

Alsea School Board Meeting

Thursday, March 14, 2024 7:00 PM

Alsea School Library, 301 S 3rd St, Alsea, OR 97324

1. **Call to Order**

a. Flag Salute

b. Approval of Agenda

2. **Executive Session**

- To conduct deliberations with persons designated by the governing body to carry on labor negotiations. (ORS 192.660 (2) (d))

3. **Consent Agenda**

a. February Board Minutes



Alsea School District
301 S 3rd St
Alsea, OR 97324

Alsea School Board Meeting
February 7, 2024 7:00 PM
Alsea School Library

Zoom Link: <https://us06web.zoom.us/j/86578299128?pwd=f9HPni9voc1drN6itdsTTCHe7j66Ud.1>

Boardbook Link: <https://meetings.boardbook.org/Public/Organization/2548>

Board Members Present: Risteen Follett, Soren Rounds, Jamie Olsen, Russ Ceperich

Board Members Online: Deb Lindberg

Staff Members Present: Krista Nieraeth, Don Staehely, Lora Nickle, Nathan Roberts

Also present in person and online: Patrons and Employees

1. Call to Order

- a. Flag Salute - 7:00 PM
- b. Approval of Agenda
Agenda approved as presented.

2. Consent Agenda

- a. Approval of Minutes
 - i. January 10, 2024, Regular School Board Meeting
 - ii. January 17, 2024, Budget Work Session

Soren round motioned to approve the Consent Agenda. Russ Ceperich seconded. No discussion. Motion carried 5-0.

3. Patron Comments - None

4. Reports

- a. Superintendent Report – Krista Nieraeth
Ms. Nieraeth presented her report to the board. Information found in the submitted documents.
- b. K-6 Brick and Mortar Principal Report - Krista Nieraeth
Ms. Nieraeth presented her report to the board. Information found in the submitted documents.
- c. K-5 LaHO Principal Report – Heather Shunk
Ms. Shunk presented her report online to the board. Information found in the submitted documents.
- d. 7-12 Brick and Mortar Principal Report – Bart Rothenberger
Mr. Rothenberger presented his report online to the board. Information found in the submitted documents.
- e. Financials – Don Staehely
Mr. Staehely presented his report to the board. Information found in the submitted documents.
- f. Bond Update – Chris and Nancy Giggy
Mr. and Mrs. Giggy presented their report online to the board. Information found in the submitted documents.
- g. Enrollment - Lora Nickle
Ms. Nickle presented her report to the board. Information found in the submitted documents.

5. New Business

- a. 2024-2025 Proposed School Calendars
Ms. Nieraeth presented two versions of the 2024-2025 school calendars to the board.
With the correction on version 2 the last day for staff would be June 20, 2024,
Jamie Olsen motioned to adopt version 1 of the 2024-25 proposed school calendar. Soren Rounds seconded. The board discussed. Motion carried 5-0.

- b. Baseball Co-Op with Monroe -
Mr. Rothenberger presented his report online to the board. Information found in the submitted documents.
Jamie Olsen motioned to approve. Russ Ceperich seconded. The board discussed. Motion carried 5-0.

6. Old Business

- a. 2024-2025 Adopted Budget Calendar
No changes, calendar represented as an adopted calendar instead of a proposed calendar.
- b. Budget Committee Openings
Information regarding Budget Committee openings have been posted at local businesses as well as the school website.
- c. Superintendent Calendar
The board discussed. Ms. Nieraeth and Ms. Nickle will work with Vince Adams to coordinate what that will look like. Ms. Nickle will then present the board with possible Executive Session dates.

7. First Reading *(Shaded words are new/strikethroughs are deleted)

8. Second Reading

9. Board Comments

Deb Lindberg commented that in addition to the art class doing things for our community Mr. Lynch's class will be freshening up her cafe sign. Jamie Olsen mentioned that the OHSET team will be participating in an event. Feb. 16-17 at the Linn Co fairgrounds. The Booster Club will be presenting our newly installed American Flag in the gym between the varsity basketball games tomorrow Feb. 8th. Risteen Follett thanked the Staff and Transportation Department for navigating the recent snow/ice storm and keeping our families safe.

10. Future Agenda Items

11. Key Dates

February 9, Teacher Workday
February 9, HS Sweetheart Dance, 6:00-9:00 PM
February 19, No School, President's Day
February 23, School in Session
March 7, Budget Committee Applications due
March 14, School Board Meeting, 7:00 PM

12. Adjourn - 8:08 PM

Risteen Follett, School Board Chair
Date

Date

Krista Nieraeth, Superintendent

b. Staff Recommendation



ALSEA SCHOOL DISTRICT 7J

Krista Nieraeth, Superintendent, K – 6 Principal, and Special Education Director
PO Box B * Alsea, Oregon 97324 * 541-487-4305 * Fax 541-487-4089
www.alsea.k12.or.us

March 14, 2024

To: Mrs. Risteen Follett, Chairperson, and the Alsea School District 7J Board of Directors

From: Krista Nieraeth, M.Ed., Superintendent of Schools

Re: Staffing for the 2024 – 2025 School Year

Each year, the building principal and the district superintendent complete the observation and evaluation process in accordance with SB 290 for licensed staff and administrators. During the March board meeting, the board of directors is presented with the recommendations of renewals and extensions, based on the evaluation of the job performance in accordance with ORS 342.513 and ORS 342.845. Once the recommendations are presented and approved, the District must provide notification in writing to staff. This does not promise employment for the upcoming year but does indicate that the employee has met the requirements for the employment.

My recommendations are as follows:

<u>Name:</u>	<u>Title/Position</u>	<u>Recommendation</u>
Ellis, Catherine	Secondary English	Renew / Extend
Harris, Joe	Secondary Science	Renew / Extend
O'Brien, Mary	K-12 Art/Yearbook	Renew / Extend
Olsen, Holly	2 nd Grade	Renew / Extend
Pinion, Sandra	3 rd Grade	Renew / Extend
Roberts, Nathan	Secondary History	Renew / Extend
Rozboroski, Timothy	K-12 PE/Health	Renew / Extend
Pearson, Timothy	Instructional Coach	Renew / Extend
Waverek, Courtney	1 st Grade/LAHO	Renew / Extend
Dapkus, Ruth	2 nd Grade/LAHO	Renew / Extend
Naylor, Shannon	4 th Grade/LAHO	Renew / Extend
Mason, Renee	5 th Grade	Probationary 3 to Contract
Sederlin, Adam	3 rd Grade/LAHO	Probationary 3 to Contract
Boser, Leslie	K-12 Special Education-B/M and LaHO	Probationary 3 to Contract
Rothenberger, Bart	High School Principal/AD	Probationary 2 to Probationary 3
Shunk, Heather	LaHO Principal	Probationary 2 to Probationary 3
Brumbaugh, Ben	Kindergarten	Probationary 1 to Probationary 2
Treadway, Miranda	4 th Grade	Probationary 1 to Probationary 2
Evans, Brittni	6 th Grade	Probationary 1 to Probationary 2
Schlechter, Jake	Secondary Math	Probationary 1 to Probationary 2
Stevens, Seth	Secondary Ag/Shop	Probationary 1 to Probationary 2
Hendrix, Ricki	K-12 PE/Health	Probationary 1 to Probationary 2
Lynch, David	K-12 Art	Probationary 1 to Probationary 2



ALSEA SCHOOL DISTRICT 7J

Krista Nieraeth, Superintendent, K – 6 Principal, and Special Education Director

PO Box B * Alsea, Oregon 97324 * 541-487-4305 * Fax 541-487-4089

www.alsea.k12.or.us

The following staff will not be renewed for the upcoming school year, as their position was hired as a temporary position during the school year due to an increase in class size and a resignation in November. These positions may be open for hiring for the upcoming school year.

<u>Name:</u>	<u>Title/Position</u>	<u>Recommendation</u>
Melissa Yeo	Kindergarten – LaHO	Non-Renew
Emilee Russell	1 st Grade – Brick and Mortar	Non-Renew

c. Surplus List

March 2024 Surplus List

- 4 - electric hot plates
- 1 - stand mixer with attachments
- 2 - nonstick woks
- 4 - cutting boards
- 1 - nonstick pie pan
- 6 - nonstick sauté pans
- 1 - waffle iron
- 1 - nonstick grill pan
- 11 - nonstick pots
- 7 - measuring cups
- 4 - measuring spoons
- 1 - microwave
- 2 - milk cooler
- 40 - desks
- 1 – Commercial washing machine
- 4 - orbital floor scrubbers
- 3 - vacuums
- 1 - examination table
- 3 - Wrestling Mats
- 1 - Dell R510 Server (end of life)
- 1 - APC Backup Power Supply (end of life)

4. Patron Comments:

The Alsea School Board of Directors values the opinions and input of students, staff, parents, and community members. Although board meetings are held in public, they are not meetings of the public. Please keep your comments to 3 minutes or less. If you intend to speak to the board this evening, you will need to fill out one of the blue comment cards and hand it to the Board Secretary, Lora Nickle. Public comments may also be made via Zoom. If you intend to speak via Zoom, please put your name in the comments so that the board chair can call on you. Before you begin your comments, please state your name and if you are speaking for an organization, please state that organization. For more information about public comments at a board meeting, please see Alsea School District Policy BDDH.

5. Reports

a. Superintendent Report

Alsea School District

March Board Meeting Board Report

Krista Nieraeth, Superintendent and Special Education Director

1. Next Year Advertising

My staff and I have met to discuss how to market Alsea, both Brick and Mortar and LaHO, for enrollment for next year. We will be using social media, Google, our website, and other means that Alsea is a charter school with open enrollment, and then what we offer. Lora is working with Mrs. Shunk for a preregistration form for LaHO, which we started advertising in March. For B/M, we will start advertising in April.

2. Food Service

Roxie Smallwood and I met with Scott Harper, Philomath's Food Service Director, and Jennifer Griffith, Philomath's Business Manager, to discuss our food services programs and compare costs, etc. We were able to tour their facilities and see what they do. Philomath is partnering, like us, with Corvallis for menu creation, food ordering, and administrative support. Mr. Staehely, Roxie, and I met with Corvallis as well to ensure that we are maximizing our monies for food ordering and to give us more of a better view of cost of food per meal and then cost per meal as a whole. The two biggest issues that that we have is that we do not have a commercial kitchen or storage spaces to be able to successfully run our own food service program. We are continuing to brainstorm ways to help increase Alsea's capabilities to run our food service program in a more effective and efficient way.

3. Early Literacy Grant

Mrs. Shunk and I met with ODE to review our Early Literacy Grant to clarify and update as needed on March 5th. We resubmitted the necessary revisions and found out that night that ODE had approved the application. I signed the grant agreement on March 6th, and funds will be released within the week.

4. Benton County Commissioners Meetings

I spent the afternoon of February 29th meeting with Benton County Commissioners Malone, Augerot, and Wyse, as well as the new County Administrator Rachel McEneny, to introduce myself and give them an overview of the priorities of our district and what we believe the needs of our community are. Commissioner Augerot will be out in Alsea in March for a townhall meeting.

5. Facilities

Benton County finally gave the full approval and issued the permits for the bathroom remodel located in the 4 – 6 grade wing. Mr. Elbers is working to complete the bathroom by coordinating with plumbers, electricians, and concrete company. Our hope is that the work will be done by the end of April.

Mr. Elbers and I have been in touch with Chris and Nancy Giggy about the beginning stages of construction of the VoTech Building. There is a lot of coordination happening and Nancy and Chris are doing a great job in getting things moving. The district appreciates the Giggys and their hard work.

Mr. Elbers, Mr. Staehely, and I have been discussing the increase in utility costs in the next year, especially with the new HVAC system going live this summer. Mr. Elbers and I are discussing the budget to replace the windows AND doors in the building, as well the timeline in which this can be done. The replacement of windows and doors are priorities for us because of the increase in cost and the state of our building, and for safety purposes.

6. 2nd Diagnostic Results – Jan/Feb – i – Ready

Please see handout.

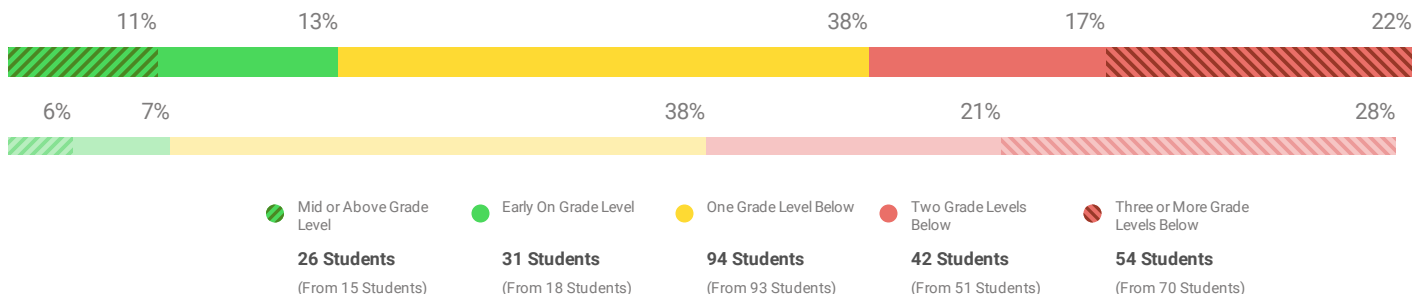
Diagnostic Results

School All Schools
 Subject Math
 Academic Year 2023 - 2024
 Diagnostic Most Recent
 Prior Diagnostic Fall

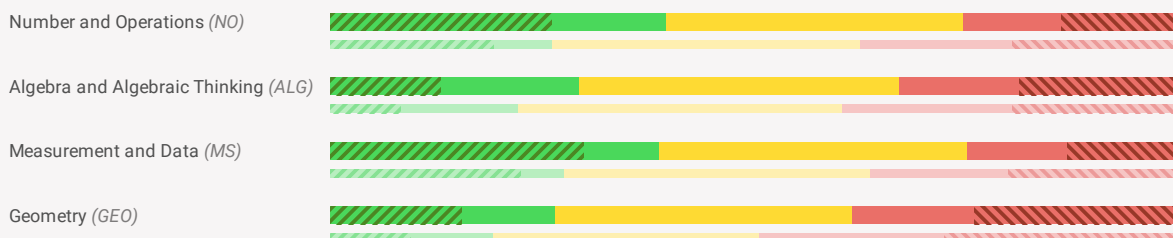
Criterion Referenced

Overall Placement

Students Assessed/Total: **247/265**



Placement by Domain



Switch Table View

Choose to Show Results By

Placement Summary

School

Showing 3 of 3

School		Overall Grade-Level Placement						Students Assessed/Total
ALSEA ELEMENTARY	Most Recent		7%	18%	46%	21%	8%	100/101
	Fall		0%	5%	47%	26%	22%	
ALSEA MIDDLE & HIGH SCHOOL	Most Recent		3%	10%	23%	12%	52%	77/80
	Fall		1%	9%	14%	18%	57%	

Diagnostic Results



School
Subject
Academic Year
Diagnostic
Prior Diagnostic

All Schools
Math
2023 - 2024
Most Recent
Fall

School		Overall Grade-Level Placement						Students Assessed/Total
LEARN AT HOME OREGON	Most Recent		24%	7%	43%	17%	9%	70/84
	Fall		20%	9%	50%	16%	6%	

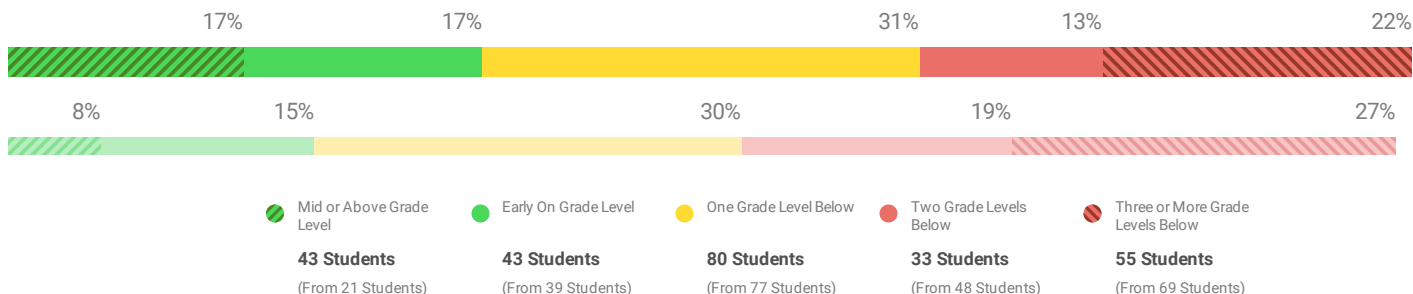
Diagnostic Results

School All Schools
 Subject Reading
 Academic Year 2023 - 2024
 Diagnostic Most Recent
 Prior Diagnostic Fall

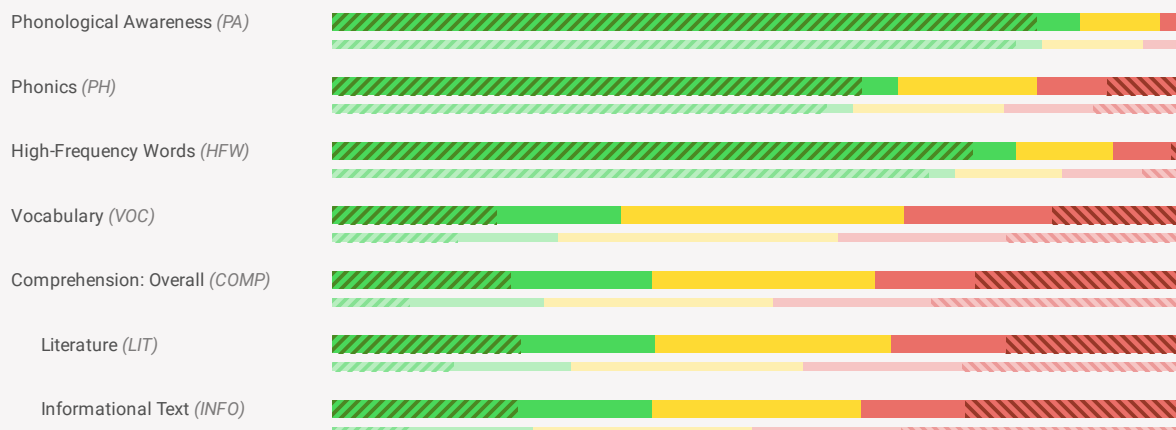
Criterion Referenced

Overall Placement

Students Assessed/Total: 254/271



Placement by Domain



Switch Table View

Choose to Show Results By

Placement Summary

School

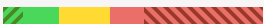
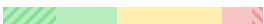
Showing 3 of 3

School Overall Grade-Level Placement Students Assessed/Total

Diagnostic Results

School
Subject
Academic Year
Diagnostic
Prior Diagnostic

All Schools
Reading
2023 - 2024
Most Recent
Fall

School		Overall Grade-Level Placement						Students Assessed/Total
ALSEA ELEMENTARY	Most Recent		14%	18%	42%	14%	12%	100/101
	Fall		6%	11%	36%	30%	17%	
ALSEA MIDDLE & HIGH SCHOOL	Most Recent		7%	14%	20%	13%	45%	84/86
	Fall		1%	13%	15%	12%	58%	
LEARN AT HOME OREGON	Most Recent		33%	19%	30%	11%	7%	70/84
	Fall		20%	24%	40%	11%	4%	

REGULAR ATTENDERS

Grade Level	Enrollment #	01-Oct	Enrollment #	01-Nov	Enrollment #	01-Dec	Enrollment #	01-Jan	Enrollment #	01-Feb	Enrollment #	01-Mar
KG	18	77.78%	18	50.00%	16	43.75%	16	43.75%	16	56.25%	17	70.59%
1st	42	83.33%	39	84.62%	39	82.05%	39	79.49%	40	80.00%	40	72.50%
2nd	36	72.22%	36	69.44%	37	78.38%	37	81.08%	37	83.78%	37	86.49%
3rd	31	77.42%	30	83.33%	29	89.66%	29	79.31%	28	71.43%	28	71.43%
4th	25	76.00%	26	73.08%	25	72.00%	25	64.00%	25	64.00%	24	54.17%
5th	24	70.83%	26	50.00%	25	48.00%	25	40.00%	24	45.83%	21	52.38%
6th	14	78.57%	13	76.92%	12	66.67%	12	66.67%	12	75.00%	13	76.92%
7th	19	68.42%	18	61.11%	19	47.37%	18	27.78%	17	47.06%	17	42.11%
8th	13	76.92%	13	61.54%	13	61.54%	13	53.85%	13	46.15%	13	38.46%
9th	22	68.18%	22	63.64%	23	56.52%	23	56.52%	22	63.64%	20	65.00%
10th	12	66.67%	12	58.33%	12	50.00%	12	58.33%	12	66.67%	12	58.33%
11th	14	78.57%	13	53.85%	14	57.14%	14	57.14%	14	57.14%	13	46.15%
12th	13	38.46%	10	30.00%	10	20.00%	10	20.00%	10	20.00%	10	30.00%
Schoolwide	283	71.80%	276	62.76%	274	59.47%	273	55.99%	270	59.77%	265	58.81%

b. K-6 Brick and Mortar Principal Report

Alsea School District

February Meeting Board Report – K-6 B&M School

Krista Nieraeth, Principal

School / Classroom Updates / Accomplishments

- Our K – 6 students have completed their mid – year diagnostic for I – Ready math and reading. The results can be found in the superintendent’s report. Mr. Pearson and I met with each individual teacher in grades K – 6 to discuss their mid year I – Ready diagnostic data, what the data was telling them, what other data points each teacher had in the classroom (informal observations, classroom assessments, etc.), classroom groupings, RTI groupings, skills lacking and plans to teach those skills to students. Each teacher was asked what administration could do to support them more in the classroom, which could include scheduling of aides, more support for curriculum, etc. These meetings are important to have to allow teachers to brainstorm ideas with administrators, who then can help support the teacher and students in increasing necessary reading and mathematics skills.
- We celebrated our students with certificates and t – shirts if they were considered regular attenders (90% attendance or higher) for the 1st semester. Congratulations to our students for this achievement!!!



- After school activities are in full swing! Mr. Taylor is offering culinary class and Mr. Lynch is offering art class! The students LOVE these opportunities and are learning lots of great skills. This program is paid for through the SIA grant.



- Our K – 5 teachers have been working with Chris Singer from the Chris and the Mid-Valley STEAM and CTE Hub and it has been going amazingly awesome! Chris has been doing BeatBots with our K – 2 grade students and KEVA planks, mazes, and Lego activities with our 3 – 5 students. Chris and the Mid-Valley STEAM and CTE Hub team also attended our STEM night in October and helped do fun activities with our students. We are excited to have this partnership with MVSCH and look forward to continuing it. Attached is a great email I received from Chris about how much he enjoys coordinating with our staff in Alsea to bring these opportunities to our students.





Krista Nieraeth <krista.nieraeth@alsea.k12.or.us>

Feedback (it's good :)

1 message

Chris Singer <singerc@linnbenton.edu>
To: Krista Nieraeth <krista.nieraeth@alsea.k12.or.us>
Cc: Sarah Whiteside <whites@linnbenton.edu>

Mon, Mar 4, 2024 at 11:48 AM

Hi Krista,

I just want to say how much I appreciate the fantastic communication and support I get from your teachers (K-5) that I'm currently working with. With the recent weather issues and just overall, I appreciate being able to have good communication and flexibility, so we can coordinate visits to their classrooms. I'm saying this especially since this is NOT always the case. It makes my job so much easier and makes it so rewarding to have such a positive partnership with teachers! Thanks for your support - I really enjoy what we've been able to do in Alsea and look forward to continuing to build a strong STEAM partnership between MVSCH and the district!

Thanks!
Chris

--

Chris Singer, Program Coordinator
Mid-Valley STEM-CTE Hub
www.midvalleystem.org / <https://linktr.ee/midvalleystemctehub>
Pronouns: (he, him, his)

**Would you like to meet and chat? Choose one of the links below:**

30 min - If you'd like to meet for longer, please let me know the date & time and I'll send you an invite for an hour zoom meeting.

"The most interesting people you'll find are ones that don't fit into your average cardboard box. They'll make what they need, they'll make their own boxes." -Dr. Temple Grandin

- Ms. Pinion and the 3rd graders went to the OMSI on March 6th to bring together what they are learning in the classroom. The students looked at different dinosaurs, watched a show at the planetarium, explored different types of machines and how they work, and discovered other activities that helped them explore the different principles of science.



ALSEA SCHOOL DISTRICT BOARD REPORT

Name: Heather Shunk **Position:** Principal

BOARD MEETING DATE: March 14, 2024

February Student of the Month Assembly - Character Trait - HEART

Highlights - Students of the Month, Character Trait - Heart (loyalty, caring, listening, kindness, empathy); Celebrating Attendance and Punctuality, Math, & Reading Superstars, Exploratory Class: Art, Reader's Theater, Spanish, Upcoming Character Trait for March - Leadership, Upcoming Read Across America/Oregon month with Spirit Week and Live Author Talk with Tisha and Tommy Richmond, "Dragon Smart".



Genius Hour Projects: Our students and their parents love to work on hands-on projects together and Genius Hour time will provide the platform for endless learning opportunities. Genius hour was created for the classroom based on Google's 20% time. Google's 20% time showcases innovation that can be created when employees are provided dedicated work time to pursue original ideas to create products and functionality that enhances the company. Gmail, Google Maps, and Google News are a few examples of what employees have created during this 20% time.

Educators grabbed onto this very simple approach and created the concept of Genius Hour for the classroom. Unlike typical Project Based Learning (PBL) assignments that maintain a prescriptive category or subject, Genius Hour encourages students to dive into their own interests, formulate questions that lead to deeper understanding, build research skills to answer questions, create a presentation, and share their findings with their classmates. The entire cycle takes about 7 weeks to complete, with an extra week of presentations and reflection added on. Students build confidence as they are supported to make their own choices and bring that to life for their classmates, essentially adding to the knowledge of others. Studies on Genius Hour have shown that students who are involved in the Genius Hour process, have shown a huge increase in engagement across all subject areas in school.

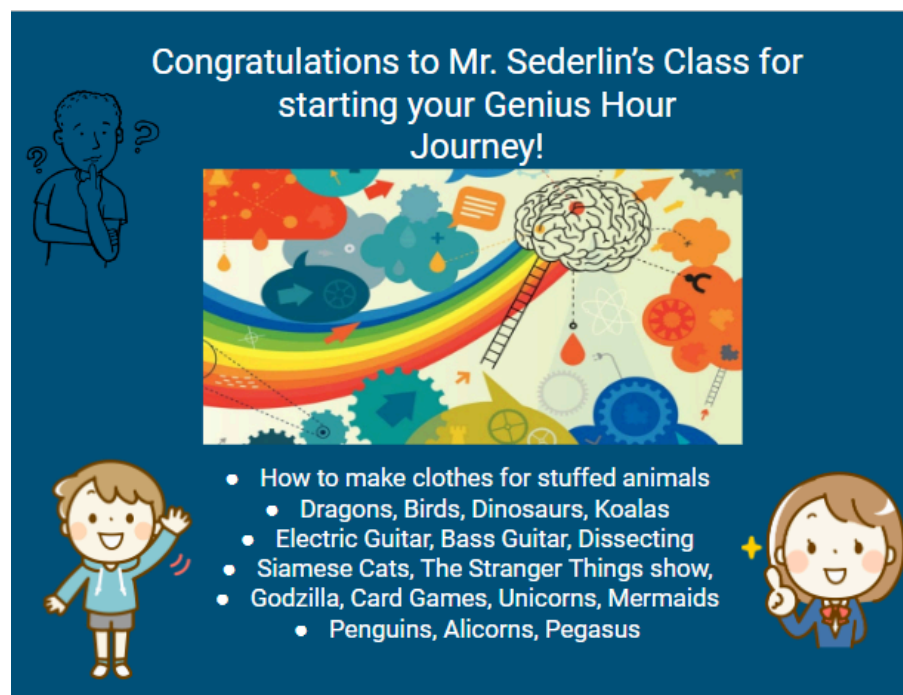
In our 1st grade classroom, student's have begun Genius Hour on a smaller scale by selecting topics

to teach each other. For example: Baking brownies from scratch, making a “Heart Book”, building a paper airplane that has a pilot in it, etc. Parents and students have been enjoying learning from each other, which has strengthened the community created in the Ms. Waverek’s classroom. Working from home adds a huge amount of benefit as students have access to materials and support of their learning coaches to work through this process.

Check the photos below of the day Mya taught everyone how to bake brownies from scratch. Parents shared pictures, on Class Dojo, of their children following along with the recipe and baking brownies in their own home:



Mr. Sederlin’s 2nd Grade class is beginning their Genius Hour Journey and students have been coming up with ideas for their projects.



Formal Observations: We are currently completing the formal observation process for LaHO teachers. During this time, teachers have created thoughtful and meaningful standards based learning experiences for their students. I have asked all teachers to include evidence of learning and other artifacts to showcase learning in their classrooms.

Mid-Year Parent Feedback - Parents have been sent a Mid-Year Parent Feedback form: <https://forms.gle/TB2BkYiLPXq9vi5y7>. Our staff is currently processing and reflecting on feedback that was provided. Teachers and I will be completing a “Glows and Grows” reflection form <https://forms.gle/z2jAsiM9PnjGRyzLA> so that we can identify and discuss what is working well and areas for improvement. This process is imperative to support our dedication to serving students and their families in the best way possible.

Early Registration for the 24-25 School Year has begun!!! Priority will be given to our existing LaHO families. All prospective families will complete a pre-registration form and receive confirmation that their child’s spot is reserved for next school year.



d. 7-12 Brick and Mortar Principal Report

Board Report for 7-12 for: February

From behind the principal's desk:

This past month moved along very quickly. We are witnessing students getting stagnant in the classroom and pushing the limits on rules. We met last week as a staff and discussed some remedies to get the students motivated and get them to respect our classroom rules and expectations.

Kayla and I are meeting individually with students regarding their grades and making sure our seniors are prepared to walk across the stage.

Again, I asked my staff to give me a highlight of one positive from their department.

CTE/Ag

Welding students are increasing their skills, building welding booths and have sold 2 fire pits. MS students are doing very well with shop safety and starting projects. Ag mechanics learning basic household wiring skills. Ag science is gearing up for spring and planting projects.

High school PE and Health classes:

High school PE finished our February handball unit. For March, we are doing floor hockey, and we will be performing tests in the weightroom the week leading into spring break.

Social Studies

. History classes are all doing well as we get further into the semester. 7th, 10th, and 11th are all doing great, 8th is doing better.

Video productions got some new students at the semester and they are excited about branching out and trying to do some things in addition to the weekly student news

Science:

7th grade science has been working on their forensic science unit. Students will begin work on their final projects, their own miniature crime scene. These will be produced in a shoebox and the other groups will have to try and solve the crimes.
Fun times!!

Art:

1. Working on Deb's Cafe sign should be done in 2 weeks, I missed a week because I was out sick.
2. After school pottery is back, I have a great turn out again!!
3. Graphic Design Class begins design for alsea grange this week!

English:

As a result of analyzing our I Ready data, our high school students are experiencing an increase in rigor in English class! We have moved away from basic comprehension as our goal and shifted our focus to actual analysis and critical thinking. It may result in slightly lower grades than some are used to for a little bit, but once they get used to the rigor, they will begin to rise to the challenge. We should be able to see the results in our third round of I Ready coming up. Go Wolverine readers!

Culinary:

Recently the culinary program started offering an after school program. This program has spawned great interests in the culinary arts by the elementary students and had great success with around fourteen students every week since it's been offered. The high school culinary class is preparing for a hamburger showdown towards the end of the term. Students are learning and engaging on ways to prepare a variety of food items. With the compilation of them preparing a burger and side. Students will show their skills and creativity by making their own buns from scratch, a signature sauce, and a side of their choosing for a panel of judges. (yet to be determined)

Math:

Algebra 2 and Geometry are doing well, in regards to education and behavior. The Algebra 1 students have shown a massive improvement and cultural shift towards better behavior.

Athletics:

Girls varsity basketball made a run through district tournament. Played in the #3 vs #4 game to go to state. Unfortunately came up two points short.

Middle school boys B team took second place at their district tournament.

Middle school boys A team took home the Championship for the Mt. West Middle School Tournament.

We have three boys that have decided to make the trek to Monroe everyday to join them on their baseball team.

High School track practice started this week and we have ten athletes out for track. First meet is March 15th.

Middle school track will begin March 18th.

Academic Advisor:

This month I have been working hard to identify our high school students who are off track or at risk of not graduating. I have met with these students to find out what support they may need, and how we can assist them while they work to get their grades up. I have been working closely with ESD on High School Success, specifically our freshman, however I am using the skills I have obtained to better support all classes. Krista and I sent a "culture survey" to our 7-12 students this week and will use that data to determine how we can shift our culture to ensure our students are successful. Our goal is to make Alsea a place where our students feel comfortable, empowered and successful

Transportation:

Transportation will be adding a Type 20 bus at the end of March. This bus will hold 14 passengers.

GENERAL FUND
STATEMENT OF RESOURCES
FOR THE FISCAL YEAR 2023-24
As of February 29, 2024

<u>LINE</u>	<u>SOURCE</u>	<u>BUDGET</u>	<u>Y-T-D</u> <u>2/29/2024</u>	<u>PROJECTED</u>	<u>TOTAL</u> <u>2/29/2024</u>	<u>BALANCE</u> <u>OVER/(UNDER)</u>
STATE SCHOOL SUPPORT FORMULA						
1	1111 CURRENT YEAR'S TAXES	\$ 499,000.00	\$ 482,962.18	17,150.68	\$ 500,112.86	\$ 1,112.86
2	1112 PRIOR YEAR'S TAXES	1,000.00	2,488.62		2,488.62	1,488.62
3	1114 OTHER TAXES	-	4.72	-	4.72	4.72
4	1190 INTEREST ON TAX COLLECTIONS	800.00	473.29		473.29	(326.71)
5	2101 COUNTY SCHOOL FUND	2,500.00	1,666.58	4,833.42	6,500.00	4,000.00
6	3103 COMMON SCHOOL FUND	66,340.92	25,815.48	25,815.48	51,630.96	(14,709.96)
7	3101 STATE SCHOOL SUPPORT FUND	6,773,656.93	5,235,204.00	982,924.46	6,218,128.46	(555,528.47)
8	4801 FEDERAL FOREST FEES	-	-	-	-	-
9	TOTAL 2023-24 SSSF SOURCES (Line 1 - Line 8)	7,343,297.85	5,748,614.87	1,030,724.04	6,779,338.91	(563,958.94)
STATE SCHOOL SUPPORT FORMULA (Prior Yr Adjustments)						
10	STATE SCHOOL SUPPORT FUND 22-23			(71,388.00)	(71,388.00)	(71,388.00)
11	HIGH COST GRANT				-	-
12	TOTAL SSSF PRIOR YR ADJ (Line 10 - Line 11)	-	-	(71,388.00)	(71,388.00)	(71,388.00)
13	TOTAL SSSF SOURCES (Line 9 + Line 12)	7,343,297.85	5,748,614.87	959,336.04	6,707,950.91	(635,346.94)
NON STATE SCHOOL SUPPORT FORMULA SOURCES						
LOCAL SOURCES						
14	1510 EARNINGS ON INVESTMENTS	25,000.00	177,531.61	47,468.39	225,000.00	200,000.00
15	1710 ADMISSIONS - GATE FEES	7,500.00	7,799.76	-	7,799.76	299.76
16	1760 FUND RAISING	-	125.00	-	125.00	125.00
17	1910 RENTAL INCOME	12,000.00	2,400.00	1,200.00	3,600.00	(8,400.00)
18	1943 SERVICES PROVIDED CHARTER SCHOOLS	88,505.00	69,007.15	25,992.85	95,000.00	6,495.00
19	1960 RECOVER PRIOR YEAR'S EXPENDITURES	-	13,815.31	-	13,815.31	13,815.31
20	1920 DONATIONS	6,000.00	-	-	-	(6,000.00)
21	1980 FEES CHARGED OTHER GRANTS	15,000.00	-	-	-	(15,000.00)
22	1990 MISCELLANEOUS REVENUE	24,800.00	22,214.13		22,214.13	(2,585.87)
23	TOTAL LOCAL SOURCES (Line 14 - Line 22)	178,805.00	292,892.96	74,661.24	367,554.20	188,749.20
OTHER SOURCES						
24	2102 REVENUE THROUGH ESD	4,000.00	3,823.53	3,823.53	7,647.06	3,647.06
25	3203 SPECIAL EDUCATION PROGRAMS	8,000.00	-	-	-	(8,000.00)
26	5300 INSURANCE REIMBURSEMENT	5,000.00	-	-	-	(5,000.00)
27	5400 BEGINNING CASH	2,999,999.65	4,390,473.33		4,390,473.33	1,390,473.68
28	TOTAL OTHER SOURCES (Line 24 - Line 27)	3,016,999.65	4,394,296.86	3,823.53	4,398,120.39	1,381,120.74
29	TOTAL NON SSSF SOURCES (Line 23 + Line 28)	3,195,804.65	4,687,189.82	78,484.77	4,765,674.59	1,569,869.94
30	TOTAL RESOURCES (Line 13 + Line 30)	\$ 10,539,102.50	\$ 10,435,804.69	\$ 1,037,820.81	\$ 11,473,625.50	\$ 934,523.00

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2023-24
As of February 29, 2024

		<u>ACTUAL</u> <u>Y-T-D</u>		<u>TOTAL</u>		<u>BALANCE</u> <u>FAVORABLE/</u>	<u>--%--</u>
		<u>BUDGET</u>	<u>2/29/2024</u>	<u>ENCUMBERED</u>	<u>2/29/2024</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
INSTRUCTION							
1111	Elementary, K-5	\$ 1,321,195.00	\$ 587,785.60	\$ 527,655.36	\$ 1,115,440.96	\$ 205,754.04	
1113	Elementary Extra-curricular	3,000.00	984.21	1,918.30	2,902.51	97.49	
1121	Middle/Junior High Programs	518,950.00	114,562.12	122,771.68	237,333.80	281,616.20	
1122	Middle/Junior High School Extra-curricular	48,400.00	22,354.78	1,938.60	24,293.38	24,106.62	
1131	High School Programs	556,600.00	170,837.36	157,186.37	328,023.73	228,576.27	
1132	High School Extra-curricular	221,300.00	91,137.82	19,149.69	110,287.51	111,012.49	
1210	Programs for the Talented and Gifted	3,499.50	-	-	-	3,499.50	
1250	Less Restrictive Programs: Students w/ Disability	1,187,200.00	328,667.80	262,814.17	591,481.97	595,718.03	
1280	Alternative Education	21,000.00	-	-	-	21,000.00	
1291	English Second Language Programs	9,600.00	7,651.36	10,173.38	17,824.74	(8,224.74)	
TOTAL INSTRUCTION		3,890,744.50	1,323,981.05	1,103,607.55	2,427,588.60	1,463,155.90	62.39%
SUPPORT SERVICES							
2114	Student Accounting Services	53,920.00	18,335.62	9,274.49	27,610.11	26,309.89	
2134	Nurse Services	12,000.00	5,278.00	2,262.00	7,540.00	4,460.00	
2142	Psychological Testing Services	35,000.00	50,200.00	-	50,200.00	(15,200.00)	
2152	Speech Pathology Services	161,360.00	47,266.52	96.67	47,363.19	113,996.81	
2160	Other Student Treatment Services	28,000.00	15,024.39	24,698.72	39,723.11	(11,723.11)	
2190	Service Direction, Student Support Services	34,050.00	22,668.78	14,770.06	37,438.84	(3,388.84)	
2210	Improvement of Instruction Services	-	4,608.69	179.82	4,788.51	(4,788.51)	
2222	Library/Media Center	1,250.00	-	-	-	1,250.00	
2230	Assessment and Testing	6,848.00	2,485.35	1,798.28	4,283.63	2,564.37	
2240	Instructional Staff Development	26,000.00	341.83	-	341.83	25,658.17	
2310	Board of Education Services	161,200.00	53,410.81	50.00	53,460.81	107,739.19	

GENERAL FUND
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2023-24
As of February 29, 2024

			<u>ACTUAL</u> Y-T-D		TOTAL	BALANCE FAVORABLE/ (UNFAVORABLE)	--%--
		<u>BUDGET</u>	<u>2/29/2024</u>	<u>ENCUMBERED</u>	<u>2/29/2024</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
2321	Office of the Superintendent Services	335,100.00	189,775.76	84,385.16	274,160.92	60,939.08	
2410	Office of the Principal Services	527,070.00	244,022.05	143,549.02	387,571.07	139,498.93	
2520	Fiscal Services	370,900.00	211,255.64	93,632.18	304,887.82	66,012.18	
2540	Operation and Maintenance of Plant Services	613,500.00	373,872.99	113,253.44	487,126.43	126,373.57	
2550	Student Transportation Services	1,645,150.00	564,619.01	248,921.94	813,540.95	831,609.05	
2660	Technology Services	92,400.00	89,062.49	21,199.13	110,261.62	(17,861.62)	
2700	Supplemental Retirement Program	-	6,751.92	-	6,751.92	(6,751.92)	
TOTAL SUPPORT SERVICES		4,103,748.00	1,898,979.85	758,070.91	2,657,050.76	1,446,697.24	64.75%
OTHER REQUIREMENTS							
5110	Long-Term Debt Service	20,100.00	19,978.69	-	19,978.69	121.31	
5200	Transfers of Funds						
5200 790	Food Service	123,405.00	-	123,405.00	123,405.00	-	
5200 792	Bus Fund	259,000.00	-	259,000.00	259,000.00	-	
6110	Operating Contingency	120,000.00	-		-	120,000.00	
7000	Unappropriated Ending Fund Balance	2,022,105.00	-		-	2,022,105.00	
TOTAL OTHER REQUIREMENTS		2,544,610.00	19,978.69	382,405.00	402,383.69	2,142,226.31	15.81%
TOTAL EXPENDITURES		\$ 10,539,102.50	\$ 3,242,939.59	\$ 2,244,083.46	\$ 5,487,023.05	\$ 5,052,079.45	52.06%
PROJECTED ENDING FUND BALANCE		\$ -			\$ 5,986,602.45	\$ 5,986,602.45	

SPECIAL REVENUE FUNDS
STATEMENT OF GRANTS AND OTHER SPECIAL REVENUE FUNDS

		5	REVENUE						EXPENDITURES			
#	Fund Title	End Date	Grant Amount	Beginning Cash	Y-T-D	PROJECTED	Transfer from General Fund	TOTAL	Y-T-D	Encumbered	TOTAL	Balance
200	Donations			\$ 3,353.63	\$ 12,797.64			\$ 16,151.27	\$ 12,216.36	\$ 437.70	\$ 12,654.06	\$ 3,497.21
203	Title I-A	9/30/2023	10,477.16	-	10,477.16	-		10,477.16	10,477.16	-	10,477.16	
203	Title I-A	9/30/2024	49,679.00		26,434.14	23,244.86		49,679.00	34,276.39	5,283.48	39,559.87	
203	Total Title I		60,156.16		36,911.30	23,244.86		60,156.16	44,753.55	5,283.48	50,037.03	10,119.13
207	YTP	6/30/2024	38,493.70	-	16,063.19	22,430.51		38,493.70	20,889.49	12,283.59	33,173.08	5,320.62
208	E-Rate			-	28,529.71			28,529.71	2,174.83	-	2,174.83	26,354.88
210	IDEA Part B 611	9/30/2024	16,528.60	-	16,528.60	-		16,528.60	16,528.60	-	16,528.60	
210	IDEA Part B 611	9/30/2025	94,297.70		13,257.96	81,039.74		94,297.70	28,144.01	50,887.09	79,031.10	
210	Total IDEA Part B 611		110,826.30		29,786.56	81,039.74		110,826.30	44,672.61	50,887.09	95,559.70	15,266.60
216	IDEA Part B, Section 619 2021-22 ARP	9/30/2023	849.00		-	849.00		849.00	-	-	-	
	IDEA Part B, Section 619 PassThru 2022-23	9/30/2023	-		-	-		-	-	-	-	
	IDEA Part B, Section 619 PassThru 2022-23	9/30/2024	1,453.00		-	1,453.00		1,453.00	-	-	-	
216	Total IDEA Part B 619		2,302.00		-	2,302.00		2,302.00	-	-	-	2,302.00
220	Title II-A - Teacher Quality 23-24	9/30/2024	6,439.00	-	968.61	5,470.39		6,439.00	1,133.34	-	1,133.34	
	Title IV-A - Student Support and Academic Enrichment 23-24	9/30/2024	10,000.00			10,000.00		10,000.00	-	-	-	
220	Title V- B REAP		16,439.00		968.61	15,470.39		16,439.00	1,133.34	-	1,133.34	15,305.66
227	Early Literacy Grant	6/30/2024	91,682.01	-	-	91,682.01		91,682.01	7,318.14	4,642.48	11,960.62	79,721.39
	<u>ESSER</u>											
230	ESSER II	9/30/2023	65,974.11	-	65,974.11	-		65,974.11	65,974.11	-	65,974.11	-
232	ESSER III	9/30/2024	172,510.72	-	49,911.47	122,599.25		172,510.72	50,553.93	121,956.79	172,510.72	-
	Total ESSER Grants		238,484.83		115,885.58	122,599.25	-	238,484.83	116,528.04	121,956.79	238,484.83	-

SPECIAL REVENUE FUNDS
STATEMENT OF GRANTS AND OTHER SPECIAL REVENUE FUNDS

5				REVENUE					EXPENDITURES			
#	Fund Title	End Date	Grant Amount	Beginning Cash	Y-T-D	PROJECTED	Transfer from General Fund	TOTAL	Y-T-D	Encumbered	TOTAL	Balance
	<u>Integrated Guidance</u>											
226	Early Indicator Intervention	6/30/2024	\$ 1,505.04	\$ -	\$ 527.41	\$ 977.63		\$ 1,505.04	\$ 1,505.04	\$ -	\$ 1,505.04	
248	Federal School Improvement Funds to CSI & TSI Schools 22-23	9/30/2024	85,011.15	-	29,540.75	55,470.40		85,011.15	43,782.38	41,065.60	84,847.98	
251	Student Investment Account	9/30/2024	894,970.05	-	671,227.54	223,742.51		894,970.05	353,137.92	311,015.75	664,153.67	
252	High School Success M98	8/31/2025	116,492.52	-	39,605.92	76,886.60		116,492.52	58,718.96	61,636.98	120,355.94	
	Total Integrated Guidance		1,097,978.76		740,901.62	357,077.14	-	1,097,978.76	457,144.30	413,718.33	870,862.63	227,116.13
257	Baseball/Softball Program		-	3,706.92	-			3,706.92	-	-	-	3,706.92
259	Student Activity Funds		-	-	77,090.48			77,090.48	18,179.09	20.00	18,199.09	58,891.39
263	Outdoor School	6/30/2024	11,000.00	-	-	11,000.00		11,000.00	4,867.21	5,544.24	10,411.45	588.55
267	TAP Asbestos Assessment	12/31/2023	11,500.00	-	11,500.00	-		11,500.00	11,500.00	-	11,500.00	-
272	TAP Grant - Seismic		25,000.00	-	-	25,000.00		25,000.00	7,500.00	-	7,500.00	17,500.00
290	Bus Replacement Fund		-	33,225.19	218,828.77		259,000.00	511,053.96	282,822.00	142,163.00	424,985.00	86,068.96
299	Nutrition Services		-	-	68,851.74	51,180.26	123,405.00	243,437.00	94,888.04	105,785.59	200,673.63	42,763.37
126	CNP Equipment Grant	6/30/2024	3,158.00	-	-	3,158.00		3,158.00	3,064.88	-	3,064.88	93.12
125	Local Food for Schools (LFS) 23-24	8/31/2024	1,316.95	-	-	1,316.95		1,316.95	-	-	-	1,316.95
120	Farm to School	6/30/2025	3,500.00	-	-	3,500.00		3,500.00	-	-	-	3,500.00
299	Total Nutrition Services		7,974.95		68,851.74	59,155.21	123,405.00	251,411.95	97,952.92	105,785.59	203,738.51	47,673.44
TOTAL				40,285.74	1,358,115.20	811,001.11	382,405.00	2,591,807.05	1,129,651.88	862,722.29	1,992,374.17	599,432.88

DEBT SERVICE
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2023-24
As of February 29, 2024

			<u>ACTUAL</u> Y-T-D		TOTAL	BALANCE FAVORABLE/ --%--		
			<u>BUDGET</u>	<u>2/29/2024</u>	<u>ENCUMBERED</u>	<u>2/29/2024</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
RESOURCES								
1111	CURRENT YEAR'S TAXES		\$ 91,400.00	\$ 89,665.47		89,665.47	(1,734.53)	
1112	PRIOR YEAR'S TAXES		500.00	326.62		326.62	(173.38)	
1190	PRIOR YEAR'S TAXES		100.00	43.39		43.39	(56.61)	
1510	INTEREST EARNINGS		-	144.77		144.77	144.77	
5400	BEGINNING FUND BALANCE		18,000.00	23,161.82		23,161.82	5,161.82	
TOTAL INSTRUCTION			110,000.00	113,342.07	-	113,342.07	3,342.07	
EXPENDITURES								
5110	Long-Term Debt Service							
5110	610	Redemption of Principal	30,000.00	-	30,000.00	30,000.00	-	
5110	621	Regular Interest	62,000.00	30,673.39	30,975.00	61,648.39	351.61	
7000	Unappropriated Ending Fund Balance		18,000.00	-	-	-	18,000.00	
TOTAL EXPENDITURES			110,000.00	30,673.39	60,975.00	91,648.39	18,351.61	83.32%
PROJECTED ENDING FUND BALANCE			\$ -	\$ 82,668.68	\$ (60,975.00)	\$ 21,693.68	\$ 21,693.68	

CAPITAL PROJECTS (400)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2023-24
As of February 29, 2024

		<u>ACTUAL</u> Y-T-D		TOTAL	BALANCE FAVORABLE/	--%--	
		<u>BUDGET</u>	<u>2/29/2024</u>	<u>ENCUMBERED</u>	<u>2/29/2024</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
RESOURCES							
1510	Interest Earnings	\$ -	\$ -		-	-	
5200	Transfer from General Fund	-	-		-	-	
5400	Beginning Fund Balance	274,747.25	274,747.25		274,747.25	-	
TOTAL INSTRUCTION		274,747.25	274,747.25	-	274,747.25	-	
EXPENDITURES							
4150	Building Improvement	274,747.25	-	-	-	274,747.25	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
TOTAL EXPENDITURES		274,747.25	-	-	-	274,747.25	0.00%
PROJECTED ENDING FUND BALANCE		\$ -	\$ 274,747.25	\$ -	\$ 274,747.25	\$ 274,747.25	

BOND 2021 AND OSCIM GRANT (410)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2023-24
As of February 29, 2024

		<u>ACTUAL</u>		<u>TOTAL</u>	<u>BALANCE FAVORABLE/ (UNFAVORABLE)</u>	<u>--%-- COMMITTED</u>
		<u>Y-T-D</u>				
		<u>BUDGET</u>	<u>2/29/2024</u>	<u>ENCUMBERED</u>	<u>2/29/2024</u>	
RESOURCES						
1510	Interest Earnings	\$ 33,639.41	\$ 57,359.58		57,359.58	23,720.17
3299	State Grant	2,100,000.00	1,507,724.25	592,275.75	2,100,000.00	-
5400	Beginning Fund Balance	1,523,492.56	1,538,492.56		1,538,492.56	15,000.00
	TOTAL INSTRUCTION	3,657,131.97	3,103,576.39	592,275.75	3,695,852.14	38,720.17
EXPENDITURES						
4150	Building Improvement	3,657,131.97	1,009,605.58	2,611,887.45	3,621,493.03	35,638.94
7000	Unappropriated Ending Fund Balance	-	-	-	-	-
	TOTAL EXPENDITURES	3,657,131.97	1,009,605.58	2,611,887.45	3,621,493.03	35,638.94
						99.03%
PROJECTED ENDING FUND BALANCE		\$ -	\$ 2,093,970.81	\$ (2,019,611.70)	\$ 74,359.11	\$ 74,359.11

f. Bond Update

Alsea School Bond Project Budget Summary - Updated March 4, 2024

Income

	Original Budget	Current Budget	Actual Income To-Date	Notes
Bond Sale	\$ 2,100,000.00	\$ 2,289,477.00	\$ 2,289,477.00	Bond value \$2.1M plus premium of \$189,477
Bond Fund Interest		\$ 103,213.87	\$ 103,213.87	Interest on bond proceeds updated 3/3/24
OSCIM Grant	\$ 2,100,000.00	\$ 2,100,000.00	\$ 1,507,724.25	Income value updated 3/3/24
ESSER Funds	\$ -	\$ 237,725.01	\$ 115,924.21	ESSER II \$68,251.41 (spent 9/23) and ESSER III \$169,473.60 (spend by 9/24) after "unfinished learning" deductions. Updated 3/3/24
Totals	\$ 4,200,000.00	\$ 4,730,415.88	\$ 4,016,339.33	

Expenses

	Original Budget	Current Budget	Committed Costs	Paid To-Date	Notes
Construction Cost		\$ 4,008,925.23	\$ 4,008,925.23	\$ 1,303,503.70	Budget is based on available funds. Committed costs are for contracts approved to-date.
Design Fees		\$ 362,684.06	\$ 362,684.06	\$ 316,876.06	Committed costs includes fees for geotech, survey and haz material study.
Consultant Fees		\$ 54,407.31	\$ 54,407.31	\$ 39,689.13	Fees for soil testing, special inspections, commissioning and misc consulting.
Project Management		\$ 62,000.00	\$ 62,000.00	\$ 53,695.00	IMS not-to-exceed fee.
Permits & Fees		\$ 34,716.11	\$ 34,716.11	\$ 28,966.70	Permit and site plan fees; no SDCs per County.
Furnishings		\$ -	\$ -	\$ -	Furnishings, equipment, computers, etc. are either in possession or being funded separately.
Other Project Costs		\$ 123,949.14	\$ 123,949.14	\$ 123,949.14	Attorney, bank fees & advertising paid. Builder's risk insurance not included yet.
Owner's Contingency		\$ 83,734.03	NA	NA	For unforeseen costs based on current construction budget.
Totals	\$ -	\$ 4,730,415.88	\$ 4,646,681.85	\$ 1,866,679.73	



Alsea School Bond Project Expense Details

Committed Cost To-Date

Organization	ASD PO #	Construction	Design	Consultants	Project Mgmt	Permits & Fees	Furnishings	Other	Description
Ball Janik								\$ 6,750.00	Bond attorney
Benton County						\$ 19,716.11			Permits prior to CTE Building
Benton County						\$ 15,000.00			CTE Building Permits
BMO								\$ 1,820.00	Bond Use Permit
BOLI		\$ 1,665.62							Fee for three CB GMPs
BOLI		\$ 1,847.00							Fee for CTE Building
Cole Surveying				\$ 2,852.77					Flood plane certifications required for Panel Room construction; added fence surveying for vocational building site plan
Consumers Power		\$ 57,460.00							Utility fees & transformer; paid in full
CB Construction - Preconstruction		\$ 24,760.48							General contractor - preconstruction and miscellaneous paid prior to 1/23
CB Construction - Restrooms		\$ 233,517.00							General contractor - T&M for student restrooms; \$4,040 deducted from contract 4/23 for work removed from scope in 2022
CB Construction - Panel Room		\$ 326,490.38							General contractor - GMP executed 2/13/23; includes PCCO1 for sewer line to kitchen
CB Construction - VOC Building		\$ 113,061.47							General contractor - value shown is for work completed in late 2022 for original design; redesign pending for new budget
CB Construction - Power Upgrade		\$ 745,865.03							General contractor - GMP executed 2/13/23
CB Construction - HVAC Upgrade		\$ 606,852.83							General contractor - GMP to be executed 3/9
DJC								\$ 116.16	CTE Contractor Ad
Dunn Carney								\$ 2,567.50	Attorney
FEI - Soil Testing				\$ 1,164.00					Soil sample lab fees
FEI - Special Inspections				\$ 2,189.54					Special inspections for Panel Room
FEI - CTE Spec Inspections	23240502			\$ 5,816.00					Special inspections for CTE Building
Foundation Engineering				\$ 8,140.00					Geotechnical engineering; most paid thru Straightline
HMK				\$ 4,795.00					Misc. consulting prior to IMS
Hungerford Law Firm								\$ 698.75	CB Contract Issues
IMS					\$ 62,000.00			\$ 505.99	Project management
Interface HVAC				\$ 19,100.00					Commissioning for HVAC
Interface Elect				\$ 10,000.00					Commissioning for Electrical Upgrade
Modular Building Rental		\$ 780.42							March 2023 period paid direct by District; future rental paid by contractor
Roto-Rooter		\$ 325.00							Sewer line locate
S&P Global								\$ 12,250.00	Rating for bond sale
Salem Fire	23240495	\$ 49,300.00							CTE Building fire alarm contractor
Soderstrom			\$ 170,825.00						VOC Building Design
Straightline Architects			\$ 191,859.06						Design - fees & expenses at 6.2% of \$4M per Straightline 12/22 invoice; plus geotech and other consultants paid on behalf of District. Modified 10/23 to remove VOC CA from scope and deduct cost for electrical upgrade commissioning.
Todd Construction	23240503	\$ 1,847,000.00							CTE Contractor
TAP Grant for Seismic				\$ (7,500.00)					Application submitted; pending funding in Spring
WHA Insurance								\$ 5,200.00	CTE builder's risk insurance policy
WL Thomas				\$ 350.00					Hazardous material testing
ZCS				\$ 7,500.00					Seismic grant application
"Other Bond Issuance Costs"								\$ 94,040.74	Bond costs
Totals		\$ 4,008,925.23	\$ 362,684.06	\$ 54,407.31	\$ 62,000.00	\$ 34,716.11	\$ -	\$ 123,949.14	

Total Committed To-Date = \$ 4,646,681.85

Alsea School Bond Project Expense Details

Paid To-Date

Organization		Construction	Design	Consultants	Project Mgmt	Permits & Fees	Furnishings	Other
Ball Janik								\$ 6,750.00
Benton County						\$ 19,716.11		
Benton County CTE						\$ 9,250.59		
BMO								\$ 1,820.00
BOLI		\$ 3,512.62						
Cole Surveying	23240086			\$ 2,852.77				
Consumers Power		\$ 57,460.00						
CB Construction - Preconstruction		\$ 24,760.48						
CB Construction - Restrooms		\$ 233,517.00						
CB Construction - Panel Room	23240054	\$ 326,490.38						
CB Construction - VOC Building		\$ 113,061.47						
CB Construction - Power Upgrade	23240052	\$ 188,534.14						
CB Construction - HVAC Upgrade	23240053	\$ 353,062.19						
DJC								\$ 116.16
Dunn Carney								\$ 2,567.50
FEI - Soil Testing	23240083			\$ 1,164.00				
FEI - Special Inspections	23240083			\$ 2,189.54				
FEI - CTE Spec Inspections								
Foundation Engineering	23240229			\$ 6,537.82				
HMK				\$ 4,795.00				
Hungerford Law Firm								\$ 698.75
IMS	23240085				\$ 53,695.00			\$ 505.99
Interface HVAC	23240087			\$ 9,300.00				
Interface Elect				\$ 5,000.00				
Modular Building Rental		\$ 780.42						
Roto-Rooter		\$ 325.00						
S&P Global								\$ 12,250.00
Salem Fire		\$ 2,000.00						
Soderstrom			\$ 125,017.00					
Straightline Architects	23240076		\$ 191,859.06					
Todd								
WHA Insurance								\$ 5,200.00
WL Thomas				\$ 350.00				
ZCS	23240146			\$ 7,500.00				
"Other Bond Issuance Costs"	23240068							\$ 94,040.74
Totals		\$ 1,303,503.70	\$ 316,876.06	\$ 39,689.13	\$ 53,695.00	\$ 28,966.70	\$ -	\$ 123,949.14

Total Actual Cost To-Date = \$ 1,866,679.73

g. Enrollment

[illegible]

h. Safety



Alsea School District
Safety Committee Meeting
February 14, 2024

Members Present: Krista Nieraeth, Mary O'Brien, Keenan Elbers, Lora Nickle

Members Absent: Bart Rothenberger, Sara Littlefield

1. Quarterly Safety & Security Assessment walk-through
Discussed the need to do another walk through. Discussion around needs that still need to be addressed such as the gates and doors being secured during the school day.
2. ALICE School Safety
Discussion regarding Krista getting a trainer to come train the staff. Discussion around training the staff first, training the secondary students and doing a lesson in the classroom for the elementary students.
3. February fire drill
The next fire drill is scheduled for February 20th.
4. March Safety Committee meeting
March 13, 2024 at 3:30

6. **New Business**

a. Audit

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2023



12700 SW 72nd Ave.
Tigard, OR 97223

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

2022-23

FINANCIAL REPORT

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

BOARD OF EDUCATION

TERM EXPIRES

Risteen Follett, Chair

June 30, 2025

Debra Lindberg

June 30, 2025

Jamie Olsen

June 30, 2027

Soren Rounds

June 30, 2027

Russ Ceperich

June 30, 2027

All Board members receive mail at address below.

ADMINISTRATION

Krista Nieraeth, Acting Superintendent (Registered Agent)
Don Staehely, Business Manager

Alsea School District
301 South 3rd Street
Alsea, OR 97324

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

TABLE OF CONTENTS

PAGE
NUMBER

Independent Auditors' Report	i
------------------------------	---

REQUIRED SUPPLEMENTARY INFORMATION

Management's Discussion and Analysis	v
--------------------------------------	---

BASIC FINANCIAL STATEMENTS:

Government-wide Financial Statements:	
Statement of Net Position	1
Statement of Activities	2
Fund Financial Statements:	
Balance Sheet - Governmental Funds	3
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	4
Statement of Revenue, Expenditures and Changes	
In Fund Balances – Governmental Funds	5
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund	
Balances of Governmental Funds to the Statement of Activities	6
Notes to Basic Financial Statements	7

REQUIRED SUPPLEMENTARY INFORMATION:

Schedule of the Proportionate Share of the Net Pension Liability (PERS)	32
Schedule of the Contributions (PERS)	32
Schedule of the Proportionate Share of the Net Pension Liability (RHIA)	33
Schedule of the Contributions (RHIA)	33
Schedules of Revenue, Expenditures, and Changes in Fund Balance – Actual and Budget:	
General Fund	34
Special Revenue Fund	35
Federal Lunch Program Fund	36
Student Body Fund	37

SUPPLEMENTARY INFORMATION:

Debt Service Fund	38
Capital Projects Fund	39
Bus Replacement Fund	40
Schedule of Property Tax Transactions and Balances of Taxes Uncollected:	
General Fund	41
Debt Service Fund	42

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

TABLE OF CONTENTS

PAGE
NUMBER

OTHER INFORMATION:

Schedule of Expenditure of Federal Awards	43
Supplemental Information – As Required by the Oregon Department of Education	44

REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS

Independent Auditors' Report Required by Oregon State Regulations	49
---	----



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

December 7, 2023

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Alsea School District 7J
Benton County, Oregon

Qualified and Unmodified Opinions

We have audited the accompanying basic financial statements of the governmental activities and each major fund of Alsea School District, as of and for the year ended June 30, 2023, and the related notes to the basic financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Qualified Opinion on the Governmental Activities

In our opinion, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Alsea School District, as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinion on Each Major Fund

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund of Alsea School District, as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified and Unmodified Opinions

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

Matter Giving Rise to the Qualified Opinion on the Governmental Activities

Management has not obtained an actuarial valuation of the post-employment benefit obligation related to the implicit healthcare subsidy in accordance with GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. Accounting principles generally accepted in the United States of America require that actuarially determined annual required contributions related to postemployment benefits, other than retirement benefits, attributable to employee services already rendered be recorded as expenses as employees earn the benefits, which, if not funded, would increase the liabilities, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect net position, liabilities and expenses of the governmental activities is not reasonably determinable.

Matter Giving Rise to the Qualified Opinion on the Governmental Activities (Continued)

Management has not implemented GASB Statement Number 96, Subscription Based Information Technology Arrangements (SBITAs). Accounting principles generally accepted in the United States of America require recognition of right-to-use assets and related liabilities for subscriptions. Under this Statement, a government is required to recognize a subscription liability and an intangible right-to-use asset. The amount by which this departure would affect net position, liabilities and expenses of the governmental activities is not reasonably determinable.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, except for the budgetary statements listed as required supplementary information in the table of contents.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

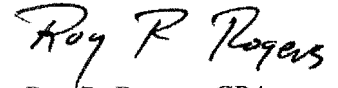
Other Information

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

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

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 7, 2023, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

A handwritten signature in black ink that reads "Roy R. Rogers". The signature is written in a cursive, flowing style.

Roy R. Rogers, CPA
PAULY, ROGERS AND CO.

ALSEA SCHOOL DISTRICT

Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

As management of Alsea School District, Benton County, Oregon, we offer readers this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2023, total net position of Alsea School District amounted to \$5,138,838 (pg.1).
- Of this amount, \$1,545,640 was invested in capital assets. The remaining balance included \$1,894,922 restricted for Special Revenues, Student Activities, Debt Service, Capital Projects, and \$1,698,276 of unrestricted net position.
- At June 30, 2023, the District's governmental funds reported combined ending fund balances of \$6,309,524. (pg. 3)

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Alsea School District's basic financial statements. The District's 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, liabilities, and deferred inflows/outflows of resources, with the difference 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). The government-wide financial statements can be found on pages 1 through 2 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 the funds of Alsea School District are governmental funds.

ALSEA SCHOOL DISTRICT

Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

▪ 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 six 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, Special Funds, Federal Lunch Program Fund, Student Body Fund, Debt Service Fund, and Capital Projects Fund, all of which are considered to be major governmental funds.

Alsea School District 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 but are not a required part of the basic financial statements.

The basic governmental fund financial statements can be found on pages 3 through 6 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is necessary to acquire 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 7 through 31 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also provides certain required supplementary information, which includes the schedules of the District's proportionate share of the net pension liability/asset – PERS and OPEB RHIA and District contributions. This other information can be found on pages 32 through 33 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, 2023, the District's assets exceeded liabilities by \$5,138,838. (pg.1)

ALSEA SCHOOL DISTRICT
Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

A large portion of the District's net position reflects its investment in capital assets (e.g., land, buildings, buses and equipment). 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.

District's Net Position

The net position of the District increased by \$3,665,968 (pg.2) during the current fiscal year. This increase is primarily due to an increase in state school fund revenues. Condensed statement of net position information is shown below.

Condensed Statement of Net Position

	Governmental Activities	
	2023	2022
<u>Assets</u>		
Current and other assets	\$ 6,624,130	\$ 3,547,862
Restricted assets	207,176	343,472
Net OPEB Asset (RHIA)	58,521	66,063
Net capital assets	2,414,533	2,314,586
Total assets	9,304,360	6,271,983
Deferred outflows of resources	3,911,912	2,645,420
<u>Liabilities</u>		
Current liabilities	780,225	1,200,175
Noncurrent liabilities	6,394,798	4,530,450
Total liabilities	7,175,023	5,730,625
Deferred inflows of resources	902,411	1,713,908
<u>Net position</u>		
Net investment in capital assets	1,545,640	1,562,363
Restricted for:		
Student activities	-	32,575
Debt Service	23,162	29,259
Bond Projects	1,813,239	2,001,957
Net OPEB Asset - RHIA	58,521	66,063
Unrestricted	1,698,276	(2,219,347)
Total net position	\$ 5,138,838	\$ 1,472,870

ALSEA SCHOOL DISTRICT

Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

District's Changes in Net Position

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

	Changes in Net Position	
	Governmental Activities	
	2023	2022
Program revenues		
Charges for services	\$ 288,835	\$ 64,341
Operating grants and contributions	1,471,749	992,620
Capital grants and contributions	-	-
Total program revenues	1,760,584	1,056,961
General revenues		
Property taxes - General	485,463	467,188
Property taxes - Debt Service	85,835	112,913
State school fund – general support	12,012,364	10,794,094
Unrestricted intermediate and local sources	141,991	168,923
Unrestricted federal sources	143,649	112,683
Investment earnings	140,554	26,578
Total general revenues	13,009,856	11,682,379
Total revenues	14,770,440	12,739,340
Program expenses		
Instruction	5,820,840	6,707,748
Support services	4,953,462	5,314,448
Food services/ Enterprise and community	252,255	285,548
Interest on long-term debt	77,915	101,143
Total program expenses	11,104,472	12,408,887
Change in net position	3,665,968	330,453
Net position - beginning of year	1,472,870	1,142,417
Net position - end of year	5,138,838	1,472,870

Revenues

Since the District's mission is to provide a free and appropriate public education for kindergarten through twelfth grade students within its boundaries, the District may not charge for its core services. As expected, therefore, general revenues provide almost 86% of the funding required for governmental programs. Property taxes and state school funding combined for 97% of general revenues and 85% of total revenues.

ALSEA SCHOOL DISTRICT

Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Charges for services make up 1% of total revenues and are composed of the following, for which it is appropriate that the District charge tuition or fees:

Regular programs	\$	285,557
Community Services		3,278
Total Charges For Services	\$	<u>288,835</u>

Operating grants and contributions represent fewer than 10% of total revenues. Included in this category \$1,102,191 for regular programs, \$365,153 of federal and state reimbursements for special education programs, and \$4,405 for grants and contributions to support various other educational activities.

Expenses

Expenses related to governmental activities are presented in several broad functional categories. Costs of direct classroom instruction activities account for 52% of the total expenses of \$11,104,472.

In addition, approximately 64% 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 \$6,309,524. Of this amount, \$42,366 was restricted for student activities; \$7,061 was restricted in Special Revenues; \$23,162 was restricted for Debt Service; and \$1,813,239 was restricted for capital projects.

The remaining balance of \$4,423,696 constitutes the total fund balance of the General Fund, which is available to spend at the District's discretion.

BUDGETARY HIGHLIGHTS

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

ALSEA SCHOOL DISTRICT
Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

CAPITAL ASSETS AND DEBT ADMINISTRATION

The District's investment in capital assets for its governmental activities as of June 30, 2023 amounted to \$2,414,533, net of accumulated depreciation. This investment in capital assets includes buildings and improvements, equipment, and vehicles. The total depreciation related to the District's investment in capital assets for the current fiscal year was \$235,845. Additional information on the District's capital assets can be found on page 16 of this report.

Long-Term Debt

At the end of the current fiscal year, the District had total debt outstanding of \$2,514,244, excluding a bond premium. This amount consists of seven bus leases/loans, GO Bond Series 2021, and a house loan. The District's total long-term debt decreased by \$58,354 during the year due to principal payments made. Additional information on the District's long-term debt can be found on pages 28 and 29 of this report.

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

At the time these financial statements were prepared and audited, The District's enrollment continues to decline due to the decrease in enrollment in the dedicated online school. State funding is based on the higher of the prior year's or current year's average daily membership, weighted (ADMw). The ADMw for 2022-23 was 1,120 compared to 661 projected for 2023-24, which equates to an estimated loss of approximately \$4 million in state funding.

The 2023-24 budget was developed based on the decrease enrollment. In addition, expenditures were reduced during the 2022-23 fiscal year to reserve funds to ensure quality programs and services for students were maintained in 2023-24 and future years. The General Fund unassigned fund balance of \$4,423,696 will be available for program and services in the 2023-2024.

All of these factors were considered in preparing the District's budget for the 2023-2024 fiscal year.

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 this report or requests for additional information should be addressed to the Business Manager at the following address: P.O. Box B, Alsea, Oregon 97324.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

**ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON**
STATEMENT OF NET POSITION
June 30, 2023

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 6,497,994
Taxes receivable	11,929
Accounts receivable	114,207
Grants receivable	207,176
Net OPEB Asset - RHIA	58,521
Capital assets, net of depreciation	2,414,533
Total Assets	9,304,360
Deferred Outflows of Resources	
OPEB Related Deferrals - RHIA	4,675
Pension Related Deferrals - PERS	3,907,237
Total Assets and Deferred Outflows of Resources	13,216,272
Liabilities	
Accounts payable	31,831
Deferred Revenue	835
Payroll liabilities	480,073
Accrued Interest	12,244
Accrued compensated absences	3,200
Current Portion, Long-term Obligations:	
Due within one year	252,042
Long-term Obligations:	
Due in more than one year	2,262,202
Premium on Bond	173,687
Proportionate Share of Net Pension Liability- PERS	3,958,909
Total liabilities	7,175,023
Deferred Inflows of Resources	
OPEB Related Deferrals - RHIA	9,795
Pension Related Deferrals - PERS	892,616
Total Liabilities and Deferred Inflows of Resources	8,077,434
Net Position	
Net Investment in Capital Assets	1,545,640
Restricted for:	
Debt Service	23,162
Capital Projects	1,813,239
Net OPEB Asset - RHIA	58,521
Unrestricted	1,698,276
Total Net Position	\$ 5,138,838

See accompanying notes to basic financial statements.

**ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON**

**STATEMENT OF ACTIVITIES
For The Year Ended June 30, 2023**

Functions/Programs	Expenditures	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Instruction	\$ 5,820,840	\$ 285,557	\$ 1,102,191	\$ (4,433,092)
Support Services	4,953,462	-	365,153	(4,588,309)
Community Services	252,255	3,278	4,405	(244,572)
Interest on long-term debt	77,915	-	-	(77,915)
Total governmental activities	<u>\$ 11,104,472</u>	<u>\$ 288,835</u>	<u>\$ 1,471,749</u>	<u>\$ (9,343,888)</u>
General Revenues				
Property taxes - General				485,463
Property taxes - Debt service				85,835
State support				12,012,364
Unrestricted intermediate and local sources				141,991
Unrestricted federal sources				143,649
Earnings on Investments				<u>140,554</u>
Total general revenues				<u>13,009,856</u>
Change in Net Position				3,665,968
Net Position Beginning				<u>1,472,870</u>
Net Position end of year				<u>\$ 5,138,838</u>

See accompanying notes to basic financial statements.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2023

	GENERAL FUND	SPECIAL REVENUE FUND	FEDERAL LUNCH PROGRAM FUND	STUDENT BODY FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL
ASSETS							
Cash and Investments	\$ 4,613,257	\$ -	\$ -	\$ 42,865	\$ 22,834	\$ 1,819,038	\$ 6,497,994
Receivables:							
Accounts	106,169	-	8,038	-	-	-	114,207
Grants	-	207,176	-	-	-	-	207,176
Property Taxes	9,633	-	-	-	2,296	-	11,929
Due From Other Funds	201,069	-	-	-	-	-	201,069
Total Assets	\$ 4,930,128	\$ 207,176	\$ 8,038	\$ 42,865	\$ 25,130	\$ 1,819,038	\$ 7,032,375
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:							
Liabilities:							
Accounts Payable	19,284	25	6,224	499	-	5,799	31,831
Payroll Liabilities	480,073	-	-	-	-	-	480,073
Deferred Revenue	-	835	-	-	-	-	835
Due To Other Funds	-	199,255	1,814	-	-	-	201,069
Total Liabilities	499,357	200,115	8,038	499	-	5,799	713,808
Deferred Inflows of Resources:							
Unavailable Revenue - Property Taxes	7,075	-	-	-	1,968	-	9,043
Fund Balance							
Restricted	-	-	-	-	23,162	1,813,239	1,836,401
Unassigned	4,423,696	7,061	-	42,366	-	-	4,473,123
Total Fund Balance	4,423,696	7,061	-	42,366	23,162	1,813,239	6,309,524
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 4,930,128	\$ 207,176	\$ 8,038	\$ 42,865	\$ 25,130	\$ 1,819,038	\$ 7,032,375

See accompanying notes to basic financial statements.

**ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON**

**Reconciliation of Governmental Funds
Balance Sheet to Statement of Net Position**

June 30, 2023

Total Fund Balances	\$	6,309,524
---------------------	----	-----------

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds.

Capital Assets, net of depreciation		2,414,533
-------------------------------------	--	-----------

Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.

9,043

Deferred Inflows and Outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.

Deferred Outflows - PERS	\$ 3,907,237		
Deferred Outflows - RHIA	4,675		
Deferred Inflows - PERS	(892,616)		
Deferred Inflows - RHIA	(9,795)		
			3,009,501

Long term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long term, are reported in the Statement of Net Position.

Long-Term Obligations	(2,514,244)		
Bond Premium	(173,687)		
Accrued Interest Payable	(12,244)		
Accrued compensated absences	(3,200)		
			(2,703,375)

The Net PERS Pension Asset (Liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.

(3,958,909)

The actuarially determined value of the OPEB Liabilities is not recognized in the governmental funds.

OPEB Asset (Liability) - RHIA		58,521
-------------------------------	--	--------

Total Net Position	\$	5,138,838
--------------------	----	-----------

See accompanying notes to basic financial statements.

**ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON**

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For The Year Ended June 30, 2023**

	GENERAL FUND	SPECIAL REVENUE FUND	FEDERAL LUNCH PROGRAM	STUDENT BODY FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL
REVENUES:							
From Local Sources	\$ 933,998	\$ 15,114	\$ 1,746	\$ 26,986	\$ 81,491	\$ 45,854	\$ 1,105,189
From Intermediate Sources	7,543	29,613	-	-	-	-	37,156
From State Sources	11,998,268	1,133,686	14,096	-	-	-	13,146,050
From Federal Sources	-	338,063	143,649	-	-	-	481,712
Total Revenues	12,939,809	1,516,476	159,491	26,986	81,491	45,854	14,770,107
EXPENDITURES:							
Instruction	4,639,843	1,028,266	-	20,202	-	-	5,688,311
Support Services	4,502,341	340,662	-	-	-	-	4,843,003
Enterprise and Community Service	-	18,071	228,439	-	-	-	246,510
Facilities Acquisitions & Construction	-	2,277	-	-	-	234,572	236,849
Debt Service	315,743	-	-	-	87,588	-	403,331
Total Expenditures	9,457,927	1,389,276	228,439	20,202	87,588	234,572	11,418,004
Excess of Revenues Over, (Under) Expenditures	3,481,882	127,200	(68,948)	6,784	(6,097)	(188,718)	3,352,103
Other Financing Sources (Uses)							
Transfers In	136,000	75,672	161,387	3,007	-	-	376,066
Transfers Out	(376,066)	-	-	-	-	-	(376,066)
Total Other Financing Sources (Uses)	(240,066)	75,672	161,387	3,007	-	-	-
Net Change in Fund Balance	3,241,816	202,872	92,439	9,791	(6,097)	(188,718)	3,352,103
Beginning Fund Balance	1,181,880	(195,811)	(92,439)	32,575	29,259	2,001,957	2,957,421
Ending Fund Balance	\$ 4,423,696	\$ 7,061	\$ -	\$ 42,366	\$ 23,162	\$ 1,813,239	\$ 6,309,524

See accompanying notes to basic financial statements.

**ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON**

**Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities**

For The Year Ended June 30, 2023

Net Change in Fund Balance	\$	3,352,103
----------------------------	----	-----------

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital Asset Additions	\$ 334,792		
Depreciation Expense	<u>(234,845)</u>		99,947

The PERS Pension income (expense) represents the changes in Net Pension Asset (Liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.			74,025
--	--	--	--------

The OPEB - RHIA income (expense) represents the changes in Net Pension Asset (Liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.			10,872
---	--	--	--------

Repayment of long term & short term obligations is an expenditure in the governmental funds, but the repayment reduces debt obligations in the government-wide statements.

Amortization of Bond Premium	7,895		
Change in Accrued Compensated Absences	62,613		
Change in Interest Payable	(174)		
Issuance of New Financed Purchases	(267,236)		
Payments made on long term obligations	<u>325,590</u>		128,688

Because some property taxes will not be collected for several months after the District's fiscal year ends, they are not considered as "available" revenues in the governmental funds, and are instead recorded as deferred revenue. They are, however, recorded as revenues in the Statement of Activities.			<u>333</u>
--	--	--	------------

Change in Net Position	\$	<u><u>3,665,968</u></u>
------------------------	----	-------------------------

See accompanying notes to basic financial statements.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

REPORTING ENTITY

The Alsea School District No. 7J is a municipal corporation governed by an elected board, organized under provisions of Oregon Statutes Chapter 332 for the purpose of operating elementary and secondary schools. Accounting principles generally accepted in the United States of America require that these financial statements present the District (the primary government) and all component units, if any. Component units, as established by the Governmental Accounting Standards Board (GASB) Statement 61, are separate organizations that are included in the reporting entity because of the significance of their operational or financial relationships with the District. There are no component units.

BASIS OF PRESENTATION - FUND ACCOUNTING

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and Statements of Activities display information about the District as a whole.

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

Program Revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from general revenues.

All direct expenses are reported by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Interest of general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities. In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities.

FUND FINANCIAL STATEMENTS

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

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental funds are used to account for general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period, which is 60 days.

GOVERNMENTAL FUND TYPES

Expenditures are recorded when the liability is incurred, except for un-matured interest on general long-term debt which is recognized when due, interfund transactions, and certain compensated absences and claims and judgments which are recognized as expenditures because they will be liquidated with expendable financial resources. Revenues susceptible to accrual are interest, state, county and local shared revenue and federal and state grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The following major governmental funds are reported:

GENERAL FUND

This fund accounts for all financial resources and expenditures except those required to be accounted for in another fund. The principal revenue sources are property taxes and an apportionment from the State of Oregon School Support Fund.

SPECIAL REVENUE FUNDS

This fund consists of all special revenue funds established to account for revenues and expenditures related to grants, student activities and other special revenues. Primary revenue sources are federal and state grants.

FEDERAL LUNCH PROGRAM FUND

This fund accounts for program revenues and expenditures related to the District’s lunch program. The primary source of revenue is from federal grants and charges for services.

STUDENT BODY FUND

This fund accounts for programs revenues and expenditures related to the District’s student body activities and memorial funds. The primary source of revenue is fundraising.

DEBT SERVICE FUND

This fund accounts for the accumulation of resources for, and the repayment of, general long-term debt, principal and interest. The principal revenue source is property taxes.

CAPITAL PROJECTS FUND

This fund accounts for the acquisition of temporary or permanent structures to be used to educate students. The primary source of revenue is transfer from the General Fund and Bond Proceeds.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The District reports the Bus Replacement fund which is presented in the General fund for financial statement reporting purposes in accordance with GASB Statement No. 54. A budget and actual statement is presented for this fund for purposes of additional analysis.

Bus Replacement Fund

This fund accounts for resources to be used to purchase school buses. The primary source of revenue is transfer from the General Fund.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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 at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District receives value without giving equal value in exchange, include property taxes, grants, entitlements and donations. On the accrual basis of accounting, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Under terms of grant agreements, certain programs are funded by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting with the modification of using encumbrance accounting. Under this method, revenues are recognized when measurable and available. All revenues reported in the governmental funds are considered to be available if they are collected within thirty days after year-end. Property taxes and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, pension and OPEB costs, and claims and judgments, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in the governmental funds and proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

BUDGETS

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles except that property taxes received after year-end are not considered budgetary resources in the funds, capital assets are expensed when purchased, inventory is expensed when purchased, long term debt is expensed when paid. Other post-employment benefits are expensed when paid rather than when incurred, and depreciation expense is not reported.

The budget process begins early in each fiscal year with the establishment of the budget committee. Recommendations are developed through late winter with the budget committee approving the budget in early spring. Public notices of the budget hearing are generally published in spring with a public hearing being held approximately three weeks later. The Board may amend the budget prior to adoption. However, budgeted expenditures for each fund may not be increased by more than ten percent without re-publication. The budget is then adopted, appropriations are made, and the tax levy declared no later than June 30th.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expenditure budgets are appropriated at the following levels for each fund: Instruction, Support Services, Enterprise & Community Services, Facilities Acquisition and Construction, Other Uses - Debt Service and Interfund Transfers, and Operating Contingency.

Expenditures cannot legally exceed the adopted appropriation levels except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year-end. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal level of control) are not changed. Supplemental appropriations may occur if the Board approves them due to unforeseen circumstances which could not be determined at the time the budget was adopted.

Budget amounts shown in the basic financial statements reflect the original budgeted appropriation amounts. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2023, with the exception of Special Revenue Fund – Instruction, which was over expended by \$14,107 and Bus Replacement Fund – Debt Service, which was over expended by \$215,577.

CASH AND CASH EQUIVALENTS

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

FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based up 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 price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access

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

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

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

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PROPERTY TAXES RECEIVABLE

Uncollected real and personal property taxes are reflected on the statement of net position and the balance sheet as receivables. Uncollected taxes are deemed to be substantially collectible or recoverable through liens. All property taxes receivable are due from property owners within the District.

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 distributions of collections to entities levying taxes. Property taxes become a lien against the property when levied on July 1 of each year and are payable in three installments due on November 15, February 15 and May 15. Property tax collections are distributed monthly except for November, when such distributions are made weekly.

GRANTS

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures are recorded as unearned revenue on the statement of net position and the balance sheet.

SUPPLY INVENTORIES

Supply inventories purchased are valued at cost (first-in, first-out method). Any donated inventories are valued at their estimated fair market value. Inventories purchased have been charged as expenditures when purchased. Inventories are offset by a fund balance reserve and are not available expendable resources. Supply inventories were considered by management to be immaterial at year end and have not been recorded in the basic financial statements.

CAPITAL ASSETS

Capital assets are recorded at original cost or estimated original cost. Donated capital assets are recorded at their estimated fair market value on the date donated. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Interest incurred during construction is not capitalized. The cost of routine maintenance and repairs that do not add to the value of the assets or materially extend asset lives are charged to expenditures as incurred and not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives: Buildings and Improvements 10 to 50 years, Equipment 5 to 30 years and Vehicles – 10 years.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and so will *not* be recognized as an outflow of resources. At June 30, 2023 there were deferred outflows representing PERS pension and OPEB - RHIA related deferrals reported in the Statement of Net Position.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2023 there were deferred inflows reported in the governmental funds balance sheet representing unavailable revenue from property tax. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. At June 30, 2023, there were also deferred inflows reported in the Statement of Net Position representing PERS pension and OPEB - RHIA related deferrals.

USE OF ESTIMATES

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

LONG-TERM OBLIGATIONS

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

As of June 30, 2023, the District had long-term debt obligations from a 2021 General Obligation Bond, a note payable for the purchase of a home and the purchase of school buses.

RETIREMENT PLAN

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

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NET POSITION

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

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

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

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

FUND EQUITY

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

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

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

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The governing body has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

To preserve a sound financial system and to provide a stable financial base, the governing body has adopted a minimum fund balance policy of six percent of expenditures.

2. CASH AND INVESTMENTS

DEPOSITS

Deposits with financial institutions are comprised of bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury. The total bank balance per the bank statements is \$1,105,204, \$250,000 of which was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program (PFCP).

Cash and Investments at June 30, 2023 (recorded at fair value) consisted of:

Deposits with Financial Institutions:

Demand Deposits	\$ 1,060,426
Investments	<u>5,437,568</u>
Total	<u>\$ 6,497,994</u>

INVESTMENTS

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2023. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it materially approximates fair value.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2023, the fair value of the position in the **LGIP is 99.63%** of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized.

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

Investment Type	Investment Maturities (in months)			
	Fair Value	Less than 3	3 - 18	18 - 59
State Treasurer's Investment Pool	\$ 5,437,568	\$ 5,437,568	\$ -	\$ -
Total	<u>\$ 5,437,568</u>	<u>\$ 5,437,568</u>	<u>\$ -</u>	<u>\$ -</u>

Interest Rate Risk - Investments

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

Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the deposits may not be returned. There is no deposit policy for custodial risk. As of June 30, 2023, none of the bank balances were exposed to custodial credit risk.

Credit Risk – Investments

Oregon Revised Statutes does not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE. The State Investment Pool is not rated.

Concentration of Credit Risk

At June 30, 2023, 100% of total investments were in the State Treasurer's Investment Pool. State statutes do not limit the percentage of investments in either of these instruments. Oregon Revised Statutes require no more than 25 percent of the moneys of local government to be invested in bankers' acceptances of any qualified financial institution. At June 30, 2023, investments appeared to be in compliance with all percentage restrictions.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

3. ACCOUNTS/GRANTS RECEIVABLE

Special revenue fund grants receivable are comprised of claims for reimbursement of costs under various federal and state grant programs. Property taxes are levied and become a lien on all taxable property as of July 1. Taxes unpaid and outstanding on May 16 are considered delinquent. No allowance for uncollectible accounts has been recorded because all receivables are considered to be collectible.

4. CAPITAL ASSETS

The changes in capital assets for the year ended June 30, 2023 are as follows:

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Non-Depreciable Capital Assets				
Land and Land Improvements	\$ 82,678	\$ -	\$ -	\$ 82,678
Construction in Process	616,821	-	-	616,821
Total Non-Depreciable	699,499	-	-	699,499
Depreciable Capital Assets				
Buildings and Improvements	1,287,213	14,697	-	1,301,910
Equipment	371,783	52,859	-	424,642
Vehicles	1,351,445	267,236	-	1,618,681
Total Capital Assets	3,010,441	334,792	-	3,345,233
Accumulated Depreciation				
Buildings and Improvements	835,350	30,504	-	865,854
Furniture & Equipment	136,858	42,427	-	179,285
Vehicles	423,146	161,914	-	585,060
Total Accumulated Depreciation	1,395,354	234,845	-	1,630,199
Total Net Capital Assets	<u>\$ 2,314,586</u>			<u>\$ 2,414,533</u>

Depreciation expense for the year ended June 30, 2023 was allocated to the functions as follows:

Instruction	\$ 121,281
Support Services	108,308
Community Services	<u>5,256</u>
Total	<u>\$ 234,845</u>

As of August 25, 2023 the District no longer maintains ownership of Kings Valley Charter School's buses. The buses were purchased from the District for a total of \$168,417. See Note 7 and 12 for more details.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN

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

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2022-Annual-Comprehensive-Financial-Report.pdf>

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

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
 - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.
A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.
 - ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
 - member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,
 - member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
 - iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
 - iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
- i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:
- Police and fire:* 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.
- General service:* 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.
- A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.
- ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.
- iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation, which became effective July 1, 2021. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2023 were \$1,232,919, excluding amounts to fund employer specific liabilities. In addition approximately \$292,173 in employee contributions were paid or picked up by the District in fiscal 2023.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Asset or Liability – At June 30, 2023, the District reported a net pension liability of \$3,958,909 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2020. 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. As of the measurement date of June 30, 2022 and 2021, the District's proportion was 0.026 percent and 0.016 percent, respectively. Pension income for the year ended June 30, 2023 was \$74,025.

The rates in effect for the year ended June 30, 2023 were:

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

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2024.

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 192,173	\$ 24,688
Changes in assumptions	621,174	5,675
Net difference between projected and actual earnings on pension plan investments	-	707,776
Net changes in proportionate share	1,444,175	153,693
Differences between District contributions and proportionate share of contributions	416,796	784
Subtotal - Amortized Deferrals (below)	2,674,318	892,616
District contributions subsequent to measuring date	1,232,919	-
Deferred outflow (inflow) of resources	<u>\$ 3,907,237</u>	<u>\$ 892,616</u>

Subtotal amounts related to pension as deferred outflows of resources \$2,674,318, or deferred inflows or resources, (\$892,616), net to \$1,781,702 and will be recognized in pension income as follows:

Year ending June 30,	Amount
2024	\$ 443,738
2025	329,769
2026	141,424
2027	704,420
2028	162,351
Thereafter	-
Total	<u>\$ 1,781,702</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2023. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2022-Annual-Comprehensive-Financial-Report.pdf>

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Valuations – The employer contribution rates effective July 1, 2021 through June 30, 2023, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

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

Actuarial Methods and Assumptions:

Valuation date	December 31, 2020
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	25.0%	35.0%	30.0%
Real Estate	7.5%	17.5%	12.5%
Private Equity	15.0%	27.5%	20.0%
Risk Parity	0.0%	3.5%	2.5%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

(Source: June 30, 2022 PERS ACFR; p. 104)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

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

(Source: June 30, 2022 PERS ACFR; p. 74)

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate – The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan, a reduction approved by the Board from 7.20 percent in the prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate – the following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	\$ 7,020,782	\$ 3,958,909	\$ 1,396,262

Changes Subsequent to the Measurement Date

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

There are no changes subsequent to the June 30, 2022 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

Deferred Compensation Plan

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the District for amounts earned by them to not be paid until a future date when certain circumstances are met. These circumstances are: termination by reason of resignation, death, disability, or retirement; unforeseeable emergency; or by requesting a de minimis distribution from inactive accounts valued less than \$5,000. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the District.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

OPSRP Individual Account Program (OPSRP 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.

Pension Benefits:

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

Death Benefits:

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

Contributions:

Employees of the District pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$3,333 per month in 2022) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP.

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

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

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA)

Plan Description:

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

Funding Policy:

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

Participating districts are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.05% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2023. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District's contributions to RHIA are included with PERS amounts and equaled the required contribution each year.

At June 30, 2023, the District reported a net OPEB asset of \$58,521 for its proportionate share of the net OPEB asset. The OPEB asset was measured as of June 30, 2022, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2020. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB asset is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement date of June 30, 2022 and 2021, the District's proportion was 0.016 percent and 0.019 percent, respectively. OPEB income for the year ended June 30, 2023 was \$10,872.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (8,762)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	(1,706)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
Employer's Total OPEB Expense/(Income)	<u>\$ (10,468)</u>

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 1,586
Changes in assumptions	458	1,951
Net difference between projected and actual earnings on pension plan investments	-	4,463
Net changes in proportionate share	4,217	1,795
Differences between District contributions and proportionate share of contributions	-	-
Subtotal - Amortized deferrals (below)	4,675	9,795
District contributions subsequent to measurement date	-	-
Deferred outflow (inflow) of resources	<u>\$ 4,675</u>	<u>\$ 9,795</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability/(asset) in the fiscal year ended June 30, 2024.

Subtotal amounts related to OPEB as deferred outflows of resources, \$4,675, and deferred inflows of resources, (\$9,795), net to (\$5,120) and will be recognized in OPEB expense as follows:

Year ending June 30,	Amount
2024	\$ (2,420)
2025	(1,312)
2026	(2,816)
2027	1,428
2028	-
Thereafter	-
Total	<u>\$ (5,120)</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2022. That independently audited report was dated February 2, 2023 and can be found at:

<https://www.oregon.gov/pers/EMP/Documents/GASB/2022/GASB-75-RHIA-2022.pdf>

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (8,762)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	(1,706)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	<u>-</u>
Employer's Total OPEB Expense/(Income)	<u>\$ (10,468)</u>

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 1,586
Changes in assumptions	458	1,951
Net difference between projected and actual earnings on pension plan investments	-	4,463
Net changes in proportionate share	4,217	1,795
Differences between District contributions and proportionate share of contributions	<u>-</u>	<u>-</u>
Subtotal - Amortized deferrals (below)	4,675	9,795
District contributions subsequent to measurement date	<u>-</u>	<u>-</u>
Deferred outflow (inflow) of resources	<u>\$ 4,675</u>	<u>\$ 9,795</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability/(asset) in the fiscal year ended June 30, 2024.

Subtotal amounts related to OPEB as deferred outflows of resources, \$4,675, and deferred inflows of resources, (\$9,795), net to (\$5,120) and will be recognized in OPEB expense as follows:

Year ending June 30,	Amount
2024	\$ (2,420)
2025	(1,312)
2026	(2,816)
2027	1,428
2028	-
Thereafter	-
Total	<u>\$ (5,120)</u>

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2020
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Retiree healthcare participation	Healthy retirees: 27.5%; Disabled retirees: 15%
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

Discount Rate:

The discount rate used to measure the total OPEB liability as of the measurement date of June 30, 2022 was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB 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 June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)

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

(Source: June 30, 2022 PERS ACFR; p. 74)

Sensitivity of the District's proportionate share of the net OPEB liability/(asset) to changes in the discount rate – The following presents the District's proportionate share of the net OPEB liability/(asset) calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net OPEB liability (asset)	\$ (52,744)	\$ (58,521)	\$ (63,473)

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2022 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. LONG TERM DEBT OBLIGATIONS

Go Bond Obligation

General Obligation bonds were issued to provide funds for the purpose of funding various construction projects within the District. On April 13, 2021, the District issued \$2,100,000 of Series 2021 General Obligation bonds to finance various construction projects. The bond issued a related premium in the amount of \$189,477. This interest rate is fixed at 3.00% and is due semiannually on June 15 and December 15. A new Debt Service fund has been established to be used to liquidate the related debt.

Citizen Bank Loan

The Citizens Bank loan was issued on September 12, 2018 in the amount of \$83,000. The interest rate is fixed at 6.49%. The loan was obtained to finance the purchase a house which is pledged as collateral. In the event of default on the bank loan, the obligation contains a remedy clause. If the District is unable to make payments, the lender may declare the entire unpaid principal and unpaid accrued interest immediately due. The General Fund has traditionally been used to liquidate the related debt.

Santander – 2019 Bus Loans

The District purchased two 2019 Blue Bird Buses on February 10, 2019 in the amount of \$109,951 and \$111,995, respectively. Interest rates are 3.80% fixed and are pledged as collateral. In the event of default on the bank loan, the obligation contains a remedy clause. If the District is unable to make payments, the lender may declare the entire unpaid principal and unpaid accrued interest immediately due. The General Fund has traditionally been used to liquidate the related debt.

Santander – 2020 Bus Loan

The District purchased one 2020 Blue Bird Bus on April 1, 2019 in the amount of \$111,530. Interest rates are 3.80% fixed and are pledged as collateral. In the event of default on the bank loan, the obligation contains a remedy clause. If the District is unable to make payments, the lender may declare the entire unpaid principal and unpaid accrued interest immediately due. The General Fund has traditionally been used to liquidate the related debt.

Santander – 2021 Bus Loans

The District purchased two 2021 Blue Bird Buses on February 15, 2021 in the amount of \$116,800 each. Interest rates are 2.25% fixed and are pledged as collateral. In the event of default on the bank loan, the obligation contains a remedy clause. If the District is unable to make payments, the lender may declare the entire unpaid principal and unpaid accrued interest immediately due. The General Fund has traditionally been used to liquidate the related debt.

Santander – 2023 Bus Loans

The District purchased two 2023 Blue Bird Buses on April 29, 2022 in the amount of \$119,629 each and applied a down payment to each purchase in the amount of \$35,888. The District financed \$83,741 for each bus. Interest rates are 2.25% fixed and are pledged as collateral. In the event of default on the bank loan, the obligation contains a remedy clause. If the District is unable to make payments, the lender may declare the entire unpaid principal and unpaid accrued interest immediately due. The General Fund has traditionally been used to liquidate the related debt.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. LONG TERM DEBT OBLIGATIONS (CONTINUED)

Santander – 2023 Bus Loan

The District purchased one 2023 Blue Bird Buses on April 29, 2022 in the amount of \$119,629 each and applied a down payment to each purchase in the amount of \$35,888. The District financed \$83,741 for each bus. Interest rates are 2.25% fixed and are pledged as collateral. In the event of default on the bank loan the lender may declare the entire unpaid principal and unpaid accrued interest immediately due. The General Fund has traditionally been used to liquidate the related debt.

Santander – 2023 Bus Loan

The District purchased one 2023 Blue Bird Bus on September 5, 2022 in the amount of \$147,945 and applied a down payment to the purchase in the amount of \$44,282. The District financed \$109,470 for the bus. Interest rate is 2.97% fixed and are pledged as collateral. In the event of default on the bank loan the lender may declare the entire unpaid principal and unpaid accrued interest immediately due. The General Fund has traditionally been used to liquidate the related debt.

The following table shows changes in general obligation bonds and other long-term obligations for the fiscal year ended June 30, 2023.

Issue Date	Interest Rates	Outstanding July 1, 2022	Additions	Matured and Redeemed	Outstanding June 30, 2023	Due Within One Year
Bonds payable:						
GO Bonds Series 2021	3.00%	\$ 2,090,000	\$ -	\$ 25,000	\$ 2,065,000	\$ 30,000
Direct Borrowing						
Citizen Bank	6.49%	36,354	-	17,616	18,738	18,738
Santander - 2019 Bus #4	3.80%	46,982	-	22,322	24,660	24,660
Santander - 2019 Bus #76	3.80%	45,533	-	22,322	23,211	23,211
Santander - 2020 Bus #5	3.80%	45,891	-	22,519	23,372	23,372
Santander - 2021 Bus #55	2.25%	70,178	-	22,874	47,304	23,389
Santander - 2021 Bus #58	2.25%	70,178	-	22,874	47,304	23,389
Santander - 2023 Bus #66	2.97%	83,741	-	20,781	62,960	20,376
Santander - 2023 Bus #7	2.97%	83,741	-	20,781	62,960	20,376
Santander - 2023 Bus #60	3.58%	-	119,629	57,105	62,524	20,112
Santander - 2023 Bus #18	3.98%	-	147,607	71,396	76,211	24,419
		2,572,598	267,236	325,590	2,514,244	252,042
Premium Related to Bond						
2021 Original Issue Premium		181,582	-	7,895	173,687	-
Total Long-Term Obligations		<u>\$ 2,754,180</u>	<u>\$ 267,236</u>	<u>\$ 333,485</u>	<u>\$ 2,687,931</u>	<u>\$ 252,042</u>

Future maturities of the general obligation bonds and loans currently outstanding are as follows:

Fiscal Year Ending June 30,	GO Bond		Bus Loans		Citizen Bank Loan	
	Total Principal	Total Interest	Total Principal	Total Interest	Total Principal	Total Interest
2024	\$ 30,000	\$ 61,950	\$ 203,304	\$ 12,766	\$ 18,738	\$ -
2025	35,000	61,050	136,015	6,019	-	-
2026	40,000	60,000	91,188	3,106	-	-
2027	45,000	58,800	-	-	-	-
2028	50,000	57,450	-	-	-	-
2029-2033	325,000	261,750	-	-	-	-
2034-2038	490,000	203,850	-	-	-	-
2039-2043	700,000	118,500	-	-	-	-
2044-2046	350,000	15,900	-	-	-	-
	<u>\$ 2,065,000</u>	<u>\$ 899,250</u>	<u>\$ 430,507</u>	<u>\$ 21,891</u>	<u>\$ 18,738</u>	<u>\$ -</u>

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. LONG TERM DEBT OBLIGATIONS (CONTINUED)

As of August 25, 2023, Kings Valley Charter School assumed all of their own financed purchase obligations from Santander leasing. See Note 12 for more details.

8. INTERFUND TRANSFERS

Interfund transfers are comprised of the following at June 30, 2023:

<u>Fund</u>	<u>Transfers Out</u>	<u>Transfers In</u>	<u>Due From</u>	<u>Due To</u>
General	\$ 376,066	\$ 136,000	\$ 201,069	\$ -
Special Revenue	-	75,672	-	199,255
Federal Lunch Program	-	161,387	-	1,814
Student Body	-	3,007	-	-
	<u>\$ 376,066</u>	<u>\$ 376,066</u>	<u>\$ 201,069</u>	<u>\$201,069</u>

Transfers were made to fund operations. Interfund receivables and payables are used as a pooling of cash between funds.

9. PROPERTY TAX LIMITATIONS

The State of Oregon voters imposed a constitutional limit on property taxes for schools and non-school government operations. School operations include community colleges, local school districts, and education service districts. The limitation provides that property taxes for school operations are limited to \$5.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. The result of this requirement has been that school districts have become more dependent upon state funding and less dependent upon property tax revenues as their major source of operating revenue.

The State of Oregon voters further reduced property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit in 1997. This reduction is accomplished by rolling property values back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The State Constitution sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State to minimize the impact to school districts from the impact of the tax cuts.

10. TAX ABATEMENTS

As of June 30, 2023, the District potentially had tax abatements through various state allowed programs that impacted levied taxes. Based on the information available from the county as of the date of issuance of these basic financial statements, there were no material abatements disclosed by the county for the year ended June 30, 2023 for any program covered under GASB 77.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

11. COMMITMENTS AND CONTINGENCIES

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

There is participation in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representative. The deferral audits for these programs for the year ended June 30, 2023 have not been conducted. Accordingly, compliance with grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although such amounts, if any, are expected by management to be immaterial.

12. SUBSEQUENT EVENTS

As of June 30, 2023, Kings Valley Charter School (the School) will no longer be sponsored by the District. As agreed upon in August 2023, the School will end any shared programs, personnel, and assets of their student transportation services. As part of this agreement, the School will pay a final invoice for services provided through June 30, 2023, purchase its buses from the District no later than August 25, 2023, and will assume all financed purchase obligations from Santander leasing effective August 25, 2023. The final invoice payable to the District totals \$399,309.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

ALSEA SCHOOL DISTRICT
BENTON COUNTY

REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2023

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2023	0.026 %	\$ 3,958,909	\$ 5,173,658	76.5 %	84.5 %
2022	0.016	1,973,359	3,254,560	60.6	87.6
2021	0.015	3,305,596	1,527,017	216.5	75.8
2020	0.018	3,042,927	1,336,643	227.7	80.2
2019	0.017	2,623,509	1,805,222	145.3	82.1
2018	0.015	2,030,385	1,194,310	170.0	83.1
2017	0.015	2,294,970	1,057,538	217.0	80.5
2016	0.019	1,067,974	966,773	110.5	91.9
2015	0.019	(425,289)	893,771	(47.6)	103.6
2014	0.019	957,471	913,672	104.8	92.0

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

These schedules are presented to illustrate the requirements to show information for 10 years.

SCHEDULE OF CONTRIBUTIONS

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2023	\$ 1,232,919	\$ 1,232,919	\$ -	\$ 4,928,426	25.0 %
2022	1,290,962	1,290,962	-	5,173,658	25.0
2021	1,116,947	1,116,947	-	3,254,560	34.3
2020	529,762	529,762	-	1,527,017	34.7
2019	374,710	374,710	-	1,336,643	28.0
2018	367,844	367,844	-	1,805,222	20.4
2017	289,838	289,838	-	1,194,310	24.3
2016	203,154	203,154	-	1,057,538	19.2
2015	192,355	192,355	-	966,773	19.9
2014	235,696	235,696	-	893,771	26.4

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

These schedules are presented to illustrate the requirements to show information for 10 years.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2023

OPEB - RHIA

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB ASSET/(LIABILITY) FOR RHIA

Year Ended June 30,	(a) District's Proportion of the net OPEB asset/(liability) (NOA/(L))	(b) District's proportionate share of the net OPEB asset/(liability)(NOA/(L))	(c) District's covered payroll	(b/c) NOA/(L) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2023	0.01640 %	\$ 58,521	\$ 5,173,658	1.13 %	194.6 %
2022	0.01920	66,063	3,254,560	2.03	183.9
2021	0.01570	31,958	1,527,017	2.09	150.1
2020	0.01170	22,582	1,336,643	1.69	144.4
2019	0.01078	12,035	1,508,222	0.80	124.0
2018	0.01092	4,557	1,194,310	0.38	108.9
2017	0.01060	(2,888)	1,057,538	(0.27)	90.0

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

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

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

SCHEDULE OF CONTRIBUTIONS FOR RHIA

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	District's covered payroll	Contributions as a percent of covered payroll
2023	N/A	\$ N/A	\$ N/A	\$ 4,928,426	N/A %
2022	N/A	N/A	N/A	5,173,658	N/A
2021	N/A	N/A	N/A	3,254,560	N/A
2020	N/A	N/A	N/A	1,527,017	N/A
2019	N/A	N/A	N/A	1,336,643	N/A
2018	N/A	N/A	N/A	1,508,222	N/A
2017	N/A	N/A	N/A	1,194,310	N/A

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

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

All statutorily required contributions were made and are included within PERS contributions (See p. 32)

**ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For The Year Ended June 30, 2023**

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Local Sources	\$ 532,500	\$ 532,500	\$ 928,060	\$ 395,560
Intermediate Sources	7,500	7,500	7,543	43
State Sources	10,562,799	10,562,799	11,846,620	1,283,821
Total Revenues	11,102,799	11,102,799	12,782,223	1,679,424
EXPENDITURES:				
Instruction	5,715,113	5,715,113 (1)	4,639,843	1,075,270
Support Services	5,180,957	5,180,957 (1)	4,502,341	678,616
Debt Service	19,995	19,995 (1)	19,995	-
Contingency	120,000	120,000 (1)	-	120,000
Total Expenditures	11,036,065	11,036,065	9,162,179	1,873,886
Excess of Revenues Over (Under) Expenditures	66,734	66,734	3,620,044	3,553,310
Other Financing Sources (Uses)				
Sale of or compensation for loss of fix	5,000	5,000	-	5,000
Transfers Out	(530,000)	(530,000) (1)	(376,066)	153,934
Total Other Financing Sources (Uses)	(525,000)	(525,000)	(376,066)	153,934
Net Change in Fund Balance	(458,266)	(458,266)	3,243,978	3,702,244
Beginning Fund Balance	1,800,000	1,800,000	1,146,493	(653,507)
Ending Fund Balance	\$ 1,341,734	\$ 1,341,734	\$ 4,390,471	\$ 3,048,737
Reconciliation to governmental fund balance as required by GASB No. 54				
Ending fund balance:				
Bus Replacement Fund			33,225	
		Total	\$ 4,423,696	

(1) Appropriation level

**ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For The Year Ended June 30, 2023**

SPECIAL REVENUE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Local Sources	\$ -	\$ -	\$ 15,114	\$ 15,114
Intermediate Sources	35,143	35,143	29,613	(5,530)
State Sources	959,695	959,695	1,133,686	173,991
Federal Sources	832,468	832,468	338,063	(494,405)
Total Revenues	1,827,306	1,827,306	1,516,476	(310,830)
EXPENDITURES:				
Instruction	1,014,159	1,014,159 (1)	1,028,266	(14,107)
Support Services	535,032	535,032 (1)	340,662	194,370
Enterprise and Community Services	56,063	56,063 (1)	18,071	37,992
Facilities Acquisitions & Construction	233,052	233,052 (1)	2,277	230,775
Total Expenditures	1,838,306	1,838,306	1,389,276	449,030
Other Financing Sources (Uses)				
Transfers In	-	-	75,672 (2)	75,672
Total Other Financing Sources (Uses)	-	-	75,672	662,901
Net Change in Fund Balance	(11,000)	(11,000)	202,872	213,872
Beginning Fund Balance	11,000	11,000	(195,811)	(206,811)
Ending Fund Balance	\$ -	\$ -	\$ 7,061	\$ 7,061

(1) Appropriation level

**ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For The Year Ended June 30, 2023**

FEDERAL LUNCH PROGRAM FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Local Sources	\$ 1,500	\$ 1,500	\$ 1,746	\$ 246
State Sources	100,000	100,000	14,096	(85,904)
Federal Sources	130,000	130,000	143,649	13,649
Total Revenues	231,500	231,500	159,491	(72,009)
EXPENDITURES:				
Instruction	30,000	30,000 (1)	-	30,000
Support Services	70,000	70,000 (1)	-	70,000
Enterprise and Community Services	251,500	251,500 (1)	228,439	23,061
Total Expenditures	351,500	351,500	228,439	123,061
Excess of Revenues Over (Under) Expenditures	(120,000)	(120,000)	(68,948)	51,052
Other Financing Sources (Uses)				
Transfers In	120,000	120,000	161,387 (2)	41,387
Total Other Financing Sources (Uses)	120,000	120,000	161,387	215,500
Net Change in Fund Balance	-	-	92,439	92,439
Beginning Fund Balance	-	-	(92,439)	(92,439)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

(1) Appropriation Level

(2) Included in this transfer from the General Fund is the required state revenue match of \$1,126 the District must transfer to the Federal Lunch Program Fund for National School Lunch Support in order to meet the general cash assistance match.

**ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON**

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

For The Year Ended June 30, 2023

STUDENT BODY FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Local Sources	\$ 55,800	\$ 55,800	\$ 26,986	\$ (28,814)
Total Revenues	55,800	55,800	26,986	(28,814)
EXPENDITURES:				
Instruction	112,950	112,950 (1)	20,202	92,748
Total Expenditures	112,950	112,950	20,202	92,748
Excess of Revenues Over (Under) Expenditures	(57,150)	(57,150)	6,784	63,934
Other Financing Sources (Uses)				
Transfers In	-	-	3,007 (2)	3,007
Total Other Financing Sources (Uses)	-	-	3,007	159,689
Net Change in Fund Balance	(57,150)	(57,150)	9,791	66,941
Beginning Fund Balance	57,150	57,150	32,575	(24,575)
Ending Fund Balance	\$ -	\$ -	\$ 42,366	\$ 42,366

(1) Appropriation Level

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

SUPPLEMENTARY INFORMATION

**ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For The Year Ended June 30, 2023**

DEBT SERVICE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Local Sources	\$ 86,025	\$ 86,025	\$ 81,491	\$ (4,534)
Total Revenues	86,025	86,025	81,491	(4,534)
EXPENDITURES:				
Debt Service	87,700	87,700 (1)	87,588	112
Total Expenditures	87,700	87,700	87,588	112
Net Change in Fund Balance	(1,675)	(1,675)	(6,097)	(4,422)
Beginning Fund Balance	6,000	6,000	29,259	23,259
Ending Fund Balance	<u>\$ 4,325</u>	<u>\$ 4,325</u>	<u>\$ 23,162</u>	<u>\$ 18,837</u>

(1) Appropriation level

**ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For The Year Ended June 30, 2023**

CAPITAL PROJECTS FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Local Sources	\$ -	\$ -	\$ 45,854	\$ 45,854
Total Revenues	-	-	45,854	45,854
EXPENDITURES:				
Facilities Acquisitions & Construction	3,996,875	3,996,875 (1)	234,572	3,762,303
Total Expenditures	3,996,875	3,996,875	234,572	3,762,303
Excess of Revenues Over (Under) Expenditures	(3,996,875)	(3,996,875)	(188,718)	3,808,157
Other Financing Sources (Uses)				
Bond Proceeds	1,740,000	1,740,000	-	1,740,000
Transfers In	200,000	200,000	-	(200,000)
Total Other Financing Sources (Uses)	1,940,000	1,940,000	-	1,540,000
Net Change in Fund Balance	(2,056,875)	(2,056,875)	(188,718)	1,868,157
Beginning Fund Balance	2,056,875	2,056,875	2,001,957	(54,918)
Ending Fund Balance	\$ -	\$ -	\$ 1,813,239	\$ 1,813,239

(1) Appropriation level

**ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON**

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

For The Year Ended June 30, 2023

BUS REPLACEMENT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Local Sources	\$ -	\$ -	\$ 5,938	\$ 5,938
State Sources	-	-	151,648	151,648
Total Revenues	-	-	157,586	157,586
EXPENDITURES:				
Support Services	219,724	219,724 (1)	80,171	139,553
Debt Service	-	- (1)	215,577	(215,577)
Total Expenditures	219,724	219,724	295,748	139,553
Excess of Revenues Over (Under) Expenditures	(219,724)	(219,724)	(138,162)	81,562
Other Financing Sources (Uses)				
Transfers In	210,000	210,000	136,000	(74,000)
Total Other Financing Sources (Uses)	210,000	210,000	136,000	(68,462)
Net Change in Fund Balance	(9,724)	(9,724)	(2,162)	7,562
Beginning Fund Balance	9,724	9,724	35,387	25,663
Ending Fund Balance	\$ -	\$ -	\$ 33,225	\$ 33,225

(1) Appropriation Level

Note: This fund's activities have been combined with the General Fund activities in accordance with GASB 54 due to its financing resources being derived primarily from General Fund transfers.

**ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED - GENERAL FUND
For The Year Ended June 30, 2023**

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/22	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/23
Current:						
2022-23	\$ 500,240	13,600	(771)	132	480,055	\$ 5,946
Prior Years:						
2021-22	5,489	2	(328)	222	3,340	2,041
2020-21	1,450	2	(143)	94	523	876
2019-20	762	2	(126)	92	337	389
2018-19	294	1	(73)	59	169	110
Prior	305	1	(20)	19	32	271
Total Prior	8,300	8	(690)	486	4,401	3,687
Total General Fund	\$ 508,540	\$ 13,608	\$ (1,461)	\$ 618	484,456	\$ 9,633

RECONCILIATION TO REVENUE:	GENERAL FUND
Cash Collections by County Treasurers Above	\$ 484,456
Accrual of Receivables:	
June 30, 2022	(1,884)
June 30, 2023	2,558
Change in prior year unavailable revenue, see page 6	333
Total Revenue	\$ 485,463

**ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED - DEBT SERVICE FUND
For The Year Ended June 30, 2023**

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/22	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/23
Current:						
2022-23	\$ 88,089	2,394	(137)	23	84,535	\$ 1,046
Prior Years:						
2021-22	1,384	-	(82)	55	842	515
2020-21	641	-	(64)	42	224	395
2019-20	309	-	(52)	38	130	165
2018-19	133	-	(33)	27	78	49
Prior Years:	145	1	(11)	9	16	126
Total Prior	2,612	1	(242)	171	1,290	1,250
Total Debt Service Fund	\$ 90,701	\$ 2,395	\$ (379)	\$ 194	85,825	\$ 2,296

RECONCILIATION TO REVENUE:

	DEBT SERVICE FUND
Cash Collections by County Treasurers Above	\$ 85,825
Accrual of Receivables:	
June 30, 2022	(318)
June 30, 2023	328
Total Revenue	\$ 85,835

ALSEA SCHOOL DISTRICT
LANE COUNTY, OREGON

OTHER INFORMATION

ALSEA SCHOOL DISTRICT #73
BENTON COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
As required by the Oregon Department of Education
For the Year Ended June 30, 2023

Federal Grantor/Pass Through Grantor/ Program Title	Pass Through Organization	Federal AL Number	Pass Through Entity Number	Grant Period	Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
Child Nutrition Cluster					
School Breakfast Program	Oregon Department of Education	10.553	N/A	2022-23	\$ 44,529
National School Lunch Program	Oregon Department of Education	10.555	N/A	2022-23	99,120
Child Nutrition Discretionary Grants	Oregon Department of Education	10.579	N/A	2022-23	16,500
TOTAL U.S. DEPARTMENT OF AGRICULTURE					160,149
U.S. DEPARTMENT OF EDUCATION					
Title IA of IASA					
Title IA/D- Grants to LEAs	Oregon Department of Education	84.010	66912	2021-22	3,505
Title IA/D- Grants to LEAs	Oregon Department of Education	84.010	67934	2021-23	9,116
Title IA/D- Grants to LEAs	Oregon Department of Education	84.010	72452	2022-23	21,862
Title II-A - Teacher Quality 22-23	Oregon Department of Education	84.367	72649	2022-23	5,670
Title IV-A - Student Support and Academic Enrichment 22-23	Oregon Department of Education	84.424	72846	2022-23	10,763
Total Title I Grants to Local Education Agencies					50,916
Special Education Cluster					
IDEA Part B Section 611 Pass-Thru	Oregon Department of Education	84.027	73958	2022-24	85,926
IDEA Part B, Section 611	Oregon Department of Education	84.027	75272	2022-23	4,874
Total IDEA					90,800
Elementary Secondary School Relief Fund					
COVID-19 LEA ESSER II Fund	Oregon Department of Education	84.425	64519	2020-23	2,277
COVID-19 ARP Elem&Secondary Sch Emerg Relief Fund	Oregon Department of Education	84.425	64824	2020-24	32,203
Total ESSER					34,480
TOTAL U.S. DEPARTMENT OF EDUCATION					176,196
TOTAL FEDERAL EXPENDITURES					\$ 336,345
Total expended under \$750,000. No Single Audit required.					
Reconciliation to Federal Revenue					
Total Federal Awards Expended					\$ 336,345
Accrual/Deferrals					145,367
Total Federal Revenue Recognized					\$ 481,712

OREGON DEPARTMENT OF EDUCATION
REVENUE SUMMARY 2022-2023 - All Funds
Alsea School District

Revenue from Local Sources	Total	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
1110 Ad Valorem Taxes Levied by District	\$ 564,207	\$ 484,319	\$ -	\$ 79,888	\$ -	\$ -	\$ -	\$ -
1190 Interest on Taxes	861	811	-	50	-	-	-	-
1400 Transportation Fees	13,185	-	13,186	-	-	-	-	-
1500 Earnings on Investments	140,554	93,326	-	1,374	45,854	-	-	-
1600 Food Service	1,746	-	1,746	-	-	-	-	-
1700 Extracurricular Activities	16,506	1,532	14,974	-	-	-	-	-
1920 Sources	17,879	1,000	16,879	-	-	-	-	-
1940 Agencies	285,557	285,557	-	-	-	-	-	-
1980 Fees Charged to Grants	5,576	5,576	-	-	-	-	-	-
1990 Miscellaneous	59,117	55,939	2,999	179	-	-	-	-
Total Revenue from Local Sources	1,105,188	928,060	49,784	81,491	45,854	-	-	-
Revenue from Intermediate Sources	Total	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
2101 County School Funds	7,543	7,543	-	-	-	-	-	-
2102 Education Service District Apportionment	29,103	-	29,103	-	-	-	-	-
2199 Other Intermediate Sources	510	-	510	-	-	-	-	-
Total Revenue from Intermediate Sources	37,156	7,543	29,613	-	-	-	-	-
Revenue from State Sources	Total	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
3101 State School Fund - General Support	11,774,678	11,774,678	-	-	-	-	-	-
3103 Common School Fund	63,817	63,817	-	-	-	-	-	-
3199 Other Unrestricted Grants-in-Aid	996	-	996	-	-	-	-	-
3299 Other Restricted Grants-in-Aid	1,306,559	8,125	1,298,434	-	-	-	-	-
Total Revenue from State Sources	13,146,050	11,846,620	1,299,430	-	-	-	-	-
Revenue from Federal Sources	Total	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
4300 Restricted Revenue From the Federal Government	145,367	-	145,367	-	-	-	-	-
4500 Restricted Revenue From the Federal Government Through the State	324,074	-	324,074	-	-	-	-	-
4900 Commodities and Subsidies	12,271	-	12,271	-	-	-	-	-
Total Revenue from Federal Sources	481,712	-	481,712	-	-	-	-	-
Revenue from Other Sources	Total	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
5200 Interfund Transfers	376,066	-	376,066	-	-	-	-	-
5400 Resources - Beginning Fund Balance	2,957,421	1,146,493	(220,288)	29,259	2,001,957	-	-	-
Total Revenue from Other Sources	3,333,487	1,146,493	155,778	29,259	2,001,957	-	-	-
Grand Totals	\$ 18,103,593	\$ 13,928,716	\$ 2,016,317	\$ 110,750	\$ 2,047,811	\$ -	\$ -	\$ -

OREGON DEPARTMENT OF EDUCATION:
EXPENDITURE SUMMARY 2022-2023
Alsea School District

(General Fund (JNX))

		Total	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Instruction									
1111	Primary, K-3	\$ 1,429,569	\$ 873,803	\$ 501,286	\$ 4,332	\$ 49,525	\$ -	\$ 872	\$ -
112	Elementary Extracurricular	1,816	-	-	-	1,100	-	716	-
1121	Middle/Junior High Programs	667,862	411,684	246,887	1,855	14,286	-	-	-
1122	Middle/Junior High School Extracurricular	25,714	14,083	8,452	4,337	1,419	-	506	-
1131	High School Programs	557,520	326,352	191,243	10,798	27,347	-	280	-
1132	High School Extracurricular	151,079	65,920	28,181	15,362	15,864	-	5,809	-
1140	Pre-Kindergarten Programs	812	-	93	718	-	-	-	-
1210	Programs for the Talented and Gifted	63,577	41,370	19,577	630	-	-	-	-
1250	Less Restrictive Programs for Students with Disabilities	1,024,039	647,363	357,191	13,946	5,640	-	-	-
1280	Alternative Education	846,529	-	799	5,350	640,180	-	-	-
1291	English Second Language Programs	93,293	54,788	35,710	2,496	319	-	-	-
Total Instruction Expenditures		4,639,843	2,439,159	1,377,622	59,475	753,620	-	7,967	-
Support Services									
2110	Attendance and Social Work Services	296,954	168,509	92,536	43,589	-	-	-	-
2130	Health Services	11,225	-	-	11,225	-	-	-	-
2140	Psychological Services	24,776	-	-	24,776	-	-	-	-
2150	Speech Pathology	151,867	70,345	25,873	55,822	592	-	-	-
2160	Other Student Treatment Services	34,848	-	-	34,824	224	-	-	-
2190	Service Director, Student Support Services	121,213	72,922	46,843	805	-	-	643	-
2220	Educational Media Services	24	-	-	-	74	-	-	-
2230	Assessment & Testing	10,397	6,872	3,075	451	-	-	-	-
2240	Instructional Staff Development	2,370	-	2,370	-	-	-	-	-
2310	Board of Education Services	150,081	-	56,054	84,771	5,670	-	4,666	-
2320	Executive Administration Services	342,081	203,783	101,040	23,719	7,004	-	1,595	-
2410	Office of the Principal Services	892,434	452,711	243,628	179,154	5,656	-	1,290	-
2520	Fiscal Services	424,455	145,025	76,765	184,087	16,952	-	3,086	-
2540	Operation and Maintenance of Plant Services	572,693	280,542	111,815	126,952	53,411	14,697	66,186	-
2750	Student Transportation Services	1,142,953	670,680	392,638	45,389	167,905	-	77,921	-
2860	Technology Services	145,904	16,439	14,930	72,943	16,541	22,049	-	-
2900	Supplemental Retirement Program	10,736	-	10,736	-	-	-	-	-
Total Support Services Expenditures		4,562,341	2,019,624	1,178,277	890,325	272,637	36,715	103,379	-
Other Uses									
5100	Debt Service	19,995	-	-	-	-	-	19,995	-
5200	Transfer of Funds	376,066	-	-	-	-	-	-	376,066
Total Other Uses Expenditures		396,061	-	-	-	-	-	19,995	376,066
Grand Total		\$ 9,538,245	\$ 4,458,783	\$ 2,555,899	\$ 949,800	\$ 1,027,657	\$ 36,715	\$ 133,291	\$ 376,066

**OREGON DEPARTMENT OF EDUCATION:
EXPENDITURE SUMMARY 2022-2023**

Alsea School District

Special Revenue Funds (2XX)

		Total	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Instruction									
0111	Primary, K-3	\$ 958,902	\$ 312,954	\$ 208,365	\$ 170	\$ 36,413	\$ -	\$ -	\$ -
1113	Elementary Extracurricular	3,817	-	-	893	2,924	-	-	-
1121	Middle/Junior High Programs	46,195	11,639	7,429	8,126	18,501	-	500	-
1131	High School Programs	198,734	72,635	42,806	1,597	81,211	-	500	-
1132	High School Extracurricular	16,585	-	-	5,753	9,794	-	538	-
1220	Restorative Programs for Students with Disabilities	5,552	4,628	1,524	-	-	-	-	-
1250	Less Restorative Programs for Students with Disabilities	90,799	46,537	39,478	-	4,984	-	-	-
1272	Early Intervention	41,799	28,120	12,679	-	-	-	-	-
1280	Alternative Education	8,406	-	-	7,745	751	-	-	-
1400	Summer School Programs	77,729	42,813	16,633	3,028	10,177	-	5,076	-
Total Instruction Expenditures		1,448,469	528,529	328,968	27,303	164,754	-	6,914	-
Support Services									
2110	Attendance and Social Work Services	68,771	39,428	26,200	1,424	1,629	-	00	-
2120	Counselor Services	77,625	44,348	30,300	2,928	-	-	-	-
2210	Improvement of Instruction Services	80,222	59,041	21,181	-	-	-	-	-
2240	Instructional Staff Development	1,883	-	-	1,572	-	-	258	-
2510	Board of Education Services	24,977	-	-	24,977	-	-	-	-
2540	Operation and Maintenance of Plant Services	449	-	-	-	449	-	-	-
2550	Student Transportation Services	21,148	15,058	5,386	704	-	-	-	-
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	35,811	15,836	19,975	-	-	-	-	-
2660	Technology Services	29,775	-	-	7,638	22,137	-	-	-
Total Support Services Expenditures		340,662	173,351	103,051	39,298	24,215	-	248	-
Enterprise and Community Services Expenditures									
3100	Fuel Services	246,510	47,375	39,469	2,069	126,786	39,811	-	-
Total Enterprise and Community Services Expenditures		246,510	47,375	39,469	2,069	126,786	39,811	-	-
Facilities Acquisition and Construction Expenditures									
4150	Building Acquisition, Construction, and Improvement Services	2,277	-	-	-	-	2,277	-	-
Total Facilities Acquisition and Construction Expenditures		2,277	-	-	-	-	2,277	-	-
Other Uses									
5100	Debt Service	215,177	-	-	-	-	-	215,177	-
5110	Long-Term Services Debt	30,170	-	-	-	-	-	30,170	-
Total Other Uses Expenditures		295,747	-	-	-	-	-	295,747	-
Grand Total		\$ 1,933,665	\$ 749,255	\$ 471,497	\$ 68,670	\$ 315,755	\$ 72,088	\$ 303,099	\$ -

OREGON DEPARTMENT OF EDUCATION:
EXPENDITURE SUMMARY 2022-2023
Alsea School District

		Debt Service Fund (JXX)							
Other Uses		Total	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	87,588	-	-	-	-	-	87,588	-
Total Other Uses Expenditures		87,588	-	-	-	-	-	87,588	-
Grand Total		\$ 87,588	\$ -	\$ -	\$ -	\$ -	\$ -	87,588 \$	\$ -

OREGON DEPARTMENT OF EDUCATION:
EXPENDITURE SUMMARY 2022-2023
Alsea School District

Capital Project Funds (HXX)

Facilities Acquisition and Construction Expenditures

4100 Facilities Acquisition and Construction

Total Facilities Acquisition and Construction Expenditures

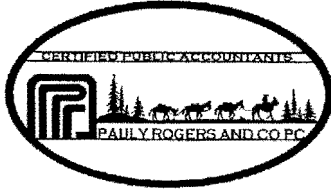
Total	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
234,572	-	-	76,533	-	158,039	-	-
234,572	-	-	76,533	-	158,039	-	-

Grand Total

\$ 234,572	\$ -	\$ -	\$ 76,533	\$ -	\$ 158,039	\$ -	\$ -
------------	------	------	-----------	------	------------	------	------

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT REQUIRED BY
OREGON STATE REGULATIONS



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

December 7, 2023

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of Alsea School District 7J (the District) as of and for the year ended June 30, 2023, and have issued our report thereon dated December 7, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether Alsea School District's the basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of basic financial statements 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 investments 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 Alsea School District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except as noted below:

- Expenditures of all the various funds were within authorized appropriations, except as noted on page 10 of the report

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal control over financial reporting.

We noted a matter involving the internal control structure and its operation that we consider to be a significant deficiency under standards established by the American Institute of Certified Public Accountants, which is noted in our management letter dated December 7, 2023.

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

A handwritten signature in cursive script that reads "Roy R Rogers".

Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

COMMUNICATION TO THE GOVERNING BODY

FOR THE YEAR ENDED JUNE 30, 2023



12700 SW 72nd Ave.
Tigard, OR 97223



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

December 7, 2023

To the Board of Directors
Alsea School District 7J
Benton County, Oregon

We have audited the basic financial statements of the governmental activities and each major fund of Alsea School District 7J (the District) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with:

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

Our Responsibility under U.S. Generally Accepted Auditing Standards and the Uniform Guidance

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the internal control over financial reporting.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We also communicated any internal control related matters that are required to be communicated under professional standards.

Results of Audit

1. Audit opinion letter – a modified opinion on the basic financial statements has been issued, due to the District not having a current actuarial valuation of post-employment obligations related to implicit healthcare subsidy, and the District choosing not to implement GASB Statement No. 96, *Subscription Based Information Technology Arrangements* (SBITAs).
2. State minimum standards – We found no exceptions or issues requiring comment, except as noted on page 49 of the financial report.
3. Management letter – We issued a separate management letter dated December 7, 2023 detailing a significant deficiency in internal control.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022-2023. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the basic financial statements were Management's estimates of receivables, PERS pension liabilities and deferrals, and RHIA liabilities/assets and deferrals, capital asset depreciation, and the fair market value of investments, which are based on estimated collectability of receivables, actuarial assumptions, useful lives of assets, and active market values or significant observable inputs. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures in the basic financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management. The uncorrected misstatements or the matters underlying them could potentially cause future period basic financial statements to be materially misstated, even if, in our judgment, such uncorrected misstatements are immaterial to the basic financial statements under audit.

Pauly, Rogers and Co., P.C.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the basic financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to our retention as the auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Required Supplementary Information

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on it, with the exception of the budgetary comparison schedules presented as required supplementary information.

Supplementary Information

We were engaged to report on the supplementary information, which accompany the basic financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Other Information

We were not engaged to report on the other information as listed in the table of contents, or the listing of Board members, located before the table of contents, which accompany the basic financial statements but are not required supplementary information. Such information 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 them.

Other Matters – Future Accounting and Auditing Issues

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accountants and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

GASB 99 – OMNIBUS 2022

The requirements of this Statement that are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

Other Matters – Future Accounting and Auditing Issues (Continued)

GASB 100 – ACCOUNTING CHANGES AND ERROR CORRECTIONS – an amendment of GASB 62

The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

Other Matters – Future Accounting and Auditing Issues (Continued)

GASB 101 – COMPENSATED ABSENCES

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

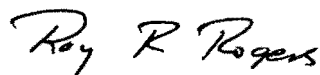
This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

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



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

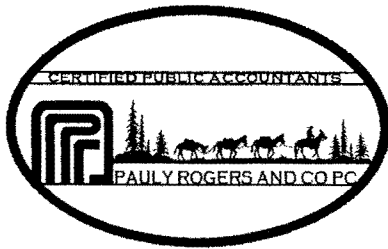
ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

MANAGEMENT LETTER

FOR THE YEAR ENDED JUNE 30, 2023



12700 SW 72nd Ave.
Tigard, OR 97223



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

December 7, 2023

Alsea School District 7J
Benton County, Oregon

In planning and performing our audit of the basic financial statements of the governmental activities, and each major fund of Alsea School District (The District) as of and for the year ended June 30, 2023 in accordance with auditing standards generally accepted in the United States of America, we considered the internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we do not express an opinion on the effectiveness of the internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified a deficiency in internal control that we consider to be a significant deficiency.

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 financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We consider the following deficiency in internal control to be a significant deficiency:

1. During our testing of bank reconciliations, we noted many instances where there was no documentation of when the reconciliations were prepared or reviewed. Additionally, we noted three instances where the reconciliations were not completed in a timely manner. We recommend that bank reconciliations are prepared and reviewed within a month of the bank statement closing date, and that the completion of the preparation and review processes are documented with a signature and date.

Best Practices – Not Significant Deficiencies

1. Governing Body Monitoring

An integral part of internal controls is the monitoring of financial activities by those charged with the governance (the Board). This can be accomplished by asking specifically designed questions to senior staff, by reviewing basic financial statements and projections and by comparing financial results to pre-established benchmarks. While the Board participates in the budget adoption process and receives staff prepared basic financial statements, these only partially fulfill the monitoring function.

We recommend that the Board of Directors articulate their monitoring practices and record in the minutes when those activities occur.

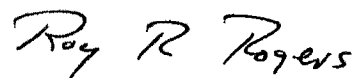
2. Fidelity Insurance Coverage

In reviewing fidelity (employee honesty) insurance coverage we noticed that the District often carries cash and investment balances in excess of the insurance coverage amount. We recommend that the Board examine this exposure risk and make a determination as to the amount of insurance coverage they feel is prudent in regard to their oversight.

3. Segregation of Duties

The Accounts Payable Specialist has the ability to create new vendors, process check runs and has access to the check stock. As a compensating control, the only individual authorized to sign District checks is the Superintendent. The Accounts Payable Specialist is also able to access cash and prepare, enter, review, approve, and post ASB cash deposits. As a compensating control the ASB bookkeeper counts and initials the cash when it is received. We recommend that the Board continually monitor the financial activities to mitigate this risk and consider obtaining additional fidelity insurance coverage to compensate for this risk.

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


ROY R. ROGERS, CPA
PAULY, ROGERS AND CO



Krista Nieraeth - Superintendent

301 S 3rd St

PO BOX B

Alsea, OR 97324

Office: (541) 487-5645

Fax: (541) 929-5555

Email: krista.nieraeth@alsea.k12.or.us

www.alsea.k12.or.us

March 14, 2024

Oregon Secretary of
State, Audits Division
255 Capitol St. NE, Suite
#500 Salem, OR 97310

Plan of Action for Sample Municipality

Alsea School District #7J respectfully submits the following corrective action plan in response to deficiencies reported in our audit for the fiscal year ended June 30, 2024. The audit was completed by the independent auditing firm Pauly, Rogers, and Co., P.C. and reported the deficiencies listed below. The plan of action was adopted by the governing body at their meeting on March 14, 2024, as indicated by signatures below.

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

1. Deficiency #1

- a. Type of deficiency (Significant Deficiency) – During our testing of bank reconciliations, we noted many instances where there was no documentation of when the reconciliations were prepared or reviewed. Additionally, we noted three instances where the reconciliations were not completed in a timely manner. We recommend that bank reconciliations are prepared and reviewed within a month of the bank statement closing date, and that the completion of the preparation and review processes are documented with a signature and date.
- b. Document the plan of action – All bank reconciliations will be completed by the end of the month following the statement closing date. The Business Manager will perform the bank reconciliation in the financial system and submit the reconciliation, including the bank statement and all supporting documents to the Superintendent for review, approval, and date performed. All documents will be

maintained in the district’s secure folder by fiscal year, month, and bank account. Those who have access to the shared folder are the Superintendent, Human Resource Secretary, and Executive Secretary.

- c. Timeframe for (or date of) implementation – The above practice was implemented with the June 2023 bank statements with the hiring of the new Superintendent and Business Manager in July 2023.

Governing Body Chair, print name

Signature

Superintendent
Print Name and Title

Signature

Alsea School District 7J

Resolution 24-06

RESOLUTION ACCEPTING AND FILING THE EXTERNAL AUDITOR'S REPORT ON THE AUDIT OF THE DISTRICT'S FINANCIAL STATEMENTS FOR THE YEAR ENDING JUNE 30, 2023

WHEREAS, the Alsea School District #7J (District) is a municipal corporation governed by an elected board, organized under provision of Oregon Statute Chapter 332 for the purpose of operating elementary and secondary schools; and

WHEREAS, pursuant to Oregon Statute Chapter 328.465, all school district boards shall prepare an annual audit in accordance with generally accepted auditing standards by an independent certified public accountant and a copy of the audit report shall be filed with the Oregon Department of Education (ODE), Oregon Secretary of State; and

WHEREAS, the District's External Auditor, Pauly Rogers Co PC, issued its Audit Report and Management Letter, on the District's financial statements for the year ending June 30, 2023; and,

WHEREAS, the Management Letter noted a deficiency and the District has submitted a Plan of Action to the Board of Directors of the Alsea School District #7J to address the deficiency; and

WHEREAS, Superintendent recommends the Board accept and file the External Auditor's Report and Plan of Action with the Oregon Secretary of State, and the External Auditor's Report with the Oregon Department of Education and other external agencies requesting such report.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Alsea School District #7J accepts and files the External Auditor's Report, Management Letter, and Plan of Action on the Audit of the District's Financial Statements for the Year Ending June 30, 2023, copies of which are on file with the Office of the District Clerk.

Krista Nieraeth, Superintendent
Alsea School District #7J

Date

Risteen Follett, Board Chair
Alsea School District #7J

Date

b. Resiliency Grant

Resilience Hubs

MENU



Resilience Hubs are like snowflakes, no two are alike. The core components of a Resilience Hub are intended to provide a frame for a human-centric approach to Resilience Hub implementation, but each community will have different sets of goals and priorities.

Five Foundational Areas

Resilience Hubs are built out around five Foundational Areas. Excluding any of the areas below, or focusing solely on hard infrastructure components such as solar power and site weatherization, for example, runs the risk of putting hazards over humans and bypassing components fundamental to enhancing wellbeing day-to-day and growing community adaptive capacity. To optimize community outcomes, a holistic approach is key.

SERVICES & PROGRAMS



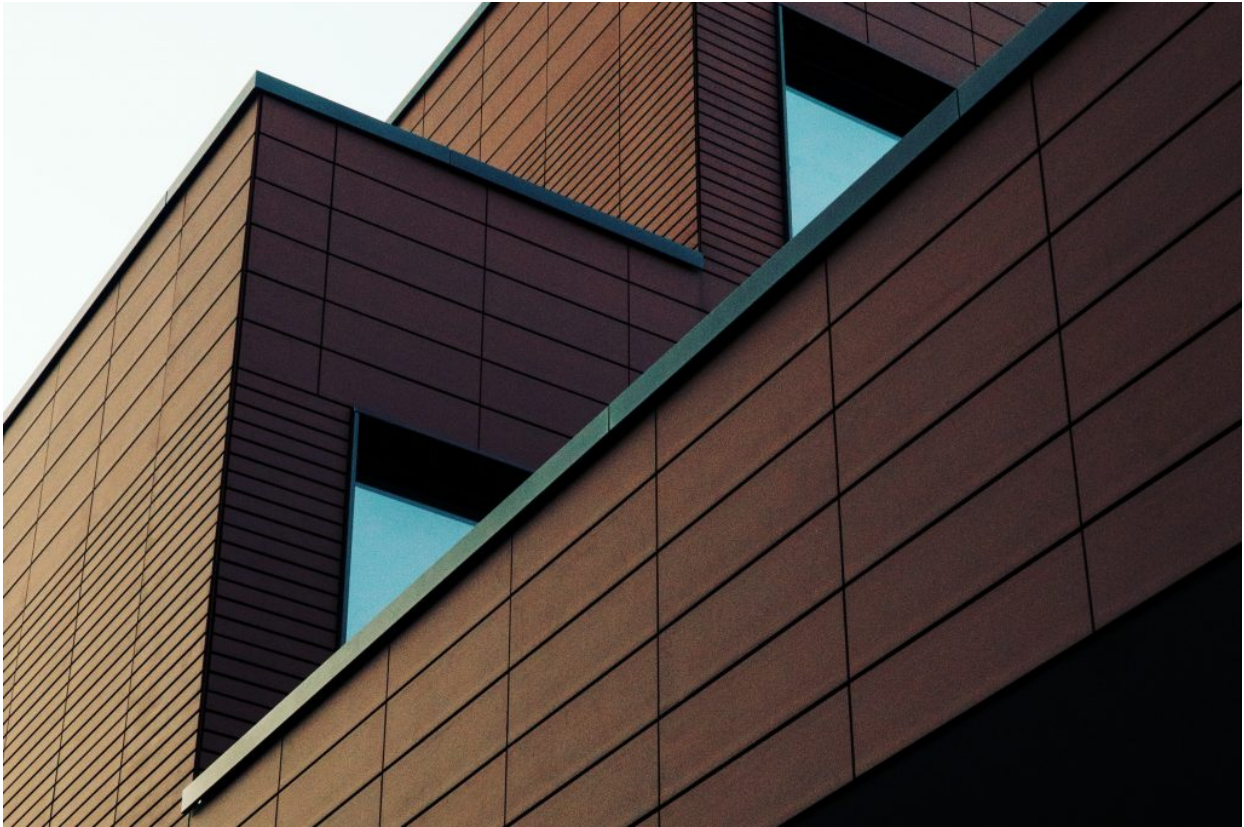
Offering additional services and programs that build relationships, promote community preparedness, and improve residents' health and well-being.

COMMUNICATIONS



Ensuring the ability to communicate within and outside the service area year-around and especially during disruptions and throughout recovery.

BUILDING & LANDSCAPES



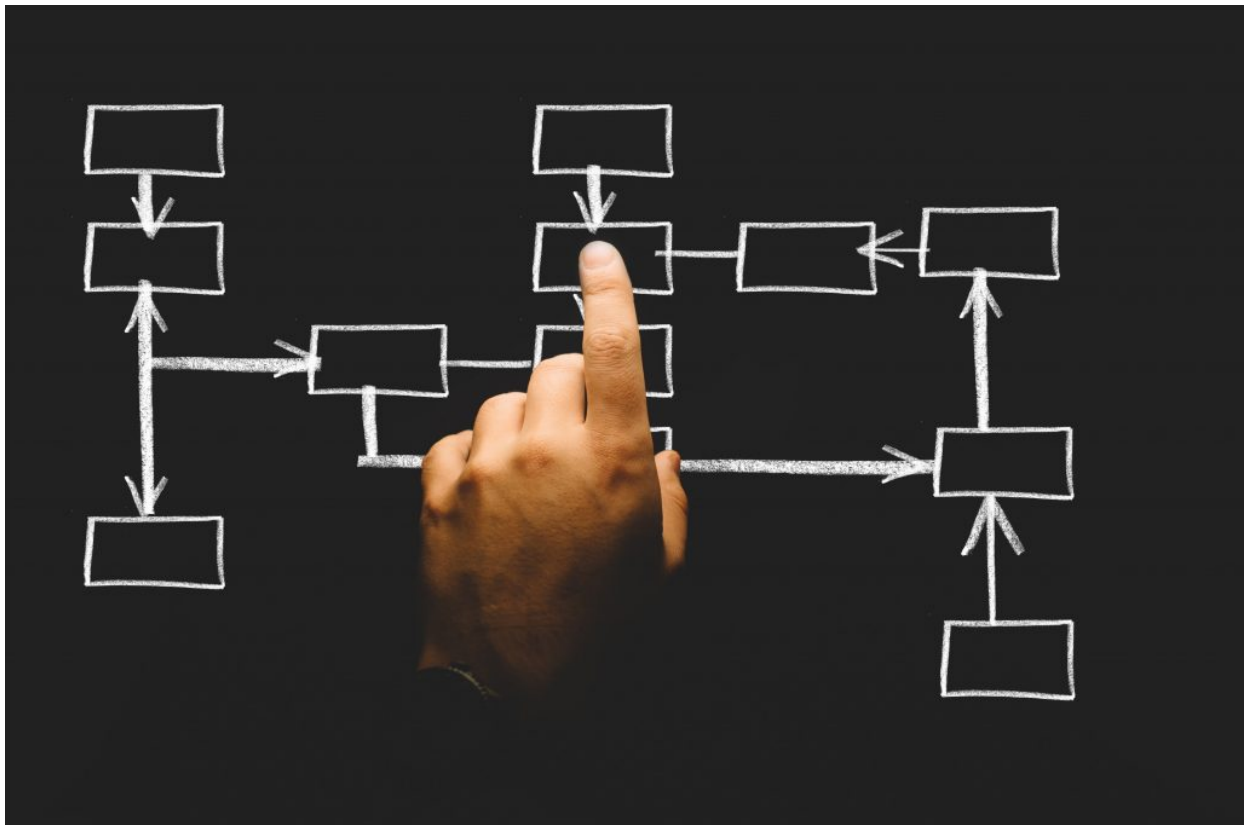
Strengthening the resilience of the facility to ensure that it meets operational goals in all conditions.

POWER



Ensuring reliable backup power to the facility during a hazard while also improving the cost-effectiveness and sustainability of operations in all three operating modes.

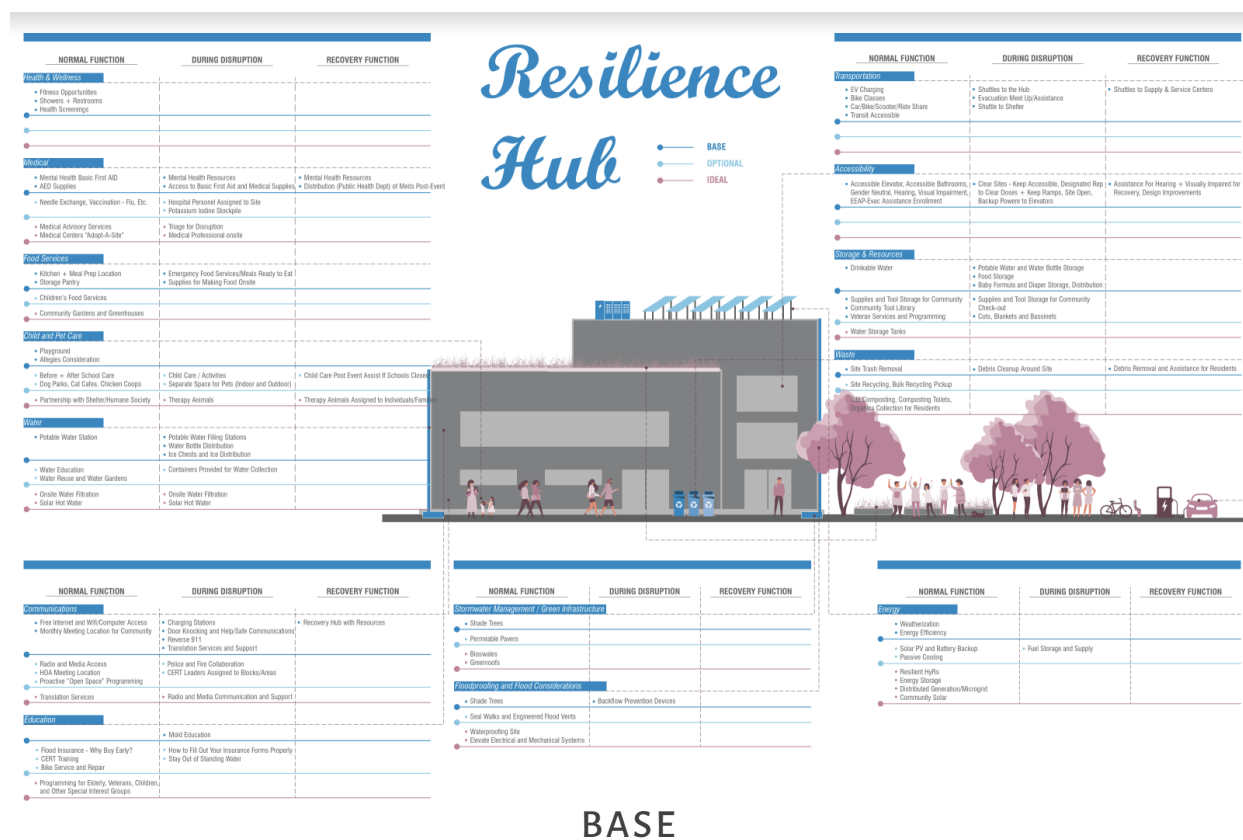
OPERATIONS



Ensuring personnel and processes are in place to operate the facility in all three modes.

Three Options for Resilience Hubs

Resilience is never complete, nor is a Resilience Hub. By nature, Resilience Hub components will evolve over time to align with changing climates, contexts, and hyper-local needs and assets. Identifying core 'base' hub components in addition to longer term 'optimal' and 'ideal' site elements helps to move away from a 'check box' approach by identifying a pathway of incremental steps for site implementation.



BASE

Sites meet the minimum criteria for being a Resilience Hub across all three resilience modes including:

- Strong community support and leadership
- A site that is well-trusted
- A building or set of buildings
- Resilient energy systems
- Resilient communications systems
- Base programming and services co-developed with community

OPTIMAL

Site meets all the minimum criteria set for the Base Hub but will also incorporate a range of expanded services and resilience-enhancing retrofits. Illustrate components include:

- Water capture and filtration onsite
- Air filtration
- Solar with battery backup
- Community gardens

IDEAL

Ideally Resilience Hubs will have (and meet) ambitious goals that provide community benefits year-round. Illustrative ambitious goals, co-developed with community members and partners, include:

- Greywater reuse onsite
- Biophilic design standards
- Net zero energy
- Having community solar benefits for the surrounding community.

Progress Reports

Progress Reports offer a snapshot of Resilience Hub implementation progress for various Resilience Hub sites part of USDN's Community of Practice. These Progress Reports will be updated over time as site components and needs evolve.

Click below to access a the affiliated progress report for each site.



Resilience Incubator @FH Fauntery, Washington D.C.

[Resilience Incubator @FH Fauntery Resilience Hub Progress Report](#) Download



Boyle Heights Arts Conservatory, Los Angeles CA

[Boyle Heights Arts Conservatory Resilience Hub Progress Report](#) Download



Cambridge Community Center, Cambridge MA



Tempe Resilience Hub, AZ

COMING SOON: Tempe Resilience Hub Progress Report



Metropolitan Library Resilience Hub, Fulton County GA

COMING SOON: Metropolitan Library Progress Report



Orlando Resilience Hubs, Orlando FL

COMING SOON: Orlando Resilience Hub Progress Report

Additional resources and insights are available to member and partners in the Resilience Hub community of practice. To get involved, click [here](#).

All USDN Resilience Hubs materials are under Creative Commons Attribution-Non Commercial-Sharealike 4.0 license (CC BY NC SA). This means reusers can distribute, remix, adapt, and build upon the material in any medium or format for noncommercial purposes only, and only so long as attribution is given to USDN. If you remix, adapt, or build upon the material, you must license the modified material under identical terms. USDN is using this license to maintain the integrity of the work while also sharing it widely and making it possible for people to continue to build and iterate. It may **not** be shared commercially. You may find more information about this [license here](#).

c. Local Service Plan



**Alsea School District 7J
Board Recommendation Form**

To: The Board of Directors of Alsea School District
Prepared By: Krista Nieraeth
Date: March 14, 2024

Background: Each year, the Linn – Benton Lincoln ESD publishes their local service plan (LSD) which is broken into two types of services – Tier 1 and Tier 2. Tier 1 services are services that are determined to be essential to all districts within the LBLESD region. Tier 2 services are decided by each district on what services are needed. Tier 1 and Tier 2 services are decided by the superintendents of the LBLESD each year. The ESD also provides technical assistance to districts for ODE reporting and grants.

Action Requested: To approve the LBLESD LSD for the 24 – 25 school year.

Motion Requested: “I make a motion to approve the Linn – Benton Lincoln ESD Local Service Plan for the 2024 – 25 school year.”

Linn Benton Lincoln ESD

Local Service Plan

2023-2025

905 4th Avenue
Albany, OR 97321
[Www.lblesd.k12.or.us](http://www.lblesd.k12.or.us)
541-812-2600

This Page Intentionally Left Blank

Introduction	4
Education Service Districts and Oregon Revised Statutes	5
Equity Lens	7
Mission, Vision, and Values	8
Goals and Board Objectives	8
LBL Board Governance	9
LBL Leadership	11
LBL Component School Districts	13
LBL Planning Calendar for Developing & Approving Resolution Services	15
Resolution Services	16
LBL Service Areas	19
• Special Education Services	20
• Technology Support Services	27
• School Improvement Services	35
• Administrative Services	39
Other Grants & Contracts	43
Appendix	48
• LBL Program Performance Goals: 2022-2023	49
• Component School District Services Data	54
• Statewide Education Initiatives Account	66
• Resolution	68

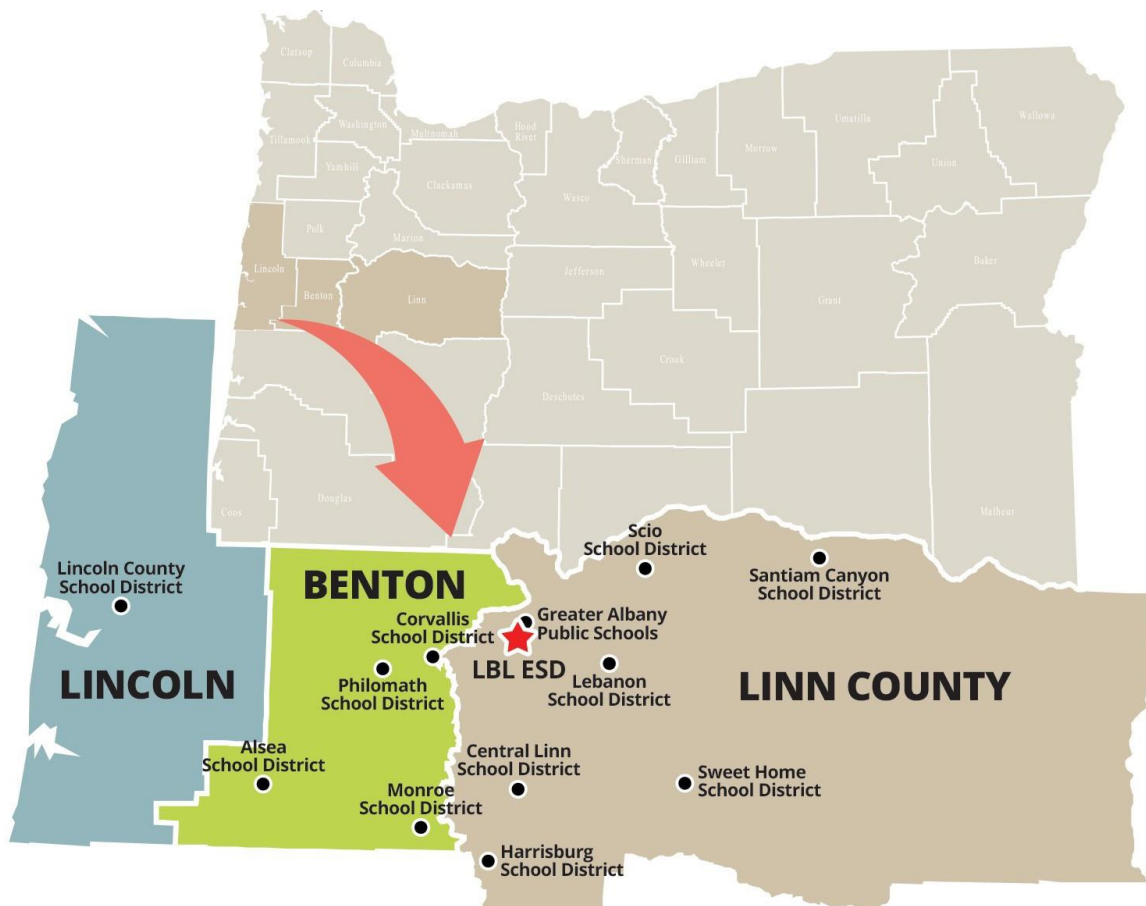
Serving the Counties of Linn, Benton, Lincoln, and Beyond!

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

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

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

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



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



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

An education service district plays a key role in:

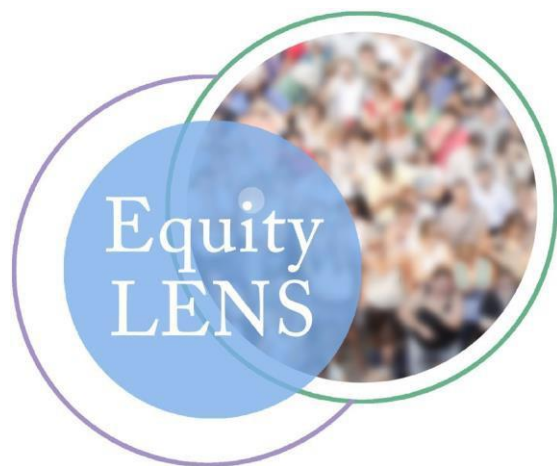
- Ensuring an equitable and excellent education for all children in the state;
- Implementing the Oregon Educational Act for the 21st Century;
- Fostering the attainment of high standards of performance by all students in Oregon's public schools;
- Facilitating interorganizational coordination and cooperation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

(Continued on page 6)

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

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

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



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

Equity:

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

Purpose:

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

Procedure:

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

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

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





Mission

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



Vision

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



Values

Success for all students and their districts.

Relationships built on trust, responsiveness, and honesty.

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

Accountability.

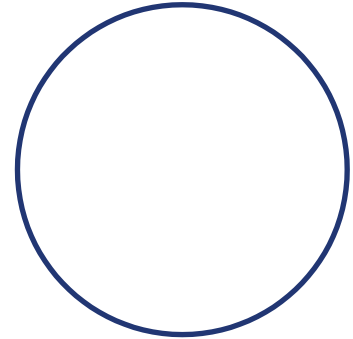
Board of Directors



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



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



Zone 3
Term Expires: 6/30/2025



Jim Blount
Zone 4
Term Expires: 6/30/2027



Amy Vctor
Zone 5
Term Expires: 6/30/2027

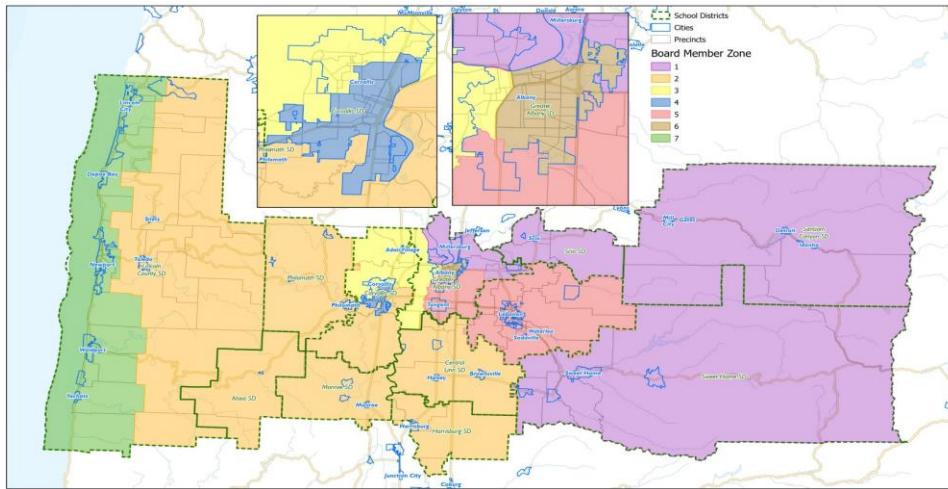


Miriam Cummins
Zone 6
Term Expires: 6/30/2027

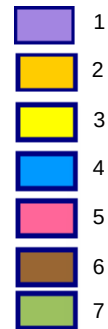


David Dunsdon
Zone 7
Term Expires: 6/30/2027

Board Zones



Board Zones



Zone 1

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

Zone 3

Corvallis (North),
Greater Albany (part)

Zone 6

Greater Albany (part)

Zone 2

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

Zone 4

Corvallis (part)

Zone 7

Lincoln County (part)

Zone 5

Lebanon,
Greater Albany (part)

Budget Committee

Richard Moore

Zone 1

Term Expires: 6/30/24

Sarah Finger McDonald

Zone 4

Term Expires: 6/30/2024

Vacant

Zone 7

Term Expires: 6/30/2025

Sarah Fay

Zone 2

Term Expires: 6/30/2025

Nichole Piland

Zone 5

Term Expires: 6/30/2024

Risteen Follett

At Large

Term Expires: 6/30/2025

Sami Al-Abdrabbuh

Zone 3

Term Expires: 6/30/2025

Ryan Mattingly

Zone 6

Term Expires: 6/30/2024

Cabinet Members



Jason Hay
Superintendent



Nancy Griffith
Assistant Superintendent



Rocco Luiere
Exucutive Financial
Officer



Kate Marrone
Executive Human Resources
Officer



Tim Jones
Executive Information and Technology
Officer



Sean Yoder
Business Services



Autumn Belloni
Early Intervention / Early
Childhood Special Ed.



Tina Linn
Early Intervention / Early
Childhood Special Ed.



Catie Dalton
Early Intervention / Early
Childhood Special Ed.



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



Kristina Wonderly
Strategic Partnerships
for Students Success



Sonya Hart
Special Education and
Evaluation Services



Angie Greenwood
Cascade Regional
Inclusive Services



Kristy Stringham
Special Education
Program Coordinator



Jennifer Kessel
Technology and
Information Services



Brittney Spencer
Long Term Care and
Treatment Education

**Alsea 7J**

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

Superintendent: Krista Nieraeth

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

Phone: 541-487-4305

**Central Linn 552C**

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

Superintendent: Candace Pelt

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

Phone: 541-369-2813

**Corvallis 509J**

1555 SW 35th Street
Corvallis, OR 97333

Superintendent: Ryan Noss

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

Phone: 541-757-5841

**Greater Albany 8J**

718 Seventh Avenue SW
Albany, OR 97321

Superintendent: Andy Gardner

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

Phone: 541-967-4511

**Harrisburg #7**

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

Superintendent: Steve Woods

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

Phone: 541-995-6626 ext. 1

**Lebanon Community #9**

485 S Fifth Street
Lebanon, OR 97355

Superintendent: Jennifer Meckley

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

Phone: 541-451-8511



Lincoln County 1212
NE Fogarty Street
Newport, OR 97365

Superintendent: Majalise Tolan
<https://lincoln.k12.or.us/>
Phone: 541-265-9211



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

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



Philomath 17J
1620 Applegate Street
Philomath, OR 97370

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



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

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



Scio 95
38875 NW First Avenue
Scio, OR 97374

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



Sweet Home 55
1920 Long Street Sweet
Home, OR 97386

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



September/October

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



October/November

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



November

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



January

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



February

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



March

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



April/May

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

Resolution Service Allocation

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

Tier 1 Resolution Services

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

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

Tier 2 Resolution Services

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

It is further agreed:

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

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

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

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

Amendments to the Local Service Plan

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

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

(Continued on page 18)

Enrollment for Year 1 of the 2023-2025 Biennium

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

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

District	2020-2021 ADMw	2021-2022 ADMw	2022-2023 ADMw	3 Year Average	% of Total ADMw	% Allocation of Tier 2 Funds
Alsea	961.4	1,116.4	844	973.9	1.9%	1.9%
Central Linn	823.2	729.9	771	774.7	1.7%	1.7%
Corvallis	7,769.4	7,465.8	7,564	7,599.7	17.1%	17.1%
Greater Albany	11,050.5	10,698.4	10,763	10,871.1	24.5%	24.5%
Harrisburg	1,009.8	941.5	959	970.1	2.2%	2.2%
Lebanon	4,908.0	4,689.1	4,662	4,753.0	10.5%	10.7%
Lincoln County	7,032.5	6,618.0	6,677	6,775.8	15.1%	15.3%
Monroe	507.1	513.4	504	508.16	1.1%	1.1%
Philomath	1,935.8	1,832.0	1,857	1,874.9	4.2%	4.2%
Santiam Canyon	5,626.7	3,820.6	4,870	4,772.4	11.0%	11.0%
Scio	3,053.0	2,254.9	2,140	2,482.6	4.8%	4.7%
Sweet Home	2,711.2	2,572.9	2,609	2,631.0	5.9%	5.9%
	47,388.6	43,252.9	44,220	44,953.8	100%	100%

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





SPECIAL EDUCATION SERVICES

Audiology Screening and Augmentative Communication

Service: Audiology Screening and Augmentative Communication

Program: Cascade Regional Inclusive Services

How it's funded: Tier 1

Contact: Angie Greenwood

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



Augmentative Communication



Service: Augmentative Alternative Communication (AAC)

Program: Cascade Regional Inclusive Services

How it's funded: Tier 1

Contact: Angie Greenwood

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

Early Childhood Special Education Evaluation

Service: Early Childhood Special Education Evaluation

Program: Early Intervention/Early Childhood Special Education

How It's Funded: Tier 1 and State Grant

Contact: Autumn Belloni, Tina Linn, Catie Dalton and Kimberly McCutcheon-Gross

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

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



Occupational Therapy

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

Service: Occupational Therapy

Program: Cascade Regional Inclusive Services

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

Contact: Angie Greenwood



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

Physical Therapy

Service: Physical Therapy

Program: Cascade Regional
Inclusive Services

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

Contact: Angie Greenwood

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

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



School Psychological Services



Service: School Psychological
Services

Program: Special Education and
Evaluation Services

How It's Funded: Tier 1 and Tier 2

Contact: Sonya Hart

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

Severe Disability Services

Service: Severe Disability Services
Program: Special Education and Evaluation Services
How It's Funded: Tier 1 and State Grant
Contact: Sonya Hart

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

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



Spanish Interpreter and Translation Services

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

Service: Spanish Interpreter and Translation Services
Program: Special Education and Evaluation Services
How It's Funded: Tier 1 and Tier 2
Contact: Sonya Hart



translation of all school-related materials and forms, including but not limited to: evaluation reports, education forms, and parent communications. Staff can attend special education meetings to provide interpretation. This service also supports the Culturally and Linguistically Diverse (CLD) evaluations conducted per district request.

Special Education Collaborative

Service: Special Education Collaborative

Program: Special Education and Evaluation Services

How It's Funded: Tier 2

Contact: Sonya Hart

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

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



Special Education Evaluation Services

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

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

Service: Special Education Evaluation Services

Program: Special Education and Evaluation Services

How It's Funded: Tier 1

Contact: Sonya Hart



Speech and Language Services

Service: Speech Language Services

Program: Special Education and Evaluation Services

How It's Funded: Tier 1 and Tier 2

Contact: Sonya Hart

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





TECHNOLOGY SUPPORT SERVICES

Business Information System (BIS)

Service: Business Information System (BIS)

Program: Business Services

How It's Funded: Tier 1 and Tier 2

Contact: Rocco Luiere

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

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

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



Cyber Safety

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

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



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

Data Integrations

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



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

Desktop Support



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

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

Frontline (formerly Forecast5)

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



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

Internet Access

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



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

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

InTouch Receipting Software

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

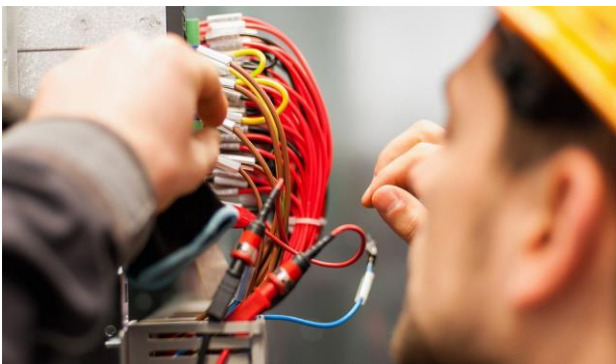


InTouch is a comprehensive cash receipting software developed for K-12 schools that provides information in real-time. Tier 1 funds support the purchase of licenses for InTouch software and LBL staff provide level 1 support and training to districts. The software is a point of sale, system that manages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

Low Voltage

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

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



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

Network Management

Service: Network Management

Program: Technology and Information Services

How It's Funded: Tier 1 and Tier 2

Contact: Tim Jones

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

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



Synergy (formerly Student Information System (SIS) Suite

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

Service: Synergy

Program: Technology and Information Services

How It's Funded: Tier 1

Contact: Tim Jones

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



Power School Special Education Records Management

Service: Special Education Records Management

Program: Technology and Information Services

How It's Funded: Tier 2

Contact: Tim Jones

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



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

Systems Engineering



Service: Systems Engineering

Program: Technology and Information Services

How It's Funded: Tier 2

Contact: Tim Jones

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

Web Design and Maintenance

Service: Web Design and Maintenance

Program: Technology and Information Services

How It's Funded: Tier 2

Contact: Tim Jones



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

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

SCHOOL IMPROVEMENT SERVICES

Attendance Services

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



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

Behavior Consultant Services

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

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



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

Family Support Liaisons

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



Service: Family Support Liaisons

Program: Strategic Partnerships
for Student Success

How It's Funded: Tier 2

Contact: Kristina Wonderly

Home School Support

Service: Home School Support

Program: Strategic Partnerships
for Student Success

How It's Funded: Tier 1

Contact: Kristina Wonderly

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

When a student is being home

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



Library/Media Services

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

Service: Library/Media Services

Program: Strategic Partnerships for Student Success

How It's Funded: Tier 2

Contact: Kristina Wonderly



Student and Family Support Services

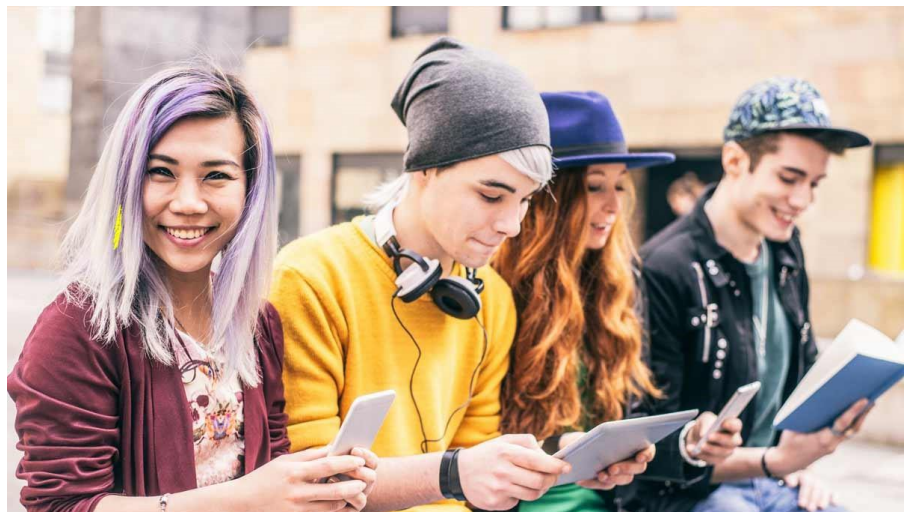
Service: Student and Family Support Services

Program: Strategic Partnerships for Student Success

How It's Funded: Tier 1

Contact: Kristina Wonderly

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





ADMINISTRATIVE SERVICES

Business Administration Services

Service: Business Information System

Program: Business Services

How It's Funded: Tier 2

Contact: Rocco Luiere

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

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



Courier Service

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

Service: Courier

Program: Facilities Services

How It's Funded: Tier 1

Contact: Lisa McConnell



E-rate Services

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

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



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

Special Education and Evaluation Services



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

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



OTHER GRANTS & CONTRACTS

Cascade Regional Inclusive Grant

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

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



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

Early Intervention/Early Childhood Special Education

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

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

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

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

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

Juvenile Crime Prevention

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

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

Long-Term Care and Treatment

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



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

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

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

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

Medicaid Administrative Claiming

With support from the Oregon Health Authority

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

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

Service: District Support

Program: Strategic Partnerships for Students Success

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

Contact: Kristina Wonderly

Statewide Education Initiatives Account

Service: District Support

Program: Strategic Partnerships for Students Success

How It's Funded: Student Success Act

Contact: Kristina Wonderly

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

School Safety and Prevention Specialist

Service: District Support

Program: Strategic Partnerships for Students Success

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

Contact: Kristina Wonderly

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

Transition Network Facilitator

Service: District Support

Program: Special Education and Evaluation Services

How It's Funded: Grant from Oregon Department of Education **Contact:** Sonya Hart

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



Youth Transition Program

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

Service: Student Support

Program: Special Education and Evaluation Services **How**

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

Contact: Sonya Hart





APPENDIX

Business Services

Performance Goal #1

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

Provide monthly reports for each program's financial review including both budget reports and new roster report. Identify and analyze macro issues and key operating trends.

Performance Goal #2

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

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

Human Resources

Performance Goal #1

LBL Goal 1: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Increase our community outreach within our three counties through involvement with other agencies and organizations. Participate as community members and sponsor community activities.

Performance Goal #2

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

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

Cascade Regional Inclusive Services

Performance Goal #1

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

Create structures for more uniform processes and services within the CRIS team. Streamline referral process for OT, PT and Audiology. Re-define and calibrate service delivery model for AAC and ASD. Re-evaluate existing templates for assessment reports for DHH and TVI teams.

Performance Goal #2

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

Increase partnership between CRIS and SEES programs to provide better services for ESD component districts. Regularly collaborate with the Special Ed Director of each component district based on their scheduling preferences.

Early Intervention/Early Childhood Special Education

Performance Goal #1

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

In our work with the Center for Educational Leadership, our goal is to eliminate educational inequities by creating a culture of rigorous teaching and learning.

Performance Goal #2

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

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

Long Term Care and Treatment (LTCT)

Performance Goal #1

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

LTCT Program will continue to implement the Collaborative Problem Solving method in working with students for the 23-24 school year. This strategy supports the evidence based program for challenging behaviors that is used by Trillium Family Services.

Performance Goal #2

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

LTCT program will create an Equity and Wellness committee that will have representation from the certified staff, classified staff and office staff.

Special Education and Evaluation Services (SEES)

Performance Goal #1

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

Gather customer service/feedback data from parents and district staff after the completion of each evaluation to ensure excellent, equitable and efficient services.

Performance Goal #2

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

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

Technology and Information Services

Performance Goal #1

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

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

Performance Goal #2

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

Collaborate with districts to pinpoint products suitable for inclusion in a consortium contract. Subsequently, lead contract negotiations and effectively communicate the procurement process under the established contract.

Strategic Partnerships for Student Success

Performance Goal #1

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

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

ALSEA SCHOOL DISTRICT

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

Alsea, OR 97324

Phone: 541-487-4305

Fax: 541-487-4089

Superintendent: Krista Nieraeth

krista.nieraeth@alsea.k12.or.us



Krista Nieraeth
Superintendent

Tier 1

Data based on fiscal year 2022-2023

Special Education - Tier 1 Services by Student	ESD	ASD
Audiology Hearing Screenings	6,457	0
Audiology Evaluations	26	0
Mild/Moderate Special Ed Supports K-12 (PT)	109	0
Mild/Moderate Special Ed Supports K-12 (OT)	662	5
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	241	0
In-Center Special Education Evaluations	195	1
In-District and Assigned Special Education Evaluations	211	9
Severe Disability Supports	160	1
Early Intervention Evaluations	362	3
Early Childhood Special Education Evaluations	426	2

Special Education - Tier 1 Services by Hours	ESD	ASD
Interpreter, District Requests	67.29	0
Interpreter, In-Center Evaluations	276.3	0
Translation, District Requests	354.49	0
Translation, In-Center Evaluations	122.47	0

Grants

Data based on fiscal year 2022-2023

Cascade Regional - Low Incidence, High Needs	ESD	ASD
Vision	48	0
Hearing	86	0
Physical Therapy	54	0
Occupational Therapy	52	0
Autism Spectrum Disorder	790	15
Traumatic Brain Injury	30	0
Deafblindness	4	0
Total # of K-12 Regional Low Incidence Disabilities	1,064	15

Other Services	ESD	ASD
Family Support Liaison	825	0
Behavior Specialist	297	15



CENTRAL LINN SCHOOL
DISTRICT P.O. Box 200 / 32433
 Highway 228 Halsey, OR 97348
Phone: 541-369-2813 ext 3222
Fax: 541-369-3439
Superintendent: Candace Pelt
candace.pelt@centrallinn.k12.or.us



Candace Pelt
Superintendent

Tier 1

Data based on fiscal year 2022-2023

Special Education - Tier 1 Services by Student	ESD	CLSD
Audiology Hearing Screenings	6,457	99
Audiology Evaluations	26	4
Mild/Moderate Special Ed Supports K-12 (PT)	109	3
Mild/Moderate Special Ed Supports K-12 (OT)	662	10
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	241	3
In-Center Special Education Evaluations	195	3
In-District and Assigned Special Education Evaluations	211	23
Severe Disability Supports	160	1
Early Intervention Evaluations	362	2
Early Childhood Special Education Evaluations	426	9

Special Education - Tier 1 Services by Hours	ESD	CLSD
Interpreter, District Requests	67.29	11.17
Interpreter, In-Center Evaluations	276.3	0
Translation, District Requests	354.49	69.42
Translation, In-Center Evaluations	122.47	0

Grants

Data based on fiscal year 2022-2023

Cascade Regional - Low Incidence, High Needs	ESD	CLSD
Vision	48	2
Hearing	86	0
Physical Therapy	54	3
Occupational Therapy	52	3
Autism Spectrum Disorder	790	8
Traumatic Brain Injury	30	0
Deafblindness	4	0
Total # of K-12 Regional Low Incidence Disabilities	1064	9

Other Services	ESD	CLSD
Behavior Specialist	297	0
Family Support Liaison	825	34



CORVALLIS SCHOOL DISTRICT
DISTRICT 1555 SW 35th
 Corvallis, OR 97333-1130
Phone: 541-757-5841
Fax: 541-757-5703
Superintendent: Ryan Noss
ryan.noss@corvallis.k12.or.us



Ryan Noss
Superintendent

Tier 1

Data based on fiscal year 2022-2023

Special Education - Tier 1 Services by Student	ESD	CSD
Audiology Hearing Screenings	6,457	1,216
Audiology Evaluations	26	3
Mild/Moderate Special Ed Supports K-12 (PT)	109	12
Mild/Moderate Special Ed Supports K-12 (OT)	662	94
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	241	40
In-Center Special Education Evaluations	195	36
In-District and Assigned Special Education Evaluations	211	12
Severe Disability Supports	160	38
Early Intervention Evaluations	362	78
Early Childhood Special Education Evaluations	426	73

Special Education - Tier 1 Services by Hours	ESD	CSD
Interpreter, District Requests	67.29	0
Interpreter, In-Center Evaluations	276.3	36.75
Translation, District Requests	354.49	0
Translation, In-Center Evaluations	122.47	8.67

Grants

Data based on fiscal year 2022-2023

Cascade Regional - Low Incidence, High Needs	ESD	CSD
Vision	48	12
Hearing	86	17
Physical Therapy	54	8
Occupational Therapy	52	8
Autism Spectrum Disorder	790	107
Traumatic Brain Injury	30	2
Deafblindness	4	1
Total # of K-12 Regional Low Incidence Disabilities	1,064	200

Other Services	ESD	CSD
Behavior Specialist	297	0
Family Support Liaison	825	0



GREATER ALBANY PUBLIC

SCHOOLS 718 Seventh Avenue SW

Albany, OR 97321-2399

Phone: 541-967-4511

Fax: 541-967-4587

Superintendent: Andy Gardner

andy.gardner@albany.k12.or.us



Andy Gardner
Superintendent

Tier 1

Data based on fiscal year 2022-2023

Special Education - Tier 1 Services by Student	ESD	GAPS
Audiology Hearing Screenings	6,457	1,966
Audiology Evaluations	26	11
Mild/Moderate Special Ed Supports K-12 (PT)	109	30
Mild/Moderate Special Ed Supports K-12 (OT)	662	172
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	241	82
In-Center Special Education Evaluations	195	74
In-District and Assigned Special Education Evaluations	211	10
Severe Disability Supports	160	35
Early Intervention Evaluations	362	124
Early Childhood Special Education Evaluations	426	136

Special Education - Tier 1 Services by Hours	ESD	GAPS
Interpreter, District Requests	67.29	3
Interpreter, In-Center Evaluations	276.3	139.38
Translation, District Requests	354.49	0
Translation, In-Center Evaluations	122.47	103.05

Grants

Data based on fiscal year 2022-2023

Cascade Regional - Low Incidence, High Needs	ESD	GAPS
Vision	48	9
Hearing	86	20
Physical Therapy	54	11
Occupational Therapy	52	11
Autism Spectrum Disorder	790	142
Traumatic Brain Injury	30	6
Deafblindness	4	1
Total # of K-12 Regional Low Incidence Disabilities	1,064	200

Other Services	ESD	GAPS
Behavior Consultant	297	205
Family Support Liaison	825	215



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



Steve Woods
Superintendent

Tier 1

Data based on fiscal year 2022-2023

Special Education - Tier 1 Services by Student	ESD	HSD
Audiology Hearing Screenings	6,457	149
Audiology Evaluations	26	0
Mild/Moderate Special Ed Supports K-12 (PT)	109	5
Mild/Moderate Special Ed Supports K-12 (OT)	662	22
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	241	6
In-Center Special Education Evaluations	195	8
In-District and Assigned Special Education Evaluations	211	22
Severe Disability Supports	160	5
Early Intervention Evaluations	362	4
Early Childhood Special Education Evaluations	426	7

Special Education - Tier 1 Services by Hours	ESD	HSD
Interpreter, District Requests	67.29	.5
Interpreter, In-Center Evaluations	276.3	0
Translation, District Requests	354.49	22.25
Translation, In-Center Evaluations	122.47	0

Grants

Data based on fiscal year 2022-2023

Cascade Regional - Low Incidence, High Needs	ESD	HSD
Vision	48	0
Hearing	86	1
Physical Therapy	54	3
Occupational Therapy	52	3
Autism Spectrum Disorder	790	23
Traumatic Brain Injury	30	2
Deafblindness	4	0
Total # of K-12 Regional Low Incidence Disabilities	1,064	32

Other Services	ESD	HSD
Behavior Consultant	297	27
Family Support Liaison	825	21



LEBANON SCHOOL

DISTRICT 485 S Fifth Street Lebanon,
OR 97355

Phone: 541-451-8511

Fax: 541-259-6857

Superintendent: Jennifer
Meckley

jennifer.meckley@lebanon.k12.or.us



Jennifer Meckley
Superintendent

Tier 1

Data based on fiscal year 2022-2023

Special Education - Tier 1 Services by Student	ESD	LCS
Audiology Hearing Screenings	6,457	438
Audiology Evaluations	26	1
Mild/Moderate Special Ed Supports K-12 (PT)	109	18
Mild/Moderate Special Ed Supports K-12 (OT)	662	76
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	241	18
In-Center Special Education Evaluations	195	24
In-District and Assigned Special Education Evaluations	211	4
Severe Disability Supports	160	24
Early Intervention Evaluations	362	26
Early Childhood Special Education Evaluations	426	62

Special Education - Tier 1 Services by Hours	ESD	LCS
Interpreter, District Requests	67.29	0
Interpreter, In-Center Evaluations	276.3	8.75
Translation, District Requests	354.49	111.42
Translation, In-Center Evaluations	122.47	0

Grants

Data based on fiscal year 2022-2023

Cascade Regional - Low Incidence, High Needs	ESD	LCS
Vision	48	5
Hearing	86	6
Physical Therapy	54	6
Occupational Therapy	52	5
Autism Spectrum Disorder	790	61
Traumatic Brain Injury	30	3
Deafblindness	4	0
Total # of K-12 Regional Low Incidence Disabilities	1,064	86

Other Services	ESD	LCS
Behavior Consultant	297	0
Family Support Liaison	825	143



**LINCOLN COUNTY SCHOOL
DISTRICT** 1212 NE Fogarty Street
Newport, OR 97365
Phone: 541-265-9211
Fax: 541-265-3059
Superintendent: Majalise Tolan
majalise.tolan@lincoln.k12.or.us



Majalise Tolan
Superintendent

Tier 1

Data based on fiscal year 2022-2023

Special Education - Tier 1 Services by Student	ESD	LCSD
Audiology Hearing Screenings	6,457	917
Audiology Evaluations	26	1
Mild/Moderate Special Ed Supports K-12 (PT)	109	25
Mild/Moderate Special Ed Supports K-12 (OT)	662	155
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	241	49
In-Center Special Education Evaluations	195	10
In-District and Assigned Special Education Evaluations	211	14
Severe Disability Supports	160	24
Early Intervention Evaluations	362	64
Early Childhood Special Education Evaluations	426	74

Special Education - Tier 1 Services by Hours	ESD	LCSD
Interpreter, District Requests	67.29	47.95
Interpreter, In-Center Evaluations	276.3	62.25
Translation, District Requests	354.49	85.65
Translation, In-Center Evaluations	122.47	0

Grants

Data based on fiscal year 2022-2023

Cascade Regional - Low Incidence, High Needs	ESD	LCSD
Vision	48	13
Hearing	86	9
Physical Therapy	54	11
Occupational Therapy	52	12
Autism Spectrum Disorder	790	151
Traumatic Brain Injury	30	2
Deafblindness	4	1
Total # of K-12 Regional Low Incidence Disabilities	1,064	199
Other Services	ESD	LCSD
Behavior Consultant	297	0
Family Support Liaison	825	0



MONROE SCHOOL DISTRICT

365 N 5th Street

Monroe, OR 97456

Phone: 541-847-6292

Fax: 541-847-6290

Superintendent: Bill Crowson

bill.crowson@monroe.k12.or.us



Bill Crowson
Superintendent

Tier 1

Data based on fiscal year 2022-2023

Special Education - Tier 1 Services by Student	ESD	MSD
Audiology Hearing Screenings	6,457	82
Audiology Evaluations	26	1
Mild/Moderate Special Ed Supports K-12 (PT)	109	
Mild/Moderate Special Ed Supports K-12 (OT)	662	14
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	241	3
In-Center Special Education Evaluations	195	2
In-District and Assigned Special Education Evaluations	211	11
Severe Disability Supports	160	1
Early Intervention Evaluations	362	4
Early Childhood Special Education Evaluations	426	7

Special Education - Tier 1 Services by Hours	ESD	MSD
Interpreter, District Requests	67.29	0.67
Interpreter, In-Center Evaluations	276.3	6.92
Translation, District Requests	354.49	38.5
Translation, In-Center Evaluations	122.47	7

Grants

Data based on fiscal year 2022-2023

Cascade Regional - Low Incidence, High Needs	ESD	MSD
Vision	48	1
Hearing	86	1
Physical Therapy	54	3
Occupational Therapy	52	2
Autism Spectrum Disorder	790	7
Traumatic Brain Injury	30	0
Deafblindness	4	0
Total # of K-12 Regional Low Incidence Disabilities	1,064	14

Other Services	ESD	MSD
Behavior Consultant	297	2
Family Support Liaison	825	126



PHILOMATH SCHOOL DISTRICT

1620 Applegate Street

Philomath, OR 97370

Phone: 541-929-3169

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

Susan Halliday

susan.halliday@philomath.k12.or.us



Susan Halliday
Superintendent

Tier 1

Data based on fiscal year 2022-2023

Special Education - Tier 1 Services by Student	ESD	PSD
Audiology Hearing Screenings	6,457	261
Audiology Evaluations	26	0
Mild/Moderate Special Ed Supports K-12 (PT)	109	5
Mild/Moderate Special Ed Supports K-12 (OT)	662	42
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	241	7
In-Center Special Education Evaluations	195	12
In-District and Assigned Special Education Evaluations	211	1
Severe Disability Supports	160	11
Early Intervention Evaluations	362	6
Early Childhood Special Education Evaluations	426	17

Special Education - Tier 1 Services by Hours	ESD	PSD
Interpreter, District Requests	67.29	0
Interpreter, In-Center Evaluations	276.3	15.25
Translation, District Requests	354.49	27.25
Translation, In-Center Evaluations	122.47	3

Grants

Data based on fiscal year 2022-2023

Cascade Regional - Low Incidence, High Needs	ESD	PSD
Vision	48	1
Hearing	86	3
Physical Therapy	54	1
Occupational Therapy	52	0
Autism Spectrum Disorder	790	32
Traumatic Brain Injury	30	2
Deafblindness	4	0
Total # of K-12 Regional Low Incidence Disabilities	1,064	39

Other Services	ESD	PSD
Behavior Consultant	297	44
Family Support Liaison	825	74



SANTIAM CANYON SCHOOL

DISTRICT P.O. Box 197 / 150 SW

Evergreen Street Mill City, OR 97360

Phone: 503-897-2321

Fax: 503-897-2322

Superintendent: Todd Miller

todd.miller@santiam.k12.or.us



Todd Miller
Superintendent

Tier 1

Data based on fiscal year 2022-2023

Special Education - Tier 1 Services by Student	ESD	SCSD
Audiology Hearing Screenings	6,457	94
Audiology Evaluations	26	0
Mild/Moderate Special Ed Supports K-12 (PT)	109	5
Mild/Moderate Special Ed Supports K-12 (OT)	662	8
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	241	2
In-Center Special Education Evaluations	195	7
In-District and Assigned Special Education Evaluations	211	25
Severe Disability Supports	160	0
Early Intervention Evaluations	362	3
Early Childhood Special Education Evaluations	426	8

Special Education - Tier 1 Services by Hours	ESD	SCSD
Interpreter, District Requests	67.29	0
Interpreter, In-Center Evaluations	276.3	1
Translation, District Requests	354.49	0
Translation, In-Center Evaluations	122.47	0

Grants

Data based on fiscal year 2022-2023

Cascade Regional - Low Incidence, High Needs	ESD	SCSD
Vision	48	0
Hearing	86	2
Physical Therapy	45	1
Occupational Therapy	52	1
Autism Spectrum Disorder	790	5
Traumatic Brain Injury	30	1
Deafblindness	4	0
Total # of K-12 Regional Low Incidence Disabilities	1,064	13

Other Services	ESD	SCSD
Behavior Consultant	297	0
Family Support Liaison	825	42



SCIO SCHOOL DISTRICT

38875 NW First Avenue

Scio, OR 97374

Phone: 503-394-3261

Fax: 503-394-3920

Superintendent: Steve Martinelli

martinellis@sciok12.org



Steve Martinelli
Superintendent

Tier 1

Data based on fiscal year 2022-2023

Special Education - Tier 1 Services by Student	ESD	SSD
Audiology Hearing Screenings	6,457	172
Audiology Evaluations	26	1
Mild/Moderate Special Ed Supports K-12 (PT)	109	1
Mild/Moderate Special Ed Supports K-12 (OT)	662	10
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	241	2
In-Center Special Education Evaluations	195	3
In-District and Assigned Special Education Evaluations	211	17
Severe Disability Supports	160	4
Early Intervention Evaluations	362	1
Early Childhood Special Education Evaluations	426	6

Special Education - Tier 1 Services by Hours	ESD	SSD
Interpreter, District Requests	67.29	4
Interpreter, In-Center Evaluations	276.3	6
Translation, District Requests	354.49	0
Translation, In-Center Evaluations	122.47	.075

Grants

Data based on fiscal year 2022-2023

Cascade Regional - Low Incidence, High Needs	ESD	SSD
Vision	48	1
Hearing	86	1
Physical Therapy	54	0
Occupational Therapy	52	0
Autism Spectrum Disorder	790	9
Traumatic Brain Injury	30	1
Deafblindness	4	0
Total # of K-12 Regional Low Incidence Disabilities	1,064	12
Other Services	ESD	SSD
Behavior Consultant	297	20
Family Support Liaison	825	60



SWEET HOME SCHOOL

DISTRICT 1920 Long Street

Sweet Home, OR 97386

Phone: 541-367-7126

Fax: 541-367-7105

Superintendent: Terry Martin

terry.martin@sweethome.k12.or.us



Terry Martin
Superintendent

Tier 1

Data based on fiscal year 2022-2023

Special Education - Tier 1 Services by Student	ESD	SHSD
Audiology Hearing Screenings	6,457	530
Audiology Evaluations	26	0
Mild/Moderate Special Ed Supports K-12 (PT)	109	7
Mild/Moderate Special Ed Supports K-12 (OT)	662	44
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	241	20
In-Center Special Education Evaluations	195	15
In-District and Assigned Special Education Evaluations	211	63
Severe Disability Supports	160	16
Early Intervention Evaluations	362	21
Early Childhood Special Education Evaluations	426	31

Special Education - Tier 1 Services by Hours	ESD	SHSD
Interpreter, District Requests	67.29	0
Interpreter, In-Center Evaluations	276.3	0
Translation, District Requests	354.49	0
Translation, In-Center Evaluations	122.47	0

Grants

Data based on fiscal year 2022-2023

Cascade Regional - Low Incidence, High Needs	ESD	SHSD
Vision	48	5
Hearing	86	5
Physical Therapy	54	1
Occupational Therapy	52	1
Autism Spectrum Disorder	790	44
Traumatic Brain Injury	30	6
Deafblindness	4	0
Total # of K-12 Regional Low Incidence Disabilities	1,064	62
Other Services	ESD	SHSD
Behavior Consultant	1,065	283
Family Support Liaison	112	0



LBL Local Service Plan Addendum 2024-2026: Integrated Grants Technical Assistance

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

LBLESD	Technical Assistance
Outcome #1	Technical assistance for districts in their implementation of policies, systems, programs, and practices that promote student social emotional wellbeing, mental health, engagement, and physical safety.
Outcome #2	Technical assistance for the continued implementation of and the identified key areas in district Integrated Grants plans via consulting, coaching, professional development, or other supports.
Outcome #3	Technical assistance in data collection and analysis that builds capacity, data literacy, and continuous improvement of schools and districts.
Outcome #4	Technical assistance to further and expand community engagement to meet the requirements of district Integrated Grants planning.
Outcome #5	Technical assistance for the growth and support of Equity within each school district.
Strategy #1	Utilize a Continuous Improvement Team to focus on district social, emotional, behavioral, and student engagement needs in-line with district planning. [Outcomes #1, 2, 5]
Strategy #2	Utilize a Continuous Improvement Team focused on building data literacy of district and school personnel through coaching and training, or provide systems planning and performance support for the systematic use of data in planning and decision making. [Outcomes #2, 3, 5]
Strategy #3	Utilize a Continuous Improvement Team to support Instruction, Mentoring, and Coaching within Districts to provide more equitable outcomes for students. [Outcomes #1, 2, 3, 5]
Strategy #4	Utilize a Continuous Improvement Team to support implementation of District Integrated Grants processes and plans. [Outcomes #1-5]

Activities 2024-2025	SSA/Integrated Grants Liaison and Associated Costs (Strategies 1-4) (required by statute)
	Social, Emotional, & Behavioral Health Team and Associated Costs (Strategies 1,4)
	Instructional Coaching and Mentoring Program and Associated Costs (Strategies 2,3, 4)
	Regional Improvement and Engagement Liaison and Associated Costs (Strategies 1-4)
	Professional Development – Regional Trainings and Support (Strategies 1-4)
	SEB Screening Tool
	Data Analyst Tech/Programming Support (Longitudinal Performance Growth Targets) (Strategies 2,4)
	Admin Asst (no more than 0.25 FTE)
	Indirect 5%
Activities 2025-2026	SSA/Integrated Grants Liaison and Associated Costs (Strategies 1-4) (required by statute)
	Social, Emotional, & Behavioral Health Team and Associate Costs (Strategies 1,4)
	Instructional Coaching and Mentoring Program and Associated Costs (Strategies 2,3,4)
	Regional Improvement and Engagement Liaison and Associated Costs (Strategies 1-4)
	Professional Development – Regional Trainings and Support (Strategies 1-4)
	SEB Screening Tool
	Data Analyst Tech/Programming Support (Longitudinal Performance Growth Targets) (Strategies 2,4)
	Administrative Assistant
	Indirect 5%

SEIA Plan presented to Valley Coast Superintendent Association: October 20, 2023, November 17, 2023, January 19, 2024

SEIA Plan approved by Valley Coast Superintendent Association: January 19, 2024

Presented by LBL ESD Board of Directors: February 21, 2024

Adopted by LBL ESD Board of Directors: February 21, 2024

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

The original SSA purpose:

1. *Meet students' health or safety needs. This may include supports from the following:*
 - (A) *Social-emotional learning and development (SEB Team);*
 - (B) *Student mental and behavioral health (SEB Team);*
 - (C) *Improvements to teaching and learning practices or organizational structures that lead to better interpersonal relationships at the school (Engagement/Attendance Facilitator, Instructional & Mentor Coaches);*
 - (D) *Student health and wellness (SEB Team);*
 - (E) *Trauma-informed practices (SEB Team);*
2. *Increase academic achievement, including reducing academic disparities for historically underserved students (Primarily Instructional & Mentor Coaches)*

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

Strategy 1: Utilize a Social, Emotional, & Behavioral Health Team to focus on district social, emotional, behavioral, and student engagement needs in-line with district planning. [Outcome #s 1, 2, 5]

Activity Associated

- Integrated Grants Liaison
- Social Emotional Behavioral Health Team
 - Facilitate Needs Assessment focusing on implementation readiness, progress monitoring and program evaluation for existing and/or new social, emotional and behavioral health systems and practices.
 - Train and Coach district and school leaders through professional learning opportunities with customized follow-up support to guide the implementation process of social, emotional and behavioral health systems.
 - Provide Implementation Support & Technical Assistance for existing and/or new social, emotional and behavioral health systems in your schools and district as well as supporting adaptations to these systems to implement in a variety of learning environments.
 - Connect with Local/Regional Leaders for regular collaboration opportunities with other leaders in schools/districts with similar demographics and structures to support the ongoing implementation of social, emotional and behavioral health systems.
 - Share Critical Information Updates on the latest research and trends related to evidence-based or field-tested practices and programs for social, emotional and behavioral health systems including easy-to-implement strategies to share with school leaders and staff.
 - Collaborate with Community Partners to provide access to social, emotional and behavioral health services beyond what the schools or district can provide in house.
- Improvement Facilitator/Engagement
- Professional Development
- DESSA or other SEL screener

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

Activity Associated

- Integrated Grants Liaison
- Instructional Coaching/Mentor
- Improvement/Engagement Liaison
 - Coaching on implementation of Tiered Communication Plans and Data Teams for Attendance
 - Coaching on implementation of [9th Grade On-Track best practices](#)
 - Coaching on implementation of PBIS data teams and systems
 - Multi-tiered System of Support
- SEB Coaching
- Data Analyst Tech/Programming Support (Longitudinal Performance Growth Targets)
- Professional Development

Strategy 3: Utilize a Continuous Improvement Team to support Instruction, Mentoring, and Coaching within Districts to provide more equitable outcomes for students. [Outcome #s 1, 2, 3, 5]

Activity Associated

- Integrated Grants Liaison
- Instructional Coaching/Mentor
- Improvement/Engagement Liaison
 - Coaching and Technical Expertise in Restorative Practices for individuals and school-wide systems
 - Coaching and Consultation on student voice and agency
 - Every Day Matters and Center for High School Success
- Professional Development

Strategy 4: Utilize a Continuous Improvement Team to support implementation of District SIA processes and plans. [Outcome #s 1-5]

Activity Associated

- Integrated Grants Liaison
- All Coaches & Facilitators
- Data Analyst Tech/Programming Support (Longitudinal Performance Growth Targets)
- Professional Development

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

Tier 1 Resolution Services

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

Tier 2 Resolution Services

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

Transits

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

Statewide Education Initiatives Account (SEIA)

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

The _____ School District is in agreement to have the Linn Benton Lincoln Education Service District provide the Local Service Plan for the 2024-2025 school year as presented.

LBL Board Chair

Date

School District Board Chair

Date

2023-2024



Alsea School District

Services provided through LBL ESD

District Executive Summary

- Roger Irvin, LBL ESD Board Director, ASD Region
- Sarah Fay, LBL ESD Budget Committee, ASD Region
- ASD receives 1.9% of Local Service Plan funding and is the 10th largest in student enrollment out of the 12 component districts
- Districts are able to transit up to 50% of their available Tier 2 resources. At this time, ASD is transiting \$0 which represents 0%

ADMw Over the Years

	ESD	ASD
FY 2016/17	45,019.9	287.7
FY 2017/18	44,872.8	335.3
FY 2018/19	45,092.2	465.9
FY 2019/20	44,912.5	465.9
FY 2020/21	47,337.1	930.8
FY 2021/22	43,864	1,149
FY 2022/23	44,220	844

2022-23 Quick Stats

8

Number of
BIS Tickets

11

Number of
Network Tickets

98

Number of
SIS Tickets

1000
mbps

Total ISP Purchased

LBL ESD serves districts, schools and students by providing equitable, flexible and effective educational services through economy of scale. Our vision is to be a responsive and transparent organization that supports districts by embracing continuous improvement in helping every child succeed.

Services Data

Note: This data is based on fiscal year 2022-2023

ESD Staff Serving District**Tier 1****Special Education — Tier 1 Services by Student**

	ESD	ASD
Audiology Hearing Screenings	6457	0
Audiology Evaluations	26	0
Mild/Moderate Special Ed Supports K-12 (PT)	109	0
Mild/Moderate Special Ed Supports K-12 (OT)	662	5
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	241	0
In-Center Special Education Evaluations	195	1
In-District and Assigned Special Education Evaluations	211	9
Severe Disability Supports	160	1
Early Intervention Evaluations	362	3
Early Childhood Special Education Evaluations	426	2

Special Education — Tier 1 Services by Hours

Interpreter, District Requests	67.29	0
Interpreter, In-Center Evaluations	276.3	0
Translation, District Requests	354.49	0
Translation, In-Center Evaluations	122.47	0

Grants**Cascade Regional — Low Incidence, High Needs**

	ESD	ASD
Vision	48	0
Hearing	86	0
Physical Therapy	54	0
Occupational Therapy	52	0
Autism Spectrum Disorder	790	15
Traumatic Brain Injury	30	0
Deafblindness	4	0
Total # of K-12 Regional Low Incidence Disabilities	1064	15

Other Services

Behavior Specialist	297	15
Family Support Liaison	825	0

School Psychologist

Sare Kessinger

Learning Consultant

Janice Edwards

Speech Language Pathologist

Pearl Arck

Autism

Ryan Stanley

Deaf/Hard Hearing

Philip Mills

Occupational Therapist

Pamela Schindler

Physical Therapist

TBD

Vision

TBD

Augmentative Communication

Sarah Follett

Traumatic Brain Injury

Brandi Lancaster

Audiology

Jeff Cox

Family Support Liaison

N/A

Behavior Consultant

Mark Summers

Home School

Cindy Doll

Transition Network Facilitator

Sherri Townsend, Josh Barbour

Severe Disabilities Consultant

Shelley Marrone

**Linn Benton Lincoln Education Service District**

905 4th Avenue SE, Albany, OR 97321 ~ 541.812.2600 ~ www.lblesd.k12.or.us



d. Budget Committee Appointment

Alsea School District 7J

"Every Student Can Succeed"

Application for Appointment to Budget Committee (3-year term)

The School Board genuinely appreciates your interest in serving on our School District Budget Committee. To be considered for appointment to this Committee, please complete this form and return it to the Alsea School District at 301 S 3rd St or mail it to Alsea School District PO Box 8, Alsea OR 97324.

The deadline for receipt of completed application forms for the present vacancy on the Budget Committee is March 13, 2024. The Board will consider applications for appointments at the upcoming March 14, 2024 Alsea School Board Meeting.

By state law and district policy, School District Budget Committee members must meet three criteria:

- 1) Live within the geographic boundaries of Alsea School District 7J
- 2) Be a registered voter in the State of Oregon
- 3) NOT be an employee or agent of Alsea School District 7J

Name Mackenzie Webb

Physical Address 19365 S Fork Rd Alsea, OR 97324

Phone 541-760-9001

Please list any relevant school committees or business/community activities which you have been involved with in the past two years:

- Fire department as a medic/firefighter for 8 years.
- Volunteer little kids basketball coach (1st - 2nd grade)

Alsea School District 7J

"Every Student Can Succeed"

Application for Appointment to Budget Committee (3-year term)

The School Board genuinely appreciates your interest in serving on our School District Budget Committee. To be considered for appointment to this Committee, please complete this form and return it to the Alsea School District at 301 S 3rd St or mail it to Alsea School District PO Box B, Alsea OR 97324.

The deadline for receipt of completed application forms for the present vacancy on the Budget Committee is March 13, 2024. The Board will consider applications for appointments at the upcoming March 14, 2024 Alsea School Board Meeting.

By state law and district policy, School District Budget Committee members must meet three criteria:

- 1) Live within the geographic boundaries of Alsea School District 7J
- 2) Be a registered voter in the State of Oregon
- 3) NOT be an employee or agent of Alsea School District 7J

Name

Tracy Foster

Physical Address

19311 South Mountain Rd Alsea

Phone

541-760-8211

Please list any relevant school committees or business/community activities which you have been involved with in the past two years:

- owner Alsea Quamies
- office manager / EMS Coordinator Alsea Fire
- Board Member Alsea Cemetery

Alsea School District 7J

"Every Student Can Succeed"

Application for Appointment to Budget Committee (3-year term)

The School Board genuinely appreciates your interest in serving on our School District Budget Committee. To be considered for appointment to this Committee, please complete this form and return it to the Alsea School District at 301 S 3rd St or mail it to Alsea School District PO Box B, Alsea OR 97324.

The deadline for receipt of completed application forms for the present vacancy on the Budget Committee is March 13, 2024. The Board will consider applications for appointments at the upcoming March 14, 2024 Alsea School Board Meeting.

By state law and district policy, School District Budget Committee members must meet three criteria:

- 1) Live within the geographic boundaries of Alsea School District 7J
- 2) Be a registered voter in the State of Oregon
- 3) NOT be an employee or agent of Alsea School District 7J

Name Kathryn (Kathi) Gamler

Physical Address 16617 Salmonberry Rd. Alsea OR 97324

Phone Cell number 503-341-4359

Please list any relevant school committees or business/community activities which you have been involved with in the past two years:

Alsea School District 7J

"Every Student Can Succeed"

Application for Appointment to Budget Committee (3-year term)

The School Board genuinely appreciates your interest in serving on our School District Budget Committee. To be considered for appointment to this Committee, please complete this form and return it to the Alsea School District at 301 S 3rd St or mail it to Alsea School District PO Box B, Alsea OR 97324.

The deadline for receipt of completed application forms for the present vacancy on the Budget Committee is March 13, 2024. The Board will consider applications for appointments at the upcoming March 14, 2024 Alsea School Board Meeting.

By state law and district policy, School District Budget Committee members must meet three criteria:

- 1) Live within the geographic boundaries of Alsea School District 7J
- 2) Be a registered voter in the State of Oregon
- 3) NOT be an employee or agent of Alsea School District 7J

Name

Cheryl Vanleuven

Physical Address

154 S. 1ST ST Alsea, OR 97324

Phone

541 740-3994

Please list any relevant school committees or business/community activities which you have been involved with in the past two years:

Alsea Bond Oversight Committee

7. **Old Business**

- a. Early Literacy Grant

STATE OF OREGON GRANT AGREEMENT

Grant No. 35460

This Grant Agreement ("Grant") is between the State of Oregon acting by and through its Department of Education ("Agency") and Alsea SD 7J ("Grantee"), each a "Party" and, together, the "Parties".

SECTION 1: AUTHORITY

Pursuant to the "Early Literacy Success Initiative", codified under ORS 327.825-327.845 and as amended from time to time (the "Act"), Early Literacy Success School District Grant funds are appropriated to the Department of Education through the Statewide Education Initiatives Account established under ORS 327.250 for the purposes of distributing Early Literacy Success School Grants under the Act."

SECTION 2: PURPOSE

The purpose of this grant is to provide funding to assist in increasing early literacy from birth to grade three, reduce literacy academic disparities for student groups who have historically experienced academic disparities, increase support to parents and guardians to enable them to be partners in the development of their children's literacy skills and knowledge, and increase access to early literacy learning through support that is research-aligned, culturally responsible, student-centered, and family-centered.

SECTION 3: EFFECTIVE DATE AND DURATION

When all Parties have executed this Grant, and all necessary approvals have been obtained ("Executed Date"), this Grant is effective and has a Grant funding start date as of October 1, 2023 ("Effective Date"), and, unless extended or terminated earlier in accordance with its terms, will expire on September 30, 2025.

SECTION 4: GRANT MANAGERS

4.1 Agency's Grant Manager is:

Cassie Medina
Office of Education Innovation & Improvement
255 Capitol St NE
Salem, OR 97310-0203
cassie.medina@ode.oregon.gov

4.1 Grantee's Grant Manager is:

Alsea SD 7J

PO Box B

Alsea, OR 97324-0120

509-220-5313

krista.nieraeth@alsea.k12.or.us

4.2 A Party may designate a new Grant Manager by written notice to the other Party.

SECTION 5: PROJECT ACTIVITIES

Grantee must perform the project activities set forth in Exhibit A (the "Project"), attached hereto and incorporated in this Grant by this reference, for the period beginning on the Effective Date and ending on the expiration date set forth in Section 3 (the "Performance Period").

SECTION 6: GRANT FUNDS

In accordance with the terms and conditions of this Grant, Agency will provide Grantee up to \$91,682.01 ("Grant Funds") for the Project. Agency will pay the Grant Funds from monies available through its Statewide Education Initiatives Account ("Funding Source").

SECTION 7: DISBURSEMENT GENERALLY

7.1 Disbursement.

7.1.1 Subject to the availability of sufficient moneys in and from the Funding Source based on Agency's reasonable projections of moneys accruing to the Funding Source, Agency will disburse Grant Funds to Grantee for the allowable Project activities described in Exhibit A that are undertaken during the Performance Period.

7.1.2 Grantee must provide to Agency any information or detail regarding the expenditure of Grant Funds required under Exhibit A prior to disbursement or as Agency may request.

7.1.3 Agency will only disburse Grant Funds to Grantee in accordance with Exhibit A. Grantee shall use Grant Funds only for the Allowable Costs of the Project activities that occur, including expenses incurred, during the Performance Period and in accordance with Grantee's Early Literacy Success Plan, as those terms are defined in this Grant and Exhibit A of this Grant. If Agency determines any completed Project activities are not acceptable or any expenses are not allowable and any deficiencies are the responsibility of Grantee, Agency will prepare a detailed written description of the deficiencies within 15 days of receipt of the materials or performance of the activity, and will deliver such notice to Grantee. Grantee must correct any deficiencies at no additional cost to Agency within 15 days. Grantee may resubmit a request for disbursement that includes evidence satisfactory to Agency demonstrating deficiencies were corrected.

7.2 Conditions Precedent to Disbursement. Agency's obligation to disburse Grant Funds to Grantee under this Grant is subject to satisfaction of each of the following conditions precedent:

7.2.1 Agency has received sufficient funding, appropriations, expenditure limitation, allotments or

other necessary expenditure authorizations to allow Agency, in the exercise of its reasonable administrative discretion, to make the disbursement from the Funding Source;

- 7.2.1 No default as described in Section 15 has occurred; and
- 7.2.2 Grantee's representations and warranties set forth in Section 8 are true and correct on the date of disbursement(s) with the same effect as though made on the date of disbursement.
- 7.3 **No Duplicate Payment.** Grantee may use other funds in addition to the Grant Funds to complete the Project; provided, however, the Grantee may not credit or pay any Grant Funds for Project costs that are paid for with other funds and would result in duplicate funding.
- 7.4 **Suspension of Funding and Project.** Agency may by written notice to Grantee, temporarily cease funding and require Grantee to stop all, or any part, of the Project dependent upon Grant Funds for a period of up to 180 days after the date of the notice, if Agency has or reasonably projects that it will have insufficient funds from the Funding Source to disburse the full amount of the Grant Funds. Upon receipt of the notice, Grantee must immediately cease all Project activities dependent on Grant Funds, or if that is impossible, must take all necessary steps to minimize the Project activities allocable to Grant Funds.

If Agency subsequently projects that it will have sufficient funds, Agency will notify Grantee that it may resume activities. If sufficient funds do not become available, Grantee and Agency will work together to amend this Grant to revise the amount of Grant Funds and Project activities to reflect the available funds. If sufficient funding does not become available or an amendment is not agreed to within a period of 180 days after issuance of the notice, Agency will either (i) cancel or modify its cessation order by a supplemental written notice or (ii) terminate this Grant as permitted by either the termination at Agency's discretion or for cause provisions of this Grant.

SECTION 8: REPRESENTATIONS AND WARRANTIES

- 8.1 **Organization/Authority.** Grantee represents and warrants to Agency that:
 - 8.1.1 Grantee is a District duly organized and validly existing;
 - 8.1.2 Grantee has all necessary rights, powers and authority under any organizational documents and under Oregon Law to (i) execute this Grant, (ii) incur and perform its obligations under this Grant, and (iii) receive financing, including the Grant Funds, for the Project;
 - 8.1.3 This Grant has been duly executed by Grantee and when executed by Agency, constitutes a legal, valid and binding obligation of Grantee enforceable in accordance with its terms;
 - 8.1.4 If applicable and necessary, the execution and delivery of this Grant by Grantee has been authorized by an ordinance, order or resolution of its governing body, or voter approval, that was adopted in accordance with applicable law and requirements for filing public notices and holding public meetings; and
 - 8.1.5 There is no proceeding pending or threatened against Grantee before any court or governmental authority that if adversely determined would materially adversely affect the

Project or the ability of Grantee to carry out the Project.

- 8.1 False Claims Act.** Grantee acknowledges the Oregon False Claims Act, ORS 180.750 to 180.785, applies to any “claim” (as defined by ORS 180.750) made by (or caused by) Grantee that pertains to this Grant or to the Project. Grantee certifies that no claim described in the previous sentence is or will be a “false claim” (as defined by ORS 180.750) or an act prohibited by ORS 180.755. Grantee further acknowledges in addition to the remedies under Section 16, if it makes (or causes to be made) a false claim or performs (or causes to be performed) an act prohibited under the Oregon False Claims Act, the Oregon Attorney General may enforce the liabilities and penalties provided by the Oregon False Claims Act against the Grantee.
- 8.2 No limitation.** The representations and warranties set forth in this Section are in addition to, and not in lieu of, any other representations or warranties provided by Grantee.

SECTION 9: OWNERSHIP

- 9.1 Intellectual Property Definitions.** As used in this Section and elsewhere in this Grant, the following terms have the meanings set forth below:
- “Third Party Intellectual Property” means any intellectual property owned by parties other than Grantee or Agency.
- “Work Product” means every invention, discovery, work of authorship, trade secret or other tangible or intangible item Grantee is required to create or deliver as part of the Project, and all intellectual property rights therein.
- 9.2 Grantee Ownership.** Grantee must deliver copies of all Work Product as directed in Exhibit A. Grantee retains ownership of all Work Product, and grants Agency an irrevocable, non-exclusive, perpetual, royalty-free license to use, to reproduce, to prepare derivative works based upon, to distribute, to perform and to display the Work Product, to authorize others to do the same on Agency’s behalf, and to sublicense the Work Product to other entities without restriction.
- 9.3 Third Party Ownership.** If the Work Product created by Grantee under this Grant is a derivative work based on Third Party Intellectual Property, or is a compilation that includes Third Party Intellectual Property, Grantee must secure an irrevocable, non-exclusive, perpetual, royalty-free license allowing Agency and other entities the same rights listed above for the pre-existing element of the Third party Intellectual Property employed in the Work Product. If state or federal law requires that Agency or Grantee grant to the United States a license to any intellectual property in the Work Product, or if state or federal law requires Agency or the United States to own the intellectual property in the Work Product, then Grantee must execute such further documents and instruments as Agency may reasonably request in order to make any such grant or to assign ownership in such intellectual property to the United States or Agency.

SECTION 10: CONFIDENTIAL INFORMATION

- 10.1 Confidential Information Definition.** Grantee acknowledges it and its employees or agents may, in the course of performing its responsibilities, be exposed to or acquire information that is: (i) confidential to Agency or Project participants or (ii) the disclosure of which is restricted under federal or state law, including without limitation: (a) personal information, as that term is used in ORS 646A.602(12), (b) social security numbers, and (c) information protected by the federal

Family Educational Rights and Privacy Act under 20 USC § 1232g (items (i) and (ii) separately and collectively “Confidential Information”).

- 10.1 Nondisclosure.** Grantee agrees to hold Confidential Information as required by any applicable law and in all cases in strict confidence, using at least the same degree of care Grantee uses in maintaining the confidentiality of its own confidential information. Grantee may not copy, reproduce, sell, assign, license, market, transfer or otherwise dispose of, give, or disclose Confidential Information to third parties, or use Confidential Information except as is allowed by law and for the Project activities and Grantee must advise each of its employees and agents of these restrictions. Grantee must assist Agency in identifying and preventing any unauthorized use or disclosure of Confidential Information. Grantee must advise Agency immediately if Grantee learns or has reason to believe any Confidential Information has been, or may be, used or disclosed in violation of the restrictions in this Section. Grantee must, at its expense, cooperate with Agency in seeking injunctive or other equitable relief, in the name of Agency or Grantee, to stop or prevent any use or disclosure of Confidential Information. At Agency’s request, Grantee must return or destroy any Confidential Information. If Agency requests Grantee to destroy any Confidential Information, Grantee must provide Agency with written assurance indicating how, when and what information was destroyed.
- 10.2 Identity Protection Law.** Grantee must have and maintain a formal written information security program that provides safeguards to protect Confidential Information from loss, theft, and disclosure to unauthorized persons, as required by the Oregon Consumer Information Protection Act, ORS 646A.600-646A.628. If Grantee or its agents discover or are notified of a potential or actual “Breach of Security”, as defined by ORS 646A.602(1)(a), or a failure to comply with the requirements of ORS 646A.600-628, (collectively, “Breach”) with respect to Confidential Information, Grantee must promptly but in any event within one calendar day (i) notify the Agency Grant Manager of such Breach and (ii) if the applicable Confidential Information was in the possession of Grantee or its agents at the time of such Breach, Grantee must (a) investigate and remedy the technical causes and technical effects of the Breach and (b) provide Agency with a written root cause analysis of the Breach and the specific steps Grantee will take to prevent the recurrence of the Breach or to ensure the potential Breach will not recur. For the avoidance of doubt, if Agency determines notice is required of any such Breach to any individual(s) or entity(ies), Agency will have sole control over the timing, content, and method of such notice, subject to Grantee’s obligations under applicable law.
- 10.3 Subgrants/Contracts.** Grantee must require any subgrantees, contractors or subcontractors under this Grant who are exposed to or acquire Confidential Information to treat and maintain such information in the same manner as is required of Grantee under subsections 10.1 and 10.2 of this Section.
- 10.4 Background Check.** If requested by Agency and permitted by law, Grantee’s employees, agents, contractors, subcontractors, and volunteers that perform Project activities must agree to submit to a criminal background check prior to performance of any Project activities or receipt of Confidential Information. Background checks will be performed at Grantee’s expense. Based on the results of the background check, Grantee or Agency may refuse or limit (i) the participation of any Grantee employee, agent, contractor, subgrantee, or volunteer, in Project activities or (ii) access to Agency Personal Information or Grantee premises.

SECTION 11: INDEMNITY/LIABILITY

- 11.1 Indemnity.** Grantee must defend, save, hold harmless, and indemnify the State of Oregon and Agency and their officers, employees and agents from and against all claims, suits, actions, losses, damages, liabilities, costs, and expenses of any nature whatsoever, including attorneys' fees, resulting from, arising out of, or relating to the activities of Grantee or its officers, employees, subgrantees, contractors, subcontractors, or agents under this Grant (each of the foregoing individually or collectively a "Claim" for purposes of this Section). If legal limitations apply to the indemnification ability of Grantee, this indemnification must be for the maximum amount of funds available for expenditure, including any available contingency funds, insurance, funds available under ORS 30.260 to 30.300 or other available non-appropriated funds.
- 11.2 Defense.** Grantee may have control of the defense and settlement of any Claim subject to this Section. But neither Grantee nor any attorney engaged by Grantee may defend the Claim in the name of the State of Oregon, nor purport to act as legal representative of the State of Oregon or any of its agencies, without first receiving from the Attorney General, in a form and manner determined appropriate by the Attorney General, authority to act as legal counsel for the State of Oregon. Nor may Grantee settle any Claim on behalf of the State of Oregon without the approval of the Attorney General. The State of Oregon may, at its election and expense, assume its own defense and settlement in the event the State of Oregon determines Grantee is prohibited from defending the State of Oregon, or is not adequately defending the State of Oregon's interests, or an important governmental principle is at issue and the State of Oregon desires to assume its own defense. Grantee may not use any Grant Funds to reimburse itself for the defense of or settlement of any Claim.
- 11.3 Limitation.** Except as provided in this Section, neither Party will be liable for incidental, consequential, or other indirect damages arising out of or related to this Grant, regardless of whether the damages or other liability is based in contract, tort (including negligence), strict liability, product liability or otherwise. Neither Party will be liable for any damages of any sort arising solely from the termination of this Grant in accordance with its terms.

SECTION 12: INSURANCE

- 12.1 Private Insurance.** If Grantee is a private entity, or if any contractors, subcontractors, or subgrantees used to carry out the Project are private entities, Grantee and any private contractors, subcontractors or subgrantees must obtain and maintain insurance covering Agency in the types and amounts indicated in Exhibit B.
- 12.2 Public Body Insurance.** If Grantee is a "public body" as defined in ORS 30.260, Grantee agrees to insure any obligations that may arise for Grantee under this Grant, including any indemnity obligations, through (i) the purchase of insurance as indicated in Exhibit B or (ii) the use of self-insurance or assessments paid under ORS 30.282 that is substantially similar to the types and amounts of insurance coverage indicated on Exhibit B, or (iii) a combination of any or all of the foregoing.

SECTION 13: GOVERNING LAW, JURISDICTION

This Grant is governed by and construed in accordance with the laws of the State of Oregon without regard to principles of conflicts of law. Any claim, action, suit or proceeding (collectively "Claim")

between Agency or any other agency or department of the State of Oregon, or both, and Grantee that arises from or relates to this Grant must be brought and conducted solely and exclusively within the Circuit Court of Marion County for the State of Oregon; provided, however, if a Claim must be brought in a federal forum, then it will be brought and conducted solely and exclusively within the United States District Court for the District of Oregon. In no event may this Section be construed as a waiver by the State of Oregon of any form of defense or immunity, whether sovereign immunity, governmental immunity, immunity based on the eleventh amendment to the Constitution of the United States or otherwise, to or from any Claim or from the jurisdiction of any court. GRANTEE, BY EXECUTION OF THIS GRANT, HEREBY CONSENTS TO THE PERSONAL JURISDICTION OF SUCH COURTS.

SECTION 14: ALTERNATIVE DISPUTE RESOLUTION

The Parties should attempt in good faith to resolve any dispute arising out of this Grant. This may be done at any management level, including at a level higher than persons directly responsible for administration of the Grant. In addition, the Parties may agree to utilize a jointly selected mediator or arbitrator (for non-binding arbitration) to resolve the dispute short of litigation. Each Party will bear its own costs incurred for any mediation or non-binding arbitration.

SECTION 15: DEFAULT

- 15.1 Grantee.** Grantee will be in default under this Grant upon the occurrence of any of the following events:
- 15.1.1** Grantee fails to use the Grant Funds for the intended purpose described in Exhibit A or otherwise fails to perform, observe or discharge any of its covenants, agreements or obligations under this Grant;
 - 15.1.2** Any representation, warranty or statement made by Grantee in this Grant or in any documents or reports relied upon by Agency to measure the Project, the expenditure of Grant Funds or the performance by Grantee is untrue in any material respect when made; or
 - 15.1.3** A petition, proceeding or case is filed by or against Grantee under any federal or state bankruptcy, insolvency, receivership or other law relating to reorganization, liquidation, dissolution, winding-up or adjustment of debts; in the case of a petition filed against Grantee, Grantee acquiesces to such petition or such petition is not dismissed within 20 calendar days after such filing, or such dismissal is not final or is subject to appeal; or Grantee becomes insolvent or admits its inability to pay its debts as they become due, or Grantee makes an assignment for the benefit of its creditors.
- 15.2 Agency.** Agency will be in default under this Grant if, after 15 days written notice specifying the nature of the default, Agency fails to perform, observe or discharge any of its covenants, agreements, or obligations under this Grant; provided, however, Agency will not be in default if Agency fails to disburse Grant Funds because there is insufficient expenditure authority for, or moneys available from, the Funding Source.

SECTION 16: REMEDIES

- 16.1 Agency Remedies.** In the event Grantee is in default under Section 15.1, Agency may, at its option,

pursue any or all of the remedies available to it under this Grant and at law or in equity, including, but not limited to: (i) termination of this Grant under Section 18.2, (ii) reducing or withholding payment for Project activities or materials that are deficient or Grantee has failed to complete by any scheduled deadlines, (iii) requiring Grantee to complete, at Grantee's expense, additional activities necessary to satisfy its obligations or meet performance standards under this Grant, (iv) initiation of an action or proceeding for damages, specific performance, or declaratory or injunctive relief, (v) exercise of its right of recovery of overpayments under Section 17 of this Grant or setoff, or both, or (vi) declaring Grantee ineligible for the receipt of future awards from Agency. These remedies are cumulative to the extent the remedies are not inconsistent, and Agency may pursue any remedy or remedies singly, collectively, successively or in any order whatsoever.

- 16.1 Grantee Remedies.** In the event Agency is in default under Section 15.2 and whether or not Grantee elects to terminate this Grant, Grantee's sole monetary remedy will be, within any limits set forth in this Grant, reimbursement of Project activities completed and accepted by Agency and authorized expenses incurred, less any claims Agency has against Grantee. In no event will Agency be liable to Grantee for any expenses related to termination of this Grant or for anticipated profits.

SECTION 17: WITHHOLDING FUNDS, RECOVERY

Agency may withhold from disbursements of Grant Funds due to Grantee, or Grantee must return to Agency within 30 days of Agency's written demand:

- 17.1** Any Grant Funds paid to Grantee under this Grant, or payments made under any other agreement between Agency and Grantee, that exceed the amount to which Grantee is entitled;
- 17.2** Any Grant Funds received by Grantee that remain unexpended or contractually committed for payment of the Project at the end of the Performance Period;
- 17.3** Any Grant Funds determined by Agency to be spent for purposes other than allowable Project activities or Allowable Costs of the Project activities, as that term is defined in Exhibit A; or
- 17.4** Any Grant Funds requested by Grantee as payment for deficient activities or materials.

SECTION 18: TERMINATION

- 18.1 Mutual.** This Grant may be terminated at any time by mutual written consent of the Parties.
- 18.2 By Agency.** Agency may terminate this Grant as follows:
- 18.2.1** At Agency's discretion, upon 30 days advance written notice to Grantee;
- 18.2.2** Immediately upon written notice to Grantee, if Agency fails to receive funding, or appropriations, limitations or other expenditure authority at levels sufficient in Agency's reasonable administrative discretion, to perform its obligations under this Grant;
- 18.2.3** Immediately upon written notice to Grantee, if federal or state laws, rules, regulations or guidelines are modified or interpreted in such a way that Agency's performance under this Grant is prohibited or Agency is prohibited from funding the Grant from the Funding Source; or
- 18.2.4** Immediately upon written notice to Grantee, if Grantee is in default under this Grant and such

default remains uncured 15 days after written notice thereof to Grantee.

18.1 By Grantee. Grantee may terminate this Grant as follows:

- 18.1.1** If Grantee is a governmental entity, immediately upon written notice to Agency, if Grantee fails to receive funding, or appropriations, limitations or other expenditure authority at levels sufficient to perform its obligations under this Grant.
- 18.1.2** If Grantee is a governmental entity, immediately upon written notice to Agency, if applicable laws, rules, regulations or guidelines are modified or interpreted in such a way that the Project activities contemplated under this Grant are prohibited by law or Grantee is prohibited from paying for the Project from the Grant Funds or other planned Project funding; or
- 18.1.3** Immediately upon written notice to Agency, if Agency is in default under this Grant and such default remains uncured 15 days after written notice thereof to Agency.

18.2 Cease Activities. Upon receiving a notice of termination of this Grant, Grantee must immediately cease all activities under this Grant, unless Agency expressly directs otherwise in such notice. Upon termination, Grantee must deliver to Agency all materials or other property that are or would be required to be provided to Agency under this Grant or that are needed to complete the Project activities that would have been performed by Grantee.

SECTION 19: MISCELLANEOUS

- 19.1 Conflict of Interest.** Grantee by signature to this Grant declares and certifies the award of this Grant and the Project activities to be funded by this Grant, create no potential or actual conflict of interest, as defined by ORS Chapter 244, for a director, officer or employee of Grantee.
- 19.2 Nonappropriation.** Agency's obligation to pay any amounts and otherwise perform its duties under this Grant is conditioned upon Agency receiving funding, appropriations, limitations, allotments, or other expenditure authority sufficient to allow Agency, in the exercise of its reasonable administrative discretion, to meet its obligations under this Grant. Nothing in this Grant may be construed as permitting any violation of Article XI, Section 7 of the Oregon Constitution or any other law limiting the activities, liabilities or monetary obligations of Agency.
- 19.3 Amendments.** The terms of this Grant may not be altered, modified, supplemented or otherwise amended, except by written agreement of the Parties.
- 19.4 Notice.** Except as otherwise expressly provided in this Grant, any notices to be given under this Grant must be given in writing by email, personal delivery, or postage prepaid mail, to a Party's Grant Manager at the physical address or email address set forth in this Grant, or to such other addresses as either Party may indicate pursuant to this Section. Any notice so addressed and mailed becomes effective five (5) days after mailing. Any notice given by personal delivery becomes effective when actually delivered. Any notice given by email becomes effective upon the sender's receipt of confirmation generated by the recipient's email system that the notice has been received by the recipient's email system.
- 19.5 Survival.** All rights and obligations of the Parties under this Grant will cease upon termination of this Grant, other than the rights and obligations arising under Sections 11, 13, 14, 16, 17 and subsection 19.5 hereof and those rights and obligations that by their express terms survive

termination of this Grant; provided, however, termination of this Grant will not prejudice any rights or obligations accrued to the Parties under this Grant prior to termination.

- 19.1 Severability.** The Parties agree if any term or provision of this Grant is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions will not be affected, and the rights and obligations of the Parties will be construed and enforced as if the Grant did not contain the particular term or provision held to be invalid.
- 19.2 Counterparts.** This Grant may be executed in several counterparts, all of which when taken together constitute one agreement, notwithstanding that all Parties are not signatories to the same counterpart. Each copy of the Grant so executed constitutes an original.
- 19.3 Compliance with Law.** In connection with their activities under this Grant, the Parties must comply with all applicable federal, state and local laws.
- 19.4 Intended Beneficiaries.** Agency and Grantee are the only parties to this Grant and are the only parties entitled to enforce its terms. Nothing in this Grant provides, is intended to provide, or may be construed to provide any direct or indirect benefit or right to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of this Grant.
- 19.5 Assignment and Successors.** Grantee may not assign or transfer its interest in this Grant without the prior written consent of Agency and any attempt by Grantee to assign or transfer its interest in this Grant without such consent will be void and of no force or effect. Agency's consent to Grantee's assignment or transfer of its interest in this Grant will not relieve Grantee of any of its duties or obligations under this Grant. The provisions of this Grant will be binding upon and inure to the benefit of the Parties hereto, and their respective successors and permitted assigns.
- 19.6 Contracts and Subgrants.** Grantee may not, without Agency's prior written consent, enter into any contracts or subgrants for any of the Project activities required of Grantee under this Grant. Agency's consent to any contract or subgrant will not relieve Grantee of any of its duties or obligations under this Grant.
- 19.7 Time of the Essence.** Time is of the essence in Grantee's performance of the Project activities under this Grant.
- 19.8 Records Maintenance and Access.** Grantee must maintain all financial records relating to this Grant in accordance with generally accepted accounting principles. In addition, Grantee must maintain any other records, whether in paper, electronic or other form, pertinent to this Grant in such a manner as to clearly document Grantee's performance. All financial records and other records, whether in paper, electronic or other form, that are pertinent to this Grant, are collectively referred to as "Records." Grantee acknowledges and agrees Agency and the Oregon Secretary of State's Office and the federal government and their duly authorized representatives will have access to all Records to perform examinations and audits and make excerpts and transcripts. Grantee must retain and keep accessible all Records for a minimum of six (6) years, or such longer period as may be required by applicable law, following termination of this Grant, or until the conclusion of any audit, controversy or litigation arising out of or related to this Grant, whichever date is later.
- 19.9 Headings.** The headings and captions to sections of this Grant have been inserted for identification and reference purposes only and may not be used to construe the meaning or to interpret this

Grant.

19.1 Grant Documents. This Grant consists of the following documents, which are incorporated by this reference and listed in descending order of precedence:

- This Grant less all exhibits
- Exhibit A (the "Project")
- Exhibit B (Insurance)

19.2 Merger, Waiver. This Grant and all exhibits and attachments, if any, constitute the entire agreement between the Parties on the subject matter hereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Grant. No waiver or consent under this Grant binds either Party unless in writing and signed by both Parties. Such waiver or consent, if made, is effective only in the specific instance and for the specific purpose given.

SECTION 20: SIGNATURES

EACH PARTY, BY SIGNATURE OF ITS AUTHORIZED REPRESENTATIVE, HEREBY ACKNOWLEDGES IT HAS READ THIS GRANT, UNDERSTANDS IT, AND AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS. The Parties further agree that by the exchange of this Grant electronically, each has agreed to the use of electronic means, if applicable, instead of the exchange of physical documents and manual signatures. By inserting an electronic or manual signature below, each authorized representative acknowledges that it is their signature, that each intends to execute this Grant, and that their electronic or manual signature should be given full force and effect to create a valid and legally binding agreement.

IN WITNESS WHEREOF, the Parties have executed this Grant as of the dates set forth below.

STATE OF OREGON acting by and through its Department of Education

By: Philip Hofmann
Contracting Officer

2/26/2024

Date

Alsea SD 71
By: [Signature]
Authorized Signature

3/6/24
Date

Krista Nieraeth
Printed Name

Superintendent
Title

93-6000203
Federal Tax ID Number

Approved for Legal Sufficiency in accordance with ORS 291.047

By: Via email located at agency
Kevin Gleim, Assistant Attorney General

February 16, 2024
Date

EXHIBIT A THE PROJECT

SECTION I. BACKGROUND AND GOALS

Signed into law in August of 2023, the Early Literacy Success Initiative established early literacy as a top priority. In creating the Early Literacy Success Initiative, the Oregon Legislature identified four goals:

- 1) Increase early literacy for children from birth to third grade;
- 2) Reduce literacy academic disparities for student groups that have historically experienced academic disparities;
- 3) Increase support to parents and guardians to enable them to be partners in the development of their children's literacy skills and knowledge; and
- 4) Increase access to early literacy learning through support that is research-aligned, culturally responsible, students-centered and family-centered.

SECTION II. PROJECT DEFINITIONS

The terms and definitions contained in the Act and in OAR 581-017-0800 *et seq.* shall apply to this Grant and shall be incorporated herein. The following terms have the meanings assigned below for purposes of Exhibit A.

"Act" means the "Early Literacy Success Initiative" codified in Oregon Revised Statute (ORS) 327.825-327.845, as amended from time to time, inclusive.

"Allowable Costs of the Project" means Grantee's actual costs that are reasonable, necessary and directly related to the implementation of the Early Literacy Success Plan and are allowable uses of the Grant Funds under the Act, including those listed in ORS 327.829(2) pursuant to ORS 327.829(3), and under the Early Literacy Rules, including OAR 581-017-0813 through OAR 581-017-0816. Pursuant to ORS 327.829(3), all Allowable Costs of the Project must be for the benefit of children and students in prekindergarten through grade three.

"Early Literacy Success Plan" means the plan as defined in the Act and in the Early Literacy Success Rules.

"Early Literacy Success Rules" means those administrative rules promulgated under the Act at OAR 581-017-0800 *et seq.*, as amended from time to time.

"Early Literacy School Grant" means the grant awarded to Grantee, through this Grant, by Agency under its Early Literacy Success School Grant program, established in ORS 327.829, to implement the purposes of the Early Literacy Success Initiative, as identified in ORS 327.827. This term may also be referred to as "Early Literacy Success School Grants."

"Extended Learning Programs" as defined in ORS 327.829(2)(b) and the Early Literacy Success Rules are programs that use research-aligned literacy strategies and that are made available to students in early elementary grades by licensed teachers or qualified tutors.

"High Dosage Tutoring" has the meaning contained in ORS 327.825(3) and the Early Literacy Success

Rules.

“Research-aligned Literacy Strategy” as defined in ORS 327.825(8), and the Early Literacy Success Rules, means strategies that:

- (a) Are literacy focused;
- (b) Are culturally responsive and relevant to diverse learners;
- (c) Are based on long-term research derived from the Science of Reading and Writing; and
- (d) Apply instructional practices that are developmentally appropriate and specifically designed for students with disabilities and students who are English language learners.

“Science of Reading and Writing” as defined in ORS 327.825(9), and the Early Literacy Success Rules, means:

- (a) The convergence of findings from research on reading and writing processes, development and instruction; and
- (b) The teaching of phonemic awareness, phonics, fluency, vocabulary and comprehension through explicit and systematic instruction that can be differentiated to meet the needs of individual learners through developmentally appropriate practices.

SECTION III. PROJECT ACTIVITIES, SCHEDULE, AND BUDGET

Early Literacy Plan Implementation

Grantee submitted an Early Literacy Success Plan, as that term is defined in the Early Literacy Success Rules, which was accepted by Agency. Grantee shall implement and adhere to the terms of the Early Literacy Success Plan, which shall be incorporated herein to this Grant by reference. In carrying out these Project activities, and without limiting the foregoing requirements of this Grant, Grantee shall at all times comply with the Act and any rules adopted thereunder, including the Early Literacy Success Rules.

Agency will disburse Grant Funds in accordance with this Exhibit A and the Grant. In accordance with ORS 327.829(3), Grantee shall use Grant Funds only for the Allowable Costs of the Project activities that occur, including expenses incurred, during the Performance Period and in accordance with Grantee’s Early Literacy Success Plan. If Grantee does not use the Grant Funds for Allowable Project Costs of the Project, Agency may exercise any of the remedies provided in this Grant.

Indirect/Administrative Costs. Grantee may be reimbursed for indirect or administrative costs, directly related to allowed expenditures, as a percentage of the Grant Funds disbursed under this Grant, in an amount that does not exceed 5% per the Early Literacy Success Rules. The rates described in this paragraph override any other verbal or written rate(s) provided by Agency, including in any notice of award provided by Agency’s Electronic Grants Management System (“EGMS”).

SECTION IV. ACCESSIBILITY

Worldwide Web Accessibility. If, as part of the Project, Grantee develops data or information that will be displayed or accessed through an Agency public website or world-wide web application (the “Content”), Grantee must comply with Section 508 of the Rehabilitation Act of 1973 (29 U.S.C. 794d), as amended by the Workforce Investment Act of 1998 (P.L. 105-220), and provide individuals with disabilities access to and use of the Content in the website or application that is comparable to the access

provided to individuals without disabilities. Grantee must design and format Content that meets at least the following standards, including as the standards are updated or replaced by subsequent versions (collectively, “Mandatory Standard”):

- The Web Accessibility Initiative Accessible Rich Internet Applications Suite (WAI-ARIA) 1.0;
- The World Wide Web Consortium’s (W3C’s) Web Content Accessibility Guidelines (WCAG) 2.0 Level AA for web content, including as each is updated (Mandatory Standard);
- The web accessibility evaluation tool (WAVE), found at: <http://wave.webaim.org/extension/>
- Content to be posted on the web must be checked and made compliant using the tool available at <https://www.webaccessibility.com/>
- PDF files must comply with: <http://webaim.org/techniques/acrobat/>
- Word files must comply with: <http://webaim.org/techniques/word/>
- PPT files must comply with: <http://webaim.org/techniques/powerpoint/>
- Excel files must comply with: <https://webaim.org/techniques/excel/>

Testing. Grantee must test all Content prior to submission to Agency to ensure it meets the Mandatory Standard. Agency will test the web or application to validate the Content meets the Mandatory Standards, including a manual validation review of the Content against the current W3 Checklist for Web Content Accessibility (link included for reference: <https://www.w3.org/TR/1999/WAI-WEBCONTENT-19990505/full-checklist.pdf>). If the Content fails the testing, Agency will notify Grantee and Grantee must remedy any deficiencies as provided in Section 7.1.3 of this Grant. If Agency determines that previously accepted Content does not meet the Mandatory Standard, Agency may issue a written notice to Grantee to remove the Content. Grantee shall remove Content identified in any such notice within 3 calendar days and take other corrective action specified in the notice.

SECTION V. PROJECT EVALUATION/REPORTING REQUIREMENTS

If the Performance Period begins prior to the Executed Date, any reports for Project activities shown in this Exhibit A as due prior to the Executed Date must be provided to Agency within 30 days of the Executed Date, if not already provided to Agency despite the lack of an executed Grant. Grantee will not be in default for failure to perform any reporting requirements prior to the Executed Date.

Grantee must submit quarterly financial and performance progress reports as well as a final yearly report on the dates set forth in Section V. This reporting requirement shall survive termination of this Agreement.

Financial Reports

Beginning in April of 2024 and continuing each quarter thereafter, Grantee must submit a financial report detailing its expenditure of Grant Funds to the Agency using the form provided by the Agency.

Grantee must submit its quarterly report within the Reporting Window indicated in the table below.

Year 1

Quarter 3 (Reporting Expenditures between October 1, 2023-March 30, 2024)	Reporting Window (due between April 1, 2024 – April 30, 2024)
Quarter 4 (Reporting Expenditures between April 1,	Reporting Window (due between November

2023 - September 30, 2024)	1, 2024 - November 30, 2024)
----------------------------	------------------------------

Year 2

Quarter 1 (Reporting Expenditures between July 1, 2024 - September 30, 2024)	Reporting Window (due between October 1, 2024 - October 31, 2024)
Quarter 2 (Reporting Expenditures between October 1, 2024 - December 31, 2024)	Reporting Window (due between January 1, 2025 - January 31, 2025)
Quarter 3 (Reporting Expenditures between January 1, 2025 - March 31, 2025)	Reporting Window (due between April 1, 2025 - April 30, 2025)
Quarter 4 (Reporting Expenditures between April 1, 2025 - September 30, 2025)	Reporting Window (due between November 1, 2025 - November 30, 2025)

If Grantee does not use the Grant Funds for Allowable Costs of the Project, Agency may exercise the remedies provided in Section 17 of this Grant, including without limitation deducting amounts from future disbursements of Grant Funds.

Any Grant Funds that are not used by Grantee by September 30 of each grant year must be returned to Agency for deposit in the Statewide Education Initiatives Account.

Annual Reports

In addition to the quarterly financial report, Grantees shall submit an annual report as defined in ORS 327.835. The annual report shall include:

- 1) Grantee's progress toward achieving the goals established in the Early Literacy Success Plan;
- 2) An inventory of literacy assessments, tools, curricula and digital resources used by Grantee;
 - a) Evidence that the literacy assessments, tools, curricula, and digital resources in the inventory are used with fidelity to research-aligned literacy strategies;
 - b) Evidence that teachers and administrators are provided with professional development for using and implementing (with fidelity and research-aligned strategies) the literacy assessments, tools, curricula, and digital resources in the inventory;
- 3) The number and percentage of teachers for early elementary grades receiving professional development and coaching disaggregated by grade level;
- 4) The number and percentage of students participating in early literacy Extended Learning Programs and their outcomes disaggregated by student group and by grade level;
- 5) The number and percentage of students participating in high-dosage tutoring and their outcomes disaggregated by student group and by grade level; and
- 6) The curricula being used by Grantee.

Grantee must submit its annual report by **November 30** of each fiscal grant year.

Early Literacy Success School District Grant Monitoring

In accordance with ORS 327.835, the Agency will monitor Grantee's performance under this Grant in person, video conferencing or by phone. Agency will provide written notice to Grantee, as provided in

Section 19.4 of the Grant, at least 15 days in advance of Agency’s monitoring activities and will schedule in person visits, video conferencing and phone calls.

A Grant monitoring visit or call may cover a variety of topics at Agency’s discretion including but not limited to: Grantee’s compliance with the Early Literacy Success School District Grant purposes; challenges faced by the Grantee in implementing its Plan; Plan outcomes; its budget and expenditure of moneys received for the purposes of the Grant; financial reporting, any expenditure changes, and reconciliation of Grant Funds; or Grantee’s training and technical assistance needs.

Before an on-site visit, the Agency will advise Grantee on how to prepare for the monitoring visit and financial reconciliation, the format for the visit, and which Grantee organizational leaders, staff or others should be involved in the visit. Once a date and time are confirmed, the Grantee should send a notification to its organizational leaders, staff, students and community partners who are expected to participate; identify a meeting location and prepare all necessary monitoring documents and data.

SECTION VI. DISBURSEMENT PROVISIONS

Grantee will have access to the Grant Funds using EGMS, as outlined below:

Funding Period	Grant Amount
Year 1	\$91,682.01
Year 2	TBD

Disbursement Date	Quarterly Amount
March 1, 2024*	65% of Year 1 Grant Funds
April 1, 2024*	35% of Year 1 Grant Funds
July 1, 2024	25% of Year 2 Grant Funds
October 1, 2024	25% of Year 2 Grant Funds
January 1, 2025	25% of Year 2 Grant Funds
April 1, 2025	25% of Year 2 Grant Funds

*Grant Funds will be released and available to claim as soon as this Grant is fully executed.

Agency will disburse the Grant Funds in quarterly disbursements, when possible, in advance of expenditures, not on a reimbursement basis. 100% of the Grant Funds for the respective grant year must be drawn down by June 30th, each year.

EXHIBIT B INSURANCE

INSURANCE REQUIREMENTS

Grantee must obtain at Grantee's expense, and require its first tier contractors and subgrantees, if any, to obtain the insurance specified in this exhibit prior to performing under this Grant, and must maintain it in full force and at its own expense throughout the duration of this Grant, as required by any extended reporting period or continuous claims made coverage requirements, and all warranty periods that apply. Grantee must obtain and require its first tier contractors and subgrantees, if any, to obtain the following insurance from insurance companies or entities acceptable to Agency and authorized to transact the business of insurance and issue coverage in Oregon. Coverage must be primary and non-contributory with any other insurance and self-insurance, with the exception of professional liability and workers' compensation. Grantee must pay and require its first tier contractors and subgrantees to pay, if any, for all deductibles, self-insured retention and self-insurance, if any.

WORKERS' COMPENSATION & EMPLOYERS' LIABILITY

All employers, including Grantee, that employ subject workers, as defined in ORS 656.027, shall comply with ORS 656.017 and provide workers' compensation insurance coverage for those workers, unless they meet the requirement for an exemption under ORS 656.126(2). Grantee shall require and ensure that each of its subgrantees, contractors, and subcontractors complies with these requirements. If Grantee is a subject employer, as defined in ORS 656.023, Grantee shall also obtain employers' liability insurance coverage with limits not less than \$500,000 each accident. If Grantee is an employer subject to any other state's workers' compensation law, Grantee shall provide workers' compensation insurance coverage for its employees as required by applicable workers' compensation laws including employers' liability insurance coverage with limits not less than \$500,000, and shall require and ensure that each of its out-of-state subgrantees, contractors, and subcontractors complies with these requirements.

COMMERCIAL GENERAL LIABILITY

☒ Required ☐ Not required

Commercial general liability insurance covering bodily injury and property damage in a form and with coverage that are satisfactory to Agency. This insurance must include personal and advertising injury liability, products and completed operations, contractual liability coverage for the indemnity provided under this Grant, and have no limitation of coverage to designated premises, project or operation. Coverage must be written on an occurrence basis in an amount of not less than \$1,000,000 per occurrence. Annual aggregate limit may not be less than \$2,000,000.

AUTOMOBILE LIABILITY INSURANCE

☒ Required ☐ Not required

Automobile liability insurance covering Grantee's business use including coverage for all owned, non-owned, or hired vehicles with a combined single limit of not less than \$1,000.00 for bodily injury and property damage. This coverage may be written in combination with the commercial general liability insurance (with separate limits for commercial general liability and automobile liability). Use of personal automobile liability insurance coverage may be acceptable if evidence that the policy includes a business use endorsement is provided.

PROFESSIONAL LIABILITY

☒ Required ☐ Not required

Professional liability insurance covering any damages caused by an error, omission or any negligent acts related to the activities performed under this Grant by the Grantee and Grantee's contractors, subgrantees, agents, officers or employees in an amount not less than \$1,000,000 per claim. Annual aggregate limit may not be less than \$2,000,000. If coverage is on a claims made basis, then either an extended reporting period of not less than 24 months must be included in the professional liability insurance coverage, or the Grantee must provide continuous claims made coverage as stated below.

DIRECTORS, OFFICERS AND ORGANIZATION LIABILITY

☒ Required ☐ Not required

Directors, officers and organization liability insurance covering the Grantee's organization, directors, officers, and trustees actual or alleged errors, omissions, negligent, or wrongful acts, including improper governance, employment practices and financial oversight - including improper oversight and/or use of Grant Funds and donor contributions - with a combined single limit of no less than \$1,000,000 per claim.

PHYSICAL ABUSE AND MOLESTATION INSURANCE COVERAGE

☒ Required ☐ Not required

Abuse and molestation insurance in a form and with coverage satisfactory to the State covering damages arising out of actual or threatened physical abuse, mental injury, sexual molestation, negligent: hiring, employment, supervision, investigation, reporting to proper authorities, and retention of any person for whom the Grantee, its contractors, subcontractors or subgrantees ("Covered Entity") is responsible including but not limited to any Covered Entity's employees and volunteers. Policy endorsement's definition of an insured must include the Covered Entity and its employees and volunteers. Coverage must be written on an occurrence basis in an amount of not less than \$1,000,000 per occurrence. Any annual aggregate limit may not be less than \$3,000,000. Coverage can be provided by a separate policy or as an endorsement to the commercial general liability or professional liability policies. The limits must be exclusive to this required coverage. Incidents related to or arising out of physical abuse, mental injury, or sexual molestation, whether committed by one or more individuals, and irrespective of the number of incidents or injuries or the time period or area over which the incidents or injuries occur, must be treated as a separate occurrence for each victim. Coverage must include the cost of defense and the cost of defense must be provided outside the coverage limit.

EXCESS/UMBRELLA INSURANCE

A combination of primary and excess/umbrella insurance may be used to meet the required limits of insurance.

ADDITIONAL INSURED

All liability insurance, except for workers' compensation, professional liability, and network security and privacy liability (if applicable), required under this Grant must include an additional insured endorsement specifying the State of Oregon, its officers, employees and agents as Additional Insureds, including additional insured status with respect to liability arising out of ongoing operations and completed operations, but only with respect to Grantee's activities to be performed under this Grant. Coverage must be primary and non-contributory with any other insurance and self-insurance. The Additional Insured endorsement with respect to liability arising out of Grantee's ongoing operations must be on ISO Form CG 20 10 07 04 or equivalent and the Additional Insured endorsement with respect to completed operations must be on ISO form CG 20 37 07 04 or equivalent.

WAIVER OF SUBROGATION

Grantee waives, and must require its first tier contractors and subgrantees waive, rights of subrogation which Grantee, Grantee's first tier contractors and subgrantees, if any, or any insurer of Grantee may acquire against the Agency or State of Oregon by virtue of the payment of any loss. Grantee must obtain, and require its first tier contractors and subgrantees to obtain, any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the Agency has received a waiver of subrogation endorsement from the Grantee or the Grantee's insurer(s).

CONTINUOUS CLAIMS MADE COVERAGE

If any of the required liability insurance is on a claims made basis and does not include an extended reporting period of at least 24 months, then Grantee shall maintain continuous claims made liability coverage, provided the effective date of the continuous claims made coverage is on or before the effective date of the Grant, for a minimum of 24 months following the later of:

- (i) Grantee's completion and Agency's acceptance of all Services required under the Grant, or
- (ii) Agency or Grantee termination of the Grant, or
- (iii) The expiration of all warranty periods provided under the Grant.

CERTIFICATE(S) AND PROOF OF INSURANCE

Grantee must provide to Agency a Certificate(s) of Insurance for all required insurance before performing any Project activities required under this Grant. The Certificate(s) must list the State of Oregon, its officers, employees and agents as a Certificate holder and as an endorsed Additional Insured. The Certificate(s) must also include all required endorsements or copies of the applicable policy language effecting coverage required by this Grant. If excess/umbrella insurance is used to meet the minimum insurance requirement, the Certificate of Insurance must include a list of all policies that fall under the excess/umbrella insurance. As proof of insurance, Agency has the right to request copies of insurance policies and endorsements relating to the insurance requirements in this Grant. Grantee must furnish acceptable insurance certificates to: ode.insurance@ode.state.or.us or by mail to: Attention Procurement Services, Oregon Department of Education, 255 Capitol St NE, Salem OR, 97310 prior to commencing the work.

NOTICE OF CHANGE OR CANCELLATION

Grantee or its insurer must provide at least 30 days' written notice to Agency before cancellation of, material change to, potential exhaustion of aggregate limits of, or non-renewal of the required insurance coverage(s).

INSURANCE REQUIREMENT REVIEW

Grantee agrees to periodic review of insurance requirements by Agency under this Grant, and to provide updated requirements as mutually agreed upon by Grantee and Agency.

STATE ACCEPTANCE

All insurance providers are subject to Agency acceptance. If requested by Agency, Grantee must provide complete copies of insurance policies, endorsements, self-insurance documents and related insurance documents to Agency's representatives responsible for verification of the insurance coverages required under this exhibit.

8. First Reading *(Shaded words are new/strike-throughs are deleted)

9. Second Reading

10. Board Comments

11. Future Agenda Items

12. Key Dates

Executive Session - March 20, 6:00 PM

Spring Break - March 25-29

Grading Day - April 5

Red Cross Blood Drive - April 10

Student Conferences - April 11-12

Regular School Board Meeting - April 11