Indicators E: List Indicators NC: Outline Compliance Plan NA: Explain
<i>PROGRAM APPROVAL BY DISTRICT SCHOOL BOARD: OAR 581-022-1350 (2)</i>		
The school district has policies and procedures for the annual approval of alternative education programs under ORS 336.615-665 that receive public funds. Approval of this program ensures the following.	C	IGBHA, IGBHA-AR IGBHB IGBHB-AR IGBHD
<i>The Private Alternative Program</i>		
The public alternative program complies with all state statutes and rules and federal laws that apply to public schools.		IGHA, IGBHA-AR
<i>Each Public or Private Alternative Program</i>		
The program implements an education plan and education profile for each student that meet the requirements of OAR 581-022-1120(3)(a) and (b) and 581-022-1130(3).	C	IKF
Each student's education plan includes criteria for determining if, when, where, and how the student may transition from the alternative program.	C	IKF
A transportation plan is in place ensuring that the program is accessible to each student approved for placement in the program.	C	EEAB
The program complies with each eligible student's IEP.	C	IGBAE IGBAE-AR IGBAF IGBAH IGBAH-AR IGBAJ IGBAJ-AR IGBAL

The program assists the district in meeting its comprehensive K-12 instructional program.	C	IK IKF
The program ensures that students receive adequate instruction in the educational standards adopted by the State Board of Education for the grade level(s) the program serves for students to meet state and local benchmark standards.	C	IK IKF
The program ensures that each student participates in district and state assessments of student achievement.	C	IK IKF
The results of student performance on state assessments are reported annually to students, parents, and the school district.	C	IK IKF
The program collects and reports to the district each student's local and state assessment, attendance, behavior, graduation, dropout, and other data required by the district and the state.	C	IK IKF
<p>The program serves students who are in one or more of these subgroups. Students</p> <ul style="list-style-type: none"> • who are suspended, expelled or considered for suspension or expulsion. • whose attendance is so erratic that they are not benefiting from school. • who have not met or who have exceeded benchmark academic standards. • whose parent or legal guardian applies for a student's exemption from compulsory school attendance on a semiannual basis consistent with OAR 581-021-0075, Exemption from Compulsory Attendance. • who are under 21 prior to the start of the district's school year and who need additional instruction to earn a diploma; or • who are individually approved for placement consistent with the district's board policies regarding the placement. 	C	IGBHC IGBAJ-AR IKAC IL JECA JECB JFE

Each claim of state school funds is made consistent with OAR 581-023-0006, Student Accounting Records and State Reporting, and with the Oregon Student Personnel Accounting Manual.	C	DB DBDB DBE
Activities provided by the public or private alternative education program and claimed for state school funds, and the diploma credits allowed for those activities, are only those approved by the district consistent with OAR 581-023-0008, Accountable Activities for Alternative Education Programs. The allowable activities are listed in the contract with the private alternative program.	C	IGBHB
Students receiving online instruction are accounted for consistent with reporting guidelines published in the Oregon Student Personnel Accounting Manual.	C	JEA JEA-AR JECB JECB – AR1; AR2; AR3; AR4; AR5 JECBA JECBD JECBD-AR JECF JECF-AR
Consistent with ORS 336.635 (2) and OAR 581-022-1350(3), the alternative education program in which the student enrolls with the districts' approval notifies the student's resident district. It may bill the district for tuition. The billing is annually or at the end of each term or semester of the program. For each full-time equivalent student enrolled in the alternative education program, the school district pays the actual cost of the program or an amount at least equivalent to 80 percent of the district's estimated current year's average per student net operating expenditure, whichever is lesser. Each alternative education program is accountable for the expenditures of all State School Fund and other local school support moneys. It provides the school district with an annual statement of such expenditures. See the ODE alternative education webpage for model expenditure statement formats.	C	JECF JECF-AR

The program and district maintain education records for each student in a public or private alternative education program consistent with OAR 581-022-1660(3) and with OAR 581-021-0210 through 581-021-0440. See the Student Records Handbook.	C	IGBAB IGBAB-AR IGBAJ JECDA JECDA-AR
The program and district include data for each student in reports required by the ODE.	C	IGBHC IGBAJ-AR IK JECA JECB
<p>Example Indicators of Compliance for Use Above:</p> <ul style="list-style-type: none"> • Current district policies • Minutes of school district or education service district board • Contract(s) with the private alternative program/school • Written evaluations of the public and private program/school • Reviewed financial statement(s) from the private alternative program/school • Curriculum mapping/alignment documents from the alternative program/school • Reports of state and local assessment administration schedules • Student performance results on state and local assessments • Student attendance and behavior records • Interviews and focus groups with students, parents, staff • Other indicator(s) required by the contract between the district and the private alternative program/school 		

Date of Approval or Disapproval by District Board: _____

Attach a copy of Board Minutes



PHILOMATH SCHOOL DISTRICT NO. 17J

Report to the Board of Directors
for the Year Ended June 30, 2022

December 22, 2022



PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

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December 22, 2022

Board of Directors
Philomath School District No. 17J
Philomath, Oregon 97370

We are pleased to present this report related to our audit of the financial statements of the governmental activities, each major fund, and the remaining fund information of Philomath School District No. 17J, Benton County, Oregon, for the year ended June 30, 2022. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process. Also included, is a summary of recently issued accounting standards that may affect future financial reporting by the District.

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

It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

Accuity, LLC
Certified Public Accountants
Albany, Oregon



Board of Directors
Philomath School District No. 17J
Philomath, Oregon 97370

We have audited the financial statements of the governmental activities, each major fund, and the remaining fund information of Philomath School District No. 17J for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 6, 2022. Professional standards also require that we communicate to you the following information related to our audit.

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 by Philomath School District No. 17J are described in Note I to the financial statements. Four new accounting policies were adopted during the year, GASB Statement No. 83, *Certain Asset Retirement Obligations*, Statement No. 87, *Leases*, Statement No. 92, *Omnibus 2020*, and Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statement No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The application of existing policies was not changed during the year ended June 30, 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the 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 financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

- Management's estimate of depreciable lives and salvage values of capital assets, which are based on expected useful lives of the assets and current market conditions. We evaluated the key factors and assumptions used to develop the depreciable lives and salvage values and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.
- Defined benefit pension plans (actuarial assumptions) and defined other postemployment benefits (OPEB) plans (actuarial assumptions)
- Accrued compensation

436 1st Avenue W • PO Box 1072 • Albany, Oregon 97321
(541) 223-5555 • www.accuitycpas.com • Fax (541) 730-4420

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to long-term liabilities, pensions, and post-employment benefits.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management 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 trivial, and communicate them to the appropriate level of management.

Disagreements with Management

For purposes of this letter, professional standards define 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 financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain written representations from management, which are included in the attached letter dated December 22, 2022.

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 Philomath School District No. 17J's financial statements or a determination of the type of auditor's 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 retention as the District's auditors; however, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

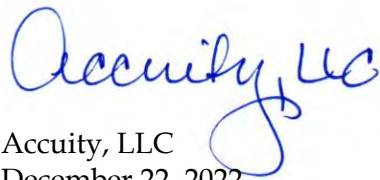
Other Matters

We applied certain limited procedures to the management's discussion and analysis, District's proportionate share of the net pension liability, OPEB RHIA benefit, OPEB medical liability and District contributions, which are required supplementary information (RSI) 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 aforementioned RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the General and Local, State, and Federal Program Funds' budgetary comparison schedules, which are RSI. We were also engaged to report on the combining and individual fund statements and schedules, the schedules of revenue, expenditures and changes in fund balance - budget and actual, the schedules of revenues, expenses and changes in fund net position, and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, 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 financial statements. We compared and reconciled the aforementioned information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the supplemental information required by the Oregon Department of Education, which accompanies the financial statements but is not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it.

Very truly yours,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is stylized and fluid, with the letters "Accuity" and "LLC" connected together.

Accuity, LLC
December 22, 2022



December 22, 2022

Board of Directors
Philomath School District No. 17J
Philomath, Oregon 97370

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the remaining fund information of Philomath School District No. 17J as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Philomath School District No. 17J's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis.

A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies.

During our audit, we became aware of the following deficiencies in internal control, other than significant deficiencies or material weaknesses, that are an opportunity to strengthen internal controls and operating efficiencies.

Public Contracting Violation

The District did not retain and document the appropriate bids and/or quotes, as required by public contracts and purchasing regulations.

This communication is intended solely for the information and use of management, the board of directors, and others within the District, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,


Accuity, LLC

Recently Issued Accounting Standards June 30, 2022

New Pronouncements

For the fiscal year ended June 30, 2022, the District implemented the following new accounting standards:

GASB Statement No. 83, *Certain Asset Retirement Obligations* – This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset.

GASB Statement No. 87, *Leases* – This statement addresses the accounting and financial reporting for leases by governments, requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases.

GASB Statement No. 92, *Omnibus 2020*. This statement was issued January 2020 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to leases implementation, derivative instruments, postemployment benefits (pensions and other postemployment benefits), asset retirement obligations, risk pool and fair value measurements.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statement No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension/OPEB plans and employee benefit plans other than pension/OPEB plans, as fiduciary component units in fiduciary fund financial statement; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meets the definition of a pension plan and for benefits provided through those plans.

The District will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the following pronouncements:

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* – The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The statement is effective for fiscal years beginning after December 15, 2021 (as amended by GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*).



June 06, 2022

Jennifer Griffith
Philomath School District No. 17J
1620 Applegate Street
Philomath, OR 97370

Dear Jennifer,

We are pleased to confirm our understanding of the services we are to provide Philomath School District No. 17J for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, blended or discretely presented component unit, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Philomath School District No. 17J as of and for the year ended June 30, 2022.

Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Philomath School District No. 17J's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Philomath School District No. 17J's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedules of Funding Progress and Employer Contributions, if applicable
3. Schedules of the Government's Proportionate Share of the Net Pension and OPEB Liabilities and Government Contributions, if applicable

The following RSI is required by the Governmental Accounting Standards Board and will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund and Major Special Revenue Funds, if any

We have also been engaged to report on supplementary information other than RSI that accompanies Philomath School District No. 17J's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and will provide an opinion on it in relation to the financial statements as a whole:

1. Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for all Nonmajor Governmental Funds, if any



2. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds, Debt Service Funds, and Capital Projects Funds, if any
3. Schedule of expenditures of federal awards

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS, the Minimum Standards for Audits of Oregon Municipal Corporations, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS, and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our



attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from the Government's attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have not identified any significant risk(s) of material misstatement as a part of our audit planning.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but will remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we express no such opinion. However, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.



Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Philomath School District No. 17J's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB *Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Philomath School District No. 17J's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Philomath School District No. 17J's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Philomath School District No. 17J in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will also assist with preparation of the capital asset schedule and depreciation calculation in conformity with the applicable basis of accounting.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonattest services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements.



(including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, and other matters, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings, if any, should be available for our review by September 30, 2022.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance, (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report



on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP, (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP, (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions in interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations that we request, and will locate any documents selected by us for testing, and will prepare schedules requested by us by the dates communicated directly to management.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to Philomath School District No. 17J; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Accuity, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Oregon or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Accuity, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State of Oregon. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party/parties contesting the audit finding for guidance prior to destroying the audit documentation.



We expect to begin our audit on October 11, 2022 and to issue our report no later than December 31, 2022. Kori Sarrett is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services will be based on the value of the services rendered, plus out-of-pocket expenses. We estimate that our fees for these services, including out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.), will be \$13,500 for financial audit services and \$4,000 for federal compliance audit services. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Reporting

We will issue a written report upon completion of our Single Audit. Our reports will be addressed to management and those charged with governance of Philomath School District No. 17J. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature and circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete our audit or are unable to form or have not formed opinions, we may decline to express our opinions or withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

If this engagement letter is written in support of any existing bid or contract, in case of any conflict between such agreement and this letter, this letter will control.

If any of the above sections or clauses are held to be invalid for any reason, or are declared to be null and void, all other sections and clauses of this agreement shall remain valid, will not be nullified, and are hereby further affirmed.

Venue of all matters arising from this agreement, this engagement, and subsequent engagements shall reside in Albany, Linn County, Oregon.

Any dispute, controversy, or claim rising out of this agreement shall be settled by binding arbitration under the arbitration rules of the Linn County Circuit Court. There shall be one arbitrator selected from the Circuit Court Panel of Arbitrators and the proceeding shall follow the Oregon Rules of Civil Procedure.



The arbitrator shall have the authority to award any remedy or relief that an Oregon court could order or grant, including, without limitation, specific performance of any obligation created under this agreement, the issuance of an injunction, or the imposition of sanctions for abuse or frustration of the arbitration process, except that the arbitrator shall not have authority to award punitive damages or any other amount for the purpose of imposing a penalty as opposed to compensating for actual damages suffered or loss incurred. With respect to any action relating to this agreement, the prevailing party shall be entitled to recover from the losing party its reasonable attorney's fees, paralegal fees, expert fees, and all other fees, costs, and expenses actually incurred and reasonably necessary in connection with such action as determined by the arbitrator.

Our audit engagement ends upon delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new specific engagement letter for that service.

We appreciate the opportunity to be of service to you and believe that this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Accuity, LLC

Kori Sarrett

Accuity, LLC

RESPONSE:

This letter correctly sets forth the understanding of Philomath School District No. 17J

Jennifer Griffith _____ 06/13/2022
Jennifer Griffith Date



Philomath School District 17J

Benton County School District No. 17J, 1620 Applegate Street Philomath OR 97370 (541) 929-3169

Accuity, LLC
Certified Public Accountants
436 1st Avenue W
P.O. Box 1072
Albany, Oregon 97321

This representation letter is provided in connection with your audit of the financial statements of Philomath School District 17J, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2022, the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of signature of this letter, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 6, 2022 including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP, and include all properly classified funds and other financial information of the District required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. If any, the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

District-Specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, grant agreements, or abuse that you have reported to us, if any.
21. We have a process to track the status of audit findings and recommendations, if applicable.
22. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
23. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions for the report.
24. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

25. We are responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
27. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objective.
28. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants, whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or for reporting on noncompliance.
30. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
31. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
32. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
33. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
34. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

35. Components of net position (net investment in capital assets, restricted, and unrestricted) and equity amounts are properly classified and, if applicable, approved.
36. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
37. Provisions for uncollectible receivables have been properly identified and recorded.
38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
39. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. If any, special and extraordinary items are appropriately classified and reported.
42. Deposits, investment securities, and derivative instruments are properly classified as to risk and are properly disclosed.
43. Capital assets, including intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
44. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
45. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
46. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
47. With respect to the individual fund schedules, other financial schedules, supplemental information required by the Oregon Department of Education, and the federal award information required by the Uniform Guidance:

- a. We acknowledge our responsibility for presenting the aforementioned information in accordance with accounting principles generally accepted in the United States of America, and we believe this information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the aforementioned information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of this information.
 - b. If the aforementioned information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the information no later than the date we issue the supplementary information and the auditor's report thereon.
48. With respect to federal award programs:
- a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
 - d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
 - e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended, other than previously noted by you.
- g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including, when applicable, those set forth in the OMB Compliance Supplement, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards OR confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards, if any.
- j. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. If any, we have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.

- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. We have charged costs to federal awards in accordance with applicable cost principles.
- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- y. We have disclosed to you all contracts or other agreements with service organizations, if any, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.



Business Manager/Finance Director

12-19-22

Date



Superintendent

12-22-2022

Date

PHILOMATH SCHOOL DISTRICT 17J

Journal Entry

06/30/2022

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
AJE01					
To adjust property taxes to agree to county detail					
100-0000-9121-000-000-000	TAXES RECEIVABLE-CURRENT		0.00	44,743.10	
100-0000-9481-000-000-000	DEFERRED PROPERTY TAXES		44,743.10	0.00	
314-0000-9121-001-000-000	UNDESIGNATED		0.00	20,538.06	
314-0000-9481-000-000-000	Deferred Property Taxes		20,538.06	0.00	
100-0000-9481-000-000-000	DEFERRED PROPERTY TAXES		0.00	56,737.55	
100-0000-1111-000-001-000	Current Taxes/Benton Co		56,737.55	0.00	
314-0000-9481-000-000-000	Deferred Property Taxes		0.00	23,682.59	
314-0000-1111-000-001-000	Current Taxes-Benton Co.		23,682.59	0.00	
Total			145,701.30	145,701.30	-80,420.14
AJE02					
To record commodities					
292-0000-4901-000-000-000	Federal Commodities		0.00	33,047.27	
292-3120-0451-000-000-000	Federal Commodities		33,047.27	0.00	
Total			33,047.27	33,047.27	0.00
AJE03					
To reclass federal revenue					
292-0000-3299-000-000-000	Other Restricted Grants-In-Aid		33,036.74	0.00	
292-0000-4500-000-000-000	Restr Fed Gov thru State		0.00	33,036.74	
Total			33,036.74	33,036.74	0.00
GRAND TOTAL			211,785.31	211,785.31	-80,420.14



PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2022



PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

DISTRICT OFFICIALS

June 30, 2022

BOARD OF DIRECTORS

Rick Wells, Chair

Karen Skinkis, Vice Chair

Joe Dealy

Anton Grube

Erin Gudge

*All board members receive mail at the District address below

ADMINISTRATION

Susan Halliday, Superintendent
Bill Mancuso, Director of Finance & Operations (retired 12/31/2021)
Jennifer Griffith, Interim Director of Finance & Operations

1620 Applegate Street
Philomath, Oregon 97370

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Board of Directors
Philomath School District No. 17J
Philomath, Oregon 97370

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Philomath School District No. 17J, Benton County, Oregon, and Kings Valley Charter School, its discretely presented component unit, as of and for the year ended June 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Philomath School District No. 17J, Benton County, Oregon, and Kings Valley Charter School, its discretely presented component unit as of June 30, 2022, and the respective changes in financial position thereof for the year then ended with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Philomath School District No. 17J, Benton County, Oregon, and Kings Valley Charter School, its discretely presented component unit, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in the year ended June 30, 2022, the District adopted new accounting guidance: GASB Statement No. 83, *Certain Asset Retirement Obligations*, Statement No. 87, *Leases*, Statement No. 92, *Omnibus 2020*, and Statement No. 97, *Certain Component Unit Criteria*, and *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statement No. 14 and No. 84*, and a supersession of GASB Statement No. 32. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Philomath School District No. 17J, Benton County, Oregon, and Kings Valley Charter School, its discretely presented component unit's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Philomath School District No. 17J, Benton County, Oregon 's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Philomath School District No. 17J, Benton County, Oregon 's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedules of the District's proportionate share of the net pension liability and District contributions for PERS and OPEB RHIA, the schedule changes in OPEB liability and related ratios for OPEB – medical benefit, and the budgetary comparison information on pages 5 through 12, 63 through 67, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis, the schedules of the District's proportionate share of the net pension liability and District contributions for PERS and OPEB RHIA, the schedule changes in OPEB liability and related ratios for OPEB – medical benefit, in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the aforementioned information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Philomath School District No. 17J, Benton County, Oregon's basic financial statements. The combining and individual fund schedules, other financial schedules, and supplemental information required by the Oregon Department of Education are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200; *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual fund schedules, other financial schedules, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The supplemental information required by the Oregon Department of Education 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated December 22, 2022 on our tests of the District's compliance with certain provisions of laws and regulations specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Accuity, LLC

By: 

Glen O. Kearns, CPA

Albany, Oregon
December 22, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

As management of Philomath School District No. 17J, Benton County, Oregon, we offer readers this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2022. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2022, total net position of Philomath School District No. 17J amounted to \$5,184,134. Of this amount, \$5,962,419 was invested in capital assets, net of related debt. The remaining balance included \$11,205,896 restricted for various purposes and \$(11,984,181) of unrestricted net position.
- At June 30, 2022, the District's governmental funds reported combined ending fund balances of \$13,697,272.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Philomath School District No. 17J's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Kings Valley Charter School is a charter school sponsored by the District and is reported as a discretely presented component unit. Their complete financial statements may be obtained from the District's administrative offices.

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

The District is not financially responsible for the charter school, but the nature and significance of their financial relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

The component unit is presented in a separate column in the government-wide financial statements to emphasize that they are legally separate organization from the District. Revenues reported by the component unit as state school fund monies equal the amounts passed through the District.

The government-wide financial statements can be found on pages 13 through 15 of this report.

Fund Financial Statements

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of Philomath School District No. 17J can be divided into two categories: governmental funds and proprietary funds.

□ **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of available resources, as well as on balances of available resources at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains seven governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Local, State and Federal Programs, and Debt Service Funds, all of which are considered to be major governmental funds. Philomath School District No. 17J adopts an annual appropriated budget for all of its funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets. The basic governmental fund financial statements can be found on pages 16 through 19 of this report.

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

□ **Proprietary Funds**

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The District maintains one proprietary fund, which is an internal service fund.

Internal service funds serve as an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses the internal service fund to account for its unemployment insurance. Because this predominantly benefits governmental functions, it has been included within governmental activities in the government-wide financial statements. The basic proprietary fund financial statements can be found on pages 20 through 22 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 23 through 62 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes the schedules of the District's proportionate share of the net pension liability and District contributions for PERS and OPEB RHIA, the schedule changes in OPEB liability and related ratios for OPEB – medical benefit, as well as the budgetary comparison information for the General and Local, State and Federal Programs Funds. This required supplementary information can be found on pages 63 through 67 of this report. Combining and individual fund schedules can be found immediately following the required supplementary information on pages 68 through 75 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. At June 30, 2022, the District's assets exceeded its liabilities by \$5,184,134.

A large portion of the District's net position reflects its investment in capital assets (e.g., land, buildings, and equipment) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets for classrooms and supporting services for providing kindergarten through twelfth grade education; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

District's Net Position

The District's net position increased by \$1,475,365 during the current fiscal year. Condensed statement of net position information is shown below.

Condensed Statement of Net Position

	Governmental Activities	
	2022	2021
Assets		
Current and other assets	\$ 4,230,973	\$ 4,854,198
Restricted assets	11,341,180	9,155,037
Capital assets, net of accumulated depreciation	30,232,174	31,087,005
Total assets	45,804,327	45,096,240
Deferred outflows of resources	6,126,496	7,001,317
Liabilities		
Current liabilities	1,819,718	1,685,136
Noncurrent liabilities	37,140,364	45,895,918
Total liabilities	38,960,082	47,581,054
Deferred inflows of resources	7,786,607	807,734
Net position		
Net investment in capital assets	5,962,419	6,793,052
Restricted for various purposes	11,205,896	8,876,335
Unrestricted	(11,984,181)	(11,960,618)
Total net position	\$ 5,184,134	\$ 3,708,769

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

District's Changes in Net Position

The condensed statement of activities information shown below explains changes in net position.

Changes in Net Position

	Governmental Activities	
	2022	2021
Program revenues	<u>\$ 4,730,231</u>	<u>\$ 2,686,619</u>
General revenues		
Property taxes - general	5,203,432	4,856,914
Property taxes - debt service	2,161,757	2,110,692
State school fund - general support	13,022,638	12,633,134
Common school fund	253,341	238,373
Unrestricted state and local revenue	611,951	544,483
Investment earnings	1,109,306	1,132,337
Miscellaneous	<u>526,923</u>	<u>221,202</u>
Total general revenues	<u>22,889,348</u>	<u>21,737,135</u>
Total revenues	<u>27,619,579</u>	<u>24,423,754</u>
Program expenses		
Instruction	14,884,841	14,898,755
Support services	7,935,257	7,697,997
Enterprise and community services	981,854	111,181
Facilities acquisition and construction	27,442	25,462
Unallocated depreciation expense	1,003,604	1,010,015
Interest on long-term debt	<u>1,311,216</u>	<u>1,327,938</u>
Total program expenses	<u>26,144,214</u>	<u>25,071,348</u>
Change in net position	1,475,365	(647,594)
Net position - beginning of year	<u>3,708,769</u>	<u>4,356,363</u>
Net position - end of year	<u><u>\$ 5,184,134</u></u>	<u><u>\$ 3,708,769</u></u>

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Revenues

Since the District's mission is to provide a free and appropriate public education for kindergarten through twelfth grade students within its boundaries, the District may not charge for its core services. As expected, therefore, general revenues provide 83% of the funding required for governmental programs. Property taxes and state school funding combined for 89% of general revenues and 74% of total revenues.

Charges for services make up less than 1% of total revenues and are comprised of the following items for which it is appropriate that the District charge tuition or fees:

• Food services charges for lunch and breakfast	\$ 45,238
• Various student extracurricular activities	<u>202,725</u>
Total charges for services	<u>\$ 247,963</u>

Operating grants and contributions represent 16% of total revenues. Included in this category is \$3,388,319 of state reimbursements for special education programs and \$1,093,949 for grants and contributions to support various educational activities.

Expenses

Expenses related to governmental activities are presented in several broad functional categories. Costs of direct classroom instruction activities account for 57% of the total expenses of \$26,144,214. In addition, approximately 34% of the costs in supporting services relate to students, instructional staff, and school administration.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measurement of the District's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the District's governmental funds reported combined fund balances of \$13,697,272. Of this amount, \$1,674,921 constitutes unassigned fund balance, which is available for spending at the District's discretion. The General Fund is the chief operating fund of the District. At the end of the current fiscal year, total fund balance of the General Fund was \$1,689,314, all of which was unassigned.

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Proprietary Fund

The District's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail. Net position of the proprietary fund at year-end amounted to \$14,177, all of which is considered to be unrestricted.

BUDGETARY HIGHLIGHTS

Budget amounts shown in the financial statements reflect the original budget amounts and five approved appropriation changes.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2022 amounted to \$30,232,174 net of accumulated depreciation. This investment in capital assets includes land, buildings, and machinery and equipment. The total depreciation related to the District's investment in capital assets for the current fiscal year was \$1,003,604.

Additional information on the District's capital assets can be found on pages 34 through 35 of this report.

Long-Term Debt

At the end of the current fiscal year, the District had total debt outstanding of \$27,699,755. This amount is comprised of general obligation bonds, limited tax pension bonds, and a lease payable. The District's total debt outstanding decreased by \$454,198 during the current fiscal year.

Additional information on the District's long-term debt can be found on pages 36 through 38 of this report.

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that could affect its future health:

- The Oregon State Legislature has voted to fund K-12 education for the 2021-23 biennium, through the State School Fund, at \$9.3 billion. Any increase in revenue is outpaced by the increase in costs, and the District's enrollment suffered decreases during the pandemic to homeschooling and online charter schools.
- During the 2019 Legislature, HB 3427 (the Student Success Act) was passed and created substantial funding for K-12 schools through a Corporate Activity Tax (CAT), and is to be used to enhance the needs of students both in and out of the classroom.

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

- The 2021 Oregon Legislature passed a Summer Learning Opportunity Grant, which will assist in the transition from COVID to traditional operations. The grant allows us to provide credit recovery options at the high school level and enrichment activities, along with childcare, for K-8 students. Due to the success of the initial summer learning grant investment, the legislature appropriated additional funding for summer learning programs in 2022, allowing us to continue to provide the summer learning options for our students.
- The Federal Government has provided three levels of non-recurring stimulus funding, which enabled the District to provide the immediate supports for learning during the pandemic. This budget incorporates the remaining federal funds, as there will be associated expenses to meet all OHA and CDC pandemic guidelines.

All of these factors were considered in preparing the District's budget for fiscal year 2022-2023.

The unassigned ending General Fund balance of \$1,689,314 will be available for program resources in fiscal year 2022-2023.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Philomath School District No. 17J's finances for all those with an interest. Questions concerning any of the information provided in the report or requests for additional information should be addressed to the Business Manager, Philomath School District No. 17J, 1620 Applegate Street, Philomath, Oregon 97370.

BASIC FINANCIAL STATEMENTS

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

STATEMENT OF NET POSITION

June 30, 2022

	Governmental Activities	Component Unit Kings Valley Charter School
ASSETS		
Current assets		
Cash and investments	\$ 2,819,423	\$ 348,793
Accounts receivable	762,743	362,084
Note receivable, current portion	35,642	-
Property taxes receivable	84,059	-
Total current assets	3,701,867	710,877
Restricted assets		
Cash and investments	10,768,601	12,267
Accounts receivable	508,691	-
Property taxes receivable	63,888	-
Total restricted assets	11,341,180	12,267
OPEB RHIA benefit	297,904	-
Note receivable, less current portion	231,202	-
Capital assets not being depreciated	1,784,357	64,947
Capital assets being depreciated, net	28,447,817	320,972
Total assets	45,804,327	1,109,063
DEFERRED OUTFLOWS OF RESOURCES	6,126,496	69,258
LIABILITIES		
Current liabilities		
Accounts payable	197,186	14,743
Accrued interest	54,616	-
Payroll liabilities	998,130	3,599
Compensated absences	59,572	-
Long-term liabilities, current portion	510,214	3,594
Total current liabilities	1,819,718	21,936

(Continued)

The accompanying notes are an integral part of these financial statements.

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

STATEMENT OF NET POSITION

June 30, 2022

(Continued)

	Governmental Activities	Component Unit Kings Valley Charter School
Noncurrent liabilities		
Net pension liability - PERS	9,199,504	100,066
OPEB liability	751,319	-
Long-term liabilities, less current portion	<u>27,189,541</u>	<u>-</u>
Total noncurrent liabilities	<u>37,140,364</u>	<u>100,066</u>
Total liabilities	<u>38,960,082</u>	<u>122,002</u>
DEFERRED INFLOWS OF RESOURCES	<u>7,786,607</u>	<u>87,518</u>
NET POSITION		
Net investment in capital assets	5,962,419	382,325
Restricted for:		
Debt service	572,800	-
Capital projects	10,308,159	-
Other purposes	324,937	12,267
Unrestricted	<u>(11,984,181)</u>	<u>574,209</u>
Total net position	<u>\$ 5,184,134</u>	<u>\$ 968,801</u>

The accompanying notes are an integral part of these financial statements.

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2022

Functions/Programs				Net (Expense) Revenue and Changes in Net Position	
	Expenses	Program Revenues		Primary Government	Component Unit
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Kings Valley Charter School
Primary government					
Instruction	\$ 14,884,841	\$ 202,725	\$ 3,378,319	\$ (11,303,797)	\$ -
Support services	7,935,257	-	10,000	(7,925,257)	-
Enterprise and community services	981,854	45,238	1,093,949	157,333	-
Facilities acquisition and construction	27,442	-	-	(27,442)	-
Unallocated depreciation expense	1,003,604	-	-	(1,003,604)	-
Interest on long-term debt	1,311,216	-	-	(1,311,216)	-
Total governmental activities	<u>\$ 26,144,214</u>	<u>\$ 247,963</u>	<u>\$ 4,482,268</u>	<u>(21,413,983)</u>	<u>-</u>
Component unit - Governmental Activities					
Governmental activities					
Kings Valley Charter School	<u>\$ 2,812,946</u>	<u>\$ 50,240</u>	<u>\$ 515,245</u>	<u>-</u>	<u>(2,247,461)</u>
General revenues					
Property taxes levied for general purposes				4,128,576	-
Property taxes levied for debt service				2,161,757	-
Local option taxes				1,074,856	-
State school fund - general support				13,022,638	2,352,958
Common school fund				253,341	-
Unrestricted state and local revenue				611,951	-
Investment earnings				1,109,306	299
Miscellaneous				526,923	7,797
Total general revenues				<u>22,889,348</u>	<u>2,361,054</u>
Change in net position				1,475,365	113,593
Net position - beginning				<u>3,708,769</u>	<u>855,208</u>
Net position - ending				<u>\$ 5,184,134</u>	<u>\$ 968,801</u>

The accompanying notes are an integral part of these financial statements.

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2022

	General Fund	Local, State and Federal Programs	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 2,530,645	\$ 165,103	\$ 9,785,874	\$ 1,092,225	\$ 13,573,847
Accounts receivable	163,216	558,630	508,691	40,897	1,271,434
Property taxes receivable	<u>84,059</u>	<u>-</u>	<u>63,888</u>	<u>-</u>	<u>147,947</u>
Total assets	<u>\$ 2,777,920</u>	<u>\$ 723,733</u>	<u>\$ 10,358,453</u>	<u>\$ 1,133,122</u>	<u>\$ 14,993,228</u>
LIABILITIES					
Accounts payable	\$ 40,472	\$ 150,591	\$ -	\$ 6,123	\$ 197,186
Payroll liabilities	<u>997,788</u>	<u>342</u>	<u>-</u>	<u>-</u>	<u>998,130</u>
Total liabilities	<u>1,038,260</u>	<u>150,933</u>	<u>-</u>	<u>6,123</u>	<u>1,195,316</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	<u>50,346</u>	<u>-</u>	<u>50,294</u>	<u>-</u>	<u>100,640</u>
FUND BALANCES					
Restricted	-	572,800	10,308,159	817,624	11,698,583
Committed	-	-	-	323,768	323,768
Unassigned	<u>1,689,314</u>	<u>-</u>	<u>-</u>	<u>(14,393)</u>	<u>1,674,921</u>
Total fund balances	<u>1,689,314</u>	<u>572,800</u>	<u>10,308,159</u>	<u>1,126,999</u>	<u>13,697,272</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,777,920</u>	<u>\$ 723,733</u>	<u>\$ 10,358,453</u>	<u>\$ 1,133,122</u>	<u>\$ 14,993,228</u>

The accompanying notes are an integral part of these financial statements.

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES**

June 30, 2022

Total fund balances		\$ 13,697,272
Capital assets are not financial resources and are therefore not reported in the governmental funds:		
Cost	50,421,418	
Accumulated depreciation	<u>(20,189,244)</u>	30,232,174
Property tax revenue is recognized in the net position of governmental activities when the taxes are levied; however, in the governmental fund statements, it is recognized when available to be used for current year operations. Taxes not collected within 60 days of the end of the year are not considered available to pay for current year operations and are therefore not reported as revenue in the governmental funds.		100,640
Internal service funds are used by management to charge the costs of unemployment insurance premiums to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		14,177
The note receivable is not available to pay for current period expenditures and is therefore not reported as a governmental fund asset.		266,844
Amounts relating to the District's proportionate share of PERS, OPEB, and early retirement actuarial valuation balances are not reported in governmental fund statements.		
Deferred outflows of resources relating to pension and OPEB expense	6,126,496	
Deferred inflows of resources relating to pension and OPEB assets	(7,786,607)	
OPEB liability - PERS RHIA	297,904	
Net pension liability - PERS	(9,199,504)	
OPEB liability - medical	<u>(751,319)</u>	(11,313,030)
Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:		
Accrued interest payable	(54,616)	
Bonds payable, net of premiums and discounts	(27,699,755)	
Compensated absences	<u>(59,572)</u>	<u>(27,813,943)</u>
Net position of governmental activities		<u>\$ 5,184,134</u>

The accompanying notes are an integral part of these financial statements.

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2022

	General Fund	Local, State and Federal Programs	Debt Service Fund	Nomajor Governmental Funds	Total Governmental Funds
REVENUES					
Local revenue	\$ 5,509,576	\$ 54,261	\$ 4,023,163	\$ 394,646	\$ 9,981,646
Intermediate revenue	131,711	10,000	-	5,115	146,826
State revenue	13,999,298	1,831,979	-	-	15,831,277
Federal revenue	<u>38,322</u>	<u>2,284,675</u>	<u>-</u>	<u>-</u>	<u>2,322,997</u>
Total revenues	<u>19,678,907</u>	<u>4,180,915</u>	<u>4,023,163</u>	<u>399,761</u>	<u>28,282,746</u>
EXPENDITURES					
Current					
Instruction	13,275,745	1,911,262	-	431,159	15,618,166
Support services	6,928,513	1,311,506	-	219,674	8,459,693
Enterprise and community services	6,481	841,036	-	143,682	991,199
Facilities acquisition and construction	-	12,313	-	23,974	36,287
Debt service	<u>-</u>	<u>-</u>	<u>1,738,036</u>	<u>-</u>	<u>1,738,036</u>
Total expenditures	<u>20,210,739</u>	<u>4,076,117</u>	<u>1,738,036</u>	<u>818,489</u>	<u>26,843,381</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(531,832)</u>	<u>104,798</u>	<u>2,285,127</u>	<u>(418,728)</u>	<u>1,439,365</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	45,667	45,667
Transfers in	-	3,692	-	275,000	278,692
Transfers out	<u>(293,692)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(293,692)</u>
Total other financing sources (uses)	<u>(293,692)</u>	<u>3,692</u>	<u>-</u>	<u>320,667</u>	<u>30,667</u>
Net change in fund balances	(825,524)	108,490	2,285,127	(98,061)	1,470,032
Fund balances - beginning	<u>2,514,838</u>	<u>464,310</u>	<u>8,023,032</u>	<u>1,225,060</u>	<u>12,227,240</u>
Fund balances - ending	<u>\$ 1,689,314</u>	<u>\$ 572,800</u>	<u>\$ 10,308,159</u>	<u>\$ 1,126,999</u>	<u>\$ 13,697,272</u>

The accompanying notes are an integral part of these financial statements.

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2022

Net change in fund balances		\$ 1,470,032
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Expenditures for capital assets	148,773	
Less current year depreciation	<u>(1,003,604)</u>	(854,831)
Governmental funds report note receivable payments as revenue. No income is recorded in the statement of activities. Payments are treated as reductions of the asset.		(34,245)
Internal service funds are used by management to charge the costs of unemployment insurance premiums to individual funds. This activity is consolidated with the governmental funds in the statement of activities.		14,024
Pension expense of credits that do not meet the measureable and available criteria are not recognized as revenue or expense in the current year in the governmental funds. In the statement of activities, pension expense or credits are recognized when determined to have been accrued.		411,048
Long-term debt proceeds are reported as other financing sources in the governmental funds. In the statement of net position, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position.		
Debt principal paid		454,198
Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the statement of activities, property taxes are recognized as revenue when levied.		<u>15,139</u>
Change in net position		<u><u>\$ 1,475,365</u></u>

The accompanying notes are an integral part of these financial statements.

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

STATEMENT OF NET POSITION

PROPRIETARY FUND

June 30, 2022

	Internal Service Fund
	<u>Unemployment Insurance</u>
ASSETS	
Cash and cash equivalents	\$ 14,177
LIABILITIES	
	<u>-</u>
NET POSITION	
Unrestricted	<u><u>\$ 14,177</u></u>

The accompanying notes are an integral part of these financial statements.

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

PROPRIETARY FUND

For the Year Ended June 30, 2022

	Internal Service Fund
	<u>Unemployment Insurance</u>
Operating revenues	\$ -
Operating expenses	
Support services	<u>976</u>
Operating income (loss)	<u>(976)</u>
Income (loss) before transfers	(976)
Transfers in	<u>15,000</u>
Change in net position	14,024
Net position - beginning	<u>153</u>
Net position - ending	<u>\$ 14,177</u>

The accompanying notes are an integral part of these financial statements.

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

For the Year Ended June 30, 2022

	Internal Service Fund
	<u>Unemployment Insurance</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Payments to employees	\$ (976)
Net cash provided (used) by operating activities	<u>(976)</u>
CASH FLOWS FROM NONCAPITAL INVESTING ACTIVITIES	
Transfers from other funds	<u>15,000</u>
Net cash provided (used) by noncapital investing activities	<u>15,000</u>
Net increase (decrease) in cash and cash equivalents	14,024
Cash and cash equivalents - beginning	<u>153</u>
Cash and cash equivalents - ending	<u>\$ 14,177</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statements of activities) report information on all of the activities of the District.

B. Reporting Entity

Philomath School District No. 17J functions as a local education agency, serving students in grades kindergarten through twelve. The District is governed by a five-member board of directors.

Kings Valley Charter School is a charter school sponsored by the District and is reported as a discretely presented component unit. Their complete financial statements may be obtained from the District's administrative offices. The District is not financially responsible for the charter school, but the nature and significance of their financial relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The component unit is presented in a separate column in the government-wide financial statements to emphasize that they are legally separate organization from the District. Revenues reported by the component unit as state school fund monies equal the amounts passed through the District.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds. Separate statements for each fund category – governmental, and proprietary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

General Fund – The General Fund is the primary operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. The primary sources of revenue are property taxes and state revenues.

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Special Revenue Fund

Local, State, and Federal Programs Fund – The Local, State, and Federal Programs Fund accounts for the proceeds of specific revenue sources that are restricted for specific purposes. The principal sources of revenue are from county and state revenue sources, federal grants, and transfers from the General Fund. The primary uses of revenue are for salaries and supplies specified by the grantor agencies.

Debt Service Fund – The Debt Service Fund accounts for the repayment of the District's long-term debt. The primary source of revenue is property taxes. The primary use of revenue is payment of principal and interest due on long-term debt.

Additionally, the District reports the following nonmajor governmental funds:

Special Revenue Funds

Assoc. Student Body Fund – The Fund is used to account for student activity accounts used to account for various student deposits and monies of clubs associated with the District. The principal sources of revenues are student deposits and club income. The primary uses are for club and school activities.

Pool Operations Fund – The Fund accounts for the operating activities of the pool. The principal sources of revenue are user fees, private donations, and transfers. The primary uses of revenues are for salaries and benefits of pool employees and payments for pool operating costs.

Trust and Agency Fund – The Trust and Agency Fund is used to account for the transactions and other funds held in a trustee capacity. It is comprised of two parts: (1) Supplemental Retirement, and (2) Classified Employee Professional Development Fund. The Supplemental Retirement portion represents the early retirement transactions for the District. The Classified Employee Professional Development Fund relates to professional development for classified employees. Oregon Department of Revenue classifies the fund as a Fiduciary Fund for reporting purposes.

Capital Projects Fund – The Capital Projects Fund accounts for major capital improvements within the District. The primary source of revenues are loan proceeds, and transfers from the General Fund. The primary use of revenue is capital outlay.

The District reports the following proprietary fund:

Internal Service Fund

Unemployment Insurance Fund – The Unemployment Insurance Fund is used to account for funds allocated for unemployment benefits. The primary sources of revenue are investment earnings and monies from other local sources. The primary use of revenue is for unemployment benefits.

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between funds included in governmental activities are eliminated.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measureable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measureable and available only when cash is received by the government.

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

F. Budgetary Information

Annual budgets are adopted on the modified accrual basis of accounting. The District budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects, internal service, and fiduciary funds. All funds are budgeted on the modified accrual basis of accounting.

The District begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the board of directors by resolution prior to the beginning of the District's fiscal year.

The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total instruction, support services, community services, debt service, capital outlay, operating contingencies, and interfund transfers for each fund are the levels of control established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line item budgets within appropriation categories.

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of a fund's original budget may be adopted by the board of directors at a regular board meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the board of directors.

Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the board of directors. During the year, there were no supplemental budget. The District does not use encumbrances and appropriations lapse at year-end.

Budget amounts shown in the financial statements reflect the original budget amounts and five approved appropriation changes.

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

2. Investments

State statutes authorize the District to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the states of Oregon, Washington, Idaho, or California, certain interest-bearing bonds, time deposit open accounts, certificates of deposit, and savings accounts in banks, mutual savings banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

3. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized. Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Vehicles and Equipment	5-20
Buildings and building improvements	20-50

4. Deferred Outflows/Inflows of Resources (Non-Pension Related)

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will therefore not be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will therefore not be recognized as an inflow of resources (revenue) until that time.

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

The District has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

5. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

6. Fund Balance Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

7. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Nonspendable fund balance are amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.

Restricted fund balance are amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The school board is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for the specific purposes but do not meet the criteria to be classified as committed. The school board has by resolution authorized the Superintendent and Business Manager to assign fund balance. The board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The District has adopted a minimum fund balance policy. The board directs the Business Manager/Superintendent to manage the General Fund's adopted budget in such a way to plan for an ending fund cash balance of at least 4.5% of total adopted revenues. 1.0% of the 4.5% will be held in a special contingency fund. In years for which there are unforeseen negative impacts to the adopted budget, the board may adjust the cash balance to 3% without a contingency fund.

H. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collection to entities levying taxes. Property taxes are levied and become a lien as of July 1 on property values assessed as of June 30. Property taxes are payable in three installments, which are due on November 15, February 15, and May 15.

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Uncollected property taxes are shown as assets in the governmental funds. Property taxes collected within approximately 30 days of fiscal year-end are recognized as revenue, while the remaining are recorded as deferred inflows of resources because they are not deemed available to finance operations of the current period.

3. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (PERS) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

I. Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumption that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

II. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

Philomath School District No. 17J maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

The District participates in an external investment pool (State of Oregon Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company. The State's investment policies are governed by the Oregon Revised Statutes (ORS) and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested exercising reasonable care, skill, and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which established diversification percentages and specifies the types and maturities of investments. The portion of the external investment pool which belongs to local government investment participants is reported in an Investment Trust Fund in the State's Annual Comprehensive Financial Report (ACFR).

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

A copy of the State's ACFR may be obtained at the Oregon State Treasury, 350 Winter St. N.E., Salem, Oregon 97310-0840.

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset or price paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset.

The classification of securities within the fair value hierarchy is based on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

- *Level 1* – Unadjusted quoted prices for identical investments in active markets.
- *Level 2* – Observable inputs other than quoted market prices; and,
- *Level 3* – Unobservable inputs.

There were no transfers of assets or liabilities among the three levels of the fair value hierarchy for the year ended June 30, 2022.

Fair values of assets measured on a recurring basis at June 30, 2022 are as follows:

	<u>Level 1</u>
Oregon Local Government Investment Pool	<u>\$ 11,940,977</u>

Credit Risk

Oregon statutes authorize the District to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the Local Government Investment Pool.

The District has not adopted an investment policy regarding credit risk; however, investments comply with state statutes.

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Investments

As of June 30, 2022, the District had the following investments:

	<u>Credit Quality Rating</u>	<u>Maturities</u>	<u>Fair Value</u>
Oregon Local Government Investment Pool	Unrated	-	<u>\$ 11,940,977</u>

Interest Rate Risk

The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increases in interest rates.

Concentration of Credit Risk

The District does not have a formal policy that places a limit on the amount that may be invested in any one insurer. 100 percent of the District's investments are in the Oregon Local Government Investment Pool.

Custodial Credit Risk – Investments

This is the risk that, in the event of the failure of a counterparty, the District will not be able to recover the value of its investments that are in the possession of an outside party. The District does not have a policy that limits the amount of investments that can be held by counterparties.

Custodial Credit Risk – Deposits

This is the risk that, in the event of a bank failure, the District's deposits may not be returned. All District deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories.

Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer.

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

The District holds checking accounts at Citizens Bank, for which deposits are insured by the FDIC up to \$250,000. At June 30, 2022, the District's had deposits of \$250,000 covered by FDIC insurance and \$1,006,986 collateralized under the PFCP.

Deposits

The District's deposits and investments at June 30, 2022 are as follows:

Petty cash	\$ 2,041
Checking accounts	1,359,704
Money market account	285,302
Total investments	<u>11,940,977</u>
 Total deposits and investments	 <u><u>\$ 13,588,024</u></u>

Cash and investments by fund are as follows:

Governmental activities - unrestricted	
General Fund	\$ 2,530,645
Nonmajor governmental funds	274,601
Unemployment Insurance Fund	<u>14,177</u>
 Total governmental activities - unrestricted	 <u>2,819,423</u>
Governmental activities - restricted	
Federal, State and Local Fund	165,103
Debt Service Fund	9,785,874
Nonmajor governmental funds	<u>817,624</u>
 Total governmental activities - restricted	 <u>10,768,601</u>
 Total cash and investments	 <u><u>\$ 13,588,024</u></u>

Restricted cash is for special programs, as well as future payments of principal and interest on long-term debt.

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

B. Note Receivable

Philomath School District has a noninterest bearing note receivable from Kings Valley Community Trust in the face amount of \$685,000. However, to reflect the time value of money, the receivable recorded in the financial statements reflects future payments discounted at an imputed interest rate of 4.0%, which was the market interest rate at the time the note was signed, February 2014. The note is due in monthly installments of \$3,806, including interest, beginning in March 2014 and ending February 2029. Interest income recognized during the year was \$11,420.

Receivables as of June 30, 2022 are as follows:

Note receivable - face amount	\$ 304,444
Less: unamortized discount	<u>(37,600)</u>
	<u><u>\$ 266,844</u></u>

C. Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets not being depreciated				
Land	\$ 1,784,357	\$ -	\$ -	\$ 1,784,357
Total capital assets not being depreciated	<u>1,784,357</u>	<u>-</u>	<u>-</u>	<u>1,784,357</u>
Capital assets being depreciated				
Buildings and improvements	46,915,445	29,642	-	46,945,087
Vehicles and equipment	<u>1,572,843</u>	<u>119,131</u>	<u>-</u>	<u>1,691,974</u>
Total capital assets being depreciated	<u>48,488,288</u>	<u>148,773</u>	<u>-</u>	<u>48,637,061</u>
Less accumulated depreciation for				
Buildings and improvements	(18,088,778)	(960,915)	-	(19,049,693)
Vehicles and equipment	<u>(1,096,862)</u>	<u>(42,689)</u>	<u>-</u>	<u>(1,139,551)</u>
Total accumulated depreciation	<u>(19,185,640)</u>	<u>(1,003,604)</u>	<u>-</u>	<u>(20,189,244)</u>
Total capital assets being depreciated, net	<u>29,302,648</u>	<u>(854,831)</u>	<u>-</u>	<u>28,447,817</u>
Governmental activities capital assets, net	<u><u>\$ 31,087,005</u></u>	<u><u>\$ (854,831)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 30,232,174</u></u>

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June 30, 2022

Capital assets are reported on the statement of net position as follows:

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Land	\$ 1,784,357	\$ -	\$ 1,784,357
Buildings	46,945,087	(19,049,693)	27,895,394
Machinery and equipment	<u>1,691,974</u>	<u>(1,139,551)</u>	<u>552,423</u>
Total governmental capital assets	<u>\$ 50,421,418</u>	<u>\$ (20,189,244)</u>	<u>\$ 30,232,174</u>

Depreciation was not charged to specific functions or programs of the District. Capital assets of the District are for the use of the entire District and are therefore unallocated.

D. Interfund Transfers

Interfund transfers during the year consisted of:

	Federal, State and Local Fund	Transfers in: Nonmajor Governmental Funds	Total
Transfers out:			
General Fund	<u>\$ 3,692</u>	<u>\$ 275,000</u>	<u>\$ 278,692</u>

Transfers were made to cover future capital projects and special programs.

E. Compensated Absences

The following is a summary of compensated absences transactions for the year:

	Beginning Balance	Additions	Reductions	Ending Balance
Compensated absences	<u>\$ 59,572</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,572</u>

The General Fund has traditionally been used to liquidate compensated absences liabilities.

PHILOMATH SCHOOL DISTRICT NO. 17J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

F. Long-Term Liabilities

1. Changes in Long-Term Liabilities

The following is a summary of long-term liabilities transactions for the year:

Governmental activities	Interest Rates	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds							
Limited Tax Pension 2002	2.06-6.1%	\$ 5,713,414	\$ 3,860,000	\$ -	\$ 430,000	\$ 3,430,000	\$ 485,000
Construction Bonds 2010	2.5-5.47%	<u>29,498,268</u>	<u>24,218,268</u>	<u>-</u>	<u>-</u>	<u>24,218,268</u>	<u>-</u>
Subtotal bonds		<u>35,211,682</u>	<u>28,078,268</u>	<u>-</u>	<u>430,000</u>	<u>27,648,268</u>	<u>485,000</u>
Phone system lease	4.20%	<u>121,193</u>	<u>75,685</u>	<u>-</u>	<u>24,198</u>	<u>51,487</u>	<u>25,214</u>
Total governmental activities		<u>\$ 35,332,875</u>	<u>\$ 28,153,953</u>	<u>\$ -</u>	<u>\$ 454,198</u>	<u>\$ 27,699,755</u>	<u>\$ 510,214</u>

2. Limited Tax Pension Obligation Bonds

The District participated in the OSBA Pension Bond Pool for the purpose of funding the District's allocated portion of the PERS Unfunded Actuarial Liability (UAL); District assets are pledged as collateral. A bond was issued on October 9, 2002. The bond is being amortized over 26 years. Interest rates are fixed and range between 2.06% and 6.1%. Interest rates increase in accordance with the original bond agreement. Interest is due semiannually on June 30 and December 30. The Debt Service Fund is used to liquidate the debt.

3. Construction Bonds - Series 2010

On August 23, 2010, the District issued general obligation bonds in the amount of \$29,498,268 for the purpose of funding various construction projects within the District, which are pledged as collateral. Interest rates are fixed and range between 2.5% and 5.47%. Interest rates increase in accordance with the original bond agreements. Interest is due semiannually on June 15 and December 15. Of the \$29,498,268 in construction bonds issued, \$20,000,000 consists of Qualified School Construction Bonds (QSCB) that provide for an interest rate subsidy of approximately 97.95% by the federal government. Annual interest expense on QSCB bonds amounts to \$1,094,400. Of this amount, \$1,072,000 is subsidized by the federal government, resulting in an annual net interest cost to the District of \$24,200. The interest subsidy is recorded as revenue in the Debt Service Fund. The total interest column in the future maturities table will be offset by federal interest subsidy revenue in the amount of \$13,936,000. The Debt service fund has traditionally been used to liquidate long-term debt.

PHILOMATH SCHOOL DISTRICT NO. 17J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

4. Capital Lease – Phone System

The District entered into a financing agreement dated October 1, 2019 for the purchase of a phone system, which is pledged as collateral. The agreement calls for annual payments of principal and interest of \$27,378. The capital projects fund has been used to liquidate the debt.

5. General Obligation Debt Capacity

ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Kindergarten through twelfth grade school districts may issue an aggregate principal amount up to 7.95% of the Real Market Value of all taxable properties within the district. Information on the District's general obligation debt capacity is presented below.

Real Market Value (Fiscal Year 2022) ⁽¹⁾	\$	934,106,182
Debt Capacity		
General Obligation Debt Capacity (7.95% of Real Market Value)	\$	74,261,441
Less: Outstanding Debt Subject to Limit		<u>(24,218,268) ⁽²⁾</u>
Remaining General Obligation Debt Capacity	\$	50,043,173
Percent of Capacity Issued		32.61%

⁽¹⁾ The District's fiscal year commences July 1 and ends on June 30 of the following year (the "Fiscal Year"). Source: Benton County Department of Assessment and Taxation.

⁽²⁾ Represents voter-approved, unlimited-tax general obligations of the District.

PHILOMATH SCHOOL DISTRICT NO. 17J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

6. Future Maturities of Long-Term Liabilities

Fiscal Year	TOTAL ALL REQUIREMENTS			LIMITED TAX PENSION BONDS Series 2002		
	Total	Principal	Interest	Total	Principal	Interest
2023	\$ 1,796,851	\$ 510,214	\$ 1,286,637	\$ 675,074	\$ 485,000	\$ 190,074
2024	1,830,225	571,273	1,258,952	708,448	545,000	163,448
2025	1,837,600	610,000	1,227,600	743,200	610,000	133,200
2026	1,873,745	680,000	1,193,745	779,345	680,000	99,345
2027	21,911,005	20,755,000	1,156,005	816,605	755,000	61,605
2028	2,944,703	1,435,454	1,509,249	374,703	355,000	19,703
2029	2,645,000	1,049,615	1,595,385	-	-	-
2030	2,725,000	1,021,712	1,703,288	-	-	-
2031	2,805,000	986,855	1,818,145	-	-	-
2032	240,000	79,632	160,368	-	-	-
TOTALS	<u>\$ 40,609,129</u>	<u>\$ 27,699,755</u>	<u>\$ 12,909,374</u>	<u>\$ 4,097,375</u>	<u>\$ 3,430,000</u>	<u>\$ 667,375</u>

Fiscal Year	GENERAL OBLIGATION BONDS 2010 Issue			PHONE SYSTEM CAPITAL LEASE 2020		
	Total	Principal	Interest	Total	Principal	Interest
2023	\$ 1,094,400	\$ -	\$ 1,094,400	\$ 27,377	\$ 25,214	\$ 2,163
2024	1,094,400	-	1,094,400	27,377	26,273	1,104
2025	1,094,400	-	1,094,400	-	-	-
2026	1,094,400	-	1,094,400	-	-	-
2027	21,094,400	20,000,000	1,094,400	-	-	-
2028	2,570,000	1,080,454	1,489,546	-	-	-
2029	2,645,000	1,049,615	1,595,385	-	-	-
2030	2,725,000	1,021,712	1,703,288	-	-	-
2031	2,805,000	986,855	1,818,145	-	-	-
2032	240,000	79,632	160,368	-	-	-
TOTALS	<u>\$ 36,457,000</u>	<u>\$ 24,218,268</u>	<u>\$ 12,238,732</u>	<u>\$ 54,754</u>	<u>\$ 51,487</u>	<u>\$ 3,267</u>

PHILOMATH SCHOOL DISTRICT NO. 17J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

G. Deferred Inflows/Outflows of Resources

Deferred inflows and outflows of resources summarized on the statement of net position are comprised of the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net pension liability - PERS	\$ 5,839,684	\$ (7,480,819)
OPEB liability - PERS RHIA	69,411	(112,120)
OPEB liability - medical insurance	217,401	(193,668)
	<u>\$ 6,126,496</u>	<u>\$ (7,786,607)</u>

H. Constraints on Fund Balances

Constraints on fund balances reported on the balance sheet are as follows:

	General Fund	Local, State and Federal Programs	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances:					
Restricted for:					
Grant programs	\$ -	\$ 572,800	\$ -	\$ -	\$ 572,800
Student activities	-	-	-	324,937	324,937
Debt service	-	-	10,308,159	-	10,308,159
Capital projects	-	-	-	50,000	50,000
Supplemental retirement	-	-	-	387,036	387,036
Health insurance costs	-	-	-	55,651	55,651
Committed to:					
Capital projects	-	-	-	323,768	323,768
Unassigned	<u>1,689,314</u>	<u>-</u>	<u>-</u>	<u>(14,393)</u>	<u>1,674,921</u>
Total fund balances	<u>\$ 1,689,314</u>	<u>\$ 572,800</u>	<u>\$ 10,308,159</u>	<u>\$ 1,126,999</u>	<u>\$ 13,697,272</u>

III. OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. In addition, the District maintains an Unemployment Insurance Fund for the payment of future unemployment claims. No liability for unpaid unemployment claims has been recorded, as management is unable to reasonably estimate the amount or timing of future claims.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

B. Retirement Plans

1. Oregon Public Employees Retirement System

General Information about the Pension Plan

The Oregon Public Employees Retirement System (OPERS) consists of a cost-sharing, multiple-employer defined benefit plan (Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. As of June 30, 2021, there were 941 participating employers.

Plan Membership

As of June 30, 2021, there were 13,991 active plan members, 129,357 retired plan members or their beneficiaries currently receiving benefits, 9,103 inactive plan members entitled to but not yet receiving benefits, for a total of 152,451 Tier One members.

For Tier Two members, as of June 30, 2021, there were 29,322 active plan members, 18,832 retired plan members or their beneficiaries currently receiving benefits, 13,498 inactive plan members entitled to but not yet receiving benefits, for a total of 61,652.

As of June 30, 2021, there were 136,785 active plan members, 8,311 retired plan members or their beneficiaries currently receiving benefits, 7,520 inactive plan members entitled to but not yet receiving benefits, and 18,263 inactive plan members not eligible for refund or retirements, for a total of 170,879 OPSRP Pension Program members.

Plan Benefits

Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A, and Internal Revenue Code Section 401(a).

Tier One/Tier Two Retirement Benefit (Chapter 238) - OPERS is a defined benefit pension plan that provides retirement and disability benefits, annual cost-of-living-adjustments, and death benefits to members and their beneficiaries. Benefits are established by state statute. This defined benefit pension plan is closed to new members hired on or after August 29, 2003.

Pension Benefits

The OPERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options that are actuarially equivalent to the base benefit. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

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A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. Police and Fire members may purchase increased benefits that are payable between the date of retirement and age 65.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- Member was employed by a PERS employer at the time of death,
- Member died within 120 days after termination of PERS-covered employment,
- Member died as a result of injury sustained while employed in a PERS-covered job, or
- Member was on an official leave of absence from a PERS-covered job at the time of death.

Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for a either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining monthly benefit.

Benefit Changes after Retirement

Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations caused by changes in the fair value of the underlying global equity investments of that account.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision. The COLA is capped at 2.0 percent.

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OPSRP Defined Benefit Pension Program (OPSRP DB) - This Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003.

Pension Benefits

This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and Fire - 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General Service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

Disability Benefits

A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision. The COLA is capped at 2.0 percent.

OPSRP Individual Account Program (OPSRP IAP) - Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS and is administered by the OPERS Board.

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Pension Benefits

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP Individual Account Program (IAP), may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Contributions

OPERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the OPERS Defined Benefit Plan and the Other Postemployment Benefit Plans.

Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation, which became effective July 1, 2020. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced.

Member contributions are set by statute at six percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members' behalf. As permitted, the District has opted to pick-up the contributions on behalf of its employees.

Employer contributions for the year ended June 30, 2022 were \$1,681,430.

Annual Comprehensive Financial Report (ACFR)

Additional disclosures related to Oregon PERS not applicable to specific employers are available by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700, or can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Actuarial Valuations

The employer contribution rates effective July 1, 2019, through June 30, 2021, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2019
Measurement Date	June 30, 2021
Experience Study	2018, published July 24, 2019
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.40 percent
Long-term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent
Cost of living adjustment (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	Health retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

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June 30, 2022

	<p>Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>
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Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are on the 2018 Experience Study, which reviewed experience for the four-year period ended December 31, 2018. There were no differences between the assumptions and plan provisions used for June 30, 2021 measurement date calculations compared to those shown above.

Actuarial Methods and Assumptions

Assets are valued at their market value. Gains and losses between odd-year valuations are amortized as a level percentage of combined valuation payroll over 20 years from the odd-year valuation in which they are first recognized.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Oregon PERS and additions to/deductions from Oregon PERS' fiduciary net position have been determined on the same basis as they are reported by Oregon PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

PHILOMATH SCHOOL DISTRICT NO. 17J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Depletion Date Projection

GASB 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for OPERS:

- OPERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

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For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

OIC Target and Actual Investment Allocation as of June 30, 2021

<u>Asset Class/Strategy</u>	<u>OIC Policy Low Range</u>	<u>OIC Policy High Range</u>	<u>OIC Target Allocation</u>	<u>Actual Allocation²</u>
Debt Securities	15.0%	25.0%	20.0%	20.8%
Public Equity	27.5%	37.5%	32.5%	29.4%
Real Estate	9.5%	15.5%	12.5%	10.5%
Private Equity	14.0%	21.0%	17.5%	25.1%
Alternatives Portfolio	7.5%	17.5%	15.0%	9.5%
Opportunity Portfolio ¹	0.0%	5.0%	0.0%	2.3%
Risk Parity	0.0%	2.5%	2.5%	2.4%
Total			100.0%	100.0%

¹Opportunity Portfolio is an investment strategy, and it may be invested up to 5% of total Fund assets.

² Based on the actual investment value at 6/30/2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the District reported a liability of \$9,199,504 for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the District's proportion was 0.0768773%. For the year ended June 30, 2021, the District recognized pension expense of \$1,460,458.

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At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 861,134	\$ -
Changes in assumptions	2,302,913	(24,211)
Net difference between projected and actual earnings on investments	-	(6,810,322)
Changes in proportionate share	978,914	(273,097)
Differences between employer contributions and employer's proportionate share of system contributions	17,084	(373,189)
Total (prior to post-MD contributions)	4,160,045	(7,480,819)
Contributions subsequent to the MD	1,679,639	-
Total	<u>\$ 5,839,684</u>	<u>\$ (7,480,819)</u>

Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize pension expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service life determined as of the beginning of the June 30, 2021 measurement period is 5.4 years.

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in subsequent years as follows:

Employer subsequent fiscal years:	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	\$ (410,144)
2nd Fiscal Year	\$ (528,630)
3rd Fiscal Year	\$ (898,811)
4th Fiscal Year	\$ (1,668,848)
5th Fiscal Year	\$ 185,658

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Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a higher discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate.

District's proportionate share of the net pension liability (asset):

1% Decrease (5.9%)	Discount Rate (6.9%)	1% Increase (7.9%)
\$ 18,065,626	\$ 9,199,504	\$ 1,781,779

Changes Subsequent to the Measurement Date

On July 15, 2021, Portland Public Schools issued pension obligation bonds resulting in a lump-sum deposit to a new side account with PERS totaling \$398,665,572. On August 13, 2021, 22 school district employers issued pension obligation bonds resulting in lump-sum deposits to new side accounts with PERS totaling \$654,583,738. On August 31, 2021, five community college employers issued pension obligation bonds resulting in lump-sum deposits to new side accounts totaling \$212,080,721. On September 28, 2021, one school district employer issued pension obligation bonds resulting in a lumpsum deposit to a new side account totaling \$73,908,669.

On July 23, 2021, the PERS Board voted to set the assumed rate of return to 6.9 percent, down from 7.2 percent. The PERS Board reviews the assumed rate in odd-numbered years as part of the board's adoption of actuarial methods and assumptions. The rate was then adopted in an administrative rule at the PERS Board's October 1, 2021, meeting. The new assumed rate will be reflected in the December 31, 2021 actuarial valuation for funding, and decreases in the assumed rate typically increase the system's unfunded actuarial liability as well as employer contribution rates. The new assumed rate was applied by the actuaries to the Net Pension Liability and Net OPEB Liability as of June 30, 2021.

C. Other Post-Employment Benefits (GASB 75) RHIA - Oregon PERS Plan

1. Oregon Public Employees Retirement System (PERS) Retirement Health Insurance Account (RHIA) Other Post-Employment Benefit (OPEB) Plan (the Plan)

General Information about the OPEB Plan

The Oregon PERS RHIA consists of a single cost-sharing multiple-employer defined benefit OPEB plan for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools.

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Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. As of June 30, 2021, there were 811 participating employers.

Plan Benefits – PERS RHIA (Chapter 238)

Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A, and the Internal Revenue Code Section 401(a).

OPEB Membership

RHIA was established by ORS 238.420 and authorizes a payment of up to \$60 from RHIA toward the monthly costs of health insurance. The Plan is closed to new members hired on or after August 29, 2003. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (C) enroll in a PERS-sponsored health plan. As of June 30, 2021, the inactive RHIA plan participants currently receiving benefits totaled 42,857, and there were 43,108 active and 12,734 inactive members who meet the requirements to receive RHIA benefits when they retire.

Basis of Accounting

Contributions for employers are recognized on the accrual basis of accounting. Employer contributions to PERS are calculated based on creditable compensation for active members reported by employers. Employer contributions are accrued when due pursuant to legal requirements. These are amounts normally included in the employer statements cut off as of the fifth of the following month. The schedules of OPEB amounts by Employer does not reflect deferred outflows of resources related to contributions made by employers after the measurement date. Consistent with GASB Statement No. 75, paragraph 59(a), employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined.

Contributions

Employer contributions for the year ended June 30, 2022 were \$2,006.

OPEB RHIA Plan Annual Comprehensive Financial Report (ACFR)

All assumptions, methods, and plan provisions used in these calculations are described in the Oregon PERS RHIA Cost-Sharing Multiple-Employer OPEB Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the year ended June 30, 2021. That independently audited report was dated February 25, 2022 and can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

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Proportionate Share Allocation Methodology

The basis for the employer's proportion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. If the employer did not make contributions during the fiscal year, their proportionate share will be set to zero and the employer will be allocated no proportionate share of the OPEB amounts.

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2019
Measurement Date	June 30, 2021
Experience Study	2018, published July 24, 2019
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.40 percent
Long-term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent
Retiree healthcare participation	Healthy retirees: 32%; disabled retirees: 20%
Mortality	<p>Health retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active members: Pub-2010 Employees, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retirees, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future.

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Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are on the 2018 Experience Study, which reviewed experience for the four-year period ended December 31, 2018.

There were no differences between the assumptions and plan provisions used for June 30, 2021 measurement date calculations compared to those shown above, except as follows:

- The H.R. 1865 Further Consolidated Appropriations Act, which was signed into law on December 20, 2019, repealed the Cadillac tax on high-cost health plans. The RHIA Total OPEB asset as of the June 30, 2020 measurement date shown reflects the repeal of the Cadillac tax.

Discount Rate

The discount rate used to measure the total OPEB liability at June 30, 2021 was 6.90. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA was applied to all periods of projected benefit payments to determine the total OPEB liability.

Long-Term Expected Rate of Return

For GASB 74 and GASB 75, the long-term expected rate of return assumption is generally not required to be updated between a) the assumption used to develop liabilities at the actuarial valuation date and b) the roll-forward measurement date at which GASB liability are reported unless there is an indication that the assumption used on the actuarial valuation date is no longer supportable as of the GASB measurement date. The long-term expected rate of return used in the December 31, 2019 actuarial valuation for funding purposes was 7.20%.

After a public review process that commenced prior to June 30, 2021 and was based on capital market outlook models developed prior to that date, the PERS Board selected a lower long-term expected rate of investment return assumption of 6.90% on July 23, 2021 to be used in the December 31, 2020 and December 31, 2021 actuarial valuations for funding purposes. At the same time, the PERS Board reduced the inflation and payroll growth assumptions to 2.40% and 3.40%, respectively.

We understand PERS has chosen to reflect these updated economic assumptions for the calculation of June 30, 2021 measurement date GASB liabilities. As such, the June 30, 2021 Total OPEB Liability reflects a long-term expected rate of return of 6.90%, an inflation assumption of 2.40%, and a payroll growth assumption of 3.40%.

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For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

Depletion Date Projection

GASB 75 generally requires that a blended discount rate be used to measure the Total OPEB Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position (fair market value of assets) is projected to cover benefit payments and administrative expenses.

A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 75 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 75 (paragraph 82) does allow for alternative evaluations of projected solvency if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for OPEB Plan:

- OPERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 75 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB 75 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

There remains substantial uncertainty regarding the impact of COVID-19 on plan costs, including whether the pandemic will increase or decrease costs in the near and longer term.

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For example, health care expenditures unrelated to COVID-19 have decreased substantially since stay-at-home orders have been in place on account of physician practices closing for most visits and nonemergency surgeries being postponed. Some services will be postponed until a later date while others may never occur, and the drop in utilization for services unrelated to COVID-19 may offset potential increases in health costs related to COVID-19. Therefore, we have deferred making an adjustment to expected plan costs until more information is known. It is possible that the COVID-19 pandemic could have a material impact on the projected costs.

OPEB Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2022, the District reported an asset of \$297,904 for its proportionate share of the OPEB asset. The OPEB asset was measured at June 30, 2021, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date.

The District's proportion of the net OPEB asset was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2019 the District's proportion was 0.08675130%. For the year ended June 30, 2022, the District recognized OPEB credit of \$45,636.

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual	\$ -	\$ (8,288)
Changes in assumptions	5,862	(4,432)
Net difference between projected and actual earnings on investment	-	(70,798)
Changes in proportionate share	61,228	(28,602)
Total (prior to post-MD contributions)	67,090	(112,120)
Contributions subsequent to the MD	2,321	-
Total Deferred Outflow/(Inflow) of Resources	\$ 69,411	\$ (112,120)

Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize OPEB expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service life determined as of the beginning of the June 30, 2021 measurement period is 2.7 years.

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Amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB asset in the year ended June 30, 2022. Other amounts reported by the District as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense in subsequent years as follows:

Employer subsequent fiscal years:	Deferred Outflow/(Inflow) of Resources
1st Fiscal Year	\$ (17,434)
2nd Fiscal Year	10,931
3rd Fiscal Year	16,163
4th Fiscal Year	22,364
5th Fiscal Year	-

Sensitivity of the District's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB asset calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net OPEB asset would be if it were calculated using a higher discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate.

District's proportionate share of the net OPEB (asset) liability:

1% Decrease (5.9%)	Discount Rate (6.9%)	1% Increase (7.9%)
\$ (263,453)	\$ (297,904)	\$ (327,334)

Changes Subsequent to the Measurement Date

We are not aware of any changes subsequent to the June 30, 2021 measurement date that meet the requirement requiring a brief description under the GASB standard.

D. Other Post-Employment Benefits (GASB 75) - District Medical Benefit Plan

1. Other Post-Employment Benefit (OPEB) District Medical Benefit Plan (the Plan)

General Information about the OPEB Plan

Name of OPEB Plan

The District provides a single-employer, retiree benefit plan that provides post-employment health, dental, and vision benefits to eligible employees and their spouses.

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There are active and retired members in the plan. Benefits and eligibility for members are established through various collective bargaining agreements.

Plan Descriptions, Benefit Terms, Eligibility

The collective bargaining agreement with classified employees includes three policies for other post-employment benefits:

- Policy one: Eligible employees must be hired prior to July 1, 1997, complete 10 years of service, and reach age 58 for the year ended June 30, 2013 and age 59 and 60 for the years ending June 30, 2014 and 2015, respectively. Benefits include either insurance premiums paid up to the District cap for family medical, dental, and vision coverage, or in lieu of insurance coverage, an annual stipend equal to 50% of the family premium.
- Policy two: Eligible employees must be hired between July 1, 1997 and June 30, 2001, complete 12 years of service, and reach age 58 for the year ended June 30, 2013 and age 59 and 60 for the years ending June 30 2014, and 2015, respectively.
- Benefits include either insurance premiums paid up to the District cap for single medical, dental and vision coverage, or in lieu of insurance coverage, an annual stipend equal to 50% of the single premium.
- Policy three: Eligible employees must be hired on or after July 1, 2001, complete 15 years of service and reach age 58 for the year ended June 30, 2013 and age 59 and 60 for the years ending June 30, 2014 and 2015, respectively. Benefits include either insurance premiums paid up to the District cap at percentages based on total years of service for single medical, dental, and vision coverage, or in lieu of insurance coverage, an annual stipend equal to 50% of the single premium. The percentage of the District-paid insurance cap ranges from 75% to 100% based on total years of service between 15 and 30 years.

All classified policies are payable to the earlier of age 65 or the retiree's date of death.

The collective bargaining agreements with confidential and supervisory employees include three policies for other post-employment benefits:

- Policy one: Eligible employees must be hired prior to July 1, 1997, complete 10 years of service, and reach age 58. Benefits include either insurance premiums paid up to the District cap for family medical, dental, and vision coverage, or in lieu of insurance coverage, an annual stipend equal to 50% of the two-party premium.
- Policy two: Eligible employees must be hired between July 1, 1997 and December 31, 2005, complete 12 years of service, and reach age 58.

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- Benefits include either insurance premiums paid up to the District cap for single medical, dental, and vision coverage, or in lieu of insurance coverage, an annual stipend equal to 50% of the single premium.
- Policy three: Eligible employees must be hired on or after January 1, 2006, complete 15 years of service, and reach age 58. Benefits include either insurance premiums paid up to the District cap for single medical, dental and vision coverage, or in lieu of insurance coverage, an annual stipend equal to 50% of the single premium.

Confidential and supervisory policies one and two are payable to the earlier of seven years, age 65, or the retiree's date of death.

The collective bargaining agreement with licensed and administrative employees includes four policies for other post-employment benefits:

- Policy one: Eligible employees must be hired prior to January 1, 1995, complete nine years of service, and reach age 55, or 30 years in PERS. Benefits include either insurance premiums paid up to the District cap for two-party medical and dental coverage, or in lieu of insurance coverage, an annual stipend equal to 50% of the two-party premium.
- Policy two: Eligible employees must be hired between January 1, 1995 and June 30, 1997, complete 12 years of service, and reach age 55, or 30 years in PERS. Benefits include either insurance premiums paid up to the District cap for two-party medical and dental coverage, or in lieu of insurance coverage, an annual stipend equal to 50% of the two-party premium.
- Policy three: Eligible employees must be hired between July 1, 1997 and December 31, 2004, complete 12 years of service, and reach age 55, or 30 years in PERS. Benefits include either insurance premiums paid up to the District cap for single medical and dental coverage, or in lieu of insurance coverage, an annual stipend equal to 50% of the single premium.
- Policy four: Eligible employees must be hired after December 31, 2004, complete 15 years of service, and reach age 55, or 30 years in PERS. Benefits include either insurance premiums paid up to the District cap for single medical and dental coverage, or in lieu of insurance coverage, an annual stipend equal to 50% of the single premium.

Licensed and administrative policies one and two are payable for a maximum of ten years or to age 65. Policies one and two also include a surviving spouse benefit. Under the surviving spouse benefit, the District will pay single-party medical coverage for the spouse until the earlier of the spouse turning age 65, or when the retiree's coverage would have ended.

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Policy three is payable for the earlier of 10 years, age 65, or the retiree's date of death. Policy four is payable for the earlier of five years, age 65, or the retiree's date of death.

The District's post-employment healthcare plan, established in accordance with Oregon Revised Statutes (ORS) 243.303, stipulates that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims cost, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represent the District's implicit employer contribution.

Participant Statistics

As of June 30, 2022, there were 210 active participants and 11 retirees in the Medical Benefit plan. The average attained age of active participants is 46, and average years of past service is 8.1. The average age of retirees receiving benefits is 62.2 and the average retiree age is 56.9. The District did not establish an irrevocable trust (or equivalent arrangement) to account for this plan.

Funding Policy

The benefits from this program are paid by the District on a self-pay basis and the required contribution is based on projected pay-as-you-go financing requirements. There is no obligation on the part of the District to fund these benefits in advance.

Actuarial Methods and Assumptions:

The District engaged an actuary to perform an evaluation as of June 30, 2022 using age entry normal, level percent of salary Actuarial Cost Method.

The Single Employer Pension Plan liability was determined using the following actuarial assumptions, applied to all periods including the measurement:

Valuation Date	June 30, 2022
Measurement Dates/Fiscal Year Ends	June 30, 2021 through June 30, 2022
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Interest Discount	3.54 percent discount rate assumption
General Inflation	2.50 percent per year

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Salary Scale	Annual salary increases for employees are assumed to be 5% annually; Stipends for administrative and licensed retirees are assumed to increase by 3% annually
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Mortality rates were based on the RP=2000 Active/Healthy Annuitant Mortality Table for males and females, as appropriate. Turnover rates were based on percentages developed for the valuation of benefits under Oregon PERS and vary by years of service. Disability rates were based on percentages developed for the valuation of benefits under Oregon PERS and vary by employee age. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations.

Changes in Medical Benefit OPEB Liability

Total OPEB Liability at June 30, 2021	\$ <u>1,018,320</u>
Changes for the year:	
Service cost	37,977
Interest	32,854
Change in assumptions	(61,062)
Experience (gain)/loss	(96,298)
Benefit payments	<u>(180,472)</u>
Net changes	<u>(267,001)</u>
Total OPEB Liability at June 30, 2022	\$ <u>751,319</u>

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 63,216	\$ (87,850)
Changes of assumptions or other inputs	<u>154,185</u>	<u>(105,818)</u>
Total	<u>\$ 217,401</u>	<u>\$ (193,668)</u>

Amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022.

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Other amounts reported by the District as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense in subsequent years as follows:

Employer subsequent fiscal years:	Deferred Outflow/(Inflow) of Resources
1st Fiscal Year	\$ 507
2nd Fiscal Year	507
3rd Fiscal Year	507
4th Fiscal Year	9,887
5th Fiscal Year	12,687
6th Fiscal Year	12,687
All Subsequent Years	(13,049)

Sensitivity of the Net OPEB Liability to Changes in Discount and Trend Rates

The following presents the net OPEB liability, calculated using the discount rate of 2.21%, as well as what the liability would be if it was calculated using a discount rate 1-percentage-point lower or 1-percentage-point higher than the current rate:

June 30 Disclosure	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB Liability	\$ 778,388	\$ 751,319	\$ 724,801

The following presents the net OPEB liability, calculated using the current trend rate, as well as what the liability would be if it was calculated using a discount rate 1-percentage-point lower or 1-percentage-point higher than the current rate:

June 30 Disclosure	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 709,213	\$ 751,319	\$ 799,857

E. Tax Deferred Annuities

The District has tax deferred annuity contracts established under Section 403(b) of the Internal Revenue Code. District paid contributions are payable based on an employee's full-time equivalent. The District made contributions of \$138,047 during the fiscal year ended June 30, 2022.

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F. Concentrations

1. Collective Bargaining Agreement

At June 30, 2022, the District had approximately 208 employees who were accounted for under the governmental activities of the District. Of this total, 100 are certified staff represented by a union and 75 are classified staff covered by a collective bargaining agreement. The remaining staff are not covered by an agreement. The classified agreement expired June 30, 2024. The certified agreement extends through June 30, 2023.

G. New Pronouncements

For the fiscal year ended June 30, 2022, the District implemented the following new accounting standards:

GASB Statement No. 83, *Certain Asset Retirement Obligations* – This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset.

GASB Statement No. 87, *Leases* – This statement addresses the accounting and financial reporting for leases by governments, requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases.

GASB Statement No. 92, *Omnibus 2020*. This statement was issued January 2020 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to leases implementation, derivative instruments, postemployment benefits (pensions and other postemployment benefits), asset retirement obligations, risk pool and fair value measurements.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statement No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension/OPEB plans and employee benefit plans other than pension/OPEB plans, as fiduciary component units in fiduciary fund financial statement; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meets the definition of a pension plan and for benefits provided through those plans.

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

The District will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the following pronouncements:

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* – The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The statement is effective for fiscal years beginning after December 15, 2021 (as amended by GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*).

H. Related Parties

The District makes payments to Western Outdoor School, which is directed by the spouse of a current board member. Total remittances during the year ended June 30, 2022 were \$50,642.

I. Subsequent Events

Management has evaluated subsequent events through December 22, 2022, which was the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY AND DISTRICT CONTRIBUTIONS

OREGON PERS SYSTEM

Schedule of the District's Proportionate Share of the Net Pension Liability

	2022	2021	2020	2019	2018	2017	2016	2015
District's proportion of the net pension liability (asset)	0.07687728%	0.07871281%	0.07197935%	0.06680642%	0.06199441%	0.06545461%	0.06774420%	0.07520112%
District's proportionate share of the net pension liability (asset)	\$ 9,199,504	\$ 17,177,843	\$ 12,450,704	\$ 10,120,293	\$ 8,921,002	\$ 9,826,257	\$ 3,889,520	\$ (1,704,595)
District's covered-employee payroll	\$ 8,857,599	\$ 8,308,330	\$ 7,331,544	\$ 6,533,899	\$ 6,026,210	\$ 5,952,487	\$ 5,836,465	\$ 6,126,649
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	103.86%	206.75%	169.82%	154.89%	148.04%	165.08%	66.64%	-27.82%
Plan fiduciary net position as a percentage of the total pension liability	87.60%	75.79%	80.20%	82.07%	83.12%	80.53%	91.88%	103.59%

Schedule of District Contributions

	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 1,681,430	\$ 1,674,562	\$ 1,609,868	\$ 1,041,694	\$ 962,831	\$ 605,075	\$ 582,690	\$ 744,104
Contributions in relation to the contractually required contribution	(1,681,430)	(1,674,562)	(1,609,868)	(1,041,694)	(962,831)	(605,075)	(582,690)	(744,104)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 10,018,376	\$ 9,154,967	\$ 8,687,550	\$ 8,397,517	\$ 7,715,688	\$ 7,760,228	\$ 6,216,888	\$ 5,836,465
Contributions as a percentage of covered-employee payroll	17%	18%	19%	12%	12%	8%	9%	13%

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
OTHER POST EMPLOYMENT BENEFITS AND DISTRICT CONTRIBUTIONS

OREGON PERS SYSTEM RHIA

Schedule of the District's Proportionate Share of the Other Post Employment Benefits

	2022	2021	2020	2019	2018	2017
District's proportion of the OPEB liability (asset)	0.08675130%	0.13668136%	0.07770644%	0.07319678%	0.06798734%	0.06695980%
District's proportionate share of the OPEB liability (asset)	\$ (297,904)	\$ (278,502)	\$ (150,157)	\$ (81,707)	\$ (28,374)	\$ 18,184
District's covered-employee payroll	\$ 8,857,599	\$ 8,308,330	\$ 7,331,544	\$ 6,533,899	\$ 6,026,210	\$ 5,952,487
District's proportionate share of the OPEB liability (asset) as a percentage of its covered-employee payroll	-3.36%	-3.35%	-2.05%	-1.25%	-0.47%	0.31%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	183.90%	150.07%	144.40%	123.99%	108.88%	94.15%

Schedule of District Contributions

	2022	2021	2020	2019	2018	2017
Contractually required contribution	\$ 2,006	\$ 2,321	\$ 9,761	\$ 41,988	\$ 38,578	\$ 38,801
Contributions in relation to the contractually required contribution	(2,006)	(2,321)	(9,761)	(41,988)	(38,578)	(38,801)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 10,018,376	\$ 9,154,967	\$ 8,687,550	\$ 8,397,517	\$ 7,715,688	\$ 7,760,228
Contributions as a percentage of covered-employee payroll	0.02%	0.03%	0.11%	0.50%	0.50%	0.50%

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

SCHEDULES OF CHANGES IN OTHER POST EMPLOYMENT BENEFITS (OPEB)
LIABILITY AND RELATED RATIOS - MEDICAL BENEFIT

DISTRICT MEDICAL BENEFIT PLAN

Schedule of Changes	2022	2021	2020	2019	2018	2017
Total Medical Benefit Pension Liability, beginning	<u>\$ 1,018,320</u>	<u>\$ 1,243,786</u>	<u>\$ 1,256,820</u>	<u>\$ 1,553,953</u>	<u>\$ 1,947,817</u>	<u>\$ (313,975)</u>
Changes for the year:						
Service Cost	\$ 37,977	\$ 36,521	\$ 34,782	\$ 32,489	\$ 30,942	\$ 145,174
Interest	32,854	24,324	23,823	52,740	67,789	9,419
Change in assumptions	(61,062)	-	213,489	-	(127,692)	2,407,938
Experience (gain)/loss	(96,298)	-	72,616	-	27,452	-
Benefit Payments	<u>(180,472)</u>	<u>(286,311)</u>	<u>(357,744)</u>	<u>(382,362)</u>	<u>(392,355)</u>	<u>(300,739)</u>
Net changes for the year	<u>(267,001)</u>	<u>(225,466)</u>	<u>(13,034)</u>	<u>(297,133)</u>	<u>(393,864)</u>	<u>2,261,792</u>
Total Medical Benefit Pension Liability, ending	<u>\$ 751,319</u>	<u>\$ 1,018,320</u>	<u>\$ 1,243,786</u>	<u>\$ 1,256,820</u>	<u>\$ 1,553,953</u>	<u>\$ 1,947,817</u>
District's covered-employee payroll	\$ 10,079,010	\$ 9,010,212	\$ 8,581,154	\$ 7,743,073	\$ 7,374,355	\$ 7,023,195
Net Medical Benefit Pension Liability as a Percentage of Covered Payroll	7.5%	11.3%	14.5%	16.23%	21.07%	27.73%

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ 5,451,964	\$ 57,612	\$ 5,509,576
Intermediate revenue	118,000	13,711	131,711
State revenue	13,670,867	328,431	13,999,298
Federal revenue	<u>30,000</u>	<u>8,322</u>	<u>38,322</u>
Total revenues	<u>19,270,831</u>	<u>408,076</u>	<u>19,678,907</u>
EXPENDITURES			
Current			
Instruction	13,630,978	(355,233)	13,275,745
Support services	7,102,660	(174,147)	6,928,513
Enterprise and community services	6,492	(11)	6,481
Contingency	<u>458,185</u>	<u>(458,185)</u>	<u>-</u>
Total expenditures	<u>21,198,315</u>	<u>(987,576)</u>	<u>20,210,739</u>
Excess (deficiency) of revenues over (under) expenditures	(1,927,484)	1,395,652	(531,832)
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(295,000)</u>	<u>(1,308)</u>	<u>(293,692)</u>
Net change in fund balance	(2,222,484)	1,396,960	(825,524)
Fund balance - beginning	<u>3,267,000</u>	<u>(752,162)</u>	<u>2,514,838</u>
Fund balance - ending	<u>\$ 1,044,516</u>	<u>\$ 644,798</u>	<u>\$ 1,689,314</u>

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

LOCAL, STATE, AND FEDERAL PROGRAMS FUND

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES				
Local revenue	\$ 103,123	\$ 103,123	\$ (48,862)	\$ 54,261
Intermediate revenue	55,000	55,000	(45,000)	10,000
State revenue	2,464,037	2,624,598	(792,619)	1,831,979
Federal revenue	<u>2,385,954</u>	<u>3,193,200</u>	<u>(908,525)</u>	<u>2,284,675</u>
Total revenues	<u>5,008,114</u>	<u>5,975,921</u>	<u>(1,795,006)</u>	<u>4,180,915</u>
EXPENDITURES				
Current				
Instruction	2,308,693	2,330,910	(419,648)	1,911,262
Support services	2,409,890	2,929,980	(1,618,474)	1,311,506
Enterprise and community services	400,139	825,639	15,397	841,036
Facilities acquisition and construction	<u>332,500</u>	<u>332,500</u>	<u>(320,187)</u>	<u>12,313</u>
Total expenditures	<u>5,451,222</u>	<u>6,419,029</u>	<u>(2,342,912)</u>	<u>4,076,117</u>
Excess (deficiency) of revenues over (under) expenditures	(443,108)	(443,108)	547,906	104,798
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>5,000</u>	<u>5,000</u>	<u>(1,308)</u>	<u>3,692</u>
Net change in fund balance	(438,108)	(438,108)	546,598	108,490
Fund balance - beginning	<u>438,108</u>	<u>438,108</u>	<u>26,202</u>	<u>464,310</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 572,800</u>	<u>\$ 572,800</u>

OTHER SUPPLEMENTARY INFORMATION
COMBINING AND INDIVIDUAL FUND SCHEDULES

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2022

	Special Revenue Funds			Capital Projects Fund	Total Nonmajor Governmental Funds
	Assoc. Student Body Fund	Pool Operations	Trust and Agency Fund		
ASSETS					
Cash and cash equivalents	\$ 284,040	\$ -	\$ 442,687	\$ 379,766	\$ 1,106,493
Accounts receivable	<u>40,897</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,897</u>
Total assets	<u>\$ 324,937</u>	<u>\$ -</u>	<u>\$ 442,687</u>	<u>\$ 379,766</u>	<u>\$ 1,147,390</u>
LIABILITIES					
Accounts payable	\$ -	\$ 125	\$ -	\$ 5,998	\$ 6,123
Book overdraft	<u>-</u>	<u>14,268</u>	<u>-</u>	<u>-</u>	<u>14,268</u>
Total liabilities	<u>-</u>	<u>14,393</u>	<u>-</u>	<u>5,998</u>	<u>20,391</u>
FUND BALANCES					
Restricted	324,937	-	442,687	50,000	817,624
Committed	-	-	-	323,768	323,768
Unassigned	<u>-</u>	<u>(14,393)</u>	<u>-</u>	<u>-</u>	<u>(14,393)</u>
Total fund balances	<u>324,937</u>	<u>(14,393)</u>	<u>442,687</u>	<u>373,768</u>	<u>1,126,999</u>
Total liabilities and fund balances	<u>\$ 324,937</u>	<u>\$ -</u>	<u>\$ 442,687</u>	<u>\$ 379,766</u>	<u>\$ 1,147,390</u>

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2022

	Special Revenue Funds			Capital	Total
	Assoc. Student Body Fund	Pool Operations	Trust and Agency Fund	Projects Fund	Nonmajor Governmental Funds
REVENUES					
Local revenue	\$ 306,325	\$ 77,698	\$ 10,493	\$ 130	\$ 394,646
Intermediate revenue	5,115	-	-	-	5,115
Total revenues	<u>311,440</u>	<u>77,698</u>	<u>10,493</u>	<u>130</u>	<u>399,761</u>
EXPENDITURES					
Current					
Instruction	326,772	16,793	65,133	22,461	431,159
Support services	-	12,654	119,234	87,786	219,674
Enterprise and community services	-	143,682	-	-	143,682
Facilities acquisition and construction	-	-	-	23,974	23,974
Total expenditures	<u>326,772</u>	<u>173,129</u>	<u>184,367</u>	<u>134,221</u>	<u>818,489</u>
Excess (deficiency) of					
revenues over (under) expenditures	<u>(15,332)</u>	<u>(95,431)</u>	<u>(173,874)</u>	<u>(134,091)</u>	<u>(418,728)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	50,000	75,000	150,000	275,000
Sale of assets	-	-	-	45,667	45,667
Total other financing sources (uses)	<u>-</u>	<u>50,000</u>	<u>75,000</u>	<u>195,667</u>	<u>320,667</u>
Net change in fund balances	(15,332)	(45,431)	(98,874)	61,576	(98,061)
Fund balances - beginning, as restated	<u>340,269</u>	<u>31,038</u>	<u>541,561</u>	<u>312,192</u>	<u>1,225,060</u>
Fund balances - ending	<u>\$ 324,937</u>	<u>\$ (14,393)</u>	<u>\$ 442,687</u>	<u>\$ 373,768</u>	<u>\$ 1,126,999</u>

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

ASSOC STUDENT BODY FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ 551,359	\$ (245,034)	\$ 306,325
Intermediate revenue	<u>-</u>	<u>5,115</u>	<u>5,115</u>
Total revenues	<u>551,359</u>	<u>(239,919)</u>	<u>311,440</u>
EXPENDITURES			
Current			
Instruction	<u>867,253</u>	<u>(540,481)</u>	<u>326,772</u>
Excess (deficiency) of revenues over (under) expenditures	(315,894)	300,562	(15,332)
Fund balance - beginning	<u>315,894</u>	<u>24,375</u>	<u>340,269</u>
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ 324,937</u></u>	<u><u>\$ 324,937</u></u>

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

POOL OPERATIONS FUND

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES				
Local revenue	\$ 88,200	\$ 88,200	\$ (10,502)	\$ 77,698
EXPENDITURES				
Current				
Instruction	16,241	17,241	(448)	16,793
Support services	15,566	15,566	(2,912)	12,654
Community services	<u>144,688</u>	<u>143,688</u>	<u>(6)</u>	<u>143,682</u>
Total expenditures	176,495	176,495	(3,366)	173,129
Excess (deficiency) of revenues over (under) expenditures	(88,295)	(88,295)	(7,136)	(95,431)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Net change in fund balance	(38,295)	(38,295)	(7,136)	(45,431)
Fund balance - beginning	<u>38,295</u>	<u>38,295</u>	<u>(7,257)</u>	<u>31,038</u>
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (14,393)</u></u>	<u><u>\$ (14,393)</u></u>

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
BUDGET AND ACTUAL

TRUST AND AGENCY FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ 7,500	\$ 2,993	\$ 10,493
EXPENSES			
Current			
Instruction	80,043	(14,910)	65,133
Support services	<u>240,713</u>	<u>(121,479)</u>	<u>119,234</u>
Total expenses	<u>320,756</u>	<u>(136,389)</u>	<u>184,367</u>
Excess (deficiency) of revenues over (under) expenses	(313,256)	139,382	(173,874)
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>75,000</u>	<u>-</u>	<u>75,000</u>
Change in net position	(238,256)	139,382	(98,874)
Net position - beginning	<u>542,152</u>	<u>(591)</u>	<u>541,561</u>
Net position - ending	<u><u>\$ 303,896</u></u>	<u><u>\$ 138,791</u></u>	<u><u>\$ 442,687</u></u>

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

DEBT SERVICE FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ 3,864,725	\$ 158,438	\$ 4,023,163
EXPENDITURES			
Debt service	<u>1,738,138</u>	<u>(102)</u>	<u>1,738,036</u>
Excess (deficiency) of revenues over (under) expenditures	2,126,587	158,540	2,285,127
Fund balance - beginning	<u>7,917,932</u>	<u>105,100</u>	<u>8,023,032</u>
Fund balance - ending	<u><u>\$ 10,044,519</u></u>	<u><u>\$ 263,640</u></u>	<u><u>\$ 10,308,159</u></u>

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

CAPITAL PROJECTS FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ 150	\$ (20)	\$ 130
EXPENDITURES			
Current			
Instruction	22,463	(2)	22,461
Support services	152,068	(64,282)	87,786
Facilities acquisition and construction	334,570	(310,596)	23,974
Total expenditures	509,101	(374,880)	134,221
Excess (deficiency) of revenues over (under) expenditures	(508,951)	374,860	(134,091)
OTHER FINANCING SOURCES (USES)			
Sale of assets	45,667	-	45,667
Transfers in	150,000	-	150,000
Total other financing sources (uses)	195,667	-	195,667
Net change in fund balance	(313,284)	374,860	61,576
Fund balance - beginning	313,284	(1,092)	312,192
Fund balance - ending	\$ -	\$ 373,768	\$ 373,768

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
BUDGET AND ACTUAL

UNEMPLOYMENT INSURANCE FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES	\$ -	\$ -	\$ -
EXPENSES			
Current			
Support services	<u>15,155</u>	<u>(14,179)</u>	<u>976</u>
Excess (deficiency) of revenues over (under) expenses	(15,155)	14,179	(976)
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Net change in fund balance	(155)	14,179	14,024
Net position - beginning	<u>155</u>	<u>(2)</u>	<u>153</u>
Net position - ending	<u><u>\$ -</u></u>	<u><u>\$ 14,177</u></u>	<u><u>\$ 14,177</u></u>

OTHER FINANCIAL SCHEDULES

PHILOMATH SCHOOL DISTRICT 17J

Benton County, Oregon

REVENUE SUMMARY - ALL FUNDS

For the Year Ended June 30, 2022

Revenue from Local Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
1110 Ad Valorem Taxes Levied by District	\$ 4,154,359.23	\$ -	\$ 2,106,509.52	\$ -	\$ -	\$ -
1120 Local Option Ad Valorem Taxes Levied by District	1,074,856.10	-	-	-	-	-
1190 Penalties and Interest on Taxes	9,371.12	-	4,953.87	-	-	-
1500 Earnings on Investments	45,212.78	97.29	1,052,553.66	130.39	-	-
1700 Extracurricular Activities	-	53,774.78	-	-	-	-
1800 Community Service Activities	-	32,395.50	-	-	-	-
1910 Rentals	12,549.50	-	-	-	-	-
1920 Contributions and Donations From Private Sources	7,860.00	48,967.70	-	-	-	-
1940 Services Provided to Other Local Education Agencies	141,439.51	-	-	-	-	-
1970 Services Provided Other Funds	-	-	859,145.38	-	-	-
1980 Fees Charged to Grants	8,431.23	-	-	-	-	-
1990 Miscellaneous	55,469.04	303,043.13	-	-	-	10,493.69
Total Revenue from Local Sources	\$ 5,509,548.51	\$ 438,278.40	\$ 4,023,162.43	\$ 130.39	\$ -	\$ 10,493.69
Revenue from Intermediate Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
2101 County School Funds	\$ 39,770.52	\$ -	\$ -	\$ -	\$ -	\$ -
2197 Other Intermediate Sources	90,286.22	-	-	-	-	-
2200 Support Services - Instructional Staff	1,653.75	15,115.00	-	-	-	-
Total Revenue from Intermediate Sources	\$ 131,710.49	\$ 15,115.00	\$ -	\$ -	\$ -	\$ -
Revenue from State Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
3101 State School Fund - General Support	\$ 13,022,638.37	\$ -	\$ -	\$ -	\$ -	\$ -
3103 Common School Fund	253,340.56	-	-	-	-	-
3199 Other Unrestricted Grants-in-Aid	539,935.00	9,319.83	-	-	-	-
3200 Restricted Grants-In-Aid	-	8,942.34	-	-	-	-
3299 Other Restricted Grants-in-Aid	183,384.02	1,813,715.96	-	-	-	-
Total Revenue from State Sources	\$ 13,999,297.95	\$ 1,831,978.13	\$ -	\$ -	\$ -	\$ -
Revenue from Federal Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
4200 Unrestricted Revenue From the Federal Government Through the State	\$ 38,311.81	\$ -	\$ -	\$ -	\$ -	\$ -
4300 Restricted Revenue From the Federal Government	-	206,745.50	-	-	-	-
4500 Restricted Revenue From the Federal Government Through the State	-	2,037,193.50	-	-	-	-
4700 Grants-In-Aid From the Federal Government Throught the State	-	7,687.80	-	-	-	-
4800 Federal Forest Fees	11.24	-	-	-	-	-
4900 Federal Commodities	-	33,047.27	-	-	-	-
Total Revenue from Federal Sources	\$ 38,323.05	\$ 2,284,674.07	\$ -	\$ -	\$ -	\$ -
Revenue from Other Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
5200 Interfund Transfers	\$ -	\$ 53,692.21	\$ -	\$ 150,000.00	\$ 15,000.00	\$ 75,000.00
5300 Sale of Fixed Assets	-	-	-	45,666.60	-	-
5400 Resources - Beginning Fund Balance	2,514,838.04	835,616.42	8,023,031.87	312,191.84	153.38	541,560.77
Total Revenue from Other Sources	\$ 2,514,838.04	\$ 889,308.63	\$ 8,023,031.87	\$ 507,858.44	\$ 15,153.38	\$ 616,560.77
Grand Totals	\$ 22,193,718.04	\$ 5,459,354.23	\$ 12,046,194.30	\$ 507,988.83	\$ 15,153.38	\$ 627,054.46

PHILOMATH SCHOOL DISTRICT 17J

Benton County, Oregon

EXPENDITURE SUMMARY - GENERAL FUND

For the Year Ended June 30, 2022

Instruction Expenditures

1111 Primary, K-3
1113 Elementary Extracurricular
1121 Middle/Junior High Programs
1122 Middle/Junior High School Extracurricular
1131 High School Programs
1132 High School Extracurricular
1210 Programs for the Talented and Gifted
1220 Restrictive Programs for Students with Disabilities
1250 Less Restrictive Programs for Students with Disabilities
1272 Title I
1280 Alternative Education
1291 English Second Language Programs
1299 Other Programs
1460 Summer School

Totals	Object 100	Object 200
\$ 3,307,830.30	\$ 2,096,854.99	\$ 1,165,943.03
2,829.30	2,060.00	769.30
1,760,145.95	1,144,952.82	592,619.82
45,264.17	29,676.23	8,303.14
2,529,489.36	1,639,471.06	846,261.71
206,754.36	132,384.80	29,897.39
5,628.83	3,505.24	1,307.86
918,954.80	537,240.17	351,099.77
1,138,435.84	696,614.23	439,219.82
155,316.40	91,931.98	63,384.42
3,042,501.13	305,645.09	179,431.30
125,210.82	77,675.72	46,740.67
36,950.60	27,171.23	9,779.37
414.59	294.96	119.63

Total Instruction Expenditures \$ 13,275,726.45 \$ 6,785,478.52 \$ 3,734,877.23

Support Services Expenditures

2110 Attendance and Social Work Services
2120 Guidance Services
2130 Health Services
2150 Speech Pathology and Audiology Services
2190 Service Direction, Student Support Services
2210 Improvement of Instruction Services
2220 Educational Media Services
2230 Assessment & Testing
2240 Instructional Staff Development
2310 Board of Education Services
2320 Executive Administration Services
2410 Office of the Principal Services
2520 Fiscal Services
2540 Operation and Maintenance of Plant Services
2550 Student Transportation Services
2640 Staff Services
2660 Technology Services

Totals	Object 100	Object 200
\$ 254,947.04	\$ 158,385.36	\$ 96,561.68
622,660.37	400,454.91	211,783.27
137,415.42	90,241.66	30,301.60
45,391.81	4,329.90	1,600.61
197,512.19	111,111.61	67,060.51
9,910.44	7,212.00	2,698.44
259,846.48	153,791.16	90,414.78
6,947.00	-	-
11,740.64	753.79	9,154.90
61,016.74	-	-
313,057.78	183,565.00	98,115.12
1,518,715.18	933,039.65	503,829.63
420,059.60	249,451.38	124,846.89
1,920,017.59	587,696.71	349,683.64
647,186.42	17,964.48	9,615.48
7,092.00	-	-
494,987.01	240,651.36	120,580.38

Total Support Services Expenditures \$ 6,928,503.71 \$ 3,138,648.97 \$ 1,716,246.93

Enterprise and Community Services

3100 Food Services
3300 Community Services

Totals	Object 100	Object 200
\$ 2,483.48	\$ 2,236.17	\$ 247.31
3,998.51	3,665.00	333.51

Total Enterprise and Community Services Expenditures \$ 6,481.99 \$ 5,901.17 \$ 580.82

Other Uses Expenditures

5200 Transfers of Funds

Totals	Object 100	Object 200
\$ 293,692.21	\$ -	\$ -

Total Other Uses Expenditures \$ 293,692.21 \$ - \$ -

Grand Total

\$ 20,504,404.36 \$ 9,930,028.66 \$ 5,451,704.98

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 4,118.76	\$ 40,858.15	\$ -	\$ 55.37	\$ -
-	-	-	-	-
3,622.58	18,446.02	-	504.71	-
4,005.00	3,142.49	-	137.31	-
12,982.39	28,911.57	-	1,862.63	-
16,492.56	22,066.66	-	5,912.95	-
417.00	398.73	-	-	-
27,667.58	1,343.70	-	1,603.58	-
164.28	2,437.51	-	-	-
-	-	-	-	-
2,546,171.85	8,369.89	-	2,883.00	-
794.43	-	-	-	-
-	-	-	-	-
-	-	-	-	-

\$ 2,616,436.43 \$ 125,974.72 \$ - \$ 12,959.55 \$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ -	\$ -	\$ -	\$ -	\$ -
-	10,422.19	-	-	-
1,192.18	15,400.98	-	279.00	-
38,071.23	260.71	-	1,129.36	-
14,339.27	3,214.95	-	1,785.85	-
-	-	-	-	-
1,189.44	14,451.10	-	-	-
6,947.00	-	-	-	-
1,371.10	268.85	-	192.00	-
49,692.29	457.94	-	10,866.51	-
4,555.19	22,771.27	-	4,051.20	-
42,407.03	31,838.17	801.70	6,799.00	-
3,998.05	2,717.47	-	39,045.81	-
615,852.49	197,800.54	15,835.61	153,148.60	-
618,996.73	609.73	-	-	-
7,092.00	-	-	-	-
42,785.05	88,570.24	-	2,399.98	-

\$ 1,448,489.05 \$ 388,784.14 \$ 16,637.31 \$ 219,697.31 \$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-

\$ - \$ - \$ - \$ - \$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ -	\$ -	\$ -	\$ -	\$ 293,692.21

\$ - \$ - \$ - \$ - \$ 293,692.21

\$ 4,064,925.48 \$ 514,758.86 \$ 16,637.31 \$ 232,656.86 \$ 293,692.21

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

EXPENDITURE SUMMARY - SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2022

Instruction Expenditures

	Totals	Object 100	Object 200
1111 Elementary, K-5 or K-6	\$ 320,233.80	\$ 73,707.48	\$ 36,693.12
1113 Elementary Extracurricular	23,428.86	-	-
1121 Middle/Junior High School Programs	434,735.20	210,970.53	98,352.27
1122 Middle/Junior High School Extracurricular	50,736.39	19,348.27	5,986.83
1131 High School Programs	155,042.76	71,827.62	32,063.49
1132 High School Extracurricular	346,932.31	58,881.72	11,215.52
1140 Pre-Kindergarten Programs	41,858.32	-	-
1250 Less Restrictive Programs for Students with Disabilities	1,105.00	1,105.00	-
1272 Title I	364,934.10	237,813.72	127,120.38
1280 Alternative Education	358,628.31	108,321.07	48,726.30
1291 English Second Language Programs	48,659.66	20,454.53	19,660.50
1400 Summer School Programs	108,519.10	80,191.84	28,097.04
Total Instruction Expenditures	\$ 2,254,813.81	\$ 882,621.78	\$ 407,915.45

Support Services Expenditures

	Totals	Object 100	Object 200
2120 Guidance Services	\$ 2,086.86	\$ 1,518.30	\$ 568.56
2130 Health Services	52,966.17	31,435.20	18,954.69
2150 Speech Pathology and Audioly Services	223,567.75	138,297.51	66,322.96
2190 Service Direction, Student Support Services	86,170.04	17,668.61	6,180.44
2210 Improvement of Instruction Services	209,825.85	132,996.69	69,123.04
2220 Educational Media Services	4,805.70	1,308.89	490.81
2240 Instructional Staff Development	36,489.13	3,404.43	12,751.43
2320 Executive Administration Services	2,297.00	-	-
2520 Fiscal Services	614.00	-	-
2540 Operation and Maintenance of Plant Services	278,851.01	27,348.81	18,444.09
2550 Student Transportation Services	30,848.40	-	-
2620 Planning Services	3,250.00	-	-
2660 Technology Services	392,394.47	1,377.01	112.41
Total Support Services Expenditures	\$ 1,324,166.38	\$ 355,355.45	\$ 192,948.43

Enterprise and Community Services Expenditures

	Totals	Object 100	Object 200
3100 Food Services	\$ 836,636.45	\$ -	\$ -
3300 Community Services	148,081.13	88,178.90	17,974.85
Total Enterprise and Community Services Expenditures	\$ 984,717.58	\$ 88,178.90	\$ 17,974.85

Facilities Acquisition and Construction Expenditures

	Totals	Object 100	Object 200
4150 Building Acquisition, Construction, and Improvement Services	\$ 12,312.64	\$ -	\$ -

Total Facilities Acquisition and Construction

Expenditures \$ 12,312.64 \$ - \$ -

Grand Total

\$ 4,576,010.41 \$ 1,326,156.13 \$ 618,838.73

Object 300	Object 400	Object 500	Object 600
\$ 45,475.00	\$ 152,508.20	\$ -	\$ 11,850.00
703.75	22,725.11	-	-
50,642.49	70,090.91	-	4,679.00
-	23,634.29	-	1,767.00
3,671.96	42,650.69	-	4,829.00
14,471.02	261,856.75	-	507.30
38,955.00	100.67	-	2,802.65
-	-	-	-
-	-	-	-
-	201,580.94	-	-
-	8,544.63	-	-
-	230.22	-	-
\$ 153,919.22	\$ 783,922.41	\$ -	\$ 26,434.95

Object 300	Object 400	Object 500	Object 600
\$ -	\$ -	\$ -	\$ -
-	2,576.28	-	-
18,947.28	-	-	-
53,660.00	8,660.99	-	-
4,751.27	2,954.85	-	-
-	3,006.00	-	-
12,667.16	3,813.11	-	3,853.00
-	2,297.00	-	-
-	-	-	614.00
3,873.35	229,184.76	-	-
30,848.40	-	-	-
3,250.00	-	-	-
-	294,455.72	96,449.33	-
\$ 127,997.46	\$ 546,948.71	\$ 96,449.33	\$ 4,467.00

Object 300	Object 400	Object 500	Object 600
\$ 770,552.44	\$ 66,084.01	\$ -	\$ -
28,121.93	12,025.78	-	1,779.67
\$ 798,674.37	\$ 78,109.79	\$ -	\$ 1,779.67

Object 300	Object 400	Object 500	Object 600
\$ -	\$ 3,370.64	\$ 8,942.00	\$ -

\$ - \$ 3,370.64 \$ 8,942.00 \$ -

\$ 1,080,591.05 \$ 1,412,351.55 \$ 105,391.33 \$ 32,681.62

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

EXPENDITURE SUMMARY - DEBT SERVICE FUND

For the Year Ended June 30, 2022

Other Uses Expenditures

5100 Debt Service

Total Other Uses Expenditures

Grand Total

Totals	Object 600
\$ 1,738,035.61	\$ 1,738,035.61
\$ 1,738,035.61	\$ 1,738,035.61
\$ 1,738,035.61	\$ 1,738,035.61

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

EXPENDITURE SUMMARY - CAPITAL PROJECTS FUND

For the Year Ended June 30, 2022

Instruction Expenditures	Totals	Object 300	Object 400	Object 500	Object 600
1121 Middle/Junior High Programs	\$ 11,115.24	\$ -	\$ 11,115.24	\$ -	\$ -
1131 High School Programs	11,346.48	-	11,346.48	-	-
Total Instruction Expenditures	\$ 22,461.72	\$ -	\$ 22,461.72	\$ -	\$ -
Support Services Expenditures	Totals	Object 300	Object 400	Object 500	Object 600
2540 Operation and Maintenance of Plant Services	\$ 33,906.91	\$ 21,030.00	\$ 530.00	\$ 12,346.91	\$ -
2660 Technology Services	53,878.56	-	53,878.56	-	-
Total Support Services Expenditures	\$ 87,785.47	\$ 21,030.00	\$ 54,408.56	\$ 12,346.91	\$ -
Facilities Acquisition and	Totals	Object 300	Object 400	Object 500	Object 600
4120 Site Acquisition and Development Services	\$ 12,250.00	\$ -	\$ -	\$ 12,250.00	\$ -
4150 Buildings Acquisition	11,723.50	11,723.50	-	-	-
Total Other Uses Expenditures	\$ 23,973.50	\$ 11,723.50	\$ -	\$ 12,250.00	\$ -
Grand Total	\$ 134,220.69	\$ 32,753.50	\$ 76,870.28	\$ 24,596.91	\$ -

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

EXPENDITURE SUMMARY - INTERNAL SERVICE FUND

For the Year Ended June 30, 2022

Support Services Expenditures

2520 Fiscal Services

	Totals	Object 200	Object 300
	\$ 976.20	\$ 136.20	\$ 840.00
Total Support Services Expenditures	\$ 976.20	\$ 136.20	\$ 840.00
Grand Total	\$ 976.20	\$ 136.20	\$ 840.00

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

EXPENDITURE SUMMARY - FIDUCIARY FUND

For the Year Ended June 30, 2022

Instruction Expenditures

	Totals	Object 200	Object 400	Object 600
1111 Elementary, K-5 or K-6	\$ 19,040.72	\$ 19,040.72	\$ -	\$ -
1121 Middle/Junior High Programs	7,472.48	7,472.48	-	-
1131 High School Programs	10,399.68	10,399.68	-	-
1220 Restrictive Programs for Students with Disabilities	7,983.19	7,983.19	-	-
1250 Less Restrictive Programs for Students with Disabilities	10,183.06	10,183.06	-	-
1272 Title I	3,728.84	3,728.84	-	-
1280 Alternative Education	5,245.61	5,245.61	-	-
1291 English Second Language Programs	1,080.36	1,080.36	-	-
Total Instruction Expenditures	\$ 65,133.94	\$ 65,133.94	\$ -	\$ -

Support Services Expenditures

	Totals	Object 200	Object 400	Object 600
2110 Attendance and Social Work Services	\$ 3,888.76	\$ 3,888.76	\$ -	\$ -
2120 Guidance Services	1,123.90	1,123.90	-	-
2190 Service Direction, Student Support Services	1,200.00	1,200.00	-	-
2220 Educational Media Services	902.29	902.29	-	-
2240 Instructional Staff Development	2,250.00	-	2,250.00	-
2410 Office of the Principal Services	3,400.00	3,400.00	-	-
2540 Operation and Maintenance of Plant Services	6,489.52	6,489.52	-	-
2660 Technology Services	922.06	922.06	-	-
2700 Supplemental Retirement Program	99,056.97	98,882.49	-	174.48
Total Support Services Expenditures	\$ 119,233.50	\$ 116,809.02	\$ 2,250.00	\$ 174.48

Grand Total	\$ 184,367.44	\$ 181,942.96	\$ 2,250.00	\$ 174.48
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**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY
STATE REGULATIONS**



INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Board of Directors
Philomath School District No. 17J
Philomath, Oregon 97370

We have audited the basic financial statements of Philomath School District No. 17J as of and for the year ended June 30, 2022, and have issued our report thereon dated December 22, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether Philomath School District No. 17J's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures, which included, but were not limited to, the following:

Deposit of public funds with financial institutions (ORS Chapter 295)

Indebtedness limitations, restrictions, and repayment

Budgets legally required (ORS Chapter 294)

Insurance and fidelity bonds in force or required by law

Programs funded from outside sources

Student Success Act's Student Investment Account (SIA) Funding

Authorized investment of surplus funds (ORS Chapter 294)

Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)

State school fund factors and calculation

In connection with our testing, nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except as follows:

1. *Public Contracting Violation*

The District did not retain and document the appropriate bids and/or quotes, as required by public contracts and purchasing regulations.

OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses, as defined above. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

This report is intended solely for the information and use of the board of directors and management of Philomath School District No. 17J and the Oregon Secretary of State, and is not intended to be, and should not be used by anyone other than these parties.

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is stylized and cursive.

Accuity, LLC
December 22, 2022

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

SUPPLEMENTAL INFORMATION REQUIRED BY OREGON DEPARTMENT OF EDUCATION

For the Year Ended June 30, 2022

Part A is needed for computing Oregon's full allocation for ESEA, Title I, and other Federal Funds for Education.

A. Energy Bill for Heating – **All Funds:**

Please enter your expenditures for electricity and heating fuel for these Functions and Objects.

	Objects 325, 326, 327
Function 2540	\$ 417,915
Function 2550	\$ -

B. Replacement of Equipment – **General Fund:**

Include all General Fund expenditures in object 542, except for the following exclusions:

\$ -

Exclude these functions:

1113, 1122, and 1132	Co-curricular Activities	4150	Construction
1140	Pre-Kindergarten	2550	Pupil Transportation
1300	Continuing Education	3100	Food Service
1400	Summer School	3300	Community Services

SINGLE AUDIT SECTION

PHILOMATH SCHOOL DISTRICT 17J
Benton County, Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2022

Federal Grantor, Pass through Grantor, Program Title	Pass-through Entity ID	CFDA	Expenditures
<u>U.S. Department of Education</u>			
Passed through Oregon State Department of Education			
Title I Grants to Local Educational Agencies	1900	84.010	\$ 163,729
Special Education Cluster			
IDEA Special Education Grants To States	1900	84.027	258,990
Special Education Preschool Grant	1900	84.173	1,105
Total Special Education Cluster			260,095
Title IIA Improving Teaching Quality State Grants	1900	84.367	22,765
Student Support and Academic Enrichment Program	1900	84.424	5,760
COVID-19 Elementary and Secondary School Emergency Relief Fund	1900	84.425	606,431
Passed through Linn Benton Community College			
Carl Perkins	N/A	84.048	7,688
Total U.S. Department of Education			1,066,468
<u>Federal Communications Commission</u>			
Passed through Universal Service Administration Co			
USF-E-Rate Schools and Libraries		32.004	206,746
<u>U.S Department of the Treasury</u>			
Passed through State of Oregon			
Coronavirus State and Local Fiscal Recovery Funds		21.027	175,000
<u>U.S. Department of Agriculture</u>			
Passed through Oregon State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	1900	10.553	196,569
National School Lunch Program	1900	10.555	528,664
Supply Chain Assistance	1900	10.555	33,037
COVID Sponsor Reimbursement	1900	10.555	44,530
NSLP Commodities	1900	10.555	33,047
Total Child Nutrition Cluster			835,847
CNP Snap State and Local P-EBT	1900	10.649	614
Passed through Benton County			
Schools and Roads		10.665	11
Total U.S. Department of Agriculture			836,472
Total federal expenditures			\$ 2,284,686

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2022

I. PURPOSE OF SCHEDULE

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Philomath School District No. 17J under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200; *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the activities of the District, it is not intended to and does not present the financial position, changes in net position, nor the operating funds' revenues and expenses.

II. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR FEDERAL AWARD EXPENDITURES

A. Basis of Presentation

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

B. Federal Financial Assistance

Pursuant to the Uniform Guidance, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations. Accordingly, non-monetary federal assistance, including federal surplus property, is included in federal financial assistance and, therefore, is reported on the schedule of expenditures of federal awards, if applicable. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the state and federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

C. Major Programs

The Uniform Guidance establishes criteria to be used in defining major federal financial assistance programs. Major programs of the District are those programs selected for testing by the auditor using a risk assessment model, as well as certain minimum expenditure requirements, as outlined in the Uniform Guidance.

PHILOMATH SCHOOL DISTRICT NO. 17J
Benton County, Oregon

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2022

D. Reporting Entity

The reporting entity is fully described in the notes to the District's basic financial statements. Additionally, the Schedule of Expenditures of Federal Awards includes all federal programs administered by the District for the year ended June 30, 2022.

E. Revenue and Expenditure Recognition

The receipt and expenditure of federal awards are accounted for under the modified accrual basis of accounting. Revenues are recorded as received in cash or on the accrual basis where measurable and available. Expenditures are recorded when the liability is incurred.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Philomath School District No. 17J
Philomath, Oregon 97370

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Philomath School District No. 17J, Benton County, Oregon, and Kings Valley Charter School, its discretely presented component unit, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 22, 2022.

The financial statements of Kings Valley Charter School were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Kings Valley Charter School.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses, as defined above. We did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies.

Report on Compliance and Other Matters

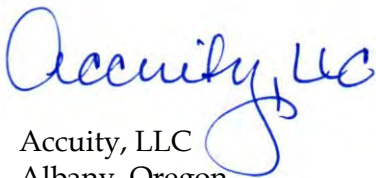
As part of obtaining reasonable assurance about whether Philomath School District No. 17J's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, as follows:

1. Public Contracting Violation

The District did not retain and document the appropriate bids and/or quotes, as required by public contracts and purchasing regulations.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is stylized and cursive.

Accuity, LLC
Albany, Oregon
December 22, 2022



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY *THE UNIFORM GUIDANCE*

Board of Directors
Philomath School District No. 17J
Philomath, Oregon 97370

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Philomath School District No. 17J's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Philomath School District No. 17J complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Philomath School District No. 17J and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Philomath School District No. 17J's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to its federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Philomath School District No. 17J's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Philomath School District No. 17J's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Philomath School District No. 17J's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Philomath School District No. 17J's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Philomath School District No. 17J's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

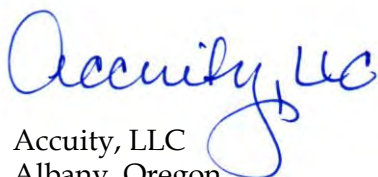
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis.

A material weakness in internal control over compliance is a deficiency, of combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Accuity, LLC
Albany, Oregon
December 22, 2022

PHILOMATH SCHOOL DISTRICT NO. 17J
Sheridan, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2022

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor's opinion issued:	Unmodified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiencies identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weaknesses identified?	No
• Significant deficiencies identified not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)?	No
Identification of major programs:	

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	
10.55X	Child Nutrition Cluster	
84.425	COVID-19 Elementary and Secondary School Emergency Relief Fund	
Dollar threshold used to distinguish between Type A and type B programs:		\$750,000
Auditee qualified as low-risk auditee?		No



Philomath High School

Home of the Warriors

2054 Applegate Street
Philomath, OR 97370
541-929-2043

Tony Matta, Athletic Director
tony.matta@philomath.k12.or.us

Amanda Bauer, Athletic Administrative Assistant
amanda.bauer@philomath.k12.or.us



January 20, 2023

To the Philomath School Board,

Philomath High School is seeking board approval for co-op agreements for baseball and softball with Alsea High School. Alsea High School does not have enough athletes to field their own teams or the proper facilities to host these teams. We would like to seek four-year co-op agreements for baseball and softball. Any co-op may be dissolved during the duration of the agreement, if either school determines the need for the co-op no longer exists.

Sincerely,

Tony Matta
Assistant Principal
Athletic Director
Philomath High School

Highly Rec.

Philomath School District 17J

Code: CB
Adopted: 10/18/18

Superintendent

The superintendent¹ is designated as the district's chief executive officer. Under the Board's direction, the superintendent exercises general supervision of all district schools, personnel and departments. The superintendent is responsible for managing the schools under the Board's policies and is accountable to the Board for that management.

The Board may not direct the superintendent to take any action that conflicts with a local, state or federal law² that applies to school districts³.

The superintendent may delegate to other district personnel any powers and duties imposed upon the superintendent by Board policies or by vote of the Board. Delegation of power or duty will not relieve the superintendent of responsibility for action taken under such delegation.

END OF POLICY

Legal Reference(s):

¹ The term "superintendent" includes an interim superintendent.

² "Local, state or federal law" means a local, state or federal directive having the force of law, including an ordinance, a city or county resolution, a statute, a court decision, an administrative rule or regulation, an order issued in compliance with ORS Chapter 183, an executive order or any other directive, declaration or statement that is issued in compliance with the law as having the force of law and that is issued by a local government as defined in ORS 174.116, the state government as defined in ORS 174.111 or the federal government.

³ Also includes taking any action that conflicts with law that applies to education service districts.

ORS 332.505
ORS 332.515
OAR 581-022-2405
OAR 584-005-0005(51)

Senate Bill 1521 (2022)

Cross Reference(s):

CBG - Evaluation of the Superintendent

Superintendent – CB
2-1

Philomath School District 17J

Code: CPA
Adopted: 10/18/18

Layoff/Recall - Administrative Personnel

This policy applies to all licensed administrators below the rank of assistant superintendent **who are not considered teachers under ORS 342.934.¹**

The Board retains the right to determine when a layoff is necessary. Layoffs shall be by position. A reduction in hours does not constitute a layoff.

The factors considered in the layoff process will be license, seniority, qualifications, merit and/or competence. ~~Competence includes recent experience, additional training and educational attainments. Merit includes the measurement of one administrator's ability and effectiveness against the ability and effectiveness of another administrator.~~

The Board desires/expects administration to retain, consistent with state law, the most capable and productive of the licensed and qualified employees needed to carry out the approved programs of the district's schools.

Prior to initial development of a recall procedure for administrators, the Board will consult with the employees or a designated representative of the employees covered by this policy.

The district will develop administrative regulations to implement this policy.

END OF POLICY

Legal Reference(s):

¹ Prior to laying off any administrators, the district will work with legal counsel to determine if the cultural or linguistic expertise criteria apply to any impacted employees.

Philomath School District 17J

Code: CPA-AR
Revised/Reviewed: 10/18/18

Layoff/Recall - Administrative Personnel

General

This administrative regulation applies to all licensed administrators below the rank of assistant superintendent who are not considered teachers under ORS 342.934.¹

The Board retains the right to determine when a layoff is necessary. Layoffs ~~shall be~~**will occur** by position. A reduction in hours does not constitute a layoff.

The superintendent or designee shall offer recommendations to the Board regarding transfers, both voluntary and involuntary, and the position(s) which will be eliminated. The factors considered in the layoff process will be license, seniority, qualifications, merit and/or competence. ~~Competence includes recent experience, additional training and educational attainments. Merit includes the measure of one's administrative ability and effectiveness against the ability and effectiveness of another administrator.~~

The Board desires/expects administration to retain, consistent with state law, the most capable and productive of the licensed and qualified employees needed to carry out the approved programs of the district's schools.

When the

~~The~~ district determines that ~~when~~ a layoff of licensed administrators is necessary, the superintendent or designee will use the procedures described in Section II of this regulation. The superintendent or designee will make every reasonable effort to transfer a licensed and qualified administrator who will be laid off to a vacant administrative position for which the administrator is licensed and qualified, in accordance with the procedures described in Section III. The superintendent or designee may combine remaining positions, if it meets district curriculum needs, so that administrators continue to be licensed and qualified to perform available jobs.

Section I - Definitions

1. "Competence" means the ability to perform the essential functions of a job or assignment based on recent experience, additional training or educational attainments, ~~or both,~~ but not based solely on type of license and endorsements of an employee. The superintendent or designee may interpret "recent experience" as having performed the essential functions of the job or assignment within the last five school years. ~~The superintendent or designee, as a guideline, may consider whether a person has held a position "directly above" or a position "directly below" the eliminated position. "Directly above" means a supervisory position. "Directly below" means a direct or indirect reporting relationship to the superintendent.~~
2. "Merit" means the measurement of one administrator's ability and effectiveness against the ability and effectiveness of another administrator.
3. "Seniority" is calculated from the first day of actual ~~continuous~~ service as an administrator in the district inclusive of approved leaves of absence. If necessary, ties in length of service shall be broken by drawing lots.

¹ Prior to laying off any administrators, the district will work with legal counsel to determine if the procedures in ORS 339.934, including cultural or linguistic expertise criteria, apply to any impacted employees.

4. "License" means a document or documents issued by Teacher Standards and Practices Commission permitting an individual to perform certain duties within a public school district.
5. "Qualifications" mean training, experience, skill and other attributes in addition to the individual's license.

Section II - Layoff Procedures

1. Administrative positions will be grouped by positions or assignments which the superintendent or designee determines are sufficiently comparable to use in the layoff process.
6. ~~[The superintendent or designee may use the following job groups as a guideline:~~
 - a. School Administrators
 - Group 1: Principals ~~High school/Middle school/Elementary principals~~
 - Group 2: Assistant principals
 - b. Central Office Administrators
 - Group 3: Directors (e.g., transportation, maintenance, special education, etc.)
 - Group 4: Coordinators (e.g., talented and gifted (TAG), special education, curriculum, etc.)
 - Group 5: Others]
7. If a new administrative position is created, it will be placed in one of the existing job groupings or in a new job grouping, as determined by the superintendent or designee.
8. Upon recommendation by the superintendent or designee, the Board may eliminate one or more administrative positions within a job group or groups.
9. The superintendent or designee may recommend layoffs within job groups based on license, seniority, qualifications, merit and/or competence.
10. After identification of the administrator(s) to be laid off from a particular job group, the superintendent or designee will reassign the remaining administrators in that group to the remaining positions as necessary.
11. The superintendent or designee will determine whether the administrators identified for layoff will be transferred to a vacant administrative position under the procedures of Section III below or as provided for in state law given the option of a classroom teaching assignment provided the administrator is licensed and determined by the district to be qualified based on merit and/or competence for the assignment.

Section III - Reassignments and Transfers

1. The superintendent or designee will review an administrator's personnel file, and from consultation with the administrator's supervisors, shall determine if an administrator who will be laid off under Section II can be transferred to a vacant administrative position. Each transfer may be based on license, seniority, qualifications, merit, and/or competence ~~competence and previous administrative positions held as determined by the superintendent or designee.~~
12. An administrator may voluntarily accept a classroom teaching assignment in lieu of a layoff.
 - a. The administrator may accept a classroom teaching assignment which is currently vacant.
 - b. If the administrator previously taught and was a contract teacher in the district, the administrator may displace ("bump") a probationary or contract teacher with less seniority.

- c. If the administrator never taught in the district, the administrator may displace ("bump") a probationary teacher with less seniority.

13. While an administrator retains ~~his/her~~ rights to recall to a vacant administrative position in accordance with Section IV below, an administrator who voluntarily accepts a classroom teacher assignment will also be covered by the layoff/recall and other provisions of the collective bargaining agreement governing regularly employed teachers for purposes of their rights as teachers.

Section IV - Recall

1. An administrator who is laid off under this procedure shall be placed in a recall pool. An administrator who resigns rather than accept layoff or reassignment under this procedure forfeits rights to be placed in the recall pool.
14. An administrator will be maintained in the recall pool for a period of not more than 27 calendar months from the effective date of layoff.
15. A laid-off administrator who rejects recall to a position offered by the district for which the administrator is licensed and qualified to perform and which is similar to the workday or work year of the person's previous position, thereby waives any further recall rights, and the administrator's employment terminates effective the date of rejection of the job offer.
16. Licensed and qualified administrators will be considered for recall based on proper licensure and qualifications to perform the essential functions of the job. The district retains the right to recall a less senior administrator to the position if that individual has more merit and/or competence.
17. Administrators will be recalled based on license, seniority, qualifications, merit, and/or competence-
~~and other relevant factors.~~

Notification of recall will be delivered in person or deposited as certified mail, postage prepaid and addressed to the last known address of the laid-off employee. It is the responsibility of the administrator to ensure up-to-date mailing information is provided to the district. The individual shall be allowed ~~10~~ 10 calendar days from the date of personal delivery or postmark to accept the position in writing. If the individual declines the recall or fails to accept within the ~~10~~ 10 day period or fails to report for duty on the date specified in the recall notice, the individual's name will be removed from the recall pool. The individual will be considered to have resigned employment with the district and waived any further right of recall.

18. An administrator who wishes to remain eligible for recall to a position requiring a license must maintain a valid license.
19. Individuals who wish to waive recall rights prior to 27 months subsequent to the effective date of a layoff may do so by written notification to the district. Such notice will be considered a voluntary resignation and the individuals shall forfeit all employment rights with the district.
20. Employees returning from layoff shall be credited with all seniority and sick leave the employee earned prior to the effective date of the layoff, but the employee shall not accrue leave, benefits or seniority during the period of the layoff. If applicable, the district will apply any sick leave accrued from another school district employment during the recall time as allowed by state law.
21. An employee who has been laid off has the option of continuing the employee's health insurance program at the employee's expense for up to 18 months, subject to the approval and rules of the insurance carrier(s).
22. ~~4~~ An employee must have completed at least 135 contract days during ~~one~~ 1 school year in order to be eligible for ~~one~~ 1 vertical step advancement for the succeeding school year. If, because of layoff, an

employee does not complete at least 135 contract days that school year, the employee will be placed on the same salary schedule step as the employee was on prior to layoff~~X~~.

23. Nothing in this regulation shall be construed so as to interfere with the district's right to dismiss an administrator, not extend the contract of an administrator or dismiss or ~~nonrenew~~~~non-renew~~ the contract of a probationary administrator pursuant to state law.
24. ~~[An individual who is no longer employed as an administrator in the district due to resignation, assignment to a nonadministrative~~non-administrative~~ position, expiration of the recall period or rejection of a position offered by the district shall receive salary for all unused vacation time following the termination of employment as an administrator.]~~

Section V - Announcements of Decisions

Public announcements of layoff decisions should occur only after prior notice to affected administrators. Certain circumstances may, in some cases, prevent prior notice and employees will be notified as soon as is practical.

Section VI - Appeal Procedure

An appeal from a layoff decision shall be by arbitration pursuant to the employee's individual employment contract, administrator group contract (~~("employment agreements or meet and confer agreements")~~) or rules of the Employment Relations Board.

Section VII - Future Changes in Procedure

The district reserves the right to amend, revise or repeal all or any part of this procedure at any future time and no employee shall have any vested right in the continuation of this procedure or any amendment thereof, provided, however, that no amendment or repeal of this procedure shall prejudice the reinstatement rights of any individual who is in the "recall pool" at the time these procedures are amended, revised or repealed. The district will also consult with employees covered by this administrative regulation prior to making any decisions regarding changes to this procedure.

Philomath School District 17J

Code: GCBDB/GDBDB
Adopted: 8/19/19

Early Return to Work

Efforts will be made, on a case-by-case basis, to reinstate ill or injured employees to work. The reinstatement will be within the requirements of the injury, the limitations of the law and the limitations of the district.

In the event an employee is not able to perform essential job functions completely after an illness or injury, the district will determine whether reasonable accommodations are appropriate that would provide a temporary light-duty assignment, restructuring of a position to include modified workdays, shift or part-time work, hours of work or modifications in facilities, equipment, special aids and services. Reasonable accommodations must not result in an undue hardship on the district.

If an employee cannot be reasonably accommodated in ~~their~~^{his/her} current position, the district will review alternative assignments. The employee, if qualified, will be offered an available vacant position with or without reasonable accommodations. If recovery is ongoing, sick leave is exhausted and no other assignment is possible, the district ~~will~~ may provide temporary unpaid leave as an accommodation in accordance with state and federal law.

The district will maintain current job descriptions for each position. Physical requirements for appropriate job categories will be established.

The superintendent will develop procedures as necessary to implement this policy.

END OF POLICY

Legal Reference(s):

[ORS 659A.043](#)
[ORS 659A.046](#)
[OAR 436-110-0003 - 0900](#)

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213; 29 C.F.R. Part 1630 (2016); 28 C.F.R. Part 35 (2016).
Americans with Disabilities Act Amendments Act of 2008.

Cross Reference(s):

ACA - Americans with Disabilities Act
GAB - Job Descriptions

Philomath School District 17J

Required

Code: GCDA/GDDA-AR
Revised/Reviewed: 11/19/12; 8/19/19
Orig. Code: GCDA/GDDA-AR

Criminal Records Checks and Fingerprinting

Requirements

1. Any individual newly hired employee¹, whether full time or part time, and not requiring licensure under Oregon Revised Statute (ORS) 342.223 as a teacher, administrator, personnel specialist or school nurse, shall submit ~~be required to undergo a nationwide~~ criminal records check and fingerprinting.
2. Any individual ~~Individuals~~ applying for reinstatement of an Oregon license with the Teacher Standards and Practices Commission (TSPC) that has lapsed for more than three years shall be required to undergo a ~~nationwide~~ criminal records check and fingerprinting with TSPC.
3. Any individual registering with the TSPC for student teaching, practicum or internship as a teacher, administrator or personnel specialist shall be required to submit to ~~a nationwide~~ criminal records check and fingerprinting with TSPC.
4. Any individual hired as or by a ~~district contractor² and its employees³~~, whether part-time or full-time, ~~hired~~ into a position having direct, unsupervised contact with students as determined by the district shall be required to submit to ~~undergo a nationwide~~ criminal records check and fingerprinting.

The superintendent will identify ~~district~~ contractors who are ~~present on district property and regularly interact with students and are~~ subject to such requirements.

5. Any community college faculty member providing instruction at ~~contractor or an employee of the site of an contractor who provides~~ early childhood ~~special~~ education program, a school site as part of an ~~or~~ early childhood program or at a grade K through 12 school site during the regular school day, ~~intervention services~~ shall be required to undergo a ~~nationwide~~ criminal records check and fingerprinting ~~with the Oregon Department of Education, Child Care Division.~~
6. Any ~~An~~ individual who is an employee of a public charter school not requiring licensure under ORS 342.223 shall be required to undergo a ~~nationwide~~ criminal records check and fingerprinting.
7. ^{A minimum} ~~{ } A person authorized by the district for~~ volunteer allowed by the district ~~service~~ into a position that ~~has allowing~~ direct, unsupervised contact with students shall ~~will be required to~~ undergo an in-state ~~Oregon~~ criminal records check.

¹ Any individual hired within the last three months. A subject individual does not include an employee hired within the last three months if the district has evidence on file that meets the definition in Oregon Administrative Rule (OAR) 581-021-0510(11)(b).

² A person hired as or by a contractor and their employees may not be required to submit to fingerprinting until the contractor has been offered a contract by the district.

³ ~~A contractor's employee may not be required to submit to fingerprinting until the contractor has been offered a contract by the district.~~

⁴ {If the district allows volunteers to have direct, unsupervised contact with students, districts are required to conduct criminal records checks on these volunteers. Choose the bracketed language options in 7, 8 and/or 9 of this policy that aligns with district practice. If the district allows volunteers to have direct, unsupervised contact with students the presented language is required. Align policy IICC – Volunteers with chosen language here.}

8. ~~[AAny volunteer allowed to have direct, unsupervised contact with students, into in a volunteer position, identified in Board policy⁵ by the district as requiring a fingerprint-based fingerprinting, shall be required to undergo a nationwide criminal records check, shall undergo a state and national criminal records check based on fingerprints.] and fingerprinting.~~
9. ~~[AAny individual authorized by the district for volunteer service that is not likely to have direct, unsupervised contact with students [will] [will not] be required to undergo an in-state Oregon criminal records check.]~~

Exceptions

A newly hired employee⁶ is not subject to fingerprinting if:

~~The the district has evidence on file that the person successfully completed a state newly hired employee- was previously checked though an Oregon and national FBI criminal records check for by a previous employer that was a school district. Evidence of the prior check will be either a copy of the criminal records check or private school, a written statement of verification from a supervisor or officer of the previous employer.~~

Furthermore:

1. ~~The Oregon Department of Education (ODE) or TSPC verification of a previous check shall be acceptable only in the event the district can demonstrate records are not otherwise available; and~~
2. ~~The district shall maintain evidence that the employee has not resided outside the state between the two periods of employment; or time working in the district.~~
10. {7} The Oregon Department of Education (ODE) determines the person:
 - a. Submitted to a criminal records check for the person's immediately previous employer, the employer is a school district or private school and the person has not lived outside this state between the two periods of employment;
 - b. Submitted to a criminal records check conducted by TSPC within the previous three years; or
 - c. Remained continuously licensed or registered with the TSPC.

Notification

1. The district will provide the following notification to individuals subject to criminal records checks and/or fingerprinting:
 - d. Such criminal records checks and/or fingerprinting are required by law or Board policy;
 - e. Any action resulting from such checks completed by the ODE that impact employment, contract or volunteering may be appealed as a contested case to ODE;;
 - f. All employment or contract offers [or the ability to volunteer] are contingent upon the results of such checks;
 - g. A refusal to consent to a required criminal records check and/ ~~checks or fingerprinting or fingerprinting falsely stating on district employment applications, contracts or ODE fingerprint forms as to conviction of a crime~~ shall result in immediate termination from employment [.] ~~for] contract status] or the ability to volunteer in the district];;~~

⁵ See policy GCDA/GDDA – Criminal Records Checks and Fingerprinting.

⁶ Any individual hired within the last three months.

⁷ {This revision to TSPC rules sunsets July 1, 2024.}

- h. An individual determined to have knowingly made a false statement as to the conviction of any crime on district employment applications, contracts[,] ~~or~~ ODE forms ~~((written or electronic))~~ [may] ~~will~~ result in immediate termination from employment or contract status;
- i. An individual determined to have been convicted of any crime that would prohibit employment or contract will be immediately terminated from employment or contract status[.];

~~A volunteer candidate who knowingly made a false statement or has a conviction been convicted of the crimes any crime listed in ORS 342.143, or the substantial equivalent of any of those crimes if the conviction occurred in another jurisdiction or in Oregon under a different statutory name or number [may] (will) result in immediate termination from the ability to volunteer in the district.] [The district (may) (will) remove the volunteer from the position, allowing direct, unsupervised contact with students.]~~

- 11. The district will provide the written notice described above through ~~such~~ means such as staff handbooks, employment applications, contracts ~~and contract~~ or [volunteer] forms.

Processing and Reporting Procedures

Immediately following an offer and acceptance of employment or contract, an

- 1. ~~Any individual subject to criminal records checks and/or fingerprinting shall, as part of the application process, complete the appropriate forms authorizing such checks and as provided by ODE.~~
- 1. ~~All individuals subject to fingerprinting pursuant to state law, are required to~~ report to an authorized fingerprinter ~~for fingerprinting~~ as directed by the district. The district shall send such authorization, any collection of fingerprint information, and the request to ODE pursuant to law.

Fingerprints may be collected by one of the following:

- a. Employing district staff;
- b. Contracted agent of employing district; or
- c. Local or state law enforcement agency.

~~Individuals shall be subject to fingerprinting only after acceptance of an offer of employment or contract.~~

- 12. To ensure the integrity of the fingerprinting collection and prevent any compromise of the process, the district will provide the name of the individual to be fingerprinted to the authorized fingerprinter.
- 13. The authorized fingerprinter will obtain the necessary identification and fingerprinting and notify ODE of the results. ODE will then review and notify the district of said results as well as the identity of any individual it believes has knowingly made a false statement as to conviction of a crime, has knowingly made a false statement as to conviction of any crime or has a conviction of a crime prohibiting employment ~~and/or~~ contract ~~or volunteering~~.
- 14. A copy of the fingerprinting results will be kept by the district.

Fees

Fees associated with criminal records checks and/or fingerprinting for individuals applying for employment with the district and not requiring licensure, including persons hired as or by contractors⁸, ~~and their employees and volunteers~~ shall be paid by the [individual] ~~district~~.

⁸ A person hired as or by a contractor and their employees may not be required to submit to fingerprinting until the contractor has been offered a contract by the district.

1. [An individual offered a contract or employment by the district may, only upon request, request that the amount of the fee be withheld from the amount otherwise due the individual in accordance with Oregon law.]
15. Fees associated with required criminal records checks for volunteers shall be paid by the ~~[individual]~~ [district].
16. ~~Fees associated with a required fingerprinting for volunteers shall be paid by the [individual] [district].~~

Termination of Employment or Withdrawal of Employment/Contract Offer/Volunteer Status

A subject

1. ~~Any individual required to submit to criminal records checks and/or fingerprinting in accordance with law and/or Board policy will be terminated from consideration as a district volunteer and employment or contract status or withdrawal of offer of employment or contract will be made by the superintendent immediately upon:~~
 - a. ~~Refusal to consent to a criminal records check and/or fingerprinting; or~~
 - b. ~~Notification by the Superintendent of Public Instruction or his/her designee or the State Board of Education that the employee has made a false statement as to conviction of a crime or conviction of crimes prohibiting employment with the district as specified by law.~~
1. ~~Any~~ individual required to submit to a criminal records check and/or fingerprinting in accordance with law and/or Board policy will be terminated from employment or contract status, or withdrawal of offer of employment or contract will be made by the district upon:
 - c. Refusal to consent to a criminal records check and/or fingerprinting; or
 - d. Notification^{*} from the Superintendent of Public Instruction that the employee has a conviction of any crimes listed in ORS 342.143, or the substantial equivalent of any of those crimes if the conviction occurred in another jurisdiction or in Oregon under a different statutory name or number.
17. A subject individual ~~[may]~~ [will] be terminated from employment or contract status ~~superintendent~~ upon notification from the Superintendent of Public Instruction ~~or designee~~ that the employee has knowingly made a false statement as to the conviction of any crime.
18. Employment termination shall remove the individual from any district policies, collective bargaining provisions regarding dismissal procedures and appeals and the provisions of Accountability for Schools for the 21st Century Law.
19. ~~[AAny volunteer who will be allowed to have direct, unsupervised contact with students that refuses to submit, when to a required, to a criminal records check to acquire or maintain such a fingerprint-based criminal records check volunteer status in the district in accordance with law and/or Board policy will be denied such ability to volunteer in the district.]~~
20. [If the district has been notified by the Superintendent of Public Instruction that a volunteer ~~an individual~~ knowingly made a false statement or has a conviction ~~for~~ any crimes ~~crime~~ listed in ORS 342.143, or the substantial equivalent of any of those crimes if the conviction occurred in another jurisdiction or in Oregon under a different statutory name or number, the individual [individual will] [may] be denied the ability to volunteer.]

^{*} Prior to making a determination that results in this notification and opportunity for a hearing, the Superintendent of Public Instruction may cause an investigation pursuant to OAR 581-021-0511; involved parties shall cooperate with the investigation pursuant to law.

- Keep
21. ~~[A~~Any volunteer who knowingly makes a false statement, as determined by the district, on a district volunteer application form ~~(will)]~~ ~~(may)]~~ be denied the ability to volunteer in the district.]

Appeals

A subject individual may appeal

~~All appeals regarding~~ a determination from ODE that ~~which~~ prevents ~~his/her~~ employment or eligibility to contract with the district ~~will be directed~~ to the Superintendent of Public Instruction. ~~Individuals eligible to appeal as a contested case under ORS 183.413 – 183.470 will be so notified in writing by ODE.~~

A volunteer may appeal a determination from ~~required to submit to~~ a fingerprint-based criminal records checks by ODE ~~check may appeal a determination~~ that prevents the ability to volunteer with the district to the Superintendent of Public Instruction as a contested case under ORS 183.413 – 183.470. ~~if the results of the background check were provided by ODE or ODE's vendor and will be notified of such in writing by ODE.~~

Philomath School District 17J

Code: IGAI
Adopted: 8/18/14
Revised/Readopted: 11/18/19
Orig. Code: IGAI

Human Sexuality, AIDS/HIV, Sexually Transmitted Diseases, Health Education**

The district shall provide an age appropriate, comprehensive plan of instruction focusing on human sexuality, HIV/AIDS and sexually transmitted infections and disease prevention in elementary and secondary schools as an integral part of health education and other subjects.

Course material and instruction for all human sexuality education courses that discuss human sexuality shall enhance a student's understanding of sexuality as a normal and healthy aspect of human development. A part of the comprehensive plan of instruction shall provide age-appropriate child sexual abuse prevention instruction for students in kindergarten through grade 12. The district must provide a minimum of four instructional sessions annually; one instructional session is equal to one standard class period. In addition, the HIV/AIDS and sexually transmitted infections and disease prevention education and the human sexuality education comprehensive plan shall provide adequate instruction at least annually, for all students in ~~grades~~ **grade 6 through -8** and at least twice during **grades 9 through -12**.

Parents, teachers, school administrators, local health ~~department~~ **departments'** staff, other community representatives and persons from the medical community who are knowledgeable of the latest scientific information and effective education strategies shall develop the plan of instruction and align it with the Oregon Health Education Standards and Benchmarks.

The Board shall approve the plan of instruction and require that it be reviewed and updated biennially in accordance with new scientific information and effective educational strategies.

Parents of minor students shall be notified in advance of any human sexuality or AIDS/HIV instruction. ~~Notification shall include an outline of specific curriculum content.~~ Any parent may request that ~~their~~ **his/her** child be excused from that portion of the instructional program under the procedures set forth in Oregon Revised Statute (**ORS**) ~~ORS~~ 336.035(2).

The comprehensive plan of instruction shall include the following information that:

1. Promotes abstinence for school ~~age~~ youth and mutually monogamous relationships with an uninfected partner for adults;
2. Allays those fears concerning HIV that are scientifically groundless;
3. Is balanced and medically accurate;
4. Provides balanced, accurate information and skills-based instruction on risks and benefits of contraceptives, condoms and other disease reduction measures;

Human Sexuality, AIDS/HIV, Sexually Transmitted Diseases,
Health Education** – IGAI

5. Discusses responsible sexual behaviors and hygienic practices which may reduce or eliminate unintended pregnancy, exposure to HIV, hepatitis B/C and other sexually transmitted infections and diseases;
6. Stresses the risks of behaviors such as the sharing of needles or syringes for injecting illegal drugs and controlled substances;
7. Discusses the characteristics of the emotional, physical and psychological aspects of a healthy relationship;
8. Discusses the benefits of delaying pregnancy beyond the adolescent years as a means to better ensure a healthy future for parents and their children. The student shall be provided with statistics based on the latest medical information regarding both the health benefits and the possible side effects of all forms of contraceptives including the success and failure rates for prevention of pregnancy, sexually transmitted infections and diseases;
9. Stresses that HIV/STDs and hepatitis B/C can be possible hazards of sexual contact;
10. Provides students with information about Oregon laws that address young people's rights and responsibilities relating to childbearing and parenting;
11. Advises students of consequences of having sexual relations with persons younger than 18 years of age to whom they are not married;
12. Encourages family communication and involvement and helps students learn to make responsible, respectful and healthy decisions;
13. Teaches that no form of sexual expression or behavior is acceptable when it physically or emotionally harms oneself or others and that it is wrong to take advantage of or exploit another person;
14. Teaches that consent is an essential component of healthy sexual behavior. Course material shall promote positive attitudes and behaviors related to healthy relationships and sexuality, and encourage active student bystander behavior;
15. Teaches students how to identify and respond to attitudes and behaviors which contribute to sexual violence;
16. Validates the importance of one's honesty, respect for each person's dignity and well-being, and responsibility for one's actions;
17. Uses inclusive materials and strategies that recognizes different sexual orientations, gender identities and gender expression;
18. Includes information about relevant community resources, how to access these resources, and the laws that protect the rights of minors to anonymously access these resources; ~~and~~
19. Is culturally inclusive.

The comprehensive plan of instruction shall emphasize skills-based instruction that ~~is~~

Human Sexuality, AIDS/HIV, Sexually Transmitted Diseases,
Health Education** – IGAJ

1. Assists students to develop and practice effective communication skills, development of self-esteem and ability to resist peer pressure;
20. Provides students with the opportunity to learn about and personalize peer, media, technology and community influences that both positively and negatively impact their attitudes and decisions related to healthy sexuality, relationships and sexual behaviors, including decisions to abstain from sexual intercourse;
21. Enhances students' ability to access valid health information and resources related to their sexual health;
22. Teaches how to develop and communicate sexual and reproductive boundaries;
23. Is research based, evidence based or best practicepractices; and
24. Aligns with the Oregon Health Education Content Standards and Benchmarks.

All sexuality education programs emphasize that abstinence from sexual intercourse, when practiced consistently and correctly, is the only 100 percent effective method against unintended pregnancy, sexually transmitted HIV and hepatitis B/C infection and other sexually transmitted infections and diseases.

Abstinence is to be stressed, but not to the exclusion of contraceptives and condoms for preventing unintended pregnancy, HIV infection, hepatitis B/C infection and other sexually transmitted infections and diseases, ~~and hepatitis B/C~~. Such courses are to acknowledge the value of abstinence while not devaluing or ignoring those students who have had or are having sexual relationships. Further, sexuality education materials, including instructional strategies, and activities must not, in any way use shame or fear-based tactics.

Materials and information shall be presented in a manner sensitive to the fact that there are students who have experienced, perpetrated or witnessed sexual abuse and relationship violence.

The district's health and sexuality education will provide information on menstrual health and will be inclusive and affirming of transgender, non-binary, intersex, and two spirit/indigiqueer students; be positive and not fear- or shame-based; be age-appropriate; be medically-accurate; be culturally responsive; and be accessible for students with disabilities.

END OF POLICY

Legal Reference(s):

[ORS 336.035](#)
[ORS 336.059](#)
[ORS 336.107](#)
[ORS 336.455 - 336.474](#)
[ORS 339.370 - 339.400](#)

[OAR 581-022-2050](#)
[OAR 581-022-2220](#)

[OAR 581-021-0009](#)
[OAR 581-021-0593](#)
[OAR 581-022-2030](#)

Human Sexuality, AIDS/HIV, Sexually Transmitted Diseases,
Health Education** – IGAI

Cross Reference(s):

IGBHD - Program Exemptions

Philomath School District 17J

Code: IGBHE
Adopted: 11/18/19

Expanded Options Program**

The Board is committed to providing additional educational options to eligible students enrolled in grades 11 and 12 to continue or complete their education, to earn concurrent high school and college credits and to gain early entry into post-secondary education. The district's Expanded Options Program (EOP) will comply with all requirements of Oregon law (ORS 340) and give priority status to "at-risk" students.

Eligible Students

Eligible students may apply to take courses at an eligible post-secondary institution through the Expanded Options Program. A student is eligible for the EOP if the student ~~they~~:

Is

1. ~~Are~~ 16 years of age or older at the time of enrollment in a course under the EOP;
2. ~~Is~~~~Are~~ in grade 11 or 12 at the time of enrollment in a course under the EOP or has not yet completed the required credits to be in grade 11 or 12, but the district has allowed the student to participate in the program;
3. ~~Has~~~~Have~~ developed an educational learning plan;
4. ~~Has~~~~Have~~ not successfully completed the requirements for a high school diploma. A student who has graduated from high school may not participate; and
5. ~~Is~~~~Are~~ not ~~ana~~ foreign exchange student enrolled in a school under a cultural exchange program.

Student Notification

Prior to February 15 of each year, the district shall notify all high school students and the parent or guardian of students of the EOP for the following school year. The district will notify a transfer high school student, or a student returning to high school after dropping out of school ~~dropout~~, of the EOP if the student enrolls after the district has issued the February 15 notice. The district will notify a high school student who has officially expressed an intent to participate in the EOP, and the student's parent or guardian, of the student's eligibility status within 20 business days of the expression of intent.

It is a priority for the district to provide information about the EOP to high school students who have dropped out of school. The district shall establish a process to identify and provide those students with information about the program. The district shall send information about the program to the last-known address of the family of the student.

The notice must include the following:

1. Financial arrangements for tuition, textbooks, equipment and materials;

6. Available transportation services;
7. The effect of enrolling in the EOP on the student's ability to complete high school graduation requirements;
8. The consequences of failing or not completing a post-secondary course;
9. Notification that participation in the EOP is contingent on acceptance by an eligible post-secondary institution; and
10. District timelines affecting student eligibility and duplicate course determinations;
11. ~~Exclusion of duplicate courses as determined by the district;~~
12. ~~The process for a student to appeal the district's duplicate course determination to the Superintendent of Public Instruction or the Superintendent's designee under ORS 340.030;~~
13. ~~Exclusion of post-secondary courses in which a student is enrolled if the student is also enrolled full-time in the resident high school.~~

Enrollment Process

Prior to May 15 of each year, a student who is interested in participating in the EOP shall notify the district of ~~the~~their intent to enroll in eligible post-secondary courses during the following school year. A high school transfer student or a student returning to high school after dropping out of school~~dropout~~ has 20 business days from the date of enrollment to indicate interest.

The district shall review with the student and the student's parent or guardian the student's current status toward meeting all state and district graduation requirements and the applicability of the proposed eligible post-secondary course to the remaining graduation requirements.

A student who intends to participate in the EOP shall develop an educational learning plan in cooperation with an advisory support team. An advisory support team may include the student, the student's parent or guardian and a teacher or a counselor. The educational learning plan may include:

1. The student's short-term and long-term learning goals and proposed activities; and
14. The relationship of the eligible post-secondary courses proposed under the EOP and the student's learning goals.

A student who enrolls in the EOP may not enroll in eligible post-secondary courses for more than the equivalent of two academic years. A student who first enrolls in the EOP in grade 12 may not enroll in eligible post-secondary courses for more than the equivalent of one academic year. If a student first enrolls in an eligible post-secondary course in the middle of the school year, the time of participation shall be reduced proportionately. If a student is enrolled in a year-round program and begins each grade in the summer session, summer sessions are not counted against the time of participation.

Duplicate Courses

The district will establish a process to determine duplicate course designations. The district will notify an eligible student and the student's parent or guardian, of any course the student wishes to take that the district determines is a duplicate course, within 20 business days after the student has submitted a list of intended courses.

A student may appeal a duplicate course determination to the Board based on evidence of the scope of the course. The Board or designee will issue a decision on the appeal within 30 business days of receipt of the appeal. If the appeal is denied by the Board or designee, the student may appeal the district's determination to the Superintendent of Public Instruction or designee under ORS 340.030.

~~Expanded Options Program~~ Annual Credit Hour Cap

The number of quarter credit hours that may be awarded by a high school under the EOP is limited to an amount equal to the number of students in grades 9 through 12 enrolled in the high school multiplied by a factor of 0.33. For example, the cap for a high school with 450 students in grades 9 through 12 would be 148.5 ($450 \times 0.33 = 148.5$). (The caps must be established separately for each high school.)

At the district's discretion, the district may choose to exceed both the individual high school level cap and the aggregate district level cap. If the district has more eligible students than are allowed under the credit hour cap the district shall establish a process for selecting eligible students for participation in the program. ~~The process will give priority for participation to students who are "at risk." [An "at-risk student" means: (1) a student who qualifies for a free or reduced-price lunch program; or (2) an at-risk student as defined by rules adopted by the State Board of Education if it has adopted rules to define an at-risk student.]]~~

If the district has not exceeded the credit hour cap, the district shall ensure that all eligible at-risk students are allowed to participate in the EOP and may allow eligible students who are not at-risk to participate in the program.

Post-Secondary Institution Credit

Prior to beginning an eligible post-secondary course, the district shall notify the student of the number and type of credits that the student will be granted upon successful completion of the course. If there is a dispute between the district and the student regarding the number or type of credits that the district will or has granted to a student for a particular course, the student may appeal the district's decision to the ~~[Board] {}.~~ *Superintendent.*

Credits granted to a student shall be counted toward high school graduation requirements and subject area requirements of the state and the district. Evidence of successful completion of each course and credits granted shall be included in the student's education record. A student shall provide the district with a copy of the student's grade in each course taken for credit under the EOP. The student's education record shall indicate that the credits were earned at an eligible post-secondary institution.

Financial Agreement

~~! (ORS 340.040(3) allows a student to appeal through an "appeals process adopted by the school district board")~~

The district shall negotiate in good faith a financial agreement with the eligible post-secondary institution for the payment of actual instructional costs associated with the student's enrollment, including tuition and fees, textbooks, equipment and materials.

Waiver

A district may request an EOP^a waiver from the Superintendent of Public Instruction² if compliance with the EOP:

1. ~~Compliance~~ would adversely impact the finances of the district; or if all conditions identified in ORS 340.083(1)(b)³ exist.
15. ~~Accelerated Programs are offered by the district (i.e., Dual Credit, Sponsored Based Dual Credit, Assessment-Based Dual Credit, Articulated Career Technical Education (CTE) courses, two-plus-two programs, Advanced Placement (AP), International Baccalaureate Programs or other locally-developed program that offers Accelerated College Credit to their respective high school student).~~

Student Reimbursement

Students are not eligible for any state student financial aid for college coursework, but students may apply to the district for reimbursement for any textbooks, fees, equipment or materials purchased by the student that are required for an eligible post-secondary course. All textbooks, fees, equipment and materials provided to a student and paid for by the district are the property of the district.

Transportation Services

The district may provide transportation services to eligible students who attend eligible post-secondary institutions within the education service district boundaries of which the district is a component district.

Special Education Services

The district of an eligible student participating in the EOP shall be responsible for providing any required special education and related services to the student. If a post-secondary institution intends to provide special education and related services to an EOP participant, the institution shall enter into a written contract with the district of the student. ~~The contract shall include the following at a minimum:~~

The contract shall include the following at a minimum:

1. Allowance for the student to remain in the program during the pendency of any special education due process hearing unless the parent or guardian and district agree otherwise;

² Oregon Department of Education

³ [The district does all of the following:

leave in:

1. Offers a dual credit program, a two-plus-two program, an advanced placement program, ~~an International Baccalaureate program~~ or any other accelerated college credit program;
2. Ensures that at-risk students who participate in the accelerated college credit programs are not required to make any payments for participation in the programs; and
3. Has a process for participation in the programs that allows:
 - a. All at-risk students who are eligible students to participate in the programs;
 - b. At-risk students to earn the number of credit hours established by the State Board of Education by rule under ORS 340.080; or
 - c. For an increasing number of at-risk students who are eligible students to participate in the programs each school year based on demand and appropriateness and as provided by a plan developed by the school district.]

16. Immediate notification to the district if the institution suspects that a student participating in the program may have a disability and requires special education or related services;
17. Immediate notification to the district if the student engaged in conduct that may lead to suspension or expulsion; and
18. Immediate notification to the district of any complaint made by the parent or guardian of the student regarding the student's participation in the program at the institution.

District Alternative Programs

The EOP does not affect any program, agreement or plan that existed on January 1, 2006, between the district and a post-secondary institution, which has been continued or renewed.

Any new program, agreement or plan that is developed after January 1, 2006, and is intended to provide access for public high school students to a post-secondary course, may be initiated at the discretion of the district and the post-secondary institution.

END OF POLICY

Legal Reference(s):

[ORS 329.485](#)

[ORS 332.072](#)

[ORS 336.615 - 336.665](#)

[ORS Chapter 340](#)

Every Student Succeeds Act, 20 U.S.C. §§ 1111-1605; §§ 3111-3203 (2018).

McKinney-Vento Homeless Assistance Act, Subtitle VII-B, reauthorized by Title IX-A of Every Student Succeeds Act, 42 U.S.C. §§ 11431-11435 (2018).

Americans with Disabilities Act, 42 U.S.C. §§ 12101-12112 (2018); 29 C.F.R. Part 1630 (2022); 28 C.F.R. Part 35 (2022).

Americans with Disabilities Act Amendments Act, 42 U.S.C. §§ 12101-12133 (2018).

Rehabilitation Act, 29 U.S.C. §§ 791, 794 (2018).

Title IX of the Education Amendments, 20 U.S.C. §§ 1681-1683, 1701, 1703-1705, 1720 (2018).

Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2022).

Individuals with Disabilities Education Act, as amended, 20 U.S.C. §§ 1400-1401, 1411-1416 (2018); 34 C.F.R. Part 300 (2022).

revisit

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Philomath School District 17J

Code: IKC

Adopted: 4/19/01

Revised/Readopted: 10/21/19

Orig. Code: IKC

Class Rankings

In the interest of encouraging and recognizing outstanding academic achievement, a valedictorian will be selected for each graduating class.

The district's valedictorian may be permitted to speak as part of the district's planned graduation program at the discretion of the building principal. All speeches must be reviewed and approved in advance by the building principal or designee. Titles and privileges granted to students designated as valedictorian may be denied and/or revoked for violation of Board policy, administrative regulation or school rule.

The valedictorian will be selected according to the following procedure:

1. The students will be considered eligible for valedictorian status based on ~~the highest grade point average~~ **a 4.0 GPA** as computed at the end of **eleven trimesters** ~~seven semesters~~ of high school work. Valedictorian status will be confirmed at the end of **twelve trimesters** ~~eight semesters~~.

2. A valedictorian must achieve an Honors Diploma. *and any additional requirements outlined in student handbook.*

3. In case of a tie for valedictorian, co-valedictorians will be honored.

4. Foreign exchange students will not be considered in computing class rank and therefore will not be eligible for any academic honors.

5. To be eligible for valedictorian, a student must be enrolled at Philomath High School prior to and continuously following the 10th' school day of the student's senior year.

END OF POLICY

Legal Reference(s):

ORS 332.107

ORS 336.179

Shorb v. Grotting and Powers Sch. Dist., Case No. 00 CV-0255 (Coos County Circuit Ct.) (2000).

Cross Reference(s):

IKFB - Graduation Exercises

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OSBA Model Sample Policy

Code: IMB

Adopted:

District Improvement Program

The Board recognizes that the key work of school boards is to establish and promote a clear vision of student achievement as the top priority of the district. The district will accomplish this through continued evaluation and improvement of its programs.

The superintendent will ensure development and implementation of a comprehensive, collaborative planning and self-evaluation process that [engages the school community] ~~[involves parents, students, teachers, school employees and community representatives from the demographic groups of their school population]~~ in the district's goal setting and continuous improvement program efforts.

The district's program will be consistent with Oregon Department of Education requirements and reflected in school and district continuous improvement plans.

The district will, in striving for continuous improvement, annually review district and individual school data on student achievement and prioritize, allocate and realign resources as necessary. The district will annually review and report test results and progress to the community.

The superintendent will develop administrative regulations as needed to implement this policy.

END OF POLICY

Legal Reference(s):

ORS 329.095

ORS 332.107

OAR 581-022-2250

Philomath School District 17J

Code: JEA
Adopted: 4/15/13
Revised/Readopted: 12/16/19
Orig. Code: JEA

Compulsory Attendance**

Except when exempt by Oregon law, all ~~children~~students between ages 6 and 18 who have not completed the 12th grade are required to regularly attend a public, full-time school during the entire school term. Persons having legal control of a child between the ages 6 and 18, who has not completed the 12th grade, are required to have the child attend and maintain the child in regular attendance during the entire school term.

All ~~children~~students five years of age who have been enrolled in a public school are required to attend regularly while enrolled in the public school.

Persons having legal control of a ~~child~~student ages 6-18 who has not completed the 12th grade are required to have the student attend and maintain the child in regular attendance during the entire school term. ~~Persons having legal control of a student~~ who is five years of age and has enrolled the child in a public school, are required to have the ~~child~~student attend and maintain the child in regular attendance during the school term.

Attendance supervisors shall monitor and report any violation of the compulsory attendance law to the superintendent or designee. ~~Failure to send a student and to maintain a student in regular attendance is a Class C violation.~~

The district will develop procedures for issuing a citation.

A parent who is not supervising their ~~child~~student by requiring school attendance may also be in violation of Oregon Revised Statute (ORS) 163.577 (1)(c); ~~failing~~. ~~Failing~~ to supervise a child is a Class A violation.

~~In addition, under Board policy JHFD - Suspension of Driving Privileges, the district may report students with 10 consecutive days of unexcused absences or 15 cumulative days unexcused absence in a single semester to the Oregon Department of Transportation.~~

Exemptions from Compulsory School Attendance

In the following cases, ~~children~~students shall not be required to attend public, full-time schools:

- ~~Children~~ ↘
1. ~~Students~~ being taught in a private or parochial school in courses of study usually taught in ~~grades~~ kindergarten through grade 12 in the public schools, and in attendance for a period equivalent to that required of students attending public schools.
 2. ~~Children~~Students proving to the Board's satisfaction that they have acquired equivalent knowledge to that acquired in the courses of study taught in kindergarten through grade 12 in the public schools.

3. ~~Children~~**Students** who have received a high school diploma or a modified diploma.
4. ~~Children~~**Students** being taught, by a private teacher, the courses of study usually taught in kindergarten through grade 12 in the public school for a period equivalent to that required of students attending public schools.
5. ~~Children~~**Students** being educated in the home by a parent, ~~or~~ guardian or private teacher ~~§ 111.1.~~
 - a. [When a student is taught or is withdrawn from a public school to be taught by a parent or private teacher, the parent or teacher must notify the Linn-Benton-Lincoln Education Service District (ESD) in writing within 10 days of such occurrence. In addition, when a home-schooled student moves to a new ESD, the parent shall notify the new ESD in writing, within 10 days, of the intent to continue home schooling. The ESD ~~superintendent~~ shall acknowledge receipt of any notification in writing within 90 days of receipt of the notification. The ESD is to notify, at least annually, school districts of home-schooled students who reside in their district;]
 - b. Each ~~child~~**student** being taught by a parent or private teacher shall be examined no later than August 15, following grades 3, 5, 8 and 10:
 - (1) If the student was withdrawn from public school, the first examination shall be administered at least 18 months after the date the student withdrew;
 - (2) If the ~~child~~**student** never attended public or private school, the first examination shall be administered prior to the end of grade 3;
 - (3) Procedures for ~~homeschooling~~ ~~home-schooled~~ students with disabilities are set out in Oregon Administrative Rule (OAR) 581-021-0029;
 - c. Examinations testing each ~~child~~**student** shall be from the list of approved examinations from the State Board of Education;
 - d. The examination must be administered by a neutral, individual qualified to administer tests on the approved list provided by the Oregon Department of Education;
 - e. The person administering the examination shall score the examination and report the results to the parent. Upon request of the ESD superintendent, the parent shall submit the results of the examination to the ESD;
 - f. All costs for the test instrument, administration and scoring are the responsibility of the parent;
 - g. In the event the ESD superintendent finds that the ~~child~~**student** is not showing satisfactory educational progress, the ESD superintendent shall ~~provide the parent with a written statement of the reasons for the finding, based on the test results and shall~~ follow the guidelines in Oregon Revised Statutes and Oregon Administrative Rules.].
6. Children whose sixth birthday occurred on or before September 1 immediately preceding the beginning of the current school year, if the parent or guardian notified the child's resident district in writing that the parent or guardian is delaying the enrollment of their child for one school year to better meet the child's needs for cognitive, social or physical development, as determined by the parent or guardian.
7. Children who are present in the United States on a nonimmigrant visa and who are attending a private, accredited English language learner program in preparation for attending a private high school or college.

8. ~~Children~~**Students** excluded from attendance as provided by law.
9. **Children who are eligible military children¹ are exempt up to 10 days after the date of military transfer or pending transfer indicated in the official military order.**
10. An exemption may be granted to the parent or guardian of any ~~child~~**student** 16 or 17 years of age who is lawfully employed full-time, or who is lawfully employed part-time and enrolled in school, a community college or ~~an~~ alternative education program as defined in ORS 336.615.
11. An exemption may be granted to any child who is an emancipated minor or who has initiated the procedure for emancipation under ORS 419B.550 ~~to~~ 419B.558.

END OF POLICY

Legal Reference(s):

¹ **"Military child" means a child who is in a military family covered by the Interstate Compact on Educational Opportunity for Military Children, as determined under rules adopted by the State Board of Education.**

[ORS 153.018](#)
[ORS 163.577](#)
[ORS 339.010 - 339.095](#)
[ORS 339.139](#)
[ORS 339.990](#)
[ORS 807.065](#)
[ORS 807.066](#)

[OAR 581-021-0026](#)
[OAR 581-021-0029](#)
[OAR 581-021-0076](#)
[OAR 581-021-0077](#)

Philomath School District 17J

Code: JEA-AR
Revised/Reviewed: 10/18/01; 12/16/19
Orig. Code: JEA-AR

Compulsory Attendance Notices and Citations**

Compulsory attendance citations may be issued by the superintendent or designee as a means to enforce the compulsory attendance law. All such citations shall be issued according to the following procedures:

1. Attendance Supervisor

The attendance supervisor shall:

- a. Determine that the parent or guardian has ~~either~~ failed to enroll their child and ~~student or~~ to maintain the ~~child~~ ~~student~~ in regular attendance. "Regular attendance" means ~~shall mean~~ attendance which does not include more than eight unexcused one-half day absences or the equivalent in any four-week ~~20 school day~~ period in which school is in session;
- b. ~~Verify the compulsory attendance violation through such means as matching attendance supervisor records with classroom teacher records;~~
- c. Provide written compulsory attendance noncompliance notification to the parent or guardian within 24 hours of verification of the violation. If the student is a youth offender on parole or probation, at the same time notice is given to the parent or other person, the attendance supervisor shall notify the ~~student's~~ ~~student's~~ parole or probation officer of the absence;
- d. Serve the notification personally or by certified mail. The notification will be written in the native language of the parent or guardian;
- e. Ensure that notification includes a statement requiring the student to appear on the next school day following receipt of the notice and to maintain regular attendance for the remainder of the school year;
- f. Ensure that the notification states that the parent or guardian has the right to request an evaluation to determine if the child should have an individualized education program (IEP), if the child does not currently have an IEP, or request a review of their child's current IEP;
- g. Provide a copy of the notice and pertinent attendance records to the superintendent or designee at the time notice is given to the parent or guardian;
- h. Notify the superintendent within three days of knowledge that the parent or guardian receiving the notification has not complied with the notice.

2. Superintendent or Designee

The superintendent or designee will:

- a. ~~If after review of~~ ~~Review the compulsory attendance noncompliance notice and pertinent~~ ~~student~~ attendance records a;
- b. ~~If~~ citation appears warranted, prior to issuing the citation, provide written notification to the parent or guardian. The notice will be written in the ~~native~~ language of the parent or guardian. The notice will be delivered personally or by certified mail and will state that:

- (1) The student is required to attend regularly, a school ~~full-time~~ **fulltime** during the school year;
- (2) ~~Failure to send the student to school and to maintain the student in regular attendance is a Class C violation;~~
- (3) A citation for violation of compulsory attendance laws may be issued by the superintendent or designee;
- (4) The parent has the right to request:
 - (a) An evaluation to determine if the student should have an ~~IEP, individualized education program (IEP)~~, if the student does not have one; or
 - (b) A review of the student's current IEP.
- (5) The parent or guardian and student are required to attend a conference with the superintendent or designee. The date, time and place of conference will be specified. This conference may not be scheduled until after an evaluation or review as described in item 3.4. above, if requested by the parent, has been completed.;
- (6) ~~[Failure to attend the conference or failure to send the student to school following the conference may result in the issuance of a citation.]~~

3. Conference

The superintendent or designee will conduct a conference with the parent or guardian and student. Auxiliary aids and services will be provided upon advance request. The superintendent or designee will:

- a. Review Oregon's ~~Oregon's~~ compulsory attendance law and the student's ~~student's~~ attendance record;
- b. Determine the reasons for the noncompliance;
- c. Develop a plan for student attendance improvement (i.e.g., contract, etc.);
- d. Inform the parent and student of other available resources in the district and community, if available;
- e. ~~Refer the parent or guardian and student to other agencies as necessary (i.e., Building Support Team, Youth Services Team Oregon Department of Human Services, Community Human Services, Juvenile Department, etc.);~~
- f. Discuss the potential consequences for continued compulsory attendance noncompliance, including the potential for the issuance of a citation and the consequences for violation of the Board's ~~Board policies on~~ student conduct and truancy policies.;

4. [Citation

Compulsory attendance noncompliance citations may be issued by the superintendent or designee. The superintendent or designee shall:

- a. Determine that the parent or guardian has continued to fail to enroll their student in school or maintain the student in regular attendance following a conference or has refused to attend the conference as required;
- b. Contact the clerk of the court for the county and determine which court will hear the case and when;
- c. Ensure the official representing the district will be available to present evidence of the violation at the time and date specified;

- d. Determine whether the local court's interpretation of Oregon Revised Statute (ORS) 339.095 requires the student be named as defendant. Complete form accordingly;
- e. Complete Uniform Compulsory Attendance Citation and Complaint form as follows:
- (1) Specify appropriate court, district, circuit, municipal or justice ~~as appropriate;~~
 - (2) Specify when the court will hear the case, including date, time and location of the court appearance at the bottom of the form;
 - (3) Provide all pertinent defendant information, including the name and address of the parent or guardian. Only one adult should be named as the defendant;
 - (4) Provide all pertinent offense information, including the period of time during which the absences occurred;
 - (5) Ensure the minimum number of absences constituting irregular attendance as defined in law has in fact occurred. Excused absences should not be counted for purposes of this citation;
 - (6) Provide all pertinent student information including the grade, date of birth, length of time in the ~~school~~ district and parent(s) name(s); ~~The Oregon Department of Education will compile this information at the end of the calendar year to determine trends in excessive absenteeism;~~
 - (7) Provide date of ~~superintendent's~~ ~~superintendent's~~ or designee's ~~designee's~~ prior notification of attendance requirements, consequences including possibility of citation and conference meeting date was sent;
 - (8) Ensure that the prior notice was served to the same parent or guardian who is named as the defendant in the citation;
 - (9) Provide district name, date, ~~superintendent's~~ ~~superintendent's~~ name and signature. If the superintendent has designated another district official to issue citations, such delegation will be documented and the delegated official's name and signature will appear on the form;
 - (10) Personally serve (not mail) the citation;
 - (11) Complete time and date citation was issued, name, title and signature of district official serving the citation;
 - (12) Ensure ~~that~~ the parent or guardian is ~~provided~~ ~~served with~~ the citation ~~goldenrod (bottom) copy;~~
 - (13) Ensure the designated ~~white and yellow copies are sent to the appropriate court is~~ appropriately notified; immediately after the citation is served;
 - (14) Ensure the district retains a copy of the citation;
 - (15) ~~Ensure the pink copy is retained by the district. Additional information may be maintained on the back of the pink copy, including the dates the attendance supervisor's and the superintendent's or designee's notifications were sent, dates of contact with parents or guardians and names of school staff who have been involved with the issue;~~
 - (16) Consult with ~~district's~~ ~~district's~~ attorney to assist in these procedures, as necessary.

5. Maintain student attendance records in accordance with applicable education records laws. ~~X~~

Philomath School District 17J
1620 Applegate St, Philomath, OR 97370-9328
Phone: 541-929-3169

***** ATTENDANCE SUPERVISOR'S NON-ENROLLMENT ~~NONENROLLMENT~~ NOTICE *****

Date _____
Parent(s)/Guardian _____
Address _____

Dear _____,
(Parent/Guardian)

After review of attendance records,
~~A determination has been made that~~ your child _____ (name) is ~~student,~~ (Student's Name), has
not
~~enrolled in school and has not been~~ exempted from compulsory attendance for in school, under provisions of ORS
339.030, and is not currently enrolled in school.

In accordance with Oregon law, children between ages 6 through 18 ~~you are hereby notified that you must be~~
enrolled in school. Please enroll your child ~~student~~ at [name of school] ~~—] School~~ no later than the next school day
following receipt of this notice and maintain your child ~~student~~ in regular attendance for the remainder of the school
year.

~~Please be advised that failure to comply with Oregon's compulsory attendance law is a Class C violation and may
result in a compulsory attendance citation and complaint issued by the superintendent and a fine by a court.~~

You may request an evaluation to determine if your child ~~student~~ should have an individualized education program
(IEP), or request a review of your child's ~~student's~~ current IEP.

[If your child is taught by a parent, guardian or private teacher, you must notify your local education service district
and comply with ORS 339.035. Your local ESD is: [name of ESD and contact information].]

If you have questions and/or need assistance, please contact [name] at [number].

Sincerely,

[Attendance Supervisor] [Principal]

[cc: [Principal]][/Superintendent]]

Philomath School District 17J

Code: JHC
Adopted: 12/16/19

Student Health Services and Requirements**

Although the district's primary responsibility is to educate students, the students' health and general welfare is also an important ~~a major~~ Board responsibility ~~concern~~. The Board believes school programs should be conducted in a manner that protects and enhances student and employee health and is consistent with good health practices.

4 The district shall staff nursing services appropriate for students with medical needs and prevention-oriented health services per applicable requirements of Oregon Revised Statutes (ORS) 336.201 and Oregon Administrative Rule (OAR) 581-022-2220.3

~~The nurse(s) employed by the district shall be licensed to practice as a registered nurse or nurse-practitioner in Oregon and will function as an integral member of the instructional staff, serving as a resource person to teachers in securing appropriate information and materials on health-related topics.~~

The district shall provide:

1. One registered nurse or school nurse for every 125 medically fragile students;
2. One registered nurse or school nurse or one licensed practical nurse under the supervision of a registered nurse or school nurse for each nursing-dependent student; and
3. One registered nurse or school nurse for every 225 medically complex students.

The district may use the most cost effective means available to meet the above requirements.

4 The nurse(s) employed by the district shall be licensed to practice as a registered nurse or nurse practitioner in Oregon and will function as an integral member of the instructional staff, serving as a resource person to teachers in securing appropriate information and materials on health-related topics.4

4 Any nurse(s) providing services on behalf of the district shall follow all applicable requirements of ORS Chapter 678 and OAR Chapter 851. This includes, but is not limited to, delegation in accordance with OAR 851-047, which includes performing a nursing assessment of the patient prior to delegation, providing adequate supervision during the delegation, and evaluating the skills, ability and willingness of the delegee.4

The district shall maintain a prevention-oriented health services program which provides:

1. Pertinent health information on the students, as required by Oregon statutes or rules;
4. Health appraisal to include screening for possible vision or hearing problems; ~~[and also scoliosis];~~
5. Health counseling for students and parents, when appropriate;

¹ For additional delegation requirements, see OAR [851-047-0030](#).

6. Health care and first-aid assistance that are appropriately supervised and ~~isolate~~^{isolates} the sick or injured child from the student body;
7. Control and prevention of communicable diseases as required by Oregon Health Authority, Public Health Division, and the county health department;
8. Assistance for students in taking prescription and/or nonprescription medication according to established district procedures;
9. Services for students who are medically fragile or have special health care needs;
10. Integration of school health services with school health education programs.

The Board directs its district health staff to coordinate with health personnel from other public agencies in matters pertaining to health instruction or the general health of students and employees.

In accordance with the requirements of federal law, the district recognizes its responsibility to notify parents in advance of any nonemergency, invasive physical examination² or screening that is required as condition of attendance; administered and scheduled by the school in advance; and not necessary to protect the immediate health and safety of the student, or of other students.

Notification will be provided at least annually at the beginning of the school year or when enrolling students for the first time in school and will include the specific or approximate dates during the school year when such activities are scheduled or expected to be scheduled.

Procedures shall be developed and implemented to carry out this policy. All district employees will be apprised of their responsibilities in this area. Parents shall have the opportunity to request their students be exempt from participation in vision or hearing screening. The district will abide by those requests.

END OF POLICY

Legal Reference(s):

² The term "invasive physical examination," as defined by law, means any medical examination that involves the exposure of private body parts, or any act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision or scoliosis screening. The term does not include any physical examination or screening that is permitted or required by state law, including physical examinations or screenings that are permitted without parental notification.

Philomath School District 17J

Code: KBA
Adopted: 2/24/20

Public Records**

~~“Public record” means any information that:~~

- ~~1. Is prepared, owned, used or retained by the district;~~
- ~~2. Is related to an activity, transaction or function of the district; and~~
- ~~3. Is necessary to satisfy the fiscal, legal, administrative or historical policies, requirements or needs of the district.~~

~~A public record includes anything that contains information relating to the conducting of the public’s business. Writing include handwriting, typewriting, printing, photography and every means of recording including letters, words, pictures, sounds or symbols or a combination thereof and all papers, maps, files, facsimiles, or electronic recordings.~~

~~Public record does not include messages on voice mail or on other telephone message storage and retrieval systems, or spoken communication that is not recorded.~~

A request to inspect or receive a copy of a public record shall be in writing and will be presented to the superintendent’s office.

A “public record” includes any writing that contains information relating to the conduct of the public’s business, prepared, owned, used or retained by the district regardless of physical form or characteristics, unless otherwise exempted by law.¹ “Writing” means handwriting, typewriting, printing, photographing and every means of recording, including letters, words, pictures, sounds, or symbols or combination thereof and all papers, maps, files, facsimiles or electronic recordings. Public record does not include any writing that does not relate to the conduct of the public’s business and that is contained on a privately owned computer.²

~~Board meetings and records will be matters of public information subject to such restrictions as are set by federal law or regulation, by state statute or by pertinent court rulings.~~

~~The Board’s official minutes, its written policies and its financial records will be available at the superintendent’s office for inspection by any citizen desiring to examine them during hours when the superintendent’s office is open.~~ All such information will be made available to individuals with disabilities in an accessible~~any appropriate~~ format, upon request and with appropriate advanced notice. Auxiliary aids

¹ There are multiple definitions for “public record” in ORS 192. This definition comes from ORS 192.311 and applies to the inspection of records.

² In accordance with Bialostosky v. Cummings, 319 Or. App. 352 (2022), an individual board member may be considered a public body for public record purposes. Consequently, records created and retained solely by individual board members may be considered public records.

and services available to ensure equally effective communications to qualified persons with disabilities may include large print, Braille, audio recordings, readers, assistance in locating materials or other equally effective accommodations.

The Board supports the right of the people to know about programs and services of their schools and will make reasonable efforts ~~every effort~~ to disseminate information. Each principal is authorized to use ~~all means~~ available means to keep parents and others in the ~~of his/her~~ particular school's community informed about the school's program and activities.

~~No records will be released for inspection by the public or any unauthorized persons — either by the superintendent or any other person designated as custodian for district records — if such disclosure would be contrary to the public interest, as described in state law.~~

The Board reserves the right to establish a fee schedule which will reasonably reimburse the district for the actual cost of making public records available pursuant to law. The district will not be obligated to complete a request for which the requester has not paid the fee as permitted by state law. There will be no additional charge for auxiliary aids and services provided for ~~qualified~~ persons with disabilities.

Employee and volunteer personal residential addresses, personal electronic mail addresses, ~~(other than district electronic mail addresses assigned by the district to district employees)~~, social security numbers, dates of birth and personal telephone or cellular numbers, and other information listed in Oregon Revised Statute (ORS) 192.355 as exempt, contained in personnel records maintained by the district are exempt from public disclosure pursuant to ~~Oregon Revised Statute (ORS)~~ 192.363 - 368 and ORS 192.355(3). ~~District electronic mail addresses assigned~~ ~~Such information may be released only upon the written request of the employee or volunteer or as otherwise provided~~ by the district to district employees are not exempt ~~law~~. This exemption does not apply to a substitute teacher, as defined in ORS 342.815, when requested by a professional education association of which the substitute teacher may be a member. ~~District electronic mail addresses assigned by the district to district employees are not exempt.~~

The district will not disclose the identification badge or card of an employee without the employee's written consent if the badge or card contains the employee's photograph and the badge or card was prepared solely for internal use by the district to identify district employees. A duplicate of the photograph used on the badge or card shall not be disclosed.

The district shall not, in accordance with state law, disclose personal information for the purpose of enforcement of federal immigration laws.

The district shall retain and maintain its public records in accordance with Oregon Administrative Rule (OAR) 166-005-0010 and Chapter 166, Division 400 and ORS Chapter 192.

END OF POLICY

Legal Reference(s):

[ORS 180.805](#)
[ORS Chapter 192](#)
[OAR 137-004-0800\(1\)](#)
[OAR 166-005-0010](#)
[OAR 166-400](#)

Philomath School District 17J

Code: KBA-AR

Revised/Reviewed: 2/24/20

Public Records

In compliance with Oregon law the following guidelines apply to the dissemination, inspection and examination of the public records of the district:

1. A public records request shall be submitted in writing through the district office at 1620 Applegate St., Philomath, OR. 97370.
2. Upon receipt of a written request, the district shall respond within five business days¹ acknowledging receipt of the request or completing² the district's response to the request. If the district provides an acknowledgment of the request, it must:
 - a. Confirm that the district is the custodian of the requested record;
 - b. Inform the requester that the district is not the custodian of the requested record; or
 - c. Notify the requester that the district is uncertain whether the district is the custodian of the requested record.
3. If the district is the custodian of the requested record, as soon as reasonably possible but not later than 10 business days after the date the district is required to acknowledge receipt of the request as described above, the district shall:
 - a. Complete its response to the public records request in accordance with ORS 192.329(2).³ If the district determines that a record is exempt from public disclosure, the district will include a statement to that effect and that the requester may appeal the decision pursuant to state law; or
 - b. Provide a written statement that the district is still processing the request and a reasonable estimated date by which the district expects to complete its response based on the information currently available.
4. The time periods, established by Oregon law and identified above in Section 2 or 3, will not apply to the district if compliance would be impracticable because:
 - a. The staff or volunteers³ necessary to complete a response to the public records request are unavailable;
 - b. Compliance would demonstrably impede the district's ability to perform other necessary services; or
 - c. Of the volume of the public records request being simultaneously processed by the district.

¹ "Business day" means a day other than Saturday, Sunday or a legal holiday, and on which at least one paid employee of the district is scheduled to and does report to work. Business day does not include any day on which the central administration offices of the district are closed.

² The district response to a public records request will be considered complete when it complies with criteria in Oregon law (ORS 192.329).

³ Staff member or volunteers who are on leave or are not scheduled to work are considered to be unavailable.

In these situations, the ~~The~~ district shall, as soon as practicable and without unreasonable delay, acknowledge a public records request and complete the response to the request.

5. The district may request additional information or clarification from the requester for the purpose of expediting the district's response to the request as permitted by law. If the district requests additional information or clarification, in good faith, the obligation to complete the request is suspended until the requester provides the requested information or clarification or affirmatively declines to provide the information or clarification. If the requester fails to respond within 60 days to a good faith request from the district for information or clarification, the district shall close the request.
6. If a copy of a public record is requested, the district will provide a single copy. If a request to inspect a public record is made and the record is maintained in a machine readable or electronic form, the custodian shall provide the record in the form requested, if available. If the public record is not available in the form requested, it will be made available ~~provided~~ in the form the record is maintained. If a person who is a party to a civil judicial proceeding to which the district is a party or who has filed notice under Oregon Revised Statute (ORS) 30.275(5)(a) asks to inspect or to receive a copy of a public record that the person knows relates to the proceeding or notice, the individual must submit the request in writing to the designated custodian of district records and at the same time to the district's attorney.
7. Information will be made available to individuals with disabilities in an accessible ~~appropriate~~ format upon request and advance notice. Auxiliary aids and services available to qualified persons with disabilities may include large print, Braille, audio recordings, readers, assistance in locating materials or other equally effective accommodations.
8. Where the labor effort exceeds 30 minutes, labor, material and out-of-pocket charges will be reimbursed to the district. Labor will be calculated at the hourly rate of the employee affected. Materials and out-of-pocket charges will be reimbursed at the established rate of [\$.25 per page]. ~~that is established by the district.~~ Auxiliary aids and services for qualified persons with disabilities will be available at no additional charge.

If the district has informed the requester of a permitted fee, the obligation of the district to complete its response to the request is suspended until the fee has been received by the district. If the requester fails to pay the fee within 60 days of the date they were ~~he/she was~~ informed of the fee or fails to pay the fee within 60 days of the date on which the district informed them of the denial of the fee waiver, the district shall close the request.

9. ~~The district reserves the right to restrict the inspection of some public records to the district's facilities.~~