



As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

**Reynolds School District
Board of Education Regular**

March 22, 2023

7:00 PM

Wood Village City Hall

24200 NE Halsey

Wood Village, Oregon 97060

I.	6:00p - Executive Session	3
	The Reynolds School Board and the Superintendent will recess into Executive Session at 6:00p, under ORS 192.660(2)(a) Personnel, ORS 192.660(2)(d) Negotiations, and ORS 192.660(2)(h) Legal Counsel. Executive Session is closed to the public.	
II.	7:00p - Call to Order	4
	A. Roll Call	
	B. Consider Approval of the March 22, 2023 Agenda	
	C. Pledge of Allegiance	
	D. Land Acknowledgement	5
III.	7:10p - Board Recognition	6
	A. Student Recognition	7
	B. Staff Recognition	8
	C. Volunteer/Community Partner Recognition	9
	D. Resolution 2022-2023-015 Public School Volunteer Appreciation Week	10
	E. Resolution 2022-2023-016 National Assistant Principal Week	11
	F. Resolution 2022-2023-017 Arab American Heritage Month	12
	G. Resolution 2022-2023-018 School Library Month	13
IV.	7:25p - Financial Planning	
	A. Integrated Guidance Application	14
	B. Four Year Projections	48
V.	7:55p - Public to be Heard	59
	Members of the public will address the board with comments and the board will listen only. Public Comment will be limited to 7 speakers with 3 minutes each. Forms must be turned in before the meeting start time.	
VI.	8:15p - Board Questions on Financial Planning	
VII.	8:30p - Bargaining Group Updates	60
VIII.	8:40p - Rockwood Preparatory 2021-2022 Audit Report	61
IX.	8:50p - Superintendent's Reports	121
	A. Announcements/Reports	

	B. Communications Report	122
	C. Financial Report	128
	D. Enrollment Report	129
X.	9:15p - Consent Agenda	132
	A. Approval of Personnel Order	
	B. Approval of Prior Meeting Minutes	133
	C. Field Trips	
	i. RLA Trip to Timberline	138
	ii. RHS Trip to State Thespian Festival	147
	D. Resolutions	
	i. Resolution 2022-2023-015 Public School Volunteer Appreciation Week	159
	ii. Resolution 2022-2023-016 National Assistant Principal Week	160
	iii. Resolution 2022-2023-017 Arab American Heritage Month	161
	iv. Resolution 2022-2023-018 School Library Month	162
XI.	9:20p - Action Items	
	A. Integrated Guidance Application	163
	B. In Person MOU with REA	165
XII.	9:30p - Board Reports and Discussion	169
	A. Individual Board Members - Announcements and Reports	
	B. Upcoming Board Meetings	
XIII.	9:40p - Adjourn	170



As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

To: Board of Directors
From: Ana Gonzalez Muñoz, Board Chair
Prepared by: Kaylie Jeffries, Board Secretary
Subject: Executive Session
Policy: [Executive Session – BDC](#)
Date: March 22, 2023

Action	<input type="checkbox"/>
Report	<input checked="" type="checkbox"/>

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

We will promote a healthy learning and working environment which provides students and staff with the skills, social support, and environmental reinforcement they need to adopt long-term, healthy behaviors.

Summary:

The Board met in Executive Session under ORS 192.660(2)(a) Personnel, ORS 192.660(2)(d) Negotiations, and ORS 192.660(h) Legal Counsel.

Executive Session is closed to the public.



As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

To: Board of Directors
From: Frank Caropelo, Superintendent of Schools
Prepared by: Kaylie Jeffries, Executive Assistant to the Superintendent
Subject: Call to Order

Policy: [Board Meetings – BD/BDA, Conduct of Board Meetings – BDDF](#)

Date: March 22, 2023

Action	<input checked="" type="checkbox"/>
Report	<input type="checkbox"/>

Connection to School Board Core Beliefs and Commitments

- Safety
 Equity
 Instructional Practice
 Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

We will promote a healthy learning and working environment which provides students and staff with the skills, social support, and environmental reinforcement they need to adopt long-term, healthy behaviors.

Roll Call:

- Position 1: Vice Chair Aaron Muñoz
- Position 2: Director Joyce Rosenau
- Position 3: Director Michael Reyes
- Position 4: Director Cayle Tern
- Position 5: Director Yesenia Delgado
- Position 6: Chair Ana Gonzalez Muñoz
- Position 7: Director Francisco Ibarra

Motion to Approve Agenda:

- A. Motion Made by Board Member:
 - a. I move that the Board approve the March 22, 2023 agenda as present.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote

Pledge of Allegiance

Land Acknowledgement:

We will open tonight’s meeting by acknowledging the traditional Indigenous inhabitants of this land. The purpose of these statements is to show respect for indigenous peoples and recognize their enduring relationship to the land. Practicing acknowledgment can also raise awareness about histories that are often suppressed or forgotten.

Land Use Acknowledgment & Guidelines



Approved and Apdopted on May 27, 2020

Reynolds School District expresses our gratitude and appreciation to traditional village sites of the Multnomah, Kathlamet, Clackamas, bands of Chinook, Tualatin, Kalapuya, Molalla and many other Tribes who made their homes along the Columbia River, and which is now home to a vibrant native community representing over 400 different tribal nations.

We believe that it is our responsibility as a school district to educate our students, staff and families about the true history of colonialism and the continued need to address colonialism today. This land acknowledgement will encourage our community to reflect upon the land we are standing on and engage in conversations centered in honoring the land.

Land acknowledgments will take place in conjunction with the Pledge of Allegiance, which will be recited after the Land Use Acknowledgement, during the following times:

- School Board meetings
- District-wide community meetings
- School assemblies
- Athletic Competitions
- Parent and community school evening events

Land Use Acknowledgment

We respectfully acknowledge that the land on which we are gathering today is the traditional homeland of a diverse array of indigenous tribes and bands. Multnomah County rests on traditional village sites of the Multnomah, Wasco, Cowlitz, Kathlamet, Clackamas, Bands of Chinook, Tualatin, Kalapuya, Molalla, and many other tribes who made their homes along the Columbia River, creating communities and summer encampments to harvest and use the plentiful natural resources of the area. Multnomah County is now home to a vibrant indigenous community representing over 400 different tribal nations.

We recognize Indigenous peoples as the traditional stewards of this land and acknowledge the enduring relationship between the land and the people since time immemorial. We make this acknowledgement to open a space of recognition, inclusion, and respect for our sovereign tribal partners and all indigenous students, families, and staff in our community.



As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

To: Board of Directors
From: Frank Caropelo, Superintendent of Schools
Prepared by: Steve Padilla, Assistant Director of Public Relations and Partnerships
Subject: Board Recognition

Policy: [Community Relations – KAA](#)

Date: March 22, 2023

Action	<input type="checkbox"/>
Report	<input checked="" type="checkbox"/>

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

We will promote a healthy learning and working environment which provides students and staff with the skills, social support, and environmental reinforcement they need to adopt long-term, healthy behaviors.

Summary:

The Board will publicly recognize the following student and staff members:

- Student Recognition: Jorge Cruz Hernández
- Staff Recognition: Rehana Nelson
- Community Partner / Volunteer Recognition: Sunrise Tae Kwondo

Resolutions:

- Resolution 2022-2023-015 Public School Volunteer Appreciation Week
- Resolution 2022-2023-016 National Assistant Principal Week
- Resolution 2022-2023-017 Arab American Heritage Month
- Resolution 2022-2023-018 School Library Month



Reynolds School Board
STUDENT RECOGNITION

February 2023

7

Jorge Cruz Hernández





Reynolds School Board
STAFF RECOGNITION

March 2023

8

Rehana Nelson





Reynolds School Board
COMMUNITY PARTNER OF THE MONTH
March 2023

Sunrise Tae Kwondo





RESOLUTION #2022-2023-015

**PROCLAIMING THE CELEBRATION OF
PUBLIC SCHOOL VOLUNTEER WEEK**

WHEREAS, students in Reynolds School District schools are the key to our community's and the world's future; and

WHEREAS, the education of the District's students is best achieved through the combined efforts of families, staff, and community members alike; and

WHEREAS, volunteers from the community who work with our students and in our schools are critical to the success achieved by the District's students; and

WHEREAS, volunteer efforts enrich learning experiences beyond what are normally available for students; and

WHEREAS, volunteers extend the District's financial resources by assisting staff;

NOW, THEREFORE, BE IT RESOLVED that in honor of the service of all students, Reynolds School District endorses and supports the recognition and celebration of the efforts of volunteers during the week of April 17 through 21, 2023 hereby established as Public School Volunteer Week.

Adopted this 22nd day of March 2023.

Signed:

Attest:

Chair, Reynolds School Board of Directors

Superintendent of Schools / Clerk



RESOLUTION #2022-2023-016

**PROCLAIMING THE CELEBRATION OF
NATIONAL ASSISTANT PRINCIPALS WEEK**

WHEREAS, the Reynolds School Board has designated the week of April 3 through April 7, 2023 as "National Assistant Principals Week" in coordination with the efforts of the National Association of Elementary School Principals, the American Federation of School Administrators, and the National Association of Secondary School Principals working with the U.S. Congress and resolutions thereof;

WHEREAS, an assistant principal, as a member of the school administration, interacts with many sectors of the school community, including support staff, instructional staff, students, and parents;

WHEREAS assistant principals are responsible for establishing a positive learning environment and building strong relationships between school and community;

WHEREAS assistant principals play a pivotal role in the instructional leadership of their schools by supervising student instruction, mentoring teachers, recognizing the achievements of staff, encouraging collaboration among staff, ensuring the implementation of best practices, monitoring student achievement and progress, facilitating and modeling data-driven decision making to inform instruction, and guiding the direction of targeted intervention and school improvement;

WHEREAS the day-to-day logistical operations of schools require assistant principals to monitor and address facility needs, attendance, transportation issues, and scheduling challenges, as well as to supervise extra- and co-curricular events;

WHEREAS assistant principals are entrusted with maintaining an inviting, safe, and orderly school environment that supports the growth and achievement of each and every student by nurturing positive peer relationships, recognizing student achievement, mediating conflicts, analyzing behavior patterns, and providing interventions when necessary;

NOW, THEREFORE, BE IT RESOLVED that in honor of the service of all elementary, middle level, and high school assistant principals, and to recognize the importance of their school leadership so that every child has access to a high-quality education, and to celebrate school leader accomplishments, the week of April 3 through April 7, 2023 is hereby designated in Reynolds School District to be "National Assistant Principals Week."

Adopted this 22nd day of March 2023.

Signed:

Attest:

Chair, Reynolds School Board of Directors

Superintendent of Schools / Clerk



RESOLUTION #2022-2023-017

**PROCLAIMING THE CELEBRATION OF
NATIONAL ARAB AMERICAN HERITAGE MONTH**

WHEREAS, for over a century, Arab Americans have been making valuable contributions to virtually every aspect of American society: in science, medicine, law, business, education, technology, government, military service, culture; and

WHEREAS, Victor George Atiyeh, who served as the 32nd Governor of Oregon from 1979 to 1987, was the first Arab American elected as Governor of a State; and

WHEREAS, since migrating to America, men and women of Arab descent have shared their rich culture and traditions with neighbors and friends, while also setting examples of model citizens and public servants; and

WHEREAS, Arab Americans have also enriched our society by sharing in the entrepreneurial American spirit that makes our nation free and prosperous; and

WHEREAS, the history of Arab Americans in the United States remains neglected and individuals are harmed by misconceptions, bigotry, and anti-Arab hate in the forms of crimes and speech; and

WHEREAS, Arab American issues, such as civil rights abuses, harmful stereotyping, and bullying must be combatted in the forms of education and awareness; and

WHEREAS, Arab Americans join all Americans in the desire to see a peaceful and diverse society, where every individual is treated equally and feels safe; and

WHEREAS, the contributions and heritage of Arab Americans have helped us build a better state and nation;

NOW, THEREFORE, BE IT RESOLVED that Reynolds School District does hereby proclaim April 2023 as National Arab American Heritage Month.

Adopted this 22nd day of March 2023.

Signed:

Attest:

Chair, Reynolds School Board of Directors

Superintendent of Schools / Clerk



RESOLUTION #2022-2023-018

**PROCLAIMING THE CELEBRATION OF
NATIONAL SCHOOL LIBRARY MONTH**

WHEREAS, the month of April has been designated nationally as School Library Month by the American Association of School Librarians;

WHEREAS, school libraries provide materials for teachers and students that will encourage growth and knowledge and help teachers and students become effective users of ideas and information; and

WHEREAS, the school library media specialist role is to provide the leadership and expertise necessary to ensure that the school library is an integral part of the instructional program of the school; and

WHEREAS, school libraries provide materials to meet individual needs, varied interests, abilities, socioeconomic backgrounds and maturity levels of the students served; and

WHEREAS, school libraries contribute to developing a culture of innovation and creativity for students by delivering personalized learning experiences for students through its use of collaborative workspaces and an environment that allows for reading and learning, investigation and research, and the lifelong pursuit of knowledge; and

WHEREAS, lifelong learning begins and is systematically developed through the school library curriculum of elementary and secondary schools; and

WHEREAS, the school library contributes to the individual growth and development of all students, while fostering both excellence and equity in education; and

WHEREAS, the school library and media specialists of Reynolds School District have dedicated themselves to work for quality school libraries for all students;

WHEREAS, it is both fitting and proper that special recognition be given to school library programs and the role of certified school library and media specialists in education throughout Reynolds School District;

NOW, THEREFORE, BE IT RESOLVED that Reynolds School District does hereby proclaim April 2023 as National School Library Month.

Adopted this 22nd day of March 2023.

Signed:

Attest:

Chair, Reynolds School Board of Directors

Superintendent of Schools / Clerk



As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

To: Board of Directors
From: Dr. Koreen Barreras-Brown, Chief Academic Officer
Prepared by: April Olson, Director of Federal Programs
Subject: Integrated Guidance Plan
Policy: [Instructional Goal - IA](#)
Date: March 22, 2023

Action	<input checked="" type="checkbox"/>
Report	<input type="checkbox"/>

Connection to School Board Core Beliefs and Commitments

- Safety
- Equity
- Instructional Practice
- Organizational Culture

Strategic Plan Goal Topic: All

Summary:

Reynolds School District has been developing the Aligning for Student Success plan and application since last spring. The plan is in final form and is being brought to the Board for approval.

Previous Board Action:

The Board has previously approved Student Investment Account applications and High School Success applications in previous biennia. At the March 8, 2023 Work Session, the Board reviewed the Integrated Guidance Plan in draft form.

Background:

At the state level, an integration effort for six individual educational programs was responsive to requests from educational leaders and state legislators. All six programs have combined processes for community engagement, needs assessment, planning, budgeting, and evaluation. The integrated guidance and application is designed to reduce burden and redundancies and improve the framework by which progress can be measured over time.

Financial Implications:

The Integrated Guidance Plan includes roughly \$13.3 million dollars in planned expenditures for the Reynolds School District and partner charter schools.

Alternatives:

The Board has the option to reject the Reynolds School District Integrated Guidance Plan, or to give further direction or guidance.

Staff Recommendation:

Administration recommends the Board approve the Reynolds School District Integrated Guidance Plan and budget for submission to ODE later in the meeting.

Motion:

Not Applicable



Reynolds School District

2023 Integrated Application Presentation

Contents

- Purpose of Presentation
- Background & Context
- Planning Team
- Plan Inputs
- Plan Overview
- What's Next

Purpose for Presentation

- To share what was prioritized in the plan given the range of inputs
- To explain how the plan was developed
- To hear additional feedback on the plan now that it has been developed



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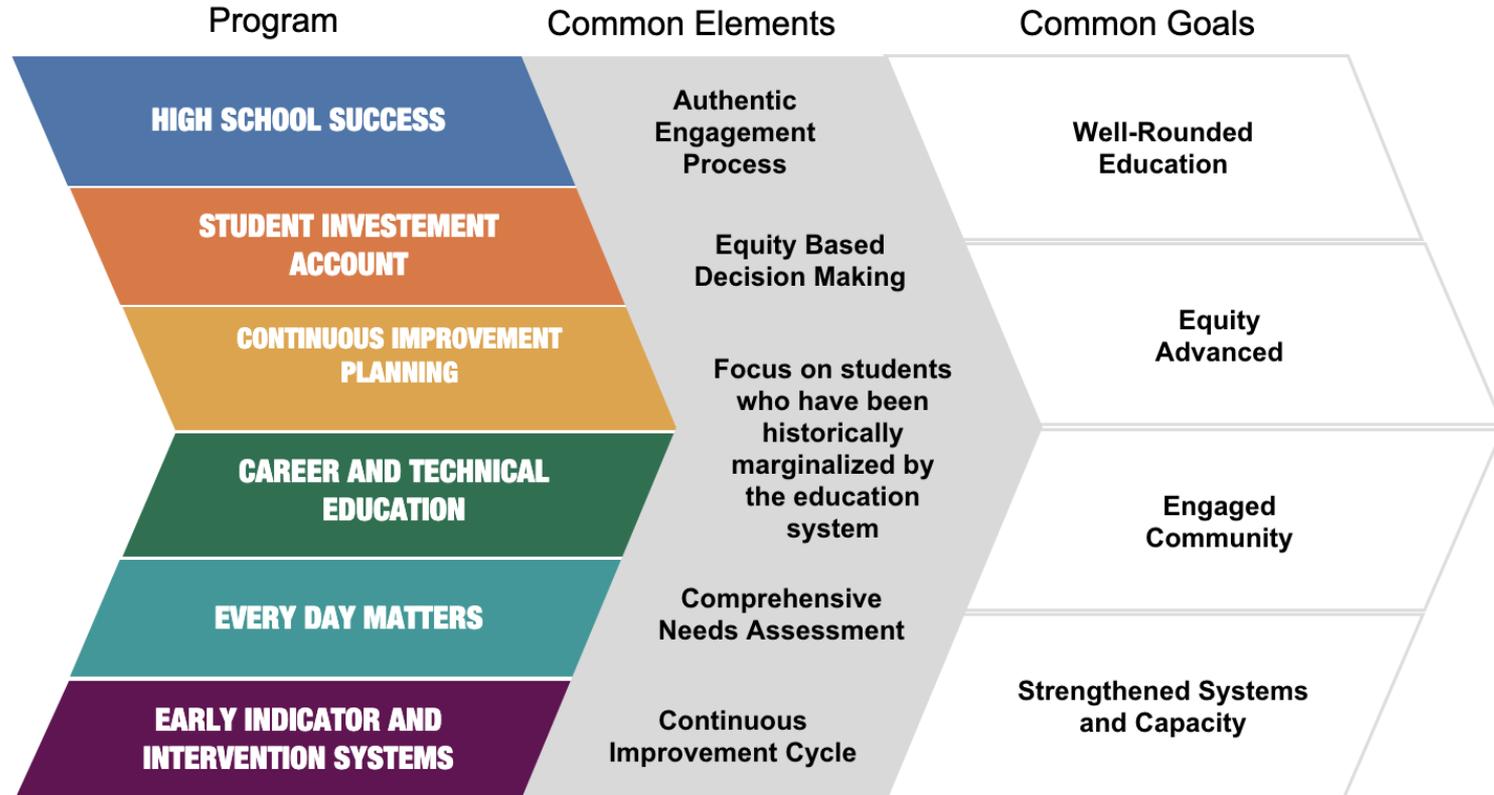
Background



- Integration effort was responsive to requests from educational leaders and state legislators
- Combined processes for community engagement, needs assessment, planning, budgeting and evaluation for 6 programs
- Designed to reduce burden and redundancies and improve the framework by which progress can be measured over time

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Six Programs & Common Goals



Summary of Program Purposes

High School Success (HSS) - Systems to improve graduation rates and college/career readiness.

Student Investment Account (SIA) - To meet students' mental health, behavioral needs and increase academic achievement/reduce disparities for student focal groups.

Continuous Improvement Planning (CIP) - A process involving educator collaboration, data analysis, professional learning and reflection - toward improved outcomes for students and especially students experiencing disparity.

Career and Technical Education - Perkins V (CTE) - Improving access and participation in education and training programs that prepare learners for high-wage, high-skill, in-demand careers.

Early Indicator and Intervention System (EiIS) - The development of a data collection and analysis system, in which educators collaborate, to identify supports for students.

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Every Day Matters - (EDM) - Embedded across the five other programs, focusing attention on student engagement, school culture, climate/safety & culturally sustaining pedagogy.

Meet our Planning Team Members

- Dr. Danna Diaz
- Dr. Christopher Ortiz
- Dr. Koreen Barreras-Brown
- Stephanie Field
- April Olson
- Gustavo Olvera
- Candice Vickers
- Rachel Aazzerah
- April Albers

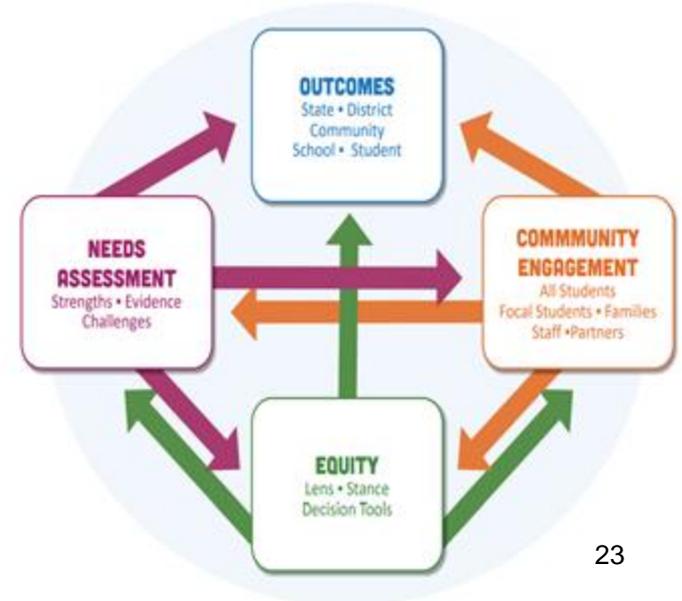
- Mike Anderson
- Danelle Heikkila
- Stefanie Hines

REA Members

- Clair Thiel
- Stephanie Messenbrink
- Mike McClellan
- Amanda Lehman
- Angie Gilbert

Required Planning Processes

- Use of an equity lens
- Community engagement
- Comprehensive Needs Assessment
- Consider the Oregon Quality Education Model and Student Success Plans
- Review and use regional CTE Consortia inputs
- Further Examination of Potential Impact on Focal Students tied to Planning Decisions
- Development of a four-year plan with clear Outcomes, Strategies, and Activities



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Equity Lens, Tool(s) & Decision Making

- How will this decision impact and/or support student learning and results?
- To what extent does the decision align to our mission, vision, values, and collective commitments?
- How will data be used to inform and evaluate the effectiveness of this decision?
- What are the barriers to more equitable outcomes and how will you (a) mitigate the negative impact and (b) address the barriers identified?
- What impact will this decision have on our stakeholders and how are they involved in the decision-making, when possible?
- Does the policy, program, practice or decision worsen existing disparities or produce other unintended consequences?
- How will this decision be communicated out to stakeholders

Community Engagement Highlights

Integrated with budget input sessions with the support of BRIC Architecture

- **Staff and Community** - Oct 27
- **Staff and Community** - Oct. 11
- **Culturally Specific Sessions** - November 1, 2, 3
 - Latinx families (in collaboration with Latino Network)
 - Black Families (in collaboration with Self Enhancement Inc.)
 - Other families, especially those served by specialized programs

Student Input Sessions in mid-November and early December:

- One session with BIPOC students at H.B. Lee MS
- Two sessions with BIPOC & Latine students at Reynolds MS
- 9 sessions at Reynolds High School:
 - LGBTQIA+
 - Pacific Islander
 - Latine
 - IEP/504
 - Eastern European
 - African American
 - Asian
 - New Students to RHS
 - ELD

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Community Engagement Highlights



Key Themes:

- Schools need to be safe, secure, welcoming environments
- Staff need much more support
- Community needs better representation
- Academic outcomes need to improve
- Expand programs that keep students engaged and interested

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Community Engagement Highlights

What investments would people like to see in the future?

- Invest in academic success
 - Focus on building reading and literacy skills in younger students
 - Keep class sizes small
- Invest in programs that keep students interested and engaged
 - Increase CTE offerings
 - Offer programs that teach students real-world skills
- Increase student support systems
 - Ensure there are enough counselors and mental health supports
- Invest in safety and security
 - In addition to physical safety, consider how students and staff feel emotionally safe, supported and understood

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Needs Assessment Highlights

- Attendance and Chronic Absenteeism
- OSAS Math, ELA, Science
- STAR Reading, Math
- ELPA Data
- Discipline
- Educational Effectiveness Survey (ESS) - parents, students, staff
- Ninth Grade on Track
- 4 and 5 year Graduation Rate
- Career Technical Education Participation and Concentrator Rates
- AVID demographics
- Advanced Course Enrollment and Completion
- High Wage and High Demand Occupations

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Needs Assessment Highlights

Data Themes/Priorities

- Low performance across all groups and subject areas; even where there is growth, it is low (not closing the gap)
- Disparities between marginalized students/focal students and white students
- Students receiving SpEd services outperform students receiving EL services
- Students receiving EL and SpEd services have low participation rates in AVID, CTE, advanced courses and at CAL
- Black students are twice as likely to be disciplined than other students
- Over half of our students are chronically absent

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Needs Assessment Highlights

Data Themes/Priorities (cont.)

- During the COVID year, parents and kids felt more welcome/safe
- While 85% of students believe their teachers believe they can meet standards, only 48% of staff report that they believe all students can meet standards
- Students reported not having voice in school issues. Both parents, and teachers don't feel included in decision-making
- Less than half of students feel safe in school, but a majority do feel comfortable talking to teachers, and only a quarter of students feel their peers are safe
- High turnover in building administration and teachers. Many building leaders and teachers have less than 3 years experience
- Staff request more training in supporting students with diverse backgrounds

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Our Plan

These priorities emerged:

- Engagement – students and community
- Professional Development
- Academics & Instruction
- Safety – physical, social-emotional and mental health
- Career-Connected Learning

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Our Plan

Our intended outcomes are:

- Facilitating more supportive learning environments will result in students in focal groups and all students, as well as parents and caregivers reporting an increased sense of belonging and engagement based on annual survey results and improved chronic absentee rates.
- Increased dedicated time for professional learning to ensure staff have the knowledge and skills they need to support the needs of focal groups and all students.
- Increase reading and math achievement through comprehensive academic and instructional strategies based on collaborative data-driven systems.
- Students, staff, and families report an increased sense of safety in each school.
- Historically and currently marginalized students participate in college and career activities and courses and earn industry credentials and college credits (or combinations of credentials) at the same rate as all students, and concrete plans are in place to keep rates proportional.

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Our Plan

Integrated Planning and Budget Template on the Website

Our Plan

These **continuing** key strategies will help us achieve our intended outcomes:

- Reduce class size averages at elementary and middle school to better approximate QEM
- Provide increased and equitable access for students and families to social, mental and behavioral health supports
- Provide increased supports to help students successfully transition from middle school to high school through Freshman Success Teams and Access class
- Increase student and family representation and inclusivity and reduce barriers, in partnership with culturally-specific community-based organizations, to provide a caring, supportive environment
- Decrease rates of chronic absenteeism and students who drop out through universal and targeted attendance supports and interventions.

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Our Plan

These **continuing** key strategies will help us achieve our intended outcomes:

- Provide profession learning and team planning time on curriculum implementation, culturally-responsive instructional practices, restorative practices and social-emotional learning
- Support instruction by coaching and modeling instructional strategies and provide job-embedded professional learning opportunities to teachers in critical reading, math strategies, academic language and literacy, learning through writing

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Our Plan

These **continuing** key strategies will help us achieve our intended outcomes:

- Enhance academic achievement through creating rich resources to support learning through access to culturally-responsive media materials
- Increase opportunities for extended day and year learning, as well as flexible and personalized learning.
- Respond effectively to student needs, including emotional and behavioral needs, while coaching and evaluating staff to ensure their responses are restorative rather than punitive
- Ensure students are healthy, have their medical and dental needs met, and necessary vision correction ³⁶

Our Plan

These **continuing** key strategies will help us achieve our intended outcomes:

- Continued development of Career and Technical Ed programs of studies that reflect student and industry demand
- Increase in certification earning opportunities, dual credit opportunities and pre-apprenticeship offerings
- Continued development of industry partnerships that allow for work-based learning opportunities
- Articulated CTE programming grades 6-12

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Our Plan

These **new** key strategies will help us achieve our intended outcomes:

- Provide additional social, emotional, language and literacy supports in Kindergarten for aiding in transitions
- CTE Marketing campaign, course catalogue updates, family engagement and middle school and freshman outreach
- Restorative Practices supports at RHS
- Intensive or targeted instruction in reading and math to accelerate those who are reading below grade level

Our Plan

Strategies from previous plans related to multi-tiered systems of support are being revised from a district-centered process to a student-facing, school-based process.

We are braiding funds from integrated sources to focus directly on schools.

Our Plan - Tiered Approach

Tiers of Planning & Budgeting allow for nimble course changes that have been pre-considered but aren't within the current budget parameters.

Additional strategies and activities are possible if we move to another tier in our plan:

- Expand restorative practices
- Expand CTE and career-based learning
- Expand attendance supports
- Expand reading acceleration supports

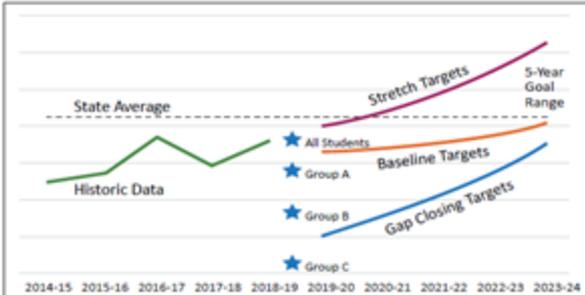
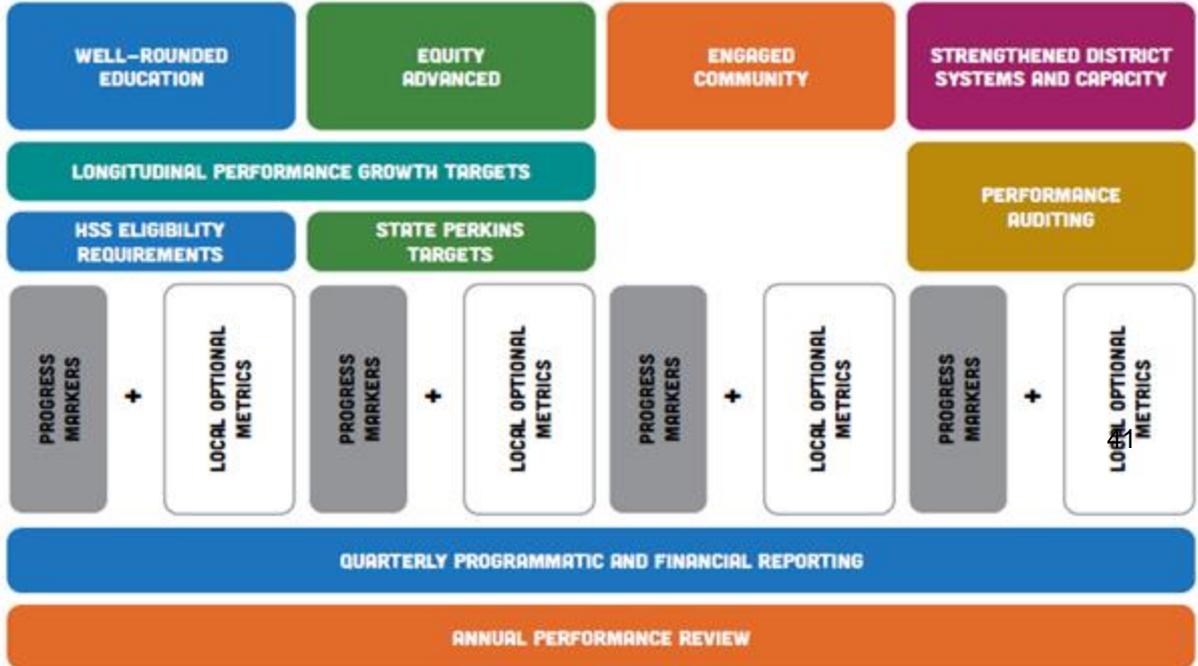
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How the State understands success

SUMMARY OF PERFORMANCE MEASURES

There are seven distinct performance measures and processes used in the monitoring and evaluation process for implementation under this integrated guidance:

1. Longitudinal Performance Growth Targets (LPGTs)
2. High School Success Eligibility Requirements
3. State CTE Perkins Performance Targets
4. Progress Markers
5. Local Optional Metrics
6. Quarterly and Financial Reporting
7. Annual Reporting
8. Auditing (SIA funds only)
9. Performance Reviews



Longitudinal Performance Growth Targets (LPGTs)

ODE shall collaborate with the grant recipient to develop applicable Longitudinal Performance Growth Targets, based on:

- Data available for longitudinal analysis;
- Guidance established by the department; and
- Use the following applicable metrics for the overall population and disaggregated:
 - **Third-grade reading proficiency rates measured by ELA**
 - **Ninth-grade on-track rates**
 - **Regular attendance rates**
 - **Four-year or on-time graduation rates**
 - **Five-year completion rates**
 - Other local metrics may be used to develop applicable performance growth targets.



Referred to as
"5 Common Metrics"

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DRAFT LPGTs

The Oregon Department of Education (ODE) will work collaboratively with school districts to determine whether the goals set are deemed to be realistic.

The draft LPGTs are set using the recommended indicator and yearly growth

[RSD LPGTs Data Tables SB Presentation.pdf](#)

How we understand success

- OSAS Math, ELA, Science at all grade levels
- STAR Reading, Math
- ELPA Data
- Discipline Data
- Educational Effectiveness Survey (ESS) - parents, students, staff
- Career Technical Education Participation and Concentrator Rates
- AVID Demographics
- Advanced Course Enrollment

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Application

Multiple Components

- Narrative Responses
- Integrated Planning and Budget Template
- Equity Lens
- Community Engagement artifacts
- Assurances
- District Charter Program Agreements

Due March 31

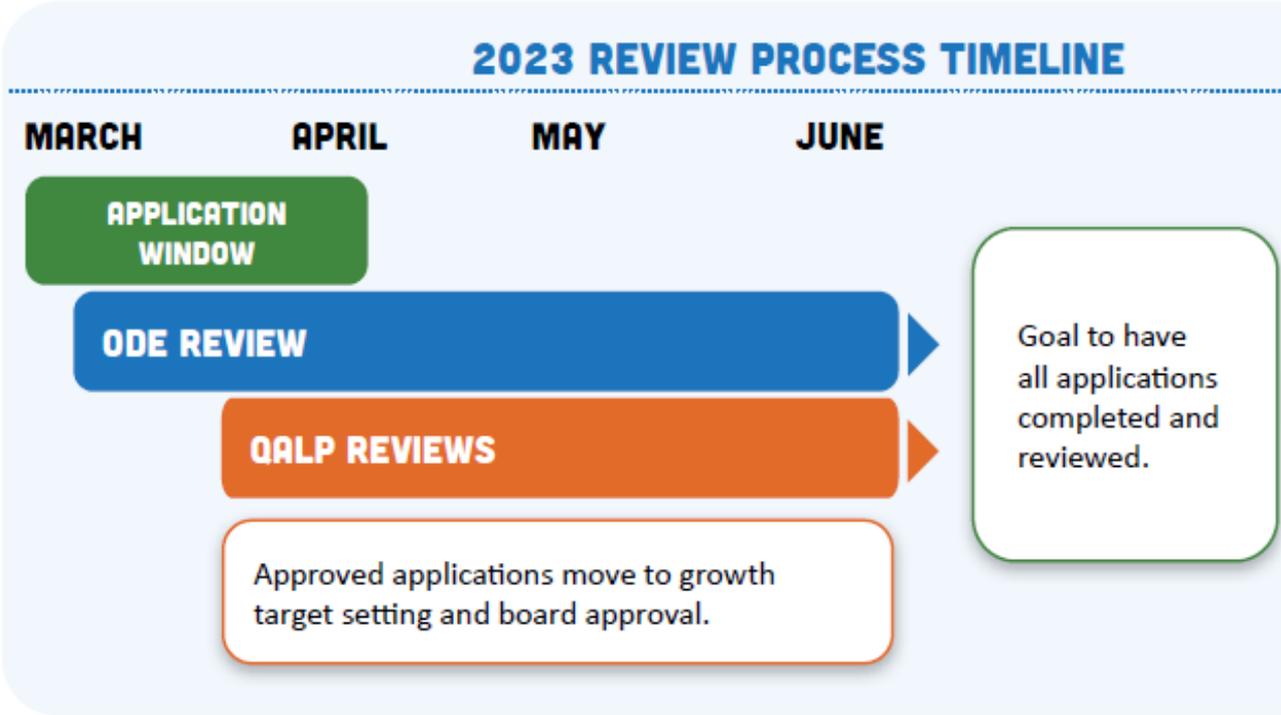
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[Integrated Planning and Budget Template on the Website](#)

Oregon Department of Education

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What Happens Next?



Questions & Comments

To: Board of Directors

From: Anthony Lebron, Chief Financial Officer

Prepared by: Mitchel Johnson, Administrative Analyst to the CFO

Subject: Four Year Financial Projection

Policy: [District Budget – DB](#)

Date: March 22, 2023

Action	<input type="checkbox"/>
Report	<input checked="" type="checkbox"/>

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

We will promote a healthy learning and working environment which provides students and staff with the skills, social support, and environmental reinforcement they need to adopt long-term, healthy behaviors.

Summary:

Anthony Lebron will present to the Board the School District’s four year revenue and expenditure projections (2023-2028) for the General Fund.

Previous Board Action:

Not Applicable

Background:

Not Applicable

Financial Implications:

Not Applicable

Alternatives:

Not Applicable

Staff Recommendation:

Not Applicable

Motion:

Not Applicable



Financial Update Long-term Financial Planning

As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.



FY 2023-2027 General 4-year Projections

- Superintendent requested a 4-year projection for General Fund with the following assumptions:
 - Revenues
 - Local Sources- estimating a 3% growth in property taxes.
 - Intermediate Sources – projecting revenues from MESD to remain fixed for the next biennium.
 - State Sources – this forecast is based on current negotiation between Oregon Legislature and Governor’s office of \$9.9B with a 49/51 funding split over the next two years.
 - This forecast assumes an enrollment of 9426 students for 2023-2024
 - Also assumes a decrease of 400 students per year from 2025-2027
 - Other Sources – refers to the fund balance on a rollover basis.

50

FY 2023-2027 General 4-year Projections

- 4-year projection for General Fund with the following assumptions:

- Expenses

- Salaries – we are assuming already bargained COLAs for FY 23-24

- 3% for Licensed staff, 2% for Classified staff and 2% for Administrators/
Specialist

For Biennium 2024-2026 - assumptions

- 3% COLA increase for Licensed staff
- 3% COLA increase for Classified staff
- 1.5% COLA increase for Administrators/Specialist

For Biennium 2026-2028- assumptions

- 2% COLA increase for Licensed staff
- 2% COLA increase for Classified staff
- 1% COLA increase for Administrators/Specialist

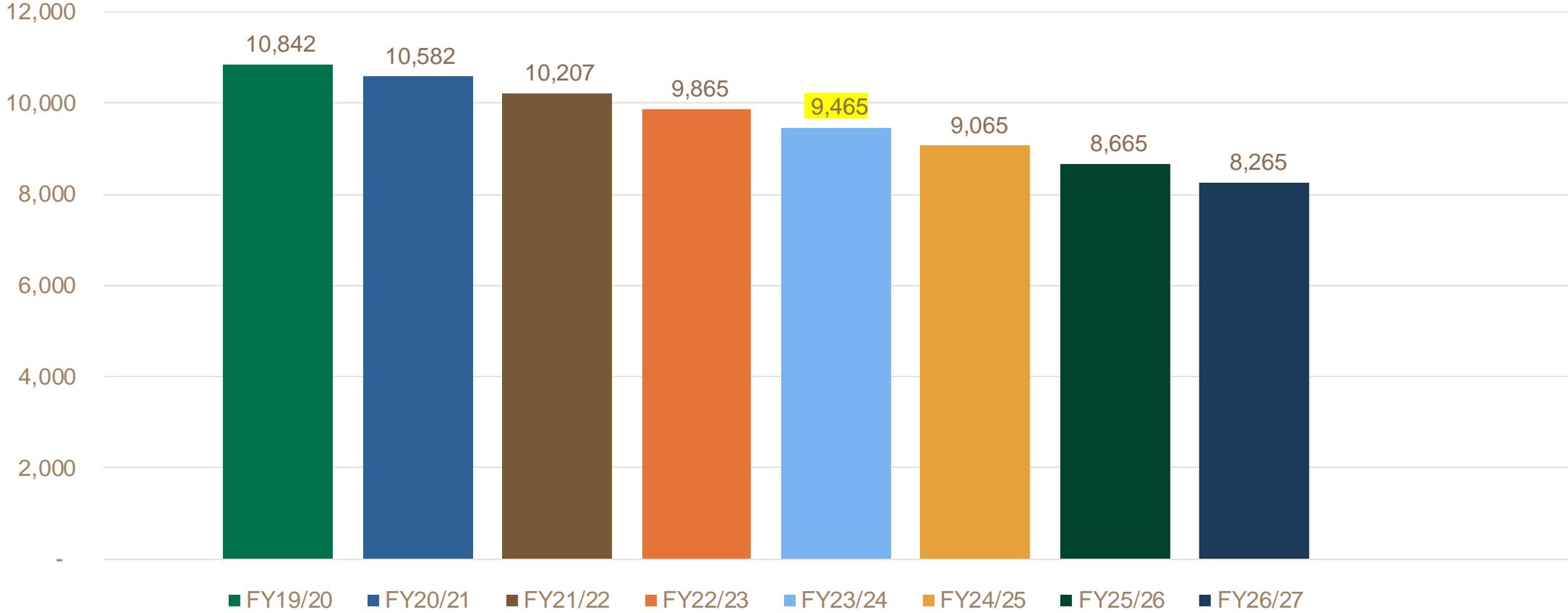
FY 2023-2027 General 4-year Projections

- 4-year projection for General Fund with the following assumptions:
 - Expenses
 - Moving ESSER funded positions to General Fund:
 - This scenario assumes moving 45.0 FTE to General Fund
 - Education Staffing Solutions (ESS) Licensed and Classified subs
 - Assuming an increase of 5% for FY23-24, then 3% each year after
 - Utilities- a 10% increase on average through our utilities.
 - Liability Insurance – PACE is increasing premiums by 20% for FY23-24. We are projecting an average of 12% increase from next year forward.

52

State Sources - Enrollment

Average Daily Membership (ADM)



53

**2023-2024
BUDGET**
PRIORITIZED
COMMUNITY
INPUT
THEMES

PRIORITY: (first)

**Academic
Success**

PRIORITY: (first)

Staff

PRIORITY: (second)

Facilities

PRIORITY: (third)

**Student
Support
Systems**

PRIORITY: (third)

**Safety and
Security**

PRIORITY: (third)

**Community
Partners**

Budget Calendar – Upcoming Events

Budget Calendar July 1, 2022 to June 30, 2023

Board of Directors Meeting	July 27, 2022
<ul style="list-style-type: none"> √ Board Appoints Budget Officer √ Board Considers 2022-2023 Budget Calendar for 2023-2024 Budget 	
Staff and Community Input Sessions	October 11, 2022 and October 25, 2022
<ul style="list-style-type: none"> √ Staff Input √ Community Input 	
Budget Priorities Discussion	December 7, 2022
Adoption of 2022-2023 Budget Priorities	January 25, 2023
Publish 1st Notice of Budget Committee Meetings	April 4, 2023
<ul style="list-style-type: none"> √ 5 to 30 Days Before the 1st Meeting (Gresham Outlook) 	
Budget Committee Work Session	April 6, 2023
Publish 2nd Notice of Budget Committee Meetings	April 11, 2023
<ul style="list-style-type: none"> √ 5 to 30 Days Before the 2nd Meeting (Gresham Outlook) 	
Budget Committee Work Session	April 13, 2023
Proposed Budget Published	April 28, 2023
1st Budget Committee Meeting	May 4, 2023
<ul style="list-style-type: none"> √ Appoint Presiding Officer √ Receive Budget Message √ Receive Proposed Budget Document and Discuss Relevant Changes √ Respond to Questions from Budget Committee 	
2nd Budget Committee Meeting	May 11, 2023
<ul style="list-style-type: none"> √ Receive Public Testimony √ Budget Committee Deliberations √ Respond to Questions from First Meeting 	





Questions?

Thanks!



As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

General Fund - Projection Summary

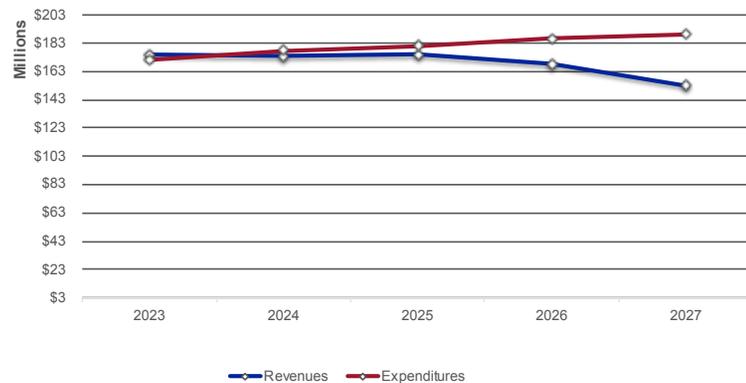
State School Fund \$9.9B+ COLA 3%

Include Beginning Balances with Revenues? Select Yes or No **Yes**

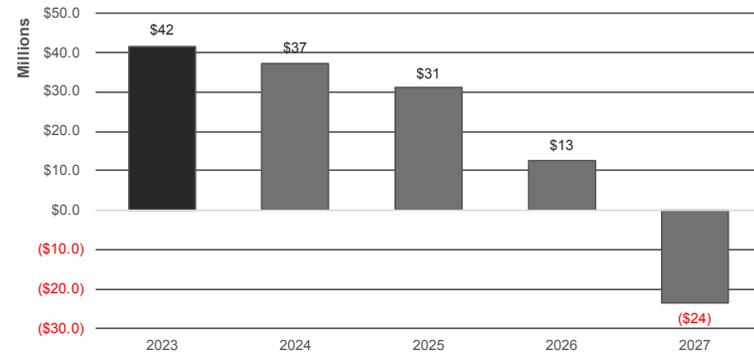
	Forecasted		REVENUE / EXPENDITURE PROJECTIONS						
	2023	2024	% Δ	2025	% Δ	2026	% Δ	2027	% Δ
REVENUE									
Local Sources	\$32,326,359	\$32,482,653	0.48%	\$34,463,901	6.10%	\$35,585,682	3.25%	\$36,746,726	3.26%
Intermediate Sources	\$501,800	\$500,000	-0.36%	\$500,000	0.00%	\$500,000	0.00%	\$500,000	0.00%
State Sources	\$104,355,789	\$99,134,700	-5.00%	\$102,462,997	3.36%	\$100,953,471	-1.47%	\$102,947,937	1.98%
Federal Sources	\$60,000	\$60,000	0.00%	\$60,000	0.00%	\$60,000	0.00%	\$60,000	0.00%
Other Sources	\$37,766,149	\$41,519,249	9.94%	\$37,368,267	-10.00%	\$30,984,428	-17.08%	\$12,712,941	-58.97%
TOTAL REVENUE	\$175,010,097	\$173,696,602	-0.75%	\$174,855,165	0.67%	\$168,083,581	-3.87%	\$152,967,604	-8.99%
EXPENDITURES									
Salaries	\$70,211,510	\$71,986,447	2.53%	\$73,932,348	2.70%	\$75,933,026	2.71%	\$77,299,220	1.80%
ESSER FTE	\$0	\$2,867,316	2.53%	\$2,993,846	4.41%	\$3,101,388	3.59%	\$3,183,347	2.64%
Licensed Subs	\$0	\$1,365,000	0.00%	\$1,405,950	3.00%	\$1,448,129	3.00%	\$1,491,572	3.00%
Classified Subs	\$0	\$420,000	0.00%	\$432,600	3.00%	\$445,578	3.00%	\$458,945	3.00%
Benefits	\$38,069,363	\$37,936,899	-0.35%	\$37,936,899	0.00%	\$38,953,464	2.68%	\$38,953,464	0.00%
All Other	\$62,976,124	\$63,271,923	\$0	\$64,537,361	\$0	\$66,473,482	\$0	\$67,802,952	\$0
TOTAL EXPENDITURES	\$171,256,997	\$177,847,585	3.85%	\$181,239,003	1.91%	\$186,355,068	2.82%	\$189,189,500	1.52%
SURPLUS / DEFICIT	\$3,753,100	(\$4,150,982)		(\$6,383,839)		(\$18,271,487)		(\$36,221,896)	
BEGINNING FUND BALANCE	\$37,766,149	\$41,519,249		\$37,368,267		\$30,984,428		\$12,712,941	
PROJECTED YEAR END BALANCE	\$41,519,249	\$37,368,267		\$30,984,428		\$12,712,941		(\$23,508,954)	
FUND BALANCE AS % OF EXPENDITURES	24.24%	21.01%		17.10%		6.82%		-12.43%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	2.91	2.52		2.05		0.82		(1.49)	

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Revenues vs. Expenditures



Year End General Fund Balance







As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

To: Board of Directors

From: Frank Caropelo, Superintendent of Schools

Prepared by: Kaylie Jeffries, Executive Assistant to the Superintendent

Subject: Public to be Heard

Policy: [Public to be Heard – BDDH, Public Comment at Board Meetings – BDDH-AR](#)

Date: March 22, 2023

Action	<input type="checkbox"/>
Report	<input checked="" type="checkbox"/>

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 1: Marginalized Students

In order to give voice to our marginalized populations, we will remove barriers, hold high academic expectations, and elicit and honor all voices.

Summary:

Members of the public will address the Board with comments and the Board will listen only. The Board may choose not to address a request if it does not fall within the scope of Board Governance. Oregon law prohibits the Board from discussing specific employees or their job performance.

Those wishing to speak must complete a Public Comment Form before the beginning of the meeting. The first 7 submissions will be able to speak for 3 minutes.

Written Public Comment can be submitted on the RSD website at any time.

To: Board of Directors

From: Frank Caropelo, Superintendent of Schools

Prepared by: Kaylie Jeffries, Executive Assistant to the Superintendent

Subject: Bargaining Group Updates

Policy: [Board Meetings – BD/BDA, Conduct of Board Meetings – BDDF](#)

Date: March 22, 2023

Action	<input type="checkbox"/>
Report	<input checked="" type="checkbox"/>

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

We will promote a healthy learning and working environment which provides students and staff with the skills, social support, and environmental reinforcement they need to adopt long-term, healthy behaviors.

Summary:

Reynolds Education Association (REA) and Oregon School Employees Association, Chapter 37 (OSEA), will provide an update to the Board of Directors.

Previous Board Action:

Not Applicable

Background:

Not Applicable

Financial Implications:

Not Applicable

Alternatives:

Not Applicable

Staff Recommendation:

Not Applicable

Motion:

Not Applicable

To: Board of Directors

From: Anthony Lebron, Chief Financial Officer

Prepared by: Mitchel Johnson, Administrative Analyst to the CFO

Subject: 2022-2023 Financial Report to the Board

Policy: [Financial Reports and Statements - DIC](#)

Date: March 22, 2023

Action	<input type="checkbox"/>
Report	<input checked="" type="checkbox"/>

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

We will promote a healthy learning and working environment which provides students and staff with the skills, social support, and environmental reinforcement they need to adopt long-term, healthy behaviors.

Summary:

Auditor Roy Rogers and company, will present to the Board the Annual Financial Reports for Rockwood Preparatory Academy.

Previous Board Action:

The audits are submitted to the Board annually.

Background:

Not Applicable

Financial Implications:

Not Applicable

Alternatives:

Not Applicable

Staff Recommendation:

Not Applicable

Motion:

Not Applicable

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022



12700 SW 72nd Ave.
Tigard, OR 97223

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

FINANCIAL REPORT

For the Year Ended June 30, 2022

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KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

2021-2022

BOARD OF DIRECTORS

Jerome “Jerry” Fladoos, Board Chair

Tina Long

Ana Matos-Weakland

Catherine Nicewood

Jeff Reynolds

Preston Salami

All board members receive mail at the address below:

ADMINISTRATION

John Nelson, Executive Director
740 SE 182nd Ave
Portland, OR 97233

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KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

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

October 12, 2022

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
KNOVA Learning (dba Rockwood Preparatory Academy Charter School)
Multnomah County, Oregon

Opinions

We have audited the accompanying basic financial statements of the governmental activities and major fund of KNOVA Learning (the School), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of KNOVA Learning, as of June 30, 2022, and the respective changes in financial position 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 the auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of KNOVA Learning 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these basic 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 basic financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the basic financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about KNOVA Learning'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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 basic 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 basic 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 basic 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 the KNOVA Learning'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 basic financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the KNOVA Learning'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 required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 required supplementary information 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 information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the other information, as listed in the table of contents, and the listing of board members, located before the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated October 12, 2022, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as 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.



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

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Knova Learning Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS For the year ended June 30, 2022

As management of KNOVA Learning, we offer the following narrative overview and analysis of the School's financial statements for the fiscal year ended June 30, 2022. Because the information contained in this discussion is select in nature, it should be considered in conjunction with the financial statements included in this audit report.

These financial statements are presented in conformance with Governmental Accounting Standards Board (GASB) Statement No. 34. GASB 34 requires the School's financial statements to be presented on the same basis as those of our sponsoring district, Reynolds School District.

The School's financial statements consist of the following:

- Government-wide financial statements.
- Fund financial statements.
- Notes to the basic financial statements.
- General fund financial statements, including budget to actual comparison.

The government-wide financial statements are designed to provide an overview of the School's financial operations, in a manner similar to a private-sector business. The Statement of Net Position presents information regarding all assets and liabilities, with the difference between the two reported as net position. Changes in net position may serve as a useful indicator of whether or not the overall financial position of the School is improving or deteriorating. The Statement of Activities presents information showing how the School's net position increased or decreased during the year under audit. All activities in the government-wide financial statements are presented on the full accrual basis of accounting, in which they are reported as soon as the event occurs, regardless of the timing of associated cash flows.

The fund financial statements are presented focusing on near-term inflows and outflows of available resources, as well as balances of available resources available at the end of the year. The Schedule of Revenues, Expenditures and Changes in Fund Balance also includes the School's budget, which is approved by the Board of Directors each year. This information is useful in assessing the School's near-term financial situation, and in the analysis of its annual budget.

The following is a comparison of current to prior year Statement of Net Position:

	<u>2022</u>	<u>2021</u>	<u>% Change</u>
Assets			
Current and other assets	\$ 697,877	\$ 1,438,577	-51.5%
Long Term Obligation Loan	71,500		
Right to Use Asset, net amort	34,852		
Capital Assets	<u>4,729,932</u>	<u>244,494</u>	<u>1834.6%</u>
Total Assets	<u>5,534,161</u>	<u>1,695,372</u>	<u>226.4%</u>
Deferred Inflows of Resources			
Net OPEB related deferrals	8,688	12,301	-29.4%
Net pension related deferrals	<u>864,346</u>	<u>980,268</u>	<u>-11.8%</u>
Total assets and pension related Deferrals	<u>6,407,195</u>	<u>2,675,640</u>	<u>139.5%</u>
Liabilities			
Current and other liabilities	95,085	121,753	-21.9%
Lease Liability	34,457		
Net pension liability	1,220,825	2,608,981	-53.2%
Accrued Interest Expense	15,420		
Noncurrent liabilities (net)	<u>3,575,000</u>	<u>-</u>	<u>100.0%</u>
Total liabilities	<u>4,940,787</u>	<u>2,730,734</u>	<u>80.9%</u>
Deferred Inflows of Resources			
Net pension related deferrals	<u>1,217,563</u>	<u>135,206</u>	<u>800.5%</u>
Total liabilities and pension related Deferrals	<u>6,158,350</u>	<u>2,865,940</u>	<u>114.9%</u>
Net Position			
Net investment in capital assets	1,155,327	244,494	372.5%
Restricted for Net OPEB	-	12,301	-100.0%
Unrestricted	<u>(906,482)</u>	<u>(447,095)</u>	<u>102.7%</u>
Total net position	<u>\$ 248,845</u>	<u>\$ (190,300)</u>	<u>-230.8%</u>

The following is a comparison of current to prior year statement of Statement of Activities:

	<u>2022</u>	<u>2021</u>
Revenues		
Charges for services	\$ 2,805	\$ 2,836
Operating Grants	9,587	7,547
General Revenues	3,302,316	3,425,689
Total Revenues	3,314,708	3,436,072
Expenses		
Instruction	1,423,864	1,264,434
Support Services	1,435,902	1,381,057
Community Services	69	6,697
Other Expense	15,728	
Facilities Acquisition Expense	-	-
Interest		-
Total Expenses	2,875,563	2,652,188
Change in Net Position	439,145	783,884
Beginning Net Position (before restatement)	(190,300)	(987,654)
Prior Period Adjustment	-	13,470
Beginning Net Position (as restated)	(190,300)	974,184
Ending Net Position	\$ 248,845	\$ (190,300)

An analysis of the government-wide financial statements shows the following:

- Fiscal year 2021-2022 was the eleventh year of operations for the KNOVA Learning Center. Total assets, which consist of cash, accounts receivable, prepaid expenses, and capital and leased assets, were \$5,534,161. Total liabilities were \$4,940,787. The school purchased their current building in June of 2022, hence the increase in assets as well as liabilities. All activities of the School are governmental activities.
- Our revenues during 2021-2022 were primarily from State School Funds, which were \$2,827,532. Other grant revenue totaled \$474,086. Total revenues from all sources for the year were \$3,314,708.
- Our expenses totaled \$2,875,563 for the 2021-2022 year.

An analysis of the governmental fund financial statements shows the following:

- The Schedule of Revenues, Expenses and Changes in Fund Balance—Actual and Budget presents greater detail regarding the School’s revenues and expenses for the year. The following are significant budgetary variations we feel should be discussed further:
 1. Total State School Funds revenue for the fiscal year were less than budgeted. Stable enrollment continues to be a challenge during this Covid-19 period.
 2. Actual expenses include costs for classroom supplies, textbooks and equipment that are budgeted as support services and actual support services are more than what was budgeted. This is due to many factors, including buying a building as well as additional staff to support our existing student population. SIA and ESSER funds helped offset those additional expenses by \$474,086.

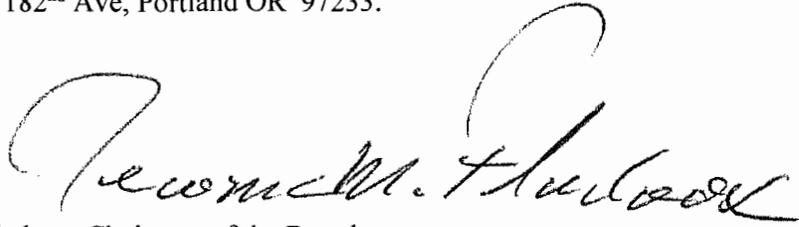
The School is committed to budgeting conservatively. Our approach is to build our budget so as to operate the School on the revenue from the state school funds and SIA alone.

Our average enrollment for 2021-2022 was 305. Our ELL population averaged about 93 students.

KNOVA leadership stayed steady in 2021-2022. KNOVA's Board of Directors is hopeful this will be a stable building opportunity to continue to attract new students in the new housing developments close to the school. The board continues to improve in structure and aligning the right people in the correct position to assist the school in its' future success.

Please refer to the notes to the financial statements for a discussion of other issues related to the 2021-2022 year. Within that section are explanations of KNOVA Learning's organization and operation, a summary of significant accounting policies, and other important information.

This financial report is designed to provide a general overview of the School's finances for all those with an interest in the School's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to John Nelsen Chief Operating Officer, KNOVA Learning, 740 SE 182nd Ave, Portland OR 97233.

A handwritten signature in black ink, appearing to read "Jerry Fladoos". The signature is fluid and cursive, with a large initial "J" and "F".

Jerry Fladoos, Chairman of the Board
KNOVA Learning

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

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KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2022

ASSETS:

Cash and cash equivalents	\$ 389,480
Accounts receivable	245,808
Prepaid expenses	62,589
Long term obligations loan origination fees	71,500
Right-to-use asset, net of amortization	34,852
Capital assets, net of depreciation	<u>4,729,932</u>

Total Assets 5,534,161

DEFERRED OUTFLOWS OF RESOURCES:

Pension related deferrals - PERS	864,346
OPEB related deferrals - RHIA	<u>8,688</u>

Total Deferred Outflows 873,034

Total Assets and Deferred Outflows of Resources 6,407,195

LIABILITIES:

Accounts payable	38,808
Payroll liabilities	56,277
Current Lease liability	24,387
Long-Term Lease Liability	10,070
Net pension liability - PERS	1,220,825
Accrued interest expense	15,420
Long term obligations	<u>3,575,000</u>

Total Liabilities 4,940,787

DEFERRED INFLOWS OF RESOURCES:

Pension related deferrals - PERS	<u>1,217,563</u>
----------------------------------	------------------

Total Liabilities and Pension Related Deferrals 6,158,350

NET POSITION:

Net Investment in Capital Assets	1,155,327
Unrestricted	<u>(906,482)</u>
Total Net Position	<u>\$ 248,845</u>

See accompanying notes to the basic financial statements

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Instruction	\$ 1,423,864	\$ 2,805	\$ 9,587	\$ (1,411,472)
Support services	1,435,902	-	-	(1,435,902)
Community services	69	-	-	(69.00)
Other Expense	15,728	-	-	(15,728)
Total Governmental Activities	<u>\$ 2,875,563</u>	<u>\$ 2,805</u>	<u>\$ 9,587</u>	<u>(2,863,171)</u>

General Revenues	
Federal Sources	255,793
Federal Grants	
State Sources	
State Grants	218,293
State School Fund - General Support	2,827,532
Local Sources	
Interest on investments	698
Total General Revenues	<u>3,302,316</u>
Change in Net Position	439,145
Net Position - Beginning	<u>(190,300)</u>
Net Position - Ending	<u>\$ 248,845</u>

See accompanying notes to the basic financial statements

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUND
June 30, 2022

	<u>GENERAL FUND</u>
ASSETS:	
Cash and cash equivalents	\$ 389,480
Accounts receivable	245,808
Prepaid expenses	<u>62,589</u>
Total Assets	<u><u>\$ 697,877</u></u>
 LIABILITIES AND FUND BALANCE:	
Liabilities:	
Accounts payable	\$ 38,808
Payroll liabilities	<u>56,277</u>
Total Liabilities	<u>95,085</u>
Fund Balances:	
Nonspendable	62,589
Unassigned	<u>540,203</u>
Total Fund Balances	<u>602,792</u>
Total Liabilities and Fund Balance	<u><u>\$ 697,877</u></u>

See accompanying notes to the basic financial statements

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

Reconciliation of the Governmental Fund
Balance Sheet to the Statement of Net Position
June 30, 2022

Total Fund Balances - Governmental Fund	\$	602,792
<p>The net PERS pension asset (liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.</p>		
		(1,220,825)
<p>Deferred inflows and outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projected and actual earnings, and contributions subsequent to the measurement date.</p>		
Deferred Outflows - PERS		864,346
Deferred Inflows - PERS		(1,217,563)
Deferred Outflows - RHIA		8,688
<p>The cost of capital assets (buildings and improvements, and furniture) that are leased, purchased, or constructed are reported as an expenditure in the governmental fund. The Statement of Net Position includes those capital assets among the assets of the School as a whole.</p>		
Capital Assets, Net of Depreciation		4,729,932
Right-to-Use Assets, Net of Amortization		34,852
<p>Proceeds from long term debt issues and lease financings are reported as an other financing source in the governmental fund but as a liability on the Statement of Net Position. Accrued interest on long term debt and lease liabilities is not reported in the governmental fund but is recorded as a liability on the Statement of Net Position. Loan origination fees are fully expensed in the governmental fund but are amortized over the term of the loan in the Statement of Activities.</p>		
Long term obligations loan origination fees		71,500
Long term obligations		(3,575,000)
Lease liabilities		(34,457)
Accrued interest		(15,420)
Net Position	\$	248,845

See accompanying notes to the basic financial statements

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Year Ended June 30, 2022

REVENUES:

Local sources	\$ 13,090
State sources	3,045,825
Federal Sources	<u>255,793</u>
Total Revenues	<u>3,314,708</u>

EXPENDITURES:

Instruction	1,494,557
Support services	1,470,024
Enterprise and community services	69
Facilities Acquisition and Construction	4,543,050
Other Uses	<u>24,540</u>
Total Expenditures	<u>7,532,240</u>

Other Financing Sources, (Uses):

Loan origination fees	(71,500)
Loan proceeds	<u>3,575,000</u>
Total Financing Sources, (Uses)	<u>3,503,500</u>

Net Change in Fund Balance	(714,032)
Beginning Fund Balance	<u>1,316,824</u>
Ending Fund Balance	<u>\$ 602,792</u>

See accompanying notes to the basic financial statements

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

Reconciliation of the Governmental Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
to the Statement of Activities
For the Year Ended June 30, 2022

Total Net Changes in Fund Balances - Governmental Funds \$ (714,032)

The PERS pension expense represents the changes in net pension asset (liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits. 192,048

The RHIA OPEB income represents the changes in net OPEB asset (liability) from year to year due to changes in total OPEB liability and the fair value of the OPEB plan's net position available to pay OPEB benefits. (5,784)

Capital outlays are reported in the governmental fund as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. Leased assets are amortized over their lease term as amortization expense.

Capital Asset Additions	4,543,050
Depreciation Expense	(57,612)
Amortization expense	(23,837)

In Governmental Funds long-term debt proceeds and lease financings are reported as other financing sources and payments toward these liabilities are expenditures. In the Statement of Net Position, however, debt and lease financing increases liabilities not revenue while payments reduce liabilities rather than increase expenditures.

Loan origination fees	71,500
Loan proceeds	(3,575,000)
Accrued interest	(15,420)
Lease payments	24,232

Change in Net Position of Governmental Activities \$ 439,145

See accompanying notes to the basic financial statements

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements have been prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the accounting policies are described below.

A. THE FINANCIAL REPORTING ENTITY

KNOVA Learning is a non-profit corporation organized under provisions of Oregon Revised Statutes Chapter 338 for the purpose of operating a charter school doing business as Rockwood Preparatory Academy Charter School. It is governed by a board. Generally accepted accounting principles require that these basic financial statements present the School and all component units, if any. Component units, as established by the Governmental Accounting Standards Board (GASB) Statement 61, are separate entities that are included in the School's reporting because of the significance of their operational or financial relationships with the School. All significant activities and entities with which the School exercises oversight responsibility have been considered for inclusion in the basic financial statements. There are no component units.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and Statement of Activities display information about the School as a whole. The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Non-exchange Transactions."

All direct expenses are reported by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function.

FUND FINANCIAL STATEMENTS

The accounts are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION
(CONTINUED)

GOVERNMENTAL FUND TYPES

Governmental funds are used to account for the general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period, which is 60 days. Grant revenue is not considered available and, therefore, is not recognized until received. Expenditures are recorded when the liability is incurred.

Revenues susceptible to accrual are interest, state, county and local shared revenue, and local grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

There is one major governmental fund:

GENERAL FUND

This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund (there are no other funds). The principal revenue sources are payments of state school support from Reynolds School District, fees, fundraising and donations.

GRANTS

Unreimbursed expenditures due from grantor agencies, if any, are reflected in the government-wide financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures is recorded as liability in the balance sheet and statement of net position.

FUND BALANCES

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions* is followed. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications are non-spendable, restricted, committed, assigned, and unassigned.

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (CONTINUED)

FUND BALANCE (CONTINUED)

- Nonspendable fund balance represents amounts that are not in a spendable form. The nonspendable fund balance represents prepaid items and the rent deposit.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

There were no restricted, committed or assigned fund balances at year end.

The governing body has not established a policy on the order in which unrestricted resources are to be used when these amounts are available for expenditure. As a result of this, the default approach assumes that committed amounts should be reduced first, followed by assigned amounts, and then the unassigned amounts.

NET POSITION

Net position is comprised of the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Net position is classified in the following categories:

Net investment in capital assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There was no restricted net position at year end.

Unrestricted – consists of all other assets that are not included in the other categories previously mentioned.

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. BUDGET

A budget is prepared for the General Fund on the modified accrual basis of accounting in the main program categories as listed below. Modified accrual basis differs from accrual in that no depreciation expense is recognized, capital assets are expensed when purchased, inventory is expensed when purchased, debt proceeds are recorded as revenue rather than a liability, pension costs are not recorded until paid, and debt principal is an expenditure when paid. The budget is prepared on a basis consistent with generally accepted accounting principles in the United States of America, except as stated above.

Expenditures are made at the following levels for each fund:

LEVEL OF CONTROL

Instruction
Support Services
Enterprise and Community Services

A budgetary schedule is shown on page 30 of this report.

D. CAPITAL ASSETS

Capital assets, which include buildings and improvements, and furniture, are reported in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and a life in excess of one year. Capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at their estimated fair market value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Depreciation is recorded on capital assets using the straight line method over the useful life of the asset, or in the case of tenant improvements, over the useful life or the remaining term of the lease, whichever is shorter.

Furniture and fixtures	3 to 7 years
Building improvements	5 years
Site improvements	30 years

E. SUPPLY INVENTORY

Detailed supply inventory records are not maintained. Inventories are not considered to be material by management at year end.

F. CASH AND CASH EQUIVALENTS

The 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.

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. RETIREMENT PLANS

Substantially all of the School's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's 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.

H. ESTIMATES

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

I. PREPAID EXPENSES

Prepaid expenses are reported for purchases of services paid for during the year but not used until next year.

J. LOAN ORIGATION FEES

Loan origination fees, necessary to secure loan proceeds, are expensed in the budgetary statements, but are amortized over the term of the corresponding loan in the government-wide financial statements.

K. DEFERRED OUTFLOWS / INFLOWS OF RESOURCES

In addition to assets, the basic financial statements 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(s) and so will not be recognized as an outflow of resources (expense / expenditure) until then. At June 30, 2022, there were deferred outflows representing PERS pension related deferrals as well as OPEB (RHIA) related deferrals reported in the Statement of Net Position.

In addition to liabilities, the basic financial statements 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(s) and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2022, there were deferred inflows representing PERS pension related deferrals reported in the Statement of Net Position.

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY

Fair value is defined as the price that would be received to sell an asset or 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 upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access

Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market–corroborated inputs)

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund’s own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

M. STATE SCHOOL FUND

Pursuant to ORS 338.155, students of a public charter school are considered to be residents of the school district in which the public charter school is located. The School reports the number of fulltime equivalent students and related data to the Oregon Department of Education. A representative from the Oregon Department of Education reports the number of full-time equivalent students and related data to Reynolds School District. Reynolds School District verifies the information received by the State of Oregon. Within ten days of receipt from the State of Oregon, Reynolds School District is required to send payment to the School on a percentage of the funds they receive for those students. The percentage is established by the charter agreement between the Oregon Department of Education and the School.

N. UNEARNED REVENUE

Unearned revenue represents money received by the School for services that have yet to be performed. At June 30, 2022, there was no balance in unearned revenue; when there is a balance it represents an overpayment of State School Funds from Reynolds School District. Reynolds School District remits funds throughout the year and amounts earned are adjusted on a continual basis.

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. RIGHT-TO-USE ASSETS

Lease assets are assets which the School leases for a term of more than one year. The value of leases is determined by the net present value of the leases at the School's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement.

M. LEASE LIABILITY

In the government-wide financial statements, leases payable are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources.

2. CASH AND INVESTMENTS

DEPOSITS

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury. The total bank balance per the bank statements as of June 30, 2022 was \$389,255, all of which was covered by federal depository insurance.

Cash and Cash Equivalents at June 30, 2022 consisted of:

Cash on Hand	\$ 278
Checking Accounts	90,954
Savings Accounts	<u>298,248</u>
	<u>\$ 389,480</u>

CREDIT RISK – DEPOSITS

In the case of deposits, this is the risk that in the event of a bank failure, deposits may not be returned. There is no deposit policy for custodial credit risk. As of June 30, 2022, all cash deposits were either fully insured or collateralized by the Oregon Public Funds Collateralization Program.

INTEREST RATE RISK - INVESTMENTS

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There were no investments.

CREDIT RISK - INVESTMENTS

Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE.

CONCENTRATION OF CREDIT RISK

At June 30, 2022 there were no investments.

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

3. CAPITAL ASSETS

Changes in capital assets for the year ended June 30, 2022 are as follows:

	Balance 7/1/2021	Additions	Deletions	Balance 6/30/2022
Capital Assets Not Being Depreciated				
Land	\$ -	\$ 2,701,000	\$ -	\$ 2,701,000
Total Capital Assets Not Being Depreciated	-	2,701,000	-	2,701,000
Capital Assets Being Depreciated				
Buildings & Improvements	-	1,807,932	-	1,807,932
Equipment, Furniture, & Fixtures	266,593	34,118	-	300,711
Totals	266,593	1,842,050	-	2,108,643
Accumulated Depreciation				
Buildings & Improvements	-	-	-	-
Equipment, Furniture, & Fixtures	22,099	57,612	-	79,711
Totals	22,099	57,612	-	79,711
Net Capital Assets	\$ 244,494			\$ 4,729,932

Depreciation expense was allocated to the following function:

Instruction	\$ 57,612
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4. ACCOUNTS RECEIVABLE

Accounts receivable of \$245,808 consists of \$148,839 in state grant receivables and \$96,969 in state school fund general support receivables.

5. PREPAID EXPENSES

Prepaid expenses are items which have been paid for but have a benefit extending into the next fiscal year. The prepaid expense balance of \$62,589 primarily consists of a \$35,614 balance related to Northwest Textbook's last year of a Reading Mastery English Language Arts (ELA) Subscription and a \$24,291 payment to Renaissance Learnings for a math curriculum subscription. The remaining balance is comprised of payments for other services, subscriptions, and dues that will be expensed during the 2022-2023 fiscal year.

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. LOAN ORIGATION FEES

On June 16, 2022 the School incurred \$71,500 in loan origination fees to secure a loan from Portland Charter Partners for the sole purpose of purchasing the facility at 740 SE 182nd Avenue, Portland, OR 97233 where the School operates. The loan origination fees are being amortized over the term of the loan. See Note 7. Long-Term Obligations (Note Payable) for additional information about the loan.

Loan origination fees are being amortized as follows:

<u>Year</u>	<u>Loan Origination Fees</u>
2022-23	\$ 13,449
2023-24	12,953
2024-25	14,379
2025-26	15,686
2026-27	<u>15,033</u>
Subtotal	<u>\$ 71,500</u>

7. LONG-TERM OBLIGATIONS (NOTE PAYABLE)

On June 16, 2022 the School and Portland Charter Partners entered into an agreement by which the School would purchase the facility at 740 SE 182nd Avenue, Portland, OR 97233 where it operates. In doing so the School secured a term loan from Portland Charter Partners in the amount of \$3,575,000 with a five-year term to maturity, monthly interest only payments commencing September 1, 2022, and a balloon principal payment at maturity on June 16, 2027. Any payment not made on its due date is subject to a 5% late payment penalty and if not paid by the fifth day of the month the School will be in default; once in default, the lender may increase the default interest rate by an additional 9% or the maximum amount permitted by law or may declare any and all portion of the obligation immediately due and payable. The School can prepay without penalty or premium but no prepayment will postpone or reduce the scheduled monthly payments unless the lender agrees in advance. The School has granted a first lien Trust Deed on the property to guarantee loan payment.

Future payments are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2022-23	\$ -	\$ 337,156
2023-24	-	324,729
2024-25	-	360,479
2025-26	-	393,250
2026-27	<u>3,575,000</u>	<u>376,865</u>
Subtotal	<u>\$ 3,575,000</u>	<u>\$ 1,792,479</u>

See Note 6. Loan Origination Fees for a description of the fees incurred to secure the loan with Portland Charter Partners and the related amortization.

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

8. RIGHT-TO-USE ASSETS AND LEASE LIABILITIES

On 07/01/2020, the School entered into a 40 month lease as Lessee for the use of Konica Minolta Copier. On July 1, 2021 an initial lease liability was recorded in the amount of \$50,189. As of 06/30/2022, the value of the lease liability is \$28,769. The School is required to make monthly fixed payments of \$1,806. The lease has an interest rate of 0.6241%. The value of the right to use asset as of 06/30/2022 of \$50,189 with accumulated amortization of \$20,925 is included with Equipment on the Lease Class activities table found below.

On 04/14/2021, the School entered into a 37 month lease as Lessee for the use of Konica Minolta C458. On July 1, 2021 an initial lease liability was recorded in the amount of \$8,500. As of 06/30/2022, the value of the lease liability is \$5,688. The School is required to make quarterly fixed payments of \$717. The lease has an interest rate of 0.7505%. The value of the right to use asset as of 06/30/2022 of \$8,500 with accumulated amortization of \$2,912 is included with Equipment on the Lease Class activities table found below.

Amount of Lease Assets by Major Classes of Underlying Asset (Right-to-Use Asset)

Asset Class	Lease Asset Value	Accumulated Depreciation	Net Value
Copier	\$ 58,689	\$ 23,837	\$ 34,852
Total	<u>\$ 58,689</u>	<u>\$ 23,837</u>	<u>\$ 34,852</u>

Asset

Changes in Right-to-Use Asset

Asset Class	Balance at July 1, 2021	Additions	Reductions	Balance at June 30, 2022
Copier	\$ -	\$ 58,689	\$ -	\$ 58,689
Accumulated Amortization Copier	-	(23,837)	-	(23,837)
Total Lease Assets, Net	<u>\$ -</u>			<u>\$ 34,852</u>

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

8. RIGHT-TO-USE ASSETS AND LEASE LIABILITIES (CONTINUED)

Liability

	Changes in Lease Liability				
Asset Class	Balance at July 1, 2021	Additions	Reductions	Balance at June 30, 2022	Due within a year
Copier	\$ -	\$ 58,689	\$ (24,232)	\$ 34,457	\$ 24,387
Total	\$ -	\$ 58,689	\$ (24,232)	\$ 34,457	\$ 24,387

Total future scheduled payments below comprise all lease liabilities, including the one with a commencement date subsequent to the reporting date.

Principal and Interest Requirements to Maturity

Fiscal Year	Equipment	
Ending June 30,	Principal Payments	Interest Payments
2023	\$ 24,387	\$ 153
2024	10,070	22
Total	\$ 34,457	\$ 175

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. DEFINED BENEFIT PENSION PLAN

Plan Description – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Annual Comprehensive Financial Report which can be found at:

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

If the link is expired please contact Oregon PERS for this information.

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
 - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. 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, and 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 either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits 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. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.
 - ii. **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 contributions are met:
 - member was employed by 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.
 - iii. **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 either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
 - iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to 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 (COLA). The COLA is capped at 2.0 percent.
- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

- i. **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 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.
- ii. **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. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.
- iii. **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.

Contributions – PERS 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. The funding policy applies to the PERS 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, 2021. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2022 were \$349,661, excluding amounts to fund employer specific liabilities.

Pension Asset or Liability – At June 30, 2022, the School reported a net pension liability of \$1,220,825 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2019. 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. As of the measurement date of June 30, 2021 and 2020, the School's proportion was .01 percent and .01 percent, respectively. Pension expense/(income) for the year ended June 30, 2022 was (\$192,048).

The rates in effect for the year ended June 30, 2022 were:

- (1) Tier 1/Tier 2 – 26.83%
- (2) OPSRP general services – 23.72%

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 114,277	\$ -
Changes in assumptions	305,609	3,213
Net difference between projected and actual earnings on pension plan investments	-	903,767
Net changes in proportionate share	29,001	299,547
Differences between School contributions and proportionate share of contributions	65,798	11,036
Subtotal - Amortized Deferrals (below)	514,685	1,217,563
School contributions subsequent to measuring date	349,661	-
Deferred outflow (inflow) of resources	\$ 864,346	\$ 1,217,563

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2023.

Subtotal amounts related to pension as deferred outflows of resources \$514,685, or deferred inflows of resources, (\$1,217,563), net to (\$702,878) and will be recognized in pension expense as follows:

Year ending June 30,	Amount
2023	\$ (133,389)
2024	(146,461)
2025	(171,382)
2026	(261,402)
2027	9,756
Thereafter	-
Total	\$ (702,878)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022. Oregon PERS produces an independently audited ACFR which can be found at:

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

Actuarial Valuations – The employer contribution rates effective July 1, 2021 through June 30, 2023, 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 (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer 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 accrued liabilities being amortized over 16 years.

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions:

Valuation date	December 31, 2019
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.40 percent (reduced from 2.50 percent)
Investment rate of return	6.90 percent (reduced from 7.20 percent)
Discount rate	6.90 percent (reduced from 7.20 percent)
Projected salary increase	3.40 percent (reduced from 3.50 percent)
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service
Mortality	Healthy 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. 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. 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.

Actuarial valuations of an ongoing plan involve estimates of 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 method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	27.5%	37.5%	32.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternatives Portfolio	7.5%	17.5%	15.0%
Opportunity Portfolio	0.0%	5.0%	0.0%
Risk Parity	0.0%	2.5%	2.5%
Total			100.0%

(Source: June 30, 2021 PERS ACFR; p. 104)

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. 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.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
<i>Assumed Inflation - Mean</i>		2.40%

(Source: June 30, 2021 PERS ACFR; p. 74)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2021 and 2020 was 6.90 and 7.20 percent, respectively, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the 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 pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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 discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	\$ 2,397,408	\$ 1,220,825	\$ 236,452

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes Subsequent to the Measurement Date

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

There are no changes subsequent to the June 30, 2021 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

Employees of the School are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (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:

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. 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 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:

Employees of the School pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$2,535 per month on January 1, 2021) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The School did not make any optional contributions to member IAP accounts for the year ended June 30, 2022.

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MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

<http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

10. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA)

Plan Description:

As a member of Oregon Public Employees Retirement System (OPERS) the School contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

Funding Policy:

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. 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 OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the School currently contributes 0.05% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2022. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates 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. The basis for the employer's portion 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. The School's contributions to RHIA are included with PERS contributions (Note 9), and equaled the required contributions each year.

At June 30, 2022, the School reported a net OPEB asset of \$0 for its proportionate share of the net OPEB asset. The OPEB asset was measured as of June 30, 2021, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2019. Consistent with GASB Statement No. 75, paragraph 59(a), the School's proportion of the net OPEB asset 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. As of the measurement date of June 30, 2021 and 2020, the School's proportion was .00 percent and .01 percent, respectively. OPEB expense/(income) for the year ended June 30, 2022 was \$5,784.

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MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

10. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (CONTINUED)

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	\$ -
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	5,784
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
Employer's Total OPEB Expense/(Income)	5,784

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	-
Net changes in proportionate share	8,689	-
Differences between School contributions and proportionate share of contributions	-	-
Subtotal - Amortized Deferrals (below)	8,689	-
School contributions subsequent to measuring date	(1)	-
Deferred outflow (inflow) of resources	\$ 8,688	\$ -

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB asset in the fiscal year ended June 30, 2023.

Subtotal amounts related to OPEB as deferred outflows of resources, \$8,689, and deferred inflows of resources, (\$0), net to \$8,689 and will be recognized in OPEB expense as follows:

Year ending June 30,	Amount
2023	\$ 5,641
2024	3,048
2025	-
2026	-
2027	-
Thereafter	-
Total	\$ 8,689

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (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 March 1, 2022 and can be found at:

<https://www.oregon.gov/pers/EMP/Documents/GASB/2022/Oregon%20PERS%20-%20GASB%2075%20RHIA%20Employer%20Schedules%20-%20FYE%2006-30-2021.pdf>

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MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

10. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (CONTINUED)

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2019
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent (reduced from 2.50 percent)
Investment rate of return	6.90 percent (reduced from 7.20 percent)
Discount rate	6.90 percent (reduced from 7.20 percent)
Projected salary increase	3.40 percent (reduced from 3.50 percent)
Retiree healthcare participation	Healthy retirees: 32%; Disabled retirees: 20%
Mortality	Healthy 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. 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. 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.

Actuarial valuations of an ongoing plan involve estimates of 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 method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

Discount Rate:

The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2021 and 2020 was 6.90 and 7.20 percent, respectively, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the 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 plan was applied to all periods of projected benefit payments to determine the total OPEB asset.

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. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. 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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MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

10. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (CONTINUED)

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
<i>Assumed Inflation - Mean</i>		2.40%

(Source: June 30, 2021 PERS ACFR; p. 74)

Sensitivity of the School’s proportionate share of the net OPEB liability/(asset) to changes in the discount rate – The following presents the School’s proportionate share of the net OPEB liability/(asset) 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 discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District’s proportionate share of the net OPEB liability/(asset)	\$ -	\$ -	\$ -

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2021 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

11. LINE OF CREDIT

There is a line of credit with Wells Fargo bank with a limit of \$100,000, and interest rate of 11.5% and an expiration date of November 2022. At June 30, 2022, there is currently a \$0 balance on this line.

12. COMMITMENTS & CONTINGENCIES

A substantial portion of operating funding is received from the State of Oregon through the Reynolds School District. State funding is determined through state wide 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 and pupil counts fluctuate they can cause increases or decreases in revenue. Due to these future uncertainties at the state level, the future effect on operations cannot be determined.

KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

12. COMMITMENTS & CONTINGENCIES (CONTINUED)

The School operates under authority of the Reynolds School District who grants a charter to the School and exercises some oversight as required by Oregon law. The effect of non-renewal of the charter has not been determined.

The COVID-19 outbreak in the United States has caused substantial disruption to business and local governments due to mandated and voluntary suspension of operations and stay at home orders. There is considerable uncertainty around the duration of the outbreak and the long-term impact to the overall economy. The ultimate impact on the School's finances is not determinable.

13. RISK MANAGEMENT

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize its exposure to these risks. Settled claims have not exceeded this commercial coverage for the last three fiscal years.

14. TAX STATUS

The School is established pursuant to Section 501(c)(3) of the Internal Revenue Code, and, accordingly, the change in net position is exempt from income taxes. A favorable determination letter has been obtained from the Internal Revenue Service and management believes that the School continues to qualify and to operate in accordance with applicable provisions of the Internal Revenue Code.

U.S. Generally Accepted Accounting Principles requires management to evaluate tax positions taken by the School and recognize a tax liability (or asset) if the School has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The School is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The School's management believes it is no longer subject to income tax examinations for years prior to 2018.

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MULTNOMAH COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

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MULTNOMAH COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
 June 30, 2022

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2022	0.01020204 %	\$ 1,220,825	\$ 1,082,443	112.8 %	87.6 %
2021	0.01195495	2,608,981	1,196,624	218.0	75.8
2020	0.01163892	2,013,254	1,096,828	183.6	80.2
2019	0.01264728	1,915,896	1,093,910	175.1	82.1
2018	0.01262643	1,702,048	1,136,247	149.8	83.1
2017	0.01349135	2,025,365	1,324,370	152.9	80.5
2016	0.01966195	1,128,883	645,106	175.0	91.9
2015	0.01765475	(400,183)	542,444	(73.8)	103.6
2014	0.01765475	900,948	548,485	164.3	92.0

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2022	\$ 349,661	\$ 349,661	\$ -	\$ 1,176,425	29.7 %
2021	340,396	340,396	-	1,082,443	31.4
2020	325,386	325,386	-	1,196,624	27.2
2019	262,438	262,438	-	1,096,828	23.9
2018	265,794	265,794	-	1,093,910	24.3
2017	229,061	229,061	-	1,136,247	20.2
2016	197,668	197,668	-	1,324,370	14.9
2015	146,682	146,682	-	645,106	22.7
2014	174,700	174,700	-	542,444	32.2

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

KNOVA LEARNING OREGON
MULTNOMAH COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

OPEB-RHIA

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net OPEB asset/ (liability) (NOA/(L))	(b) Employer's proportionate share of the net OPEB asset/ (liability) (NOA(L))	(c) Employer's covered payroll	(b/c) NOA/(L) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2022	0.00000000 %	\$ -	\$ 1,082,443	-	183.9 %
2021	0.00603701	12,301	1,196,624	0.010	150.1
2020	0.00869916	16,810	1,096,828	0.015	144.4
2019	0.00870790	9,720	1,093,910	0.009	124.0
2018	0.00864448	3,608	1,136,247	0.003	108.9
2017	0.00996130	(2,705)	1,324,370	(0.002)	94.2

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

Amounts for covered payroll "c" use the prior year's data to match the measurement date used by the OPEB plan for each year.

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2022	\$ N/A	\$ N/A	\$ N/A	\$ 1,176,425	N/A %
2021	N/A	N/A	N/A	1,082,443	N/A
2020	N/A	N/A	N/A	1,196,624	N/A
2019	N/A	N/A	N/A	1,096,828	N/A
2018	N/A	N/A	N/A	1,093,910	N/A
2017	N/A	N/A	N/A	1,136,247	N/A

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

All statutorily required contributions were made and are included within PERS contributions (see p. 29).

KNOVA LEARNING

MULTNOMAH COUNTY, OREGON

OTHER INFORMATION

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KNOVA LEARNING
MULTNOMAH COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 GENERAL FUND
 - ACTUAL AND BUDGET -
 For the Year Ended June 30, 2022

	GENERAL FUND			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
REVENUES:				
Local Sources	\$ -	\$ -	\$ 13,090	\$ 13,090
State Sources				
State School Fund	3,009,980	3,009,980	2,827,532	(182,448)
State Grants	199,867	199,867	218,293	18,426
Federal Sources				
Federal Grants	-	-	255,793	255,793
Total Revenues	<u>3,209,847</u>	<u>3,209,847</u>	<u>3,314,708</u>	<u>104,861</u>
EXPENDITURES:				
Instruction	1,627,108	1,627,108	1,494,557	132,551
Support Services	1,317,048	1,317,048	1,470,024	(152,976)
Enterprise & Community Services	-	-	69	(69)
Facilities Acquisition and Construction	-	-	4,543,050	(4,543,050)
Other Uses	-	-	24,540	(24,540)
Total Expenditures	<u>2,944,156</u>	<u>2,944,156</u>	<u>7,532,240</u>	<u>(4,588,084)</u>
Excess of Revenues Over, (Under) Expenditures	265,691	265,691	(4,217,532)	(4,483,223)
Other Financing Sources, (Uses):				
Loan Origination Fees	-	-	(71,500)	71,500
Loan Proceeds	-	-	3,575,000	(3,575,000)
Total Financing Sources, (Uses)	<u>-</u>	<u>-</u>	<u>3,503,500</u>	<u>(3,575,000)</u>
Net Change in Fund Balance	265,691	265,691	(714,032)	(979,723)
Beginning Fund Balance	1,316,824	1,316,824	1,316,824	-
Ending Fund Balance	<u>\$ 1,582,515</u>	<u>\$ 1,582,515</u>	<u>\$ 602,792</u>	<u>\$ (979,723)</u>

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KNOVA LEARNING

MULTNOMAH COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS

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

October 12, 2022

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of KNOVA Learning Oregon as of and for the year ended June 30, 2022, and have issued our report thereon dated October 12, 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 the basic 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 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of the basic 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.**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Programs funded from outside sources (ORS 297.465).**

In connection with our testing nothing came to our attention that caused us to believe that KNOVA Learning Oregon was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except for the following:

- During our review of public contracts and purchasing bid and quote testing procedures we found that there was one purchase made without documentation of soliciting quotes, bids, or qualifications prior to contract award.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions 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 internal control over financial reporting.

This report is intended solely for the information and use of the Board of Directors, management 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 "Roy R Rogers". The signature is written in a cursive style with a large initial "R" and a distinct "R" in the middle.

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



As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

To: Board of Directors
From: Frank Caropelo, Superintendent of Schools
Prepared by: Kaylie Jeffries, Executive Assistant to the Superintendent
Subject: Superintendent’s Report

Policy: [Board Meetings – BD/BDA, Conduct of Board Meetings – BDDF](#)

Date: March 22, 2023

Action	<input type="checkbox"/>
Report	<input checked="" type="checkbox"/>

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

We will promote a healthy learning and working environment which provides students and staff with the skills, social support, and environmental reinforcement they need to adopt long-term, healthy behaviors.

Summary:

Superintendent Caropelo will provide announcements and reports to the board:

- a. Announcements / Reports – Frank Caropelo
- b. Communication Report – Steve Padilla
- c. Financial Report – Anthony Lebron
- d. Enrollment Report – Anthony Lebron



Superintendent Reports Communications & Community Relations

March 22, 2023

As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.



MISSION

We lead with equity to educate and support all students to graduate with the skills and confidence to thrive.



VISION

As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

CORE BELIEFS & COMMITMENTS



SAFETY

We believe that all students, families, and staff deserve a safe and secure learning environment. We commit to providing physical and emotional safety across the Reynolds community.



EQUITY

We believe that equitable practices allow everyone within the Reynolds community to thrive. We commit to using equity as a foundation in all decision-making processes in order to eliminate inequities.



INSTRUCTIONAL PRACTICES

We believe that high-quality, first-time instruction will eliminate the opportunity gap. We commit to setting high expectations and providing intentional professional development for instructional leaders.



ORGANIZATIONAL CULTURE

We believe that the heart of a high-performing organization is its people. We commit to becoming an inclusive and positive organizational culture.

Conference Update!

Steve Padilla
Assistant Director
Public Relations & Partnerships

- RSD’s Communications team attended the Oregon Schools Public Relations Association (OSPRA) conference from March 9-10;
 - RSD took home “Oregon’s Best” in the Equity in Communications category for our Podcast;
 - We also took home the “Award of Excellence” for the work on our Staff Portal in the Website category;
- RSD’s Communications team will attend the National Association of Government Communicators (NAGC) conference from April 19-20 in Portland;
 - RSD won a National Association of Government Communicators Blue Pencil & Gold Screen Award! - Audio - Podcast // Submission Title: Reynolds School District’s “¿Sabes Que? – Did You Know?” Bilingual Podcast. The exact award that we are winning for the category -- 1st, 2nd or Award of Excellence-- will be announced LIVE during the Awards Reception.

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RSD Social Media in April

Steve Padilla
Assistant Director
Public Relations & Partnerships

- School Library Month;
- World Autism Month;
- Accreditation in Public Relations (APR) Month;
- April 2: International Children’s Book Day;
- April 3-7: National Assistant Principals Week;
- April 5: Paraprofessional Appreciation Day;
- April 7: World Health Day;
- April 9: Easter;
- April 16: National Volunteer Week;
- April 17: Public School Volunteer Week;
- April 22: Earth Day;
- April 23-29: Administrative Professionals Week;
- April 24-30: National Student Leadership Week

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Award-Winning Sabes que – Did You Know! Update

- Upcoming Podcast interviews with:
 - Dr. Pond about the book vending machine at Hartley Elementary;
 - Deb Miller, Director of Special Education
- Our Podcasts can be found on Amazon Music, Spotify, iHeartRadio, Pandora and Apple Podcasts!

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Questions?

Thank you!



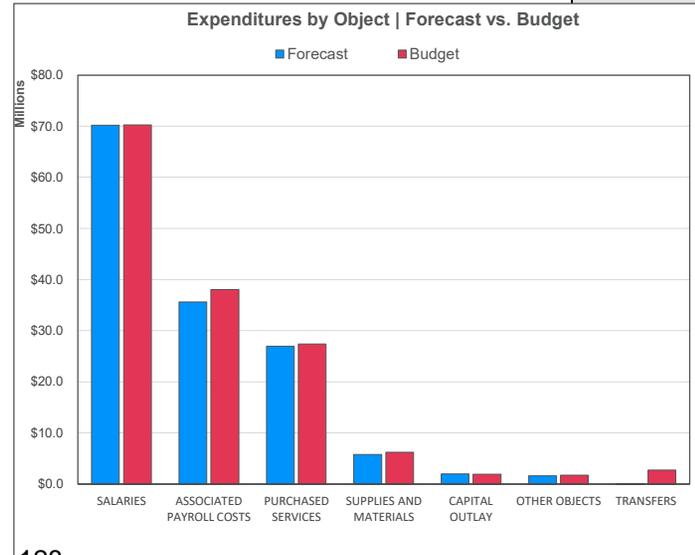
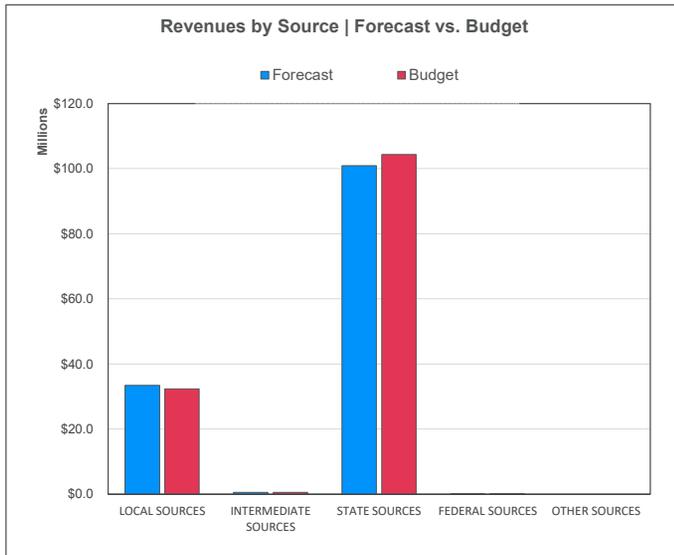
As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

100 General Fund | Financial Projection by Object

For the Period Ending February 28, 2023

	Prior YTD	Current Year Budget	Current YTD	% of Budget	Annual Forecast
RESOURCES					
Operating Revenues					
Local Sources	\$ 29,236,262	\$ 32,332,859	\$ 30,390,959	93.99%	\$ 33,367,716
Intermediate Sources	-	501,800	7,903	1.57%	509,671
State Sources	75,431,351	104,355,789	59,323,744	56.85%	100,894,263
Federal Sources	20,332	60,000	16,420	27.37%	37,936
Other Sources	215,987	-	-	0.00%	-
Total Operating Revenues	\$ 104,903,931	\$ 137,250,448	\$ 89,739,027	65.38%	\$ 134,809,587
Beginning Fund Balance	24,654,907	34,006,549	-	0.00%	37,766,149
TOTAL RESOURCES	\$ 129,558,838	\$ 171,256,997	\$ 89,739,027	52.40%	\$ 172,575,736
REQUIREMENTS					
Operating Expenditures					
Salaries	\$ 33,625,582	\$ 70,211,510	\$ 38,061,949	54.21%	\$ 70,204,815
Associated Payroll Costs	16,401,632	38,069,363	17,979,722	47.23%	35,605,195
Purchased Services	12,696,820	27,427,494	14,901,019	54.33%	26,935,915
Supplies and Materials	2,694,485	6,226,267	3,252,176	52.23%	5,805,682
Capital Outlay	198,495	1,902,393	936,698	49.24%	1,994,271
Other Objects	1,485,283	1,714,645	1,519,590	88.62%	1,591,298
Transfers	1,712,502	2,721,650	-	0.00%	51,000
Total Operating Expenditures	\$ 68,814,798	\$ 148,273,322	\$ 76,651,155	51.70%	\$ 142,188,176
Contingencies	-	14,638,103	-	0.00%	-
Unappropriated Ending Fund Balance	-	8,345,572	-	0.00%	-
TOTAL REQUIREMENTS	\$ 68,814,798	\$ 171,256,997	\$ 76,651,155	44.76%	\$ 142,188,176
Ending Fund Balance					\$ 30,387,560
OPERATING SURPLUS / (DEFICIT)	\$ 36,089,134	\$ (11,022,874)	\$ 13,087,872		\$ (7,378,589)

(Operating Revenue less Operating Expenses)



Enrollment Count Report 2022-2023

Elementary Enrollment By Classroom
February 1, 2023

														Variance	
														Projected ADM	Diff
			1st	2nd	3rd	4th	5th	Added FTE							
School	Kn	g	Grade	Grade	Grade	Grade	Grade	Grade	FTE	Grade	Total				
Alder															
<i>Dual Language Classes</i>	21		21	24	24	25	23								
	19		17	22	21	29	28								
	17		16	24	23	29	28								
Total	57		54	70	68	83	79	411	-			396	15		
# of Classes	3		3	3	3	3	3	18							
Average Class Size	19.00		18.00	23.33	22.67	27.67	26.33								
Davis	17		17	15	19	23	21								
	16		17	11	19	21	21								
	16		15	15	19	20	21								
	16		17	13											
Total	65		66	54	57	64	63	369	-			374	-5		
# of Classes	4		4	4	3	3	3	21							
Average Class Size	16.25		16.50	13.50	19.00	21.33	21.00								
Fairview	14		13	23	19	17	15								
	13		12	23	17	16	15								
	14		15		16	17	15								
Total	41		40	46	52	50	45	274	-			284	-10		
# of Classes	3		3	2	3	3	3	17							
Average Class Size	13.67		13.33	23.00	17.33	16.67	15.00								
Glenfair	20		20	22	18	18	24								
	15		17	22	18	21	21								
	21		19	21	18	22	23								
	21		19		17	20									
Total	77		75	65	71	81	68	437	-			418	19		
# of Classes	4		4	3	4	4	3	22							
Average Class Size	19.25		18.75	21.67	17.75	20.25	22.67								
Hartley	17		19	21	21	18	21								
	17		19	21	19	18	22								
	15		20	21		17	22								
Total	49		58	63	40	53	65	328	-			381	-53		
# of Classes	3		3	3	2	3	3	17							
Average Class Size	16.33		19.33	21.00	20.00	17.67	21.67								
M Scott	17		16	18	18	18	19								
	15		18	18	19	19	21								
	18		18	18	20	18	19								
Total	50		52	54	57	55	59	327	-			396	-69		
# of Classes	3		3	3	3	3	3	18							
Average Class Size	16.67		17.33	18.00	19.00	18.33	19.67								

RLA					2		35		51		113	201			216	-15		
Total	667	662		691		712		623		598		621	4574	-		5424	-850	
Total Reynolds:													8445	-		9479	-1034	
Comprehensive School	Targeted School				New Classroom Pending													
Charter School Data																		
		1st		2nd		3rd		4th		5th		6th-8th		Added FTE				
	Kndgtn	Grade	x	Grade	x	Grade	x	Grade	x	Grade	x	Grade	x	Total	FTE	Grade		
Arthur Academy	29	28		34		25		27		28				171			167	4
Rockwood Preparatory Academy	63	66		59		71		50		48				357			295	62
MLA	49	48		46		48		46		48		281		566			570	-4
HOLLA	16	18		15										49			47	2
														1143	-		1079	64
													9,588	-		10,049	(461)	



As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

To: Board of Directors
From: Frank Caropelo, Superintendent of Schools
Prepared by: Kaylie Jeffries, Executive Assistant to the Superintendent
Subject: Consent Agenda

Policy: [Board Meetings – BD/BDA, Conduct of Board Meetings – BDDF](#)

Date: March 22, 2023

Action	<input checked="" type="checkbox"/>
Report	<input type="checkbox"/>

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

We will promote a healthy learning and working environment which provides students and staff with the skills, social support, and environmental reinforcement they need to adopt long-term, healthy behaviors.

Summary:

- A. Approval of Personnel Order
- B. Approval of Prior Meeting Minutes
- C. Field Trips
 - i. RLA Trip to Timberline
 - ii. RHS Trip to State Thespian Festival
- D. Resolutions
 - i. Resolution 2022-2023-015 Volunteer Appreciation Month
 - ii. Resolution 2022-2023-016 National Assistant Principal Week
 - iii. Resolution 2022-2023-017 Arab American Heritage Month
 - iv. Resolution 2022-2023-018 School Library Month

Staff Recommendation:

Staff recommends the Board approve all Consent Agenda items as presented.

Motion:

- A. Motion Made by Board Member:
 - a. I move that the Board approve all Consent Agenda items as presented.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion 132
- D. Call for Board Vote

**Reynolds School District
Board of Education Work Session**

March 8, 2023

7:00 PM

Wood Village City Hall

24200 NE Halsey

Wood Village, Oregon 97060

I. 6:00p - Executive Session

II. 7:00p - Call to Order

- Chair Ana Gonzalez Muñoz called the March 8, 2023 Work Session to order at 7:02p.

A. Roll Call

B. Land Acknowledgement

- Vice Chair Aaron Muñoz read the land acknowledgement into the record.

III. 7:05p - Public to be Heard

IV. 7:25p - 2021-2022 Financial Audit Reports

A. Reynolds School District

- Net position of the district improved between 2021 and 2022, due to ESSER funding.
- Do we know what steps we will be taking to improve for next year?
- How will our ending fund balance be affected? - look at financial report in the business meeting

V. 7:35p - Integrated Guidance Application Presentation

- Were specific requests for professional development identified?
- How are we addressing the issues of teachers feeling supported?
 - Working with REA on schedule for PD, finding time that does not impact the classroom and finding the right trainings.
 - While this is a significant part of our budget, it's only one piece.
- Why are there still such disparages in the discipline data?
- Some of the changes make sense when looking at the data and understanding that we really need to focus on academics. Successful strategies are the ones that have staff buy-in and support.
- LETRS and HMH will continue next year, as well as the math adoption. It's a five year track for all of the curriculum PD.
- Working to narrow the alignment/focus
- Adding more in-school staff to support students directly.

- Should the Board look at adding a goal regarding attendance to align with the integrated guidance plan?

-

VI. 8:20p - Action Item: Personnel Order

I move that the Board approve the personnel order as presented. This motion, made by Aaron Muñoz and seconded by Cayle Tern, Passed.

Yea: 7, Nay: 0

I move to approve the OSAA Dance and Drill State Championship overnight trip as presented. This motion, made by Francisco Ibarra and seconded by Yesenia Delgado, Passed.

Yea: 7, Nay: 0

VII. 8:25p - Action Item: RHS Dance and Drill Team State Championship

VIII. 8:30p - Adjourn

- Chair Ana Gonzalez Muñoz adjourned the March 8, 2023 Work Session at 8:31p.

**Reynolds School District
Board of Education Business Meeting**

February 22, 2023

7:00 PM

Wood Village City Hall

24200 NE Halsey

Wood Village, Oregon 97060

Attendance Taken at 7:03 PM. Yesenia Delgado: Present, Ana Gonzalez Muñoz: Present, Francisco Ibarra: Present, Aaron Muñoz: Present, Michael Reyes: Present, Joyce Rosenau: Present, Cayle Tern: Present.

I. 6:00p - Executive Session

The Reynolds School Board and the Superintendent will recess into Executive Session at 6:00p, under ORS 192.660(2)(a) Personnel, ORS 192.660(2)(d) Negotiations, and ORS 192.660(f) Legal Counsel. Executive Session is closed to the public.

II. 7:00p - Call to Order

- Chair Gonzalez Muñoz called the February 22, 2023 Business Meeting to order at 7:03p.

A. Roll Call

B. Consider Approval of the February 22, 2023 Agenda

I move that the Board approve the February 22, 2023 agenda with the removal of item "A.iii" under Presentation to the Board. This motion, made by Yesenia Delgado and seconded by Aaron Muñoz, Passed.

Yea: 7, Nay: 0

C. Pledge of Allegiance

D. Land Acknowledgement

- Vice Chair Aaron Muñoz read the Land Acknowledgement into the record.

III. 7:10p - Board Recognition

A. Student Recognition

B. Staff Recognition

C. Volunteer/Community Partner Recognition

D. Resolution 2022-2023-012 Classified Employee Appreciation Week

- Director Michael Reyes read Resolution 2022-2023-012 into the record.

E. Resolution 2022-2023-013 Women's History Month

- Director Francisco Ibarra read Resolution 2022-2023-013 into the record.

F. Resolution 2022-2023-014 National School Social Worker Appreciation Week

- Vice Chair Aaron Gonzalez Muñoz read Resolution 2022-2023-014 into the record.

IV. 7:30p - Public to be Heard

Members of the public will address the board with comments and the board will listen only. Public Comment will be limited to 7 speakers with 3 minutes each. Forms must be turned in before the meeting start time.

V. 7:50p - Bargaining Group Updates

VI. 8:00p - Presentation to the Board

A. 2021-2022 Financial Audit Reports

- i. Multnomah Learning Academy**
- ii. Reynolds Arthur Academy**
- iii. Reynolds School District**

B. HB 3499 EL Report

- Working to develop a scope and sequence for Elementary next week.
- AVID Excel is a specific piece of AVID at the middle school level for EL students.

C. Midyear Data Review: STAR, 9th Grade on Track, and 4 Year Grad Cohort Rate

VII. 9:00p - Superintendent's Reports

- A. Announcements/Reports**
- B. Communications Report**
- C. Financial Report**
- D. Enrollment Report**

VIII. 9:25p - Consent Agenda

I move that the Board approve all Consent Agenda items as presented. This motion, made by Michael Reyes and seconded by Aaron Muñoz, Passed.

Yea: 7, Nay: 0

A. Approval of Personnel Order

B. Approval of Prior Meeting Minutes

C. Field Trips

- i. RHS Varsity Baseball to Boise, Idaho**
- ii. RHS JROTC Cadet Leadership Challenge**
- iii. RLA Language Arts / Oregon Shakespeare Festival**

D. IGA with Centennial School District for Special Education Services at Rosemary Anderson High School

E. IGA with Gresham-Barlow School District for a Learning Specialist at Open School

F. First / Last Certified Employee Workdays and Breaks for the 23-24 School Year Calendar

G. MESD Local Service Plan

H. Resolutions

- i. Resolution 2022-2023-012 Classified Employee Appreciation Week**
- ii. Resolution 2022-2023-013 Women's History Month**
- iii. Resolution 2022-2023-014 National School Social Worker Appreciation Week**

IX. 9:30p - Action Items

A. Authorization to Spend: ESSER Funds for Building Improvements

I move that the Board approve the expenditures for the renovations at Fours Corners, and Buildings A, I, and J at Edgefield. This motion, made by Aaron Muñoz and seconded by Francisco Ibarra, Passed.

Yea: 6, Nay: 1

B. Authorization to Spend: ESSER Funds for First Student

I move that the Board approve the expenditure for the First Student Transportation Services contract to provide five (5) additional bus drivers to help alleviate the current driver shortage within Reynolds School District. This motion, made by Michael Reyes and seconded by Yesenia Delgado, Passed.

Yea: 7, Nay: 0

C. Action on Executive Session Recommendations

I move to suspend Board Policy CCB for the remainder of the 2022-2023 school year. This motion, made by Aaron Muñoz and seconded by Michael Reyes, Passed.

Yea: 7, Nay: 0

I move to delegate authority to the Board Chair to negotiate and execute a Superintendent contract with Interim Superintendent Frank Caropelo. This motion, made by Michael Reyes and seconded by Joyce Rosenau, Passed.

Yea: 7, Nay: 0

X. 9:40p - Board Discussion

A. Individual Board Members - Announcements and Reports

B. Upcoming Board Meetings

XI. 9:45p - Adjourn

- Chair Ana Gonzalez Muñoz adjourned the February 22, 2023 Business Meeting at 9:27p.

To: Board of Directors

From: Dr. Sara Hahn-Huston, Executive Director of Schools

Prepared by: Elizabeth Pomykala, Admin. Assistant to the Executive Director of Schools

Subject: Reynolds Learning Academy Timberline Field Trip

Policy: [Field Trips and Special Events, IICA-AR](#)

Date: March 22, 2023

Action	<input checked="" type="checkbox"/>
Report	<input type="checkbox"/>

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

We will promote a healthy learning and working environment which provides students and staff with the skills, social support, and environmental reinforcement they need to adopt long-term, healthy behaviors.

Summary:

Reynolds Learning Academy is requesting approval for an overnight field trip to the Wy'East Timberline Recreation area on May 10, 2023. This unique opportunity will allow students to learn about the water cycle, land formations, and geology through an approach that promotes team-building skills among students. Students will receive educational opportunities through hands-on experience with the on-site guide, and broadened community exposure. They will tour the Mt Hood Cultural Center and Museum and meet with professionals in the National Forest Service. Four RLA staff will supervise the fifteen students from the RLA STEP and Resource classes during the trip that includes a one-night stay in the Silcox Lodge. In addition, students have been working towards transition skills including conflict management, cooperative team building, and self-directed goals and this trip will provide an opportunity for students to practice these skills while in attendance in an off-site learning experience.

Previous Board Action:

This trip is similar to RLA field trips approved by the Board in the past where RLA students participate in overnight field trips for a variety of vocational, educational, and bonding experiences.

Background:

RLA has a long history of successful overnight field trips. This trip will provide valuable educational experiences in career-related learning and essential skills, as well as teaching integrity and ethics, developing teamwork, and promoting positive self-esteem. This trip will

also help support goals in some of the student's IEPs and will help to improve the emotional and behavioral needs which they addressed this year. In addition, participants will be provided with information pertaining to the National Forest Service. Finally, this trip gives students the opportunity to actively participate in their educational experience.

Financial Implications:

The estimated cost of the trip \$5,000. Funds have been secured through the RLA budget.

Alternatives:

This trip provides students with a unique hands-on educational opportunity, the ability to make career and education connections, build relationships with others, and strengthen relationships with staff. At this time, alternative opportunities need further identification and review.

Staff Recommendation:

On behalf of the RLA staff and students, Reynolds School District Administration is requesting this proposal be approved.

Motion:

- A. Motion Made by Board Member:
 - a. I move that the Board approve the RLA Timberline Field Trip as presented.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote



Field Trips and Special Events**

The board recognizes the educational value of field trips and co-curricular activities involving transportation. The board is also accountable for expenditures and the effective and legal use of district vehicles. Therefore, all trips and costs must be approved within the following policy:

1. Principals, by delegation from the superintendent, may authorize the use of district vehicles for educational field trips and state sanctioned co-curricular activities for which funds have been budgeted.

Principals may also authorize the use of district vehicles for other school-related activities. Expenses for such activities shall be paid by the participants or student organizations;

2. Overnight trips shall have the approval of the principal and be brought to the attention of the superintendent. Parents shall be provided an itinerary and give permission for student participation prior to the trip. Expenses for unbudgeted trips must be paid by the participants or student organizations;
3. Trips over an extended number of days require approval from the principal and the superintendent. Expenses are to be paid by the participants or student organizations. Use of district vehicles must be approved by the superintendent.

Emergency procedure plans and itineraries must be filed with the superintendent and the principal prior to the trip;

4. Scheduled departure times shall be maintained. Planned refreshment stops may be made on long trips. Discretion must be exercised in the duration of such stops. Refreshment stops must no unduly delay the return of the bus to the school;
5. Chaperones will maintain discipline and are responsible for the safety of students on educational field trips and co-curricular activity trips. However, bus drivers shall have the ultimate authority involving safety and disciplinary decisions relating to travel;
6. Students demonstrating unruly behavior may be prohibited from participating in future educational field trips or co-curricular trips. Disciplinary action is the responsibility of the principal or designee;
7. Students attending school functions via school transportation will return by the same transportation. The only exception will be if a parent requests, in person, of the supervisor that the student return with the parent;

8. Trips occurring outside the school year require the approval of the principal, the superintendent and the board. Expenses for such trips shall be paid by the participants or student organizations. Use of district vehicles beyond a 25 mile radius, for other than league competitions or other than a one-day basis, may be permitted. Legal and effective use of vehicles will be ascertained by the superintendent.

Emergency procedure plans and itineraries must be filed with the principal and the superintendent;

9. A bus field trip request for less than 15 people will not be authorized. If, upon arrival at the pick up site, there are less than 10 students and chaperons to be transported, the field trip will be cancelled;
10. Student travel requests over 100 mile round trip must be board approved;

Reynolds School District
INITIAL REQUEST FOR STUDENT TRAVEL OVER 100 MILES ROUND TRIP

Name of Group: RLA School: RLA

Note: This initial request must be submitted and approved 30 days before any commitment can be made or before any money-making activities can be started.

Date Request Submitted: February 10, 2023 Date(s) of Activity: May 10-11 2023

If sufficient space is not available on this form, supporting data should be attached.

1. **Purpose of the trip. (Complete related section on the next page.)**
2. List staff member(s) responsible for students. List all other supervisors on trip.
4 RLA staff members
3. School Equipment to be used:
1 school bus.
4. Lodging:
We will spend one night at the Silcox Lodge on Mount Hood
5. Will Student Travel Insurance be obtained? _____ Yes No
6. Estimated number of students: 14 Number of supervisors: 4
7. Parent permission slip on file: Yes _____ No
8. Person or persons initiating request: Lauren Tobias, Teacher Date 2/10/2023
9. Principal approval: Aaron Ferguson Date: 2/27/23

Decision: Preliminary approval to continue with planning Yes _____ No

If denied, reason _____

Final Approval _____ Yes _____ No

District Activities Coordinator

Date

**Reynolds School District
PURPOSE OF TRIP**

1 List itinerary.

Proposed Itinerary:

Wednesday, May 10, 2023

9:00 Students arrive at school and begin loading vehicles
 9:30-11:00 Drive to Lodge
 11:30-12:15 Arrive and eat bagged school lunch
 12:15- 3:45 Hike and learn about the local ecology, water cycle, and mountain safety and patronage museum
 4:00 Meet host at lodge
 4:30-7:00 Relax, expectations, and dinner
 7:00-9:30 Group teambuilding
 9:30 Bedtime

Thursday, May 11, 2023

7:30am Students get up
 8:00-9 am Have breakfast
 10:00 am Check out and descend mountain
 10:30-11:30 Outdoor activities, varied per weather.
 11:30 Eat lunch
 1:00 Bus arrives, return to RLA

2. What are the objectives of the trip and how are the experiences provided on the trip related to the class or school program?

RLA is dedicated to integrating classroom learning and team building. While on Mt. Hood, we will learn about Mr. Ferdinand Silcox, avalanche preparedness, the history of Wy'East.

3 How will the activities on the trip provide opportunities for students to obtain new skills, knowledge, insights or appreciations?

The students will study about the water cycle with a guide with a degree in Environmental Science, who will lead us in exercises and activities surrounding the water cycle and mountain formations. In addition, we will be meeting a ranger to lead us on a brief tour about the mountain and local animals, plants, and rocks and ending at the museum. These experiences allow students to learn hands-on while immersed in natural areas, and bonding with one another and a mountain.

4. What effect does the trip have on other classes or programs?

This trip is part will inspire students to appreciate the diversity of Oregon, improve physical and emotional wellness, while learning to cooperate with each other. Students will miss two days of class, but they will be provided opportunity to make it up throughout the following week in supervised study.

5. Estimated cost of trip \$ 5000 . Describe how the trip will be funded. (School funding? Fund raisers? Student/Parent funding?)

Item	Amount	TOTAL \$3,403
Transportation	100 total miles round trip	\$ 618.00
Lodging	15 * 270	\$ 4050
Food/ Supplies	100..00 Lunch provided in bagged lunch on first day. Second day we will buy supplies for lunch	\$ 100.
		4968

6. Describe methods of transportation. List names of drivers, types of automobiles, and whether a Type 10/20 license will be required for drivers (see Policy EEAE).
RLA Proposes to use District bus to drop us off on Wednesday and pick us up on Thursday

7. Describe supervision plans to ensure maximum safety for students.

All students will adhere to the following guidelines and conditions while on the trip. Staff will be with students at all times to ensure maximum safety for students. We have created a schedule of activities and will review activity expectations before each activity so students are aware of where they should be, what they are doing and times for starting and stopping each activity.

Standard Reynolds School District rules and regulations will be enforced and followed. Appropriate disciplinary action will be taken if students are found to be in violation of any of these expectations and staff will notify Aaron Ferguson of any issues as they arise.

Staff will carry cell phones, these numbers have been made available to Aaron Ferguson in case we need to be contacted.

Staff and students will be separated by gender identification with an appropriate chaperone.

To: Student and Parent(s)

The Reynolds School District is proud of its students and is confident that in most circumstances student conduct on field trips and away-from-school activities will be reasonable and prudent. However, in the event that a student chooses not to abide by the rules established by the adult(s) in charge, he/she should be aware of the consequences. The student should fill in the information requested below and sign the contract. If the student is under 18 years of age, his/her parent should also sign.

Student Name: _____

School: Reynolds Learning Academy

Description of field trip/activity: Outdoor ecology exploration

Location/Destination: Government Camp, Oregon

Date(s) of field trip/activity: May 10- 11

Name(s) of person in charge of field trip/activity: Lauren Tobias, RLA Staff

I understand that the above named trip is an official school activity and that all rules and regulations applying in the Reynolds School District are in effect. Among these rules are the following:

1. All directions and guidelines established by the adult(s) in charge will be followed;
2. There will be no use of alcoholic beverages or other drugs at any time;
3. There will be no smoking while on the bus or van;
4. All established time schedules will be followed;
5. Reasonable and proper behavior will be maintained at all times during the trip.

I recognize that in the case of serious violation of the rules, that my parent(s) will be called collect and that I will be sent at home at their expense.

Student Signature

Date

Parent Signature
(Complete student health history on next page.)

Date

Reynolds School District

HEALTH HISTORY FOR SCHOOL FIELD TRIPS

Student Name: _____
Birth Date: _____
Address: _____
Home Telephone: _____
Parent/Guardian Name: _____
Home Telephone: _____
Work Telephone: _____
Parent/Guardian Name: _____
Home Telephone: _____
Work Telephone: _____

Person to be called in case of emergency if parent/guardian cannot be reached:

Name: _____
Relationship: _____
Telephone: _____
Physician: _____
Telephone: _____
Last Tetanus Shot: _____

Please list any allergies (bee sting, medications, etc.) or illness that the school should be aware of:
Medications student is currently taking:

Any special information/instructions concerning medication:

I hereby give my permission for non-prescription medication (for example, aspirin) to be given to my child if deemed advisable by designated school personnel. In case of surgical emergency, I hereby give permission to the physician selected by the school director, or in his/her absence, his/her designee, to hospitalize, secure treatment for and to order injections, anesthesia or surgery for my child as named above.

Any directions to the contrary should be specified on the reverse side of this form and signed.
Activity:

Parent/Guardian Signature

Date

To: Board of Directors

From: Dr. Sara Hahn-Huston, Executive Director of Schools

Prepared by: Elizabeth Pomykala, Admin. Assistant to the Executive Director of Schools

Subject: Reynolds High School - Oregon State Thespian Festival

Policy: [Field Trips & Special Events IICA-AR](#)

Date: March 22, 2023

Action	<input checked="" type="checkbox"/>
Report	<input type="checkbox"/>

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 1: Marginalized Students

In order to give voice to our marginalized populations, we will remove barriers, hold high academic expectations, and elicit and honor all voices.

Summary:

The Reynolds High School Theatre team would like to attend the State Thespian Festival in Salem, Oregon April 13-16, 2023. The Thespian Festival is a 3-day event in Salem, Oregon where students attend workshops with working professionals of the theatre and technical industry, and see two to three plays/musicals from schools around the state. In addition, it is a competition for students eligible for the Regional Acting Competition to compete for the State Championship and perform for students from across the state. This trip would be an excellent networking opportunity for the theatre team to connect with working professionals, learn practical skills in acting and technical theatre, and to be able to see professional shows in a state-wide environment. It is also an opportunity for students to interact and network with students their own age, and experience theatre in a festival environment. Two RHS staff will supervise the twenty students on the theatre team.

Previous Board Action:

This trip is similar to the RHS theatre field trips approved by the board in the past attendance since 2012 (excluding 2021, when it was online due to COVID).

Background:

Each year high school theatre departments from around the state get together to learn from theatre professionals and see each other perform.

Financial Implications:

The estimated expenses to attend are approximately \$260 per student, which includes travel to and from the festival, a hotel room for 3 nights, and the cost of the conference. Students are responsible for paying their own way; however, several fundraising opportunities are available and in the past several students have fundraised the entire cost of attendance. Additionally, there is a scholarship fund available. All students who apply for financial assistance will receive it.

Alternatives:

Not Applicable

Staff Recommendation:

On behalf of the RHS staff and students, Reynolds School District Administration recommends approval of this trip as presented.

Motion:

- A. Motion Made by Board Member:
 - a. I move that the Board approve the State Thespian Festival in Salem for the Reynolds High School students as presented.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote

Field Trips and Special Events**

The board recognizes the educational value of field trips and co-curricular activities involving transportation. The board is also accountable for expenditures and the effective and legal use of district vehicles. Therefore, all trips and costs must be approved within the following policy:

1. Principals, by delegation from the superintendent, may authorize the use of district vehicles for educational field trips and state sanctioned co-curricular activities for which funds have been budgeted.

Principals may also authorize the use of district vehicles for other school-related activities. Expenses for such activities shall be paid by the participants or student organizations;

2. Overnight trips shall have the approval of the board through the superintendent. Parents shall be provided an itinerary and give permission for student participation prior to the trip. Expenses for unbudgeted trips must be paid by the participants or student organizations;
3. Trips over an extended number of days require approval from the principal and the superintendent. Expenses are to be paid by the participants or student organizations. Use of district vehicles must be approved by the superintendent.

Emergency procedure plans and itineraries must be filed with the superintendent and the principal prior to the trip;

4. Scheduled departure times shall be maintained. Planned refreshment stops may be made on long trips. Discretion must be exercised in the duration of such stops. Refreshment stops must no unduly delay the return of the bus to the school;
5. Chaperons will maintain discipline and are responsible for the safety of students on educational field trips and co-curricular activity trips. However, bus drivers shall have the ultimate authority involving safety and disciplinary decisions relating to travel;
6. Students demonstrating unruly behavior may be prohibited from participating in future educational field trips or co-curricular trips. Disciplinary action is the responsibility of the principal or designee;
7. Students attending school functions via school transportation will return by the same transportation. The only exception will be if a parent requests, in person, of the supervisor that the student return with the parent;

8. Trips occurring outside the school year require the approval of the principal, the superintendent and the board. Expenses for such trips shall be paid by the participants or student organizations. Use of district vehicles beyond a 25 mile radius, for other than league competitions or other than a one-day basis, may be permitted. Legal and effective use of vehicles will be ascertained by the superintendent.

Emergency procedure plans and itineraries must be filed with the principal and the superintendent;

9. A bus field trip request for less than 15 people will not be authorized. If, upon arrival at the pick up site, there are less than 10 students and chaperons to be transported, the field trip will be cancelled;
10. Student travel requests over 100 miles out-of-state, one-way or any overnight travel must have prior board approval.

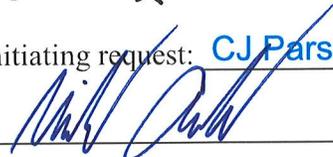
Reynolds School District
INITIAL REQUEST FOR STUDENT TRAVEL OVER 100 MILES ROUND TRIP

Name of Group: Thespians - Troupe 3556 School: Reynolds High School

Note: This initial request must be submitted and approved 30 days before any commitment can be made or before any money-making activities can be started.

Date Request Submitted: 2/14/2023 Date(s) of Activity: 4/13-4/16/2023

If sufficient space is not available on this form, supporting data should be attached.

1. Purpose of the trip. (Complete related section on the next page.)
The RHS Theatre department would like to attend the State Thespian Festival in Salem, OR April 13-16, 2023
2. List staff member(s) responsible for students. List all other supervisors on trip.
CJ (Christian) Parsons & Zack Jackman
3. School equipment to be used:
None
4. Lodging:
Tentative reservations at both Knights Inn & The Holman (Holman pending opening after construction)
5. Will Student Travel Insurance be obtained? Yes No
6. Estimated number of students: 20 Number of supervisors: 2
7. Parent permission slip on file: Yes No
8. Person or persons initiating request: CJ Parsons Date: 2/14/2023
9. Principal approval:  Date: 2-20-23

Decision: Preliminary approval to continue with planning Yes No

If denied, reason _____

District Activities Coordinator Date

Final Approval Yes No

District Activities Coordinator

Date

Reynolds School District
PURPOSE OF TRIP

1. List itinerary.

See attached document for schedule of event (TD Copy of 2023 State Festival)
Each year high school theatre departments from around the state get together to learn theatre from professionals and see each other perform. This is a three-day event held in Salem, OR.

2. What are the objectives of the trip and how are the experiences provided on the trip related to the class or school program?

Strategic Plan Goal Topic 1: Marginalized Students - In order to give voice to our marginalized populations, we will remove barriers, hold high academic expectations, and elicit and honor all voices. Workshops and performances made available to students on this trip will expose them to fine performing arts on a professional level, and afford them opportunities to work with working professionals in the theatre industry.

3. How will the activities on the trip provide opportunities for students to obtain new skills, insights, knowledge or appreciations?

The festival provides workshops that teach students different fundamental skills in theatre, but also skills in listening, creative problem solving, and incorporating ideas from a wide range of different voices.

4. What effect does the trip have on other classes or programs?

Students will miss 1 full day of classes for the Friday portion of the event, as well as any Thursday evening programs after school for travel to Salem.

5. Estimated cost of trip \$ \$5,500 . Describe how the trip will be funded. (School funding? Fund raisers? Student/Parent funding?)

The musical will be hosting a segment of donations from the audience called Minute To Give It for all 6 of their shows, hoping to accomplish a fundraising goal of \$5,000. The Thespian Troupe is hosting another fundraiser with a goal of \$1,000. Otherwise, funds will be provided by students/parents. Per person cost is \$260 which includes lodging and registration fees.

6. Describe methods of transportation. List names of drivers, types of automobiles, and whether a Type 10/20 license will be required for drivers (see Policy EEAE).

Bus transportation (1 bus needed) dispatched through Reynolds School District Transportation office. Otherwise, students will be in walking distance of all venue events.

7. Describe supervision plans to ensure maximum safety for students.

Two supervisors, and two sets of parent chaperones will be in attendance. Students will be roomed in pairs, according to preference and safety, with a set of parent/supervisor chaperones placed in between each room. Students will travel together as a group for each event, with chaperones in attendance. Should anyone need to split up, a set of chaperones will accompany each group, with no more than 4-5 groups separating at a time. Otherwise, the festival is a Thespian sponsored event run by theatre teachers across the state, each event and workshop will have educators and parents in each room and performance venue.

Reynolds School District
STUDENT CONTRACT: FIELD TRIPS AND AWAY-FROM-SCHOOL ACTIVITIES

To: Student and Parent(s)

The Reynolds School District is proud of its students and is confident that in most circumstances student conduct on field trips and away-from-school activities will be reasonable and prudent. However, in the event that a student chooses not to abide by the rules established by the adult(s) in charge, he/she should be aware of the consequences. The student should fill in the information requested below and sign the contract. If the student is under 18 years of age, his/her parent should also sign.

Student Name: CJ Parsons

School: Reynolds High School

Description of field trip/activity: State Thespian Festival

Location/Destination: Salem, OR - Salem Convention Center

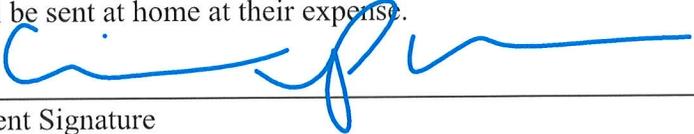
Date(s) of field trip/activity: April 13-16, 2023

Name(s) of person in charge of field trip/activity: CJ Parsons

I understand that the above named trip is an official school activity and that all rules and regulations applying in the Reynolds School District are in effect. Among these rules are the following:

1. All directions and guidelines established by the adult(s) in charge will be followed;
2. There will be no use of alcoholic beverages or other drugs at any time;
3. There will be no smoking while on the bus or van;
4. All established time schedules will be followed;
5. Reasonable and proper behavior will be maintained at all times during the trip.

I recognize that in the case of serious violation of the rules, that my parent(s) will be called collect and that I will be sent at home at their expense.



Student Signature

2/14/2023

Date



Parent Signature

Date

(Complete student health history on next page.)

Reynolds School District
HEALTH HISTORY FOR SCHOOL FIELD TRIPS

Student Name: CJ Parsons

Birth Date: 1/17/1990

Address: 6506 SE 83rd Ave, Portland, OR 97266

Home Telephone: 503-319-1427

Parent/Guardian Name: _____

Home Telephone: _____

Work Telephone: _____

Parent/Guardian Name: _____

Home Telephone: _____

Work Telephone: _____

Person to be called in case of emergency if parent/guardian cannot be reached:

Name: Lyndsey Parsons

Relationship: Spouse

Telephone: 503-318-8346

Medical Contact Information:

Physician: Dr. Michael Mazzota

Telephone: (503) 249-8787

Please list any allergies (bee sting, medications, etc.) or illness that the school should be aware of:

Medications student is currently taking:

Peanut allergy

Any special information/instructions concerning medication:

I hereby give my permission for non-prescription medication (for example, aspirin) to be given to my child if deemed advisable by designated school personnel. In case of surgical emergency, I hereby give permission to the physician selected by the school director, or in his/her absence, his/her designee, to hospitalize, secure treatment for and to order injections, anesthesia or surgery for my child as named above.

Any directions to the contrary should be specified on the reverse side of this form and signed.

Activity:



Parent/Guardian Signature

2/14/2023

Date

2023 OT State Festival Schedule: Tentative Proposal - MS ticketed, Opening and Closing tracked Showcases+ can be either

THURSDAY			
THURSDAY	What	Who	Who
75 min. sess 20 min. pass	Registration, Advocacy Prep & Event, STO Candidate meeting, <i>Tech Design Judging</i> , <i>Honor Troupe</i> , <i>State Showcase Aud</i> , Opening Ceremony, Theatre Etiquette Video, STEVE 130-10:30pm, Thespian Connections(pm activities), Grownpup Hospitality Room =Needs/Judges		
9:30-12:00	Set Up: Vendor, Guest Artist and Judge check in need to be open by 10:30	ALL	Scott
10:30 -11:30	Judge Training	??/?/Fewer	Judges
12:00-3:10	Registration UPSTAIRS	ALL	Jeff W & Jo
	<i>Showcase Auditions & Tech Design</i>	Fewer	Jeff W, Jim F - Volunteers
	<i>Honor Troupe</i>	Givler/ Andrew	155
	Advocacy Prep		Tiffany +STO
310-425	STO Candidate Meeting	Dani, STO & ITO	
	Workshop Session 1		
445-6	Advocacy Event		All State Musical Theatre rehearsal?
600-700	<i>Opening Ceremony</i> (welcome, awards, Keynote, Anon Th)		<i>Dinner</i>
700-720	Passing Time		Passing Time
7:30-830	<i>Dinner</i>		<i>Opening Ceremony</i> (welcome, awards, Keynote, Anon Th)
830-850	Passing Time		Passing Time
8:50-10:30	Evening Events: Thespian Connections		

FRIDAY						
75 min. sess 30 min. pass	Jr-Thespian Day, Mainstage Activity, STO Speeches, Theatre Etiquette Video, Awards & Scholarships, STEVE 10-10 Sessions: Workshops, PIPs, One Acts & Chapter Selects, Grownpup Hospitality Room, Thespian Connections (evening activities) <i>*Needs judges</i>					
FRIDAY	What	Who	What	Who	What	Who
9-9:30	Set Up	4STO	Set Up	Board - Franklin	Set Up JR Day	F + 3 STO
9:30-12:30	Session 2&3 930-1045 and 1115 -1230		Ticketed Mainstage Show(s) 1 (if in SHG, MS might be able to watch?)		10-10:30 Welcome 10:30-11:30 Wrkshp 1(B/L)	Franklin Eric Nepom
1230-230	Lunch		Lunch		11:30-12:30 Wrkshp 2(B/L) 12:30-1:15 Lunch (SCC)	Paul Malone
230-345	Session 4		Session 4		1:15-1:45 Thre tour 1:45-2:45 Tech plygrnd (B/L)	Tech - 15 min stations
345-415	Passing Time		Passing Time		2:45-3:30 Watch One Acts (
415-530	Sessions 5		Sessions 5		3:30-4 Closing	
530-6	Passing time		Passing time			
6-715	<i>ShowCase+ OR Showcase Act I</i>		Dinner			
715-745	Passing Time		Passing Time			
745-9	Dinner		<i>ShowCase+ OR Showcase Act II</i>			
9-10:30	TD Mtg/Hospitality Room/Artist Intro (CC)		Thespian Connections			

SATURDAY				
75 min sess 20 min pass	Mainstage Activity, Theatre Etiquette Video, Parade of Troupes, Sessions: Workshops, One-Acts: Playwriting?, Tech Challenge, STEVE 1230-3:30, TD Meeting/Board vote, TP Meeting/STO vote, Closing Ceremony <i>*Needs judges</i>			
SATURDAY	WHAT	WHO	WHAT	WHO
9:9:30			Set Up - House opens 9:30 Parade of Troupes	
9:30-12:30	Sessions 6&7 9:30-10:45 and 11:15-12:30		Ticketed Mainstage Show(s) 2	
1230-230	Lunch		Lunch	
	Lunch Meetings: 1230-1:15 TTO Mtg & STO vote (1 officer/troupe)	STO Dani'?	Lunch Meeting: 1:30- 2:30 = TD Mtg & Board vote,	Adult Board
230-345	<i>Closing Ceremony</i> (Regional 50 hr plays, Playwriting Perfs, Tech Challenge, Awards, All-State MT, Board/STO)		Session 8	
345-415	Passing Time		Passing Time	
415-530	Session 8		<i>Closing Ceremony</i> (Regional 50 hr plays, Playwriting Perfs, Tech Challenge, Awards, All-State MT, Board/STO)	
530	Strike and Clean		Strike and Clean	

Mainstage Events: 2-4 Mainstage Shows presented, delegates would see 1 if troupes stay together for mainstage productions, State showcase/design awards, Opening Ceremony (Welcome, Awards, Keynote, Anon Th), Closing Ceremony (Regional 50-hr plays, Playwriting Perfs, Tech Challenge, Awards, All-State MT)

8 Sessions (W/S, 1A, PIP)

Cons of ticketing and not tracking - If troupes don't get tickets to shows they want, will they still go to workshops, etc? Consider that, pre-Covid, our name badge was our "ticket" to Festival; seating assignments were printed on them. This has many options-

Food for thought - Do troupes NEED to go as a whole to see Mainstages? If a troupe comes with two chaperones and students want to see different shows, and the TD is okay with it, is that an option? Troupes don't attend W/S or one-acts together, but that gathering time is one time troupes are together in the schedule, outside of their own arrangements (ex: some troupes plan to eat dinner together)



RESOLUTION #2022-2023-015

**PROCLAIMING THE CELEBRATION OF
PUBLIC SCHOOL VOLUNTEER WEEK**

WHEREAS, students in Reynolds School District schools are the key to our community's and the world's future; and

WHEREAS, the education of the District's students is best achieved through the combined efforts of families, staff, and community members alike; and

WHEREAS, volunteers from the community who work with our students and in our schools are critical to the success achieved by the District's students; and

WHEREAS, volunteer efforts enrich learning experiences beyond what are normally available for students; and

WHEREAS, volunteers extend the District's financial resources by assisting staff;

NOW, THEREFORE, BE IT RESOLVED that in honor of the service of all students, Reynolds School District endorses and supports the recognition and celebration of the efforts of volunteers during the week of April 17 through 21, 2023 hereby established as Public School Volunteer Week.

Adopted this 22nd day of March 2023.

Signed:

Attest:

Chair, Reynolds School Board of Directors

Superintendent of Schools / Clerk



RESOLUTION #2022-2023-016

**PROCLAIMING THE CELEBRATION OF
NATIONAL ASSISTANT PRINCIPALS WEEK**

WHEREAS, the Reynolds School Board has designated the week of April 3 through April 7, 2023 as "National Assistant Principals Week" in coordination with the efforts of the National Association of Elementary School Principals, the American Federation of School Administrators, and the National Association of Secondary School Principals working with the U.S. Congress and resolutions thereof;

WHEREAS, an assistant principal, as a member of the school administration, interacts with many sectors of the school community, including support staff, instructional staff, students, and parents;

WHEREAS assistant principals are responsible for establishing a positive learning environment and building strong relationships between school and community;

WHEREAS assistant principals play a pivotal role in the instructional leadership of their schools by supervising student instruction, mentoring teachers, recognizing the achievements of staff, encouraging collaboration among staff, ensuring the implementation of best practices, monitoring student achievement and progress, facilitating and modeling data-driven decision making to inform instruction, and guiding the direction of targeted intervention and school improvement;

WHEREAS the day-to-day logistical operations of schools require assistant principals to monitor and address facility needs, attendance, transportation issues, and scheduling challenges, as well as to supervise extra- and co-curricular events;

WHEREAS assistant principals are entrusted with maintaining an inviting, safe, and orderly school environment that supports the growth and achievement of each and every student by nurturing positive peer relationships, recognizing student achievement, mediating conflicts, analyzing behavior patterns, and providing interventions when necessary;

NOW, THEREFORE, BE IT RESOLVED that in honor of the service of all elementary, middle level, and high school assistant principals, and to recognize the importance of their school leadership so that every child has access to a high-quality education, and to celebrate school leader accomplishments, the week of April 3 through April 7, 2023 is hereby designated in Reynolds School District to be "National Assistant Principals Week."

Adopted this 22nd day of March 2023.

Signed:

Attest:

Chair, Reynolds School Board of Directors

Superintendent of Schools / Clerk



RESOLUTION #2022-2023-017

**PROCLAIMING THE CELEBRATION OF
NATIONAL ARAB AMERICAN HERITAGE MONTH**

WHEREAS, for over a century, Arab Americans have been making valuable contributions to virtually every aspect of American society: in science, medicine, law, business, education, technology, government, military service, culture; and

WHEREAS, Victor George Atiyeh, who served as the 32nd Governor of Oregon from 1979 to 1987, was the first Arab American elected as Governor of a State; and

WHEREAS, since migrating to America, men and women of Arab descent have shared their rich culture and traditions with neighbors and friends, while also setting examples of model citizens and public servants; and

WHEREAS, Arab Americans have also enriched our society by sharing in the entrepreneurial American spirit that makes our nation free and prosperous; and

WHEREAS, the history of Arab Americans in the United States remains neglected and individuals are harmed by misconceptions, bigotry, and anti-Arab hate in the forms of crimes and speech; and

WHEREAS, Arab American issues, such as civil rights abuses, harmful stereotyping, and bullying must be combatted in the forms of education and awareness; and

WHEREAS, Arab Americans join all Americans in the desire to see a peaceful and diverse society, where every individual is treated equally and feels safe; and

WHEREAS, the contributions and heritage of Arab Americans have helped us build a better state and nation;

NOW, THEREFORE, BE IT RESOLVED that Reynolds School District does hereby proclaim April 2023 as National Arab American Heritage Month.

Adopted this 22nd day of March 2023.

Signed:

Attest:

Chair, Reynolds School Board of Directors

Superintendent of Schools / Clerk



RESOLUTION #2022-2023-018

**PROCLAIMING THE CELEBRATION OF
NATIONAL SCHOOL LIBRARY MONTH**

WHEREAS, the month of April has been designated nationally as School Library Month by the American Association of School Librarians;

WHEREAS, school libraries provide materials for teachers and students that will encourage growth and knowledge and help teachers and students become effective users of ideas and information; and

WHEREAS, the school library media specialist role is to provide the leadership and expertise necessary to ensure that the school library is an integral part of the instructional program of the school; and

WHEREAS, school libraries provide materials to meet individual needs, varied interests, abilities, socioeconomic backgrounds and maturity levels of the students served; and

WHEREAS, school libraries contribute to developing a culture of innovation and creativity for students by delivering personalized learning experiences for students through its use of collaborative workspaces and an environment that allows for reading and learning, investigation and research, and the lifelong pursuit of knowledge; and

WHEREAS, lifelong learning begins and is systematically developed through the school library curriculum of elementary and secondary schools; and

WHEREAS, the school library contributes to the individual growth and development of all students, while fostering both excellence and equity in education; and

WHEREAS, the school library and media specialists of Reynolds School District have dedicated themselves to work for quality school libraries for all students;

WHEREAS, it is both fitting and proper that special recognition be given to school library programs and the role of certified school library and media specialists in education throughout Reynolds School District;

NOW, THEREFORE, BE IT RESOLVED that Reynolds School District does hereby proclaim April 2023 as National School Library Month.

Adopted this 22nd day of March 2023.

Signed:

Attest:

Chair, Reynolds School Board of Directors

Superintendent of Schools / Clerk



As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

To: Board of Directors
From: Dr. Koreen Barreras-Brown, Chief Academic Officer
Prepared by: April Olson, Director of Federal Programs
Subject: Integrated Guidance Plan
Policy: [Instructional Goal - IA](#)
Date: March 22, 2023

Action	<input checked="" type="checkbox"/>
Report	<input type="checkbox"/>

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic: All

Summary:

Reynolds School District has been developing the Aligning for Student Success plan and application since last spring. The plan is in final form and is being brought to the Board for approval.

Previous Board Action:

The Board has previously approved Student Investment Account applications and High School Success applications in previous biennia. At the March 8, 2023 Work Session, the Board reviewed the Integrated Guidance Plan in draft form.

Background:

At the state level, an integration effort for six individual educational programs was responsive to requests from educational leaders and state legislators. All six programs have combined processes for community engagement, needs assessment, planning, budgeting and evaluation. The integrated guidance and application is designed to reduce burden and redundancies and improve the framework by which progress can be measured over time.

Financial Implications:

The Integrated Guidance Plan includes roughly \$13.3 million dollars in planned expenditures for the Reynolds School District and partner charter schools.

Alternatives:

The Board has the option to reject the Reynolds School District Integrated Guidance Plan, or to give further direction or guidance.

Staff Recommendation:

Administration recommends the Board approve the Reynolds School District Integrated Guidance Plan and budget for submission to ODE later in the meeting.

Motion:

A. Motion Made by Board Member:

a. I move that the Board approves the Reynolds School District Integrated Guidance Plan and budget for submission to ODE.

B. Motion Seconded by Another Board Member

C. Points of Clarification / Discussion

D. Call for Board Vote



As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

To: Board of Directors
From: Shaunice Silas, Executive Director of HR
Prepared by: Jordan Carlman, Administrative Analyst, HR
Subject: REA MOU In-person 2022-2023
Policy: [Board Powers and Duties - BBA](#)
Date: March 22, 2023

Action	<input checked="" type="checkbox"/>
Report	<input type="checkbox"/>

Connection to School Board Core Beliefs and Commitments

- Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

We will promote a healthy learning and working environment which provides students and staff with the skills, social support, and environmental reinforcement they need to adopt long-term, healthy behaviors.

Summary:

Reynolds School District No. 7, Multnomah County, Oregon (District) and the Reynolds Education Association together, “the parties,” recognize that the safety of staff, students, and families is a primary concern for professional educators. In addition, the parties agree that the working conditions of professional educators during the ongoing COVID Pandemic are significantly altered when professional educators are engaged in in-person learning.

Any staff member who contracts COVID and is required to stay away from the workplace will have access to the COVID leave bank. The District, in partnership with the Association, will allow the use of a COVID leave sick bank for the duration of the 2022-2023 contract year. The District serves a community interest by providing COVID leave to prevent COVID positive employees from reporting to work.

Please refer to the following attachment(s): [In_Person_MOU_Final_Agreement_3-14-23](#)

Previous Board Action:

The Board previously approved an MOU for in-person learning with REA on September 8, 2021.

Background:

Due to the COVID-19 Pandemic, the 2021-2022 operated primarily in comprehensive distance learning. For the 2021-2022 school year, the district returned to in-person learning. RSD and REA created an MOU outlining working conditions. This is an update to that agreement.

Financial Implications:

Not Applicable

Alternatives:

Not Applicable

Staff Recommendation:

Staff recommends the Board approve the agreement between REA as proposed.

Motion:

- A. Motion Made by Board Member:
 - a. I move that the Board approve the MOU between REA and RSD on in-person learning as presented.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote

In-Person MOU Agreement 3-14-23

In-Person Memorandum of Understanding

Between Reynolds School District and Reynolds Education Association

Reynolds School District No. 7, Multnomah County, Oregon (District) and the Reynolds Education Association together, “the parties,” recognize that the safety of staff, students, and families is a primary concern for professional educators. In addition, the Parties agree that the working conditions of professional educators during the ongoing COVID Pandemic are significantly altered when professional educators are engaged in in-person learning.

1. Any staff member who contracts COVID and is required to stay away from the workplace will have access to the COVID leave bank. The District, in partnership with the Association, will allow the use of a COVID leave sick bank for the duration of the 2022-2023 contract year. The District serves a community interest by providing COVID leave to prevent COVID positive employees from reporting to work.
 - a. The bank will be seeded and maintained by the District and the Association Sick Leave Bank. Days granted from the COVID leave sick leave bank will be shared equally by the District and Association.
 - b. Staff members will be granted up to five days of COVID leave per positive COVID case prior to having to use their own sick leave. This leave plan will be added to the members' leave plan on an as-needed basis.
 - c. Members will be retroactively reimbursed for any COVID leave taken during the 2022-2023 contract year prior to the signing of this agreement. Reimbursement will be based on notice provided to supervisors, notice provided in iVisions, or any of the reporting methods outlined in section d.
 - d. Members must report to their supervisor a COVID test administered by a medical professional, a COVID test administered at work, or the identification number(s) of a COVID test administered at home that includes an image of the positive test results.
2. The following health and safety protocols will be used:
 - a. Provide appropriate “workplace provisions” of Personal Protective Equipment (PPE) and/or Essential Protective Gear (EPG) in accordance with federal, state, and local guidelines in effect and as requested by staff. RSD shall provide K95 face coverings (masks) for staff who request them, handwashing stations, hand sanitizer, sanitizing wipes, and other cleaning materials as applicable. RSD shall provide enough CDC-recommended face coverings (masks) for staff, community partners, and students who request them and make available at easily identified stations in each building/worksite.
3. The District shall provide portable, low noise HEPA-rated air filters that have a CDAR of at least 300 standard cubic feet per minute and a large enough capacity for the square footage of the occupied space in all classrooms and/or spaces that are used for instruction. Members whose

In-Person MOU Agreement 3-14-23

workspaces are not student learning spaces may request HEPA air purifiers through the building principal and REA Representative. Filters will be replaced on a regularly scheduled basis as suggested by the manufacturer(s). The filter replacement schedule will be shared with staff in each building.

4. In the event an individual student is unable to attend school because of COVID, the district will treat this as a traditional absence regarding expectations for educators.
5. If at any point the district intends to implement any kind of distance learning or virtual instruction, the district will immediately engage in negotiations with the association regarding these working conditions. No distance learning or virtual instruction will be implemented until an agreement has been reached.
6. By mutual agreement this MOU may be reopened to address potential needs. Any new guidelines, exceptions or amendments to RSSL/ODE guidance that substantially change working or safety conditions must be negotiated with the Association.
7. This agreement will become retroactively effective on August 29, 2022 and expire on the last day of the 2022-2023 calendar work year.

For the Association:

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Jeffrey Fuller Date

REA President

DocuSigned by:

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Amber Brune Date

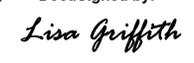
Contract Maintenance Chair

DocuSigned by:

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Brian Jay Date

Bargaining Chair

DocuSigned by:

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Lisa Griffith Date

Contract Maintenance Representative

DocuSigned by: For the District:

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Frank Caropelo Date

Superintendent

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Wade Bakley Date

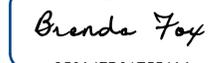
Chief of Staff

DocuSigned by:

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Shaunice Silas Date

Executive Director of Human Resources

DocuSigned by:

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Brenda Fox Date

Director of Employer and Labor Relations

To: Board of Directors

From: Frank Caropelo, Superintendent of Schools

Prepared by: Kaylie Jeffries, Executive Assistant to the Superintendent

Subject: Board Announcements and Discussion

Policy: [Board Meetings – BD/BDA, Conduct of Board Meetings – BDDF](#)

Date: March 22, 2023

Action	<input type="checkbox"/>
Report	<input checked="" type="checkbox"/>

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

We will promote a healthy learning and working environment which provides students and staff with the skills, social support, and environmental reinforcement they need to adopt long-term, healthy behaviors.

Summary:

- a. Individual Board Member Reports or Announcements
 - i. Student Engagement Meetings
 - ii. Student Reps on the Board
- b. Upcoming Board Meetings
 - i. Board Work Session: April 12, 2023
 - ii. Board Business Meeting: April 26, 2023
- c. Board Discussion

To: Board of Directors
From: Frank Caropelo, Superintendent of Schools
Prepared by: Kaylie Jeffries, Executive Assistant to the Superintendent
Subject: Adjourn
Policy: [Board Meetings – BD/BDA, Conduct of Board Meetings – BDDF](#)
Date: March 22, 2023

Action	<input checked="" type="checkbox"/>
Report	<input type="checkbox"/>

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

We will promote a healthy learning and working environment which provides students and staff with the skills, social support, and environmental reinforcement they need to adopt long-term, healthy behaviors.

Adjournment

