



**Board of Directors Meeting
Regular Session - 6:00 PM**

**AGENDA - EXPLANATION
Thursday, January 21, 2021
Virtual Meeting
Remotely Via Zoom
Stayton, OR 97383**

VISION

*We change kids' lives through a commitment to excellence,
integrity, equity, and community engagement*

NSSD MISSION STATEMENT

*Ensure students reach their highest academic and vocational
potential and develop into productive citizens*

GUIDING PRINCIPLE

Do what is best for all kids

BOARD GOALS

- 1. Offer the most comprehensive program possible for students and the appropriate staffing to support our commitment to doing what is best for all kids*
- 2. Celebrate the successes of the District and community*
- 3. Routinely monitor the effectiveness of District programs and services in order to better serve all kids*
- 4. Build and sustain dynamic relationships with stakeholders of the District through proactive communication exchanges*

The board packet is available on the District's website at www.nstantiam.k12.or.us under District>Board of Directors>Agendas/Minutes.

The North Santiam School District Board of Directors will meet in Regular Session on January 21, 2021 at 6:00pm via Zoom . Access to the agenda, agenda explanation, and board packet can be located on the District website at www.nstantiam.k12.or.us > School Board.

1. CALL REGULAR SESSION TO ORDER

The Regular Session of the North Santiam School District's Board of Directors is called to order at 6:00 pm via Zoom using the link information listed below. It is an open meeting of the Board and the public is allowed to observe. On the agenda is a place for public comment. Those in attendance that wish to address the Board during this time must complete a public comment request available via the link PUBLIC COMMENT CARD prior to this point in the agenda. Comment cards are also available in

person in the District Office but must be completed prior to 4:00 pm on the day of the meeting. Speakers may offer objective criticism of school operations and programs however, the law prohibits the Board from hearing complaints regarding any personally identifiable District staff member. The Board asks that anyone wishing to communicate a complaint of this manner follow the proper administrative process in Board policy KL (Public Complaints). This information is available on the District website.

Join Zoom Meeting

<https://nsantiam-k12-or-us.zoom.us/j/86378130561?pwd=aVBHTFBwNkdBbXBsK21LSjlxR1JCZz09>

Meeting ID: 863 7813 0561

Passcode: 467471

ACKNOWLEDGEMENT OF BOARD MEMBERS PRESENT: MIKE WAGNER

PLEDGE OF ALLEGIANCE: MIKE WAGNER

2. **APPROVAL OF THE AGENDA**

Any changes to the board packet after posting on January 14, 2021 are noted below:

Added Attachments-

7.2-Jan 2021 Licensed Report

8.2-2020-21 School Calendar COVID 01.21.21

8.3-Board Policies JHCC & GBEB

Added Agenda Items-

8.2-Revised 2020-21 School Calendar

Removed Agenda Items-

3. **SPOTLIGHT**

This item is set aside for informational presentations that are not recurring agenda items. This may include guest speakers and highlights on schools or programs in the District.

1. School Board Appreciation Month

Supt. Gardner will announce that Governor Kate Brown has declared January 2021 to be School Board Recognition Month and will acknowledge each member's service to the district.

Laura Wipper - serving since 2005

Tass Morrison - serving since 2006

Mike Wagner - serving since 2007

Tod Nau - serving since 2011

Garrett Trott - serving since 2012

Alisha Oliver - serving since 2017

Erin Cramer - serving since 2019

Mya Joyce, Student Rep - serving since Nov 2019

*Typically there would be an official proclamation signed by the Governor attached to this agenda item but as of the date of the posting, it has not been made available to OSBA.

2. Stayton Intermediate/Middle School

7

4. **STUDENT BUSINESS**

This agenda item is for monthly reports from the Stayton High School ASB president and for other requests/reports from students.

5. **PUBLIC COMMENT**

The meeting will now be opened to receive public comment. We value the time and initiative members of the public take to share their thoughts with the Board. The Board's role during public comment is not to immediately respond, but to listen. If there is follow-up necessary, we will direct our Superintendent to do so. Remember that we all model the way for our students, and we ask that everyone share their thoughts in a respectful way. Should any public comment include complaints regarding a personally identifiable District staff member, the Board chair may direct the speaker to the proper administrative process found in Board policy KL which can be found on the District's website. Those who have completed a comment request will now be called (in the order they were received) to turn on their video and microphones to address the Board. Once their comment is complete, they are asked to mute themselves and turn off their cameras. Please note that speakers will have three minutes to express their thoughts.

6. REPORTS

1. Superintendent's Report

2. Business Director's Report

1. Monthly Financial Report 18

2. Audited NSSD 2019-20 Financial Report 24

The independent auditor's report on the NSSD 2019-2020 Financial Report has been included.

The Business Director will briefly review the report and answer questions.

3. Student Success Act Report

4. Annual District-wide AVID Report 126

5. Community Engagement Committee Report

The Community Engagement Committee is a sub-committee of the NSSD Board of Directors made up of NSSD staff and two board members. Tass Morrison is the committee chair and Alisha Oliver is a member of the committee. The committee meets monthly and this item is for a monthly report of meeting minutes.

7. CONSENT AGENDA

In order to make more efficient use of meeting time, items that are routine in nature are placed on the Consent Agenda when no debate is anticipated. Any item placed on the Consent Agenda may be removed at the request of any Board member prior to the time a vote is taken. All remaining items of the Consent Agenda are then disposed of in a single motion.

1. *Approval of Meeting Minutes* 139

The minutes from the previous month's meeting are submitted for Board review and approval.

2. *Licensed Staff Changes* 144

School boards must approve the hiring and annual renewal and non-renewal of the Licensed staff contracts. Any changes in Licensed staff since the last board meeting are listed below. Only new hires require board approval; building transfers, resignations and retirements are for information only.

New Hires (Board Action Required)

Morgan Fredericks-SMS, Counselor (working under an emergency school counselor license)

3. *NSSD Policy Updates (Second Reading)* 145

The following updates to NSSD Board policies have been recommended from the Oregon School Boards' Association as part of their Policy Plus subscription program. They were presented for a First Reading in December and are now submitted for approval.

JB- Equal Ed Opportunity

JFCM-Threats of Violence

GCPC/GDPC-Retirement of Staff (delete old and replace)

4. Action on Consent Agenda

DRAFT MOTION-CONSENT AGENDA

Motion that the Board approve the Consent Agenda including; 7.1-Minutes from the December 17, 2020 Regular Session and New hire -Morgan Fredricks and 7.3-updates to policies JB, JFCM, GCPC/GDPC and LBEA.

Motion Made By:

Vote:

8. **NEW BUSINESS**

1. **New Supplemental Budget Res #012121A**

153

To bring the District into local budgeting law compliance in management of our scholarship funds, the Business Director will ask the Board to authorize the addition of a 700 Fund to the 2020-21 budget.

DRAFT MOTION-RESOLUTION #012121A

NOW THEREFORE BE IT RESOLVED, that the North Santiam School District Board approves the addition of a Supplemental Budget - For a Trust and Agency Fund - For a total of \$30,000, to the 2020-21 District Budget to manage the Stayton High School Scholarship Fund.

Motion Made By:

Vote:

2. **Revised 2020-21 School Calendar**

154

The initial start date and grading days for term 1 and mid-term 2 have had to be adjusted due to the delay in the start of the school year caused by the Beachie Creek Fire and COVID 19. At this time the end of the school year is still planned for June 15, 2021 but it could be delayed if there are any further unplanned school closures.

DRAFT MOTION-2020-21 REVISED SCHOOL CALENDAR

Motion that the Board accepts revisions to the 2020-21 school calendar as submitted.

Motion Made By:

Vote:

3. **NSSD Policy Updates/First Reading**

155

This standing agenda item is for First Readings of any updates to NSSD Board policies that are recommended by the Oregon School Boards' Association as part of their Policy Plus subscription program.

GBEB-Communicable Diseases/Staff

GBEB AR-Communicable Diseases/Staff

JHCC-Communicable Diseases/Students

JHCC AR-Communicable Diseases/Students

These updates include language regarding COVID-19 and to differentiate the AR for staff from the AR for student. clearly separate the AR's between staff and students.

The grey highlights are text added by OSBA. The yellow highlights are suggested by NSSD staff and the strikethroughs are either the current verbiage or edits suggested by OSBA that were overwritten by NSSD staff.

9. **INFORMATION ONLY**

1. **Student Enrollment:**

173

Current NSSD enrollment is approximately 2,106. Numbers for each school are listed below. Refer to the attachment for a breakdown by grade at each location.

Mari-Linn: 156

Sublimity: 343

Stayton Elementary: 311

Stayton Intermediate/Middle: 467

(SIS: 138 SMS: 329)

Stayton High: 723

Options Academy: 106

2. **Future Agenda Items:**

175

A list of possible future agenda items is attached as part of the board packet. Board members may request that additional items be posted to this list.

3. **Upcoming Board Events & Activities:**

Information regarding activities across the District can be found on the website at www.nisantiam.k12.or.us

Regular Session Board Meeting:

February 18, 2021 6:00 pm ~ location TBA

Special Session Board Meeting (Licensed Staff Contract Renewals)

March 4, 2021 6:00 pm ~ location TBA

Regular Session Board Meeting

March 18, 2021 6:00 pm ~ location TBA

10. **BOARD ANNOUNCEMENTS**

Announcements for this meeting:

- There will be three board positions expiring on 6/30/21 so they will be on the May 2021 ballot. They include Position 1 (Tass Morrison), Position 3 (Laura Wipper) and Position 7 (Alisha Oliver). Those board members who are choosing to seek re-election need to file the SEL 190 District Candidate Filing form with the Marion County Elections office between Feb 6, 2021-March 18, 2021.

Possible Future Agenda Items:

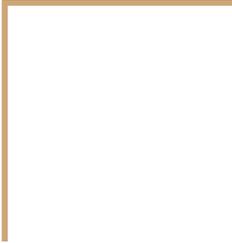
11. **ADJOURN**

Time:

EQUAL OPPORTUNITY EMPLOYER

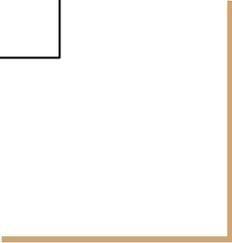
Equal employment opportunity and treatment shall be practiced by the North Santiam School District regardless of an individual's perceived or actual race, color, religion, sex, sexual orientation, national or ethnic origin, marital status, age, mental or physical disability or perceived disability, pregnancy, familial status, economic status, veterans' status, or of any other persons with whom

the individual associates is able to perform the essential functions of the position, with or without reasonable accommodation. This meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours prior to the meeting. If you require special accommodations, please contact Tonia Whisman at the North Santiam School District Office at 503-769-4928.



Board Meeting

1-21-2020



DO THE
BEST you CAN
until you know better
THEN WHEN YOU
Know Better

DO BETTER

Maya Angelou



Best Self

Now think about the different roles you play in your life?

Make a list of your roles in your notes.

Example: Sister, Friend, Mother, Teacher

Best Self

Connection: What adjectives describe you when you are at your best in each of your roles?

Example: As a sister(role), I am loyal(adjective)

Add to your notes.

Teachers Assignment: Create a One Pager

- Include your first, last name, advisory teacher
- Create a border with the adjectives that describe your best self
- Write an “I believe” statement...
- Include visuals that represent your best self
- Respond to the following questions somewhere on your one-pager
 - Focus on your best self as a member of your school community. What is your **personal ideal** in this role ?
 - Now, consider your **desired reputation**. How do you want others in your school community to see you and describe you?
 - What does your “**best self**” look like? How do you act when you are embodying the characteristics of your “best self”? How does your “best self” walk into the school, talk to a student, handle conflict with a colleague?

Kind supportive dedicated empathetic genuine friendly hard working fun

Victoria Roberts

generous
happy
flexible
Loyal

Loyal
flexible
happy
generous

My best self is engaged and present each day, happy, and open.

At school I want to be known as someone who is hardworking, friendly, and engaging.

My personal ideal as a member of my school community is to be someone who is genuine and caring. Someone others can depend on.



be kind

MY BEST SELF



I believe you make a choice to be your best self each day, regardless of what the day brings.

Kind supportive dedicated empathetic genuine friendly hard working fun

Slideshow

Staff/Student One Pagers

Evidence of student work from our Advisory

Student and Staff Interviews

- Jackie Ramirez-5th grade
- Brody Fox-8th grade AVID student
- Shannon Sheppard-8th grade teacher
- Mondo Torrez-Custodial Staff

Reflect and Connect

- **For your consideration:**

- Focus on your best self as a member of your school community. What is your **personal ideal** in this role ?
- Now, consider your **desired reputation**. How do you want others in your school community to see you and describe you?
- What does your **“best self”** look like? How do you act when you are embodying the characteristics of your “best self”? How does your “best self” walk into the day, talk to others, handle conflict with a colleague?

Closure

DO THE
BEST you CAN
until you know better
THEN WHEN YOU
Know Better
DO BETTER

Maya Angelou

2020-21 BOARD FINANCIALS - GENERAL FUND REVENUE AND EXPENSE PROJECTIONS

	ACTUALS					
	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
REVENUES:						
Local Sources						
Property taxes -R1111:R1112	7,303	46,374	17,489	12,224	5,134,238	998,586
Tuition other districts in the state (R1312)	0	0	0	0	0	0
Investment Earnings -R1510	49,590	7,560	7,522	7,005	6,349	9,290
Admissions, Fees, Rents, R1710:R1910 & R1330	(4)	38	6	93	15	0
Other local Sources R1940:R1990	394	40	883	296	173	110
0						
County School Funds R2101	0	0	0	0	0	0
Restricted Revenue - PTP R2200 & R3299	0	0	0	0	0	0
WESD Regional Transit (2106)	0	0	0	0	0	0
WESD Transit Fund R2102	0	0	0	0	0	152,500
State Sources						
School Support Fund R3101	2,749,922	1,374,136	1,374,136	1,374,136	1,374,136	1,374,136
School Support Fund High School Disability	0	0	0	0	0	0
St Sch Fd-Prior Year Adjustment R3101.5		0				
Common School Fund R3103	0	0	0	0	0	0
State Timber R3104	0	0	0	0	5,162	0
Federal Sources		0				
Restricted Revenue - Fed Gov. to State 4500	0	0	0	0	0	0
Federal Forest Fees R4801	0	0	0	0	0	0

2020-21 BOARD FINANCIALS - GENERAL FUND REVENUE AND EXPENSE PROJECTIONS

Interfund Transfers			0				
Beginning Fund Balance - est R5400		3,200,000	0	0	0	0	0
Total Monthly Revenue		2,807,205	1,428,148	1,400,036	1,393,754	6,520,073	2,534,622
Cumulative Revenue		6,007,205	7,435,353	8,835,389	10,229,143	16,749,216	19,283,838
EXPENDITURES BY OBJECTS							
100 Salaries		227,425	266,058	991,742	954,948	943,615	949,595
200 Employee Benefits		141,659	171,002	731,583	624,931	614,755	638,396
300 Purchased Services		37,225	82,385	83,226	100,669	128,476	143,969
400 Supplies		38,579	24,688	124,904	78,388	31,002	15,301
500 Capital Outlay		0	0	14,525	1,760	0	1,760
600 Dues, Fees, Other		260,399	11,759	6,420	5,886	724	653
700 Transfers to other Funds		0	0	0	0		0
800 Contingency/Unappropriated			0	0	0	0	0
Total Monthly Expenditure		705,287	555,892	1,952,399	1,766,582	1,718,571	1,749,673
Cumulative Expenditure		705,287	1,261,179	3,213,578	4,980,160	6,698,732	8,448,405
EXPENDITURES BY FUNCTION							
1000 - Instruction		20,683	40,309	1,138,089	1,119,674	1,059,379	1,122,229
2000 - Support Services		639,125	515,583	814,310	626,732	639,141	598,898
3000 - Community Services		0	0	0	20,176	20,052	28,547
5000 - Debt Service / Transfers		45,479	0	0	0		0

2020-21 BOARD FINANCIALS - GENERAL FUND REVENUE AND EXPENSE PROJECTIONS

6000 - Contingencies		0	0	0	0	0	0
7000 - Unappropriated Balance		0	0	0	0	0	0
Total Monthly Expenditure		705,287	555,892	1,952,399	1,766,582	1,718,571	1,749,674
Cumulative Expenditure		705,287	1,261,179	3,213,578	4,980,160	6,698,732	8,448,405
Month End Balance		5,301,918	6,174,174	5,621,811	5,248,982	10,050,484	10,835,433

2020-21 BOARD FINANCIALS - GENERAL FUND REVENUE AND EXPENSE PROJECTIONS

PROJECTED								% of
January	February	March	April	May	June	Totals	Budget	Budget
55,000	30,000	120,000	15,000	15,000	120,000	6,571,214	6,480,000	101.41%
0	0	0	0	0	0	0	0	#DIV/0!
8,000	8,000	8,000	8,000	8,000	8,000	135,316	200,000	67.66%
250	250	0	0	115	1,992	2,755	22,500	12.25%
89	10,196	30	0	1,452	14,800	28,464	32,500	87.58%
	0					0		
0	0	45,000	0	0	0	45,000	45,000	100.00%
0	0	0	0	0	0	0	0	
0	1,000	0	1,000	0	0	2,000	2,500	80.00%
0	150,000	0	150,000	0	150,000	602,500	600,000	100.42%
						0		
1,331,300	1,334,000	1,334,000	1,334,000	1,334,000	0	16,287,902	16,619,511	98.00%
0	0	0	0	10,000	0	10,000	10,000	
		0	0	(200,000)	0	(200,000)	(200,000)	100.00%
0	0	110,039	0	0	110,039	220,078	220,078	100.00%
0	0	30,000	0	0	0	35,162	250,000	14.06%
			0	0	0	0		
0	0		0	0	0	0	0	
0	0	0	0	10,000	0	10,000	10,000	

2020-21 BOARD FINANCIALS - GENERAL FUND REVENUE AND EXPENSE PROJECTIONS

	0		0	0	0	0	200,000	
0	0		0	0	0	3,200,000	2,055,000	155.72%
1,394,639	1,533,446	1,647,069	1,508,000	1,178,567	404,831	26,950,391		101.52%
20,678,477	22,211,923	23,858,992	25,366,992	26,545,559	26,950,391	26,950,391	26,547,089	101.79%
995,000	995,000	995,000	995,000	995,000	2,515,500	11,823,882	12,210,326	96.84%
682,000	685,000	685,000	685,000	685,000	1,495,000	7,839,327	8,545,740	91.73%
160,000	205,250	205,250	375,000	325,000	395,000	2,241,449	3,169,148	70.73%
78,000	44,063	50,000	50,000	40,000	120,000	694,925	798,250	87.06%
0	0	0	5,000	15,000	85,000	123,045	109,650	0.00%
7,135	2,500	40,000	7,500	7,500	25,000	375,476	385,975	97.28%
800,000		0	0	0	28,000	828,000	28,000	2957.14%
0						0	1,300,000	0.00%
2,722,135	1,931,813	1,975,250	2,117,500	2,067,500	4,663,500	23,926,103	26,547,089	
11,170,540	13,102,353	15,077,603	17,195,103	19,262,603	23,926,103	23,926,103	26,547,089	90.13%
					0			
						0		
1,237,535	1,225,761	1,205,800	1,295,800	1,261,500	3,585,767	14,312,526	15,151,413	94.46%
684,200	697,252	694,800	814,700	784,000	1,021,233	8,529,974	9,937,476	85.84%
400	4,600	6,086	7,000	22,000	28,500	137,361	10,700	1283.74%
800,000	4,200	68,564	0	0	28,000	946,243	147,500	641.52%

2020-21 BOARD FINANCIALS - GENERAL FUND REVENUE AND EXPENSE PROJECTIONS

0	0	0	0	0	0	0	800,000	
0	0	0	0	0	0	0	500,000	0.00%
2,722,135	1,931,813	1,975,250	2,117,500	2,067,500	4,663,500	23,926,103	26,547,089	
11,170,540	13,102,353	15,077,603	17,195,103	19,262,603	23,926,103	23,926,103	26,547,089	90.13%
9,507,937	9,109,569	8,781,388	8,171,888	7,282,956	3,024,287			



NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2020



NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

DISTRICT OFFICIALS

June 30, 2020

BOARD OF DIRECTORS

Mike Wagner, Chair
P.O. Box 400
Lyons, Oregon 97358

Alisha Oliver, Vice-Chair
481 Goldenleaf Ct.
Lyons, Oregon 97383

Erin Cramer
1920 N. Evergreen
Stayton, Oregon 97383

Tass Morrison
P.O. Box 384
Sublimity, Oregon 97385

Tod Nau
1750 East Virginia Street
Stayton, Oregon 97383

Garrett Trott
1339 Wilshire Drive
Stayton, Oregon 97383

Laura Wipper
41526 Kingston Lyons Drive
Stayton, Oregon 97383

ADMINISTRATION

Andrew Gardner, Superintendent and Budget Officer

Jane Nofziger, Business Manager

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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June 30, 2020

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Board of Directors
North Santiam School District No. 29J
Stayton, Oregon 97383

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Santiam School District No. 29J, Stayton, Oregon, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and Title 2 U.S. *Code of Federal Regulations (CFR) Part 200; Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the remaining fund information of North Santiam School District No. 29J, Stayton, Oregon as of June 30, 2020, and the respective changes in financial position, and where applicable, cash flows thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedules of the District's proportionate share of the net pension liability and District contributions - PERS and OPEB RHIA, the schedules of changes in OPEB liability and related ratios - medical benefit, and the budgetary comparison information on pages 4 through 11, and 59 through 63, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis, the schedules of the District's proportionate share of the net pension liability and District contributions, and the schedule of funding progress and employer contributions, in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the aforementioned information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise North Santiam School District No. 29J's basic financial statements. The individual fund schedules, other financial schedules, and supplemental information required by the Oregon Department of Education are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200; *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The individual fund schedules, other financial schedules, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The supplemental information required by the Oregon Department of Education has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

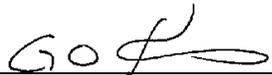
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated November 19, 2020 on our tests of the District's compliance with certain provisions of laws and regulations specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Accuity, LLC

By: 
Glen O. Kearns, CPA

Albany, Oregon
November 19, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

INTRODUCTION

As management of North Santiam School District No. 29J, Stayton, Oregon, we offer readers this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2020. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2020, total net position of North Santiam School District No. 29J amounted to \$(30,004,774). Of this amount, \$(13,869,756) was invested in capital assets, net of related debt. The remaining balance included \$3,724,634 restricted for various purposes, and \$(19,859,652) of unrestricted net position.
- At June 30, 2020, the District's governmental funds reported combined ending fund balances of \$8,743,295.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to North Santiam School District No. 29J's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

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

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

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

Both of the government-wide financial statements present functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities).

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

The governmental activities of the District include revenues and expenditures associated with the purchase, construction, and major repair of governmental capital assets.

The government-wide financial statements can be found on pages 12 through 13 of this report.

Fund Financial Statements

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of North Santiam School District No. 29J can be divided into two categories: governmental funds, and proprietary funds.

□ **Governmental Funds**

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

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

The District maintains five individual governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Debt Service Fund, and Capital Projects Fund, all of which are considered to be major governmental funds.

North Santiam School District No. 29J adopts an annual appropriated budget for all of its governmental funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets.

The basic governmental fund financial statements can be found on pages 14 through 17 of this report.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

□ **Proprietary Funds**

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The District maintains one proprietary fund, which is an internal service fund.

Internal service funds serve as an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses the internal service fund to account for its unemployment accounts. Because this predominantly benefits governmental functions, it has been included within governmental activities in the government-wide financial statements.

The basic proprietary fund financial statements can be found on pages 18 through 20 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 21 through 58 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes the schedules of the District's proportionate share of the net pension liability and District contributions - PERS and OPEB RHIA, the schedules of changes in OPEB liability and related ratios - medical benefit, and the budgetary comparison information for the General Fund and Grants and Student Body Fund. This required supplementary information can be found on pages 59 through 63 of this report.

Individual fund schedules can be found on pages 64 through 67 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. At June 30, 2020, the District's liabilities exceeded assets by \$30,004,774.

A large portion of the District's net position reflects its investment in capital assets (e.g. land, buildings, and equipment) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets for classrooms and supporting services for providing kindergarten through twelfth grade education. Consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

District's Net Position

The District's net position increased by \$101,954 during the current fiscal year. The increase is primarily due to an increase in grants and contributions.

Condensed statement of net position information is shown below.

Condensed Statement of Net Position

	Governmental Activities	
	<u>2020</u>	<u>2019</u>
Assets		
Current and other assets	\$ 6,476,562	\$ 6,208,623
Restricted assets	3,599,566	3,797,991
Capital assets, net of accumulated depreciation	<u>6,123,689</u>	<u>6,154,804</u>
Total assets	<u>16,199,817</u>	<u>16,161,418</u>
Deferred outflows of resources	<u>4,430,243</u>	<u>5,891,457</u>
Liabilities		
Current liabilities	2,849,480	3,114,808
Noncurrent liabilities	<u>44,487,803</u>	<u>46,704,063</u>
Total liabilities	<u>47,337,283</u>	<u>49,818,871</u>
Deferred inflows of resources	<u>3,297,551</u>	<u>2,340,732</u>
Net position		
Net investment in capital assets	(13,869,756)	(14,760,346)
Restricted for various purposes	3,724,634	4,689,880
Unrestricted	<u>(19,859,652)</u>	<u>(20,036,262)</u>
Total net position	<u>\$ (30,004,774)</u>	<u>\$ (30,106,728)</u>

District's Changes in Net Position

The condensed statement of activities information shown on the next page explains changes in net position.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Condensed Statement of Changes in Net Position

	Governmental Activities	
	<u>2020</u>	<u>2019</u>
Program revenues		
Charges for services	\$ 584,070	\$ 929,024
Operating grants and contributions	2,960,697	3,434,081
Capital grants and contributions	<u>14,378</u>	<u>1,662,798</u>
Total program revenues	<u>3,559,145</u>	<u>6,025,903</u>
General revenues		
Taxes	8,075,424	8,059,331
State school fund - general support	16,078,085	14,430,324
Common school fund	217,605	241,480
Unrestricted state and local revenue	693,552	738,514
Unrestricted grants and contributions	53,990	1,279,715
Investment earnings	295,121	272,890
Miscellaneous	<u>331,414</u>	<u>214,642</u>
Total general revenues	<u>25,745,191</u>	<u>25,236,896</u>
Total revenues	<u>29,304,336</u>	<u>31,262,799</u>
Program expenses		
Instruction	16,392,516	15,434,501
Support services	9,257,867	9,086,842
Enterprise and community services	1,091,795	1,121,269
Facilities acquisition and construction	-	1,294,802
Unallocated depreciation expense	399,829	391,680
Interest on long-term debt	<u>2,060,375</u>	<u>2,002,412</u>
Total program expenses	<u>29,202,382</u>	<u>29,331,506</u>
Change in net position	101,954	1,931,293
Net position - beginning of year	<u>(30,106,728)</u>	<u>(32,038,021)</u>
Net position - end of year	<u>\$ (30,004,774)</u>	<u>\$ (30,106,728)</u>

Revenues

Since the District's mission is to provide a free and appropriate public education for kindergarten through twelfth grade students within its boundaries, the District may not charge for its core services.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

As expected, therefore, general revenues provide 88% of the funding required for governmental programs. Property taxes and state school funding combined for 94% of general revenues and 82% of total revenues.

Charges for services make up less than 2% of total revenues and are composed of the following items for which it is appropriate that the District charge tuition or fees:

• Food services charges for lunch and breakfast	\$ 155,519
• Various student extracurricular activities	<u>428,551</u>
Total charges for services	<u>\$ 584,070</u>

Operating and capital grants and contributions represent 10% and .5%, respectively, of total revenues. Included in this category are \$2,178,713 of state reimbursements for special education programs, \$781,984 for student nutrition programs, and \$14,378 for facilities acquisition and construction.

Expenses

Expenses related to governmental activities are presented in several broad functional categories. Costs of direct classroom instruction activities account for 56% of the total expenses of \$29,202,382. In addition, approximately 32% of the costs in supporting services relate to students, instructional staff, and school administration.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measurement of the District's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the District's governmental funds reported combined fund balances of \$8,743,295. The General Fund is the chief operating fund of the District. At the end of the current fiscal year, total fund balance of the General Fund was \$3,280,659. This entire amount constitutes unassigned fund balance, which is available for spending at the District's discretion.

BUDGETARY HIGHLIGHTS

Budget amounts shown in the financial statements reflect the original budget amounts and three approved appropriation changes.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2020 amounted to \$6,123,689, net of accumulated depreciation. This investment in capital assets includes land, buildings and improvements, and machinery and equipment. The total depreciation related to the District's investment in capital assets for the current fiscal year amounted to \$399,829.

Additional information on the District's capital assets can be found on page 32 of this report.

Long-Term Liabilities

At the end of the current fiscal year, the District had total long-term liabilities outstanding of \$31,770,893. This amount comprises general obligation bonds with a related issuance premium, a limited tax pension bond, and notes payable. The District's total long-term liabilities outstanding decreased by \$1,262,884 during the current fiscal year.

Additional information on the District's long-term liabilities can be found on pages 34 through 37 of this report.

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

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

- The abrupt impact of the COVID-19 pandemic, as well as the broad impact on the economy and state revenues, has drastically altered the District's spending plan for. The District is planning for a reduction of \$1.75 million dollars, which is equal to the loss of 20 school days or 25 teaching staff positions. The District plans to balance its budget by some combination of cut days, reduced positions, and the use of reserves.
- The Federal Government's Cares Act will provide the District with additional funds to address the crisis noted above. An early calculation showed this amount to be approximately \$300,000. These funds will be used to focus on safety in the fall as the District plans for students return to in-person schooling in some form.
- Approximately 1,200 chromebooks have been distributed to students for at-home use, and the District anticipates some replacement costs as it recovers them.
- Several capital projects that had been planned will not be initiated during the 2020-2021 school year as priorities are re-assessed.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

All of these factors were considered in preparing the District's budget for fiscal year 2020-2021.

The unassigned ending General Fund balance of \$3,280,659 will be available for program resources in fiscal year 2020-2021.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest. Questions concerning any of the information provided in the report or requests for additional information should be addressed to: Business Manager, North Santiam School District No. 29J, 1155 N 3rd Ave, Stayton, Oregon 97383.

BASIC FINANCIAL STATEMENTS

NORTH SANTIAM SCHOOL DISTRICT NO. 25J
Stayton, Oregon

STATEMENT OF NET POSITION

June 30, 2020

	Governmental Activities
ASSETS	
Current assets	
Cash and cash equivalents	\$ 4,133,975
Cash with agent	39,593
Grants and accounts receivable	1,761,012
Inventory	77,412
Property taxes receivable	258,801
Total current assets	6,270,793
Restricted assets	
Cash and cash equivalents	3,526,595
Cash with agent	9,545
Property taxes receivable	63,426
Total restricted assets	3,599,566
OPEB RHIA benefit	205,769
Capital assets being depreciated, net	6,123,689
Total assets	16,199,817
DEFERRED OUTFLOWS OF RESOURCES	4,430,243
LIABILITIES	
Current liabilities	
Accounts payable	104,982
Payroll liabilities	427,979
Compensated absences	79,238
Accrued interest	34,439
Long-term liabilities, current portion	2,202,842
Total current liabilities	2,849,480
Noncurrent liabilities	
Long-term liabilities, less current portion	29,568,051
Net pension liability PERS	13,828,024
OPEB medical liability	1,091,728
Total liabilities	47,337,283
DEFERRED INFLOWS OF RESOURCES	3,297,551
NET POSITION	
Net investment in capital assets	(13,869,756)
Restricted for various purposes	3,724,634
Unrestricted	(19,859,652)
Total net position	\$ (30,004,774)

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
Primary government		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities					
Instruction	\$ 16,392,516	\$ 428,551	\$ 2,147,533	\$ -	\$ (13,816,432)
Support services	9,257,867	-	31,180	-	(9,226,687)
Community services	1,091,795	155,519	781,984	-	(154,292)
Facilities acquisition and construction	-	-	-	14,378	14,378
Unallocated depreciation	399,829	-	-	-	(399,829)
Interest on long-term debt	2,060,375	-	-	-	(2,060,375)
	<u>\$ 29,202,382</u>	<u>\$ 584,070</u>	<u>\$ 2,960,697</u>	<u>\$ 14,378</u>	<u>(25,643,237)</u>
General revenues					
Property taxes levied for general purposes					6,240,535
Property taxes levied for debt service					1,616,162
Construction excise tax					218,727
State school fund - general support					16,078,085
Common school fund					217,605
Unrestricted state and local revenue					693,552
Unrestricted grants and contributions					53,990
Investment earnings					295,121
Miscellaneous					331,414
					<u>25,745,191</u>
Change in net position					101,954
Net position - beginning					<u>(30,106,728)</u>
Net position - ending					<u>\$ (30,004,774)</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2020

	General Fund	Grants and Student Body Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Food Service Fund	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 3,549,227	\$ 669,249	\$ 1,666,174	\$ 1,583,230	\$ -	\$ 7,467,880
Cash with agent	39,593	-	9,545	-	-	49,138
Grants and accounts receivable	108,803	1,529,429	5,375	63,085	54,320	1,761,012
Property taxes receivable	258,801	-	63,426	-	-	322,227
Inventory	-	-	-	-	77,412	77,412
Total assets	<u>\$ 3,956,424</u>	<u>\$ 2,198,678</u>	<u>\$ 1,744,520</u>	<u>\$ 1,646,315</u>	<u>\$ 131,732</u>	<u>\$ 9,677,669</u>
LIABILITIES						
Book overdraft	\$ -	\$ -	\$ -	\$ -	\$ 150,364	\$ 150,364
Accounts payable	87,785	(184)	-	-	3,901	91,502
Accrued liabilities	375,429	26,306	-	-	26,244	427,979
Total liabilities	<u>463,214</u>	<u>26,122</u>	<u>-</u>	<u>-</u>	<u>180,509</u>	<u>669,845</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	212,551	-	51,978	-	-	264,529
FUND BALANCES (DEFICIT)						
Nonspendable	-	-	-	-	77,412	77,412
Restricted	-	840,920	1,692,542	1,191,172	-	3,724,634
Committed	-	576,791	-	375,568	-	952,359
Assigned	-	754,845	-	79,575	-	834,420
Unassigned	3,280,659	-	-	-	(126,189)	3,154,470
Total fund balances (deficit)	<u>3,280,659</u>	<u>2,172,556</u>	<u>1,692,542</u>	<u>1,646,315</u>	<u>(48,777)</u>	<u>8,743,295</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,956,424</u>	<u>\$ 2,198,678</u>	<u>\$ 1,744,520</u>	<u>\$ 1,646,315</u>	<u>\$ 131,732</u>	<u>\$ 9,677,669</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES

June 30, 2020

Total fund balances		\$ 8,743,295
<p>Property tax revenue is recognized in the net position of governmental activities when the taxes are levied; however, in the governmental fund statements, it is recognized when available to be used for current year operations. Taxes not collected within 60 days of the end of the year are not considered available to pay for current year operations and are therefore not reported as revenue in the governmental funds.</p>		
		264,529
<p>Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds:</p>		
Cost	21,894,146	
Accumulated depreciation	<u>(15,770,457)</u>	6,123,689
<p>The internal service fund is used by management to charge the costs of unemployment insurance premiums to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.</p>		
		329,574
<p>Amounts relating to the District's proportionate share of net pension liability or assets for the Oregon Public Employees Retirement System (PERS) are not reported in the governmental fund statements. In the governmental fund statements, pension expense is recognized when due. The amounts consist of:</p>		
Deferred outflows of resources relating to pension expense	4,430,243	
Deferred inflows of resources relating to return on pension assets	(3,297,551)	
OPEB RHIA benefit	205,769	
OPEB medical benefit	(1,091,728)	
Net pension liability	<u>(13,828,024)</u>	(13,581,291)
<p>Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:</p>		
Accrued interest	(34,439)	
Compensated absences	(79,238)	
Notes payable	(298,069)	
Bond premiums	(2,276,222)	
Bonds payable	<u>(29,196,602)</u>	<u>(31,884,570)</u>
Net position of governmental activities		\$ <u>(30,004,774)</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2020

	General Fund	Grants and Student Body Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Food Service Fund	Total Governmental Funds
REVENUES						
Local revenue	\$ 6,665,907	\$ 721,824	\$ 3,299,304	\$ 257,154	\$ 163,721	\$ 11,107,910
Intermediate revenue	676,079	185,182	-	14,378	3,281	878,920
State revenue	16,340,283	581,506	-	-	10,461	16,932,250
Federal revenue	9,648	1,155,351	-	-	773,253	1,938,252
Total revenues	<u>23,691,917</u>	<u>2,643,863</u>	<u>3,299,304</u>	<u>271,532</u>	<u>950,716</u>	<u>30,857,332</u>
EXPENDITURES						
Current						
Instruction	13,521,795	2,299,906	-	-	-	29,343,496
Support services	8,955,541	302,636	-	1,751	-	9,259,928
Community services	3,123	65,871	-	-	1,004,668	1,073,662
Debt service	118,648	-	3,249,686	32,015	-	3,400,349
Facilities acquisition and construction	-	-	-	127,848	-	127,848
Total expenditures	<u>22,599,107</u>	<u>2,668,413</u>	<u>3,249,686</u>	<u>161,614</u>	<u>1,004,668</u>	<u>29,683,488</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,092,810</u>	<u>(24,550)</u>	<u>49,618</u>	<u>109,918</u>	<u>(53,952)</u>	<u>1,173,844</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	203,000	15,000	218,000
Transfers out	(218,000)	-	-	-	-	(218,000)
Total other financing sources (uses)	<u>(218,000)</u>	<u>-</u>	<u>-</u>	<u>203,000</u>	<u>15,000</u>	<u>-</u>
Net change in fund balances	874,810	(24,550)	49,618	312,918	(38,952)	1,173,844
Fund balances (deficit) - beginning	<u>2,405,849</u>	<u>2,197,106</u>	<u>1,642,924</u>	<u>1,333,397</u>	<u>(9,825)</u>	<u>7,569,451</u>
Fund balances (deficit) - ending	<u>\$ 3,280,659</u>	<u>\$ 2,172,556</u>	<u>\$ 1,692,542</u>	<u>\$ 1,646,315</u>	<u>\$ (48,777)</u>	<u>\$ 8,743,295</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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

For the Year Ended June 30, 2020

Net change in fund balances		\$ 1,173,844
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense.		
Capital asset additions	391,214	
Depreciation expense recorded in the current year	<u>(399,829)</u>	(8,615)
Repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position.		
Amortization of issuance premium	(77,090)	
Debt principal paid	<u>1,339,974</u>	1,262,884
Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the statement of activities, property taxes are recognized as revenue when levied.		
		(30,539)
The internal service fund is used by management to charge the costs of unemployment insurance premiums to individual funds. This activity is consolidated with the governmental funds in the statement of activities.		
		(31,495)
Pension expense or credits that do not meet the measurable and available criteria are not recognized as revenue or expense in the current year in the governmental funds. In the statement of activities, pension expense or credit is recognized when determined to be accrued.		
		<u>(2,264,125)</u>
Change in net position		<u><u>\$ 101,954</u></u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

STATEMENT OF NET POSITION

PROPRIETARY FUND

June 30, 2020

	<u>Internal Service Fund</u> <u>Unemployment</u>
ASSETS	
Cash and cash equivalents	\$ 343,054
LIABILITIES	
Accounts payable	<u>13,480</u>
NET POSITION	
Unrestricted	<u>\$ 329,574</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -

PROPRIETARY FUND

For the Year Ended June 30, 2020

	Internal Service Fund Insurance
Operating revenues	\$ -
Operating expenses	
Support services	31,495
Operating income (loss)	(31,495)
Net position - beginning	361,069
Net position- ending	\$ 329,574

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

For the Year Ended June 30, 2020

	Internal Service Fund
	Insurance
CASH FLOWS FROM OPERATING ACTIVITIES	
Charges for services	\$ -
Payments to employees	(18,015)
Net cash provided (used) by operating activities	(18,015)
Net increase (decrease) in cash and cash equivalents	(18,015)
Cash and cash equivalents - beginning	361,069
Cash and cash equivalents - ending	\$ 343,054
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ (31,495)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Increase (decrease) in accounts payable	13,480
Net cash provided (used) by operating activities	\$ (18,015)

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

NOTES TO BASIC FINANCIAL STATEMENTS

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The government-wide financial statements (i.e., the statement of net position and the statements of activities) report information on all the activities of the District.

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statements of activities) report information on all of the activities of the District.

B. Reporting Entity

North Santiam School District No. 29J is a municipal corporation governed by an elected five-member board. The District was organized under provision of Oregon Statutes Chapter 332 for the purpose of operating elementary and secondary schools. There are various governmental agencies and special service districts that provide services within the boundaries of the District; however, the District is not financially accountable for any of these entities, and, therefore, none of them are considered component units or included in the basic financial statements.

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the government's funds. Separate statements for each fund category - governmental, and proprietary - are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

General Fund - The General Fund is the primary operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. The primary sources of revenue are property taxes and state revenues.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Special Revenue Fund - Grants and Student Body Fund - The Grants and Student Body Fund accounts for the proceeds of specific revenue sources that are restricted for specific purposes. The primary source of revenue is federal grants. The primary uses of revenue are for salaries and employment benefits, education program enhancement, and equipment purchases.

Debt Service Fund - The Debt Service Fund accounts for the repayment of the District's long-term debt. The primary source of revenue is property taxes. The primary use of revenue is payment of principal and interest due on long-term debt.

Additionally, the District reports the following nonmajor governmental funds:

Special Revenue Funds

Food Service Fund - The Food Service Fund accounts for the proceeds of grant and food sale revenues restricted for food service. The primary source of revenue is federal grants. The primary uses of revenue are for operation of food service programs.

Capital Projects Fund

Capital Projects Fund - The primary sources of revenue are transfers for future capital purchases, and grants restricted for capital improvements and equipment purchases. The primary use of revenue is for capital improvements to District facilities.

In addition, the District reports the following proprietary fund:

Internal Service Fund

Insurance Fund - The Insurance Fund is used to account for funds allocated for unemployment benefits. The primary source of revenue is transfers from the General Fund. The primary use of revenue is for unemployment benefits.

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between funds included in governmental activities are eliminated.

E. Measurement Focus and Basis of Accounting

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

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

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 30 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

F. Budgetary Information

Annual budgets are adopted on the modified cash basis of accounting. The District budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects, and internal service funds.

The District begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the board of directors by resolution prior to the beginning of the District's fiscal year. The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total instruction, support services, community services, debt service, facilities acquisition and construction, operating contingencies, and interfund transfers for each fund are the levels of control established by the resolution.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line item budgets within appropriation categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of a fund's original budget may be adopted by the board of directors at a regular board meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the board of directors. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the board of directors. During the year, there were no supplemental budgets. The District does not use encumbrances and appropriations lapse at year-end.

Budget amounts shown in the financial statements reflect the original budget amounts and three approved appropriation changes.

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

1. Cash and Cash Equivalents

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

2. Investments

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

3. Accounts Receivable

Receivables for federal and state grants, and state, county, and local shared revenues are recorded as revenue when earned.

4. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized. Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets are computed on the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Machinery and equipment	5-20
Buildings and improvements	7-50

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

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will therefore not be recognized as an inflow of resources (revenue) until that time. The District has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. Net Position Flow Assumption

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

7. Fund Balance Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund Balance Policies

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

Restricted fund balance are amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

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

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

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

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

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

The District has not formally adopted a policy for commitment or assignment of unrestricted fund balance.

The District has not formally adopted a minimum fund balance policy.

H. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collection to entities levying taxes. Property taxes are levied and become a lien as of July 1 on property values assessed as of June 30. Property taxes are payable in three installments, which are due on November 15, February 15, and May 15. Uncollected property taxes are shown as assets in the governmental funds. Property taxes not collected within the fiscal year are recorded as deferred inflows of resources because they are not deemed available to finance operations of the current period. 58

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

3. Compensated Absences

Amounts of vested or accumulated vacation leave that are expected to be liquidated with expendable available financial resources are reported as expenditures when paid. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as long-term liabilities on the statement of net position. In accordance with the provisions of GASB Statement No. 47, *Accounting for Compensated Absences*, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

4. Pensions

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

5. Proprietary Fund Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. The principal operating revenue of the Insurance Fund is charges to other agencies for services provided. Operating expenses for the Insurance Fund includes the cost of services and administrative expenses. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

I. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

II. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

North Santiam School District No. 29J maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value.

The District participates in an external investment pool (State of Oregon Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company.

The State's investment policies are governed by the Oregon Revised Statutes (ORS) and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested exercising reasonable care, skill, and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which established diversification percentages and specifies the types and maturities of investments. The portion of the external investment pool which belongs to local government investment participants is reported in an Investment Trust Fund in the State's Comprehensive Annual Financial Report (CAFR). A copy of the State's CAFR may be obtained at the Oregon State Treasury, 350 Winter St. N.E., Salem, Oregon 97310-0840.

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset or price paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset.

The classification of securities within the fair value hierarchy is based on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

- *Level 1* - Unadjusted quoted prices for identical investments in active markets.
- *Level 2* - Observable inputs other than quoted market prices; and,
- *Level 3* - Unobservable inputs.

There were no transfers of assets or liabilities among the three levels of the fair value hierarchy for the year ended June 30, 2020.

Fair values of assets measured on a recurring basis at June 30, 2020 are as follows:

	<u>Level 2</u>
Oregon Local Government Investment Pool	<u>\$ 7,260,269</u>

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Credit Risk

Oregon statutes authorize the District to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the Local Government Investment Pool. The District has not adopted an investment policy regarding credit risk; however, investments comply with state statutes.

Investments

As of June 30, 2020, the District had the following investments:

	<u>Credit Quality Rating</u>	<u>Maturities</u>	<u>Fair Value</u>
Oregon Local Government Investment Pool	Unrated	-	<u>\$ 7,260,269</u>

Interest Rate Risk

The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increases in interest rates.

Concentration of Credit Risk

The District does not have a formal policy that places a limit on the amount that may be invested in any one insurer. 100 percent of the District's investments are in the Oregon Local Government Investment Pool.

Custodial Credit Risk - Investments

This is the risk that, in the event of the failure of a counterparty, the District will not be able to recover the value of its investments that are in the possession of an outside party. The District does not have a policy that limits the amount of investments that can be held by counterparties.

Custodial Credit Risk - Deposits

This is the risk that, in the event of a bank failure, the District's deposits may not be returned. All District deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

The District holds accounts at multiple institutions, for which deposits are insured by the FDIC insurance up to \$250,000. At June 30, 2020, the District's had deposits of \$554,357 insured by the FDIC, and \$1,141,401 collateralized by the PFCP.

Deposits

The District's deposits and investments at June 30, 2020 are as follows:

Petty cash	\$ 6,017
Checking accounts	394,284
Total investments	7,260,269
 Total deposits and investments	 \$ 7,660,570

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 3,549,227
Capital Projects Fund	392,058
Internal service fund - Insurance Fund	343,054
Nonmajor governmental funds (book overdraft)	(150,364)
 Total governmental activities - unrestricted	 4,133,975
Governmental activities - restricted	
Grants and Student Body Fund	669,249
Debt Service Fund	1,666,174
Capital Projects Fund	1,191,172
 Total governmental activities - restricted	 3,526,595
 Total cash and investments	 \$ 7,660,570

Restricted cash is for future payments of principal and interest on long-term debt, as well as the completion of bond projects.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

B. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets being depreciated				
Buildings and improvements	\$ 20,410,973	\$ 325,000	\$ -	\$ 20,735,973
Equipment and vehicles	1,126,459	66,214	(34,500)	1,158,173
Total capital assets being depreciated	21,537,432	391,214	(34,500)	21,894,146
Less accumulated depreciation for				
Buildings and improvements	(14,870,781)	(393,206)	-	(15,263,987)
Equipment and vehicles	(511,847)	(6,623)	12,000	(506,470)
Total accumulated depreciation	(15,382,628)	(399,829)	12,000	(15,770,457)
Total capital assets being depreciated, net	6,154,804	(8,615)	(22,500)	6,123,689
Governmental activities capital assets, net	\$ 6,154,804	\$ (8,615)	\$ (22,500)	\$ 6,123,689

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

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Buildings and improvements	\$ 20,735,973	\$ (15,263,987)	\$ 5,471,986
Equipment and vehicles	1,158,173	(506,470)	651,703
Total governmental capital assets	\$ 21,894,146	\$ (15,770,457)	\$ 6,123,689

Depreciation expense was reported on the statement of activities as follows:

Governmental activities	
Unallocated depreciation	\$ 399,829

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

C. Deferred Inflows/Outflows of Resources

Deferred inflows and outflows of resources summarized on the statement of net position are comprised of the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB RHIA benefit	\$ 12,626	\$ (40,306)
Net pension liability PERS	4,279,474	(3,157,526)
OPEB medical liability	138,143	(99,719)
Total	\$ 4,430,243	\$ (3,297,551)

D. Interfund Transfers

Interfund transfers during the year consisted of:

	Transfers in:		
	Capital Projects Fund	Nonmajor Food Service Fund	Total
Transfers out:			
General Fund	\$ 203,000	\$ 15,000	\$ 218,000

The primary purpose of the transfers was to cover current year special and capital projects, as well as fund school nutrition programs

E. Compensated Absences

Compensated absences are generally liquidated using the general fund, activity for the year was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Net compensated absences	\$ 79,238	\$ -	\$ -	\$ 79,238

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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June 30, 2020

F. Long-Term Liabilities

1. Changes in Long-Term Liabilities

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

	<u>Interest Rates</u>	<u>Original Amount</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities							
General obligation bonds							
Series 2013	1.25-5%	\$ 22,850,000	\$ 19,510,000	\$ -	\$ 820,000	\$ 18,690,000	\$ 885,000
Premium - 2013		<u>2,416,444</u>	<u>2,199,132</u>	<u>-</u>	<u>(77,090)</u>	<u>2,276,222</u>	<u>-</u>
Total general obligation bonds		25,266,444	21,709,132	-	742,910	20,966,222	885,000
Other bonds payable							
Limited tax pension bonds	1.5-5.68%	15,657,118	9,919,495	-	418,269	9,501,226	415,110
Qualified school construction bonds - 2005	2.40%	800,000	800,000	-	-	800,000	800,000
Qualified school construction bonds - 2007	1.32%	<u>1,000,000</u>	<u>270,376</u>	<u>-</u>	<u>65,000</u>	<u>205,376</u>	<u>65,000</u>
Total other bonds payable		17,457,118	10,989,871	-	483,269	10,506,602	1,280,110
Notes Payable							
Full Faith & Credit Note, Series 2017	2.78%	<u>400,000</u>	<u>334,774</u>	<u>-</u>	<u>36,705</u>	<u>298,069</u>	<u>37,732</u>
Total notes payable		<u>400,000</u>	<u>334,774</u>	<u>-</u>	<u>36,705</u>	<u>298,069</u>	<u>37,732</u>
Total governmental activities		<u>\$ 43,123,562</u>	<u>\$ 33,033,777</u>	<u>\$ -</u>	<u>\$ 1,262,884</u>	<u>\$ 31,770,893</u>	<u>\$ 2,202,842</u>

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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2. General Obligation Bonds

General obligation bonds are direct obligations that pledge the full faith and credit of the District and are payable from ad valorem debt service levy proceeds. The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. The District's outstanding general obligation bonds represent funding primarily for building improvement projects. Interest is due semiannually in June and December. Interest rates increase at fixed rates over the life of the bonds in accordance with the original bond agreements. The Debt Service Fund has traditionally been used to liquidate long-term debt.

3. Limited Tax Pension Bond

The District participated in the OSBA Pension Bond Pool for the purpose of funding the District's allocated portion of the PERS Unfunded Actuarial Liability (UAL). A bond in the amount of \$15,657,118 was issued on April 21, 2003. The bond is being amortized over 25 years. Interest is fixed and ranges between 1.5% and 5.68%. Interest rates increase in accordance with the original bond agreements. Interest is due semi-annually on June 30 and December 31. The Debt Service Fund has traditionally been used to liquidate long-term debt.

4. Qualified School Construction Bonds - 2005

The District entered into a financing agreement dated June 16, 2005, under the Qualified School Construction Bonds Program. The District received financing of \$800,000 for upgrades and improvements to school facilities, which are pledged as collateral. The agreement requires annual cash deposits to a sinking fund in the amount of \$41,567 beginning July 6, 2006. The General Fund has traditionally been used to liquidate the long-term debt.

5. Qualified School Construction Bonds - 2007

The District entered into a financing agreement dated April 19, 2007 under the Qualified School Construction Bonds (QSCB) Program. The District received financing of \$1,000,000 for upgrades and improvements to school facilities, which are pledged as collateral. Principal and interest are due annually in April. The General Fund has traditionally been used to liquidate the long-term debt.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

6. Full Faith and Credit Note Payable, Series 2017

The District entered into a note payable on July 10, 2017 to finance Shaff road improvements, which are pledged as collateral. Principal and interest are due semi-annually in January and July. Interest is fixed at 2.78%. If the District is unable to make payment, the note contains an event of default; the lender may declare the entire unpaid principal and any unpaid accrued interest immediately due. The Debt Service Fund has traditionally been used to liquidate the long-term debt.

7. General Obligation Debt Capacity

ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Kindergarten through twelfth grade school districts may issue an aggregate principal amount up to 7.95% of the Real Market Value of all taxable properties within the district. Information on the District's general obligation debt capacity is presented below.

Real Market Value (Fiscal Year 2019) ⁽¹⁾	\$	2,210,489,429
Debt Capacity		
General Obligation Debt Capacity (7.95% of Real Market Value)	\$	175,733,910
Less: Outstanding Debt Subject to Limit		<u>18,690,000</u> ⁽²⁾
Remaining General Obligation Debt Capacity	\$	194,423,910
Percent of Capacity Issued		10.64%

⁽¹⁾ The District's fiscal year commences July 1 and ends on June 30 of the following year (the "Fiscal Year"). *Source: Linn County Department of Assessment and Taxation.*

⁽²⁾ Represents voter-approved, unlimited-tax general obligations of the District.

8. Interest Expense

Interest expense was reported on the statement of activities as follows:

Interest on long-term debt	<u>\$ 2,060,375</u>
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NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

9. Future Maturities of Long-Term Liabilities

Year Ending June 30	Bonds			Notes		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 2,165,110	\$ 2,073,509	\$ 4,238,619	\$ 37,732	\$ 8,360	\$ 46,092
2022	1,438,586	2,128,150	3,566,736	38,788	7,304	46,092
2023	1,522,910	2,175,078	3,697,988	39,875	6,219	46,094
2024	2,645,000	1,110,088	3,755,088	40,992	5,103	46,095
2025	2,920,000	979,736	3,899,736	42,139	3,955	46,094
2026-2030	12,584,996	2,703,134	15,288,130	98,543	4,654	103,197
2031-2035	5,920,000	531,200	6,451,200	-	-	-
Total	<u>\$ 29,196,602</u>	<u>\$ 11,700,895</u>	<u>\$ 40,897,497</u>	<u>\$ 298,069</u>	<u>\$ 35,595</u>	<u>\$ 333,664</u>

Year Ending June 30	Total		
	Principal	Interest	Total
2021	\$ 2,202,842	\$ 2,081,869	\$ 4,284,711
2022	1,477,374	2,135,454	3,612,828
2023	1,562,785	2,181,297	3,744,082
2024	2,685,992	1,115,191	3,801,183
2025	2,962,139	983,691	3,945,830
2026-2030	12,683,539	2,707,788	15,391,327
2031-2035	5,920,000	531,200	6,451,200
Total	<u>\$ 29,494,671</u>	<u>\$ 11,736,490</u>	<u>\$ 41,231,161</u>

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

G. Constraints on Fund Balances

Constraints on fund balances reported on the balance sheet are as follows:

	General Fund	Grants and Student Body Fund	Debt Service Fund	Capital Projects Fund	Food Service Fund	Total Governmental Funds
Fund balances:						
Nonspendable:						
Food inventory	\$ -	\$ -	\$ -	\$ -	\$ 77,412	\$ 77,412
Restricted for:						
Debt service	-	-	1,692,542	-	-	1,692,542
Bond projects	-	-	-	172,693	-	172,693
Energy efficient improvements	-	-	-	144,437	-	144,437
Facility improvements	-	-	-	874,042	-	874,042
Student activities	-	490,105	-	-	-	490,105
Grant projects	-	350,815	-	-	-	350,815
Committed for:						
Vehicle replacement	-	-	-	27,053	-	27,053
Equipment additions	-	-	-	348,515	-	348,515
Board projects	-	576,791	-	-	-	576,791
Assigned to:						
Textbook needs	-	515,000	-	-	-	515,000
Technology needs	-	15,384	-	-	-	15,384
Facility improvements	-	224,461	-	-	-	224,461
Athletics capital projects	-	-	-	79,575	-	79,575
Unassigned	<u>3,280,659</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(126,189)</u>	<u>3,154,470</u>
Total fund balances	<u>\$ 3,280,659</u>	<u>\$ 2,172,556</u>	<u>\$ 1,692,542</u>	<u>\$ 1,646,315</u>	<u>\$ (48,777)</u>	<u>\$ 8,743,295</u>

III. OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. In addition, the District maintains an Insurance Fund for the payment of future unemployment claims. No liability for unpaid unemployment claims has been recorded, as management is unable to reasonably estimate the amount or timing of future claims.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

IV. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Equity

At June 30, 2020, the District had deficit fund balance of \$48,777 in the Food Service Fund. The State of Oregon mandated all Districts to continue providing food service to all students during the COVID-19 pandemic; additional funding from the State of Oregon is anticipated during the subsequent fiscal year.

B. Retirement Plans

1. Oregon Public Employees Retirement System

General Information about the Pension Plan

Name of Pension Plan

The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan.

Description of Benefit Terms

Plan Benefits – PERS Pension (Chapter 238)

Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A

PERS Pension

The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

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, 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 benefit results.

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).

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

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

Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for a either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining monthly benefit.

Benefit Changes after Retirement

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision.

OPSRP Pension Program (OPSRP DB)

Pension Benefits

The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003. 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.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

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 the termination becomes effective.

Death Benefits

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

Disability Benefits

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

Benefit Changes After Retirement

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

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. This 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, 2017 actuarial valuation, which became effective July 1, 2019. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced.

Employer contributions for the year ended June 30, 2020 were \$1,383,360.

Pension Plan Comprehensive Annual Financial Report (CAFR)

Oregon PERS produces an independently audited CAFR which can be found at: <https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Oregon PERS and additions to/deductions from Oregon PERS' fiduciary net position have been determined on the same basis as they are reported by Oregon PERS.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

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.

Actuarial Valuations

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

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

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2017
Measurement Date	June 30, 2019
Experience Study	2016, published July 26, 2017
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.50 percent
Long-term Expected Rate of Return	7.20 percent
Discount Rate	7.20 percent
Projected Salary Increases	3.50 percent
Cost of living adjustment (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/.15%) in accordance with <i>Moro</i> decision; blend based on service.

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June 30, 2020

Mortality	<p>Health retirees and beneficiaries: RP-2014 healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.</p>
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Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future.

Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are on the 2016 Experience Study, which reviewed experience for the four-year period ended December 31, 2016.

Discount Rate

The discount rate used to measure the total pension liability was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 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.

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Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

For more information on the Plan’s portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS’ audited financial statements at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

<u>Asset Class</u>	<u>Low Range</u>	<u>High Range</u>	<u>OIC Target</u>
Cash	0.0%	3.0%	0.0%
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Private Equity	13.5%	21.5%	17.5%
Real Estate	9.5%	15.5%	12.5%
Alternative Equity	0.0%	12.5%	12.5%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			100.0%

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

At June 30, 2020, the District reported a liability of \$13,828,024 for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2019 the District’s proportion was 0.07994184%.

For the year ended June 30, 2020, the District recognized pension expense of \$3,002,336.

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NOTES TO BASIC FINANCIAL STATEMENTS

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At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 762,575	\$ -
Changes in assumptions	1,875,929	-
Net difference between projected and actual earnings on investments	-	(392,010)
Changes in proportionate share	892,330	(1,186,937)
Changes in proportion and differences between employer contributions and proportionate share of contributions	295	(1,578,579)
Total (prior to post-MD contributions)	3,531,129	(3,157,526)
Contributions after measurement date	748,345	-
Total deferred outflows/(inflows)	\$ 4,279,474	\$ (3,157,526)

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

Employer subsequent fiscal years:	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)
1st Fiscal Year	\$ 878,770
2nd Fiscal Year	\$ (305,469)
3rd Fiscal Year	\$ (63,944)
4th Fiscal Year	\$ (80,940)
5th Fiscal Year	\$ (54,815)

Sensitivity of the District's Proportionate Share of the NPL to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.20 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a higher discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

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

1% Decrease (6.2%)	Discount Rate (7.2%)	1% Increase (8.2%)
\$ 22,144,353	\$ 13,828,024	\$ 6,868,402

Changes Subsequent to the Measurement Date

A legislative change that occurred after the December 31, 2017 valuation date affected the plan provisions reflected for financial reporting purposes. Senate Bill 1049, signed into law in June 2019, introduced a limit on the amount of annual salary included for the calculation of benefits. Beginning in 2020, annual salary in excess of \$195,000 (as indexed in future years) will be excluded when determining member benefits. As a result, future Tier 1/Tier 2 and OPSRP benefits for certain active members are now projected to be lower than prior to the legislation.

For GASB 67 and GASB 68, the benefits valued in the Total Pension Liability are required to be in accordance with the benefit terms legally in effect as of the relevant fiscal year-end for the plan. As a result, Senate Bill 1049 was reflected in the June 30, 2019 Total Pension Liability. The decrease in the Total Pension Liability resulting from Senate Bill 1049, measured as of June 30, 2019, is shown in the Exhibit A as the "Effect of plan changes" during the measurement period. While Senate Bill 1049 also made changes to certain aspects of the System's funding and administration, the salary limit is the only change that affects the measured Total Pension Liability. As a result, the salary limit provision is the only difference in the valuation basis used to determine the Total Pension Liability between June 30, 2018 and June 30, 2019.

C. Individual Account Program (IAP)

Plan Description

Employees of the District 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.

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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

Member contributions are set by statute at 6 percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members' behalf. As permitted, the District has opted to pick-up the contributions on behalf of its employees.

Actuarial Methods and Assumptions

Assets are valued at their market value. Gains and losses between odd-year valuations are amortized as a level percentage of combined valuation payroll over 20 years from the odd-year valuation in which they are first recognized. The assumed rate of return on investments is 7.2% compounded annually. The assumed consumer price inflation rate used is 2.5% per year.

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

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>.

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D. Other Post-Employment Benefits (GASB 75) RHIA - Oregon PERS Plan

1. Oregon Public Employees Retirement System (PERS) Retirement Health Insurance Account (RHIA) Other Post-Employment Benefit (OPEB) Plan (the Plan)

General Information about the OPEB Plan

Name of OPEB Plan

The Oregon PERS RHIA consists of a single cost-sharing multiple-employer defined benefit OPEB plan.

Description of Benefit Terms

Plan Benefits - PERS RHIA (Chapter 238)

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

OPEB Membership

RHIA was established by ORS 238.420 and authorizes a payment of up to \$60 from RHIA toward the monthly costs of health insurance. The Plan is closed to new members hired on or after August 29, 2003. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (C) enroll in a PERS-sponsored health plan.

As of June 30, 2019, the inactive RHIA plan participants currently receiving benefits totaled 44,208, and there were 45,598 active and 11,347 inactive members who meet the requirements to receive RHIA benefits when they retire.

Basis of Accounting

Contributions for employers are recognized on the accrual basis of accounting. Employer contributions to PERS are calculated based on creditable compensation for active members reported by employers. Employer contributions are accrued when due pursuant to legal requirements. These are amounts normally included in the employer statements cut off as of the fifth of the following month. The schedules of OPEB amounts by Employer does not reflect deferred outflows of resources related to contributions made by employers after the measurement date.

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Consistent with GASB Statement No. 75, paragraph 59(a), employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined.

Contributions

Employer contributions for the year ended June 30, 2020 were \$59,377.

OPEB RHIA Plan Comprehensive Annual Financial Report (CAFR)

All assumptions, methods, and plan provisions used in these calculations are described in the Oregon PERS RHIA Cost-Sharing Multiple-Employer OPEB Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the year ended June 30, 2019. That independently audited report was dated March 4, 2020 and can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

Proportionate Share Allocation Methodology

The basis for the employer's proportion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. If the employer did not make contributions during the fiscal year, their proportionate share will be set to zero and the employer will be allocated no proportionate share of the OPEB amounts.

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2017
Measurement Date	June 30, 2019
Experience Study	2016, published July 26, 2017
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.50 percent
Long-term Expected Rate of Return	7.20 percent
Discount Rate	7.20 percent
Projected Salary Increases	3.50 percent

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Retiree healthcare participation	Healthy retirees: 35%; disabled retirees: 20%
Mortality	<p>Health retirees and beneficiaries: RP-2014 healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.</p>

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

Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are on the 2016 Experience Study, which reviewed experience for the four-year period ended December 31, 2016.

Discount Rate

The discount rate used to measure the total OPEB liability at June 30, 2019 was 7.20. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA was applied to all periods of projected benefit payments to determine the total OPEB liability.

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 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.

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Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

Depletion Date Projection

GASB 75 generally requires that a blended discount rate be used to measure the Total OPEB Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position (fair market value of assets) is projected to cover benefit payments and administrative expenses.

OPEB Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2020, the District reported an asset of \$205,769 for its proportionate share of the OPEB asset. The OPEB asset was measured at June 30, 2019, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB asset was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2017 the District's proportion was 0.10648567%. For the year ended June 30, 2020, the District recognized OPEB credit of \$36,877. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (27,135)
Changes of assumptions	-	(213)
Net difference between projected and actual earnings on investment	-	(12,701)
Changes in proportionate share	517	(257)
Total (prior to post-MD contributions)	517	(40,306)
Contributions subsequent to the MD	12,109	-
Total Deferred Outflow/(Inflow) of Resources	\$ 12,626	\$ (40,306)

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Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize OPEB expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service life determined as of the beginning of the June 30, 2019 measurement period is 3.1 years.

Amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB asset in the year ended June 30, 2020. Other amounts reported by the District as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense in subsequent years as follows:

Employer subsequent fiscal years:	Deferred Outflow/(Inflow) of Resources
1st Fiscal Year	\$ (20,591)
2nd Fiscal Year	(18,180)
3rd Fiscal Year	(2,326)
4th Fiscal Year	1,308
5th Fiscal Year	-

Sensitivity of the District's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB asset calculated using the discount rate of 7.20 percent, as well as what the District's proportionate share of the net OPEB asset would be if it were calculated using a higher discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate.

District's proportionate share of the net OPEB (asset) liability:

1% Decrease (6.2%)	Discount Rate (7.2%)	1% Increase (8.2%)
\$ (159,524)	\$ (205,769)	\$ (245,173)

Changes Subsequent to the Measurement Date

A change subsequent to the June 30, 2019 Measurement Date that may be considered to meet the reporting requirement is the passage of the Further Consolidated Appropriations Act (HR 1865), which became law in December 2020.

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The Act repealed the “Cadillac tax” on high cost health plans and removed the Health Insurer Fee permanently beginning in 2021. Both of these legislated changes are expected to decrease future expected medical costs projected by our trend assumption. For Oregon PERS, this has no effect on RHIA, but would be expected to decrease future projected RHIPA benefits. An initial estimate is that the change to RHIPA Net OPEB Liability may be a reduction of \$1 million to \$2 million.

E. Other Post-Employment Benefits (GASB 75) – District Medical Benefit Plan

1. Other Post-Employment Benefit (OPEB) District Medical Benefit Plan (the Plan)

General Information about the OPEB Plan

Name of OPEB Plan

The District Medical Benefit Plan consists of a single-employer retiree benefit plan that provides post-employment health, dental, vision, and life insurance benefits to eligible employees and their dependents.

Description of Benefit Terms

Plan Benefits – Implicit Medical Benefit

Plan benefits are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapter 243. ORS stipulated that for the purpose of establishing health care premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims costs, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the District’s implicit employer contributions.

The calculated OPEB liability is derived using the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members at that point.

Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OEB plan reflect a long-term perspective.

Medical Benefit Membership and Eligibility

Benefits and eligibility for members are established through the collective bargaining agreements.

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All classes of employee are eligible to continue coverage upon retirement. Qualified spouses, domestic partners, and children may qualify for coverage.

Medical Benefit Duration and Amount

Coverage for retirees and eligible dependents continues until Medicare eligibility for each individual (or until dependent children become ineligible).

Participant Statistics

As of June 30, 2020, there were 256 active members, 12 retired participants, and 3 spouses of ineligible retirees in the Medical Benefit plan. The average age of participants is 44.9 and 62.3, respectively.

The District did not establish an irrevocable trust (or equivalent arrangement) to account for this plan.

Funding Policy

The benefits from this program are paid by the District on a self-pay basis and the required contribution is based on projected pay-as-you-go financing requirements. There is no obligation on the part of the District to fund these benefits in advance.

Actuarial Methods and Assumptions:

The District engaged an actuary to perform an evaluation as of June 30, 2020 using age entry normal, level percent of salary Actuarial Cost Method. The Single Employer Pension Plan liability was determined using the following actuarial assumptions, applied to all periods including the measurement:

Valuation Date	July 1, 2019
Measurement Dates/Fiscal Year Ends	June 30, 2019 through June 30, 2021
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Interest Discount	3.50 percent discount rate assumption
General Inflation	2.50 percent per year
Salary Scale	3.50 percent per year

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Election and lapse rates: 50% of eligible employees – 60% of male members and 35% of female members will elect spouse coverage; 5% annual lapse rate.

Expected healthcare costs were developed using a composite of the premiums due for retirees members electing coverage as of July 1, 2019.

Milliman’s Health Cost Guidelines were used to allocate costs by age and gender. Retirees’ costs include a load for expected health status of retirees relative to active employees and spouses.

For the period July 1, 2019 through June 30, 2021, current medical premiums due for retirees and their spouses were modeled using an average monthly premium of \$534 per retiree per month, and \$591 per spouse per month. Dental and vision premiums were modeled using average monthly premiums of \$69 per retiree and \$70 per spouse.

Mortality rates were based on the RP-2014 Employee and Healthy Annuitant Table for males and females, as appropriate.

Turnover rates were based on percentages developed for the valuation of benefits under Oregon PERS and vary by years of service. Disability rates were based on percentages developed for the valuation of benefits under Oregon PERS and vary by employee age.

The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations.

Changes in Medical Benefit OPEB Liability

Total OPEB Liability at June 30, 2019	\$ <u><u>1,061,626</u></u>
Changes for the year:	
Service cost	103,713
Interest	43,116
Effect of economic/demographic gains or losses	(56,222)
Change in assumptions	42,939
Benefit payments	<u>(103,444)</u>
Net changes	<u>30,102</u>
Total OPEB Liability at June 30, 2019	\$ <u><u>1,091,728</u></u>

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (49,608)
Changes in assumptions	37,887	(50,111)
Benefit payments	100,256	-
Total (prior to post-MD contributions)	<u>\$ 138,143</u>	<u>\$ (99,719)</u>

Amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in subsequent years as follows:

Year ended June 30:	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)
2021	\$ (11,603)
2022	\$ (11,603)
2023	\$ (11,603)
2024	\$ (11,603)
2025	\$ (9,467)
Thereafter	\$ (5,953)

Sensitivity of the Net OPEB Liability to Changes in Discount and Trend Rates

The following presents the net OPEB liability, calculated using the discount rate of 3.5%, as well as what the liability would be if it was calculated using a discount rate 1-percentage-point lower or 1-percentage-point higher than the current rate:

June 30 Disclosure	1% Decrease (2.5%)	Current Discount Rate (3.5%)	1% Increase (4.5%)
Total OPEB Liability	\$ 1,171,896	\$ 1,091,728	\$ 1,017,244

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June 30, 2020

The following presents the net OPEB liability, calculated using the trend rate, as well as what the liability would be if it was calculated using a discount rate 1-percentage-point lower or 1-percentage-point higher than the current rate:

June 30 Disclosure	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 982,355	\$ 1,091,728	\$ 1,221,418

F. New Pronouncements

The Governmental Accounting Standards Board (GASB) issued [Statement No. 95](#), *Postponement of the Effective Dates of Certain Authoritative Guidance*. The Statement is intended to provide relief to governments and other stakeholders in light of the COVID-19 pandemic.

The guidance postpones by one year the effective dates of certain provisions in the pronouncements as follows:

GASB Statement No. 84, *Fiduciary Activities* – This statement established criteria and guidance for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes, as well as the reporting requirements for these fiduciary funds.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Borrowing and Direct Placements* – This statement addresses the information that is disclosed in the notes to government financial statements related to debt, including borrowing and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

The Statement postpones the effective dates of the following pronouncements by 18 months:

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

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

The GASB provides other COVID-19 related resources on its website: <https://www.gasb.org/COVID19>.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

G. Concentrations

1. Collective Bargaining Agreements

At June 30, 2020, the District had 370 total staff members, and 263 were covered under their respective collective bargaining agreements.

H. Tax Abatements

Marion County has established enterprise zones under ORS 285C and ORS 307.600 that abate property taxes on properties within the enterprise zones. As a result, the property taxes that the District will receive for the 2019-2020 levy year have been reduced by \$402,805.

I. Subsequent Events

Management has evaluated subsequent events through November 19, 2020, which was the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY AND DISTRICT CONTRIBUTIONS

OREGON PERS SYSTEM

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's proportion of the net pension liability (asset)	0.07994184%	0.09207820%	0.08589820%	0.07654891%	0.06644210%	0.08682672%
District's proportionate share of the net pension liability (asset)	\$ 13,828,024	\$ 13,948,634	\$ 11,579,110	\$ 11,491,769	\$ 3,814,747	\$ (1,968,114)
District's covered-employee payroll	\$ 11,061,732	\$ 10,970,289	\$ 10,540,042	\$ 10,016,742	\$ 9,908,146	\$ 10,929,821
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	125%	127%	110%	115%	39%	-18%
Plan fiduciary net position as a percentage of the total pension liability	80%	82%	83%	81%	92%	104%

Schedule of District Contributions

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 1,383,360	\$ 1,163,634	\$ 1,432,025	\$ 961,141	\$ 1,144,537	\$ 1,144,536
Contributions in relation to the contractually required contribution	<u>(1,383,360)</u>	<u>(1,163,634)</u>	<u>(1,432,025)</u>	<u>(961,141)</u>	<u>(1,144,537)</u>	<u>(1,144,536)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 11,875,321	\$ 11,798,967	\$ 11,109,850	\$ 11,246,040	\$ 11,047,405	\$ 10,646,410
Contributions as a percentage of covered-employee payroll	12%	10%	13%	9%	10%	11%

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
OTHER POST EMPLOYMENT BENEFITS AND DISTRICT CONTRIBUTIONS

OREGON PERS SYSTEM RHIA

Schedule of the District's Proportionate Share of the Other Post Employment Benefits

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
District's proportion of the OPEB liability (asset)	0.10648567%	0.10738364%	0.10765401%	0.11266617%
District's proportionate share of the OPEB liability (asset)	\$ (205,769)	\$ (119,869)	\$ (44,928)	\$ 30,596
District's covered-employee payroll	\$ 11,061,732	\$ 10,970,289	\$ 10,540,042	\$ 10,016,742
District's proportionate share of the OPEB liability (asset) as a percentage of its covered-employee payroll	-1.86%	-1.09%	-0.43%	0.31%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	144.40%	123.99%	108.88%	94.15%

Schedule of District Contributions

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 59,377	\$ 58,995	\$ 55,549	\$ 56,230
Contributions in relation to the contractually required contribution	<u>(59,377)</u>	<u>(58,995)</u>	<u>(55,549)</u>	<u>(56,230)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 11,875,317	\$ 11,798,967	\$ 11,109,850	\$ 11,246,040
Contributions as a percentage of covered-employee payroll	0.50%	0.50%	0.50%	0.50%

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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SCHEDULES OF CHANGES IN OTHER POST EMPLOYMENT BENEFITS (OPEB)
LIABILITY AND RELATED RATIOS - MEDICAL BENEFIT

DISTRICT MEDICAL BENEFIT PLAN

Schedule of Changes	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total Medical Benefit Pension Liability - beginning	<u>\$ 1,061,626</u>	<u>\$ 1,059,068</u>	<u>\$ 1,106,672</u>
Changes for the year:			
Service Cost	\$ 103,713	\$ 102,381	\$ 106,761
Interest	43,116	39,506	32,712
Effect of economic/demographic gains or losses	(56,222)	-	-
Change in assumptions	42,939	(22,447)	(54,872)
Benefit Payments	<u>(103,444)</u>	<u>(116,882)</u>	<u>(132,205)</u>
Net changes for the year	<u>30,102</u>	<u>2,558</u>	<u>(47,604)</u>
Total Medical Benefit Pension Liability - ending	<u>\$ 1,091,728</u>	<u>\$ 1,061,626</u>	<u>\$ 1,059,068</u>
District's covered-employee payroll	\$ 11,875,317	\$ 11,798,967	\$ 11,109,850
Net Medical Benefit Pension Liability as a Percentage of Covered Payroll	9.19%	9.00%	9.53%

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES				
Local revenue	\$ 6,487,415	\$ 6,487,415	\$ 178,492	\$ 6,665,907
Intermediate revenue	695,000	695,000	(18,921)	676,079
State revenue	16,365,285	16,365,285	(25,002)	16,340,283
Federal revenue	7,500	7,500	2,148	9,648
Total revenues	23,555,200	23,555,200	136,717	23,691,917
EXPENDITURES				
Current				
Instruction	14,494,990	14,394,990	(873,195)	13,521,795
Support services	9,639,344	9,539,344	(583,803)	8,955,541
Community services	13,866	13,866	(10,743)	3,123
Debt service	119,000	119,000	(352)	118,648
Contingency	800,000	800,000	(800,000)	-
Total expenditures	25,067,200	24,867,200	(2,268,093)	22,599,107
Excess (deficiency) of revenues over (under) expenditures	(1,512,000)	(1,312,000)	2,404,810	1,092,810
OTHER FINANCING SOURCES (USES)				
Transfers out	(18,000)	(218,000)	-	(218,000)
Net change in fund balance	(1,530,000)	(1,530,000)	2,404,810	874,810
Fund balance - beginning	2,000,000	2,000,000	405,849	2,405,849
Fund balance - ending	\$ 470,000	\$ 470,000	\$ 2,810,659	\$ 3,280,659

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

GRANTS AND STUDENT BODY FUND

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES				
Local revenue	\$ 826,975	\$ 826,975	\$ (105,151)	\$ 721,824
Intermediate revenue	284,000	284,000	(98,818)	185,182
State revenue	325,500	325,500	256,006	581,506
Federal revenue	<u>1,274,364</u>	<u>1,274,364</u>	<u>(119,013)</u>	<u>1,155,351</u>
Total revenues	<u>2,710,839</u>	<u>2,710,839</u>	<u>(66,976)</u>	<u>2,643,863</u>
EXPENDITURES				
Current				
Instruction	2,447,259	2,647,259	(347,353)	2,299,906
Support services	1,069,229	1,069,229	(766,593)	302,636
Community services	73,531	73,531	(7,660)	65,871
Contingency	<u>1,075,000</u>	<u>875,000</u>	<u>(875,000)</u>	<u>-</u>
Total expenditures	<u>4,665,019</u>	<u>4,665,019</u>	<u>(1,996,606)</u>	<u>2,668,413</u>
Excess (deficiency) of revenues over (under) expenditures	(1,954,180)	(1,954,180)	1,929,630	(24,550)
Fund balance - beginning	<u>1,954,180</u>	<u>1,954,180</u>	<u>242,926</u>	<u>2,197,106</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,172,556</u>	<u>\$ 2,172,556</u>

OTHER SUPPLEMENTARY INFORMATION

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
 BUDGET AND ACTUAL

FOOD SERVICE FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ 283,938	\$ (120,217)	\$ 163,721
Intermediate revenue	4,500	(1,219)	3,281
State revenue	20,000	(9,539)	10,461
Federal revenue	906,461	(133,208)	773,253
Total revenues	1,214,899	(264,183)	950,716
EXPENSES			
Enterprise and community services	1,254,899	(250,231)	1,004,668
Excess (deficiency) of revenues over (under) expenses	(40,000)	(13,952)	(53,952)
OTHER FINANCING SOURCES (USES)			
Transfers in	15,000	-	15,000
Net change in fund balance	(25,000)	(13,952)	(38,952)
Fund balance (deficit) - beginning	25,000	(34,825)	(9,825)
Fund balance (deficit) - ending	\$ -	\$ (48,777)	\$ (48,777)

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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

DEBT SERVICE FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ 2,870,242	\$ 429,062	\$ 3,299,304
EXPENDITURES			
Debt service	3,250,242	(556)	3,249,686
Excess (deficiency) of revenues over (under) expenditures	(380,000)	429,618	49,618
Fund balance - beginning	1,280,000	362,924	1,642,924
Fund balance - ending	\$ 900,000	\$ 792,542	\$ 1,692,542

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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

CAPITAL PROJECTS FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ 139,070	\$ 118,084	\$ 257,154
Intermediate revenue	<u>71,470</u>	<u>(57,092)</u>	<u>14,378</u>
Total revenues	<u>210,540</u>	<u>60,992</u>	<u>271,532</u>
EXPENDITURES			
Current			
Support services	171,210	(169,459)	1,751
Facilities acquisition and construction	917,070	(789,222)	127,848
Debt service	32,160	(145)	32,015
Contingency	<u>300,000</u>	<u>(300,000)</u>	<u>-</u>
Total expenditures	<u>1,420,440</u>	<u>(1,258,826)</u>	<u>161,614</u>
Excess (deficiency) of revenues over (under) expenditures	(1,209,900)	1,319,818	109,918
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>3,000</u>	<u>200,000</u>	<u>203,000</u>
Total other financing sources (uses)	<u>3,000</u>	<u>200,000</u>	<u>203,000</u>
Net change in fund balance	(1,206,900)	1,519,818	312,918
Fund balance - beginning	<u>1,206,900</u>	<u>126,497</u>	<u>1,333,397</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 1,646,315</u>	<u>\$ 1,646,315</u>

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
 BUDGET AND ACTUAL

INSURANCE FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ 20,000	\$ (20,000)	\$ -
EXPENSES			
Current			
Support services	65,000	(33,505)	31,495
Contingency	300,000	(300,000)	-
Total expenditures	365,000	(333,505)	31,495
Excess (deficiency) of revenues over (under) expenses	(345,000)	313,505	(31,495)
Net position - beginning	345,000	16,069	361,069
Net position - ending	\$ -	\$ 329,574	\$ 329,574

OTHER FINANCIAL SCHEDULES

NORTH SANTIAM SCHOOL DISTRICT NO. 29J

Stayton, Oregon

REVENUE SUMMARY - ALL FUNDS

For the Year Ended June 30, 2020

Revenue from Local Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600
1110 Ad Valorem Taxes Levied by District	\$ 6,321,096.14	\$ -	\$ 1,564,183.51	\$ -	\$ -
1130 Construction Excise Tax	-	-	-	218,726.66	-
1500 Earnings on Investments	261,855.08	-	18,097.79	17,101.78	-
1600 Food Service	-	155,519.51	-	-	-
1700 Extracurricular Activities	28,921.66	624,367.69	-	-	-
1910 Rentals	9,182.50	-	-	-	-
1920 Contributions and Donations from Private Sources	-	904.00	-	-	-
1940 Services Provided Other Local Education Agencies	-	5,779.00	-	-	-
1960 Recovery of Prior Years' Expenditures	503.12	2,446.41	-	-	-
1970 Services Provided to Other Funds	-	-	1,717,022.82	-	-
1980 Fees Charged to Grants	37,508.66	-	-	-	-
1990 Miscellaneous	6,826.82	96,518.65	-	21,325.48	-
Total Revenue from Local Sources	\$ 6,665,893.98	\$ 885,535.26	\$ 3,299,304.12	\$ 257,153.92	\$ -
Revenue from Intermediate Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600
2101 County School Funds	\$ 54,544.48	\$ -	\$ -	\$ -	\$ -
2102 ESD Apportionment	620,000.00	-	-	-	-
2199 Other Intermediate Sources	-	94,448.80	-	-	-
2200 Restricted Revenue	1,534.89	94,013.11	-	14,377.67	-
Total Revenue from Intermediate Sources	\$ 676,079.37	\$ 188,461.91	\$ -	\$ 14,377.67	\$ -
Revenue from State Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600
3101 State School Fund - General Support	\$ 16,068,687.98	\$ -	\$ -	\$ -	\$ -
3102 State School Fund - School Lunch Match	-	9,397.18	-	-	-
3103 Common School Fund	217,605.18	-	-	-	-
3104 State Managed County Timber	53,989.53	-	-	-	-
3200 Restricted Grants-in-Aid Health Pathways	-	40,269.61	-	-	-
3299 Other Restricted Grants-in-Aid	-	542,300.60	-	-	-
Total Revenue from State Sources	\$ 16,340,282.69	\$ 591,967.39	\$ -	\$ -	\$ -
Revenue from Federal Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600
4500 Restricted Revenue From the Federal Government Through the State	\$ -	\$ 1,855,479.59	\$ -	\$ -	\$ -
4801 Federal Forest Fees	9,648.24	-	-	-	-
4900 Revenue for/on Behalf of the District	-	73,124.91	-	-	-
Total Revenue from Federal Sources	\$ 9,648.24	\$ 1,928,604.50	\$ -	\$ -	\$ -
Revenue from Other Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600
5200 Interfund Transfers	\$ -	\$ 15,000.00	\$ -	\$ 203,000.00	\$ -
5400 Resources - Beginning Fund Balance	2,405,852.23	2,187,282.26	1,642,924.98	1,333,396.21	361,069.60
Total Revenue from Other Sources	\$ 2,405,852.23	\$ 2,202,282.26	\$ 1,642,924.98	\$ 1,536,396.21	\$ 361,069.60
Grand Totals	\$ 26,097,756.51	\$ 5,796,851.32	\$ 4,942,229.10	\$ 1,807,927.80	\$ 361,069.60

NORTH SANTIAM SCHOOL DISTRICT NO. 29J

Stayton, Oregon

EXPENDITURE SUMMARY - GENERAL FUND

For the Year Ended June 30, 2020

	Totals	Object 100	Object 200	Object 300
Instruction Expenditures				
1111 Elementary, K-5 or K-6	\$ 4,343,064.47	\$ 2,600,551.69	\$ 1,566,837.09	\$ 157,692.64
1120 Tutors AVID	11,695.18	3,611.90	439.87	1,049.36
1121 Middle/Junior High Programs	2,392,023.25	1,436,496.08	866,020.23	75,055.94
1122 Middle/Junior High School Extracurricular	83,382.86	51,939.45	13,523.20	9,027.00
1127 After School Programs	10,000.00	-	-	10,000.00
1131 High School Programs	2,926,596.10	1,668,118.08	1,081,240.12	136,215.99
1132 High School Extracurricular	550,626.67	362,627.05	124,690.40	50,814.74
1220 Restrictive Programs for Students with Disabilities	1,538,958.85	842,913.62	674,890.46	18,695.63
1250 Less Restrictive Programs for Students with Disabilities	610,433.58	365,996.96	233,821.41	6,486.34
1271 Remediation	237,658.58	123,215.68	113,099.38	1,343.52
1280 Alternative Education	318,114.31	91,491.06	57,619.73	169,003.52
1291 Designated Programs	496,864.08	291,411.88	193,471.58	11,687.42
1292 Teen Parent Program	1,479.99	-	-	1,435.00
1430 Summer School	900.00	-	-	900.00
Total Instruction Expenditures	\$ 13,521,797.92	\$ 7,838,373.45	\$ 4,925,653.47	\$ 649,407.10
Support Services Expenditures				
2110 Attendance and Social Work Services	\$ 55,914.14	\$ 29,039.83	\$ 26,874.31	\$ -
2113 Social Work Services	26,780.59	19,414.39	7,366.20	-
2115 Student Safety	17,642.44	-	-	17,494.45
2120 Guidance Services	443,945.43	274,800.75	164,350.93	605.11
2134 Nurse Services	126,185.21	89,624.69	34,044.14	1,231.57
2143 Behaviour Support Services	175,495.43	108,332.43	66,108.79	1,054.21
2152 Speech Pathology and Audiology Services	104,235.52	62,909.79	40,148.91	1,176.82
2160 Other Student Treatment Services	79,975.57	53,238.14	26,737.43	-
2190 Service Direction, Student Support Services	360,209.99	210,120.96	143,628.42	2,185.37
2210 Improvement of Instruction Services	113,326.85	79,382.80	33,944.05	-
2213 Curriculum Development	139,507.71	-	-	-
2220 Educational Media Services	251,437.81	132,732.65	102,290.77	1,149.69
2230 Assessment & Testing	101,730.14	58,638.33	42,980.21	111.60
2240 Instructional Staff Development	19,151.92	1,534.36	1,345.68	16,037.88
2310 Board of Education Services	111,553.01	-	-	98,238.19
2320 Executive Administration Services	338,074.41	217,082.86	105,293.09	13,424.22
2410 Office of the Principal Services	1,807,888.27	1,078,453.78	675,981.48	44,311.76
2510 Direction of Business Support Services	184,680.96	112,568.25	68,397.47	2,560.18
2520 Fiscal Services	270,705.25	139,482.25	78,844.40	29,807.13
2528 Insurance Risk Management	161,794.24	-	-	-
2540 Operation and Maintenance of Plant Services	2,115,269.18	683,558.01	474,103.22	772,366.03
2550 Student Transportation Services	900,078.66	-	-	900,078.66
2620 Grant Writing	18,000.00	-	-	18,000.00
2630 Information Services	64,031.90	33,681.29	28,950.61	1,400.00
2640 Staff Services	316,618.76	168,393.76	124,754.56	10,208.69
2660 Technology Services	628,351.11	138,084.92	84,755.26	84,423.91
2700 Supplemental Retirement Programs	22,941.54	-	22,941.54	-
Total Support Services Expenditures	\$ 8,955,526.04	\$ 3,691,074.24	\$ 2,353,841.47	\$ 2,015,865.47
Enterprise and Community Services Expenditures				
3300 Community Services	\$ 3,122.98	\$ -	\$ -	\$ 120.00
Total Enterprise and Community Services Expenditures	\$ 3,122.98	\$ -	\$ -	\$ 120.00
Other Uses Expenditures				
5100 Debt Service	\$ 118,647.62	\$ -	\$ -	\$ -
5200 Transfers of Funds	218,000.00	-	-	-
Total Other Uses Expenditures	\$ 336,647.62	\$ -	\$ -	\$ -
Grand Total	\$ 22,817,094.56	\$ 11,529,447.69	\$ 7,279,494.94	\$ 2,665,392.57

Object 400	Object 500	Object 600	Object 700
\$ 17,983.05	\$ -	\$ -	\$ -
6,594.05	-	-	-
14,451.00	-	-	-
8,893.21	-	-	-
-	-	-	-
40,741.91	-	280.00	-
8,650.38	-	3,844.10	-
2,459.14	-	-	-
4,128.87	-	-	-
-	-	-	-
-	-	-	-
293.20	-	-	-
44.99	-	-	-
-	-	-	-

\$ 104,239.80 \$ - \$ 4,124.10 \$ -

Object 400	Object 500	Object 600	Object 700
\$ -	\$ -	\$ -	\$ -
-	-	-	-
22.99	-	125.00	-
4,188.64	-	-	-
905.31	-	379.50	-
-	-	-	-
-	-	-	-
-	-	-	-
4,260.25	-	14.99	-
-	-	-	-
139,507.71	-	-	-
15,264.70	-	-	-
-	-	-	-
234.00	-	-	-
3,080.82	-	10,234.00	-
2,049.24	-	225.00	-
6,941.27	-	2,199.98	-
656.00	-	499.06	-
9,304.74	-	13,266.73	-
-	-	161,794.24	-
97,849.64	83,026.14	4,366.14	-
-	-	-	-
-	-	-	-
-	-	-	-
4,588.75	-	8,673.00	-
281,506.33	39,499.69	81.00	-
-	-	-	-

\$ 570,360.39 \$ 122,525.83 \$ 201,858.64 \$ -

Object 400	Object 500	Object 600	Object 700
\$ 628.98	\$ -	\$ 2,374.00	\$ -

\$ 628.98 \$ - \$ 2,374.00 \$ -

Object 400	Object 500	Object 600	Object 700
\$ -	\$ -	\$ 118,647.62	\$ -
-	-	-	218,000.00

\$ - \$ - \$ 118,647.62 \$ 218,000.00

\$ 675,229.17 \$ 122,525.83 \$ 327,004.36 \$ 218,000.00

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

EXPENDITURE SUMMARY - SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2020

Instruction Expenditures	Totals	Object 100	Object 200
1111 Elementary, K-5 or K-6	\$ 18,645.87	\$ -	\$ -
1113 Elementary Extracurricular	22,965.50	-	-
1121 Middle/Junior High Programs	27,413.40	8,705.35	3,551.51
1122 Middle/Junior High School Extracurricular	26,889.00	1,600.00	127.84
1127 After School Programs	10,000.00	-	-
1131 High School Programs	35,629.16	2,910.34	1,104.45
1132 High School Extracurricular	574,693.66	-	-
1220 Restrictive Programs for Students with Disabilities	10,864.87	2,250.00	851.27
1250 Less Restrictive Programs for Students with Disabilities	442,160.81	228,393.87	198,557.75
1271 Remediation	89,613.16	55,922.50	33,690.66
1272 Title I	398,319.97	224,649.51	169,445.03
1280 Alternative Education	642,699.01	212,117.90	111,925.70
1400 Summer School Programs	-	-	-
Total Instruction Expenditures	\$ 2,299,894.41	\$ 736,549.47	\$ 519,254.21
Support Services Expenditures			
2130 Health Services	\$ 8,768.77	\$ 532.50	\$ 405.67
2190 Service Direction, Student Support Services	34,812.84	17,638.25	9,898.72
2210 Improvement of Instruction Services	54,153.26	5,805.11	2,861.66
2220 Educational Media Services	-	-	-
2240 Instructional Staff Development	44,800.29	16,112.66	8,203.22
2410 Office of the Principal Services	9,438.98	-	-
2540 Operation and Maintenance of Plant Services	36,379.11	-	-
2550 Student Transportation Services	882.90	-	-
2640 Staff Services	7,364.58	-	-
2660 Technology Services	106,035.38	-	-
Total Support Services Expenditures	\$ 302,636.11	\$ 40,088.52	\$ 21,369.27
Enterprise and Community Services Expenditures			
3100 Food Services	\$ 1,004,667.63	\$ 305,143.98	\$ 267,458.22
3300 Community Services	65,872.43	34,291.41	23,493.74
Total Enterprise and Community Services Expenditures	\$ 1,070,540.06	\$ 339,435.39	\$ 290,951.96
Facilities Acquisition and Construction			
4120 Site Acquisition and Development Services	\$ -	\$ -	\$ -
Total Facilities Acquisition and Construction	\$ -	\$ -	\$ -
Grand Total	\$ 3,673,070.58	\$ 1,116,073.38	\$ 831,575.44

Object 300	Object 400	Object 500	Object 600
\$ 2,259.73	\$ 16,386.14	\$ -	\$ -
-	22,965.50	-	-
10,941.14	4,215.40	-	-
9,528.78	15,632.38	-	-
10,000.00	-	-	-
9,279.22	22,335.15	-	-
11,855.00	562,838.66	-	-
7,561.20	202.40	-	-
15,209.19	-	-	-
-	-	-	-
4,225.43	-	-	-
78,011.42	47,041.46	192,252.53	1,350.00
-	-	-	-
\$ 158,871.11	\$ 691,617.09	\$ 192,252.53	\$ 1,350.00

Object 300	Object 400	Object 500	Object 600
\$ 7,704.60	\$ 126.00	\$ -	\$ -
3,546.48	3,729.39	-	-
2,240.37	9,238.90	-	34,007.22
-	-	-	-
11,233.20	7,414.21	-	1,837.00
-	9,438.98	-	-
36,379.11	-	-	-
882.90	-	-	-
75.21	5,624.93	-	1,664.44
-	20,946.10	85,089.28	-
\$ 62,061.87	\$ 56,518.51	\$ 85,089.28	\$ 37,508.66

Object 300	Object 400	Object 500	Object 600
\$ 9,116.40	\$ 411,100.95	\$ 4,378.08	\$ 7,470.00
202.66	7,884.62	-	-
\$ 9,319.06	\$ 418,985.57	\$ 4,378.08	\$ 7,470.00

Object 300	Object 400	Object 500	Object 600
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 230,252.04	\$ 1,167,121.17	\$ 281,719.89	\$ 46,328.66

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

EXPENDITURE SUMMARY - DEBT SERVICE FUND

For the Year Ended June 30, 2020

Other Uses Expenditures				
5100 Debt Service				
			Totals	Object 600
			\$ 3,249,686.45	\$ 3,249,686.45
	Total Other Uses Expenditures		\$ 3,249,686.45	\$ 3,249,686.45
	Grand Total		\$ 3,249,686.45	\$ 3,249,686.45

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

EXPENDITURE SUMMARY - CAPITAL PROJECTS FUNDS

For the Year Ended June 30, 2020

Support Services	Totals	Object 300	Object 400	Object 500	Object 600
2115 Student Safety	\$ 897.92	\$ -	\$ -	\$ 897.92	\$ -
2540 Operation and Maintenance of Plant Services	852.86	-	-	852.86	-
Total Support Services	\$ 1,750.78	\$ -	\$ -	\$ 1,750.78	\$ -
Facilities Acquisition and Construction Expenditures	Totals	Object 300	Object 400	Object 500	Object 600
4150 Building Acquisition, Construction, and Improvement Services	\$ 127,847.71	\$ 4,094.60	\$ 4,390.56	\$ 118,478.35	\$ 884.20
Total Facilities Acquisition and Construction Expenditures	\$ 127,847.71	\$ 4,094.60	\$ 4,390.56	\$ 118,478.35	\$ 884.20
Other Uses Expenditures	Totals	Object 300	Object 400	Object 500	Object 600
5110 Debt Service	\$ 32,014.64	\$ -	\$ -	\$ -	\$ 32,014.64
Total Other Uses Expenditures	\$ 32,014.64	\$ -	\$ -	\$ -	\$ 32,014.64
Grand Total	\$ 161,613.13	\$ 4,094.60	\$ 4,390.56	\$ 120,229.13	\$ 32,898.84

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

EXPENDITURE SUMMARY - INTERNAL SERVICE FUND

For the Year Ended June 30, 2020

Support Services Expenditures

2520 Fiscal Services

	Totals	Object 200
	\$ 31,495.41	\$ 31,495.41
Total Support Services Expenditures	\$ 31,495.41	\$ 31,495.41
Grand Total	\$ 31,495.41	\$ 31,495.41

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF
DEBT OUTSTANDING

For the Year Ended June 30, 2020

Fiscal Year	TOTAL ALL REQUIREMENTS			GENERAL OBLIGATION BONDS 2013 Issue		
	Total	Principal	Interest	Total	Principal	Interest
2021	\$ 4,284,711	\$ 2,202,842	\$ 2,081,869	\$ 1,637,813	\$ 885,000	\$ 752,813
2022	3,612,828	1,477,374	2,135,454	1,676,788	955,000	721,788
2023	3,744,082	1,562,785	2,181,297	1,723,588	1,040,000	683,588
2024	3,801,183	2,685,992	1,115,191	1,761,988	1,120,000	641,988
2025	3,945,830	2,962,139	983,691	1,807,188	1,210,000	597,188
2026	4,090,300	3,253,317	836,983	1,853,788	1,305,000	548,788
2027	4,239,898	3,564,531	675,367	1,901,588	1,405,000	496,588
2028	3,018,479	2,520,691	497,788	1,945,388	1,505,000	440,388
2029	1,996,125	1,615,000	381,125	1,996,125	1,615,000	381,125
2030	2,046,525	1,730,000	316,525	2,046,525	1,730,000	316,525
2031	2,097,325	1,850,000	247,325	2,097,325	1,850,000	247,325
2032	2,148,875	1,970,000	178,875	2,148,875	1,970,000	178,875
2033	2,205,000	2,100,000	105,000	2,205,000	2,100,000	105,000
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
TOTALS	\$ 41,231,161	\$ 29,494,671	\$ 11,736,490	\$ 24,801,979	\$ 18,690,000	\$ 6,111,979

(Continued)

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF
DEBT OUTSTANDING

For the Year Ended June 30, 2020

(Continued)

Fiscal Year	LIMITED TAX PENSION BONDS 2003 Issue			QUALIFIED SCHOOL CONSTRUCTION BONDS 2005		
	Total	Principal	Interest	Total	Principal	Interest
2021	\$ 1,733,100	\$ 415,110	\$ 1,317,990	\$ 800,000	\$ 800,000	\$ -
2022	1,818,100	413,586	1,404,514	-	-	-
2023	1,903,100	412,534	1,490,566	-	-	-
2024	1,993,100	1,525,000	468,100	-	-	-
2025	2,092,548	1,710,000	382,548	-	-	-
2026	2,190,420	1,905,000	285,420	-	-	-
2027	2,292,216	2,115,000	177,216	-	-	-
2028	1,062,080	1,004,996	57,084	-	-	-
TOTALS	<u>\$ 15,084,664</u>	<u>\$ 9,501,226</u>	<u>\$ 5,583,438</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ -</u>

(Continued)

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF
DEBT OUTSTANDING

For the Year Ended June 30, 2020

(Continued)

Fiscal Year	QUALIFIED SCHOOL CONSTRUCTION BONDS 2007			FULL FAITH AND CREDIT LOAN, SERIES 2017		
	Total	Principal	Interest	Total	Principal	Interest
2021	\$ 67,706	\$ 65,000	\$ 2,706	\$ 46,092	\$ 37,732	\$ 8,360
2022	71,848	70,000	1,848	46,092	38,788	7,304
2023	71,300	70,376	924	46,094	39,875	6,219
2024	-	-	-	46,095	40,992	5,103
2025	-	-	-	46,094	42,139	3,955
2026	-	-	-	46,092	43,317	2,775
2027	-	-	-	46,094	44,531	1,563
2028	-	-	-	11,011	10,695	316
TOTALS	<u>\$ 210,854</u>	<u>\$ 205,376</u>	<u>\$ 5,478</u>	<u>\$ 333,664</u>	<u>\$ 298,069</u>	<u>\$ 35,595</u>

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF CONTINUING DISCLOSURE REQUIREMENTS

GENERAL OBLIGATION REFUNDING BONDS

June 30, 2020

1. PROPERTY VALUATION		Marion County	Linn County	Total
Real Market Value		\$2,210,489,429	\$576,514,780	\$2,787,004,209
Taxable Assessed Value		\$1,181,855,293	\$317,962,074	\$1,499,817,367

2. PROPERTY TAXES

A. Representative Levy Rate

(per \$1,000 of Assessed Value)

	Billing Rate	Bond Levy Rate	Local Option Rate	Consolidated Rate
Marion County	\$4.3973	\$1.1754	\$0.0000	\$5.5727
Linn County	4.3973	1.1474	0.0000	5.5447

B. Tax Collections

	General	Debt Service	Total
Property Taxes Levied	\$6,548,577.28	\$1,525,196.11	\$8,073,773.39
Property Taxes Collected	\$6,351,801.12	\$1,483,444.93	\$7,835,246.05

3. GENERAL OBLIGATION BONDS

A. Outstanding Long-Term Debt (See pages 36 through 38.)

B. Outstanding General Obligation Bonds See page 73 for detail.)

General Obligation Bonds	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding as of June 30, 2020
GO Bonds, Series 2013	2/6/2013	6/15/2033	22,850,000	18,690,000
Total General Obligation Bonds				\$18,690,000

4. AVERAGE DAILY MEMBERSHIP (Weighted)

Extended ADMw:

	2019	2020
Current Fiscal Year Estimated ADMw	2,672.64	2,674.67
Prior Fiscal Year Estimated ADMw	2,725.05	2,672.64
Extended ADMw (greater of Current or Prior Year)	2,725.05	2,674.67

5. FINANCIAL FACTORS

- (1) Statement of Net Assets See page 12.
- (2) Statement of Revenues, Expenditures and Changes in Net Assets See page 13.
- (3) General Fund Balance Sheet See page 14.
- (4) General Fund Statement of Revenues, Expenditures and Changes in Fund Balance See page 16.
- (5) Net unfunded pension UAL See page 12.
- (6) Pension Contribution Rates

Tier 1/Tier 2	OPSRP General	OPSRP Police
Payroll	Payroll	and Fire Payroll
13.57%	8.12%	12.75%
- (7) Annual Required Contribution See page 58.
- (8) Net OPEB Obligation See page 12.
- (9) Actuarial Accrued Liability See pages 54 and 55.
- (10) Early Retirement Liability N/A

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



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

Board of Directors
North Santiam School District No. 29J
Stayton, Oregon 97355

We have audited the basic financial statements of North Santiam School District No. 29J as of and for the year ended June 30, 2020 and have issued our report thereon dated November 19, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

As part of obtaining reasonable assurance about whether North Santiam School District No. 29J's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

Deposit of public funds with financial institutions (ORS Chapter 295)

Indebtedness limitations, restrictions, and repayment

Budgets legally required (ORS Chapter 294)

Insurance and fidelity bonds in force or required by law

Programs funded from outside sources

Authorized investment of surplus funds (ORS Chapter 294)

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

State school fund factors and calculation

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

OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses, as defined above. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

This report is intended solely for the information and use of the board of directors and management of North Santiam School District No. 29J and the Oregon Secretary of State, and is not intended to be, and should not be used by anyone other than these parties.


Accuity, LLC

November 19, 2020

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SUPPLEMENTAL INFORMATION REQUIRED BY OREGON DEPARTMENT OF EDUCATION

For the Year Ended June 30, 2020

Part A is needed for computing Oregon's full allocation for ESEA, Title I, and other Federal Funds for Education.

A. Energy Bill for Heating - **All Funds:**

Please enter your expenditures for electricity and heating fuel for these Functions and Objects.

	Objects 325 and 326
Function 2540	\$ 346,393
Function 2550	\$ -

B. Replacement of Equipment - **General Fund:**

Include all General Fund expenditures in object 542, except for the following exclusions:

\$	-
----	---

Exclude these functions: Exclude these functions:

1113, 1122, and 1132	Co-curricular Activities	4150	Construction
1140	Pre-Kindergarten	2550	Pupil Transportation
1300	Continuing Education	3100	Food Service
1400	Summer School	3300	Community Services

SINGLE AUDIT SECTION

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2020

Federal Grantor, Pass through Grantor, Program Title	Pass-Through Grantor Number	CFDA	Expenditures
<u>U.S. Department of Education</u>			
Passed through Oregon State Department of Education			
Title I Grants to Local Educational Agencies*	2143	84.010	\$ 453,734
Special Education Cluster			
IDEA Special Education Grants To States	2143	84.027	<u>609,839</u>
Total Special Education Cluster			609,839
English Language Acquisition Grants	2143	84.365	7,791
Title IIA Improving Teaching Quality State Grants	2143	84.367	41,452
Student Support and Academic Enrichment	2143	84.424	<u>42,535</u>
Total Passed through Oregon State Department of Education			<u>1,155,351</u>
Total U.S. Department of Education			<u>1,155,351</u>
<u>U.S. Department of Agriculture</u>			
Passed through Oregon State Department of Education			
Child Nutrition Cluster			
Food Distribution/USDA Commodities	2143	10.555	73,125
School Breakfast Program	2143	10.553	127,177
National School Lunch Program	2143	10.555	334,698
Summer Food Service Program	2143	10.559	<u>223,024</u>
Total Child Nutrition Cluster			<u>758,024</u>
Child and Adult Care Food Program	2143	10.558	<u>15,229</u>
Total Passed through Oregon Department of Education			<u>773,253</u>
Passed through Linn County			
Schools and Roads - Grants to States		10.665	<u>9,648</u>
Total U.S. Department of Agriculture			<u>782,901</u>
Total federal expenditures			<u>\$ 1,938,252</u>

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2020

I. PURPOSE OF SCHEDULE

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of North Santiam School District No. 29J's under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200; Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the activities of the District, it is not intended to and does not present the financial position, changes in net position, nor the operating funds' revenue and expenses.

II. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

B. Federal Financial Assistance

Pursuant to the Uniform Guidance, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations. Accordingly, non-monetary federal assistance, including federal surplus property, is included in federal financial assistance and, therefore, is reported on the schedule of expenditures of federal awards, if applicable. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the state and federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

C. Major Programs

The Uniform Guidance establishes criteria to be used in defining major federal financial assistance programs. Major programs for the District are those programs selected for testing by the auditor using a risk assessment model, as well as certain minimum expenditure requirements, as outlined in the Uniform Guidance.

D. Reporting Entity

The reporting entity is fully described in the notes to the District's basic financial statements. Additionally, the schedule of expenditures of federal awards includes all federal programs administered by the District for the year ended June 30, 2020.

E. Revenue and Expenditure Recognition

The receipt and expenditure of federal awards are accounted for under the modified accrual basis of accounting.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
North Santiam School District No. 29J
Stayton, Oregon 97383

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of North Santiam School District No. 29J as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise North Santiam School District's basic financial statements and have issued our report thereon dated November 19, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Santiam School District No. 29J's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Accuity, LLC

Albany, Oregon
November 19, 2020



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
North Santiam School District No. 29J
Stayton, Oregon 97383

Report on Compliance for Each Major Federal Program

We have audited North Santiam School District No. 29J compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the *United States*; and the audit requirements of *Title 2 U.S Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, North Santiam School District No. 29J complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of North Santiam School District No. 29J is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis.

A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies. However, material weaknesses may exist that have not been identified.

This purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Accuity, LLC

Albany, Oregon
November 19, 2020

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

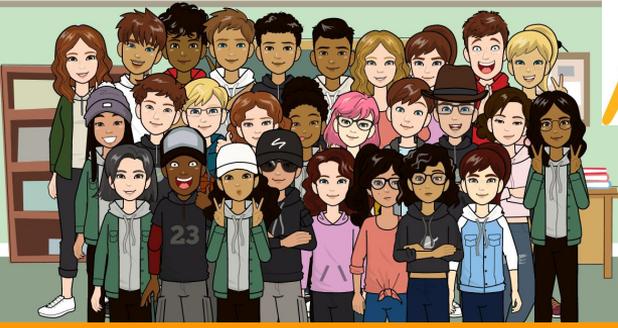
Type of auditor's opinion issued:	Unmodified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiencies identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weaknesses identified?	No
• Significant deficiencies identified not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	No
Identification of major programs:	

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between Type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes



AVID 9



AVID 7

AVID Goals & Update Jan 2021

**AVID 11/12 -
Not pictured**

AVID 8



AVID 6



AVID 10



What is the Mission?



MISSION STATEMENT

Ensure Students Reach Their
Highest Academic And
Vocational Potential And
Develop Into Productive
Citizens



AVID's mission is to **close**
the opportunity gap by
preparing **all students** for
college readiness and
success in a global society.

Essential Question

FOCUSED NOTES	TOPIC/OBJECTIVE:	NAME: N Duncan
	AVID Update	CLASS/PERIOD: School Board
		DATE:11/21/2019

ESSENTIAL QUESTION: How can sites leverage the AVID Career and College Readiness System to promote organizational coherence and strengthen the implementation of other improvement initiatives?

2020-2021

Goal:

In ~~2019–2020~~, the District Director will support ALL NSSD Schools with understanding, implementing, and aligning to the 4 domains and indicators in the Coaching and Certification Instrument (CCI) to build a coherent, sustainable K-12 system.

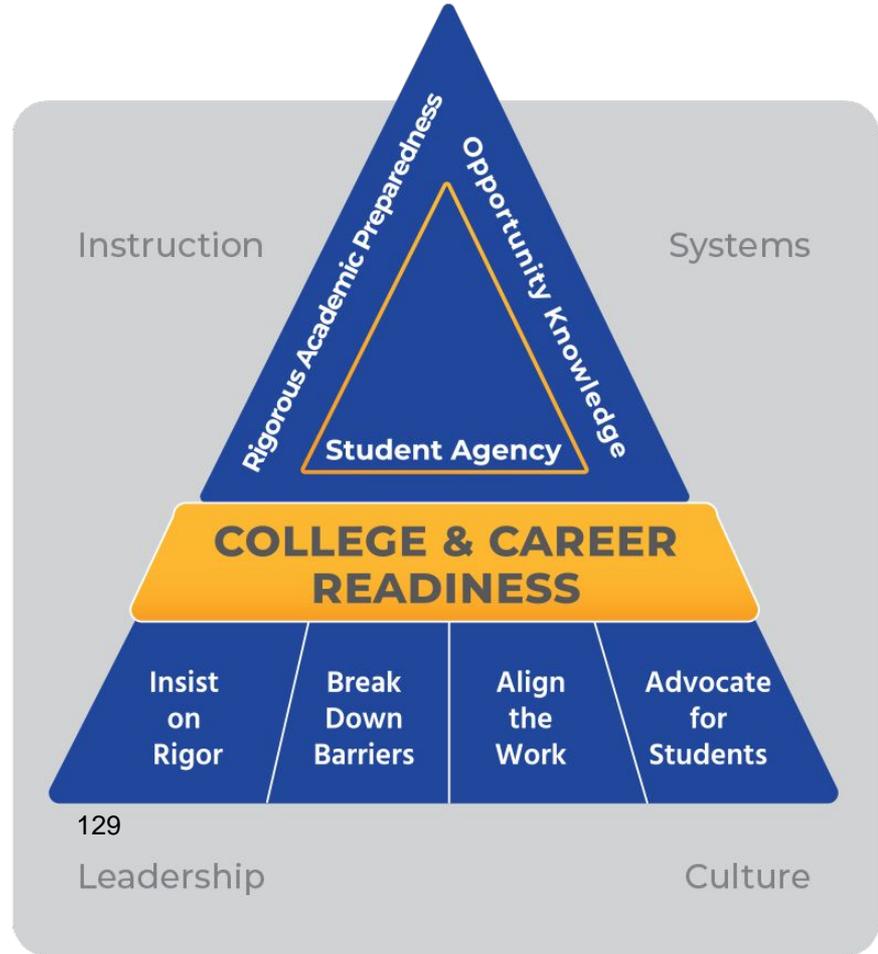
AVID College and Career Readiness Framework

What Students Need:

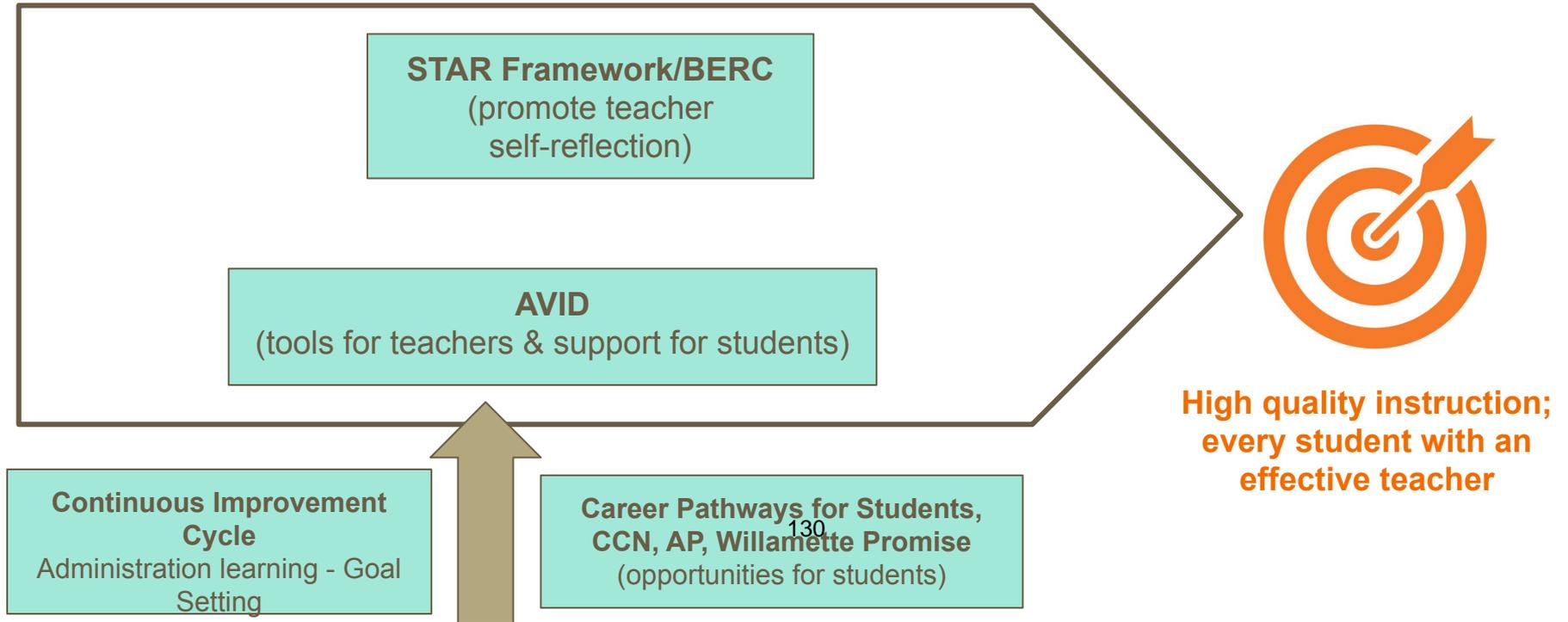
- Rigorous Academic Preparedness
- Opportunity Knowledge
- Student Agency

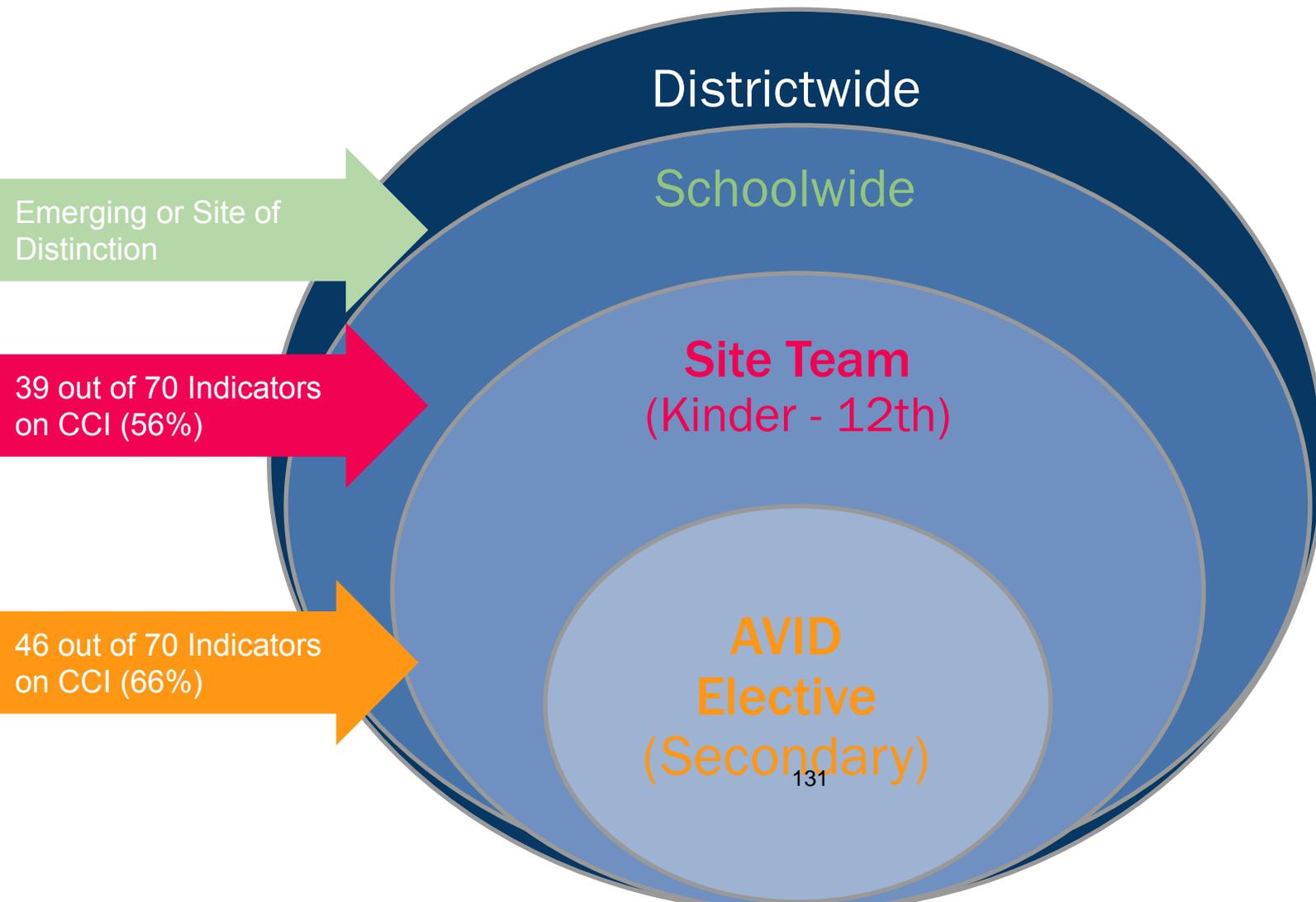
What Educators Do:

- Insist on Rigor
- Break down barriers
- Align the work
- Advocate for students



How does AVID fit into everything else our district is doing?





District AVID Goals & Continuous Improvement

Intermediate Goal #1: Support the *AVID Elective* Teachers in vertical articulation and systems to support *AVID Elective* students.

- 1) Bi-monthly coaching visits (Leadership/Instruction)
- 2) Start Monthly PLC work
- 3) 2 1/2 day workshops centered on Professional Learning, Problems of Practice, and Improvement Science (Systems/Instruction/Leadership)
- 4) Ensuring Vertical Articulation of common practices (Systems)



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Intermediate Goal #2: Support *AVID Site Coordinators* to utilize the CCI with their *Site Team* to deepen implementation at their site.

- 1) Monthly Meetings with site coordinators (Leadership)
- 2) Attend Site Team Meetings (Leadership)
- 3) Qrtly reports to DD (Systems)
- 4) Qrtly meetings with Site Coordinators (Leadership/Systems)

District AVID Goals - Continuous Improvement

Intermediate Goal #3:

Coordinate and align efforts of site administrators to strengthen AVID Elective and support growth of AVID Schoolwide.

- 1) Monthly meeting w/ Administrators (Leadership)
- 2) Provide opportunities for Professional Learning (Instruction)
- 3) Bimonthly WICOR walkthroughs for SI trained teachers (Systems)



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Intermediate Goal #4: Coordinate districtwide initiatives to promote organizational coherence and sustainability.

- 1) Facilitate Formal AVID Coaching Visits with AVID for progress monitoring (Systems)
- 2) Use the Comprehensive Training Plan to offer Professional Learning Modules for all schools (Instruction/Culture)
- 3) Qtrly reports to Ass. Superintendent and Board (Systems)
- 4) Facilitate SI and National Conference Attendance (Systems/Instruction)
- 5) Provide coaching to all sites based up on relevant goals
- 6) Support New Sites: Mari-Linn and Sublimity in appropriate opportunities to learn more about AVID (System)

What's new this year? (well, what isn't?)

- District Level
 - Professional Learning (virtual)
 - Summer Institute → Digital XP **25 teachers** participated
 - AVID Professional Learning Modules - **47 staff** and many have participated in multiple
 - District Path Training - **19 staff** and a few participated in both opportunities
 - Virtual and Hybrid Coaching Visits - all sites
- SUB - New Site
 - Site Team K-2 Focus
- ML - New Site
 - Site Team 2nd-5th Grade
- SIS/SMS
 - New AVID Elective Teacher - Katelynn Ion
 - 2 sections of AVID 6 at SMS
 - Grew in One Certification Level!
- SHS -
 - AVID 9 Lindsey Michaud
 - Exclusive Site Coordinator at SHS - Megan Schiedler
- SES -
 - Implementing at the 1st grade

Focus Note Taking

Teaching kids to organize their things during CDL

Graphic Organizers,

Jamboard

Using Jamboard to share thinking

Students taking pictures of their work and then giving feedback to other students around their work.

Edji

Kami!

Graphic Organizers for note-taking (virtual 2-column and 3-column, Cornell, etc)

Bitmoji Escape Rooms

Nearpod



Leveling questions in breakout rooms

Processing EQs in slides

Virtual one-pagers

Break out rooms

Book clubs in breakout rooms

Call/Response and AVID cheers

Having kids record their learning.

Google Drive - organize by class

Google Keep - list missing assignments

(purple) eBinders

Breakout rooms with specific roles

collaborative ne-Pagers with C.Slides

(purple) Organizing Google Drive with folders

Waterfall Chat

Flipgrid

ALL Professional Development

2020-2021 [PD Opportunities](#):

- All staff is compensated for their extra time based on a schedule
 - Book Studies - 49 participations
 - Writing Workshop (Focus online) - 25 participants
 - Math Course (Focus online) - 8 participants
 - AVID in CDL offered by AVID - 116 participations

Out of District -

- Workshops, Conferences, Institutes - 10 participants
- 1 hour sessions offered by the WESD/ODE

Curriculum Trainings for Canvas/Math/Social Studies/Instructional Technology

What's coming up?

- Instruction

- WICOR Walkthroughs and Feedback Visits
- AVID Professional Learning Modules
 - WICOR in the Digital Classroom
 - Focused Note Taking Schoolwide (Padlet, Google Suite, Answer Garden)
 - Inquiry to Increase Rigor (Padlet, Edji, Answer Garden, Google Suite)
 - Philosophical Chairs: Digital Integration of WICOR Using Critical Reading Strategies (Edji, Google Suite)
 - Digital Integration of WICOR Using Socratic Seminar (Google Suite, Edji)
 - SEL in the Digital World

- Systems

- AVID Elective - continuing to support in CDL/LIPI and if we shift to Hybrid

- Leadership

- Principal & Site Coordinator Networking Events

- Culture

- Family Engagement Nights
- Schools will Showcase their achievements when they are in person



WHAT ARE WE DOING?

W
WRITING

I
INQUIRY

C
COLLABORATION

O
ORGANIZATION

R
READING

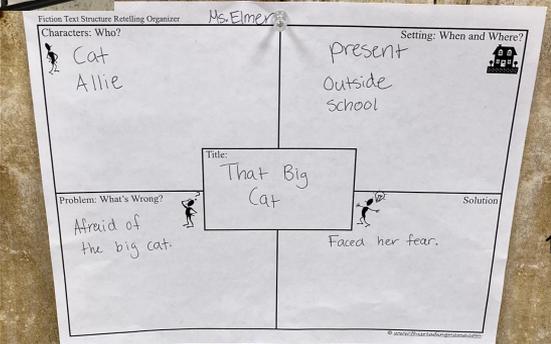
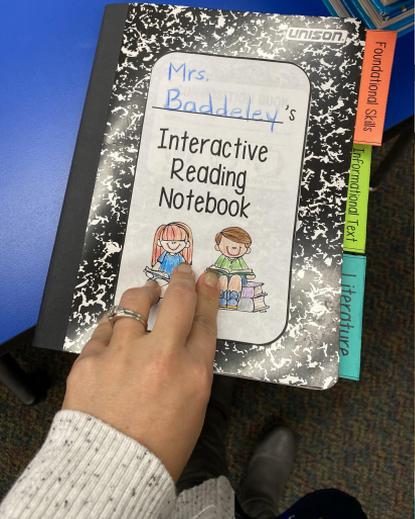
ACTIVITY

Health Reading and Videos

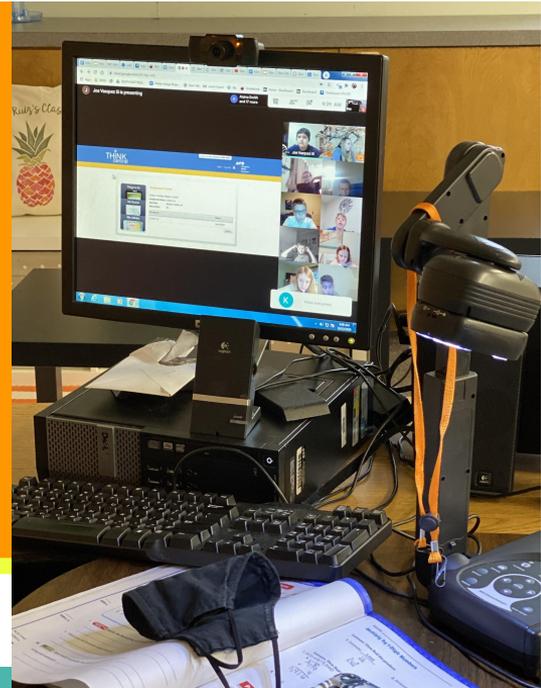
Poetry

ACTIVITY	W	I	C	O	R
Health Reading and Videos		X			X
Poetry	X	X		X	X

QUESTIONS?



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North Santiam School District

2020-21 Board of Directors

Board Chair, Mike Wagner

Board Vice-Chair, Alisha Oliver

Board Members: Tass Morrison, Tod Nau, Erin Cramer, Laura Wipper, Garrett Trott

Student Representative to the Board, Mya Joyce

Superintendent, Andy Gardner

School Board/Superintendent Executive Secretary, Tonia Whisman

Access to the agenda and board packet can be located on the District website at www.nstantiam.k12.or.us > School Board > Agendas/Meeting Minutes

**Thursday, December 17, 2020 Regular Session
Virtual Meeting, Remotely Via Zoom, Stayton, OR 97383 ~ 6:00 PM**

MINUTES - DRAFT

1. CALL REGULAR SESSION TO ORDER:

The Board Chair called the meeting to order at 6:00 pm with all board members present. He then led everyone in the Pledge of Allegiance.

Join Zoom Meeting

[https://nsantiam-k12-or-](https://nsantiam-k12-or-us.zoom.us/j/89920569230?pwd=YkRXa2VMaEVzZlhjM3IveDgvUFZEUT09)

[us.zoom.us/j/89920569230?pwd=YkRXa2VMaEVzZlhjM3IveDgvUFZEUT09](https://nsantiam-k12-or-us.zoom.us/j/89920569230?pwd=YkRXa2VMaEVzZlhjM3IveDgvUFZEUT09)

Meeting ID: 899 2056 9230 Passcode: 200481

2. APPROVAL OF THE AGENDA:

Any changes to the board packet after posting on December 11, 2020 were acknowledged:

Added Attachments-

6.2-General Fund Board Financials 20.21

8.2- Board Policies GCPC/GDPC, JB, JFCM and LBEA

MOTION-AGENDA APPROVAL

Motion that the Board approves the agenda as modified.

Motion Made By: Garrett Trott

Vote: 7-0

3. SPOTLIGHT:

1. Stayton Booster Club Annual Report:

Stayton Booster Club VP Randy Forrette presented a report on club activities over the last year and plans for the future. A copy of the report has been added to the meeting materials online.

4. **STUDENT BUSINESS:**

The Stayton High School ASB president and Student Representative to the Board, Mya Joyce, gave a report regarding activities at SHS. Highlights included:

- Stayton and Regis High School ASB clubs joined forces on the annual food drive and it was a great success. Mya indicated she will report back with any data she can gather regarding the number of pounds collected and students helped. The *Our Town* publication has indicated they would like to publish a story about the combined project.
- Moving forward, the student council would like direct efforts toward topics such as mental health and self-care.

5. **PUBLIC COMMENT:**

There were no requests for public comment.

6. **REPORTS:**

1. Superintendent's Report

Supt. Andy Gardner gave an oral report to the Board. Key points included:

- The District entered into an agreement with Verizon years ago to erect a cell tower on the SHS campus. The fund has been accruing and is now approximately \$80,000. Some of these funds will be used to assist the Stayton Booster Club with projects around the SHS campus.
- Work is underway to replace the varsity softball infield with artificial turf.
- The District has met with an architect regarding planning for the Alternative Center building to be erected on the Stayton High School campus and are currently waiting for the first draft design.
- The Stayton HS stadium lights are in the process of being replaced and they anticipate the project will be completed near the end of January 2021.
- The lighting project (conversion to LED) at Stayton Middle School continues. It has been complicated by the discovery of asbestos in the library, band and choir room ceiling tiles. The removal of affected tiles and the necessary clean-up (and replacement) will begin during the winter break.
- Plans are moving forward to purchase a new van for the Food Service Dept as well as a new commodities freezer that will replace an old one at Stayton Middle School. In addition, work is being done at SMS to fix some drainage issues that cause flooding around where the current freezer is located and the new one will be placed.
- The District has entered into an agreement with Cascade School District to provide food services department management. Mike Vetter will now also supervise the food services department at Cascade SD in addition to NSSD.
- Tass Morrison was recently honored by Oregon School Board's Association (OSBA) for her eight years of service on their Board of Directors. Supt Gardner shared the gift that was presented to her by OSBA and read one of the comments of appreciation from an OSBA staff member. Board Chair Mike Wagner also thanked Tass for her efforts and acknowledged how her involvement with OSBA has helped the NSSD Board improve its processes as well.
- The [Preschool Promise](#) Grant approved Stayton Elementary School for 18 slots. SES is currently serving 8 students via Comprehensive Distance Learning but they hope to start offering Limited In-Person Instruction (LIPI) for 9 kids on Tues/Thurs and the other 9 on Wed/Fri sometime in January. Parents will be able to choose which option they prefer. Natasha Kirby is the head teacher and a bilingual assistant was hired on the day of the board meeting (12/17/20).

2. **Business Director's Report**

Business Director Jane Nofziger presented the monthly financials. In addition, she noted she is working closely with the interim Facilities Director, Dave Parsons, to accomplish projects around the District while the facilities/custodial staff have extra time since there are limited students on campus at this time. The asbestos abatement will begin at SMS on Dec 21st and she is hopeful the District will be able to replace all the carpeting in the library and not just the lower level which is what is required for the clean up.

3. **Student Success Act Report**

Associate Supt. Dave Bolin updated the Board on the status of the funding from the Student Success Act. The agreement that the NSSD Board accepted at the November 19, 2020 meeting has been approved at the state level and has been added to the NSSD website. There is currently \$579,000 that can be spent prior to June 30, 2021. Since the initial plan prioritized adding new staff positions and that may not be the best use of funds until students return to school full-time, some projects have been reorganized. Expenditures may include:

- New Social Studies curriculum
- New chromebooks (to replace ones that will be out of compliance with state testing requirements next year)
- AVID program
- Equity training

4. **Special Education Annual Report:**

NSSD Special Education (SPED) Director Jeri Harbison presented the annual SPED report. The presentation is included in the meeting agenda materials.

5. **2019-2020 Staff Exit Interview Summary Report**

NSSD Human Resources Director Debi Brazelton presented the annual exit interview summary report. The presentation is included in the meeting agenda materials.

6. **Community Engagement Committee Report:**

Community Engagement Committee Chair Tass Morrison reviewed the meeting minutes from the December 1, 2020 meeting, which were included in the meeting agenda materials.

7. **CONSENT AGENDA:**

1. *Approval of Meeting Minutes:*

The minutes from the previous month's meeting were submitted for Board review and approval.

2. *Licensed Staff Changes:*

Only new hires require board approval; therefore the following is for information only.

Resignations

Jim Fitzgerald - SHS Math Teacher

3. *NSSD Policy Update Approvals:*

Updates to NSSD Board Policies were presented first readings at the November meeting and were submitted for board approval.

- GCBDD_GDBDD-Sick Time
- ACB-All Students Belong
- ACB-AR-Bias Incident Complaint Procedure

4. Action on Consent Agenda:

MOTION-CONSENT AGENDA

Motion that the Board approve the Consent Agenda including; 7.1-11/19/20 Regular Session Meeting Minutes and 7.3-Policy Updates to GCBDD/GDBDD, ACB AND ACB-AR.

Motion Made By: Garrett Trott

Vote: 7-0

8. **NEW BUSINESS:**

1. **2021-23 Willamette ESD Local Service Plan Approval:**

The Willamette ESD Board of Directors approved their Local Service Plan (LSP) for 2021-23 and so it was presented to the NSSD Board for acceptance.

MOTION-2021-23 WESD LOCAL SERVICE PLAN RES #121720A

Be it resolved that, pursuant to the provisions of ORS 334.175, the Board of Directors of the North Santiam School District approves the 2021-23 Local Service Plan Resolution.

Motion Made By: Erin Cramer

Vote: 7-0

2. **NSSD Policy Updates/First Reading:**

The following updates to NSSD Board policies have been recommended from the Oregon School Boards' Association as part of their Policy Plus subscription program and they were presented for a First Reading.

JB- Equal Ed Opportunity

JFCM-Threats of Violence

GCPC/GDPC-Retirement of Staff (delete old and replace)

LBEA-Resident Student Denial for Virtual Public Charter School Attendance

9. **INFORMATION ONLY:**

1. **Student Enrollment:** Included in the meeting agenda materials

2. **Future Agenda Items:** Included in the meeting agenda materials

3. **Upcoming Board Events & Activities:** Included in the meeting agenda materials

10. **BOARD ANNOUNCEMENTS:**

Announcements for this meeting:

- The Board agreed they would like the Board Secretary to communicate to all school office managers that they should not spend any effort putting together gifts for Board Appreciation Month as they typically do each year. In addition, they agreed to participate in a social media series over the course of the month that would highlight each of them individually.

- The Board was notified that staff would be receiving an announcement the following day regarding a gift of appreciation (from the NSSD Board to them). Staff will have the option to choose from four types of different bags with the NSSD logo on it that can assist them in their work duties.

Possible Future Agenda Items:

- Opportunities for board members to engage with their buddy schools

11. **ADJOURN:**

The Board Chair adjourned the meeting at 8:25 pm.

EQUAL OPPORTUNITY EMPLOYER

Equal employment opportunity and treatment shall be practiced by the North Santiam School District regardless of an individual's perceived or actual race, color, religion, sex, sexual orientation, national or ethnic origin, marital status, age, mental or physical disability or perceived disability, pregnancy, familial status, economic status, veterans' status, or of any other persons with whom the individual associates is able to perform the essential functions of the position, with or without reasonable accommodation. This meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours prior to the meeting. If you require special accommodations, please contact Tonia Whisman at the North Santiam School District Office at 503-769-4928.

ACTION REQUIRED

NEW HIRES

SCHOOL NOTE

Morgan Fredricks	SMS	Currently a Classified employee, beginning a program; replacing Adair Sullivan
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*****FYI*****

RESIGNATIONS

DOT SCHOOL NOTE

RETIREMENTS

DOR SCHOOL NOTE

LEAVE OF ABSENCE

DOL SCHOOL NOTE

North Santiam School District

Code: GCPC/GDPC
Adopted: 2/26/98
Readopted: 10/19/17
Orig. Code: GCPC

Retirement of Staff

(see new version)

To assist the district in its planning efforts, staff members who are considering retirement are encouraged to notify the district as early as possible, preferably at the beginning of the school year in which the retirement will take place.

Employees will be compensated for accumulated unused sick leave in the form of increased retirement benefits under the procedure established by the Public Employee Retirement System and request continued district employment.

END OF POLICY

Legal Reference(s):

[ORS Chapter 237](#)
[ORS Chapter 238](#)

[ORS Chapter 238A](#)
[ORS 243.303](#)

[ORS 342.120](#)

Consolidated Omnibus Budget Reconciliation Act of 1985, 29 U.S.C. §§ 1161-1169 (2018).
Employee Retirement Income Security Act of 1974, 29 U.S.C. §§ 1001-1461 (2018).
OR. CONST., art. IX, §§ 10-13.

North Santiam School District

Code:
Adopted:

GCPC/GDPC

Retirement of Staff *

Senate Bill (SB) 1049 (2019) makes it possible for employees to retire under PERS and work for a PERS-covered employer, without hour restrictions in most situations. The law allows school districts to make the option available but does not require it.

Retiring employees are encouraged to coordinate with PERS and the Human Resources Department to ensure that all requirements are met. The superintendent will develop requirements, limitations and procedures for employment as a PERS-retiree.^{1}

When an employee of the District retires under PERS, their employment with the District will terminate. Should the retirement occur in the middle of a school year, employees will be allowed to return to their position for the remainder of the school year^{2}. PERS-retired individuals may apply for open positions with the District with the understanding that the law is set to expire in 2024.

END OF POLICY

Legal Reference(s):

[ORS Chapter 237](#)
[ORS Chapter 238](#)

[ORS Chapter 238A](#)
[ORS 243.303](#)

[ORS 342.120](#)

Consolidated Omnibus Budget Reconciliation Act of 1985, 29 U.S.C. §§ 1161-1169 (2018).
Employee Retirement Income Security Act of 1974, 29 U.S.C. §§ 1001-1461 (2018).
OR. CONST., art. IX, §§ 10-13.

¹ {The law that allows PERS-retired employees to continue to work for PERS-employers without hour restrictions is set to expire in 2024.}

² {Districts can limit workback, but must consider equity pay laws when developing any criteria.}

North Santiam School District

Code: JB
Adopted: 7/01/96
Readopted: 10/19/17
Orig. Code: JB

Equal Educational Opportunity

Every student of the ~~the~~ District will be given equal educational opportunities regardless of age, sex, sexual orientation¹, race, ~~color~~, religion, ~~color~~, national origin, disability, marital status, ~~parental status~~, familial status, ~~parental status~~, linguistic background, culture, socioeconomic status, capability or geographic location.

~~[The District shall develop and implement an Equal Educational Opportunity Plan that assures that no] [No] Further, no student will be excluded from participating in, denied the benefits of, or subjected to discrimination under any educational program or activity conducted by the District or denied access to facilities in the District. The district will treat its students without discrimination on the basis of sex as this pertains to course offerings, athletics, counseling, employment assistance and extracurricular activities.~~

[A student or parent may also access and use the District's general complaint procedure through Board policy KL - Public Complaints.] The District will communicate the availability of policy and complaint procedures to students and their parents

All reports, complaints or information will be investigated.

~~[The district will communicate the availability of policy and available complaint procedures to students and their parents through available district communication systems[,] [and] [handbooks] [and will be published to the district website and made available at the district office during regular business hours].]~~

A student of the ~~the~~ District may not be subjected to retaliation by the ~~the~~ District for the reason that the student has in good faith reported information that the student believes is evidence of a violation of a state or federal law, rule or regulation. ~~The superintendent will designate at least one employee to coordinate its efforts to comply with and carry out its responsibilities under Title IX. The Title IX coordinator will investigate complaints communicated to the district alleging noncompliance with Title IX. The name, address and telephone number of the Title IX coordinator will be provided to all students and employees.~~

~~The Board will adopt and the district will publish grievance procedures providing for prompt and equitable resolution of student and employee complaints under Title IX.~~

END OF POLICY

¹ "Sexual orientation" means an individual's actual or perceived heterosexuality, homosexuality, bisexuality or gender identity, regardless of whether the individual's gender identity, appearance, expression or behaviors differs from that traditionally associated with the individual's sex at birth.

Legal Reference(s):

[ORS 174.100](#)
[ORS 192.630](#)
[ORS 326.051](#)
[ORS 329.025](#)
[ORS 332.107](#)
[ORS 336.086](#)

[ORS 659.850](#)
[ORS 659.852](#)
[ORS 659A.003](#)
[ORS 659A.006](#)
[ORS 659A.103 - 659A.145](#)
[ORS 659A.400](#)

[ORS 659A.403](#)
[ORS 659A.406](#)
[OAR 581-021-0045](#)
[OAR 581-021-0046](#)
[OAR 581-022-2310](#)
[OAR 839-003-0000](#)

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018); 28 C.F.R. §§ 42.101-42.106 (2019).

Rehabilitation Act of 1973, 29 U.S.C. §§ 791, 793-794 (2018); 34 C.F.R. Part 104 (2019).

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683, 1701, 1703-1705 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2020).

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12333 (2018).

Cross Reference(s):

AC - Nondiscrimination

ACA - Americans with Disabilities Act

North Santiam School District

Code: JFCM
Adopted: 11/18/99
Readopted: 12/17/09; 10/19/17
Orig. Code: JFCM

Threats of Violence

The Board is committed to promoting healthy relationships and a safe learning environment. To this end, student threats of harm to self or others, threatening behavior or acts of violence, including threats to severely damage any District property, shall not be tolerated on District property or at activities under the jurisdiction of the District.

Students shall be instructed of the responsibility to inform a teacher, counselor or administrator regarding any information or knowledge relevant to conduct prohibited by this policy. Parents and others will be encouraged to report such information to the District. Staff shall immediately notify an administrator of any threat, threatening behavior or act of violence the staff member he/she has knowledge of, has witnessed or received. All reports will be promptly investigated.

Students found in violation of this policy shall be subject to discipline up to and including expulsion. The principal or designee shall notify the parent or guardian of any student in violation of this policy and the disciplinary action imposed. A referral to law enforcement shall be made for any infraction involving a student bringing, possessing, concealing or using a weapon or destructive device as prohibited by state and federal law and Board policy.

The District shall enforce this policy consistently, fairly and without bias against any student, including a student from a protected class as defined in Oregon Revised Statute 659.850.

The principal or designee shall, in determining appropriate disciplinary action, consider:

1. Immediately removing from the classroom setting any student who has threatened to injure another person or to severely damage district property;
2. Placing the student in a setting where the behavior will receive immediate attention from an administrator, counselor, licensed mental health professional or others;
3. Requiring the student to be evaluated by a licensed mental health professional before allowing the student to return to the classroom setting^[1].

The District may enter into contracts with licensed mental health professionals to perform student evaluations. Funds for evaluations, other disciplinary options or other procedures as may be required by law and this policy shall be provided by the district.

The principal or designee shall attempt to notify:

¹ [A student removed from the classroom setting for an evaluation may not be removed for more than 10 school days unless the principal is able to show good cause that an evaluation could not be completed in that time period.]

~~The principal or designee shall ensure notification is provided to:~~

~~1. The parent or guardian of any student in violation of this policy and the disciplinary action imposed;~~

1. The parent or guardian of a student when the student's name appears on a targeted list at school that threatens violence or harm to the students on the list, or when threats of violence or harm to the student are made by another student at school;
2. Any District school employee whose name appears on a targeted list at school threatening violence or harm to the district employee [and when threats of violence or harm are made by a student or others at school].

The principal or designee shall attempt to notify the ~~Notification to the~~ above persons ~~shall be attempted~~ by telephone or in person promptly and within 12 hours of discovery of a targeted list or learning of a threat. Regardless, the principal or designee shall issue a written follow-up notification ~~shall be sent~~ within 24 hours of discovery of a targeted list or learning of a threat.

The principal or designee will provide necessary information regarding threats of violence to law enforcement, child protective services and health care professionals in connection with a health and safety emergency if knowledge of the information is necessary to protect the health and safety of the student or other individuals. Additionally, the principal or designee he/she may provide such information to other school officials, including teachers, within the District or other districts who have a legitimate educational interest in the student(s) consistent with state and federal education records laws and district policies.

The District or person participating in good faith in making the notification required by ORS 339.327 is immune from any liability, civil or criminal, that might otherwise be incurred or imposed with respect to the making or content of the notification.

~~The district may enter into contracts with licensed mental health professionals to perform student evaluations. Funds for evaluations or other disciplinary options as may be required by law and this policy shall be provided by the district.~~

As a part of the District's proactive safety efforts, the superintendent will plan staff development activities designed to alert staff to early warning signs of possible violent behavior. Students so identified shall be referred to a counselor, licensed mental health professional and/or multidisciplinary team for evaluation and follow-up as appropriate.

END OF POLICY

Legal Reference(s):

[ORS 161.015](#)
[ORS 166.210 - 166.370](#)
[ORS 332.107](#)
[ORS 339.115](#)
[ORS 339.240](#)

[ORS 339.250](#)
[ORS 339.327](#)

[OAR 581-021-0050 - 021-0075](#)
[OAR 581-053-0010\(5\)](#)

[OAR 581-053-0230\(9\)\(k\)](#)
[OAR 581-053-0330\(1\)\(r\)](#)
[OAR 581-053-0430\(17\)](#)
[OAR 581-053-0531\(16\)](#)
[OAR 581-053-0630](#)

Gun-Free School Zones Act of 1990, 18 U.S.C. §§ 921(a)(25)-(26), 922(q) (2018).
Individuals with Disabilities Education Act (IDEA), 20 U.S.C. §§ 1400-1419 (2018).
Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2019).

Cross Reference(s):

GBNA - Hazing/Harassment/Intimidation/Bullying/Menacing/Cyberbullying – Staff
JFCF - Harassment/Intimidation/Bullying/Cyberbullying/Teen Dating Violence/Domestic Violence – Student
JFCJ - Weapons in Schools

North Santiam School District

Code: LBEA
Adopted: 10/19/17

Resident Student Denial for Virtual Public Charter School Attendance**

The District will annually, by ~~September~~ **September** ~~October~~¹, calculate the percentage of the number of students residing **with** in the District **boundaries**, who are enrolled in a virtual public charter school not sponsored by the District. When the established percentage is more than three percent, the District **may choose** ~~will not to~~ approve **the release of** additional students **to** enrollment ~~to~~ **in** virtual public charter schools, subject to the requirements in Oregon Administrative Rule (OAR) 581-026-0305 (2).

The District will ~~may~~ send a notice of approval or disapproval to a parent² of a student who has sent a notice to the District of intent to enroll the student in a virtual public charter school ~~not sponsored by the District~~ within 14 days of the receipt of the initial notice. The District may send notice of approval but if this does not occur within 14 days of the receipt of the notice to the District, the student shall be deemed approved for enrollment in a virtual public charter school.

The District is only required to use data that is reasonably available ~~to the district~~, including but not limited to the following for such calculation:

1. The number of students residing in the district enrolled in the schools within the District;
2. The number of students residing in the District enrolled in public charter schools located in the District;
3. The number of students residing in the District enrolled in virtual public charter schools;
4. The number of home-schooled students who reside in the District and who have registered with the **Willamette Educational Service District**; and
5. The number of students who reside in the District enrolled in private schools located within the school district.

A parent may appeal a decision of a the District to not approve a student enrollment to a virtual public charter school to the State Board of Education under OAR 581-026-0310.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)
[ORS 338.125](#)

[OAR 581-026-0305](#)
[OAR 581-026-0310](#)

¹ Per OAR 581-026-0305 (7)(a) the district must choose annual, semi-annual or other date used for calculation; dates are provided as a recommendation only.

² "Parent" means parent, legal guardian or person in "parental relationship" as defined in Oregon Revised Statute (ORS) 339.133.

Superintendent
Andrew Gardner



1155 N 3rd Avenue
Stayton, Oregon 97383

Phone: 503-769-6924
Fax: 503-769-3578

**RESOLUTION TO AUTHORIZE AND ESTABLISH
A TRUST AND AGENCY FUND**

January 12, 2021 – RESOLUTION #012121A

WHEREAS, the Board of Directors for the North Santiam School District authorizes the adoption of a supplemental budget to the 2020-21 Budget. The District is requesting authorization for the addition of a 700 Fund – A Trust and Agency Fund. The total increase in expenditure authority is \$30,000. The addition of the fund is allowed through the supplemental budget process as the total is less than 10% of the existing budget.

PURPOSE – To bring the district into local budgeting law compliance in management of our scholarship funds.

AMOUNT - \$30,000 – Both in Expenditure Authority and in Total Projected Resources. The expenditure authority is appropriated in the 2000 function.

NOW THEREFORE BE IT RESOLVED, that the North Santiam School District Board approves the addition of a Supplemental Budget - For a Trust and Agency Fund - For a total of \$30,000, to the 2020-21 District Budget to manage the Stayton High School Scholarship Fund.

Signed: Board Chair Mike Wagner

Date:

Signed: Superintendent, Andy Gardner

Date

DRAFT



North Santiam School District
 1155 N 3rd St - Stayton, OR 97383
www.nisantiam.k12.or.us
 503-769-6924

July 2020						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
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26	27	28	29	30	31	

August 2020						
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23	24	25	26	27	28	29
30	31					

September 2020						
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October 2020						
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November 2020						
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December 2020						
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Aug 3	School Offices Open
Sept 7	Labor Day
Sept 8-25	School Yr Prep/Wildfires
Sept 28	First Day of School (K-12)
Oct 9	Regular Day (prev. In-Service)
Oct 30	Regular Day (prev. Grading)
Nov 5-6	Reg Days-(prev conf.)
Nov 11	Veteran's Day
Nov 20	Early Release for grading
Nov 23	Grading/Virt. Conferences
Nov 24	Virtual Conferences
Nov 25-27	Thanksgiving Break
Dec 21-Jan 1	Winter Break
Jan 18	Martin Luther King Jr. Day
Jan 29	Regular Day (prev. Grading)
Feb 5	K-8 Schools Grading Day, Term 1
Feb 11	SHS Grading Day-No School
Feb 12	Teacher In-Service Day
Feb 15	Presidents' Day
March 22-26	Spring Break
April 16	Grading Day/Mid-Term 2
April 22	Early Release
April 23	Conference Hours Payback
May 31	Memorial Day
June 11	SHS Graduation
June 15 <	Last day of School
June 16 <	Grading Day, Term 2

Mon. late starts only occur at SHS until further notice, refer to schools for individual start/end times

No School for Students

Early Release-see school for time

Applies to SHS only

Last day for grades K-7 & 9-11

Dates may be extended due to unplanned closures

the dates on this calendar may be subject to change as circumstances regarding COVID-19 change or as mandated by the OR Dept of Ed

January 2021						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February 2021						
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28						

March 2021						
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April 2021						
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May 2021						
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23	24	25	26	27	28	29
30	31					

June 2021						
S	M	T	W	T	F	S
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20	21	22	23	24	25	26
27	28	29	30			

North Santiam School District

Code: GBEB
Adopted: 10/19/17

Communicable Diseases-Staff

The District shall provide reasonable protection against the risk of exposure to communicable disease for employees while engaged in the performance of their duties. Reasonable protection from communicable disease is generally ~~shall be attained~~ through immunization, exclusion or other measures provided ~~for in Oregon Revised Statutes and Oregon Administrative Rules~~ by Oregon law, by the local health department or in the *Communicable Disease Guidance* published by the Oregon Department of Education and the Oregon Health Authority.

An employee may not attend work while in a communicable stage of a restrictable disease or when an administrator has reason to suspect that the employee has or has been exposed to any disease for which exclusion is required in accordance with law and per administrative regulation GBEB-AR - Communicable Diseases - Staff. If the disease is a reportable disease, the administrator will report the occurrence to the District Nurse. If there is a potential school exposure, the District Nurse will then report the case to the Local Public Health Authority. ~~local health department.~~

Employees shall comply with ~~all other measures~~ the use of personal protective equipment as Directed by the District and with all rules set by Oregon Health Authority, Public Health Division, and the ~~county local public health department~~ Local Public Health Authority. ~~Employees have a responsibility to report to the district when infected with a communicable disease unless stated otherwise by law.~~

In those cases where a ~~communicable~~ restrictable or reportable disease is diagnosed and confirmed, the ~~district~~ administrator shall inform the appropriate employees with a legitimate educational interest to protect against the risk of exposure. Employees may ~~shall~~ provide services to students who are infected with a restrictable or reportable disease in an alternative setting ~~who are infected with a communicable disease except~~ as provided by law.

~~Employees who have the responsibility to work with or to provide services to persons other than students, shall provide the services to all such persons, including those who are infected with a communicable disease, and shall provide the services in accordance with this policy. Where the district knows that a person is infected with a communicable disease it shall inform the employees, as appropriate, to protect against the risk of exposure.~~

~~No employee shall be denied the opportunity to provide service solely on the basis that the employee is infected with a communicable disease except as otherwise required by law. The district may require an employee infected with a communicable disease, which is diagnosed and confirmed, to comply with such reasonable measures, including submission to district paid medical examinations, as may be determined as conditions of continued employment.~~

The District shall protect the confidentiality of an employee's health condition/ and record to the extent possible and consistent with federal and state law.

The District will include, as part of its ~~emergency plan~~ **Comprehensive Communicable Disease Plan**, a description of the actions to be taken by District staff in the case of a declared public health emergency or other catastrophe that disrupts district operations.

The superintendent will develop administrative regulations necessary to implement this policy.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

[ORS 431.150 - 431.157](#)

[ORS 433.001 - 433.526](#)

[OAR 333-018](#)

[OAR 333-019-0010](#)

[OAR 333-019-0014](#)

[OAR 333-019-1000](#)

[OAR 437-002-0360](#)

[OAR 437-002-0377](#)

[OAR 581-022-2220](#)

OREGON DEPARTMENT OF EDUCATION and OREGON HEALTH AUTHORITY, *Communicable Disease Guidance* (2020).
Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2019).
Health Insurance Portability and Accountability Act of 1996, 42 U.S.C. §§ 1320d to -1320d-8 (2018); 45 C.F.R. Parts 160, 164 (2019).

Communicable Diseases (Version 1)

In accordance with state law, rule and health authority communicable disease guidelines, the procedures as established below will be followed:

School Restrictable/School Reportable Diseases

1. Restrictable diseases are communicable diseases which occur in a setting where predictable and/or serious consequences may occur to the public. School restrictable diseases are defined as a disease which can be readily transmitted in a school setting and to which students and/or employees in a school may be particularly susceptible;
2. A district employee who is diagnosed to have a school restrictable disease shall not engage in any occupation which involves contact with students as long as the disease is in a communicable stage;
3. A student who is diagnosed to have a school restrictable disease shall not attend school as long as the disease is in a communicable stage. These restrictions are removed by the written statement of the local health officer or designee or a licensed physician (with the concurrence of the local health officer) that the disease is no longer communicable to others in the school setting. For those diseases indicated by an asterisk (*) the restriction may be removed by a school nurse. School restrictable diseases include, but are not limited to:
 - a. Chicken pox*;
 - b. Cholera;
 - c. Diphtheria;
 - d. Measles;
 - e. Meningococcal disease;
 - f. Mumps*;
 - g. Pediculosis** (head lice);
 - h. Pertussis (whooping cough);
 - i. Plague;
 - j. Rubella (German measles);
 - k. Scabies*;
 - l. Staphylococcal skin infections*;
 - m. Streptococcal infections*;
 - n. Tuberculosis;
 - o. Pandemic flu.

The school administrator may, when he/she has reasonable cause to believe the student has a school restrictable disease, exclude that student from attendance until a physician, public health nurse or school nurse certifies that the student is not infectious to others;

1. The local health officer or designee may allow students and employees with diseases in a communicable stage to continue to attend and to work in a school when measures have been taken to prevent the transmission of the disease;
2. More stringent rules for exclusion from school may be adopted by the local health department or by the district through Board-adopted policy;
3. A disease may not be considered to be a school restrictable disease unless it is listed in section 3. above, in accordance with OAR 333-019-0010 (5), it has been designated to be a school restrictable disease through Board policy or the local health administrator determines that it presents a significant public health risk in the school setting;
4. When a person is diagnosed as having diphtheria, measles, pertussis (whooping cough) or rubella (German measles), the local health officer may exclude from any school in his/her jurisdiction any student or employee who is susceptible to that disease;
5. The district's emergency preparedness plan shall address the district's plan with respect to a declared public health emergency at the local or state level.

Notification

1. Any staff member who has reason to suspect that a student is infected with a reportable, but not school restrictable disease shall so inform the school administrator. All employees shall comply with all reporting measures adopted by the district and with all rules set forth by Oregon Health Services and county health department.
2. Employees have a responsibility to report to the district when infected with a school restrictable communicable disease unless stated otherwise by law.
3. In the event a school administrator is informed that a staff member or student may have a reportable disease, he/she will seek confirmation and assistance from the local health department to determine the appropriate district response. Reportable diseases include, but are not limited to:
 - a. Acquired immunodeficiency syndrome (AIDS);
 - b. Amebiasis;
 - c. Anthrax;
 - d. Botulism;
 - e. Brucellosis;
 - f. Campylobacteriosis;
 - g. Chancroid;
 - h. Chlamydia trachomatis infection of the genital tract;
 - i. Cholera;
 - j. Cryptosporidiosis;
 - k. Diphtheria;
 - l. Escherichia coli 0157-caused illness;
 - m. Food-borne illness;

- n. Giardiasis;
- o. Gonococcal infections;
- p. Haemophilus influenzae-caused invasive disease;
- q. Hemolytic uremic syndrome;
- r. Hepatitis (A; B; non-A, non-B and delta);
- s. HIV infection*;
- t. Leprosy;
- u. Leptospirosis;
- v. Listeriosis;
- w. Lyme disease;
- x. Lymphogranuloma venereum;
- y. Malaria;
- z. Measles (Rubeola);
- aa. Meningococcal disease;
- bb. Pelvic inflammatory disease, acute, nongonococcal;
- cc. Pertussis;
- dd. Plague;
- ee. Poliomyelitis;
- ff. Psittacosis;
- gg. Q fever;
- hh. Rabies (human and animal cases);
- ii. Rocky Mountain spotted fever;
- jj. Rubella (including congenital rubella syndrome);
- kk. Salmonellosis (including typhoid fever);
- ll. Shigellosis;
- mm. Syphilis;
- nn. Tetanus;
- oo. Trichinosis;
- pp. Tuberculosis;
- qq. Tularemia;
- rr. Yersiniosis.

*Does not apply to anonymous HIV testing.

4. With consultation and direction from the district's school nurse or appropriate health authorities, the school administrator or designee shall determine which other persons may be informed of the infectious nature of the individual student or employee within guidelines provided in statute.

Education

1. The school administrator or designee shall seek information from the district's school nurse or other appropriate health officials regarding the health needs/hazards of all students and the educational needs of the infected student.
2. The school administrator or designee shall, utilizing information obtained in section 1. above, determine an educational program for the infected student and implement same in an appropriate (regular or alternative) setting.

3. The school administrator or designee shall, from time-to-time, review the appropriateness of the educational program and the setting of each individual student.

Equipment and Training

1. The school administrator or designee shall, on a case-by-case basis, determine what equipment and/or supplies are necessary in a particular classroom or other setting in order to prevent disease transmission.
2. The school administrator or designee shall consult with the district's school nurse or other appropriate health officials as to whether it is necessary to provide special training in the methods of protection from such communicable disease.

All district personnel will be instructed annually by the school health nurse to use the proper precautions pertaining to blood and body fluid exposure.

North Santiam School District~~OSBA Model Sample Policy~~

Code: GBEB-AR
Revised/Reviewed:

Communicable Diseases – Staff

In accordance with state law, administrative rule, the Local Public hHealth authority and the *Communicable Disease Guidance* (3), the procedures established below will be followed.

1. “Restrictable diseases” are defined by rule and include but are not limited to COVID-19¹, chickenpox, diphtheria, hepatitis A, hepatitis E, measles, mumps, pertussis, rubella, Salmonella enterica serotype Typhi infection, scabies, Shiga-toxigenic Escherichia coli (STEC) infection, shigellosis and infectious tuberculosis, and may include a communicable stage of hepatitis B infection if, in the opinion of the local health officer, the person poses an unusually high risk to others (e.g., a child that exhibits uncontrollable biting or spitting). Restrictable disease also includes any other communicable disease identified in an order issued by the Oregon Health Authority or the local public health officer as posing a danger to the public’s health. A disease is considered to be a restrictable disease if it is listed in Oregon Administrative Rule (OAR) 333-019-0010, or it has been designated to be a restrictable disease by the local public health administrator after determining that it poses a danger to the public’s health.
2. “Susceptible” for an employee means lacking evidence of immunity to the disease.
3. “Reportable diseases” means a disease or condition, the reporting of which enables a public health authority to take action to protect or to benefit the public health.

Restrictable Diseases

1. An employee of the district will not attend or work at a district school or facility while in a communicable stage of a restrictable disease, including a communicable stage of COVID-19², unless authorized to do so under Oregon law. When an administrator has reason to suspect that an employee has a restrictable disease, the administrator shall send the employee home and report the case to the District Nurse.
2. An administrator shall exclude an employee if the administrator has reason to suspect that an employee has been exposed to measles, mumps, rubella, diphtheria, pertussis, hepatitis A, or hepatitis B, unless the local health officer determines that exclusion is not necessary to protect the public’s health. The administrator may request the local health officer to make a determination as allowed by law. If the disease is reportable, the administrator will report the occurrence to the local health department.

¹ Added per OAR 333-019-1000(2).

² “Communicable stage of COVID-19” means having a positive presumptive or confirmed test of COVID-19.

3. An administrator shall exclude an employee if the administrator has been notified by a local public health administrator or local public health officer that the employee has had a substantial exposure to an individual with COVID-19 and exclusion is deemed necessary by same.
4. An employee will be excluded in such instances until such time as the employee presents a certificate from a physician, a physician assistant licensed under Oregon Revised Statute (ORS) 677.505 - 677.525, a nurse practitioner licensed under ORS 678.375 - 678.390, local health department nurse or school nurse stating that the employee does not have or is not a carrier of any restrictable disease.
5. An administrator may allow attendance of an employee restricted for chickenpox, scabies, staphylococcal skin infections, streptococcal infections, diarrhea or vomiting if the restriction has been removed by a ~~school~~ District Nurse or health care provider.
6. More stringent exclusion standards for employees from school or work may be adopted by the local health department.
7. The ~~district's~~ ~~emergency~~ Comprehensive Communicable Disease Plan shall address the ~~district's~~ plan with respect to a declared public health emergency at the local or state level.

Reportable Diseases Notification

1. All employees shall comply with all reporting measures adopted by the ~~district~~ ~~in accordance with the guidance from~~ ~~as and with all rules set forth by Oregon Health Authority, Public Health Division and the Local Public Health department~~ Authority.
2. An administrator may seek confirmation and assistance from the ~~District Nurse or a~~ local health officer to determine the appropriate ~~district~~ response when the administrator is notified that an employee or a student has been exposed to a restrictable disease that is also a reportable disease.
3. ~~District~~ staff with impaired immune responses, that are ~~pregnant~~ of childbearing age or ~~have~~ some other medically fragile conditions, should consult with a ~~their~~ medical provider for additional guidance³.
4. An administrator ~~shall follow the guidance of the Local Public Health Authority to~~ shall determine other persons who may be informed of an employee's ~~or student's~~ communicable disease, ~~or that of a student's when a legitimate educational interest exists or for health and safety reasons, in accordance with law.~~

Equipment and Training

1. The ~~District shall~~ administrator or designee shall, on a case by case basis, ~~determine what the~~ will identify and provide equipment and/or supplies are necessary in a particular classroom or other setting in order to prevent disease transmission.

³ Refer to *Communicable Disease Guidance* published by the Oregon Health Authority and the Oregon Department of Education.

- | 2. The administrator or designee shall consult with the **ed**istrict's school nurse or other appropriate health officials to provide special training in the methods of protection from disease transmission.
- | 3. All **ed**istrict personnel will be instructed annually to use the proper precautions pertaining to blood and body fluid exposure per the Occupational Safety and Health Administration (OSHA). (*See* policy EBBAA).

North Santiam School District

Code: JHCC
Adopted: 8/19/99
Readopted: 10/19/17
Orig. Code: JHCC

Communicable Diseases

(delete and adopt new version)

The district will follow both the state and local health authorities' rules and regulations pertaining to communicable diseases.

END OF POLICY

Legal Reference(s):

[ORS 431.150 - 431.157](#)

[ORS 433.001 - 433.526](#)

[OAR 333-018](#)

[OAR 333-019-0010](#)

[OAR 333-019-0014](#)

[OAR 333-019-1000](#)

[OAR 437-002-0360](#)

[OAR 437-002-0377](#)

[OAR 581-022-2220](#)

OREGON DEPARTMENT OF EDUCATION and OREGON HEALTH AUTHORITY, *Communicable Disease Guidance* (2020).
Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2019).

Cross Reference(s):

EBC/EBCA - Emergency Procedures and Disaster Plans

JHCCA - Students HIV, HBV and AIDS

North Santiam School District

Code: JHCC
Adopted:

Communicable Diseases - Students

The District shall provide reasonable protection against the risk of exposure to communicable disease for students. Reasonable protection from communicable disease is generally attained through immunization, exclusion or other measures as provided by Oregon law, by the local health department or in the *Communicable Disease Guidance* published by the Oregon Department of Education (ODE) and the Oregon Health Authority (OHA). Services will be provided to students as required by law.

A student will not attend school while in a communicable stage of a restrictable disease or when an administrator has reason to suspect that any susceptible student has or has been exposed to any disease for which the student is required to be excluded in accordance with law and per administrative regulation JHCC-AR - Communicable Diseases - Students. If the disease is a reportable disease, the administrator will report the occurrence to the local health department District Nurse. If there is a potential school exposure, the District Nurse will then report the case to the Local Public Health Authority. The administrator, in collaboration with the District Nurse, will also take whatever reasonable steps it considers necessary to organize and operate its programs in a way which both furthers the education and protects the health of students and others.

The District may, for the protection of both the student who has a restrictable disease and the exposed student, provide an educational program in an alternative setting.

The District will include, as a part of its emergency Comprehensive Communicable Disease Plan, a description of the actions to be taken by District personnel in the case of a declared public health emergency or other catastrophe that disrupts District operations.

The District shall protect the confidentiality of each student's health condition and record to the extent possible and consistent with federal and state law. In cases when a restrictable or reportable disease is diagnosed and confirmed for a student, the administrator shall inform the appropriate employees with a legitimate educational interest to protect against the risk of exposure based on the guidance of the Local Public Health Authority.

The superintendent will develop administrative regulations necessary to implement this policy.

END OF POLICY

Legal Reference(s):

[ORS 431.150 - 431.157](#)
[ORS 433.001 - 433.526](#)

[OAR 333-018](#)

[OAR 333-019-0010](#)
[OAR 333-019-0014](#)
[OAR 333-019-1000](#)
[OAR 437-002-0360](#)

[OAR 437-002-0377](#)
[OAR 581-022-2220](#)

OREGON DEPARTMENT OF EDUCATION and OREGON HEALTH AUTHORITY, *Communicable Disease Guidance* (2020). Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2019).

Procedures for Dealing with Students Having HIV, AIDS or HBV (Version 1)

Although AIDS is a serious illness, the risk of contracting the disease in a school setting is extremely low. It is not spread from one person to another by casual social contact. Spread occurs when a body fluid such as blood or semen is introduced through broken skin or onto the mucous membranes of the eye, mouth, vagina or rectum. Specific methods for the spread of AIDS, HIV, or ARC¹ are sexual contact, sharing of intravenous needles, and transfusion of contaminated blood or blood products.

If any risk of contagion in the school setting exists, it would be limited to situations where open skin lesions or mucous membranes would be exposed to blood from an infected person. One example is a teacher providing first aid for a bleeding injury and getting blood into an open sore on his/her hand. Another example is an aggressive, neurologically handicapped or preschool child exposing other children by biting or other oral contact.

Children with HIV infections may be at increased risk of serious illness if exposed to certain infections such as chickenpox, measles, tuberculosis, herpes simplex and cytomegalovirus.

Basic Assumptions

Any procedure must be based on a set of assumptions that give credibility to the process. The following are among the assumptions that underlie this procedure:

1. All children in Oregon have a constitutional right to a free public education;
2. Because of the ways that the disease is transmitted, most children with an HIV infection pose no health risk if appropriate procedures are followed;
3. As a general rule, an infected child is entitled to remain in a regular classroom setting, be eligible for all rights, privileges, and services provided by law and by Board policy;
4. Decisions regarding educational programs and school attendance will be made on a case-by-case basis, taking into consideration all available information on the immediate case;
5. The need for confidentiality is paramount because of the potential for social isolation should a child's condition become known to others.

¹AIDS - Acquired Immune Deficiency Syndrome; ARC - AIDS Related Complex; HIV - Human Immunodeficiency Virus

Communicable Diseases (Version 1)

In accordance with state law, rule and health authority communicable disease guidelines, the procedures as established below will be followed:

School Restrictable/School Reportable Diseases

1. Restrictable diseases are communicable diseases which occur in a setting where predictable and/or serious consequences may occur to the public. "School restrictable diseases" are defined as a disease which can be readily transmitted in a school setting and to which students and/or employees in a school may be particularly susceptible;
2. A student who is diagnosed to have a school restrictable disease shall not attend school as long as the disease is in a communicable stage. These restrictions are removed by the written statement of the local health officer or designee or a licensed physician (with the concurrence of the local health officer) that the disease is no longer communicable to others in the school setting. For those diseases indicated by an asterisk (*) the restriction may be removed by a school nurse. School restrictable diseases include, but are not limited to:
 - a. Chicken pox*;
 - b. Cholera;
 - c. Diphtheria;
 - d. Measles;
 - e. Meningococcal disease;
 - f. Mumps*;
 - g. Pertussis (whooping cough);
 - h. Plague;
 - i. Rubella (German measles);
 - j. Scabies*;
 - k. Staphylococcal skin infections*;
 - l. Streptococcal infections*;
 - m. Tuberculosis;
 - n. Pandemic flu.

The school administrator may, when he/she has reasonable cause to believe the student has a school restrictable disease, exclude that student from attendance until a physician, public health nurse or school nurse certifies that the student is not infectious to others;

1. The local health officer or designee may allow students with diseases in a communicable stage to continue to attend and to work in a school when measures have been taken to prevent the transmission of the disease;
2. More stringent rules for exclusion from school may be adopted by the local health department or by the district through Board adopted policy;

OSBA Model Sample Policy

Code: JHCC-AR

Adopted:

Communicable Diseases – Student

In accordance with state law, administrative rule, the ~~local health authority~~ **Local Public Health Authority** and the Communicable Disease Guidance(3), the procedures established below will be followed.

1. “Restrictable diseases” are defined by rule and include but are not limited to COVID-19¹, chickenpox, diphtheria, hepatitis A, hepatitis E, measles, mumps, pertussis, rubella, Salmonella enterica serotype Typhi infection, scabies, Shiga-toxigenic Escherichia coli (STEC) infection, shigellosis and infectious tuberculosis, and may include a communicable stage of hepatitis B infection if, in the opinion of the local health officer, the person poses an unusually high risk to others (e.g., a child that exhibits uncontrollable biting or spitting). Restrictable disease also includes any other communicable disease identified in an order issued by the Oregon Health Authority or the local public health officer as posing a danger to the public’s health. A disease is considered to be a restrictable disease if it is listed in Oregon Administrative Rule (OAR) 333-019-0010, or it has been designated to be a restrictable disease by the local public health administrator after determining that it poses a danger to the public’s health.
2. “Susceptible” for a child means lacking documentation of immunization required under OAR 333-050-0050.
3. “Reportable disease” means a disease or condition, the reporting of which enables a public health authority to take action to protect or to benefit the public health.

Restrictable Diseases

1. A student of the **D**istrict will not attend a **D**istrict school or facility while in a communicable stage of a restrictable disease, including a communicable stage of COVID-19², unless authorized to do so under Oregon law. When an administrator has reason to suspect any child has a restrictable disease, the administrator shall send the student home **and report the case to the District Nurse.**
2. An administrator shall exclude a susceptible child from school if the administrator has reason to suspect that the student has been exposed to measles, mumps, rubella, diphtheria, pertussis, hepatitis A, or hepatitis B, unless the local health officer determines that exclusion is not necessary to protect the public’s health. The administrator may request the local health officer to make a determination as allowed by law. If the disease is reportable, the administrator will report the occurrence to the local health department.

¹ Added per OAR 333-019-1000(2).

² “Communicable stage of COVID-19” means having a positive presumptive or confirmed test of COVID-19.

3. An administrator shall exclude a student if the administrator has been notified by a local public health administrator or local public health officer that the student has had a substantial exposure to an individual with COVID-19 and exclusion is deemed necessary by same.
4. A student will be excluded in such instances until such time as the student or the parent or guardian of the student presents a certificate from a physician, a physician assistant licensed under Oregon Revised Statute (ORS) 677.505 - 677.525, a nurse practitioner licensed under ORS 678.375 - 678.390, local health department nurse or school nurse stating that the student does not have or is not a carrier of any restrictable diseases.
5. The district may, for the protection of both the student who has a restrictable disease and the exposed student, provide an educational program in an alternative setting. A student may remain in an alternative educational setting until such time as a certificate from a physician, physician assistant, nurse practitioner, local health department nurse or school nurse states that the student does not have or is not a carrier of any restrictable disease, or until such time as a local public health administrator states that the disease is no longer communicable to others or that adequate precautions have been taken to minimize the risk of transmission. A restrictable disease exclusion for chickenpox, scabies, staphylococcal skin infections, streptococcal infections, diarrhea or vomiting may be removed by a school District nurse or health care provider.
6. More stringent exclusion standards for students from school may be adopted by the local health department.
7. The District's emergency preparedness plan Comprehensive Communicable Disease Plan shall address the District's plan with respect to a declared public health emergency at the local or state level.

Reportable Diseases Notification

1. All employees shall comply with all reporting measures adopted by the District in accordance with the guidance from the Local Public Health Authority. ~~All employees shall comply with all reporting measures adopted by the district and with all rules set forth by the Oregon Health Authority, Public Health Division and the local health department.~~
2. An administrator may seek confirmation and assistance from the District Nurse or a local health officer to determine the appropriate District response when the administrator is notified that a student or an employee has been exposed to a restrictable disease that is also a reportable disease.
3. An administrator shall follow the guidance of the Local Public Health Authority to determine other persons who may be informed of a student's communicable disease ~~when a legitimate educational interest exists or~~ for health and safety reasons ~~in accordance with law.~~

Education

1. The administrator or designee shall seek information from the District's school nurse or other appropriate health officials regarding the health needs/hazards of all students and the impact on the educational needs of a student diagnosed with a restrictable disease or exposed to a restrictable disease.

2. The administrator or designee shall, utilizing information obtained above, determine an educational program for such a student and implement the program in an appropriate (i.e., regular or alternative) setting.
3. The administrator or designee shall review the appropriateness of the educational program and the educational setting of each individual student diagnosed with a restrictable disease.

Equipment and Training

1. The **District** administrator or designee shall, on a case-by-case basis, will identify and provide ~~determine what~~ equipment and/or supplies are necessary in a particular classroom or other setting in order to prevent disease transmission.
2. The administrator or designee shall consult with the **District's** school nurse or other appropriate health officials to provide special training in the methods of protection from disease transmission.
3. All **District** personnel will be instructed annually to use the proper precautions pertaining to blood and body fluid exposure per the Occupational Safety and Health Administration (OSHA). (*See* policy EBBAA).

3. A disease may not be considered to be a school restrictable disease unless it is listed in section 2. above, in accordance with OAR 333-019-0010(5), it has been designated to be a school restrictable disease through Board policy or the local health administrator determines that it presents a significant public health risk in the school setting;
4. When a person is diagnosed as having diphtheria, measles, pertussis (whooping cough) or rubella (German measles), the local health officer may exclude from any school in his/her jurisdiction any student or employee who is susceptible to that disease;
5. The district's emergency preparedness plan shall address the district's plan with respect to a declared public health emergency at the local or state level.

Notification

1. Any staff member who has reason to suspect that a student is infected with a reportable, but not school restrictable disease shall so inform the school administrator. All employees shall comply with all reporting measures adopted by the district and with all rules set forth by Oregon Health Services and county health department.
2. In the event a school administrator is informed that a staff member or student may have a reportable disease, he/she will seek confirmation and assistance from the local health department to determine the appropriate district response. Reportable diseases include, but are not limited to:
 - a. Acquired immunodeficiency syndrome (AIDS);
 - b. Amebiasis;
 - c. Anthrax;
 - d. Botulism;
 - e. Brucellosis;
 - f. Campylobacteriosis;
 - g. Chancroid;
 - h. Chlamydia trachomatis infection of the genital tract;
 - i. Cholera;
 - j. Cryptosporidiosis;
 - k. Diphtheria;
 - l. Escherichia coli 0157-caused illness;
 - m. Food-borne illness;
 - n. Giardiasis;
 - o. Gonococcal infections;
 - p. Haemophilus influenzae-caused invasive disease;
 - q. Hemolytic uremic syndrome;
 - r. Hepatitis (A; B; non-A, non-B and delta);
 - s. HIV infection*;
 - t. Leprosy;
 - u. Leptospirosis;
 - v. Listeriosis;
 - w. Lyme disease;
 - x. Lymphogranuloma venereum;
 - y. Malaria;
 - z. Measles (Rubeola);
 - aa. Meningococcal disease;

- bb. Pelvic inflammatory disease, acute, nongonococcal;
- cc. Pertussis;
- dd. Plague;
- ee. Poliomyelitis;
- ff. Psittacosis;
- gg. Q fever;
- hh. Rabies (human and animal cases);
- ii. Rocky Mountain spotted fever;
- jj. Rubella (including congenital rubella syndrome);
- kk. Salmonellosis (including typhoid fever);
- ll. Shigellosis;
- mm. Syphilis;
- nn. Tetanus;
- oo. Trichinosis;
- pp. Tuberculosis;
- qq. Tularemia;
- rr. Yersiniosis.

*Does not apply to anonymous HIV testing.

3. With consultation and direction from the district's school nurse or appropriate health authorities, the school administrator or designee shall determine which other persons may be informed of the infectious nature of the individual student within guidelines provided in statute.

Education

1. The school administrator or designee shall seek information from the district's school nurse or other appropriate health officials regarding the health needs/hazards of all students and the educational needs of the infected student.
2. The school administrator or designee shall, utilizing information obtained in section 1. above, determine an educational program for the infected student and implement same in an appropriate (regular or alternative) setting.
3. The school administrator or designee shall, from time-to-time, review the appropriateness of the educational program and the setting of each individual student.

Equipment and Training

1. The school administrator or designee shall, on a case-by-case basis, determine what equipment and/or supplies are necessary in a particular classroom or other setting in order to prevent disease transmission.
2. The school administrator or designee shall consult with the district's school nurse or other appropriate health officials as to whether it is necessary to provide special training in the methods of protection from such communicable disease.

All district personnel will be instructed annually by the school health nurse to use the proper precautions pertaining to blood and body fluid exposure.

NSSD Enrollment Totals as of 1/15/21

School Name	Grade	March '20	Oct '20	Nov '20	Dec '20	Jan'21	Feb '21	March '21	April '21	May '21	June '21
MARI-LINN ELEMENTARY	KG	21	14	14	14	14					
MARI-LINN ELEMENTARY	1	21	14	13	13	14					
MARI-LINN ELEMENTARY	2	23	18	18	17	17					
MARI-LINN ELEMENTARY	3	25	17	15	15	15					
MARI-LINN ELEMENTARY	4	29	17	16	16	16					
MARI-LINN ELEMENTARY	5	26	26	24	25	25					
MARI-LINN ELEMENTARY	6	23	23	22	22	22					
MARI-LINN ELEMENTARY	7	26	19	18	18	18					
MARI-LINN ELEMENTARY	8	22	15	15	16	15					
MARI-LINN ELEMENTARY	ALL	216	163	155	156	156					
NSSD OPTIONS ACADEMY	KG	N/A	12	11	10	9					
NSSD OPTIONS ACADEMY	1	N/A	11	11	11	10					
NSSD OPTIONS ACADEMY	2	N/A	2	2	2	4					
NSSD OPTIONS ACADEMY	3	N/A	9	11	8	9					
NSSD OPTIONS ACADEMY	4	N/A	5	10	10	10					
NSSD OPTIONS ACADEMY	5	N/A	5	6	5	4					
NSSD OPTIONS ACADEMY	6	N/A	7	4	3	3					
NSSD OPTIONS ACADEMY	7	N/A	5	3	3	3					
NSSD OPTIONS ACADEMY	8	N/A	17	14	15	14					
NSSD OPTIONS ACADEMY	9	N/A	7	7	5	5					
NSSD OPTIONS ACADEMY	10	N/A	10	10	12	13					
NSSD OPTIONS ACADEMY	11	N/A	16	18	16	15					
NSSD OPTIONS ACADEMY	12	N/A	6	7	7	7					
NSSD OPTIONS ACADEMY	ALL		112	114	107	106					
STAYTON ELEMENTARY	KG	90	72	72	73	73					
STAYTON ELEMENTARY	1	112	71	72	72	72					
STAYTON ELEMENTARY	2	90	98	95	95	92					
STAYTON ELEMENTARY	3	86	77	72	74	74					
STAYTON ELEMENTARY	ALL	378	318	311	314	311					
STAYTON HIGH	9	189	187	183	184	182					
STAYTON HIGH	10	205	186	183	181	182					
STAYTON HIGH	11	174	180	174	175	174					
STAYTON HIGH	12	181	149	142	140	138					
Winema/GED/Early College			27	44	47	47					
STAYTON HIGH SCHOOL	ALL	*749	729	726	727	723					
STAYTON INTERMEDIATE	4	83	67	68	68	67					
STAYTON INTERMEDIATE	5	102	70	70	70	71					
STAYTON INTERMEDIATE	ALL	185	137	138	138	138					
STAYTON MIDDLE	6	138	94	95	97	95					
STAYTON MIDDLE	7	108	126	126	127	127					

STAYTON MIDDLE	8	136	104	107	108	107					
STAYTON MIDDLE	ALL	382	324	328	332	329					
SIS/SMS TOTAL	ALL	567	461	466	470	467					
SUBLIMITY	KG	45	25	23	23	24					
SUBLIMITY	1	36	40	38	38	36					
SUBLIMITY	2	43	34	36	36	36					
SUBLIMITY	3	42	39	40	39	38					
SUBLIMITY	4	42	45	37	37	38					
SUBLIMITY	5	42	46	44	44	45					
SUBLIMITY	6	45	40	38	38	39					
SUBLIMITY	7	57	42	41	39	39					
SUBLIMITY	8	34	48	48	48	48					
SUBLIMITY	ALL	386	359	345	342	343					
NSSD	TOTAL	*2296	2142	2117	2116	2106					
NSSD Students Enrolled in Virtual Schools				111	106	**109					
NSSD students registered with WESD to homeschool				197	198	200					

* The March 2020 Board report showed an NSSD total of 2262. This included 34 students who were attending off campus for programs such as Early College, Winema or GED. Starting in 2020-21, those students will continue to be included in the NSSD total but will be subtracted from the individual grade level numbers in Stayton High School.

**The increase occurred because three students who were previously enrolled with an online charter school recently moved in the NSSD boundaries



North Santiam School District
BOARD OF DIRECTORS

SCHOOL YEAR ANNUAL AGENDA ITEMS CALENDAR

Version 2, Updated 12/02/20

These agenda items typically occur every month so have not been repeated below:

1. Spotlight/Recognition/Awards (*may not occur every month*)
2. Reports:
 - ASB Report-ASB President or designee
 - Superintendent's Report
 - Business Director's Report
 - Community Engagement Committee Report
 - Student Success Act –Supt or Assoc Supt
 - Informational Reports including: field trips, enrollment & upcoming events
3. Approval of Meeting Minutes & Licensed Staff Changes
4. First and/or second readings of updates to NSSD board policies

These items may appear as needed but may not happen at the same time every year:

1. Long Range Facility Master Planning Committee/Bond Planning
2. OSBA (in-house) training or other group learning opportunities
3. Budget Appropriations/Funding Resolutions
4. Curriculum Adoptions

July

Traditional Location: Santiam Room

Annual Agenda Items:

1. Approve Board Goal Strategies for upcoming year (done annually)
2. (Next Applicable in 2022) Approve Board/District Goals – every three years
3. Supt. Evaluation Document Approval
4. Approval of Board Operating Protocol
5. Annual Organizational Agenda Items (list copied from OSBA website)
(the Annual Organizational Items must occur before July 31 but can be done in June during a non-election year, if the Board chooses to not have a July meeting)

- Swear in recently elected and appointed directors, who must take an oath of office before assuming duties. Elect the board chair and vice chair. (ORS 332.005(2), 332.040)

****if a new student representative has been selected, they can swear in during the month of the first meeting they attend***

- Make sure the following positions are designated:
 - Chief administrative officer (the superintendent) as school district clerk or another individual, if there is no chief administrative officer. (ORS 332.515)
 - Business manager or deputy clerk, or both.
 - Custodian of funds who will sign checks or, if the school board so authorizes, utilize a facsimile signature for that purpose. (ORS 328.441, 328.445)
 - Budget officer, who shall prepare or supervise preparation of the budget document under the direction of the executive officer. (ORS 294.331)
 - Financial auditors for the school year, who may be contracted for through the administrative office of the county in which the administrative office of the school district is located. (ORS 328.465, 327.137, 297.405)
 - Legal counsel.
- Determine fidelity-bond amounts for those authorized to handle district funds and ensure they are bonded by a surety company authorized in Oregon. (ORS 332.525)
- Set a borrowing limit for the custodian of funds.
- Establish dates, time and place of regular monthly board meetings.
- Establish depository(ies) for school funds. (ORS 328.441, 294.805-294.895)
- Review status of Local Public Contract Review Board and rules. (ORS 279A.060)
- Under new business:
 - Appoint members of standing committees.
 - Approve personnel changes.
 - Approve contracts for payment. (ORS 332.075(2-3))

Other Activities/Events

- OSBA Annual Conference (Bend)
- SummerFest (last Saturday in July)

August

Traditional Location: SES Cafeteria

Leadership Team Goal Workshop (early August)

1. Review standing Board/District Goals and present any new Board strategies
2. Receive end of year reports & upcoming year goals from NSSD Leadership Team

Traditional Location: Santiam Room

Regular Session Annual Agenda Items:

1. Projected Student Enrollment
2. New Excise Tax Rate Approval
3. Board members choose their “buddy school”
4. TELL Survey Results

Other Activities/Events

- Safe Schools Training on Mandatory Reporting (online)

- Welcome Back to School-Staff (last week in August)
- Back to School Open Houses (see school calendars for dates)

September

Traditional Location: Santiam Room

Annual Agenda Items:

1. Possible nominations for NSSD board member wishing to run for an OSBA board position
2. TAG Program Report
 - a. Number of Student Identified and the screening process
 - b. Supports/Programs offered
3. Previous Stayton High school year data
 - a. Graduation/Completer rates
 - b. On-Track to Graduate rates for upcoming 10-12 graders
 - c. College Credits Earned
 - d. CTE Enrollment (demographics if possible)
 - e. Percentage of Students Involved in Co-Curricular Activities
 - f. Percentage of Students Involved in Activities/Clubs with Service

Other Activities/Events

- Safe Schools Training on Mandatory Reporting-due to be completed this month

October

Traditional Location: Santiam Room

Annual Agenda Items:

1. Stayton Booster Club Report (projects, membership, etc) - Club President
2. Division 22 Report-Assoc. Superintendent
3. Professional Development Report – Assoc. Superintendent or designee
4. Evaluation of Ed Effectiveness (findings from teacher observations)-Supt or designee

Other Activities

- State-Wide Licensed In-Service Day
- Lyons Fire Dept Chili Cook-off
- OSBA Regional Meetings

November

Traditional Location: Santiam Room

Annual Agenda Items:

1. Exit Interview Survey Results (Oct or Nov)- HR Director

2. OSBA Elections
3. Leadership Team Current Year Goal Update (in report form)
 - SHS Report should include On-Track to Graduate percentages
4. Master Facilities Plan Review and Revisions—Facilities Director
5. State/District Report Cards-Assoc Supt (Nov or Dec)

Other Activities/Events

- OSBA Annual Conference

December

Traditional Location: Santiam Room

Annual Agenda Items:

1. District-wide AVID Report – District AVID Coordinator/Assoc Supt.
2. Special Education Report -Special Ed Director

January

Traditional Location: Stayton Middle School

Annual Agenda Items:

1. Board Appreciation Month-Staff/Schools
2. School Spotlight-School Admin
3. WESD Local Service Plan Approval (every 2 years)-Superintendent
4. Proposed List of Budget Committee Members and Budget Calendar-Business Director
5. Audit Review-Business Director (may also be joined by reps from auditing firm)
6. Current Year Goals Progress -Superintendent

Other Activities/Events

- Classified In-Service Day

Board Secretary Tasks:

- Prepare to file notice of district board election (due in Feb, [see Marion Co Calendar](#))
- Provide filing information to anyone seeking election/re-election (only in odd numbered years at this time)

February

Traditional Location: Stayton Elementary School

Annual Agenda Items:

1. School Spotlight-School Admin
2. Proclamation for Classified Appreciation Week (in March)
3. Approval of Budget Committee Members and Calendar-Business Director
4. Leadership Team Current Year Goal Updates (in written form)
 - SHS Report should include On-Track to Graduate percentages

Board Secretary Tasks:

- File notice of district board election ([see Marion Co Calendar](#))
- Provide filing information to anyone seeking election/re-election (only in odd numbered years at this time)

Other Activities/Events

- Licensed In-Service Day
- Stayton Sublimity Chamber of Commerce Awards Banquet
- Booster Club Annual Auction

March

Traditional Location: District Office/Santiam Room

Special Session:(first week in March)

1. Renewal of Contracts (Licensed/Administrative)

Traditional Location: Mari-Linn School

Regular Session Annual Agenda Items:

1. School Spotlight-School Admin
2. School Calendar Adoption (typically between now and May)
3. Superintendent Evaluation Forms to Board members
4. Projected Enrollment for Budget (review of 2nd period ADM)-in Bus. Director's report

Board Secretary Tasks:

- Distribute Evaluation Forms/Links to Board members
- Provide Reminded of Board Elections Filing Due Date (if applicable)

April

***Prior to April meeting, the individual scores from the Supt Eval must be compiled so they are available to review during the meeting* - Board Volunteer or Board Secretary**

Traditional Location: Sublimity School

Annual Agenda Items:

1. School Spotlight-School Admin
2. Review Board Goal Strategies/Schedule work session (if needed) to revise in order to be adopted in July
3. (Next Applicable 2022) Review Board/District Goals and schedule work session (if needed) to revise in order to be adopted in July – only done every three years.
4. (Next Applicable 2021) Discuss timelines for board self-evaluation (ever two years). The process should be completed by the June board meeting.
5. Review Consolidated Scores~ Superintendent Evaluation (Board only/Exec session)

After April Meeting

The Board Chair and Vice Chair review Salary/Benefits comparisons with the HR Director. Then they review the compiled scores/comments from the evaluation with Superintendent and negotiate the extension of the contract.

Board Secretary Tasks

- Coordinate with current student board representative and SHS admin to announce the student representative position opening for the upcoming school year. Applications should be submitted to the principal by June 1st.
- After meeting, send Board self-evaluation forms

May

Traditional Location: Stayton High School

Prior to Board Meeting:

The Board Chair and Vice Chair review Salary/Benefits comparisons with the HR Director. Then they review the compiled scores/comments from the evaluation with Superintendent and negotiate the extension of the contract.

Annual Agenda Items:

1. School Spotlight-School Admin
2. Student awards @ SHS-Valedictorian, Salutatorian, Future First Citizen
3. Board Awards – Santiam, Jack Adams, Community Partner, Eagle Award (as recommended by the Community Engagement Committee)

4. WESD Local Service Plan List of Services Taken-Supt or Business Director
5. Establish the number of student transfer requests into the District for coming year
6. Review results of annual parent survey
7. Review Supt. Evaluation as a group with the Superintendent (Board only/Exec Session)
8. Approve contract extension of Superintendent

Board Secretary Tasks

- Coordinate with current student board representative and SHS admin to collect student representative applications for the upcoming school year. Applications should be submitted to the principal by June 1st.

June

Traditional Location: Santiam Room

Special Session/Budget Hearing (prior to Regular Session):

Review of Budget Documents/Resolutions: Business Director

Regular Session Annual Agenda Items:

1. Budget Approval
2. Resolution~ Budget Reserves (DBDB)-Business Director
3. Professional Development Report – Assoc. Superintendent or designee
4. Select student representative to the school board for following year
5. Community Wide Activities in Schools for Previous Year (in written report)
6. Goal Workshop Prep (discuss who can attend, who will present)