



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

**Reynolds School District
Board of Education Regular**

February 22, 2023

7:00 PM

Wood Village City Hall

24200 NE Halsey

Wood Village, Oregon 97060

I.	6:00p - Executive Session	3
	The Reynolds School Board and the Superintendent will recess into Executive Session at 6:00p, under ORS 192.660(2)(a) Personnel, ORS 192.660(2)(d) Negotiations, and ORS 192.660(f) Legal Counsel. Executive Session is closed to the public.	
II.	7:00p - Call to Order	4
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IV.	7:30p - Public to be Heard	14
	Members of the public will address the board with comments and the board will listen only. Public Comment will be limited to 7 speakers with 3 minutes each. Forms must be turned in before the meeting start time.	
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B.	Upcoming Board Meetings	
XI.	9:45p - Adjourn	439



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

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

Policy: [Executive Session – BDC](#)

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

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

Summary:

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

Executive Session is closed to the public.



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

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

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

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

- Safety
 Equity
 Instructional Practice
 Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

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

Call to Order

Roll Call:

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

Motion to Approve Agenda:

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

Pledge of Allegiance

Land Acknowledgement:

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

Land Use Acknowledgment & Guidelines



Approved and Apdopted on May 27, 2020

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

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

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

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

Land Use Acknowledgment

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

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

To: Board of Directors

From: Ana Gonzalez Muñoz, Board Chair

Prepared by: Stephanie Field, Executive Director of Communication and Community Relations

Subject: Board Recognition

Policy: [Community Relations – KAA](#)

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

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

Summary:

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

- Student Recognition: Student requested moving recognition to next month so it could be in person.
- Staff Recognition: Mike Anderson, Interim Principal at Reynolds High School
- Community Partner: Ranya Khoury, Metropolitan Family Services

The Board will publicly recognize the following Resolutions:

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



Reynolds School Board
STAFF RECOGNITION

February 2023

7

Mike Anderson





Reynolds School Board
COMMUNITY PARTNER OF THE MONTH
February 2023

Ranya Khoury
Metropolitan Family Services





RESOLUTION #2022-2023-012

**RESOLUTION PROCLAIMING THE
CELEBRATION OF CLASSIFIED EMPLOYEE
APPRECIATION WEEK IN THE REYNOLDS
SCHOOL DISTRICT**

WHEREAS, the education of youth is essential to the future of our community, state, country and world; and

WHEREAS, classified employees are the backbone of our public education system; and

WHEREAS, classified employees work directly with students, educators, parents, volunteers, business partners, and community members; and

WHEREAS, classified employees support the smooth operation of offices, the safety and maintenance of buildings and property, and the safe transportation, healthy nutrition, and direct instruction of students; and

WHEREAS, our community depends upon, and trusts classified employees to serve students; and

WHEREAS, classified employees, with their diverse talents and true dedication, nurture students throughout their school years.

NOW, THEREFORE, BE IT RESOLVED that the Reynolds School District Board of Directors proclaims **March 6-10, 2023**, to be **CLASSIFIED EMPLOYEE APPRECIATION WEEK**; and

BE IT FURTHER RESOLVED that the Reynolds School District Board of Directors strongly encourages all members of our community to join in this observance, recognizing the dedication and hard work of these individuals.

Adopted this 22nd day of February 2023.

Signed:

Attest:

Chair, Reynolds School Board of Directors

Superintendent of Schools / Clerk



RESOLUTION #2022-2023-013

**RESOLUTION PROCLAIMING THE CELEBRATION OF
WOMEN’S HISTORY MONTH IN THE REYNOLDS
SCHOOL DISTRICT**

WHEREAS, the advocacy efforts of the National Women’s History Project, now known as the National Women’s History Alliance, led to an annual observance of Women’s History Month, which highlights the contributions of women to events in history and contemporary society and is celebrated during March in the United States, the United Kingdom, and Australia;

WHEREAS, women of every race, class, and ethnic background have made significant and historic contributions to the growth and strength of our society in countless recorded and unrecorded ways;

WHEREAS, International Women’s Day has been observed since 1908 in the United States when 15,000 women marched in New York City to raise awareness of issues such as wages, shorter working hours, and voting rights;

WHEREAS, women of every race, religion, class, and ethnic background served as early leaders in the forefront of every major progressive social change movement since the turn of the 20th Century;

WHEREAS, women have been leaders, not only in securing their own rights of suffrage and equal opportunity, but also in the abolitionist movement, the emancipation movement, the industrial labor movement, the civil rights movement, and other movements, especially the peace movement, which create a more fair and just society for all;

WHEREAS, despite these contributions, the role of women in history has been consistently overlooked and undervalued, in the literature, teaching, labor, business and in study of history;

WHEREAS, the National Women’s History Alliance theme for 2023 is “Celebrating Women Who Tell Our Stories”;

WHEREAS, the 2023 theme for National Women’s History Month recognizes women, past and present, who have been active in all forms of media and storytelling including print, radio, TV, stage, screen, blogs, podcasts, and more. The timely theme honors women in every community who have devoted their lives and talents to producing art, pursuing truth, and reflecting the human condition decade after decade.

WHEREAS, additional education is needed in order to increase the knowledge of all citizens relative to the contributions of women to the development of society;

NOW, THEREFORE, BE IT RESOLVED, The Reynolds School District publicly celebrates the month of March as Women’s History Month.

BE IT FURTHER RESOLVED, The Superintendent or her designee shall celebrate Women’s History Month during the month of March.

Adopted this 22nd day of February 2023.

Signed:

Attest:

Chair, Reynolds School Board of Directors

Superintendent of Schools / Clerk



RESOLUTION # 2022-2023-014

**RESOLUTION PROCLAIMING THE CELEBRATION OF
NATIONAL SCHOOL SOCIAL WORKER WEEK IN
REYNOLDS SCHOOL DISTRICT**

WHEREAS, “We Rise” is the 2023 theme of the School Social Workers Association of America. In their important role in schools, school social workers are able to light the way, emphasizing the whole child, collaborating with other professionals, linking students and families with needed services, and advocating for students; and

WHEREAS, school social workers serve as vital members of a school’s education team, playing a central role in creating partnerships between the home, school, and community to ensure student academic success; and

WHEREAS, the Reynolds Board of Education and Superintendent of Schools established mental health supports for students as an important budget priority area in 2021-2022; and

WHEREAS, 21 school social workers are employed with Reynolds School District to help students reach their full potential and are specially licensed to offer direct mental health support for students; and

WHEREAS, school social workers are especially skilled in providing services to students who face serious challenges to school success including disability, poverty, discrimination, abuse, neglect, mental illness, homelessness, bullying, familiar stressors, and other barriers to learning; and

WHEREAS, school social workers are more necessary now than any time in recent memory, as more students are struggling with mental and behavioral health disorders, with nearly one in six children, two to eight years old (17.4%) having a diagnosed mental, behavioral, or developmental disorder, and 3.2% of children, three to 17 years old (approximately 1.9 million) have diagnosed depression; and

WHEREAS, school social workers, being licensed mental health professionals in our schools, provide direct services and necessary assessment, interventions, counseling, family outreach, and community referrals; and

WHEREAS, research indicates that school mental health programs improve educational outcomes by decreasing absences, dropout rates, and discipline referrals, while improving academic achievement; and

WHEREAS, school mental health programs are critical to early identification of, and early intervention for, mental health problems; and

NOW, THEREFORE, BE IT RESOLVED, The Reynolds School District publicly thanks our school social workers for the vital role they play in the lives of students in our school district.

BE IT FURTHER RESOLVED, The Superintendent or her designee shall celebrate National School Social Worker Week from March 5-11, 2023.

Adopted this 22nd day of February 2023.

Signed:

Attest:

Chair, Reynolds School Board of Directors

Superintendent of Schools / Clerk



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

To: Board of Directors

From: Frank Caropelo, Interim Superintendent of Schools

Prepared by: Kaylie Jeffries, Executive Assistant to the Superintendent

Subject: Public to be Heard

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

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 1: Marginalized Students

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

Summary:

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

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

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



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

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

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

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

Summary:

Each Bargaining Group, Reynolds Education Association (REA) and Oregon School Employees Association, Chapter 37 (OSEA) will provide the Board of Directors with updates.

Previous Board Action:

Not Applicable

Background:

Not Applicable

Financial Implications:

Not Applicable

Alternatives:

Not Applicable

Staff Recommendation:

Not Applicable

Motion:

Not Applicable



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To: Board of Directors
From: Anthony Lebron, Chief Financial Officer
Prepared by: Mitchel Johnson, Administrative Analyst to the CFO
Subject: 2022-2023 Financial Report to the Board
Policy: [Financial Reports and Statements - DIC](#)
Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

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

Summary:

Auditor Roy Rogers and company, will present to the Board the Annual Financial Reports for three Reynolds Charter Schools, Reynolds School District, and ASB funds.

3 Reynolds Charter Schools and RSD financial reports for year ending June 30, 2022:

- a. Multnomah Learning Academy – Jo Ann Lindenthal, Executive Director
- b. Reynolds Arthur Academy – Jill Domine, Director of Finance
- c. Rockwood Preparatory Academy – John Nelsen, Executive Director
- d. Reynolds School District 7 – Anthony Lebron, Chief Financial Officer and Heidi Steen, Director of Financial Services

Previous Board Action:

The audits are submitted to the Board annually.

Background:

Not Applicable

Financial Implications:

Not Applicable

Alternatives:

Not Applicable

Staff Recommendation:

Not Applicable

Motion:

Not Applicable

**MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON**

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022



**12700 SW 72nd Ave.
Tigard, OR 97223**

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

2021-22

BOARD OF DIRECTORS

<u>Name</u>	<u>Term End Date</u>
Codi Tillson, President and Secretary	June 30, 2023
Matt Luce, Treasurer	June 30, 2023
Chris Card	June 30, 2022
Andrea Rose	June 30, 2022
Erika Teyema	June 30, 2022
Jimmy Martindale	June 30, 2023

All board members receive mail at the address below:

ADMINISTRATION

Jo Ann Lindenthal, Executive Director
22565 NE Halsey Street
Fairview, OR 97024

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MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

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

December 12, 2022

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Multnomah Learning Academy
Multnomah County, Oregon

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Academy'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, including omissions, 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 Academy'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 Academy'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, 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 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 Schedules of Net Pension Liability and Contributions for PERS or the Management's Discussion and Analysis because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance on them.

Other Information

Management is responsible for the other information included in the annual report. The listing of board members containing their term expiration dates, located before the table of contents, and the other information, as listed in the table of contents, 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 8, 2022 on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Hans Graichen

HANS K. GRAICHEN, CPA
PAULY, ROGERS AND CO., P.C.

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**MULTNOMAH LEARNING ACADEMY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2022**

As management of Multnomah Learning Academy (Academy), we offer the following narrative overview and analysis of the Academy's basic financial statements for the year ended June 30, 2022. It is management's goal in preparing this discussion to assist users of these basic financial statements in interpreting key data found in the pages that follow, and to analyze the results of this fiscal year. Because the information contained in this discussion is necessarily select in nature, it should be read and interpreted in conjunction with those financial statements.

The Academy's basic financial statements consist of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

A budget-to-actual schedule is also included in this report.

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

The fund financial statements are presented focusing on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the year. This information might be useful in assessing the Academy's near-term financial situation, and is useful in the preparation and analysis of annual budgets. The governmental fund financial statements provide a reconciliation to the government-wide financial statements.

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

- The Academy had \$2,663,706 invested in capital assets and right-to-use assets, net of related debt, depreciation and amortization at June 30, 2022.
- The Academy's assets exceeded its liabilities at June 30, 2022 by \$3,534,778
- The Academy's net assets increased by \$593,546 from the net position at July 1, 2021 of \$2,941,232 to \$3,534,778 during fiscal year 2021-2022.

**MULTNOMAH LEARNING ACADEMY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2022**

CONDENSED STATEMENT OF NET POSITION

	<u>2022</u>	<u>2021</u>	<u>% Change</u>
ASSETS:			
Current and other assets	\$ 7,309,915	\$ 3,434,007	112.9%
Capital assets, net of depreciation	3,855,330	3,950,203	-2.4%
Total Assets	<u>11,165,245</u>	<u>7,384,210</u>	<u>51.2%</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Pension related deferral - PERS	2,157,497	2,413,853	-10.6%
TOTAL ASSETS AND PENSION RELATED DEFERRALS:			
	<u>\$ 13,322,742</u>	<u>\$ 9,798,063</u>	<u>36.0%</u>
LIABILITIES:			
Current and other liabilities	860,738	818,678	5.1%
Noncurrent liabilities	6,849,854	5,792,579	18.3%
Total Liabilities	<u>7,710,592</u>	<u>6,611,257</u>	<u>16.6%</u>
DEFERRED INFLOWS OF RESOURCES:			
Pension related deferral - PERS	2,077,372	245,574	88.2%
TOTAL LIABILITIES AND PENSION RELATED DEFERRALS:			
	<u>9,787,964</u>	<u>6,856,831</u>	<u>42.7%</u>
Net Position			
Net investment in capital assets	2,663,706	2,633,991	1.1%
Unrestricted	871,072	307,241	183.5%
Total Net Position	<u>3,534,778</u>	<u>2,941,232</u>	<u>20.2%</u>
TOTAL LIABILITIES, PENSION RELATED DEFERRALS AND NET POSITION:			
	<u>\$ 13,322,742</u>	<u>\$ 9,798,063</u>	<u>36.0%</u>

CONDENSED STATEMENT OF ACTIVITIES

	<u>2022</u>	<u>2021</u>	<u>% Change</u>
REVENUES:			
Charges for services	\$ 256	\$ -	100.0%
Operating grants / contributions	3,497	2,825	23.8%
General revenues	6,177,759	5,795,018	6.6%
Total Revenues	<u>6,181,512</u>	<u>5,797,843</u>	<u>6.6%</u>
EXPENDITURES:			
Instruction	3,543,110	3,792,139	-6.6%
Support services	1,889,355	2,098,916	-10.0%
Enterprise community services	4,956	1,282	286.6%
Debt service	119,724	73,140	63.7%
Facility acquisition	30,821	1,615	1808.4%
Total Expenses	<u>5,587,966</u>	<u>5,967,092</u>	<u>-6.4%</u>
Change in Net Position	593,546	(169,249)	450.7%
Beginning Net Position	2,941,232	3,110,481	-5.4%
Ending Net Position	<u>\$ 3,534,778</u>	<u>\$ 2,941,232</u>	<u>20.2%</u>

**MULTNOMAH LEARNING ACADEMY
MANAGEMENT’S DISCUSSION AND ANALYSIS
For the year ended June 30, 2022**

The Schedules of Revenues, Expenditures and Changes in Fund Balance, included in the other information, also includes the Academy’s budget, which is approved by the board of directors each year. This information is useful in assessing the Academy’s near-term financial situation, and in the analysis of its annual budget.

- Our revenues from State sources were \$363,278 higher than budgeted amounts due to a recalculation of actual enrollment numbers at the end of the year to State School Funds received per student throughout the year. This figure also includes final state calculations for the fiscal year 20-21.
- Our revenue from local sources were \$91 lower than budgeted.
- Our revenue from federal sources were \$596,040 lower than budgeted. We were not able to secure all the resources we had planned to expense in the year therefore reimburse. We received federal source funds on a reimbursement basis through our school district.
- Additional funds collected were allocated to school programs, curriculum, staffing, and property maintenance, and set aside for future curriculum adoption needs.
- Total expenditures were \$825,328 lower than budget amounts due to conservative spending due to the unknowns around the continued COVID pandemic effects on our operation, state funding and anticipated expenses to prepare campuses for fall 2022. Our expenditures reflect our expenses from our federal sources and grants reimbursed this year.

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

As of June 30, 2022, the money market account balance was \$2,102,932 pending project expenses and building maintenance. Funds not expensed in the budget get transferred from general checking into the money market account. These funds are set aside for unforeseen expenditures, our continued growth at the elementary and middle school, site projects at both campuses and potential increase in PERS expenses starting in 2023. Since the pandemic, we are also using money market funds to offset additional expenses not covered under general funds such as additional staff to maintain continued behavioral supports. Funds also set aside to provide additional Professional Development reimbursement funds for our educational staff. Due to our current loan requirements, the Academy must fund all future expansions, renovations and maintenance with available cash on hand. MLA continues to do general maintenance on both campuses each summer to maintain buildings in good working order. ESSER and SIA grant funds used to continue to improve student learning and building operations.

We anticipate that revenues will remain consistent. Enrollment is leveling out just below full capacity.

Staffing positions remained steady from the previous year with the exception of a larger number of additional support staff to handle behavioral needs. Salaries have increased in Administrative and Instructional Salaries due to the annual percentage increase. The Academy anticipates that the current employee positions will continue through the 2022-2023 school year. Additional educational aides have been added to accommodate for student needs and to accommodate current protocols. The Academy is hoping to maintain current enrollment and staffing into the 2023-2024 school year if it balances with expected funding. The Academy will reassess if funding projections change.

**MULTNOMAH LEARNING ACADEMY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2022**

This financial report is designed to provide a general overview of the Academy's finances for all those with an interest in the Academy's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director Jo Ann Lindenthal, 22565 NE Halsey St. Fairview, OR 97024.

Jo Ann Lindenthal, Executive Director

BASIC FINANCIAL STATEMENTS

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MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

STATEMENT OF NET POSITION
at June 30, 2022

ASSETS:	
Current:	
Cash and cash equivalents	\$ 3,534,460
Accounts receivable	196,486
Prepaid expenses, current	273,444
Total Current Assets	4,004,390
Non-current:	
Prepaid expenses, non-current	6,369
Deposits receivable	25,346
Capital assets not being depreciated	1,432,867
Capital assets being depreciated, net of depreciation	2,422,463
Right-to-use asset, net of amortization	3,273,810
Total Non-current Assets	7,160,855
DEFERRED OUTFLOWS OF RESOURCES:	
Pension related deferrals - PERS	2,157,497
TOTAL ASSETS AND PENSION RELATED DEFERRALS	\$ 13,322,742
LIABILITIES:	
Current:	
Accounts payable	\$ 29,848
Payroll liabilities	663,775
Current portion of note payable	167,115
Total Current Liabilities	860,738
Non-current:	
Lease liability	3,307,083
Net pension liability - PERS	2,551,535
Note payable, net of current portion	991,236
Total Non-current Liabilities	6,849,854
DEFERRED INFLOWS OF RESOURCES	
Pension related deferrals - PERS	2,077,372
TOTAL LIABILITIES AND PENSION RELATED DEFERRALS	9,787,964
NET POSITION:	
Net investment in capital assets	2,663,706
Unrestricted	871,072
Total Net Position	3,534,778
TOTAL LIABILITIES, AND PENSION RELATED DEFERRALS AND NET POSITION	\$ 13,322,742

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

STATEMENT OF ACTIVITIES
for the Year Ended June 30, 2022

FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Instruction	\$ 3,543,110	\$ -	\$ 3,497	\$ (3,539,613)
Support services	1,889,355	-	-	(1,889,355)
Enterprise and community service	4,956	256	-	(4,700)
Debt service	119,724	-	-	(119,724)
Facility acquisition	30,821	-	-	(30,821)
Total Governmental Activities	\$ 5,587,966	\$ 256	\$ 3,497	(5,584,213)
General Revenues				
				322,850
Federal aid				5,853,578
State aid				1,231
Earnings on investments				100
Miscellaneous				100
Total General Revenues				6,177,759
Changes in Net Position				593,546
Net Position - Beginning				2,941,232
Net Position - Ending				\$ 3,534,778

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON
 BALANCE SHEET - GOVERNMENTAL FUND
 at June 30, 2022

	GENERAL FUND
ASSETS:	
Cash and cash equivalents	\$ 3,534,460
Accounts receivable	196,486
Prepaid expenses	273,444
Total Assets	\$ 4,004,390
 LIABILITIES AND FUND BALANCE:	
Liabilities:	
Accounts payable	\$ 29,848
Payroll liabilities	663,775
Total Liabilities	693,623
Fund Balances:	
Nonspendable	273,444
Assigned	23,500
Unassigned	3,013,823
Total Fund Balances	3,310,767
Total Liabilities and Fund Balance	\$ 4,004,390

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

RECONCILIATION OF THE GOVERNMENTAL FUND
BALANCE SHEET TO THE STATEMENT OF NET POSITION
at June 30, 2022

Total Fund Balances - Governmental Fund	\$ 3,310,767
<p>The net pension asset (liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.</p>	
Net Pension Liability - PERS	(2,551,535)
<p>Deferred inflows and outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projected and actual earnings, and contributions subsequent to the measurement date.</p>	
Deferred Inflow of Resources - PERS	(2,077,372)
Deferred Outflows of Resources - PERS	2,157,497
<p>Prepaid expenditures, not expected to be used within one fiscal year, are reported as expenditures in the governmental fund. The Statement of Net Position includes all prepaid expenditures among the assets of the Academy as a whole.</p>	
Long Term Prepaid Expenditures	6,369
<p>Refundable rental deposits paid on a long-term lease contract, not receivable in the current period, are reported as an expenditure in the governmental fund. The Statement of Net Position includes those deposits among the assets of the Academy as a whole.</p>	
Deposits Receivable	25,346
<p>Debt applicable to the Academy's governmental activities is not due and payable in the current period and accordingly is not reported as a fund liability. All debt, both current and long-term, is reported in the Statement of Net Position.</p>	
Long Term Note Payable	(1,158,351)
<p>The cost of capital assets (land, buildings and improvements, computers and equipment, leasehold improvements) purchased or constructed is reported as an expenditure in the governmental fund. The Statement of Net Position includes those capital assets among the assets of the Academy as a whole.</p>	
Capital Assets (Net of Depreciation)	3,855,330
<p>Right-to-use assets are not financial resources and therefore are not reported in the governmental funds.</p>	
Right-to-Use Assets, Net	3,273,810
<p>Long-term liabilities applicable to the Academy'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.</p>	
Lease Payable	(3,307,083)
Net Position	\$ 3,534,778

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

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

REVENUES:

Federal aid	\$ 322,850
State aid	5,853,578
Earnings on investments	1,231
Miscellaneous	<u>3,853</u>
Total Revenues	<u>6,181,512</u>

EXPENDITURES:

Current:	
Instruction	3,529,730
Support services	1,377,607
Enterprise and community services	<u>4,956</u>
Total Current	4,912,293
Debt service	660,187
Capital outlay	<u>30,821</u>
Total Expenditures	<u>5,603,301</u>

Net Change in Fund Balance	578,211
Beginning Fund Balance	<u>2,732,556</u>
Ending Fund Balance	<u>\$ 3,310,767</u>

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

RECONCILIATION OF THE GOVERNMENTAL FUND
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 TO THE STATEMENT OF ACTIVITIES
 for the Year Ended June 30, 2022

Total Net Changes in Fund Balances - Governmental Funds	\$ 578,211
<p>The pension expense represents the changes in net pension asset (liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.</p>	
Pension Expense - PERS	(5,451)
<p>Capital asset additions are reported in governmental funds as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense or amortization expense. This is the amount by which capital outlay exceeds depreciation and amortization.</p>	
Depreciation expense	(94,873)
Amortization Expense	(415,875)
<p>Prepaid expenditures, not expected to be used within one fiscal year, are reported as expenditures in the governmental fund.</p>	
Long Term Prepaid Expenditures	(8,929)
<p>Repayment of principal is an expenditure in the governmental fund but reduces the liability in the Statement of Net Position.</p>	
Debt principal repaid	157,861
<p>Long-term lease payments are recorded as debt service in governmental funds. This payment is a reduction to the lease liability in the Statement of Net Position.</p>	
Payment on Lease Liability	382,602
Change in Net Position of Governmental Activities	\$ 593,546

NOTES TO THE
BASIC FINANCIAL STATEMENTS

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MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. THE FINANCIAL REPORTING ENTITY

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

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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

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

FUND FINANCIAL STATEMENTS

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

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

GOVERNMENTAL FUND TYPES

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

Revenues susceptible to accrual are federal, state, and local shared revenue.

There is the following major governmental fund:

GENERAL FUND

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

GRANTS

Unreimbursed expenditures due from grantor agencies are reflected in the government-wide financial statements as receivables and revenue. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures is recorded as a liability in the Balance Sheet and Statement of Net Position.

NET POSITION

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

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There was not a restricted net position at June 30, 2022.

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, as well all right-to-use assets, net of accumulated amortization and reduced by the outstanding balances of any lease liabilities.

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

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

FUND BALANCE

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

- Non-spendable fund balance represents amounts that are not in a spendable form. The non-spendable fund balance represents prepaid items at June 30, 2022.
- 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 assigned balance represents funds that have been set aside to subsidize continuing education and/or development for employees of MLA who apply for the grant. Each year \$25,000 is set aside for this purpose. The assigned balance at June 30 of each year represents the unused portion for that year.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

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

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

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. BUDGET

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

The expenditures budgets are made of the following levels:

LEVEL OF CONTROL

Instruction
Support services
Enterprise and community services
Facilities acquisition and construction
Debt service

Budget variances are shown on page 29.

D. CAPITAL ASSETS

Capital assets, which include equipment, buildings, land and improvements are reported in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of at least \$5,000 and a useful life in excess of one year. Capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at their estimated fair market value on the date donated. The cost of normal maintenance and repair that do not add function to the asset or materially extend the useful life of the asset are expensed as incurred.

Capital assets are depreciated using the straight-line method over the following useful lives:

Building and Improvements	50 years
Computers and Equipment	5 to 10 years
Leasehold Improvements	10 years
Furnishings	15 years

E. SUPPLY INVENTORY

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

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. RETIREMENT PLANS

Substantially all of the Academy'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.

G. FAIR VALUE INPUTS, METHODOLOGIES AND HIERARCHY

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

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

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

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

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

There were no investments at June 30, 2022.

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. DEFERRED OUTFLOWS / INFLOWS OF RESOURCES

In addition to assets, the basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense / expenditure) until then. At June 30, 2022, there were deferred outflows representing PERS pension related deferrals reported in the Statement of Net Position.

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2022, there were deferred inflows representing PERS pension related deferrals reported in the Statement of Net Position.

I. ESTIMATES

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

J. PREPAID EXPENSES

Prepaid expenses are reported for curriculum, licenses, and services for future years and Chromebook purchases not received (risk has not transferred to the Academy) as of June 30, 2022.

K. ACCOUNTS RECEIVABLE

The accounts receivable are all current and are considered by management to be fully collectible. Therefore, no provision for uncollectable amounts has been made.

L. DEPOSITS RECEIVABLE

Deposits receivable are reported for payment of a security deposit equal to one month rent on the property leased at 3240 S. Troutdale Road, Troutdale, Oregon. The deposit will be returned to the Academy within sixty days of the termination of the lease.

M. LEASE PAYABLE

For the year ended June 30, 2022, the basic financial statements include the adoption of GASB Statement No. 87, *Leases*. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. See Note 7.

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS

DEPOSITS

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury. The total bank balance per the bank statements as of June 30, 2022 was \$3,713,588, of which \$500,000 was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program (PFCP).

At June 30, 2022 cash and cash equivalents consisted of the following:

Bank Demand Deposits	\$	1,431,528
Money Market		2,102,932
Total	\$	<u>3,534,460</u>

CREDIT RISK – DEPOSITS

In the case of deposits, this is the risk that in the event of a bank failure, deposits may not be returned. There is no deposit policy for custodial credit risk unless held at a qualified depositor for public funds. As of June 30, 2022 none of the bank balances were exposed to custodial credit risk.

INVESTMENTS

Policy is to follow state statutes governing cash management. Statutes authorize investing in banker's acceptances, repurchase agreements, obligations of the United States and its agencies and instrumentalities.

INTEREST RATE RISK - INVESTMENTS

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

CREDIT RISK - INVESTMENTS

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

CONCENTRATION OF CREDIT RISK

At June 30, 2022 there were no investments.

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

3. CAPITAL ASSETS

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

	<u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2022</u>
Capital Assets, Non-Depreciable				
Land	\$ 1,432,867	\$ -	\$ -	\$ 1,432,867
Capital Assets, Depreciable				
Buildings and improvements	\$ 2,986,935	\$ -	\$ -	\$ 2,986,935
Computers and equipment	205,087	-	(56,100)	148,987
Leasehold improvements	252,240	-	-	252,240
Totals	<u>3,444,262</u>	<u>-</u>	<u>(56,100)</u>	<u>3,388,162</u>
Accumulated Depreciation				
Buildings and improvements	651,837	59,739	-	711,576
Computers and equipment	167,507	9,910	(56,100)	121,317
Leasehold improvements	107,582	25,224	-	132,806
Total Accumulated Depreciation	<u>926,926</u>	<u>94,873</u>	<u>(56,100)</u>	<u>965,699</u>
Net Capital Assets, Depreciable	<u>\$ 2,517,336</u>			<u>\$ 2,422,463</u>

Deletions represent old Chromebooks that were replaced. All depreciation expense for the year was charged to Support Services.

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN

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

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

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

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
- i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results. A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. 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.

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

4. 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, 2022 were \$761,782, excluding amounts to fund employer specific liabilities.

Pension Asset or Liability

At June 30, 2022, the Academy reported a net pension liability of \$2,551,535 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2019. The Academy's proportion of the net pension liability was based on a projection of the Academy'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 dates of June 30, 2021 and 2020, the Academy's proportion was .021 percent for both years. Pension expense for the year ended June 30, 2022 was 5,451.

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 238,840	\$ -
Changes in assumptions	638,726	6,715
Net difference between projected and actual earnings on pension plan investments	-	1,888,881
Net changes in proportionate share	223,272	181,776
Difference between employer contributions and proportionate share of contributions	294,877	-
Subtotal - amortized deferrals (below)	1,395,715	2,077,372
Academy contributions subsequent to measurement date	761,782	-
Deferred outflow (inflow) of resources	\$ 2,157,497	\$ 2,077,372

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

Subtotal amounts related to pension as deferred outflows of resources, \$1,395,715, and deferred inflows of resources, (\$2,077,372), net to (\$681,657) and will be recognized in pension expense as follows:

Year ending June 30,	Amount
2023	\$ (4,381)
2024	(92,127)
2025	(244,319)
2026	(418,563)
2027	77,733
Total	\$ (681,657)

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

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

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

MULTNOMAH LEARNING ACADEMY
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NOTES TO THE BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 2019
Measurement date	June 30, 2021
Experience study	2018, Published July 24, 2019
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent (Reduced from 2.50)
Long-term expected rate of return	6.90 percent (Reduced from 7.20)
Discount rate	6.90 percent (Reduced from 7.20)
Projected salary increases	3.40 percent (Reduced from 3.50)
Cost-of-living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p><u>Health retirees and beneficiaries:</u> Pub-2010 Health Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Active members:</u> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Disabled retirees:</u> Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

4. 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	27.5%	37.5%	32.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternative Portfolio	7.5%	17.5%	15.0%
Opportunity Portfolio	0.0%	5.0%	0.0%
Risk Parity	0.0%	2.5%	2.5%
Total			100.0%

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

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 of Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
<i>Assumed Inflation - Mean</i>		2.40%

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

MULTNOMAH LEARNING ACADEMY
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NOTES TO THE BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2021 and 2020 was 6.90 and 7.20 percent, respectively, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Academy’s proportionate share of the net pension liability to changes in the discount rate – The following presents the Academy’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the Academy’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%)
Academy's proportionate share of the net pension liability (asset)	\$ 5,010,604	\$ 2,551,535	\$ 494,186

Changes Subsequent to the Measurement Date

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

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

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

Employees of the Academy 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.

MULTNOMAH LEARNING ACADEMY
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NOTES TO THE BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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.

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

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

Retirement Health Insurance Account

Plan Description:

As a member of Oregon Public Employees Retirement System (OPERS) the Academy 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.

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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

Funding Policy:

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

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the Academy 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 Academy's contributions to RHIA for the year ended June 30, 2022 were not considered material to the basic financial statements by management.

At June 30, 2022, the Academy's net OPEB liability/(asset) and deferred inflows and outflows for RHIA were not considered material to the basic financial statements by management and were not accrued in the government-wide statements.

6. SERVICE AGREEMENTS

There is a month-to-month service agreement for IT support services. The monthly payment under the agreement for the elementary school was \$3,420 per month until April 2022, when it increased to \$3,877 per month. The monthly payment under the agreement for the middle school was \$3,015 per month until April 2022, when it increased to \$3,427 per month. Total service agreement for the year ended June 30, 2022 for the elementary school was \$42,483. Total service agreement for the year ended June 30, 2022 for the middle school was \$37,488. Since this is a month-to-month service agreement, there are no future minimum payments.

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

7. LEASE LIABILITY AND RIGHT-TO-USE ASSET

On November 1, 2021 the Academy entered into a 6-year lease with Yoshida Real Estate Holding XV, as Lessee, for use of the premises located at 3220-3240 S Troutdale, Oregon 97060 for middle school space. An initial lease liability was recorded in the amount of \$3,534,201. As of June 30, 2022, the value of the lease liability is \$3,218,134. Required monthly fixed payments are \$30,777. Effective November 1, 2022, the required monthly fixed payments increased to \$31,682, and will increase every November 1 for the duration of the lease. The lease liability has a discount rate of 1.7222%, which is based on a U.S. Treasury A rating at a 122-month credit spread and the daily treasury part yield curve rate at 122 months. The premises' estimated useful life was 122 months as of July 1, 2021 when GASB 87 was implemented. The value of the right-to-use asset as of June 30, 2022 is \$3,534,201 with accumulated amortization of \$348,561 and is included with 'buildings' on the lease class activities table below. The Academy has an extension option for an additional 6-year term. The Lessor has an extension option for an additional 6-year term.

On April 1, 2020 the Academy entered into a 37-month lease with Yoshida Real Estate Holding XV, as Lessee, for use of the premises located at 26948 SE Stark Street, Troutdale, Oregon 97060 for an indoor play area and café (Annex). An initial lease liability was recorded in the amount of \$106,041. As of June 30, 2022, the value of the lease liability is \$54,196. Required monthly fixed payments are \$4,413. Effective November 1, 2022, the required monthly fixed payments increased to \$4,590. The lease liability has a discount rate of 0.5925%, which is based on a U.S. Treasury A rating at a 24-month credit spread and the daily treasury part yield curve rate at 24 months. The premises' estimated useful life was 24 months as of July 1, 2021 when GASB 87 was implemented. The value of the right-to-use asset as of June 30, 2022 is \$106,041 with accumulated amortization of \$53,163 and is included with 'buildings' on the lease class activities table below.

On January 1, 2020 the Academy entered into a five-year lease with Pacific Office Automation, as Lessee, for use of eight copiers. An initial lease liability was recorded in the amount of \$48,536. As of June 30, 2022, the value of the lease liability is \$34,464. Required monthly fixed payments are \$1,561, which includes \$350 for toner, parts, and labor. The \$350 for toner, parts, and labor has been properly excluded from the total lease liability. The lease liability has a discount rate of 0.8453%, which is based on a U.S. Treasury A rating at a 41-month credit spread and the daily treasury part yield curve rate at 41 months. The equipment's estimated useful life was 41 months as of July 1, 2021 when GASB 87 was implemented. The value of the right-to-use asset as of June 30, 2022 is \$48,536 with accumulated amortization of \$13,517 and is included with 'equipment' on the lease class activities table below.

In June 2018 the Academy entered into a 51-month lease with Pitney Bowes, as Lessee, for use of mailing equipment. An initial lease liability was recorded in the amount of \$907. As of June 30, 2022, the value of the lease liability is \$280. Required monthly fixed payments are \$70. The lease liability has a discount rate of 0.4661%, which is based on a U.S. Treasury A rating at a 16-month credit spread and the daily treasury part yield curve rate at 16 months. The equipment's estimated useful life was 16 months as of July 1, 2021 when GASB 87 was implemented. The value of the right-to-use asset as of June 30, 2022 is \$907 with accumulated amortization of \$634 and is included with 'equipment' on the lease class activities table below.

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

7. LEASE LIABILITY AND RIGHT-TO-USE ASSET (CONTINUED)

Lease Liability

	Changes in Lease Liability			Balance at June 30, 2022
	Balance at July 1, 2021	Additions	Reductions	
Buildings				
Middle School	\$ -	\$ 3,534,201	\$ 316,058	\$ 3,218,143
Annex	-	106,041	51,845	54,196
Equipment				
Copiers	-	48,536	14,072	34,464
Mailing Equipment	-	907	627	280
	\$ -	\$ 3,689,685	\$ 382,602	\$ 3,307,083

Principal and Interest Requirements to Maturity

For year ended June 30,	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2023	\$ 392,322	\$ 53,309	\$ 445,631
2024	347,255	47,345	394,600
2025	344,731	41,462	386,193
2026	344,619	35,569	380,188
2027	350,601	29,587	380,188
2028-2032	1,527,555	56,558	1,584,113
	\$ 3,307,083	\$ 263,830	\$ 3,570,913

Right-to-Use Asset Underlying Lease Liability

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

Asset Class	At June 30, 2022		
	Lease Asset Value	Accumulated Amortization	Net Value
Buildings	\$ 3,640,242	\$ 401,724	\$ 3,238,518
Equipment	49,443	14,151	35,292
	\$ 3,689,685	\$ 415,875	\$ 3,273,810

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

7. LEASE LIABILITY AND RIGHT-TO-USE ASSET (CONTINUED)

Right-to-Use Asset Underlying Lease Liability (Continued)

	Changes in Right-to-Use Asset			Balance at June 30, 2022
	Balance at July 1, 2021	Additions	Reductions	
Buildings				
Middle School	\$ -	\$ 3,534,201	\$ -	\$ 3,534,201
Annex	-	106,041	-	106,041
Equipment				
Copiers	-	48,536	-	48,536
Mailing Equipment	-	907	-	907
Total	-	3,689,685	-	3,689,685
Accumulated Amortization				
Buildings				
Middle School	-	(348,561)	-	(348,561)
Annex	-	(53,163)	-	(53,163)
Equipment				
Copiers	-	(13,517)	-	(13,517)
Mailing Equipment	-	(634)	-	(634)
Total	-	(415,875)	-	(415,875)
Total Lease Assets, Net	\$ -			\$ 3,273,810

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

8. LONG TERM OBLIGATIONS

Changes in the note payable are as follows:

Issue Date	Interest Rate	Original Issue	Outstanding 7/1/2021	Issued	Matured and Redeemed	Outstanding 6/30/2022
July 2, 2018	5.15%	\$ 1,733,000	\$ 1,316,212	\$ -	\$ 157,861	\$ 1,158,351

A note was entered into on July 2, 2018 with Columbia State Bank at 5.15% interest in 30 monthly payments of \$18,572 and a final payment of \$17,324 due July 1, 2028. In the event of default, the full balance of the loan may become immediately due at the discretion of the lender.

The note is collateralized by land, buildings and improvements costing \$3,487,082. For the year ended June 30, 2022 total depreciation on these assets was \$41,668. At June 30, 2022 accumulated depreciation was \$583,014 and the net book value of the collateral was \$2,904,068. The annual principal and interest on the JP Morgan Chase debt is payable as follows:

Year	Principal	Interest	Total
2022-23	\$ 167,115	\$ 55,747	\$ 222,862
2023-24	175,927	46,935	222,862
2024-25	185,205	37,657	222,862
2025-26	194,971	27,891	222,862
2026-27	205,252	17,609	222,861
2028-29	229,881	6,845	236,726
	<u>\$ 1,158,351</u>	<u>\$ 192,684</u>	<u>\$ 1,351,035</u>

9. RISK MANAGEMENT

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

MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

10. COMMITMENTS & CONTINGENCIES

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

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

The COVID-19 outbreak in the United States has caused substantial disruption to business and local governments due to mandated and voluntary suspension of operations and stay at home orders. There is considerable uncertainty around the duration of the outbreak and the long-term impact to the overall economy.

11. TAX STATUS

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

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

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REQUIRED
SUPPLEMENTARY INFORMATION

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MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
at June 30, 2022

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Entity's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2022	0.021 %	\$ 2,551,535	\$ 2,625,443	97.2 %	87.6 %
2021	0.021	4,634,238	2,366,278	195.8	75.8
2020	0.023	4,021,743	1,982,159	202.9	80.2
2019	0.020	3,079,511	1,887,078	163.2	82.1
2018	0.018	2,434,546	1,594,985	152.6	83.1
2017	0.016	2,334,770	1,275,194	183.1	80.5
2016	0.015	854,245	895,047	95.4	91.9
2015	0.014	(314,299)	871,608	(36.1)	103.6
2014	0.014	707,594	751,557	94.2	92.0

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

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

SCHEDULE OF CONTRIBUTIONS

Year	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2022	\$ 761,782	\$ 761,782	\$ -	\$ 2,696,858	28.2 %
2021	909,015	909,015	-	2,625,443	34.6
2020	740,274	740,274	-	2,366,278	31.3
2019	506,191	506,191	-	1,982,159	25.5
2018	524,179	524,179	-	1,887,078	27.8
2017	379,129	379,129	-	1,594,985	23.8
2016	327,116	327,116	-	1,275,194	25.7
2015	238,279	238,279	-	895,047	26.6
2014	218,808	218,808	-	871,608	25.1

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

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OTHER INFORMATION

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MULTNOMAH LEARNING ACADEMY
MULTNOMAH COUNTY, OREGON

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

REVENUES:	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
Federal sources	\$ 918,890	\$ 918,890	\$ 322,850	\$ (596,040)
State sources	5,490,300	5,490,300	5,853,578	363,278
Local sources	5,175	5,175	5,084	(91)
Total Revenues	<u>6,414,365</u>	<u>6,414,365</u>	<u>6,181,512</u>	<u>(232,853)</u>
 EXPENDITURES:				
Instruction	3,923,677	3,923,677	3,529,730	393,947
Support services	2,245,396	2,245,396	1,377,607	867,789
Enterprise and community services	4,694	4,694	4,956	(262)
Facilities acquisition and construction	32,000	32,000	30,821	1,179
Debt service	222,862	222,862	660,187	(437,325)
Total Expenditures	<u>6,428,629</u>	<u>6,428,629</u>	<u>5,603,301</u>	<u>825,328</u>
Net Change in Fund Balance	(14,264)	(14,264)	578,211	592,475
Beginning Fund Balance	<u>77,291</u>	<u>77,291</u>	<u>2,732,556</u>	<u>2,655,265</u>
Ending Fund Balance	<u><u>\$ 63,027</u></u>	<u><u>\$ 63,027</u></u>	<u><u>\$ 3,310,767</u></u>	<u><u>\$ 3,247,740</u></u>

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**REPORTS ON LEGAL AND
OTHER REGULATORY REQUIREMENTS**

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

December 12, 2022

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Multnomah Learning Academy as of and for the year ended June 30, 2022, and have issued our report thereon dated December 8, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of the basic financial 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:

- **Deposits of public funds with financial institutions (ORS Chapter 295)**
- **Insurance and fidelity bonds in force or required by law.**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Programs funded from outside sources.**
- **Indebtedness limitations, restrictions and repayment.**

In connection with our testing nothing came to our attention that caused us to believe the Multnomah Learning Academy 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.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal controls 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 controls over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal control over financial reporting.

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

Hans Graichen

HANS K. GRAICHEN, CPA
PAULY, ROGERS AND CO., P.C.

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**MASTERY LEARNING INSTITUTE
ARTHUR ACADEMY - REYNOLDS
MULTNOMAH COUNTY, OREGON**

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022



12700 SW 72nd Ave.
Tigard, OR 97223

MASTERY LEARNING INSTITUTE – ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON

FINANCIAL REPORT

For the Year Ended June 30, 2022

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**MASTERY LEARNING INSTITUTE – ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON**

2021-22

<u>BOARD OF DIRECTORS</u>	<u>Term Expiration</u>
Bonnie Grossen, PhD – Chair/President	October 30, 2022
Charles Arthur – Member	October 30, 2022
Gary Davis – Member	October 30, 2023
Teresa Schantin – Member	October 30, 2023
Jerry Silbert – Member	October 30, 2023
Susan Spreadborough – Member	October 30, 2023

All board members receive mail at the address below:

Stephani Walker, Executive Director
Mastery Learning Institute
13809 S.E. Division
Portland, Oregon 97236

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**MASTERY LEARNING INSTITUTE – ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON**

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November 21, 2022

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Mastery Learning Institute – Arthur Academy – Reynolds
Multnomah County, Oregon

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School'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, including omissions, 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 School'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 School'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, 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 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 Schedules of Net Pension Liability and Contributions for PERS or the Management's Discussion and Analysis because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance on them.

Other Information

Management is responsible for the other information included in the annual report. The listing of board members containing their term expiration dates, located before the table of contents, 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.

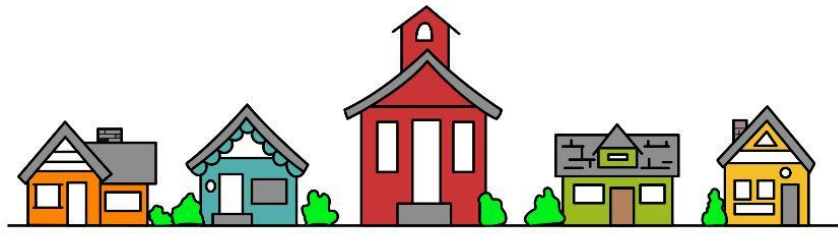
Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 21, 2022 on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Hans Graichen

HANS K. GRAICHEN, CPA
PAULY, ROGERS AND CO., P.C.

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ARTHUR ACADEMY

Public Charter School

MASTERY LEARNING INSTITUTE – ARTHUR ACADEMY – REYNOLDS MANAGEMENT’S DISCUSSION AND ANALYSIS For the year ended June 30, 2022

As management of Mastery Learning Institute – Arthur Academy – Reynolds Charter School (the School), we offer the following narrative overview and analysis of the School’s basic financial statements for the year ended June 30, 2022. Because the information contained in this discussion is select in nature, it should be considered in conjunction with the basic financial statements included in this audit report.

Financial Highlights

- The School showed an increase in its financial position during the year ended June 30, 2022. Our total assets increased from \$2,937,822 (Originally was \$3,017,803 before prior period adjustment. See Note 10) to \$3,347,701 of which \$1,558,141 are capital assets, net of depreciation.
- Liabilities of \$245,662 were all current as of June 30, 2022, which excludes the net pension liability of \$828,519.
- Our total net position increased from \$1,786,786 to \$2,095,344. All activities of the School are governmental activities.
- The increase in net position was \$308,558.
- Our revenues came primarily from State School Fund revenues, which were \$1,544,568 and other revenues totaled \$374,484. Total revenues from all sources for the year were \$1,919,052.
- Our expenses totaled \$1,610,494 for the year. Our largest expenditures were for instructional costs, which totaled \$1,050,025.

The School’s basic financial statements consist of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

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

The fund financial statements are presented focusing on near-term inflows and outflows of available resources, as well as balances of available resources available at the end of the year. The Reconciliation of Governmental Funds provides reconciliation between the fund financial statements and the government-wide financial statements.

	2022	2021	% Change
Assets			
Current and other assets	\$ 1,789,560	\$ 1,326,045	35.0%
Capital assets (net)	1,558,141	1,611,777	-3.3%
Total Assets	<u>3,347,701</u>	<u>2,937,822</u>	<u>14.0%</u>
Deferred Outflows of Resources			
Pension related deferrals	549,854	758,708	-27.5%
Liabilities			
Current and other liabilities	245,662	174,096	41.1%
Net pension liability	828,519	1,684,538	-50.8%
Total Liabilities	<u>1,074,181</u>	<u>1,858,634</u>	<u>-42.2%</u>
Deferred Inflows of Resources			
Pension related deferrals	728,030	51,110	1324.4%
Net Position			
Net investment in capital assets	1,558,141	1,611,777	-3.3%
Unrestricted	537,203	175,009	207.0%
Total Net Position	<u>\$ 2,095,344</u>	<u>\$ 1,786,786</u>	<u>17.3%</u>

	2022	2021	% Change
Revenues			
Federal aid	\$ 353,383	\$ 45,644	674.2%
State aid	1,544,568	1,603,355	-3.7%
Charges for services	3,185	1,236	157.7%
Miscellaneous	17,916	16,487	8.7%
Total Revenues	<u>1,919,052</u>	<u>1,666,722</u>	<u>15.1%</u>
Expenses			
Instruction	1,050,025	1,146,936	-8.4%
Support services	476,865	482,028	-1.1%
Enterprise and community service	5,868	-	100.0%
Capital outlay	-	2,329	-100.0%
Unallocated depreciation	77,736	76,452	1.7%
Total Expenses	<u>1,610,494</u>	<u>1,707,745</u>	<u>-5.7%</u>
Change in Net Position	308,558	(41,023)	852.2%
Beginning Net Position	1,786,786	1,827,809	-2.2%
Ending Net Position	<u>\$ 2,095,344</u>	<u>\$ 1,786,786</u>	<u>17.3%</u>

ARTHUR ACADEMY – MASTERY LEARNING INSTITUTE
13717 SE Division, Portland, OR 97236 (503) 762-6061 Fax (503) 761-4143

As we write this in the fall of 2022, we are currently at an enrollment of 165 students. We expect student enrollment to remain the same. Student retention has been good, with a waiting list for enrollments. The School's revenues remain difficult to predict due to the unstable school funding environment in Oregon. The School's Board of Directors remains committed to budgeting conservatively to handle possible downward trends in per-pupil funding, should that result.

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

This financial report is designed to provide a general overview of the School's finances for all those with an interest in the School's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Business, Jill Domine, Arthur Academy – Reynolds, 13809 S.E. Division, Portland, Oregon 97236.

A handwritten signature in cursive script, appearing to read "J. Domine".

Jill Domine
Arthur Academy
Director of Business

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BASIC FINANCIAL STATEMENTS

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MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY - REYNOLDS
MULTNOMAH COUNTY, OREGON

STATEMENT OF NET POSITION
at June 30, 2022

ASSETS:

Cash and cash equivalents	\$ 1,451,212
Accounts receivable	285,352
Related party receivable	92
Prepaid expenses	52,904
Capital assets, net of depreciation	<u>1,558,141</u>
Total Assets	3,347,701

DEFERRED OUTFLOWS OF RESOURCES:

Pension related deferrals - PERS	<u>549,854</u>
----------------------------------	----------------

TOTAL ASSETS AND PENSION RELATED DEFERRALS	<u>\$ 3,897,555</u>
--	---------------------

LIABILITIES:

Accounts payable	\$ 44,461
Related party payable	52,193
Payroll liabilities	149,008
Net pension liabilities - PERS	<u>828,519</u>
Total Liabilities	1,074,181

DEFERRED INFLOWS OF RESOURCES:

Pension related deferrals - PERS	<u>728,030</u>
----------------------------------	----------------

TOTAL LIABILITIES AND PENSION RELATED DEFERRALS	<u>1,802,211</u>
---	------------------

NET POSITION:

Net investment in capital assets	1,558,141
Unrestricted	<u>537,203</u>
Total Net Position	<u>2,095,344</u>

TOTAL LIABILITIES, PENSION RELATED DEFERRALS AND NET POSITION	<u>\$ 3,897,555</u>
---	---------------------

See accompanying notes to the basic financial statements.

MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY - REYNOLDS
MULTNOMAH COUNTY, OREGON

STATEMENT OF ACTIVITIES
for the Year Ended June 30, 2022

<u>FUNCTIONS</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>		<u>NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION</u>
		<u>CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	
Instruction	\$ 1,050,025	\$ 3,185	\$ -	\$ (1,046,840)
Support Services	476,865	-	-	(476,865)
Enterprise and Community Service	5,868	-	-	(5,868)
Unallocated Depreciation	<u>77,736</u>	<u>-</u>	<u>-</u>	<u>(77,736)</u>
Total Governmental Activities	<u>\$ 1,610,494</u>	<u>\$ 3,185</u>	<u>\$ -</u>	<u>(1,607,309)</u>
General Revenues:				
				353,383
				1,544,568
				<u>17,916</u>
Total General Revenues				<u>1,915,867</u>
Changes in Net Position				308,558
Net Position-Beginning				1,866,767
Prior Period Adjustment				(79,981)
Net Position - Ending				<u>\$ 2,095,344</u>

See accompanying notes to ⁹⁵the basic financial statements.

MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY - REYNOLDS
MULTNOMAH COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUND
at June 30, 2022

ASSETS:

Cash and cash equivalents	\$ 1,451,212
Accounts receivable	285,352
Related party receivable	92
Prepaid expenses	<u>33,659</u>
Total Assets	<u>\$ 1,770,315</u>

LIABILITIES:

Accounts payable	\$ 44,461
Related party payable	52,193
Payroll liabilities	<u>149,008</u>
Total Liabilities	<u>245,662</u>

FUND BALANCES:

Nonspendable	33,659
Unassigned	<u>1,490,994</u>
Total Fund Balances	<u>1,524,653</u>
Total Liabilities and Fund Balance	<u>\$ 1,770,315</u>

See accompanying notes to ⁹⁶the basic financial statements.

MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY - REYNOLDS
MULTNOMAH COUNTY, OREGON

RECONCILIATION OF THE GOVERNMENTAL FUND
BALANCE SHEET TO THE STATEMENT OF NET POSITION
at June 30, 2022

Fund Balance - Governmental Fund	\$ 1,524,653
<p>The PERS net pension asset (liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.</p>	
Net Pension Liability - PERS	(828,519)
<p>Deferred inflows and outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projected and actual earnings, and contributions subsequent to the measurement date.</p>	
Deferred Inflows of Resources - PERS	(728,030)
Deferred Outflows of Resources - PERS	549,854
<p>Prepaid expenditures, not expected to be used within one fiscal year, are reported as expenditures in the governmental fund. The Statement of Net Position includes all prepaid expenditures among the assets of the School as a whole.</p>	
Long Term Prepaid Expenditures	19,245
<p>The cost of capital assets (site improvements, buildings and improvements, and equipment) purchased or constructed is reported as an expenditure in the governmental fund. The Statement of Net Position includes those capital assets among the assets of the School as a whole.</p>	
Capital assets, net of depreciation	<u>1,558,141</u>
Net Position	<u>\$ 2,095,344</u>

See accompanying notes to ~~the~~ basic financial statements.

MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY - REYNOLDS
MULTNOMAH COUNTY, OREGON

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

REVENUES:

Federal aid	\$ 353,383
State aid	1,544,568
Fees and charges	3,185
Miscellaneous	<u>17,916</u>
Total Revenues	<u>1,919,052</u>

EXPENDITURES:

Current:	
Instruction	1,044,326
Support service	472,054
Enterprise and community service	<u>5,868</u>
Total Current	1,522,248

Capital Outlay	<u>24,100</u>
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Total Expenditures	<u>1,546,348</u>
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Excess of Revenues Over, (Under) Expenditures	372,704
Beginning Fund Balance	1,231,930
Prior Period Adjustment	(79,981)
Ending Fund Balance	<u><u>\$ 1,524,653</u></u>

See accompanying notes to the basic financial statements.

MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY - REYNOLDS
MULTNOMAH COUNTY, OREGON

RECONCILIATION OF THE GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
for the Year Ended June 30, 2022

Net Change in Fund Balance - Governmental Fund	\$ 372,704
<p>The PERS pension expense represents the changes in net pension asset (liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.</p>	
Pension Expense - PERS	(29,755)
<p>Prepaid expenditures, not expected to be used within one fiscal year, are reported as expenditures in the governmental fund.</p>	
Long Term Prepaid Expenditures	19,245
<p>Capital outlays are reported in the governmental fund as expenditures. However, in the statement of activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense.</p>	
Capital Outlay	24,100
Depreciation Expense	<u>(77,736)</u>
Change in Net Position of Governmental Activities	<u>\$ 308,558</u>

See accompanying notes to the basic financial statements.

NOTES TO THE
BASIC FINANCIAL STATEMENTS

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MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON

NOTES TO THE 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 as required by Oregon law. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the accounting policies are described below.

A. THE FINANCIAL REPORTING ENTITY

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

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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

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

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

FUND FINANCIAL STATEMENTS

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

**MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON**

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

GOVERNMENTAL FUND TYPES

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

Revenues susceptible to accrual are federal, state, and local shared revenue.

There is the following major governmental fund:

GENERAL FUND

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

GRANTS

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

NET POSITION

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

Net investment in capital assets – consists of assets that are invested in buildings, equipment and other capital assets, net of any related debt and depreciation.

Restricted – consists of external constraints placed on net position use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There was no restricted net position at June 30, 2022.

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

**MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON**

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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 (expense/expenditure) until then. At June 30 2022, there were deferred outflows representing PERS pension related deferrals reported in the Statement of Net position.

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. At June 30 2022, there were deferred inflows representing PERS pension related deferrals reported in the Statement of Net Position.

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 non-spendable, restricted, committed, assigned, and unassigned.

- Non-spendable represents amounts that are not in a spendable form. Non-spendable amounts represents prepaid items.
- Restricted 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 represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

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

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.

MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. BUDGET

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

The expenditure budgets are made at the following levels:

LEVEL OF CONTROL

Salaries and Associated Payroll Costs
Purchased Services
Supplies and Materials
Capital Outlay

D. CAPITAL ASSETS

Capital assets, which include buildings, site improvements and equipment, are reported in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at their estimated fair market value on the date donated. The cost of normal maintenance and repair that do not add function to the asset or materially extend the useful life of the asset are expensed as incurred.

Capital assets are depreciated using the straight line method over the following useful lives:

Site Improvements	10 years
Building and Improvements	50 years
Equipment	5 to 10 years

E. SUPPLY INVENTORY

Detailed supply inventory records are not maintained. Inventory on hand at year end was considered immaterial by management.

F. PREPAID EXPENSES

Prepaid expenses represent curriculum subscriptions covering the next two schools years, a GoGuardian subscription expiring December 2024, and a deposit for a fieldtrip.

G. ACCOUNTS RECEIVABLE

Management believes all accounts receivable are fully collectable; therefore, an allowance for doubtful accounts has not been determined. All accounts receivable are current.

**MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON**

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. ESTIMATES

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

I. RETIREMENT PLANS

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

J. FAIR VALUE INPUTS, METHODOLOGIES AND HIERARCHY

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

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

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

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

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

There were no investments at June 30, 2022.

MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

2. TAX STATUS

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

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

3. CASH AND INVESTMENTS

DEPOSITS

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury. The total bank balance per the bank statements as of June 30, 2022 was \$1,451,572, of which \$250,000 was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program (PFCP).

At June 30, 2022 cash and cash equivalents consisted of the following:

Bank Demand Deposits	\$ 1,450,712
Cash on Hand	500
Total	<u><u>\$ 1,451,212</u></u>

CREDIT RISK – DEPOSITS

In the case of deposits, this is the risk that in the event of a bank failure, deposits may not be returned. There is no deposit policy for custodial credit risk. As of June 30, 2022 none of the bank balance was exposed to custodial credit risk.

INVESTMENTS

Policy is to follow state statutes governing cash management. Statutes authorize investing in banker's acceptances, repurchase agreements, obligations of the United States and its agencies and instrumentalities.

INTEREST RATE RISK - INVESTMENTS

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

CREDIT RISK - INVESTMENTS

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

**MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON**

NOTES TO THE BASIC FINANCIAL STATEMENTS

3. CASH AND INVESTMENTS (CONTINUED)

CONCENTRATION OF CREDIT RISK

At June 30, 2022 there were no investments.

4. CAPITAL ASSETS

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

	<u>Capital Assets</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Capital Assets</u> <u>June 30, 2022</u>
Capital Assets				
Site Improvements	\$ 216,960	\$ -	\$ -	\$ 216,960
Building & Improvements	2,250,490	-	-	2,250,490
Equipment	33,718	24,100	-	57,818
Total	<u>2,501,168</u>	<u>24,100</u>	<u>-</u>	<u>2,525,268</u>
Accumulated Depreciation:				
Site Improvements	191,839	4,672	-	196,511
Building & Improvements	663,834	71,056	-	734,890
Equipment	33,718	2,008	-	35,726
Total	<u>889,391</u>	<u>77,736</u>	<u>-</u>	<u>967,127</u>
Total Net Capital Assets	<u>\$ 1,611,777</u>			<u>\$ 1,558,141</u>

**MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON**

NOTES TO THE 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/2021-ACFR.pdf>

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

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
 - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results. A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. 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.

**MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON**

NOTES TO THE 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, 2022 were \$168,214, excluding amounts to fund employer specific liabilities.

Pension Asset or Liability

At June 30, 2022, the School reported a net pension liability of \$828,519 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019. The School’s proportion of the net pension liability was based on a projection of the School’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement dates of June 30, 2021 and 2020, the School’s proportion was 0.007 and 0.008 percent, respectively. Pension expense for the year ended June 30, 2022 was \$29,755.

**MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON**

NOTES TO THE BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 77,555	\$ -
Changes in assumptions	207,403	2,180
Net difference between projected and actual earnings on pension plan investments	-	613,346
Net changes in proportionate share	87,370	103,004
Differences between employer contributions and proportionate share of contributions	9,312	9,500
Subtotal - Amortized deferrals (below)	381,640	728,030
Employer contributions subsequent to measuring date	168,214	-
Deferred outflow (inflow) of resources	\$ 549,854	\$ 728,030

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

Subtotal amounts related to pension as deferred outflows of resources, \$381,640 and deferred inflows of resources, (\$728,030), net to (\$346,390) and will be recognized in pension expense (revenue) as follows:

Year ending June 30,	Amount
2023	\$ (11,010)
2024	(63,841)
2025	(110,270)
2026	(171,364)
2027	10,095
Total	\$ (346,390)

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

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

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

**MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON**

NOTES TO THE BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 2019
Measurement date	June 30, 2021
Experience study	2018, Published July 24, 2019
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent (Reduced from 2.50)
Long-term expected rate of return	6.90 percent (Reduced from 7.20)
Discount rate	6.90 percent (Reduced from 7.20)
Projected salary increases	3.40 percent (Reduced from 3.50)
Cost-of-living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p><u>Health retirees and beneficiaries:</u> Pub-2010 Health Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Active members:</u> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Disabled retirees:</u> Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

**MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON**

NOTES TO THE 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	27.5%	37.5%	32.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternative Portfolio	7.5%	17.5%	15.0%
Opportunity Portfolio	0.0%	5.0%	0.0%
Risk Parity	0.0%	2.5%	2.5%
Total			100.0%

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

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 of Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
<i>Assumed Inflation - Mean</i>		2.40%

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

**MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON**

NOTES TO THE BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2021 and 2020 was 6.90 and 7.20 percent, respectively, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
School's proportionate share of the net pension liability (asset)	\$ 1,627,011	\$ 828,519	\$ 160,469

Changes Subsequent to the Measurement Date

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

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

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

Employees of the School are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member’s IAP account. OPSRP is part of OPERS, and is administered by the OPERS Board.

**MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON**

NOTES TO THE BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Benefits:

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

Death Benefits:

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

Contributions:

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

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.

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

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

Retirement Health Insurance Account

Plan Description:

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

MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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

Funding Policy:

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

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the School currently contributes 0.05% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 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 School's contributions to RHIA for the year ended June 30, 2022 were not considered material to the basic financial statements by management.

At June 30, 2022, the School's net OPEB liability/(asset) and deferred inflows and outflows for RHIA were not considered material to the basic financial statements by management and were not accrued in the government-wide statements.

7. RISK MANAGEMENT

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

MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY – REYNOLDS
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

8. RELATED PARTY TRANSACTIONS

Arthur Academy – General Services is a related party to all other Arthur Academy Charter Schools (including Reynolds) by virtue of being under the administration of the same board of directors and operating under similar principles of governance. All payroll related expenditures are made by the Arthur Academy – General Services on behalf of each school. General Services is reimbursed for those expenditures and the administration thereon. Furthermore, the Arthur Academy – General Services is involved in the cash flow management of each school, including loans and inter-entity borrowings.

Payments are made to Arthur Academy – General Services for administrative costs and payroll and related expenses. During the fiscal year ended June 30, 2022, \$1,210,000 was paid to Arthur Academy – General Services. At June 30, 2022 Arthur Academy – Reynolds had a balance of \$52,193 due to Arthur Academy – General Services, which was for payroll and related expenses, and shared services. There is no interest being charged on this outstanding payable and there is no specific due date.

At June 30, 2022, Arthur Academy – Reynolds had a related party receivable in the amount of \$92 due from Arthur Academy – General Services for payroll. There is no interest being charged on this outstanding receivable, and there is no specific due date.

9. COMMITMENTS & CONTINGENCIES

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

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

The COVID-19 outbreak in the United States has caused substantial disruption to business and local governments due to mandated and voluntary suspension of operations and stay at home orders. There is considerable uncertainty around the duration of the outbreak and the long-term impact to the overall economy.

10. PRIOR PERIOD ADJUSTMENT

A prior period adjustment was made to remove \$79,981 of ESSER reimbursements applied to expenses for the year ended June 30, 2021, after the audit had been issued. The prior period adjustment decreased beginning net position by \$79,981 on the Statement of Activities, and beginning fund balance on the Statement of Revenues, Expenditures, and changes in Fund Balance.

REQUIRED
SUPPLEMENTARY INFORMATION

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MASTERY LEARNING INSTITUTE - ARTHUR ACADEMY - REYNOLDS
MULTNOMAH COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
at June 30, 2022

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) The School's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2022	0.007 %	\$ 828,519	\$ 666,883	124.2 %	87.6 %
2021	0.008	1,684,538	678,142	248.4	75.8
2020	0.006	1,364,093	703,783	193.8	80.2
2019	0.006	1,103,899	600,671	183.8	82.1
2018	0.006	767,606	584,435	131.3	83.1
2017	0.001	155,439	598,074	26.0	80.5
2016	0.008	436,804	526,388	83.0	91.9
2015	0.045 *	(194,143)	419,621	(46.3)	103.6
2014	0.045 *	434,445	405,476	107.1	92.0

The amounts presented for each fiscal year were actuarial 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.

* Prior to 2016, Employer's proportion is the Mastery Learning Institute amount in total. Going forward, it will be just the one School's share.

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2022	\$ 168,214	\$ 168,214	\$ -	\$ 690,567	24.4 %
2021	166,470	166,470	-	666,883	25.0
2020	169,822	169,822	-	678,142	25.0
2019	152,647	152,647	-	703,783	21.7
2018	127,016	127,016	-	600,671	21.1
2017	92,864	92,864	-	584,435	15.9
2016	83,875	83,875	-	598,074	14.0
2015	95,049	95,049	-	526,388	18.1
2014	86,860	86,860	-	419,621	20.7

The amounts presented for each fiscal year were actuarial 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.

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**REPORTS ON LEGAL AND
OTHER REGULATORY REQUIREMENTS**

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

November 21, 2022

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Mastery Learning Institute – Arthur Academy – Reynolds as of and for the year ended June 30, 2022, and have issued our report thereon dated November 21, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of 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:

- **Deposits of public funds with financial institutions (ORS Chapter 295)**
- **Insurance and fidelity bonds in force or required by law.**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Programs funded from outside sources.**

In connection with our testing nothing came to our attention that caused us to believe the Mastery Learning Institute – Arthur Academy – Reynolds 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.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal controls 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 controls over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal control over financial reporting.

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

Hans Graichen

HANS K. GRAICHEN, CPA
PAULY, ROGERS AND CO., P.C.

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MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022



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MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Dr. Danna Diaz, Superintendent of Schools
Anthony Lebron, Chief Financial Officer
Heidi Steen, Director of Financial Services

Prepared by:
Financial Services Staff
&
Pauly, Rogers, and Co., P.C.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7

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MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7

MULTNOMAH COUNTY, OREGON

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MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
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Reynolds School District
Administration Offices
1204 NE 201st Avenue
Fairview, OR 97024
503.661.7200 • FAX 503.667.6932

February 3, 2023

To Board of Education and Citizens of the Reynolds School District:

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of the Reynolds School District, Multnomah County School District No. 7 (the District) for the fiscal year ended June 30, 2022. This report is prepared in conformance with generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

The District's Financial Services Department prepared this report, and management assumes the responsibility for the completeness, reliability, and accuracy of all the information presented.

The District's management has established a comprehensive framework that is designed both to protect the assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District's financial statement in conformity with generally accepted accounting principles in the United States of America (GAAP). Since the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Awards

The district submitted the Annual Comprehensive Financial Report to Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO) for submission for the financial rewards. For the 2020-21 Annual Comprehensive Financial Report, the District did receive the Certificate of Achievement for Excellence in Financial Reporting from Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO). The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

The district will be submitting the 2021-22 Annual Comprehensive Financial Report to both GFOA and ASBO for consideration of the award.

Independent Audit

The provisions of Oregon Revised Statutes require an independent audit of the financial records and fiscal affairs of the District. The auditors selected by the Board of Education, Pauly, Rogers and Company, P.C., have completed their audit of the financial statements and, accordingly, have issued an unmodified ("clean") opinion on the Reynolds School District's financial statements for the year ended June 30, 2022. The independent auditor's report is located at the front of the financial section of this report.

The Single Audit Act of 1984 and the Single Audit Act Amendments of 1996 require state and local governments that expend \$750,000 or more in federal assistance in a year have a special form of audit conducted for that year. Reynolds School District has issued a report on these requirements and the requirements of the implementing circular, U.S. Office of Management and Budget's Circular A-133, Audits of State and Local Government. Pauly, Rogers and Company, P.C. has also provided various required reports. These reports are in the Single Audit Section of this report.

Management's Discussion and Analysis

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District MD&A can be found immediately following the independent auditor's report.

PROFILE OF THE DISTRICT

Mission Statement:

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

Vision:

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

General Background

Reynolds School District was confirmed in 1954 as a consolidation of the Fairview, Troutdale, and Wilkes elementary school districts. In 1975, Rockwood School District merged with Reynolds.

The District has 11 elementary, three middle, one high school, one alternative school and five alternative programs, serving over 9,198 students from a diverse geographic region and from various backgrounds. The students of Reynolds speak more than 72 languages.

The District also has three sponsored charter schools, Arthur Academy, Rockwood Preparatory Academy (formerly KNOVA) and Multnomah Learning Academy (MLA). In May of 1999, the State of Oregon passed Oregon's Charter School Law (ORS 338) which permits parents, teachers, or community members to contract with the school District or the State as a sponsor for the operation of a charter school. The charter schools are financed by a portion of the State School Funds distributed to the District and any revenue they can raise themselves. The District is legally required to provide Special Education and English Language Development to its students that meet state and federal requirements and has provided 9.69 full-time equivalent teachers and specialists working at the Charter Schools. The District has no equity interest in any of the charter schools, and all are considered legally separate organizations.

The high school consistently ranks as one of the largest, in terms of student population, in the state. Reynolds High School students may also attend the Center for Advanced Learning, a charter school partnership between four neighboring districts (Centennial, Corbett, Gresham-Barlow and Reynolds), where students can choose to focus on health sciences, engineering or computer science.

District Structure

The District, a fiscally independent entity, is organized with a seven-member elected Board of Directors and a board appointed budget committee. The School Board sets district policies, employs staff and dedicates resources. It is the chief governing body and is exclusively responsible for its public policies and accountable for fiscal oversight. The chief administrative officer of the District is the superintendent who is appointed by the Board.

District management includes a superintendent, a deputy superintendent, a chief financial officer, and 47 principals, vice-principals, and district administrators. The District's budget has 1012 full-time equivalent (FTE) personnel, including principals, vice-principals, administrators, teachers, supervisors, secretarial staff, bus drivers, maintenance personnel, cafeteria staff and other support staff.

Under Oregon State law, school districts are independent municipal corporations empowered to provide elementary and secondary educational services for the children residing within their boundaries. The District discharges this responsibility by building, operating and maintaining school facilities, developing, and maintaining approved educational programs and courses of study, including career/technical educational programs, and programs for English language learners and special needs students, and providing for transportation and feeding of students in accordance with District, State, and Federal programs. This report includes all funds of the District.

The average age of all buildings across the district is 33.2 years. The average age of school buildings across the district is 35.6 years.

Geography and Population

The District spans from 141st Avenue to the Sandy River and from the Columbia River on the North to SE Market Street and SE Stark Street to the South. The district serves Portland, Gresham, Fairview, Wood Village, and Troutdale, and is a mix of urban and rural residential, high-tech manufacturing and farmland.

APPROPRIATIONS AND BUDGETARY CONTROLS

The Board must adopt a final budget by the end of the fiscal year. The Oregon Department of Revenue governs the District's budget to ensure that the District remains in compliance with Oregon Budget Law. The annual budget serves as a management tool to enhance performance efficiency and effectiveness, a financial system to account for revenues and expenditures, and a control mechanism to ensure public money is spent as it is authorized. The budget also provides the authority to levy property taxes.

The entire Board, together with seven appointed residents of the school district, serves as the District's Budget Committee. The role of the Budget Committee is to help ensure that the District Budget Document and fiscal practices address the budget goals set by the Board of Education.

Consistent with Oregon Budget Law and Oregon Department of Education Chart of Accounts, expenditures are appropriated for each legally adopted annual operating budget as follows:

Instruction
 Support Services
 Community Services
 Facilities Acquisition and Construction
 Debt Service
 Operating Contingencies
 Fund Transfers
 Unappropriated Ending Fund Balance

Budgetary appropriations may not be legally over-expended except for reimbursable grant expenditures and trust monies which could not be estimated when the budget was adopted. After budget approval, the Board may approve supplemental appropriations if any occurrence, condition or need exists which had not been anticipated at the time the budget was adopted. Supplemental budgets must be submitted to the Board for approval by the Board.

Cash Management

Through the year, cash not required for current operations is invested in the State of Oregon Local Government Investment Pool or other Board approved investment depositories.

FACTORS AFFECTING FINANCIAL CONDITION

Statewide Revenue

Over the past two decades, several citizen initiatives have changed how Oregon funds public education starting with Measure 5 in 1990. The property tax limitations enacted under Measure 5 and the later Measures 47 and 50 shifted the primary burden of paying for K–12 education from local property taxpayers to the state General Fund. This shift led the Legislature in 1991 to establish a school funding equalization formula. That funding formula, largely based on student enrollment numbers and student demographics, determines how much money each school district will receive from the State School Fund to fill the gap between the district’s local revenue (property taxes) and its equalization target under the formula. This shift affected how funds are provided to public schools, making them more dependent on the overall economy of Oregon.

Global Pandemic

Starting in March of 2020, the COVID-19 pandemic started making impacts and creating uncertainty during unprecedented challenges at the local, state, national, and global levels. The sudden stop of economic activity due to the outbreak of COVID-19 made the revenue outlook less clear. According to the Office of Economic Analysis (OEA), as of June 2022. The economy has moved into a new phase of the cycle. The dynamics are shifting. No longer is the U.S. or Oregon in recovery mode, but in net expansion territory. The challenges, risks, and trends associated with a mid-cycle expansion are different than those faced during the initial recovery.

Job Growth Factor

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment within which the District operates.

According to the Office of Economic Analysis (OEA), as of June 2022 the cyclical recovery in the labor market is essentially complete.

<https://www.oregon.gov/das/OEA/Documents/forecast0622.pdf>

K-12 Revenue

Although Oregon had an improving economy prior to the pandemic, K-12 funding was far from stable. The 2021-23 Biennium budget from Governor Kate Brown is at \$9.3 billion with a 49/51 split between 2021-22 and 2022-23.

The District's largest source of revenue comes from the State School Fund and is determined using projected student enrollment in the District and projected transportation expenditures.

The Legislature must deal with the long-term funding of the Public Employees Retirement System (PERS). Senate Bill 1049 was passed in the Spring of 2019 and has changed the current PERS system. Starting in July 2020, a portion of contributors 6% is redirected to an Employee Pension Stability Account. Even with this change, the outlook on the PERS system is still not positive. This is not a short-term problem. Funding PERS obligations will affect public agencies and schools for at least the next five years.

The District continues to meet the goal of using the current year revenues for current year expenses while maintaining 5% ending fund balance per Board Policy DBDB Fund Balance.

The District's goal will be to continue spending down fund balances on one-time expenditures such as capital and other non-labor costs. Enrollment in our schools has been declining in recent years and was projected to have a slight increase for 2020-21 prior to the pandemic. Since the pandemic, the District had students transfer out of the district to online schools and there was a smaller incoming Kindergarten class.

Due to the important relationship between funding and enrollment, the District may be forced to reduce its operating budget while carefully reviewing future projections.

LONG-TERM FINANCIAL PLANNING

The District maintains 28 facilities totaling 1.4 million square feet. As is true of many school districts in the State of Oregon, funding for capital improvements is limited due to prioritization of limited District resources for direct support of student learning in the classroom. As a result, our facilities, some over 100 years old, are in dire need of improvements and/or replacement to meet current building codes, as well as expansions to serve our existing student population who experience over-crowding due to shortages of classroom and common spaces.

On May 19, 2015, the Reynolds School District successfully passed their \$125 million general obligation bond thanks to the votes of devoted citizens. A bond premium was realized during the bond sale that increased the project budget by another \$14 million.

A major component of this bond program was to include the construction of three new elementary schools at the existing sites of Fairview Elementary, Troutdale Elementary, and Wilkes Elementary. The bond program also included additions & renovations to be constructed at Reynolds High School.

For schools that were not part of the 2015 G.O. Bonds proceeds, the District will continue to annually increase capital improvements to sites and facilities to maintain District's assets. During the 2019-20 and 2020-21 fiscal years the district worked on a new Facilities Master Plan.

https://www.reynolds.k12.or.us/sites/default/files/fileattachments/facilities/page/28701/long_range_facilities_master_plan-april_2021.pdf

ACKNOWLEDGMENTS

We wish to express our appreciation to the entire Finance Department staff and members of other District departments who assisted in the preparation of this Annual Comprehensive Financial Report. We also wish to extend our appreciation to the members of the Board of Directors, the administrators, and employees of the District and citizens for their support and dedication to the financial operations of the District.

Respectfully submitted,

Heidi Steen

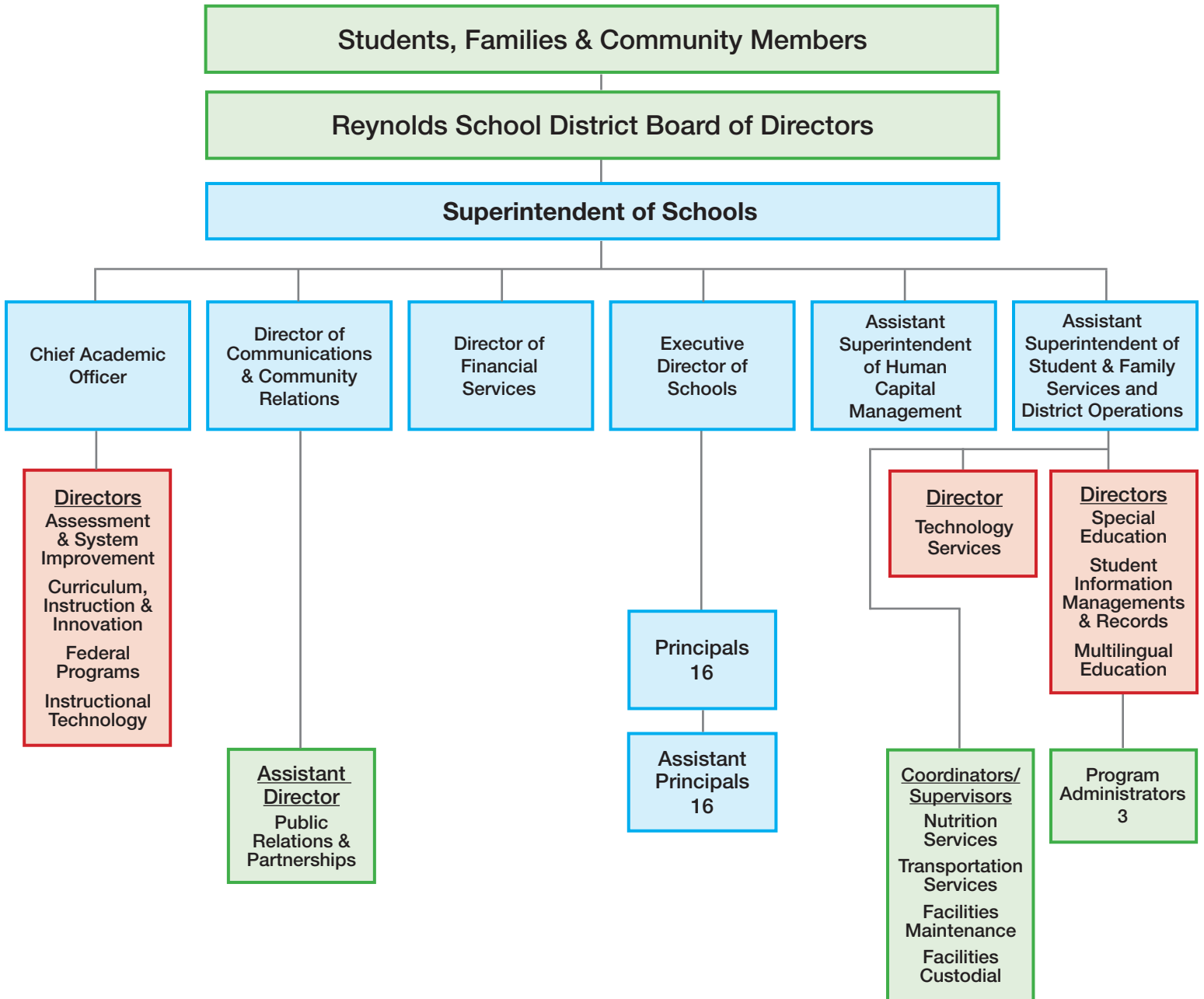
Heidi Steen, Director of Financial Services

Anthony Lebron

Anthony Lebron, Chief Finance Officer

REYNOLDS SCHOOL DISTRICT ORGANIZATIONAL CHART 2021-22

Reynolds School District Organizational Chart Administrators 2021-2022



MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

BOARD OF DIRECTORS AS OF JUNE 30, 2022



SCHOOL BOARD MEMBERS

 <p>Aaron Muñoz Position 1 Term Ends: June 30, 2025 aamunoz@rsd7.net</p>	 <p>Spencer Chao Position 2 Term Ends: June 30, 2025 spchao@rsd7.net</p>
 <p>Michael Reyes Position 3 Term Ends: June 30, 2025 mreyes@rsd7.net</p>	 <p>Cayle Tern Position 4 Term Ends: June 30, 2025 ctern@rsd7.net</p>
 <p>Yesenia Delgado (Vice Chair) Position 5 Term Ends: June 30, 2023 ydelgado@rsd7.net</p>	 <p>Ana Gonzalez Muñoz (Chair) Position 6 Term Ends: June 30, 2023 amunoz@rsd7.net</p>
 <p>Francisco Ibarra Position 7 Term Ends: June 30, 2023 fbarra@rsd7.net</p>	

The above Board Members receive mail at the address below:

Dr. Danna Diaz, Superintendent

Administrative Office
1204 N.E. 201st Avenue
Fairview, Oregon 97024



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Reynolds School District #7
Oregon**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morill

Executive Director/CEO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

**The Certificate of Excellence in Financial Reporting
is presented to**

Reynolds School District 7

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2021.**

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, appearing to read 'Will Sutter'.

William A. Sutter
President

A handwritten signature in black ink, appearing to read 'David J. Lewis'.

David J. Lewis
Executive Director

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2022

	Governmental Activities
ASSETS	
Cash and Investments	\$ 52,372,499
Receivables:	
Accounts and Grants	11,235,572
Property Taxes	954,735
Supply Inventories & Assets Held for Resale	367,671
Other Prepaid Expenses	808,591
Equity in CAL	1,123,269
Total OPEB Asset - RHIA	2,028,100
Right-To-Use Asset, Net of Amortization	670,822
Capital Assets, Non-Depreciable	17,752,046
Capital Assets, Depreciable, Net	203,865,756
Total Assets	291,179,061
DEFERRED OUTFLOWS OF RESOURCES	
Pension Related Deferrals - PERS	35,507,573
OPEB Related Deferrals - Stipends	558,793
OPEB Related Deferrals - Health Care	1,640,706
OPEB Related Deferrals - RHIA	622,804
Total Deferred Outflows	38,329,876
TOTAL ASSETS AND PENSION RELATED DEFERRALS	329,508,937
LIABILITIES	
Accounts Payable	3,371,620
Accrued Salaries and Benefits	7,089,466
Unearned Revenue	2,452,248
Accrued Vacation Payable	357,026
Bond & Note Interest Payable	192,689
Noncurrent liabilities:	
Lease Liabilities Due within one year	71,396
Lease Liabilities Due in more than one year	604,292
Long-Term Obligations Due within one year	15,229,090
Long-Term Obligations Due in more than one year	170,623,247
Proportionate share of Net PERS Pension Liability, due in more than one year	51,679,503
Net Pension OPEB Liability - Stipends, due in more than one year	2,512,252
Net Pension OPEB Liability - Health Care, due in more than one year	13,632,467
Total Liabilities	267,815,296
DEFERRED INFLOWS OF RESOURCES	
Pension Related Deferrals - PERS	58,132,867
OPEB Related Deferrals - Stipends	162,634
OPEB Related Deferrals - Health Care	3,690,031
OPEB Related Deferrals - RHIA	790,200
Total Deferred Inflows	62,775,732
TOTAL LIABILITIES AND PENSION RELATED DEFERRALS	330,591,028
NET POSITION	
Net Investment in Capital Assets	97,316,393
Restricted for OPEB-RHIA Asset	2,028,100
Restricted for Debt Service	6,043,199
Restricted for State & Local Programs	485,654
Unrestricted	(106,955,437)
Total Net Position	\$ (1,082,091)

The notes to the basic financial statements are an integral part of this statement

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the year ended June 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Instruction	\$ 87,232,778	\$ 203,271	\$ 21,996,722	\$ (65,032,785)
Support Services	61,722,936	404,044	17,757,634	(43,561,258)
Community Services	6,241,333	649,727	7,306,105	1,714,499
Interest on Long-Term Debt	11,270,952	-	-	(11,270,952)
Loss on Equity in CAL	8,078	-	-	(8,078)
Total Governmental Activities	<u>\$ 166,476,077</u>	<u>\$ 1,257,042</u>	<u>\$ 47,060,461</u>	<u>(118,158,574)</u>
General Revenues:				
				29,969,241
				11,717,747
				99,200,972
				1,039,747
				(25,961)
				2,658,941
Total General Revenues				<u>144,560,687</u>
				26,402,113
				<u>(27,484,204)</u>
				<u>\$ (1,082,091)</u>

The notes to the basic financial statements are an integral part of this statement

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2022

	<u>GENERAL FUND</u>	<u>FEDERAL PROGRAMS FUND</u>	<u>DEBT SERVICE FUND</u>	<u>PERS BOND FUND</u>	<u>2015 GO BOND DEBT SERVICE FUND</u>
ASSETS:					
Cash & Equity in Pooled Cash	\$ 31,951,240	\$ -	\$ 6,164,470	\$ 27,365	\$ 10,143,545
Receivables:					
Accounts and Grants	710,635	8,937,529	-	5,240	-
Property Taxes	695,952	-	-	-	258,783
Interfund Receivable	12,884,306	-	-	79,278	-
Prepaid	808,591	-	-	-	-
Total Assets	\$ 47,050,724	\$ 8,937,529	\$ 6,164,470	\$ 111,883	\$ 10,402,328
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:					
Liabilities:					
Accounts Payable	\$ 1,473,643	\$ 1,368,615	\$ -	\$ -	\$ -
Accrued Salaries and Benefits	7,089,466	-	-	-	-
Interfund Payable	-	7,563,360	4,883,577	-	5,517,510
Total Liabilities	8,563,109	8,931,975	4,883,577	-	5,517,510
Deferred Inflows of Resources:					
Grants	-	6,915,085	-	-	-
Property Taxes	633,233	-	-	-	234,395
Total Deferred Inflows of Resources	633,233	6,915,085	-	-	234,395
Fund Balances (Deficit):					
Nonspendable	808,591	-	-	-	-
Restricted:					
Debt Service	-	-	1,280,893	111,883	4,650,423
State & Local Programs	-	-	-	-	-
Federal Programs	-	(6,909,531)	-	-	-
Food Service	-	-	-	-	-
Committed:					
Early Retirement	88,233	-	-	-	-
Self Insurance	-	-	-	-	-
State & Local Programs	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	36,957,558	-	-	-	-
Total Fund Balances (Deficit)	37,854,382	(6,909,531)	1,280,893	111,883	4,650,423
Total Liabilities and Fund Balances	\$ 47,050,724	\$ 8,937,529	\$ 6,164,470	\$ 111,883	\$ 10,402,328

The notes to the basic financial statements are an integral part of this statement

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2022

	2015 GO BONDS PROJECTS FUND	CAPITAL PROJECTS FUND	2016 SCHOOL IMPROVEMENT PROJECT FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS:					
Cash & Equity in Pooled Cash	\$ 819,702	\$ 2,756,562	\$ -	\$ 509,615	\$ 52,372,499
Receivables:					
Accounts and Grants	-	24,827	-	1,557,341	11,235,572
Property Taxes	-	-	-	-	954,735
Interfund Receivable	-	1,235,007	-	5,218,289	19,416,880
Prepaid	-	-	-	-	808,591
Inventory & Property Held for Resale	-	-	-	367,671	367,671
Total Assets	\$ 819,702	\$ 4,016,396	\$ -	\$ 7,652,916	\$ 85,155,948
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:					
Liabilities:					
Accounts Payable	\$ 84,742	\$ 24,195	\$ -	\$ 420,425	\$ 3,371,620
Accrued Salaries and Benefits	-	-	-	-	7,089,466
Unearned Revenues	-	-	-	2,452,248	2,452,248
Interfund Payable	734,960	-	-	717,473	19,416,880
Total Liabilities	819,702	24,195	-	3,590,146	32,330,214
Deferred Inflows of Resources:					
Grants	-	-	-	-	6,915,085
Property Taxes	-	-	-	-	867,628
Total Deferred Inflows of Resources	-	-	-	-	7,782,713
Fund Balances (Deficit):					
Nonspendable	-	-	-	367,671	1,176,262
Restricted:					
Debt Service	-	-	-	-	6,043,199
State & Local Programs	-	-	-	485,654	485,654
Federal Programs	-	-	-	-	(6,909,531)
Committed:					
Early Retirement	-	-	-	-	88,233
Self Insurance	-	-	-	784,524	784,524
State & Local Programs	-	-	-	2,710,778	2,710,778
Assigned	-	3,992,201	-	-	3,992,201
Unassigned					
Food Service	-	-	-	(285,857)	36,671,701
Total Fund Balances (Deficit)	-	3,992,201	-	4,062,770	45,043,021
Total Liabilities and Fund Balances	\$ 819,702	\$ 4,016,396	\$ -	\$ 7,652,916	\$ 85,155,948

The notes to the basic financial statements are an integral part of this statement

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

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

TOTAL FUND BALANCES-GOVERNMENTAL FUNDS	\$	45,043,021
Capital assets are not financial resources and therefore are not reported in the governmental funds.		
Right-to-Use Assets		746,133
Accumulated Amortization		(75,311)
Cost		316,175,851
Accumulated Depreciation		<u>(94,558,049)</u>
		222,288,624
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Grant receivables uncollected or collected but not considered available		6,915,085
A portion of the property taxes are collected after year-end but are not available soon enough to pay for the current years' operations, and therefore are not reported as revenue in the governmental funds.		
		867,628
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.		
		(51,679,503)
The Net RHIA Asset is the difference between the total OPEB liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.		
		2,028,100
The Net OPEB Stipends Obligation is the difference between the total pension stipend liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.		
		(2,512,252)
The OPEB Liability for health care is the difference between the total healthcare benefit liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.		
		(13,632,467)
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.		
Net PERS Pension and OPEB Related Deferrals		
Deferred Outflows - PERS		35,507,573
Deferred Inflows - PERS		(58,132,867)
Deferred Outflows - OPEB Stipends		558,793
Deferred Inflows - OPEB Stipends		(162,634)
Deferred Outflows - OEPB Health Care		1,640,706
Deferred Inflows - OPEB Health Care		(3,690,031)
Deferred Outflows - OPEB RHIA		622,804
Deferred Inflows - OPEB RHIA		<u>(790,200)</u>
		(24,445,856)
Equity interest in the Center for Advanced Learning (CAL) is not reported in the governmental funds:		
		1,123,269
Long-term liabilities applicable to the governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due.		
Long term Liabilities:		
Accrued Vacation Payable		(357,026)
Lease liabilities		(675,688)
Bond & Note Interest Payable		(192,689)
Debt Obligations		<u>(185,852,337)</u>
		<u>(187,077,740)</u>
TOTAL NET POSITION	\$	<u><u>(1,082,091)</u></u>

The notes to the basic financial statements are an integral part of this statement

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended June 30, 2022

REVENUES:	GENERAL FUND	FEDERAL PROGRAMS FUND	DEBT SERVICE FUND	PERS BOND FUND	2015 GO BOND DEBT SERVICE FUND
Local Sources	\$ 31,085,035	\$ -	\$ -	\$ 9,337,551	\$ 11,834,200
Intermediate Sources	741,251	-	-	-	-
State Sources	106,683,602	-	-	-	-
Federal Sources	31,401	11,513,279	-	-	-
Total Revenues	138,541,289	11,513,279	-	9,337,551	11,834,200
EXPENDITURES:					
Current:					
Instruction	75,949,721	9,397,241	-	-	-
Support Services	47,799,256	8,512,269	-	-	-
Community Services	164,320	204,703	-	-	-
Facilities Acquisition	-	308,597	-	-	-
Debt Service - Principal	200,000	-	-	2,124,607	12,288,854
Debt Service - Interest	-	-	-	7,220,883	3,721,801
Total Expenditures	124,113,297	18,422,810	-	9,345,490	16,010,655
Revenues over (under) expenditures	14,427,992	(6,909,531)	-	(7,939)	(4,176,455)
Other Financing Sources, (Uses):					
Issuance of Bonds	-	-	-	-	3,956,953
Issuance Costs for Bonds	-	-	-	-	(75,872)
Transfers In	540,987	-	-	-	-
Transfers Out	(1,763,354)	-	-	-	-
Total other financing sources (Uses)	(1,222,367)	-	-	-	3,881,081
Net Change in Fund Balance	13,205,625	(6,909,531)	-	(7,939)	(295,374)
Fund balance, beginning	24,648,757	-	1,280,893	119,822	4,945,797
Fund balance, ending	<u>\$ 37,854,382</u>	<u>\$ (6,909,531)</u>	<u>\$ 1,280,893</u>	<u>\$ 111,883</u>	<u>\$ 4,650,423</u>

The notes to the basic financial statements are an integral part of this statement

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended June 30, 2022

REVENUES:	2015 GO BOND PROJECTS FUND	CAPITAL PROJECTS FUND	2016 SCHOOL IMPROVEMENT PROJECTS FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Local Sources	\$ 5,875	\$ 2,593,423	\$ -	\$ 1,523,312	\$ 56,379,396
Intermediate Sources	-	-	-	306,661	1,047,912
State Sources	-	-	-	14,552,421	121,236,023
Federal Sources	-	-	-	6,125,759	17,670,439
Total Revenues	5,875	2,593,423	-	22,508,153	196,333,770
EXPENDITURES:					
Current:					
Instruction	-	-	-	5,554,789	90,901,751
Support Services	-	-	-	7,895,263	64,206,788
Community Services	-	-	-	6,088,826	6,457,849
Facilities Acquisition	771,456	345,253	-	2,498,726	3,924,032
Debt Service - Principal	-	905,000	-	-	15,518,461
Debt Service - Interest	-	572,850	-	-	11,515,534
Total Expenditures	771,456	1,823,103	-	22,037,604	192,524,415
Revenues over (under) expenditures	(765,581)	770,320	-	470,549	3,809,355
Other Financing Sources, (Uses):					
Issuance of Bonds	-	-	-	-	3,956,953
Issuance Costs for Bonds	-	-	-	-	(75,872)
Transfers In	-	1,387,502	-	-	1,928,489
Transfers Out	-	-	-	(165,135)	(1,928,489)
Total other financing sources (Uses)	-	1,387,502	-	(165,135)	3,881,081
Net Change in Fund Balance	(765,581)	2,157,822	-	305,414	7,690,436
Fund balance, beginning	765,581	1,834,379	-	3,757,356	37,352,585
Fund balance, ending	<u>\$ -</u>	<u>\$ 3,992,201</u>	<u>\$ -</u>	<u>\$ 4,062,770</u>	<u>\$ 45,043,021</u>

The notes to the basic financial statements are an integral part of this statement

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the year ended June 30, 2022

TOTAL NET CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS	\$	7,690,436
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Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period:

Expenditures for right-to-use assets	\$ 746,133	
Less current year amortization	\$ (75,311)	
Expenditures for capital assets	3,460,939	
Less current year depreciation	<u>(6,030,184)</u>	(1,898,423)

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

Lease financing	(746,133)	
Principal Payments on Lease Liabilities	70,445	
Proceeds from Bond Issuance	(3,956,953)	
Principal Payments on Bond Payables	14,613,461	
Principal Payments on Note Payables	<u>1,190,714</u>	11,171,534

Governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.

Amortization of bond premiums	711,252	
Amortization of note premiums	114,934	
Accretion of discount on pension obligation bonds	<u>(138,689)</u>	687,497

Net Pension Expense - Stipends	56,365
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Net OPEB Expense - Health Care	(964,867)
--------------------------------	-----------

Net OPEB Expense - RHIA	269,569
-------------------------	---------

In the Statement of Activities interest is accrued on long-term debt, whereas in the governmental funds it is recorded as an expense when due.	34,740
--	--------

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. Grant receivables uncollected or collected but not considered available	6,915,085
---	-----------

Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the Statement of Activities property taxes are recognized as revenue when levied.	(38,712)
---	----------

Changes in equity in the Center for Advanced Learning (CAL) is not reported in the governmental funds:	(8,078)
--	---------

The PERS Pension Expense represents the changes in Net Pension Asset (Liability) from year to year due to Changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.	2,576,591
---	-----------

Compensated absences are recognized as expenditure in the governmental funds when they are paid. In the Statement of Activities these liabilities are recognized as an expenditure when earned.	(89,624)
---	----------

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>26,402,113</u>
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The notes to the basic financial statements are an integral part of this statement

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. THE FINANCIAL REPORTING ENTITY

Multnomah County School District No. 7 (the District) is a municipal corporation governed by an elected Board of Directors. The Superintendent is approved by the Board. The daily functioning of the District is under the supervision of the Superintendent. As required by generally accepted accounting principles in the United States of America, all activities of the District have been included in these basic financial statements. The District does not have any business type activities.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent. There are various governmental agencies and special service districts, which provide services within the District's boundaries. However, the District is not financially accountable for any of these entities, and therefore, none of them are considered component units, as defined by GASB Statement 61, or included in these basic financial statements.

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

B. GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) display information about the District as a whole. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All direct expenses are reported by function in the Statement of Activities.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. The District has a negotiated indirect cost rate with Oregon Department of Education that is applied to grant funds as allowable by the grant, no other de minimus rate is applied. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the 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. Net position is reported as restricted when constraints placed on net position use are either externally restricted, imposed by creditors, or through constitutional provisions or enabling resolutions.

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

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

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MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, pension costs, and OPEB obligations are recorded only when payment is due.

Property taxes associated with the current fiscal period, are considered by management to be susceptible to accrual, if received in cash or a County collecting such taxes within 60 days after year-end. All other revenue items are recognized in the accounting period when they become both measurable and available. All other revenue items are considered to be measurable and available only when cash is received.

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.

FEDERAL PROGRAMS FUND

This fund accounts for expenditures of federal grant funds. The principal revenue source is federal grant monies.

DEBT SERVICE FUND

This fund accounts for the payment of principal and interest general obligation bonds. The principal revenue source is property taxes.

PERS BOND FUND

This fund accounts for the payment of principal and interest on pension bonds. The principal revenue source is Services Charged to Other Funds.

2015 GO BOND DEBT SERVICE FUND

This fund accounts for the payment of principal and interest for the two general obligation bonds the District received in 2015 and are to be used to finance several specific capital projects as dictated by the bonds' ballot measure. The principal revenue source is the proceeds from the bond and associated interest.

2015 GO BOND PROJECTS FUND

This fund accounts for major capital outlay expenditures relating to the acquisition, construction and remodeling of facilities as authorized in the 2015 general obligation bonds' ballot measure. Principal financing sources include the proceeds from the issuance of debt and earnings from investments which are accounted for in the 2015 Go Bond Debt Service fund.

CAPITAL PROJECTS FUND

This fund accounts for major capital outlay expenditures relating to the acquisition, construction and remodeling of facilities. Principal financing sources include the proceeds from the issuance of debt, sales of property and earnings from investments.

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MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

2016 SCHOOL IMPROVEMENT PROJECTS FUND

This fund accounts for major capital outlay expenditures relating to the acquisition, construction and rehabilitation of Qualified Zone Academy Bond eligible facilities. Principal financing sources include the proceeds from the issuance of debt.

Three non-major funds are reported as a combined total on the fund financial statements. These funds are not considered major because of the level of activity within them.

FUND BALANCE

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 five classifications are nonspendable, restricted, committed, assigned, and unassigned.

- Nonspendable fund balance represents amounts that are not in a spendable form. The nonspendable fund balance represents inventories and prepaids.
- 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. Authority to classify portions of ending fund balance as assigned is granted to the Clerk and the Deputy Clerk.
- 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.

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.

The Board of Directors therefore adopted Policy DBDB whereby the Superintendent or designee is directed to manage the adopted budget in such a way as to ensure an ending fund balance of at least 5 percent of total adopted revenues.

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MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Special Revenue Fund Rolled into the General Fund for GASB 54 Purposes

Financial statements must report as Special Revenue funds only those which have a substantial portion of revenue inflows from restricted or committed revenue sources. The Retirement Fund is combined into the General Fund because there are no restricted or committed revenues.

NET POSITION

Net position comprises 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 reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There is net position restricted for grants, debt service, and the OPEB RHIA asset.
- Unrestricted – consists of all other assets that are not included in the other categories previously mentioned.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

As a general rule the effect of internal activity has been eliminated from the government-wide financial statements; however, the effects of interfund services provided and used between functions are reported as expenses and program revenues at amounts approximating their external exchange value.

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 assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. At June 30, 2022 there were deferred outflows representing PERS pension related deferrals, OPEB related deferrals for stipends, OPEB related deferrals for health care and OPEB related deferrals reported for RHIA reported in the statement of net position.

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2022, there were deferred inflows representing PERS pension related deferrals, OPEB related deferrals for stipends, OPEB related deferrals for health care, and OPEB related deferrals for RHIA reported in the statement of net position. The governmental funds balance sheet reports unavailable revenues from two sources – property taxes and grants. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY

CASH AND INVESTMENTS

For the purpose of the Statement of Net Position and the balance sheet, money in the Oregon State Local Government Investment Pool, savings deposits and demand deposits are considered to be cash and cash equivalents. Investments with a remaining maturity of more than one year at the time of purchase are stated at fair value.

OTHER POST-EMPLOYMENT BENEFITS (HEALTH CARE)

Eligible employees who elect supplemental retirement may be entitled to payment of group medical insurance premiums. The costs of these premiums are recorded as expenditures as due and funded on a current basis.

PROPERTY TAXES

Uncollected real and personal property taxes are reflected on the Statement of Net Position and the balance sheet as receivables. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens; therefore no allowance for uncollectible taxes has been established. 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.

SUPPLY INVENTORIES AND PREPAID ITEMS

District operating supplies, maintenance supplies, and food and other cafeteria supplies are stated at average invoice cost. Commodities purchased from the United States Department of Agriculture in the Food Service Fund are included in inventories at USDA wholesale value. Inventory is accounted for on the consumption method in the government wide statements. Under the consumption method, inventory is expensed when used. In the fund financial statements, inventories are expensed when purchased. Donated commodities consumed during the year are reported as revenues and expenditures. The amount of unused donated commodities at balance sheet date is considered immaterial by management for reporting purposes. Prepaid assets are recognized as expenditures when their use benefits the District.

ACCOUNTS AND OTHER RECEIVABLES

Accounts and other receivables are comprised primarily of claims for reimbursement of costs under various federal, state and local grants. Amounts due from Federal agencies are considered by management to be fully collectible. An allowance for uncollectible accounts receivable from the public is established when management determines that collection is unlikely to occur. At June 30, 2022 management considers all accounts, including those from the public fully collectible.

PREPAID ITEMS

Prepaid Items are recognized as expenditures in governmental funds proportionately over the periods that service is provided, which follows the Consumption Method.

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MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

GRANT ACCOUNTING

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.

COMPENSATED ABSENCES

It is the policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since there is no policy to pay any amounts when an employee separates from service with the District. All vacation pay is accrued when incurred in the government-wide financial statements and expensed when used in the fund financial statements.

CAPITAL ASSETS

Capital assets are recorded at original cost or estimated original cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at their acquisition value on the date donated. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. 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
Vehicles and Equipment	5 to 30 years

LEASE ASSETS

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

LEASE PAYABLE

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

LONG TERM OBLIGATIONS

In the government-wide financial statements long-term debt is reported as a liability in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the bonds outstanding method. Bonds payable are reported net of the applicable bond premium.

In the fund financial statements, governmental fund types 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 issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses.

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MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

RETIREMENT PLANS

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.

USE OF ESTIMATES

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

E. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

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

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

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

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

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

A budget is prepared and legally adopted for all funds on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - CONTINUED

BUDGETARY INFORMATION – CONTINUED

The budget process begins early in each fiscal year with the establishment of the budget committee. In the fall, public input is invited as the Board decides the budget priorities for the next year. Recommendations are developed through late winter with the budget committee approving the budget in the spring. Public notices of the budget hearing are published generally in the 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. The budget is then adopted, appropriations are made and the tax levy declared no later than June 30th.

Expenditures are appropriated at the following levels for each fund: Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Interfund Transactions, Debt Service, and Operating Contingency.

Expenditures cannot legally exceed the above 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 a need that exists which was not determined at the time the budget was adopted. There were no supplemental appropriations during the year. Budget amounts shown in the budgetary financial statements reflect the original and final amended budget. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2022, except for the following: 1) in the 2015 GO Bond Debt Service Fund, Debt Service was overexpended by \$5,180,977 Bond Issue Costs were overexpended \$75,872, and Ending Fund Balance was \$2,125,098 less than budgeted because of the refinancing of a portion of the 2015 GO Bonds, 2) in the Capital Projects Fund, Debt Service was overexpended by \$90,248, 3) in the PERS Bond Fund Beginning Fund Balance was \$588,178 less than budgeted and Ending Fund Balance was \$821,117 less than budgeted, and 4) in the Federal Programs Fund Facilities Acquisition and Construction was overexpended \$308,597 and Ending Fund Balance was \$6,853,799 less than budgeted.

NOTE 3. BUDGETARY BASIS OF ACCOUNTING

While the financial position, results of operations, and changes in fund balance/net position are reported on the basis of accounting principles generally accepted in the United States of America (GAAP), the budgetary basis of accounting differs from generally accepted accounting principles. The budgetary statements provided as part of supplementary information elsewhere in this report are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The primary differences between the budgetary basis and GAAP basis are that capital outlay is expensed when purchased, depreciation expense is not recorded, and the full accrual of property taxes, which are not reported as revenue in the governmental funds unless received within 60-days of year end. Inventories of supplies are budgeted as expenditures when purchased, and debt, accrued vacation, pension costs, and OPEB liabilities are expensed as paid instead of when incurred.

NOTE 4. JOINT VENTURE

The District has entered into an intergovernmental property agreement to build and operate a Center for Advanced Learning (CAL), a charter school. However, payment and ownership is shared with the following Districts along with their share of ownership: Reynolds School District No. 7, 19.305%; Centennial School District No. 28J, 16.369%; Mt. Hood Community College, 15.058%; and Gresham-Barlow School District No. 10J, 49.268%. The District's equity in CAL at June 30, 2022 was \$1,123,269.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 4. JOINT VENTURE (CONTINUED)

The Center for Advanced Learning issues a publicly available financial report which may be obtained by writing: Administrator, The Center for Advanced Learning, 1484 NW Civic Drive, Gresham, OR 97030.

NOTE 5. CASH AND INVESTMENTS

DEPOSITS

Deposits with financial institutions are comprised of bank demand deposits and certificates of deposit. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury. The total bank balance per the bank statements as of June 30, 2022 was \$25,288,836, of which \$250,000 was insured by FDIC with the remaining amount collateralized by the Oregon Public Funds Collateralization Program (PFCP).

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 credit risk. As of June 30, 2022, none of the bank balances were exposed to custodial credit risk.

INVESTMENTS

The types of investments that may be invested in are restricted by State of Oregon Revised Statutes. Authorized investments include general obligations of the United States government and its agencies, obligations of the States of Oregon, California, Idaho and Washington that have a rating of AA or better, A-1 rated commercial paper and banker's acceptances, corporate bonds rated AA or better, time deposits, repurchase agreements and the Oregon State Treasurer's Local Government Investment Pool.

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's compliance with all portfolio guidelines can be found in their annual report when issued. 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. 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, 2022, the fair value of the position in the **LGIP is 98.98%** 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. The District booked a fair market value loss of \$208,786, for the difference between the pool fair market value and the book value.

The audited financial reports of the Oregon Short Term Fund can be found here:

[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.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
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 NOTES TO BASIC FINANCIAL STATEMENTS

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NOTE 5. CASH AND INVESTMENTS - CONTINUED

The Board has established investment policies to approve only certain depositories and investment instruments and has limited investments to those with maturities of no more than 36 months. The District holds investments in Municipal Bonds, US Agency Securities and US Treasuries through an investment account with a depository approved by the Board. The fair value of these securities is determined based on a level 1 classification due to their availability on open markets. At June 30, 2022, the District appeared to be in compliance with all policies regarding depositories, instruments and maturities.

Interest Rate Risk - Investments

Oregon Revised Statutes require investments to not exceed a maturity of 18 months from the date of anticipated use of the funds, 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 beyond 3 months.

Credit Risk - Investments

Oregon Revised Statutes do 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, 2022, 100% of total investments were in the State Treasurer’s Investment Pool.

Cash and Investments at June 30, 2022 (recorded at fair value) consisted of:

Cash and Investments	2022
Deposits with financial institutions	\$ 22,341,899
Oregon Local Government Investment Pool	20,255,200
Other Investments	9,775,400
Total Cash and Investments	\$ 52,372,499

There were the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-18	18-59
Oregon local government investment pool (LGIP)	\$20,255,200	\$20,255,200	\$ -	\$ -
US Agency Securities	9,775,400	-	9,775,400	-
Total	\$30,030,600	\$20,255,200	\$ 9,775,400	\$ -

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
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 NOTES TO BASIC FINANCIAL STATEMENTS

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NOTE 6. ARTS TAX

In November 2012, voters in the City of Portland passed Ballot Measure 26-146 to restore school arts and music education, funded through an income tax of \$35 per person per year. In December of 2012, the District entered into an intergovernmental agreement with the City of Portland to receive a portion of this tax, to be used to provide arts and music education, through certified arts and music teachers, to all K-5 students. Revenues and expenditures for the year ended June 30, 2022 are as follows:

	Arts Tax Revenues	Arts Tax Expenditures	Music FTE Funded	Art FTE Funded	Total FTE
Alder Elementary	\$ 85,757	\$ 85,757	0.67	0.25	0.92
Glenfair Elementary	110,669	110,669	0.67	0.25	0.92
Margaret Scott Elementary	26,875	26,875	0.67	0.25	0.92
Wilkes Elementary	68,745	68,745	0.67	0.25	0.92
	\$ 292,046	\$ 292,046	2.68	1	3.68

NOTE 7. CAPITAL ASSETS

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

	Balance July 1, 2021	Adjustments	Additions	Deletions	Balance June 30, 2022
Governmental Activities:					
Capital Assets Not Being Depreciated:					
Construction in Process	\$ -	\$ -	\$ -	\$ -	\$ -
Land	17,752,046	-	-	-	17,752,046
Total Capital Assets Not being Depreciated:	17,752,046	-	-	-	17,752,046
Capital Assets Being Depreciated:					
Buildings and Improvement	277,558,385	36,200	2,965,958	-	280,560,543
Vehicles and Equipment	17,404,481	(29,500)	488,281	-	17,863,262
Total Capital Assets Being Depreciated:	294,962,866	6,700	3,454,239	-	298,423,805
Accumulated Depreciation					
Buildings and Improvement	76,952,319	121	5,399,344	-	82,351,784
Vehicles and Equipment	11,575,546	(23,835)	654,554	-	12,206,265
Total Accumulated Depreciation	88,527,865	(23,714)	6,053,898	-	94,558,049
Total Capital Assets Being Depreciated, Net	206,435,001	(17,014)	(2,599,659)	-	203,865,756
Governmental Activities	\$ 224,187,047				\$ 221,617,802

Current year depreciation expense is allocated to the functions as follows:

Instruction	\$ 4,617,400
Support Services	1,269,720
Community Services	166,777
	\$ 6,053,898

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
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 NOTES TO BASIC FINANCIAL STATEMENTS

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NOTE 8. INTERFUND TRANSFERS AND INTERFUND RECEIVABLE/PAYABLES

	Transfers Out	Transfers In
General Fund	\$ 1,763,354	\$ 540,987
Other Governmental Funds	165,135	-
Capital Projects Fund	-	1,387,502
	\$ 1,928,489	\$ 1,928,489

During the year ended June 30, 2022, \$1,928,489 was transferred to other funds; of this amount, there was a transfer of \$50,852 to the Nutrition Services Fund to match free and reduced meal and free milk programs as required, a transfer of \$1,387,502 to the Capital Projects Fund for payment of Full Faith and Credit debt service requirements, and a transfer of \$325,000 to the Early Retirement Fund for payment of stipends and post-retirement health care benefits as required by collective bargaining agreements.

	Receivable	Payable
General Fund	\$ 12,884,306	\$ -
Federal Program Funds	-	7,563,360
Debt Service Fund	-	4,883,577
2015 GO Bond Debt Fund	-	5,517,510
PERS Bond Fund	79,278	-
Capital Projects Fund	1,235,007	-
2015 GO Bond Project Fund	-	734,960
Other Governmental Funds	5,218,289	717,473
	\$ 19,416,880	\$ 19,416,880

The internal balances are recorded to show legal and operational commitments between funds.

NOTE 9. LONG-TERM OBLIGATIONS

BONDS PAYABLE

General Obligation Bonds

In August 2015, \$122,945,047 of general obligation bonds were issued to fund the replacement of three elementary school buildings, construction and renovation at Reynolds High School and various renovation, construction and equipment improvements to all schools. Principal and interest payments are made semiannually on June 15 and December 15 with interest rates ranging from 2% to 5%.

Pension Obligation Bonds

In April 2003, \$80,978,772 of limited tax pension obligation bonds were issued to finance the unfunded actuarially accrued liability (UAL) with the State of Oregon Public Employees Retirement System (PERS). The issuance of the bonds was considered an advance refunding of the UAL and resulted in an estimated present value savings of approximately \$20 million over the life of the bonds. The actual savings realized over the life of the bonds is uncertain because of the various legislative changes and legal issues pending with the PERS system which could impact the future required contribution rate.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
 NOTES TO BASIC FINANCIAL STATEMENTS

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NOTE 9. LONG-TERM OBLIGATIONS – CONTINUED

Qualified Zone Academy Bonds Series 2016

\$4,000,000 of Qualified Zone Academy bonds were issued on August 4, 2016. \$3,920,000 in proceeds were received after paying issuance costs, and annual payments totaling \$200,000 will be made through July 1, 2030.

General Obligation Bond, Series 2020

On June 11, 2020, \$2,054,952 in Series 2020 General Obligation Bonds were issued to provide resources to finance capital costs on a project including: furnishing, renovating and equipping classroom facilities, and other site improvements. Principal and interest payments are made semiannually on June 15 and December 15 with an interest rate of 2.07%.

General Obligation Refunding Bond, Series 2022

In June 2022 the District issued \$3,674,823 in General Obligation Bonds in order to retire Series 2015B General Obligation Bonds due June 15, 2023 with an average coupon rate of 4.48%. Principal and interest payments are made semiannually on December 15 and June 15 with an interest rate of 3.11%. The estimated net present value savings of the advance refunding was \$739,633.

Changes in bonds outstanding are as follows:

<u>Issue Date</u>	<u>Interest Rates</u>	<u>Original Issue</u>	<u>Outstanding June 30, 2021</u>	<u>Adjustments</u>	<u>Issued</u>	<u>Matured and Redeemed</u>	<u>Outstanding June 30, 2022</u>
<u>Bonds Payable</u>							
April 21, 2003	1.5-6.27	80,978,772	46,784,084	-	-	2,124,607	44,659,477
August 20, 2015	2.0-5.0	122,945,047	116,200,047	1,506,258	-	11,636,081	106,070,224
June 11, 2020	2.07	2,054,952	1,464,009	-	-	652,773	811,236
June 10, 2022	3.11	3,956,953	-	-	3,956,953	-	3,956,953
<u>Direct Borrowings</u>							
August 4, 2016	N/A	4,000,000	3,200,000	-	-	200,000	3,000,000
Subtotal			167,648,140	1,506,258	3,956,953	14,613,461	158,497,890
Premium			10,668,770	-	-	711,252	9,957,518
Accretion on person obligation bonds			(277,372)	-	-	(138,689)	(138,683)
Total			<u>\$ 178,039,538</u>	<u>\$ 1,506,258</u>	<u>\$ 3,956,953</u>	<u>\$ 15,186,024</u>	<u>\$ 168,316,725</u>

An adjustment of \$1,506,258 was required to correct the reported amount of debt owed at July 1, 2021.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
 MULTNOMAH COUNTY, OREGON
 NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 9. LONG-TERM OBLIGATIONS – CONTINUED

The annual requirements to amortize all bonds outstanding at year end are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total Requirements
2022-23	13,370,874	11,207,007	24,577,881
2023-24	15,781,075	5,471,728	21,252,803
2024-25	17,313,227	4,685,105	21,998,332
2025-26	18,965,261	3,823,016	22,788,277
2026-27	20,787,336	2,820,982	23,608,318
2028-32	50,842,400	17,783,915	68,626,315
2033-37	21,437,717	25,687,283	47,125,000
	<u>\$ 158,497,890</u>	<u>\$ 71,479,036</u>	<u>\$ 229,976,926</u>

NOTES PAYABLE

Full Faith & Credit Obligations (Bond Anticipation) Notes Payable - Series 2010 - Refunding

In June 2010, \$23,850,000 in Full Faith and Credit Obligations were issued. \$25,399,121, which includes the premium of \$1,549,121, was deposited into escrow. From the amount deposited, \$18,757,731 was used to purchase United States Treasury Securities and the remaining \$6,509,408 was held uninvested as cash. The amount in escrow was sufficient to retire the following securities: Series 2006 Full Faith and Credit Obligations, Series 2007 Full Faith and Credit Obligations, 2003 Financing Agreement Note and 2007 Financing Agreement Note. Principal payments are due annually on June 1, through 2035 with interest rates of ranging from 2-5%. All four refunded securities were considered defeased on June 3, 2010, the issuance date of the refunding bonds.

2018 Financing Agreement Notes Payable

In June 2018 the District entered a \$2,000,000 financing agreement with US Bank National Association to finance capital costs for furnishing, equipping and performing site improvements for the District’s transportation facility. The note is to be paid biannually with the principal of \$285,714 and the first installment of interest due in July and the remainder paid in January, totaling \$2,201,528 with the first payment made in January 2019. The last payment will be made in July 2024.

Full Faith & Credit Obligations (Bond Anticipation) Notes Payable - Series 2020 – Refunding

In June 2021, \$15,775,000 in Full Faith and Credit Obligations were issued. \$18,648,339, which includes the premium of \$2,873,339, was deposited into escrow. From the amount deposited, \$1,206,611 was used to finance the purchase of buses and related equipment. \$17,244,344 was used to retire the following securities: Series 2010 Full Faith and Credit Obligations. Principal payments are due annually on June 1, through 2035 with interest rates ranging from 3-4%. The refunded securities were considered defeased on December 23, 2020, the issuance date of the refunding bonds.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
 MULTNOMAH COUNTY, OREGON
 NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 9. LONG-TERM OBLIGATIONS – CONTINUED

Changes in Full Faith & Credit obligations (BAN) notes payable are as follows:

Name	Interest Rates	Original Issue	Outstanding June 30, 2021	Issued	Matured and Redeemed	Outstanding June 30, 2022
Full Faith and Credit Obligation 2020	3-4%	\$ 15,775,000	\$ 14,940,000	\$ -	\$ 905,000	\$ 14,035,000
Financing Agreement	2.5%	2,000,000	1,142,856	-	285,714	857,142
			<u>16,082,856</u>	<u>-</u>	<u>1,190,714</u>	<u>14,892,142</u>
Sub-Total			16,082,856	-	1,190,714	14,892,142
Premium			<u>2,758,404</u>	<u>-</u>	<u>114,934</u>	<u>2,643,470</u>
Total			<u>\$ 18,841,260</u>	<u>\$ -</u>	<u>\$ 1,305,648</u>	<u>\$ 17,535,612</u>

Following are the annual requirements to amortize all notes payable outstanding at year end:

Fiscal Year Ending June 30,	Principal	Interest	Total Requirements
2022-23	1,170,714	554,507	1,725,221
2023-24	1,210,714	511,964	1,722,678
2024-25	1,245,715	467,821	1,713,536
2025-26	1,000,000	425,850	1,425,850
2026-27	1,040,000	385,850	1,425,850
2028-32	5,580,000	1,276,650	6,856,650
2033-37	3,645,000	232,950	3,877,950
	<u>\$ 14,892,143</u>	<u>\$ 3,855,592</u>	<u>\$ 18,747,735</u>

Total long-term liability activity for the year ended June 30, 2022 was as follows:

	Beginning Balance	Adjustments	Additions	Reductions	Ending Balance	Due Within One Year
Bonds Payable	\$ 167,648,140	\$ 1,506,258	\$ 3,956,953	\$ 14,613,461	\$ 158,497,890	\$ 13,370,874
Premium	10,668,770	-	-	711,252	9,957,518	711,252
Accretion	<u>(277,372)</u>	<u>-</u>	<u>-</u>	<u>(138,689)</u>	<u>(138,683)</u>	<u>(138,684)</u>
Total	178,039,538	1,506,258	3,956,953	15,186,024	168,316,725	13,943,442
Notes Payable	16,082,856	-	-	1,190,714	14,892,142	1,170,714
Premium	2,758,404	-	-	114,934	2,643,470	114,934
Total	<u>18,841,260</u>	<u>-</u>	<u>-</u>	<u>1,305,648</u>	<u>17,535,612</u>	<u>1,285,648</u>
Total long-term debt	<u>\$ 196,880,798</u>	<u>\$ 1,506,258</u>	<u>\$ 3,956,953</u>	<u>\$ 16,491,672</u>	<u>\$ 185,852,337</u>	<u>\$ 15,229,090</u>

An adjustment of \$1,506,258 was required to correct the reported amount of debt owed at July 1, 2021.

The District has no significant default or termination clauses on any bonds or notes payable and are not subject to any acceleration clauses under GASB 88.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
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 NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 10. LEASE LIABILITIES

In December 2020, the district entered into a 5 year lease agreement with Pacific Automation Inc. to lease copiers. On July 1, 2021 an initial lease liability was recorded of \$687,406. As of June 30, 2022, the value of the lease liability is \$636,371. The District's monthly lease is \$5,100 with payments due quarterly. The lease has an interest rate of 1.53%. The value of the right to use asset as of 6/30/22 of \$687,406 with accumulated amortization of \$55,736 is included with Equipment on the Lease Class Activities table below.

In June 2021, the district entered into a 3 year lease agreement with Quadiant Leasing to lease a mailing and folding machine. On July 1, 2021 an initial lease liability was recorded of \$58,727. As of 6/30/22, the value of the lease liability is \$39,317. The District's monthly lease is \$1,653 with payments due quarterly. The lease has an interest rate of .85%. The value of the right to use asset as of 6/30/22 of \$58,727 with accumulated amortization of \$19,575 is included with Equipment on the Lease Class Activities table found below.

Changes in Lease Liability					
	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022	Due Within One Year
Equipment	\$ -	\$ 746,133	\$ 70,445	\$ 675,688	\$ 71,396

Principal and Interest Requirements to Maturity			
Governmental Activities			
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2023	\$ 71,396	\$ 9,632	\$ 81,028
2024	72,361	8,667	81,028
2025	53,430	7,765	61,195
2026	54,253	6,942	61,195
2027	55,089	6,106	61,195
2028-32	288,443	17,532	305,975
2033-38	80,716	877	81,593
Subtotal	\$ 675,688	\$ 57,521	\$ 733,209

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
 NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 11. RIGHT-TO-USE ASSETS

Amount of Lease Assets by Major Classes of Underlying Asset

Asset Class	At June 30, 2022		
	Lease Asset Value	Accumulated Amortization	Net Value
Equipment	\$ 746,133	\$ 75,311	\$ 670,822

GOVERNMENTAL ACTIVITIES LEASED ASSETS

	Balance at July 1, 2021	Additions	Disposals	Balance at June 30, 2022
Description				
Equipment	\$ -	\$ 746,133	\$ -	\$ 746,133
Total Leased Assets	-	746,133	-	746,133
Accumulated Amortization				
Equipment	-	75,311	-	75,311
Total Accumulated Amortization	-	75,311	-	75,311
Total Lease Assets, net	\$ -	\$ 670,822	\$ -	\$ 670,822

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MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 12. DEFINED BENEFIT PENSION PLAN

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

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

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

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
 - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. 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.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 12. 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, 2022 were \$14,502,515, excluding amounts to fund employer specific liabilities. In addition approximately \$4,512,115 in employee contributions were paid or picked up by the District in fiscal 2022.

Pension Asset or Liability – At June 30, 2022, the District reported a net pension liability of \$51,679,503 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2019. The 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, 2021 and 2020, the District's proportion was 0.43 percent and 0.49 percent, respectively. Pension expense/(income) for the year ended June 30, 2022 was (\$2,576,591).

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

- (1) Tier 1/Tier 2 – 8.97%
- (2) OPSRP general services – 5.86% 170

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
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 NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 4,837,539	\$ -
Changes in assumptions	12,936,936	136,008
Net difference between projected and actual earnings on pension plan investments	-	38,257,935
Net changes in proportionate share	393,303	15,456,108
Differences between District contributions and proportionate share of contributions	2,837,280	4,282,816
Subtotal - Amortized Deferrals (below)	21,005,058	58,132,867
District contributions subsequent to measuring date	14,502,515	-
Deferred outflow (inflow) of resources	\$ 35,507,573	\$ 58,132,867

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

Subtotal amounts related to pension as deferred outflows of resources \$21,005,058, and deferred inflows of resources, (\$58,132,867), net to (\$37,127,809) and will be recognized in pension expense as follows:

Year ending June 30,	Amount
2023	\$ (8,545,718)
2024	(8,227,805)
2025	(8,882,333)
2026	(11,760,992)
2027	289,038
Thereafter	-
Total	\$ (37,127,809)

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

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

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

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

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
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 NOTES TO BASIC FINANCIAL STATEMENTS

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NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions:

Valuation date	December 31, 2019
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.40 percent (reduced from 2.50 percent)
Investment rate of return	6.90 percent (reduced from 7.20 percent)
Discount rate	6.90 percent (reduced from 7.20 percent)
Projected salary increase	3.40 percent (reduced from 3.50 percent)
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

Assumed Asset Allocation:

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

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

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
 NOTES TO BASIC FINANCIAL STATEMENTS

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NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Long-Term Expected Rate of Return:

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

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

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

Discount Rate – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2021 and 2020 was 6.90 and 7.20 percent, respectively, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the 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	\$ 101,486,181	\$ 51,679,503	\$ 10,009,390

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MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes Subsequent to the Measurement Date

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

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

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

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

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>

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 13. 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 employers 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, 2022. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District's contributions to RHIA for the years ended June 30, 2020, 2021 and 2022 were \$75,394, \$15,082 and \$12,264, respectively, which equaled the required contributions each year.

At June 30, 2022, the District reported a net OPEB asset of \$2,028,100 for its proportionate share of the net OPEB asset. The OPEB asset was measured as of June 30, 2021, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2019. Consistent with GASB Statement No. 75, paragraph 59(a), the 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, 2021 and 2020, the District's proportion was .59 percent and 1.06 percent, respectively. OPEB expense/(income) for the year ended June 30, 2022 was \$269,569.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 13. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (331,691)
Net Amortization of employer-specific deferred amounts from:	
Changes in proportionate share (per paragraph 64 of GASB 75)	91,887
Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
Employer's Total OPEB Expense/(Income)	\$ (239,804)

Components of Deferred Outflows/Inflows of Resources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ -	\$ 56,425
Changes in assumptions	39,905	30,171
Net difference between projected and actual earnings on pension plan investments	-	481,984
Net changes in proportionate share	570,635	221,620
Differences between District contributions and proportionate share of contributions	-	-
Subtotal - Amortized Deferrals (below)	<u>610,540</u>	<u>790,200</u>
District contributions subsequent to measuring date	<u>12,264</u>	<u>-</u>
Deferred outflow (inflow) of resources	<u>\$ 622,804</u>	<u>\$ 790,200</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB asset in the fiscal year ended June 30, 2022.

Subtotal amounts related to OPEB as deferred outflows of resources, \$610,540, and deferred inflows of resources, (\$790,200), net to (\$179,660) and will be recognized in OPEB expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2023	\$ (55,025)
2024	137,656
2025	(110,038)
2026	(152,252)
2027	(1)
Thereafter	-
Total	<u>\$ (179,660)</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, 2021. That independently audited report was dated March 1, 2022 and can be found at:

<https://www.oregon.gov/pers/EMP/Documents/GASB/2022/Oregon%20PERS%20-%20GASB%2075%20RHIA%20Employer%20Schedules%20-%20FY%202006-30-2021.pdf>

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
 NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 13. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2019
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent (reduced from 2.50 percent)
Investment rate of return	6.90 percent (reduced from 7.20 percent)
Discount rate	6.90 percent (reduced from 7.20 percent)
Projected salary increase	3.40 percent (reduced from 3.50 percent)
Retiree healthcare participation	Healthy retirees: 32%; Disabled retirees: 20%
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

Discount Rate:

The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2021 and 2020 was 6.90 and 7.20 percent, respectively, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB asset.

Long-Term Expected Rate of Return:

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

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
 MULTNOMAH COUNTY, OREGON
 NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 13. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)

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

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

Sensitivity of the 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)	\$ (1,793,557)	\$ (2,028,100)	\$ (2,228,457)

Changes Subsequent to the Measurement Date

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

NOTE 14. OTHER POST EMPLOYMENT BENEFITS

POST RETIREMENT HEALTH CARE

The District, as a result of collective bargaining agreements, offers post-employment health care benefits under a single-employer, defined benefit plan for all employees who have completed a specified number of years of continuous service, are eligible for full OPERS benefits, elect early retirement and were hired prior to July 1, 2006.

For eligible licensed employees the District will provide medical coverage for the lesser of seven years or until eligible for Medicare (age 65). For administrators, managers, supervisor and confidential employees, coverage is until Medicare eligibility date regardless of retirement age, assuming full OPERS coverage. For eligible classified employees with 15 years of service, coverage is provided up to the lesser of five years or until eligible for Medicare (age 65).

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

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NOTE 14. OTHER POST EMPLOYMENT BENEFITS – CONTINUED

The District’s post-retirement healthcare plan was established in accordance with Oregon Revised Statutes (ORS) 243.303. The plan is currently unfunded in accordance with GASB statement 75. In accordance with the terms of the plan, benefit payments are recognized when due and payable in the governmental statements. The activities of the plan are reported in the General Fund.

Annual OPEB Cost and Total OPEB Liability: The annual other postemployment benefit (OPEB) cost is calculated based on the Total OPEB Liability, an amount actuarially determined in accordance with the parameters of GASB Statement 75. For detailed information and a table showing the components of the District’s annual OPEB costs and liabilities, see page 47.

Actuarial Methods and Assumptions: The District’s Total OPEB Liability for its Healthcare Plan as of June 30, 2022 is unknown because the District had not yet received its actuarial valuation for the plan as of the date of this financial report. The Total OPEB Liability for the current year was determined as part of the July 1, 2019 actuarial valuation using the entry age normal method. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about mortality, claim cost and the healthcare cost trend. The actuarial assumptions included; (a) a rate of return on investment of present and future assets of 2.21% compounded annually; (b) no future increase in benefit payable from this program; (c) a general inflation rate of 2.5% per year, and (d) no post-retirement benefit increases and a payroll increase of 3.5%. Amounts determined regarding the funded status of the plan and the annual required contribution of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Under this method, the expected accrued benefit of each participant at benefit commencement (reflecting future expected increases in salaries and medical premiums) is allocated in equal proportion over the participant’s years of service from hire to expected retirement. The normal cost is the present value of benefits expected to accrue in the current year. The present value of benefits accrued as of the valuation date is called the accrued liability.

At July 1, 2019, the following employees were covered by the benefit terms:

Active	1,169
Retired Members	63
Spouses of Ineligible Retirees	<u>10</u>
Total	<u><u>1,242</u></u>

Total OPEB Liability

The District’s total OPEB liability of \$15,167,567 was measured as of June 30, 2020, and was determined by an actuarial valuation as of July 1, 2019.

Actuarial Assumptions and Other Inputs

The District’s total OPEB liability in the July 1, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
 NOTES TO BASIC FINANCIAL STATEMENTS

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NOTE 14. OTHER POST EMPLOYMENT BENEFITS – CONTINUED

Actuarial assumptions:

Valuation Date	July 1, 2019
Actuarial Cost Method	Entry Age Normal
Investment Return Assumption (Interest Discount)	The 3.50% investment return assumption is the rate in the 20-Year General Obligation Municipal Bond Index published by Bond Buyer.
Plan Participation	100% assumed will elect coverage at retirement if eligible for district paid insurance; 55% assumed if only eligible for self-pay insurance.
Medical Care Cost Trend	5.25% in 2020 and fluctuating between 4.75% and 5.50% thereafter
Dental premiums annual trend rate	4.00% per year
Inflation rate	2.5% for all future years
Annual salary rate increases	3.5% for all future years
Health care premium	
Beginning in 2018, a 40% excise tax will be imposed under the Affordable Care Act on employers in the aggregate value of medical coverage exceeds a threshold limit. This excise tax is not included in the calculations because it is believed to be immaterial in regard to the OPEB plan.	

Changes in Total OPEB Liability

Changes of assumptions: Interest Discount, the investment return assumption was decreased from 3.50% to 2.21%.

The following table shows the changes in total OPEB pension liability for the year ending June 30, 2022:

Total OPEB Liability at June 30, 2021	\$ 15,167,567
Changes for the year:	
Service Cost	1,948,234
Interest	365,180
Changes of Benefit Terms	-
Changes from economic/demographic gains or losses	(2,554,927)
Changes of assumptions or other inputs	(103,434)
Benefit Payments	<u>(1,190,153)</u>
Net Changes	<u>(1,535,100)</u>
Total OPEB Liability at June 30, 2022	<u>\$ 13,632,467</u>

Sensitivity of the total OPEB Liability to changes in discount rate: the following presents the total OPEB liability of the District, as well as what the District's total OPEB Liability would be if it were calculated using a discount rate 1 percentage point higher and lower than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	1.21%	2.21%	3.21%
Total OPEB Liability	\$ 14,518,136	\$ 13,632,467	\$ 12,780,926

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
 NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 14. OTHER POST EMPLOYMENT BENEFITS - CONTINUED

Sensitivity of the total OPEB Liability to changes in the healthcare cost trend rates: the following presents the total OPEB liability of the District, as well as what the District's total OPEB Liability would be if it were calculated using health care cost trend rates that are 1 percentage point higher and lower than the current healthcare cost trend rates.

	<u>1% Decrease</u>	<u>Current Healthcare Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 12,173,712	\$ 13,632,467	\$ 15,347,716

OPEB Expense and Deferred Inflows of Resources Related to OPEB: For the year ended June 30, 2022, the District recognized OPEB expense of \$0 in the government wide Statement of Activities. At June 30, 2022, the District reported deferred inflows of resources relating to the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ (3,265,175)	\$ -
Changes in assumptions	(424,856)	816,472
Subtotal - Amortized Deferrals (below)	(3,690,031)	816,472
Contributions made subsequent to measurement date	-	824,234
Deferred outflow (inflow) of resources	<u>\$ (3,690,031)</u>	<u>\$ 1,640,706</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB health care liability in the fiscal year ended June 30, 2022.

Subtotal amounts related to OPEB health care as deferred outflows of resources, \$960,521, and deferred inflows of resources, (\$1,700,032), net to (\$739,511) and will be recognized in OPEB health care expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2023	\$ (524,313)
2024	(524,313)
2025	(491,506)
2026	(428,803)
2027	(390,726)
Thereafter	(513,898)
Total	<u>\$ (2,873,559)</u>

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
 NOTES TO BASIC FINANCIAL STATEMENTS

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NOTE 14. OTHER POST EMPLOYMENT BENEFITS - CONTINUED

EARLY RETIREMENT PLAN - STIPENDS

The District also operates a single-employer early retirement stipend plan.

At July 1, 2020, the following employees were covered by the benefit terms:

Active	611
Retired Members	25
Spouses of Ineligible Retirees	-
Total	636

The following table shows the changes in total OPEB pension liability for the year ending June 30, 2022:

Total OPEB Pension Liability at June 30, 2021	\$	2,340,399
Changes for the year:		
Service Cost		189,207
Interest		53,832
Chages of Benefit Terms		-
Changes from economic/demographic gains or losses		111,060
Changes of assumptions or other inputs		6,318
Benefit Payments		(188,564)
Net Changes		171,853
Total OPEB Pension Liability at June 30, 2022	\$	2,512,252

Actuarial Methods and Assumptions: The total pension liability above was determined by an actuarial valuation as of the valuation date calculated based on the discount rate and actuarial assumptions listed below, and was then projected forward/backwards to the measurement date. The unfunded accrued liability is amortized over an open period of 4 years as a percentage of payroll, and is still open.

Valuation Date	July 1, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Investment return assumption (interest)	2.21% per year
Demographic Assumptions	Based on Oregon PERS valuation assumptions as of December 31, 2018
Inflation Rate	2.5% per year
Salary Increases	3.5% per year

Sensitivity Analysis: The following presents the total pension liability of the plan, calculated using the discount rate as of the measurement date, as well as what the plan's total pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	1.21%	2.21%	3.21%
Total Pension Liability	\$ 2,618,449	\$ 2,512,252	\$ 2,405,045
	182		

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
 NOTES TO BASIC FINANCIAL STATEMENTS

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NOTE 14. OTHER POST EMPLOYMENT BENEFITS - CONTINUED

EARLY RETIREMENT PLAN – STIPENDS - CONTINUED

For the year ended June 30, 2022, the District recognized a pension expense of \$0. At June 30, 2022, the District reported deferred outflows and inflows of resources related to the early retirement plan from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ (107,659)
Changes in assumptions	181,334	(94,298)
Subtotal - Amortized Deferrals (below)	181,334	(201,957)
Contributions made subsequent to measurement date	188,564	-
Deferred outflow (inflow) of resources	\$ 369,898	\$ (201,957)

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB stipend liability in the fiscal year ended June 30, 2022.

Subtotal amounts related to OPEB health care as deferred outflows of resources, \$181,334, and deferred inflows of resources, (\$201,957), net to (\$20,623) and will be recognized in OPEB health care expense as follows:

Year ending June 30,	Amount
2022	\$ (10,527)
2023	(10,527)
2024	(10,527)
2025	(10,523)
2026	2,104
Thereafter	19,377
Total	\$ (20,623)

NOTE 15. TAX ABATEMENTS

As of June 30, 2022, the District had material tax abatements through one program: Enterprise Zone.

Enterprise Zone (ORS 285C.175):

The Oregon Enterprise Zone program is a State of Oregon economic development program established, that allows for property tax exemptions for up to five years. In exchange for receiving property tax exemption, participating firms are required to meet the program requirements set by state statute and the local sponsor.

The Enterprise Zone program allows industrial firms that will be making a substantial new capital investment a waiver of 100% of the amount of real property taxes attributable to the new investment for a 5-year period after completion. Land or existing machinery or equipment is not tax exempt; therefore, there is no loss of current property tax levies to local taxing jurisdiction.

For the fiscal year ended June 30, 2022, the District had abated taxes totaling \$1,420,636 under this program.

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MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 16. RISK MANAGEMENT

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which commercial insurance is purchased. There were no significant reductions in insurance coverage from coverage in prior years in any of the major categories of risk. Also, the amounts of any settlements have not exceeded insurance coverage for the past three fiscal years.

There were three tort claim notices filed against the District with a demand of \$35,000 each. The District's risk pool, PACE, is involved in these matters. Resolution of these tort claim notices and the impact on the District's general fund cannot be determined at this time. Another related claim filed has been resolved through agreement, does not include a specific demand, and the impact on the District's general fund cannot be determined at this time. There is one lawsuit against the District with a demand of \$1.35 million, and the applicable tort claim cap is \$749,000 through the District's risk pool, but the District believes the claim is somewhat defensible and the case is set to go to trial in November 2023.

NOTE 17. COMMITMENTS AND CONTINGENCIES

Substantially all amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although management expects such amounts, if any, to be immaterial.

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 the District's operations cannot be determined.

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

NOTE 19. PROPERTY TAX LIMITATION

The voters of the State of Oregon approved ballot measure 5, a constitutional limit on property taxes for schools and nonschool government operations, in November 1990. 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 initiative 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 voters of the State of Oregon passed ballot measure 50 in May 1997 to further reduce property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 19. PROPERTY TAX LIMITATION (CONTINUED)

Measure 50 reduced the amount of operating property tax revenues available to the District for its 1997-98 fiscal year, and thereafter. This reduction was 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 property tax limitations. The measure also sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State of Oregon to minimize the impact of the tax cuts to the school districts.

NOTE 20. PRIOR PERIOD ADJUSTMENT

During the process of reconciling long term debt to related debt service schedules it was determined that \$1,506,258 was not reflected in long term debt obligations presented on the Statement of Net Position; as a result, a prior period adjustment was necessary to correct the reported amount of future debt service. Below is a listing that shows the effect of the prior period adjustment on Beginning Net Position.

Net Position - Beginning as previously reported	\$	(25,977,946)
2015 GO Bonds Outstanding Correction		<u>(1,506,258)</u>
Net Postion - Beginning as restated	\$	<u><u>(27,484,204)</u></u>

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

REYNOLDS SCHOOL DISTRICT
MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
 June 30, 2022

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2022	0.49 %	\$ 51,679,503	\$ 69,994,447	73.8 %	87.6 %
2021	0.49	107,764,505	68,860,681	156.5	75.8
2020	0.51	87,585,114	65,446,087	133.8	80.2
2019	0.61	91,931,245	63,752,102	144.2	82.1
2018	0.63	85,519,165	63,884,244	133.9	83.1
2017	0.55	82,744,959	64,947,816	127.4	80.5
2016	0.47	26,851,775	61,541,587	43.6	91.9
2015	0.48	(10,827,948)	57,457,850	(18.8)	103.6
2014	0.48	24,377,398	55,916,694	43.6	92.0

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

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

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2022	\$ 14,502,515	\$ 14,502,515	\$ -	\$ 78,758,018	18.4 %
2021	17,214,158	17,214,158	-	69,994,447	24.6
2020	16,393,674	16,393,674	-	68,860,681	23.8
2019	14,616,246	14,616,246	-	65,446,087	22.3
2018	13,901,399	13,901,399	-	63,752,102	21.8
2017	9,462,011	9,462,011	-	63,884,244	14.8
2016	8,727,974	8,727,974	-	64,947,816	13.4
2015	5,438,439	5,438,439	-	61,541,587	8.8
2014	5,136,148	5,136,148	-	57,457,850	8.9

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.

REYNOLDS SCHOOL DISTRICT
MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
 June 30, 2022

OPEB - RHIA

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB - RHIA ASSET/LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net OPEB asset/ (liability) (NOA/(L))	(b) Employer's proportionate share of the net OPEB asset/ (liability) (NOA/(L))	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2022	0.591 %	\$ 2,028,100	\$ 69,994,447	2.9 %	183.9 %
2021	1.056	2,151,220	68,860,681	3.1	150.1
2020	0.597	1,153,426	65,446,087	1.8	144.4
2019	0.605	675,690	63,752,102	1.1	124.0
2018	0.625	260,793	63,884,244	0.4	108.9
2017	(0.680)	(184,566)	64,947,816	(0.3)	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.

SCHEDULE OF CONTRIBUTIONS

Year	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2022	\$ n/a	\$ n/a	\$ n/a	\$ 78,758,018	n/a %
2021	n/a	n/a	n/a	69,994,447	n/a
2020	n/a	n/a	n/a	68,860,681	n/a
2019	n/a	n/a	n/a	65,446,087	n/a
2018	n/a	n/a	n/a	63,752,102	n/a
2017	n/a	n/a	n/a	63,884,244	n/a

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

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

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
Multnomah County, Oregon

SCHEDULE OF CHANGES IN TOTAL LIABILITY AND RELATED RATIOS
 OPEB HEALTH CARE AND PENSION STIPENDS
 June 30, 2022

PLAN I (OPEB): (HEALTH CARE)
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

Year Ended June 30,	Total OPEB Liability - Beginning	Service Cost	Interest	Changes of Benefit Terms	Changes of Assumptions	Benefit Payments	Total OPEB Liability - End of Year	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
2022	\$ 15,167,567	\$ 1,948,234	\$ 365,180	\$ -	\$ (2,658,361)	\$ (1,190,153)	\$ 13,632,467	* \$ N/A	N/A
2021	12,959,779	1,710,643	498,282	-	873,970	(875,107)	15,167,567	N/A	N/A
2020	13,434,460	1,341,286	553,418	-	(1,409,171)	(960,214)	12,959,779	N/A	N/A
2019	12,791,606	1,317,100	489,002	-	(256,385)	(906,863)	13,434,460	N/A	N/A
2018	12,936,650	1,363,361	389,515	-	(623,313)	(1,274,607)	12,791,606	N/A	N/A

PLAN II (PENSION): (STIPENDS)
SCHEDULE OF CHANGES IN TOTAL OPEB PENSION LIABILITY AND RELATED RATIOS

Year Ended June 30,	Total Pension Liability - Beginning	Service Cost	Interest	Changes of Benefit Terms	Changes of Assumptions	Benefit Payments	Total Pension Liability - End of Year	Estimated Covered Payroll	Total Pension Liability as a % of Covered Payroll
2022	\$ 2,340,399	\$ 189,207	\$ 53,832	\$ -	\$ 117,378	\$ (188,564)	\$ 2,512,252	* \$ N/A	N/A
2021	2,155,674	160,869	77,754	-	137,725	(191,623)	2,340,399	N/A	N/A
2020	2,269,973	174,473	90,686	-	(175,267)	(204,191)	2,155,674	N/A	N/A
2019	2,220,351	170,978	82,590	-	(33,776)	(170,170)	2,269,973	N/A	N/A
2018	2,266,585	135,644	66,380	-	(101,044)	(147,214)	2,220,351	N/A	N/A
2017	2,083,076	118,075	82,194	-	116,961	(133,721)	2,266,585	N/A	N/A

The amounts presented for each fiscal year are actuarially determined and rolled forward.

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.

*In 2022 the actuarially valuation was not available at the time of the report issuance so all the inputs to determine the liability as of June 30, 2022 were not known;

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the Year Ended June 30, 2022

GENERAL FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Local Sources	\$ 31,991,483	\$ 31,991,483	\$ 31,085,035	\$ (906,448)
Intermediate Sources	798,329	798,329	741,251	(57,078)
State Sources	101,567,300	101,567,300	106,683,602	5,116,302
Federal Sources	85,000	85,000	31,401	(53,599)
Total Revenue	<u>134,442,112</u>	<u>134,442,112</u>	<u>138,541,289</u>	<u>4,099,177</u>
EXPENDITURES:				
Instruction	81,265,224	81,265,224 (1)	75,949,721	5,315,503
Support Services	55,325,349	55,325,349 (1)	47,568,639	7,756,710
Community Services	460,259	460,259 (1)	164,320	295,939
Debt Service	200,000	200,000 (1)	200,000	-
Contingency	1,683,476	1,683,476 (1)	-	1,683,476
Total Expenditures	<u>138,934,308</u>	<u>138,934,308</u>	<u>123,882,680</u>	<u>15,051,628</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,492,196)</u>	<u>(4,492,196)</u>	<u>14,658,609</u>	<u>19,150,805</u>
OTHER FINANCING SOURCES (USES)				
Lease Financing	-	-	-	-
Transfers In	215,987	215,987	215,987	-
Transfers Out	(1,773,000)	(1,773,000) (1)	(1,763,354)	9,646
Total Other Financing Sources (Uses)	<u>(1,557,013)</u>	<u>(1,557,013)</u>	<u>(1,547,367)</u>	<u>9,646</u>
Net Change in Fund Balance	(6,049,209)	(6,049,209)	13,111,242	19,160,451
Beginning Fund Balance	<u>11,099,637</u>	<u>11,099,637</u>	<u>24,654,907</u>	<u>13,555,270</u>
Ending Fund Balance	<u>\$ 5,050,428</u>	<u>\$ 5,050,428</u>	<u>\$ 37,766,149</u>	<u>\$ 32,715,721</u>
Reconciliation to Governmental Fund Balance as required by GASB 54:				
Ending Fund Balance Retirement Fund			88,233	
			<u>\$ 37,854,382</u>	

(1) Appropriation Level

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the Year Ended June 30, 2022

FEDERAL PROGRAMS FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Federal Sources	\$ 42,399,059	\$ 42,399,059	\$ 11,513,279	\$ (30,885,780)
EXPENDITURES:				
Instruction	23,612,871	23,612,871 (1)	9,397,241	14,215,630
Support Services	14,543,720	14,543,720 (1)	8,512,269	6,031,451
Community Services	4,242,468	4,242,468 (1)	204,703	4,037,765
Facilities Acquisition and Construction	-	- (1)	308,597	(308,597)
Total Expenditures	<u>42,399,059</u>	<u>42,399,059</u>	<u>18,422,810</u>	<u>23,976,249</u>
Excess of Revenues Over (Under) Expenditures	-	-	(6,909,531)	6,909,531
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,909,531)</u>	<u>\$ (6,909,531)</u>

(1) Appropriation Level

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

SUPPLEMENTARY INFORMATION

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the Year Ended June 30, 2022

DEBT SERVICE FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Local Sources	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES:				
Debt Service	-	- (1)	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Beginning Fund Balance	-	-	1,280,893	1,280,893
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,280,893</u>	<u>\$ 1,280,893</u>

(1) Appropriation Level

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the Year Ended June 30, 2022

<u>PERS BOND FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Local Sources	<u>\$ 9,570,490</u>	<u>\$ 9,570,490</u>	<u>\$ 9,337,551</u>	<u>\$ (232,939)</u>
EXPENDITURES:				
Debt Service	<u>9,345,490</u>	<u>9,345,490 (1)</u>	<u>9,345,490</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>225,000</u>	<u>225,000</u>	<u>(7,939)</u>	<u>(232,939)</u>
Beginning Fund Balance	<u>708,000</u>	<u>708,000</u>	<u>119,822</u>	<u>(588,178)</u>
Ending Fund Balance	<u><u>\$ 933,000</u></u>	<u><u>\$ 933,000</u></u>	<u><u>\$ 111,883</u></u>	<u><u>\$ (821,117)</u></u>

(1) Appropriation Level

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the Year Ended June 30, 2022

2015 GO BOND DEBT SERVICE FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Local Sources	\$ 11,180,000	\$ 11,180,000	\$ 11,834,200	\$ 654,200
EXPENDITURES:				
Debt Service	10,829,678	10,829,678 (1)	16,010,655	(5,180,977)
Excess of Revenues Over (Under) Expenditures	350,322	350,322	(4,176,455)	(4,526,777)
OTHER FINANCING SOURCES (USES)				
Bond Issue Costs	-	- (1)	(75,872)	(75,872)
Debt Proceeds	-	-	3,956,953	3,956,953
Total Other Financing Sources (Uses)	-	-	3,881,081	3,881,081
Net Change in Fund Balance	350,322	350,322	(295,374)	54,948
Beginning Fund Balance	6,425,199	6,425,199	4,945,797	(1,479,402)
Ending Fund Balance	<u>\$ 6,775,521</u>	<u>\$ 6,775,521</u>	<u>\$ 4,650,423</u>	<u>\$ (2,125,098)</u>

(1) Appropriation Level

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (BUDGETARY BASIS)
 For the Year Ended June 30, 2022

2015 GO BOND PROJECTS FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Local Sources	\$ -	\$ -	\$ 5,875	\$ 5,875
EXPENDITURES:				
Facilities Acquisition and Construction	1,300,000	1,300,000 (1)	771,456	528,544
Total Expenditures	1,300,000	1,300,000	771,456	528,544
Excess of Revenues Over (Under) Expenditures	(1,300,000)	(1,300,000)	(765,581)	534,419
Beginning Fund Balance	1,300,000	1,300,000	765,581	(534,419)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Appropriation Level

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the Year Ended June 30, 2022

CAPITAL PROJECTS FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Local Sources	\$ 388,000	\$ 388,000	\$ 2,593,423	\$ 2,205,423
EXPENDITURES:				
Facilities Acquisition and Construction	2,387,900	2,387,900 (1)	345,253	2,042,647
Debt Service	1,387,602	1,387,602 (1)	1,477,850	(90,248)
Total Expenditures	3,775,502	3,775,502	1,823,103	1,952,399
Excess of Revenues Over (Under) Expenditures	(3,387,502)	(3,387,502)	770,320	4,157,822
OTHER FINANCING SOURCES (USES):				
Transfers In	1,387,502	1,387,502	1,387,502	-
Total Other Financing Sources (Uses)	1,387,502	1,387,502	1,387,502	-
Net Change in Fund Balance	(2,000,000)	(2,000,000)	2,157,822	4,157,822
Beginning Fund Balance	2,000,000	2,000,000	1,834,379	(165,621)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,992,201</u>	<u>\$ 3,992,201</u>

(1) Appropriation Level

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the Year Ended June 30, 2022

2016 SCHOOL IMPROVEMENT PROJECTS FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
EXPENDITURES:				
Support Services	\$ 232,844	\$ 232,844	(1) \$ -	\$ 232,844
Net Change in Fund Balance	(232,844)	(232,844)	-	232,844
Beginning Fund Balance	232,844	232,844	-	(232,844)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Appropriation Level

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON**

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022**

	SPECIAL REVENUE FUNDS			
	NUTRITION SERVICE FUND	STATE AND LOCAL PROGRAMS FUND	SELF INSURANCE FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS:				
Cash	\$ 83,451	\$ 426,164	\$ -	\$ 509,615
Receivables:				
Accounts/Grants	355,708	1,196,633	5,000	1,557,341
Inter-Fund Receivable	-	4,438,765	779,524	5,218,289
Inventories	367,671	-	-	367,671
Total Assets	806,830	6,061,562	784,524	7,652,916
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	7,543	412,882	-	420,425
Unearned Revenue	-	2,452,248	-	2,452,248
Inter-Fund Payable	717,473	-	-	717,473
Total Liabilities	725,016	2,865,130	-	3,590,146
Fund Balances:				
Nonspendable	367,671	-	-	367,671
Restricted	-	485,654	-	485,654
Committed	-	2,710,778	784,524	3,495,302
Assigned	-	-	-	-
Unassigned	(285,857)	-	-	(285,857)
Total Fund Balances	81,814	3,196,432	784,524	4,062,770
Total Liabilities and Fund Balances	\$ 806,830	\$ 6,061,562	\$ 784,524	\$ 7,652,916

* Note: State and Local Programs Fund includes Fund 260 which is the accounting for the ASB funds within District System.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

	SPECIAL REVENUE FUNDS			
	NUTRITION SERVICE FUND	STATE AND LOCAL PROGRAMS FUND	SELF INSURANCE FUND	NONMAJOR GOVERNMENTAL FUNDS
REVENUES:				
Local Sources	\$ 158,901	\$ 1,068,856	\$ 295,555	\$ 1,523,312
Intermediate Sources	5,687	300,974	-	306,661
State Sources	72,427	14,479,994	-	14,552,421
Federal Sources	6,125,759	-	-	6,125,759
Total Revenues	<u>6,362,774</u>	<u>15,849,824</u>	<u>295,555</u>	<u>22,508,153</u>
EXPENDITURES:				
Instruction	-	5,554,789	-	5,554,789
Support Service	-	7,763,329	131,934	7,895,263
Community Services	5,864,528	224,298	-	6,088,826
Facilities Acquisition and Construction	-	2,498,726	-	2,498,726
Total Expenditures	<u>5,864,528</u>	<u>16,041,142</u>	<u>131,934</u>	<u>22,037,604</u>
Excess of Revenues Over (Under)				
Expenditures	<u>498,246</u>	<u>(191,318)</u>	<u>163,621</u>	<u>470,549</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>50,852</u>	<u>(215,987)</u>	<u>-</u>	<u>(165,135)</u>
Net Change in Fund Balance	549,098	(407,305)	163,621	305,414
Beginning Fund Balance	<u>(467,284)</u>	<u>3,603,737</u> *	<u>620,903</u>	<u>3,757,356</u>
Ending Fund Balance	<u>\$ 81,814</u>	<u>\$ 3,196,432</u>	<u>\$ 784,524</u>	<u>\$ 4,062,770</u>

* Note: State and Local Programs Fund includes Fund 260 which is the accounting for the ASB funds within District System.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the Year Ended June 30, 2022

NUTRITION SERVICE FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Local Sources	\$ 1,197,856	\$ 1,197,856	\$ 158,901	\$ (1,038,955)
Intermediate Sources	-	-	5,687	5,687
State Sources	229,458	229,458	72,427	(157,031)
Federal Sources	5,959,048	5,959,048	6,125,759 (2)	166,711
Total Revenues	<u>7,386,362</u>	<u>7,386,362</u>	<u>6,362,774</u>	<u>(1,023,588)</u>
EXPENDITURES:				
Support Services	25,877	25,877 (1)	-	25,877
Enterprise and Community Services	9,183,352	9,183,352 (1)	5,864,528	3,318,824
Contingencies	219,728	219,728 (1)	-	219,728
Total Expenditures	<u>9,428,957</u>	<u>9,428,957</u>	<u>5,864,528</u>	<u>3,564,429</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,042,595)</u>	<u>(2,042,595)</u>	<u>498,246</u>	<u>2,540,841</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	60,000	60,000	50,852 (2)	(9,148)
Total Other Financing Sources (Uses)	<u>60,000</u>	<u>60,000</u>	<u>50,852</u>	<u>(9,148)</u>
Net Change in Fund Balance	(1,982,595)	(1,982,595)	549,098	2,531,693
Beginning Fund Balance	<u>1,982,595</u>	<u>1,982,595</u>	<u>(467,284)</u>	<u>(2,449,879)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,814</u>	<u>\$ 81,814</u>

(1) Appropriation Level

(2) Included in this transfer from the General Fund is the required state appropriated general purpose revenues of \$50,852 the District must transfer to the Food Service Fund for National School Lunch Support in order to meet the general cash assistance match for 2021-2022.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the Year Ended June 30, 2022

STATE AND LOCAL PROGRAMS FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Local Sources	\$ 2,272,938	\$ 2,272,938	\$ 1,068,856	\$ (1,204,082)
Intermediate Sources	976,666	976,666	300,974	(675,692)
State Sources	31,911,567	31,911,567	14,479,994	(17,431,573)
Total Revenues	<u>35,161,171</u>	<u>35,161,171</u>	<u>15,849,824</u>	<u>(19,311,347)</u>
EXPENDITURES:				
Instruction	11,163,548	11,163,548 (1)	5,554,789	5,608,759
Support Services	15,092,548	15,092,548 (1)	7,763,329	7,329,219
Community Services	2,001,682	2,001,682 (1)	224,298	1,777,384
Facilities Acquisition and Construction	10,087,259	10,087,259 (1)	2,498,726	7,588,533
Contingencies	94,899	94,899 (1)	-	94,899
Total Expenditures	<u>38,439,936</u>	<u>38,439,936</u>	<u>16,041,142</u>	<u>22,398,794</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,278,765)</u>	<u>(3,278,765)</u>	<u>(191,318)</u>	<u>3,087,447</u>
OTHER FINANCING SOURCES (USES):				
Transfer Out	<u>(215,987)</u>	<u>(215,987)</u>	<u>(215,987)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(215,987)</u>	<u>(215,987)</u>	<u>(215,987)</u>	<u>-</u>
Net Change in Fund Balance	(3,494,752)	(3,494,752)	(407,305)	3,087,447
Beginning Fund Balance	<u>3,502,662</u>	<u>3,502,662</u>	<u>3,603,737</u> *	<u>101,075</u>
Ending Fund Balance	<u>\$ 7,910</u>	<u>\$ 7,910</u>	<u>\$ 3,196,432</u>	<u>\$ 3,188,522</u>

(1) Appropriation Level

* Note: State and Local Programs Fund includes Fund 260 which is accounting for the ASB funds within District System.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the Year Ended June 30, 2022

SELF-INSURANCE FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Local Sources	\$ 200,000	\$ 200,000	\$ 295,555	\$ 95,555
EXPENDITURES:				
Support Services	750,000	750,000 (1)	131,934	618,066
Excess of Revenues Over (Under) Expenditures	(550,000)	(550,000)	163,621	713,621
Beginning Fund Balance	550,000	550,000	620,903	70,903
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 784,524</u>	<u>\$ 784,524</u>

(1) Appropriation Level

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the Year Ended June 30, 2022

	<u>RETIREMENT FUND</u>			VARIANCE TO FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	POSITIVE (NEGATIVE)
EXPENDITURES:				
Support Services	\$ 325,000	\$ 325,000 (1)	\$ 230,617	\$ 94,383
Total Enterprise and Comm. Services	<u>325,000</u>	<u>325,000</u>	<u>230,617</u>	<u>94,383</u>
Excess of Revenues Over (Under) Expenditures	<u>(325,000)</u>	<u>(325,000)</u>	<u>(230,617)</u>	<u>(94,383)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>-</u>
Net Change in Fund Balance	-	-	94,383	94,383
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>(6,150)</u>	<u>(6,150)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,233</u>	<u>\$ 88,233</u>

(1) Appropriation Level

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

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED
For the year ended June 30, 2022**

<u>GENERAL FUND</u>						
TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/2021	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/2022
Current:						
2021-22	\$ 30,813,984	\$ 818,096	\$ (46,749)	\$ 8,619	\$ 29,603,799	\$ 353,959
Prior Years:						
2020-21	397,768	(471)	(41,391)	13,896	224,785	145,960
2019-20	164,398	(84)	(5,185)	12,316	85,052	86,562
2018-19	92,417	(46)	502	14,019	69,418	37,565
2017-18	38,953	(5)	1,689	9,509	40,220	9,936
Prior Years	<u>69,565</u>	<u>(2)</u>	<u>1,611</u>	<u>3,483</u>	<u>12,690</u>	<u>61,972</u>
Total Prior	<u>763,101</u>	<u>-608</u>	<u>(42,774)</u>	<u>53,223</u>	<u>432,165</u>	<u>341,995</u>
Total All Years	<u>\$ 31,577,085</u>	<u>\$ 817,488</u>	<u>\$ (89,523)</u>	<u>\$ 61,842</u>	<u>\$ 30,035,964</u>	<u>\$ 695,952</u>

RECONCILIATION TO REVENUE:

	<u>TOTAL</u>
Cash Collections by County Treasurers Above	\$ 30,035,964
Accrual of Receivables:	
June 30, 2021	(93,885)
June 30, 2022	62,719
Change from Prior year Unavailable Revenue, see page 12	<u>(35,557)</u>
Total Revenue	<u>\$ 29,969,241</u>

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED
For the year ended June 30, 2022**

DEBT SERVICE FUNDS

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/2021	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/2022
Current:						
2021-22	\$ 12,085,830	\$ 320,873	\$ (56,244)	\$ 3,381	\$ 11,573,265	\$ 138,829
Prior Years:						
2020-21	148,253	(177)	(15,140)	5,210	83,779	54,720
2019-20	48,285	(25)	(1,112)	3,686	24,980	25,903
2018-19	36,739	(19)	2,178	5,831	28,902	15,865
2017-18	15,568	(2)	1,594	4,075	16,981	4,257
Prior Years	<u>24,255</u>	<u>(3)</u>	<u>(2,464)</u>	<u>1,569</u>	<u>4,157</u>	<u>19,207</u>
Total Prior	<u>273,100</u>	<u>(226)</u>	<u>(14,944)</u>	<u>20,371</u>	<u>158,799</u>	<u>119,952</u>
Total All Years	<u>\$ 12,358,930</u>	<u>\$ 320,647</u>	<u>\$ (71,188)</u>	<u>\$ 23,752</u>	<u>\$ 11,732,064</u>	<u>\$ 258,783</u>

RECONCILIATION TO REVENUE:

	<u>TOTAL</u>
Cash Collections by County Treasurers Above	\$ 11,732,064
Accrual of Receivables:	
June 30, 2021	(35,550)
June 30, 2022	24,388
Change from Prior year Unavailable Revenue, see page 12	<u>(3,155)</u>
Total Revenue	<u>\$ 11,717,747</u>

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

OTHER INFORMATION

MULTNOMAH COUNTY, OREGON
OTHER SUPPLEMENTAL INFORMATION
FORM 3211-C
For The Year Ended June 30, 2022

A. Energy bills for heating - all funds:		Objects 325 and 326
	Function 2545	\$ 2,105,907
	Function 2550	61,743

B. Replacement of equipment - General Fund:		
Include all General Fund expenditures in Object 542, except for the following exclusions:		Amount
Exclude these functions:		
1113, 1122 & 1132	Co-curricular activities	4150
1140	Pre-kindergarten	2550
1300	Continuing education	3100
1400	Summer school	3300
	Construction	-
	Pupil transportation	-
	Food service	-
	Community services	-

District Audit Revenue Summary – All Funds (Placeholder)
Information to be provided by School District at a later time.

District Audit Expenditure Summary – General Fund (Placeholder)

Information to be provided by School District at a later time.

District Audit Expenditure Summary – Special Revenue Funds (Placeholder)

Information to be provided by School District at a later time.

District Audit Expenditure Summary – Debt Service Funds (Placeholder)

Information to be provided by School District at a later time.

District Audit Expenditure Summary – Capital Projects Funds (Placeholder)

Information to be provided by School District at a later time.

STATISTICAL SECTION

This part of Multnomah County School District NO. 7's comprehensive annual financial report presents detailed information as a context for understanding the information in the financial statements, note disclosures, and required supplementary information as it relates to the government's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the government's most significant revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information

These Schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Report for the relevant year.

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
MULTNOMAH COUNTY, OREGON

NET POSITION BY COMPONENT
 LAST TEN FISCAL YEARS
 (accrual basis of accounting)

	<u>2021-2022</u>	<u>2020-2021</u>	<u>2019-2020</u>	<u>2018-2019</u>
Governmental activities:				
Net investments in capital assets	\$ 97,316,393	\$ 91,952,961	\$ 72,508,688	\$ 64,070,731
Restricted	8,556,953	8,074,208	8,627,760	9,984,575
Unrestricted	<u>(106,955,437)</u>	<u>(126,005,115)</u>	<u>(106,484,799)</u>	<u>(98,643,116)</u>
Total primary government net position	<u>\$ (1,082,091)</u>	<u>\$ (25,977,946)</u>	<u>\$ (25,348,351)</u>	<u>\$ (24,587,810)</u>

	<u>2017-2018</u>	<u>2016-2017</u>	<u>2015-2016*</u>
Governmental activities:			
Net investments in capital assets	\$ 35,148,756	\$ (64,722,847)	\$ (84,665,144)
Restricted	7,928,217	7,284,100	5,845,304
Unrestricted	<u>(67,387,682)</u>	<u>32,478,107</u>	<u>51,109,620</u>
Total primary government net position	<u>\$ (24,310,709)</u>	<u>\$ (24,960,640)</u>	<u>\$ (27,710,220)</u>

	<u>2014-2015</u>	<u>2013-2014</u>	<u>2012-2013</u>
Governmental activities:			
Net investments in capital assets	\$ 44,378,505	\$ 36,972,412	\$ 32,698,203
Restricted	4,738,094	3,672,338	2,264,243
Unrestricted	<u>(58,747,877)</u>	<u>(3,522,531)</u>	<u>130,349</u>
Total primary government net position	<u>\$ (9,631,278)</u>	<u>\$ 37,122,219</u>	<u>\$ 35,092,795</u>

Source: Multnomah County School District No.7 Statement of Net Position

Note: Restated due to implementation of GASB Statement No. 73 in Fiscal Year 2016-2017

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
MULTNOMAH COUNTY, OREGON

CHANGES IN NET POSITION
 LAST TEN FISCAL YEARS
 (accrual basis of accounting)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
Expenses					
Instruction	\$ 87,232,778	\$ 93,565,748	\$ 87,064,036	\$ 86,538,680	\$ 83,288,226
Support services	61,722,936	57,558,253	56,016,345	54,708,811	51,500,235
Enterprise and community services	6,241,333	6,098,403	6,511,098	8,074,080	6,419,380
Loss on equity interest in CAL	8,078	37,989	37,989	34,356	-
Gain (Loss) on Sale of Assets	-	(215,000)	440,462	2,912,200	-
Interest on long-term debt	11,270,952	11,438,939	11,205,390	11,083,529	11,063,373
Total primary government expenses	166,476,077	168,484,332	161,275,320	163,351,656	152,271,214
Program revenues					
Governmental activities:					
Charges for services	1,257,042	3,999,412	704,667	325,455	374,290
Operating grants and contributions	47,060,461	19,819,696	17,239,689	19,600,230	17,977,234
Total primary government revenues	48,317,503	23,819,108	17,944,356	19,925,685	18,351,524
Net (Expense)/Revenue					
Total primary government net expense	(118,158,574)	(144,665,224)	(143,330,964)	(143,425,971)	(133,919,690)
General revenues and Other Changes in Net Position					
Property taxes	41,686,988	39,451,643	35,266,193	37,465,827	36,012,407
State support	99,200,972	101,426,880	100,194,901	99,169,007	96,927,194
Intermediate sources	1,039,747	1,419,157	3,110,116	972,780	1,804,251
Other federal revenue	-	-	53,009	8,567	1,804
Miscellaneous	2,658,941	1,360,421	2,752,740	3,987,267	3,927,917
Investment earnings	(25,961)	377,528	1,193,463	1,545,422	-
Total primary government	144,560,687	144,035,629	142,570,422	143,148,870	138,673,573
Change in Net Position					
Total primary government	\$ 26,402,113	\$ (629,595)	\$ (760,542)	\$ (277,101)	\$ 4,753,883
2016-2017					
Expenses					
Instruction	\$ 68,365,815	\$ 88,048,372	\$ 63,799,909	\$ 70,693,491	\$ 66,156,854
Support services	59,636,859	56,341,200	39,052,852	41,624,247	42,124,046
Enterprise and community services	5,508,594	6,946,986	5,145,985	5,993,003	5,210,975
Interest on long-term debt	11,099,218	10,281,714	6,993,654	6,734,328	6,697,698
Total primary government expenses	144,610,486	161,618,272	114,992,400	125,045,069	120,189,573
Program revenues					
Governmental activities:					
Charges for services	659,163	1,301,487	1,232,868	1,591,846	995,283
Operating grants and contributions	15,007,967	16,771,515	14,460,074	13,969,114	11,981,194
Total primary government revenues	15,667,130	18,073,002	15,692,942	15,560,960	12,976,477
Net (Expense)/Revenue					
Total primary government net expense	(128,943,356)	(143,545,270)	(99,299,458)	(109,484,109)	(107,213,096)
General revenues and Other Changes in Net Position					
Property taxes	33,668,002	31,670,746	30,311,983	29,291,925	28,387,733
State support	89,658,290	88,200,553	83,521,907	80,213,848	70,391,258
Intermediate sources	3,253,805	2,802,777	2,183,826	1,344,766	1,071,491
Miscellaneous	5,112,839	2,222,488	1,813,136	1,186,346	1,765,972
Investment earnings	0	1,061,381	204,198	218,294	233,117
Total primary government	131,692,936	125,957,945	118,035,050	112,255,179	101,849,571
Change in Net Position					
Total primary government	\$ 2,749,580	\$ (17,587,325)	\$ 18,735,592	\$ 2,771,070	\$ (5,363,525)

Source: Multnomah County School District No.7 Statement of Activities

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
MULTNOMAH COUNTY, OREGON
 FUND BALANCES, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (modified accrual basis of accounting)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
General Fund (1)					
Nonspendable	\$ 808,591	\$ 535,206	\$ 228,351	\$ 4,552	\$ 21,191
Unassigned	36,957,558	24,119,701	18,730,438	17,827,909	13,599,572
Unreserved	-	-	-	-	-
Committed-Early retirement	88,233	(6,150)	131,981	168,186	175,072
Total general fund	<u>37,854,382</u>	<u>24,648,757</u>	<u>19,090,770</u>	<u>18,000,647</u>	<u>13,795,835</u>
All Other Government Funds (1)					
Nonspendable	367,671	470,690	373,320	319,504	174,569
Restricted for:					
Debt service	6,043,199	6,346,512	6,091,874	7,149,466	4,631,352
State & Local Programs	485,654	485,654	485,654	485,653	85,860
Federal Programs	(6,909,531)	-	-	-	-
Food service	(285,857)	(909,178)	896,806	1,673,766	3,211,005
Committed:					
Self-insurance	784,524	620,903	410,005	536,264	157,908
State & local programs	2,710,778	3,089,287	619,788	3,057,131	-
Assigned:					
Capital projects (2)	3,992,201	2,599,960	4,265,247	5,674,517	33,426,372
Total all other governmental funds	<u>7,188,639</u>	<u>12,703,828</u>	<u>13,142,694</u>	<u>18,896,301</u>	<u>41,687,066</u>
Total Fund Balance (Deficit)	<u>\$ 45,043,021</u>	<u>\$ 37,352,585</u>	<u>\$ 32,233,464</u>	<u>\$ 36,896,948</u>	<u>\$ 55,482,901</u>

	2016-2017	2014-2015	2013-2014	2012-2013(1)	2011-2012(1)
General Fund (1)					
Non spendable	\$ 16,880	\$ 39,915	\$ 86,957	\$ 323,733	\$ 16,603
Unassigned	9,476,816	8,698,353	12,151,829	11,226,313	17,969,505
Unreserved	-	-	-	-	-
Committed-Early retirement	-	282,662	665,660	962,023	894,447
Total general fund	<u>9,493,696</u>	<u>9,020,930</u>	<u>12,904,446</u>	<u>12,512,069</u>	<u>18,880,555</u>
All Other Government Funds (1)					
Nonspendable	0	245,974	242,871	240,372	237,464
Restricted for:					
Debt service	3,861,213	3,045,881	2,295,228	1,930,050	872,242
Pers bond	-	-	96,643	96,657	96,676
State & local programs	426,170	347,971	481,133	105,573	70,183
Food service	2,996,717	2,451,452	1,865,109	1,540,058	1,225,142
Committed:					
Self-insurance	170,959	(1,122,766)	61,189	797,443	765,670
State & local programs	-	-	-	-	-
Assigned:					
Capital projects (2)	123,027,533	135,181,703	686,060	534,346	1,076,289
Planning activities	-	1,913,748	1,005,263	1,413,919	1,045,559
Unassigned	-	-	-	(240,371)	(115,244)
Total all other governmental funds	<u>130,482,592</u>	<u>142,063,963</u>	<u>6,733,496</u>	<u>6,418,047</u>	<u>5,273,981</u>
Total Fund Balance (Deficit)	<u>\$ 139,976,288</u>	<u>\$ 151,084,893</u>	<u>\$ 19,637,942</u>	<u>\$ 18,930,116</u>	<u>\$ 24,154,536</u>

(1) GASB 54 implemented-requiring new fund balance categories. Over time all fund balances will be reported under new GASB 54 fund balance categories.

(2) Assigned/Reserved for capital project fluctuate from years when bonds are sold in anticipation of capital construction to years when capital expenditures are incurred.

Source: Multnomah County School District No.7 Balance Sheet - Governmental Funds

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
 MULTNOMAH COUNTY, OREGON
 CHANGES IN FUND BALANCES - LAST TEN FISCAL YEARS
 (modified accrual basis of accounting)

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
REVENUES:					
Local sources	\$ 56,379,396	\$ 51,686,713	\$ 48,839,816	\$ 52,840,401	\$ 48,921,526
Intermediate sources	1,047,912	1,460,088	3,382,953	2,111,829	3,459,282
State sources	121,236,023	110,068,784	103,726,926	103,417,650	98,828,419
Federal sources	17,670,439	14,159,731	13,392,303	13,806,371	14,138,691
Total Revenues	196,333,770	177,375,316	169,341,998	172,176,251	165,347,918
EXPENDITURES:					
Instruction	90,901,751	89,892,333	87,933,436	84,824,634	81,853,902
Support services	64,206,788	54,911,936	56,239,249	53,348,530	50,613,339
Community services	6,457,849	5,818,021	6,542,551	7,904,523	6,308,833
Facilities acquisition	3,924,032	1,916,752	6,045,121	25,460,791	92,423,904
Debt service - Principal	15,518,461	26,928,262	8,312,823	10,503,619	7,504,054
Debt service - Interest	11,515,534	11,652,230	11,487,254	8,721,119	11,137,272
Total Expenditures	192,524,415	191,119,534	176,560,434	190,763,216	249,841,304
Excess of revenues over(under)expenditures	3,809,355	(13,744,218)	(7,218,436)	(18,586,965)	(84,493,386)
Other Financing Sources(uses)					
Sale of assets	-	215,000	500,000	-	-
Bond proceeds - Principal	3,956,953	18,648,339	2,054,952	-	-
Bond Issuance Cost	(75,872)				
Transfer in	1,928,489	3,526,765	1,405,852	1,634,267	2,042,470
Transfer out	(1,928,489)	(3,526,765)	(1,405,852)	(1,634,267)	(2,042,470)
Total other financing sources(uses)	3,881,081	18,863,339	2,554,952	-	-
Net Change in Fund Balance	\$ 7,690,436	\$ 5,119,121	\$ (4,663,484)	\$ (18,586,965)	\$ (84,493,386)
Expenditures for Capital Assets	\$ 3,460,939	\$ 4,525,078	\$ 8,150,498	\$ 28,478,652	\$ 97,211,943
Debt service as a percentage of noncapital expenditures	14.30%	20.68%	11.76%	11.85%	12.21%
REVENUES:					
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Local sources	\$ 46,622,204	\$ 43,626,462	\$ 39,991,516	\$ 38,530,637	\$ 37,487,290
Intermediate sources	4,217,842	3,327,941	2,568,301	1,685,151	1,331,199
State sources	90,498,980	89,503,854	83,521,907	80,213,848	70,391,258
Federal sources	13,496,389	14,940,162	14,460,075	13,969,114	11,981,194
Total Revenues	154,835,415	151,398,419	140,541,799	134,398,750	121,190,941
EXPENDITURES:					
Instruction	79,793,504	79,544,300	76,100,060	69,220,002	64,303,986
Support services	45,786,843	49,048,899	46,931,640	42,520,086	41,892,511
Community services	6,423,478	6,303,944	6,205,011	6,064,330	5,219,134
Facilities acquisition	7,216,535	2,908,147	-	-	-
Capital outlay	13,979,135	120	395,299	395,077	1,310,707
Debt service - Principal	7,015,603	7,036,611	8,315,101	8,217,897	7,171,884
Debt service - Interest	10,985,034	10,126,070	6,798,487	6,444,915	7,052,048
Total Expenditures	171,200,132	154,968,091	144,745,598	132,862,307	126,950,270
Excess of revenues over(under)expenditures	(16,364,717)	(3,569,672)	(3,634,328)	1,536,443	(5,759,329)
Other Financing Sources(uses)					
Sale of assets	6,019	-	-	-	-
Bond proceeds - Principal	2,000,000	122,918,047	-	-	-
Bond proceeds - Premium	4,000,000	14,963,285	-	-	-
Transfer in	1,640,038	1,785,538	2,104,038	1,512,000	1,221,612
Transfer out	(1,640,038)	(1,785,538)	(2,104,038)	(1,512,000)	(1,221,612)
Total other financing sources(uses)	6,006,019	137,881,332	-	-	-
Net Change in Fund Balance	\$ (10,358,698)	\$ 134,311,660	\$ (4,203,799)	\$ 1,536,443	\$ (5,759,329)
Expenditures for Capital Assets	\$ 20,921,598	\$ 5,385,844	\$ 4,328,311	\$ 1,138,031	\$ 153,140,039
Debt service as a percentage of noncapital expenditures	11.98%	11.47%	10.76%	11.13%	-54.31%

(1) Revenues are recognized when susceptible to accrual.

(2) Includes state replacement/transportation reimbursement and basic school support.

Source: Multnomah County School District No.7 Statement of Revenues, Expenditures and Changes in Fund Balances

Note: Expenditures for capital assets is from the Reconciliation of the Governmental Funds schedule.

Debt services as a percentage of noncapital expenditures is calculated by dividing Principal and interest by the sum of total expenditures less expenditures for capital assets.

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
MULTNOMAH COUNTY, OREGON
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS

PROPERTY VALUE ASSESSED VALUATION						TOTAL DIRECT TAX RATE (1)	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	MANUFACT ORY
FISCAL YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	MANUFACT ORY	TOTAL					
2021-2022	\$ 6,745,443,430	\$ 423,077,730	\$ 259,973,200	\$ 37,425,900	\$ 7,465,920,260	6.08	90.35 %	5.67 %	3.48 %	0.50 %
2020-2021	6,447,834,550	400,761,750	253,049,700	35,456,370	7,137,102,370	6.01	90.34	5.62	3.55	0.50
2019-2020	6,144,803,000	381,606,240	203,651,600	34,539,120	6,764,599,960	5.74	90.84	5.64	3.01	0.51
2018-2019	5,885,468,070	389,933,280	197,091,400	34,954,880	6,507,447,630	6.26	90.44	5.99	3.03	0.54
2017-2018	5,626,909,630	393,593,720	235,732,253	32,406,050	6,288,641,653	6.29	89.48	6.26	3.75	0.52
2016-2017	5,421,521,380	363,234,124	191,471,500	35,339,570	6,011,566,574	6.05	90.18	6.04	3.19	0.59
2015-2016	5,241,684,480	346,408,946	147,579,800	30,494,280	5,766,167,506	5.97	90.90	6.01	2.56	0.53
2014-2015	5,124,794,780	336,867,935	143,189,250	26,341,960	5,631,193,925	5.81	91.01	5.98	2.54	0.47
2013-2014	4,843,711,490	287,376,223	136,396,360	26,695,760	5,294,179,833	6.02	91.49	5.43	2.58	0.50
2012-2013	4,725,916,280	281,603,418	137,325,400	25,628,140	5,170,473,238	5.99	91.40	5.45	2.66	0.50

(1) per \$1,000 of assessed value.

Source: <https://www.multco.us/assessment-taxation/reports-and-data>
 Taxing District Values Report (M50 - Oregon Ballot Measure 50)
 Reynolds School District
 Multnomah County email: dcm.dart.application.support@multco.us

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
MULTNOMAH COUNTY, OREGON
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS

FISCAL YEAR	PROPERTY VALUE TRUE CASH VALUATION					RATIO OF ASSESSED VALUATION TO TRUE CASH VALUATION	PUBLIC UTILITY			
	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	MANUFACTORY	TOTAL		REAL PROPERTY	PERSONAL PROPERTY	UTILITY PROPERTY	MANUFACTORY
2021-2022	\$ 12,254,158,240	\$ 447,841,320	\$ 305,299,783	\$ 74,814,010	\$ 13,082,113,353	57.07 %	93.67 %	3.42 %	2.33 %	0.57 %
2020-2021	11,177,694,470	432,147,210	290,138,407	68,521,710	11,968,501,797	59.63	93.39	3.61	2.42	0.57
2019-2020	10,587,872,190	405,412,040	234,416,421	65,525,850	11,293,226,501	59.90	93.75	3.59	2.08	0.58
2018-2019	10,111,730,100	410,098,360	222,800,584	67,442,170	10,812,071,214	60.19	93.52	3.79	2.06	0.62
2017-2018	9,012,880,030	405,731,152	266,741,142	57,028,690	9,742,381,014	64.55	92.51	4.16	2.74	0.59
2016-2017	7,956,510,240	377,714,504	212,276,505	45,731,770	8,592,233,019	69.97	92.60	4.40	2.47	0.53
2015-2016	7,118,441,620	362,161,236	181,401,855	39,130,860	7,701,135,571	74.87	92.43	4.70	2.36	0.51
2014-2015	7,778,266,940	367,587,665	162,477,988	34,599,530	8,342,932,123	67.50	93.23	4.41	1.95	0.41
2013-2014	7,114,104,950	352,281,346	155,652,905	34,858,930	7,656,898,131	69.14	92.91	4.60	2.03	0.46
2012-2013	7,025,130,990	351,525,375	154,246,934	33,603,270	7,564,506,569	68.35	92.87	4.65	2.04	0.44

Source: <https://www.multco.us/assessment-taxation/reports-and-data>
 Taxing District Values Report (M5 - 1990 Oregon Ballot Measure 5)
 Reynolds School District
 Multnomah County email: dcm.dart.application.support@multco.us

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
MULTNOMAH COUNTY, OREGON
 LARGEST TAXPAYERS WITHIN DISTRICT
 CURRENT AND NINE YEARS AGO

	2021-2022		2012-2013	
	ASSESSED VALUATION	PERCENTAGE OF TOTAL DISTRICT'S ASSESSED VALUATION	ASSESSED VALUATION	PERCENTAGE OF TOTAL DISTRICT'S ASSESSED VALUATION
<u>PRIVATE ENTERPRISES</u>				
Boeing Company	\$ 463,663,900	6.21	\$ 171,247,570	3.26
FedEx Ground Package System, Inc	117,251,930	1.57	15,069,100	0.29
Albertson's Distribution Center (1)	58,902,910	0.79	44,650,170	0.85
The Boeing Company, Inc.	55,266,280	0.74	28,387,730	0.54
U S National Bank of Oregon	50,317,430	0.67	35,892,530	0.68
Comcast Corporation	48,855,000	0.65	28,940,100	0.55
IP Eat One, LLC	34,275,510	0.46	21,079,320	0.40
US Bancorp	31,120,180	0.42		
Cascade Corporation	30,898,380	0.41	27,185,060	0.52
Western B Northwest Oregon, LLC	30,907,360	0.41	-	0.00
Townsend Farms, Inc	30,314,490	0.41	31,747,960	0.60
Owens Corning Foam	26,357,270	0.35	26,653,380	0.51
<u>PUBLIC UTILITIES</u>				
Portland General Electric Company	106,789,420	1.43	48,732,000	0.93
SUB TOTAL	1,084,920,060		479,584,920	
ALL OTHER TAXPAYERS	6,381,000,200	85.47	4,774,798,593	90.87
TOTAL	\$ 7,465,920,260	100.00%	\$ 5,254,383,513	100.00%

Source: Multnomah County: dcm.dart.application.support@multco.us

(1) Albertson's Distribution Center Legal Entity/Name changed
 2022: at RREEF DPIF 17505 NE San Rafael, LLC 2
 013: ABS OR-O DC LLC

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
MULTNOMAH COUNTY, OREGON
 LARGEST TAXPAYERS WITHIN MULTNOMAH COUNTY

TAXPAYER	BUSINESS/SERVICE	2022		
		ASSESSED VALUATION (1)	PERCENTAGE OF TOTAL DISTRICT'S ASSESSED VALUATION	TAX (2)
Portland General Electric Co.	Electrical Utility	\$ 797,053,050	0.83%	\$ 13,684,327
Port of Portland	Airport, Marine, Property Mgmt.	737,510,200	0.77%	16,132,930
PacifiCorp (PP&L)	Electrical Utility	692,992,000	0.72%	12,055,234
Boeing Company	Manufacturing	463,663,900	0.48%	7,427,249
Alaska Airlines Inc.	Airline	371,870,800	0.39%	5,969,490
Lumen Technologies Inc	Telecommunications	328,167,000	0.34%	5,684,621
Weston Investment Co LLC	Real Estate	306,029,830	0.32%	7,301,467
Verizon Communications Inc	Telecommunications	274,503,000	0.28%	4,744,236
Comcast Corporation	Telecommunications	263,963,000	0.27%	4,614,899
Northwest Natural Gas Co	Natural Gas Utility	228,629,970	0.24%	3,961,378
Subtotal - ten of County's largest taxpayers		4,464,382,750	4.63%	81,575,831
All other County's taxpayers		91,881,672,320	95.37%	
Total County		\$ 96,346,055,070	100.00%	

(1) Assessed value does not exclude offsets such as urban renewal and farm tax credits.

(2) Tax amount is the total tax paid by the taxpayer within the boundaries of the District and County, respectively. This amount is distributed to individual local governments by the County. A breakdown of amounts paid to each individual local government is not available.

Source: Multnomah County: dem.dart.application.support@multco.us

Source: <https://www.multco.us/assessment-taxation/reports-and-data> (Total County)

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
 MULTNOMAH COUNTY, OREGON
 PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
 LAST TEN YEARS

	Dollars per \$1,000 True Cash Value				
	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
DIRECT:					
Reynolds School District #7 Permanent Rate	\$ 4.46	\$ 4.46	\$ 4.46	\$ 4.46	\$ 4.46
Reynolds School District #7 Bond	1.62	1.55	1.27	1.80	1.83
Weighted Average Direct (1)	6.08	6.01	5.74	6.26	6.29
Overlapping:					
City of Fairview	3.49	3.49	3.49	3.49	3.49
City of Gresham	3.61	3.61	3.61	3.61	3.61
City of Portland	7.31	7.34	7.24	7.28	7.23
City of Troutdale	3.77	3.77	3.77	3.77	3.77
Metro	0.10	0.10	0.10	0.10	0.10
Mt Hood Community College	0.49	0.47	0.49	0.49	0.49
Multnomah County	4.34	4.34	4.34	4.34	4.34
Multnomah ESD	0.46	0.46	0.46	0.46	0.46
Port of Portland	0.07	0.07	0.07	0.07	0.07
Rockwood Water PUD	-	-	-	-	-
	23.63	23.64	23.56	23.60	23.55
Totals*	\$ 29.71	\$ 29.66	\$ 29.30	\$ 29.87	\$ 29.84

	Dollars per \$1,000 True Cash Value				
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
DIRECT:					
Reynolds School District #7 Permanent Rate	\$ 4.46	\$ 4.46	\$ 4.46	\$ 4.46	\$ 4.46
Reynolds School District #7 Bond	1.59	1.51	1.35	1.56	1.52
Weighted Average Direct (1)	6.05	5.97	5.81	6.02	5.99
Overlapping:					
City of Fairview	3.49	3.49	3.49	3.49	3.49
City of Gresham	3.61	3.61	3.61	3.61	3.61
City of Portland	7.06	4.58	4.58	4.58	4.58
City of Troutdale	3.77	3.77	3.77	3.77	3.77
Metro	0.10	0.10	0.10	0.10	0.10
Mt Hood Community College	0.49	0.49	0.49	0.49	0.05
Multnomah County	4.34	4.34	4.34	4.34	4.34
Multnomah ESD	0.46	0.46	0.46	0.46	0.46
Port of Portland	0.07	0.07	0.07	0.07	0.07
Rockwood Water PUD	-	-	-	-	-
	23.39	20.90	20.90	20.90	20.46
Totals*	\$ 29.44	\$ 26.87	\$ 26.71	\$ 26.92	\$ 26.45

*Numbers in totals do not reflect the actual tax rate for any one property, but are the results of the potential combination of taxing units within District boundaries.
 (1) This is a weighted average rate as limited by ballot measure 5. Actual rates may vary by tax codes and lots because of differing compression.
 Source: Multnomah County Departments of Assessment and Taxation. <https://multco.us/assessment-taxation/reports-and-data>

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
MULTNOMAH COUNTY, OREGON
 PROPERTY TAX LEVIES AND COLLECTION (1)
 LAST TEN FISCAL YEARS

FISCAL YEAR ENDED JUNE 30	TOTAL TAX LEVY FOR FISCAL YEAR			COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY			TOTAL COLLECTIONS TO DATE	
	GENERAL FUND	DEBT SERVICE FUND	TOTAL	CURRENT YEAR	PERCENTAGE OF LEVY	COLLECTIONS IN SUBSEQUENT YEARS	AMOUNT	PERCENTAGE OF LEVY
2021-2022	\$ 30,834,056	\$ 12,065,758	\$ 42,899,814	\$ 39,042,973	91 %	\$ 2,962,670	42,005,643	98 %
2020-2021	29,628,174	11,107,556	40,735,730	38,982,796	96	508,028	39,490,824	97
2019-2020	28,244,785	8,295,681	36,540,466	34,828,872	95	509,382	35,338,254	97
2018-2019	27,397,656	11,396,874	38,794,530	37,068,788	96	1,227,794 (2)	38,296,582	99
2017-2018	26,418,350	11,319,952	37,738,302	35,880,974	95	483,816	36,364,790	96
2016-2017	25,270,192	9,346,815	34,617,007	32,934,681	95	505,947	33,440,628	97
2015-2016	24,240,220	8,411,994	32,652,214	31,006,462	95	556,610	31,566,662	97
2014-2015	24,521,780	6,424,434	30,946,214	29,341,706	95	582,181	29,928,351	97
2013-2014	22,161,422	7,843,056	30,004,478	28,383,146	95	641,236	29,024,382	97
2012-2013	21,561,091	7,511,441	29,072,532	27,448,672	94	693,388	28,142,060	97

Source: Multnomah County Departments of Assessment and Taxation

(1) Tax collections include discounts, interest and other adjustments.

(2) This number includes the COMAST pay off from litigation.

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
 MULTNOMAH COUNTY, OREGON
 RATIOS OF GENERAL BONDED DEBT OUTSTANDING AND LEGAL DEBT MARGIN
 LAST TEN FISCAL YEARS

FISCAL YEAR	GENERAL BONDED DEBT OUTSTANDING							RATIO OF NET GENERAL BONDED DEBT TO ASSESSED	RATIO OF NET GENERAL BONDED DEBT TO TRUE CASH
	GENERAL OBLIGATION BONDS	PENSION OBLIGATION BONDS	FULL FAITH & CREDIT OBLIGATION BOND	LESS GO BOND DEBT SERVICE FUND	LESS PERS BOND FUND	NET GENERAL BONDED DEBT			
2022	\$ 110,838,413	\$ 44,659,477	\$ 17,821,429	\$ 173,319,319	\$ 4,626,036	\$ 111,883	\$ 168,581,400	2.26 %	1.41 %
2021	128,332,826	46,506,712	19,282,856	194,122,394	6,089,724	119,822	187,912,848	2.63	1.57
2020	135,560,024	48,500,998	22,908,042	206,969,064	5,911,090	180,783	200,877,191	2.81	1.78
2019	127,310,047	51,064,881	17,930,000	196,304,928	6,917,468	231,998	189,155,462	2.80	1.67
2018	132,010,047	53,223,817	18,680,000	203,913,864	4,482,333	149,019	199,282,512	3.06	1.84
2017	136,300,047	55,395,492	19,400,000	211,095,539	3,739,462	121,751	207,234,326	3.30	2.13
2016	140,200,047	57,576,475	20,090,000	217,866,522	2,943,206	102,675	214,820,641	3.57	2.50
2015	21,320,000	59,755,777	20,760,000	101,835,777	2,295,228	96,624	99,443,925	1.72	1.29
2014	26,685,000	61,933,567	21,410,000	110,028,567	1,930,050	96,657	108,001,860	1.92	1.29
2013	31,665,000	64,106,549	22,040,000	117,811,549	872,242	96,676	116,842,631	2.21	1.53

Legal Debt Margin Calculation for Fiscal Year 2021-2022:

Real Market Value	\$ 13,082,113,353
Debt Limit (7.95%) (1)	1,040,028,012
Amount of Debt Applicable to Debt Limit	(117,664,056)
Legal Debt Margin	\$ 922,363,956

FISCAL YEAR	TOTAL GENERAL BONDED DEBT TO PERSONAL	TOTAL GENERAL BONDED DEBT PER CAPITA	GENERAL BONDED DEBT PER CAPITA	LEGAL DEBT LIMIT (1)	LEGAL DEBT MARGIN (2)	LEGAL DEBT MARGIN TO DEBT
2022	0.29 % \$	208	\$ 203	\$ 951,495,893	\$ 782,914,493	82.28 %
2021	0.33	233	226	951,495,893	763,780,673	80.27
2020	0.32	237	229	897,811,507	709,898,659	79.07
2019	0.36	255	247	859,559,662	658,682,471	76.63
2018	0.38	243	234	774,519,291	585,363,829	75.58
2017	0.43	251	245	683,082,525	483,800,013	70.83
2016	0.48	261	256	612,240,278	405,005,952	66.15
2015	0.52	271	267	663,263,104	448,442,463	67.61
2014	0.25	129	126	608,723,401	509,279,476	83.66
2013	0.29	141	139	601,378,272	493,376,412	82.04

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements

(1) ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values of all taxable properties within the District bases on the following: (A) For each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one of one percent (.0055) of real market value. (B) For each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of real market value. Allowable percent of real market value: (A) Kindergarten through eighth grade, 9*.0055=4.95% (B) Ninth through twelfth grade, 4*.0075=3.00% or 7.95% of real market value. Real market value data can be found on Table of Assessed Value and Actual Value of Taxable Property

(2) The legal debt margin is the District's available borrowing authority under ORS 328.245 and is calculated by subtracting the net debt applicable to the legal debt limit from the legal debt limit

(3) Demographic and Economic Statistics can be found on Personal Income and Population and Assessed Value and True Cash Value Pages

Sources: U.S. Census Bureau, American Community Survey and Multnomah Counties Department of Assessment and Taxation

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
MULTNOMAH COUNTY, OREGON
 OVERLAPPING GROSS BONDED DEBT
 June 30, 2022

REYNOLDS SCHOOL DISTRICT			
Real Market Value of Subject Issuer is: \$11,952,074,916 as of 1/1/2021			
Net Property-tax Backed Debt of Subject Issuer is:	\$ 171,657,497	Ratio of Net Property-tax Backed Debt to Real Market Value is:	1.44%
Net Property-tax Backed Debt of Overlapping Issuers is:	\$ 132,335,458	Ratio of Total Net Property-tax Backed Debt to Real Market Value is:	2.54%

OVERLAPPING GOVERNMENT	REAL MARKET VALUATION	GROSS BONDED DEBT (1)	NET DIRECT DEBT (2)	PERCENT WITHIN SCHOOL DISTRICT (3)	OVERLAPPING	
					GROSS BONDED DEBT (1)	NET DIRECT DEBT (2)
City of Fairview	\$ 1,374,292,874	\$ 12,083,607	\$ 6,378,607	100.00%	\$ 12,083,607	\$ 6,378,607
City of Gresham	15,543,627,395	78,083,065	56,278,065	28.50	22,252,736	16,038,573
City of Portland	161,495,805,276	738,727,223	407,674,643	1.72	12,680,992	6,998,143
City of Troutdale	2,620,779,563	9,230,000	9,230,000	97.72	9,019,131	9,019,131
City of Wood Village	589,377,975	3,285,000	3,285,000	100.00	3,285,000	3,285,000
Corbett Water District	510,074,800	454,269	454,269	4.82	21,911	21,911
Metro	358,995,131,497	897,955,000	873,470,000	3.33	29,895,616	29,080,437
Mt. Hood Community College	52,650,969,601	105,667,863	76,545,000	22.70	23,987,239	17,376,174
Multnomah County	186,758,200,567	627,742,035	627,742,035	6.40	40,174,235	40,174,235
Multnomah City RFPD 10	1,150,505,519	1,154,878	1,154,878	14.12	163,121	163,121
Multnomah ESD	189,445,330,222	81,533,416	60,233,416	6.31	5,143,943	3,800,126
Port of Portland	390,565,299,889	45,725,000	-	3.06	1,399,276	-
Overlapping Gross Bonded Debt	1,361,699,395,178	2,601,641,356	2,122,445,913		160,106,807	132,335,458
Reynolds School District	11,952,074,916	171,657,497	171,657,497	100.00	171,657,497	171,657,497
Overlapping Gross Bonded Debt	<u>\$ 1,373,651,470,094</u>	<u>\$ 2,773,298,853</u>	<u>\$ 4,416,549,323</u>		<u>\$ 331,764,304</u>	<u>\$ 303,992,955</u>

Source: Oregon State Treasury
<http://https://www.oregon.gov/treasury/oregon-bonds/municipal-debt-advisory/Pages/Overlapping-Debt-Request.aspx>

- (1) Gross bonded debt includes all bonds backed by a general obligation pledge including self-supporting general obligation bonds and limited tax debt
 - (2) Net direct debt including all tax-supported bonds; self-supporting bonds are excluded
 - (3) The percentage of overlapping debt is estimated using taxable assessed property values.
- Applicable percentages were estimated by determining the portion of the overlapping district's taxable assessed value that is within the school district's boundaries and dividing it by the overlapping district's total taxable assessed value. These percentages are calculated by the State of Oregon Municipal Debt Advisory Commission.
- Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District.
- This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the District. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
MULTNOMAH COUNTY, OREGON
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN YEARS

FISCAL YEAR	POPULATION (3)	PERSONAL INCOME (4)	PER CAPITA PERSONAL INCOME	UNEMPLOYMENT RATE
2022	831,446	\$ 59,386,030,550	\$ 71,425 (1)	3.80% (2)
2021	820,421	59,808,690,900	72,900 (1)	5.70 (2)
2020	811,857	57,792,841,403	71,186 (1)	15.30 (4)
2019	807,555	51,662,523,570	63,974 (1)	3.60 (4)
2018	811,880	46,967,258,000	57,850 (4)	3.80 (4)
2017	808,781	44,261,349,006	54,726 (4)	3.80 (4)
2016	803,741	41,838,737,755	52,055 (4)	4.60 (4)
2015	790,230	40,299,359,310	50,997 (4)	5.10 (4)
2014	778,604	37,338,733,424	47,956 (4)	6.00 (4)
2013	766,649	34,789,764,971	45,379 (4)	7.00 (4)

Sources:

(1) <https://datausa.io/profile/geo/multnomah-county-or>(2) <https://fred.stlouisfed.org/series/ORMULTIURN>(3) <https://worldpopulationreview.com/us-counties/or/multnomah-county-population>

(4) U.S Census Bureau, American Community Survey & Proximity One

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
MULTNOMAH COUNTY, OREGON
 SAMPLE OF PRINCIPAL INDUSTRIES IN SCHOOL DISTRICT (1)
 CURRENT AND NINE YEARS AGO

Employer	2021			2012		
	Employees	Rank	% of Total City	Employees	Rank	% of Total City
Amazon.com	5,523	1	48.75%			
FedEx Ground (2)	1189	2	10.50%	699	1	14.72%
Walsh Trucking Co., LTD	398	3	3.51%	220	2	4.63%
Home Depot USA, Inc.	165	4	1.46%	162	6	3.41%
Wolcott Plumbing	152	7	1.34%			
Tube Specialties	140	5	1.24%	191	4	4.02%
Brand Safeway Services	137	6	1.21%			
Travel Centers of America	125	8	1.10%	125	7	2.63%
Edgefield McMenamins	120	9	1.06%	120	8	2.53%
Fuji Farms, Inc	102	10	0.90%	202	3	4.25%
Toyo Tanso USA, Inc.				165	5	3.48%
Albertson's, Inc.				100	9	2.11%
Safeway, Inc.				92	10	1.94%
Totals	<u>8,051</u>		<u>71.07%</u>	<u>2,076</u>		<u>43.72%</u>

(1) Information from the City of Troutdale is presented as a sample of the Principal Employers in the District.

The Reynolds School District encompasses multiple cities, in whole and in part.

See Overlapping Gross Bonded Debt Schedule.

Source: City of Troutdale ACFR 2020-21

<https://www.troutdaleoregon.gov/finance/page/city-budgetacfr>

(2) FedEx Ground Package System, Inc.

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
MULTNOMAH COUNTY, OREGON

FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION - GENERAL FUND - LAST TEN FISCAL YEARS

	2021- 2022	2020- 2021	2019- 2020	2018- 2019	2017- 2018	2016- 2017	2015- 2016	2014- 2015	2013- 2014	2012- 2013
Instruction:										
Primary K-5	205.66	205.66	220.42	208.53	199.34	208.28	197.70	200.42	187.24	177.50
Middle/Junior high programs	82.80	88.30	85.46	80.13	91.50	88.50	92.00	90.50	94.71	88.00
High school programs	87.50	87.50	85.00	83.50	87.83	90.99	98.99	98.83	96.51	91.50
High school programs extracurricular	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Programs for the talented and gifted	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Restrictive programs for student with disabilities	30.00	30.00	31.00	35.88	35.88	35.14	40.50	38.94	35.47	32.19
Transition programs	7.00	7.00	6.00	5.06	5.84	5.84	8.34	10.13	11.71	13.25
Life skills	29.63	30.44	33.25	30.88	30.06	36.34	30.41	30.97	38.36	40.19
Functional living skills	19.22	19.22	16.72	16.28	15.50	13.56	8.59	9.50	8.50	4.25
Less restrictive programs for students with disabilities	72.28	71.96	62.84	57.12	56.31	57.12	57.29	50.86	42.09	38.80
Less restrictive charter schools	3.10	3.10	3.88	3.85	2.70	2.70	3.90	4.20	3.60	3.60
Alternative Education	13.60	13.60	15.35	15.35	15.35	15.85	18.60	18.60	17.75	2.00
Reynolds learning academy west	-	-	-	-	-	-	-	-	-	21.12
English second language programs	50.76	51.27	50.20	48.15	71.33	78.08	80.18	68.21	53.12	45.13
Total Instruction	603.55	610.05	611.62	586.23	613.14	633.89	638.00	622.66	590.56	559.03
Support services										
Attendance and social work services	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.00
Student safety	16.91	16.91	16.16	16.16	16.16	16.16	17.94	15.09	15.20	12.64
Guidance services	25.50	25.50	25.50	25.50	25.50	25.50	27.00	27.00	27.90	27.00
Health services	1.34	1.34	2.16	3.16	3.06	3.25	1.63	0.00	1.90	1.00
Psychological services	11.00	11.00	11.00	10.00	10.00	11.00	9.30	9.30	9.29	9.30
Speech pathology and audiology services	21.25	21.25	20.25	19.25	19.40	21.88	17.54	18.38	17.97	16.10
Other student treatment services	6.20	6.20	7.40	6.60	6.60	6.94	7.00	8.14	7.93	8.88
Service direction-Student support services	11.50	11.75	8.42	8.42	8.42	8.55	7.55	8.75	8.31	8.31
Improvement of Instructional Services	1.50	1.75	-	-	-	-	-	-	-	-
Teaching and Learning	3.00	2.75	4.50	4.50	4.50	4.50	4.50	4.75	4.50	4.50
Educational media services	14.03	14.03	14.06	13.69	13.69	13.75	14.25	14.19	14.18	13.59
Assessment & testing	2.00	2.00	2.00	2.50	2.50	1.50	5.00	5.50	3.00	1.00
Instructional Staff Development	2.00	2.00	1.00	-	-	-	-	-	-	-
Board of education services	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
Office of the Superintendent	1.50	1.50	1.75	1.75	1.50	1.50	1.50	1.50	1.50	2.00
Building Administration	90.15	90.15	88.98	88.98	93.72	94.70	98.48	96.23	89.08	83.62
Direction of business support services	2.10	2.00	-	-	-	-	-	-	-	-
Fiscal services	9.00	9.00	10.40	9.40	10.15	11.40	10.90	10.70	10.40	10.69
Operation and maintenance of plant services	-	-	-	-	-	-	-	12.20	10.20	11.00
Risk Management	-	1.00	1.00	1.00	-	-	-	-	-	-
Facilities Direction	2.10	2.00	1.89	2.88	3.22	3.07	3.95	-	-	-
Facilities Upkeep	53.25	52.75	54.75	52.00	54.10	53.00	53.00	-	-	-
Grounds maintenance	5.25	4.25	4.25	4.00	4.00	4.00	5.00	5.00	5.00	4.50
Maintenance Services	6.00	6.00	8.00	-	-	-	-	-	-	-
Building fixed costs	-	-	-	-	-	-	-	-	-	45.00
Custodial Services	-	-	-	-	-	-	-	43.25	46.00	-
Safety Program	-	-	-	-	-	1.00	1.00	-	-	-
Transportation	76.33	61.83	77.73	73.73	76.58	80.65	74.30	86.12	83.55	85.50
Transportation-special Ed	11.12	7.09	10.57	11.51	10.94	12.15	12.35	0.28	0.28	0.71
Distributive services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Print, publish, duplication services	1.00	1.00	1.00	1.00	1.50	1.50	1.50	1.50	1.50	1.00
Grant Development	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Communication	3.00	3.00	2.25	2.25	1.50	1.50	1.50	1.50	1.50	1.00
Staff services	7.00	6.00	6.00	6.00	6.00	6.50	6.50	6.90	6.50	6.00
Recruitment Services	-	-	-	-	-	0.00	1.50	-	-	-
Technology services	12.10	12.00	12.20	11.20	10.20	10.20	9.45	9.70	8.20	9.00
Other Support Services	-	-	-	-	-	0.25	0.25	-	-	-
Interpretation & Translation Services	5.13	5.13	6.00	4.63	-	-	-	-	-	-
Total Support Services	406.26	386.18	404.22	385.11	388.25	399.44	397.89	390.98	377.89	366.34
Community services										
Custody and care of children services	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.00	2.00	2.00
Total Community Services	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.00	2.00	2.00
Total FTE	1012.31	998.73	1018.34	973.84	1003.89	1035.83	1038.39	1015.64	970.45	927.37

Source: 2021-22 Reynolds School District Adopted Budget (page 133)

One Full Time Equivalent (FTE) is defined as a regular position scheduled to work eight hours per day.

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
MULTNOMAH COUNTY, OREGON

YEAR ENDED JUNE 30, 2022

LICENSED PROFESSIONAL SALARY PLAN

LEVEL	BACHELORS	BACHELORS	BACHELORS	BA+60	BA+90	BA+120
		+20	+40	MASTERS	MASTERS	MASTERS
					+24	+45
0	45,242	46,546	47,588	50,578	52,395	53,662
1	47,154	48,552	49,596	52,829	54,672	56,008
2	49,086	50,577	51,636	55,108	56,972	58,379
3	51,106	52,700	53,761	57,495	59,377	60,856
4	53,091	54,774	55,853	59,829	61,733	63,290
5	55,103	56,891	57,968	62,208	64,130	65,763
6	57,120	59,007	60,091	64,584	66,532	68,244
7	59,169	61,164	62,252	67,006	68,972	70,757
8	61,263	63,340	64,438	69,454	71,437	73,306
9	63,241	65,537	66,652	71,929	73,944	75,881
10		67,065	70,043	74,435	76,467	78,494
11			71,674	76,939	78,999	81,097
12				79,518	81,617	83,794
13				81,370	84,332	86,500
14						88,515

LICENCED STAFF PER LEVEL AND EDUCATION IN FULL-TIME EQUIVALENT EMPLOYEES

LEVEL	BACHELORS	BACHELORS	BACHELORS	BA+60	BA+90	BA+120	TOTAL
		+20	+40	MASTERS	MASTERS	MASTERS	
					+24	+45	
0	7	2	0	26	0	2	37
1	6	1	3	18.5	0	2	30.5
2	7	1	0	23	1	2	34
3	2	0	0	11	4	4	21
4	2	0	0	19	0	4.6	25.6
5	3	1	0	13	2	2.9	21.9
6	5	0	0	21	0	2	28
7	3	1	0	13.5	2	4	23.5
8	3	2	0	11	9	3	28
9	1	0	0	20	3	2	26
10	0	0	1	7	4	5	17
11	1.6	0	0	10	4	8	23.6
12	0	2	0	10	2	4	18
13	1	0	0	12	11	7	31
14	2	2	3	73	65.5	137.6	283.1
Total	43.6	12	7	288	107.5	190.1	648.2

Source: Reynolds School District Human Capital Management

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
MULTNOMAH COUNTY, OREGON
 OPERATING STATISTICS
 LAST TEN FISCAL YEARS

FISCAL YEAR	ADMw (1)	STUDENT ENROLLMENT (2)	COST PER PUPIL (3)	LICENSED STAFF	PUPIL-TEACHER RATIO	Number of students graduated (4)	
						Reynolds High School	Reynolds Learning Academy
2021-2022	13,913.29	9,198	\$ 17,718	648.2	14.19	446	62
2020-2021	14,240.23	9,340	16,149	647.2	14.43	447	45
2019-2020	13,092.29	9,800	15,996	639.2	15.33	465	68
2018-2019	13,246.23	9,837	17,438	601.3	16.36	450	32
2017-2018	13,646.74	10,104	13,683	617.6	16.59	436	32
2016-2017	14,027.36	10,284	12,123	647.7	15.88	458	63
2015-2016	14,079.67	10,416	9,915	674.1	15.45	484	59
2014-2015	13,689.86	10,648	12,137	659.5	16.15	460	63
2013-2014	13,396.97	10,669	11,042	624.0	17.10	461	62
2012-2013	13,140.49	10,373	10,741	587.8	17.65	363	28

FISCAL YEAR	NUMBER OF TYPE A LUNCHESES SERVED			NUMBER OF BREAKFASTS SERVED		
	PAID	FREE	REDUCED PRICE	PAID	FREE	REDUCED PRICE
2021-2022	-	820,869	-	-	447,749	-
2020-2021	-	287,315	- (5)	-	282,647	-
2019-2020	99,798	693,389	29,773	32,748	445,102	9,407
2018-2019	120,378	878,563	43,283	42,951	515,536	13,149
2017-2018	79,675	959,572	44,360	12,059	578,691	13,076
2016-2017	57,826	891,329	35,804	10,040	593,551	13,503
2015-2016	70,660	1,074,545	40,851	9,056	611,734	13,297
2014-2015	155,314	997,287	82,964	54,295	536,811	38,012
2013-2014	149,208	988,894	82,264	53,939	526,816	37,933
2012-2013	159,531	950,443	85,141	39,314	513,836	37,871

Sources:

(1) ADMw is from ODE ADMW Breakout report excluding Charter Schools.

<https://www.oregon.gov/ode/schools-and-districts/grants/Pages/School-District-and-ESD-payment-Statements.aspx>

(2) Enrollment is the ODE Student Enrollment Report number, excluding Charter Schools

<https://www.oregon.gov/ode/reports-and-data/students/Pages/Student-Enrollment-Reports.aspx>

(3) Cost per pupil is calculated by the District using total expenditures on the Statement of revenues, expenditures and changes in fund balances, excluding capital outlay and debt services

(4) Graduated Students are not formally available from ODE Graduation Rate Report as Oregon Certificate Awarded until January

<https://www.oregon.gov/ode/reports-and-data/students/Pages/Cohort-Graduation-Rate.aspx>

(5) All meals were free during FY 2020-2021, and due to the pandemic, the numbers were low.

Reynolds School District and Nutrition Service

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7
MULTNOMAH COUNTY, OREGON
 CAPITAL ASSET INFORMATION - LAST TEN FISCAL YEARS

	<u>2021-2022</u>	<u>2020-2021</u>	<u>2019-2020</u>	<u>2018-2019</u>	<u>2017-2018</u>
Elementary Schools					
Buildings	11	11	11	11	11
Square Feet	694,429	694,429	694,429	694,429	599,731
Capacity	6,139	6,139	6,139	6,139	5,599
Enrollment	3,897	4,197	4,647	4,809	4,961
Middle Schools					
Buildings	3	3	3	3	3
Square Feet	411,811	411,811	411,811	411,811	411,811
Capacity	2,416	2,416	2,416	2,416	2,416
Enrollment	2,184	2,312	2,388	2,307	2,244
High Schools					
Buildings	2	2	2	2	2
Square Feet	365,416	365,416	365,416	365,416	334,837
Capacity	2,495	2,495	2,495	2,495	2,495
Enrollment	2,775	2,831	2,765	2,721	3,045
Administrative					
Buildings	1	1	1	1	1
Square Feet	12,500	12,500	12,500	12,500	12,500
	<u>2016-2017</u>	<u>2015-2016</u>	<u>2014-2015</u>	<u>2013-2014</u>	<u>2012-2013</u>
Elementary Schools					
Buildings	11	11	11	11	11
Square Feet	599,731	599,731	599,731	599,731	599,731
Capacity	5,599	5,599	5,599	5,599	5,599
Enrollment	5,131	5,179	5,202	4,670	4,580
Middle Schools					
Buildings	3	3	3	3	3
Square Feet	411,811	411,811	411,811	411,811	411,881
Capacity	2,416	2,416	2,416	2,416	2,416
Enrollment	2,318	2,299	2,448	2,431	2,424
High Schools					
Buildings	2	2	2	2	2
Square Feet	334,837	334,837	334,837	334,837	334,837
Capacity	2,495	2,495	2,495	2,495	2,495
Enrollment	2,910	3,097	3,129	2,938	2,799
Administrative					
Buildings	1	1	1	1	1
Square Feet	12,500	12,500	12,500	12,500	12,500

Sources: Reynolds School District Facilities Services Department

Enrollment is the ODE Student Enrollment Report, excluding Charter Schools

<https://www.oregon.gov/ode/reports-and-data/students/Pages/Student-Enrollment-Reports.aspx>

REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS
Independent Auditors' Report Required by Oregon State Regulations
Pages 92-93

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON

GRANT COMPLIANCE REVIEW

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7
MULTNOMAH COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Federal Grantor	Program Title	Pass through Grantor	Activity Listing Number	Pass Through Entity Number	Grant Period	Expenditures	Passed Through to Subrecipients
<u>US Department of Education:</u>							
	Title IA - YR 20-21	Oregon State Department of Education	84.010	58352	7/1/19-9/30/21	342,482	NA
	Title IA - YR 21-22	Oregon State Department of Education	84.010	67061	7/1/20-9/30/22	3,024,093	12,146
	PPD District Engagement Part 20-21	Oregon State Department of Education	84.010	60424	7/1/20-9/30/22	174,121	NA
	PPD District Engagement Part 19-20 - Supplement	Oregon State Department of Education	84.010	65147	7/1/20-9/30/22	440,995	NA
	PPD District Engagement Part 20-21	Oregon State Department of Education	84.010	68007	10/1/21-9/30/23	51,875	NA
						4,033,566	
	IDEA Extended Assessment	Oregon State Department of Education	84.027	73227	7/1/21-6/30/22	1,648	
	IDEA Extended Assessment Supplement	Oregon State Department of Education	84.027	73620	7/1/21-9/30/22	1,649	
	IDEA Part B YR 20-21	Oregon State Department of Education	84.027	60739	7/1/20-9/30/22	220,245	
	IDEA Part B YR 20-21	Oregon State Department of Education	84.027	68470	7/1/21-9/30/23	118,725	NA
	IDEA Part B YR 21-22	Oregon State Department of Education	84.027	68719	7/1/22-9/30/24	1,068,346	NA
	Columbia Regional Autism	Columbia Regional Program (PPS)	84.027		7/1/21-6/30/2022	235,813	NA
						1,646,426	
					Special Education Cluster (IDEA) Total:	1,646,426	
	SPIG Personnel Development Grant	Oregon State Department of Education	84.323	56883	10/01/21-9/30/22	19,925	NA
						19,925	
	Title III English Language Acquisition YR 20-21	Oregon State Department of Education	84.365	58503	7/1/20-9/30/22	61,677	NA
	Title III English Language Acquisition YR 21-22	Oregon State Department of Education	84.365	67162	7/1/21-9/30/23	190,394	NA
						252,071	
	Title IIA Improving Teacher Quality YR 20-21	Oregon State Department of Education	84.367	58845	7/1/20-9/30/22	13,295	NA
	Title IIA Improving Teacher Quality YR 21-22	Oregon State Department of Education	84.367	67495	7/1/21-9/30/23	600,711	NA
						614,006	
	SIG Implementation - Glenfair YR 5	Oregon State Department of Education	84.377	46889	7/1/20-9/30/22	23,289	NA
						23,289	
	TitleIV Student Support and Academic Enrichment	Oregon State Department of Education	84.424	58655	7/1/20-9/30/22	107,420	NA
	TitleIV Student Support and Academic Enrichment	Oregon State Department of Education	84.424	66851	7/1/21-9/30/23	303,232	NA
						410,652	
	COVID-19 - LEA ESSER II	Oregon State Department of Education	84.425 D	64671	3/13/20-9/30/23	10,848,156	822,171
	COVID-19 - LEA ESSER III	Oregon State Department of Education	84.425 D	64975	3/13/20-9/30/24	133,738	133,738
						10,981,894	
	Title VII Indian Education YR 19-20	Direct	84.060A	S060A202099	7/1/19-6/30/21	5,040	NA
						5,040	
<u>Federal Emergency Management Agency</u>							
	FEMA - 4499-DR-OR	Oregon Office of Emergency Management	97.036			219,406	NA
						219,406	
<u>Institute of Museum and Library Services</u>							
	COVID 19-Institute of Museum and Library Services	State of Oregon Library	45.312	N/A	2020-21	5,000	N/A
						5,000	
<u>Department of Health and Human Services</u>							
	RFA 4708 Summer Work	Oregon Department of Human Services	84.126A	84.125A		34,661	NA
	Oregon Youth Transition Programs	Oregon Department of Human Services	84.126A	160745	7/1/2021-6/30/223	176,849	NA
						211,510	
<u>US Department of Agriculture:</u>							
	National School Breakfast	Oregon State Department of Education	10.553	N/A	7/1/22-6/30/23	1,143,102	NA
						1,143,102	
	USDA Commodities	Oregon State Department of Education	10.555	N/A	7/1/22-6/30/23	467,516	NA
	National School Lunch Program	Oregon State Department of Education	10.555	N/A	7/1/22-6/30/23	3,915,312	NA
	NSLP Supply Chain Assistance	Oregon State Department of Education	10.555	N/A	7/1/22-6/30/23	184,334	NA
						4,567,162	

Summer Feeding Program	Oregon State Department of Education	10.559	N/A	7/1/22-6/30/23	<u>48,361</u>	NA
					48,361	
Fresh Fruit and Vegetable Program	Oregon State Department of Education	10.582	61361	10/1/2021-9/30/22	<u>801</u>	NA
					801	
				Total Child Nutrition Cluster:	5,759,426	
COVID-19 - CACFP COVID Sponsor	Oregon State Department of Education	10.558	N/A	7/1/22-6/30/23	8,498	NA
Child and Adult Care Food Program	Oregon State Department of Education	10.558	N/A	7/1/21-6/30/22	<u>33,466</u>	NA
					41,964	
Snap State and Local	Oregon State Department of Education	10.649	N/A	7/1/22-6/30/23	<u>5,814</u>	NA
					5,814	
Total Federal Financial Assistance					<u>\$ 24,229,989</u>	

Total Federal Awards expended, above	\$ 24,229,989
Accruals/Deferrals	<u>(6,559,550)</u>
Total Federal Revenue Recognized	<u>\$ 17,670,439</u>

Report on Internal Control Structure over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards Pages 96-97
Report on Compliance with Requirements Applicable to each Major Program and on Internal Control over Compliance Required by the Uniform Guidance Pages 98-99
Schedule of Findings and Questioned Costs Page 100

To: Board of Directors

From: Candice Vickers, Executive Director of Student & Family Services

Prepared by: April Albers, Director of Multilingual Education

Subject: HB3499 EL Directed Funding Presentation

Policy: [Bilingual Education – IGBI](#)

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 1: Marginalized Students

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

Summary:

Based on outcomes for multilingual learners, Reynolds School District continues as an EL Directed Funding district. Oregon Department of Education (ODE) must approve Reynolds' ADMw EL spending plan each year.

Please refer to the following attachment(s): Presentation Materials

Previous Board Action:

Not Applicable

Background:

Reynolds has been a part of HB3499 work since 2015. Outcomes for multilingual learners for RSD continue to lag far behind those of their peers compared to other districts in the state. In 2021-22, 33.7% of ELs in RSD were On-Track to English Language Proficiency (OTELP).

Financial Implications:

Not Applicable

Alternatives:

Not Applicable

Staff Recommendation:

Not Applicable

Motion:
Not Applicable



HB 3499 – Directed Funding Report

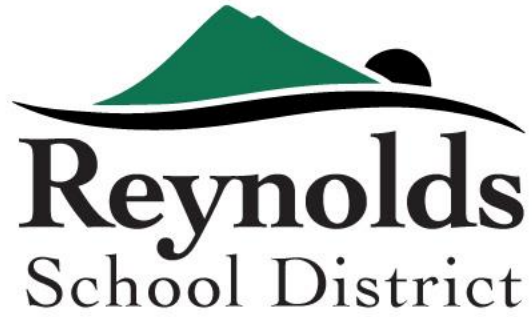
April Albers, DOME Director – 2.22.23

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



MISSION

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



VISION

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

CORE BELIEFS & COMMITMENTS



SAFETY

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



EQUITY

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



INSTRUCTIONAL PRACTICES

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



ORGANIZATIONAL CULTURE

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

RSD Multilingual Learners by the Numbers

	Elementary		Middle School		High School		Total
Current EL	1625	34.7%	641	26.9%	612	23.5%	2878
Former EL	176	3.7%	576	24.2%	753	28.9%	1505
Ever EL	1801	38.4%	1217	51.1%	1365	52.4%	4383
Never EL	2888	61.6%	1167	48.9%	1239	47.6%	5294
Total	4689		2384		2604		9677

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45.3% of RSD students are Multilingual Learners!

HB3499 Background – EL ADMw Directed Funding

2015

- ODE grant;
- 40 districts identified;
- Four years of technical assistance.

2021

- Progress reviewed on established indicators;
- Most districts (36) reclassified or moved to monitor status;
- ELs in RSD did not demonstrate progress.

2021- 2024

- 3 districts, including RSD, moved to Directed Funding status;
- ODE annually approves ADMw EL Spending plan;
- ODE provides oversight²⁴³ and technical assistance;
- DOME and district staff meet monthly with ODE.

HB3499: 2021-22 Measures & Outcomes

Elementary Indicators	
On Track to ELP	Limited progress
Regular Attendance	Some progress
Exclusionary Discipline	Notable Progress
ELA Achievement	Limited progress
ELA Growth	N/A*
Math Achievement	Limited progress
Math Growth	N/A*

Secondary Indicators	
On Track to ELP	Limited progress
Regular Attendance	Some progress
Exclusionary Discipline	Some progress
Least Restrictive Environment	Some progress ²⁴⁴
9th Grade on Track	Limited progress
5-year Grad Rate	Some progress
Post-Secondary Enrollment	Notable Progress

On Track to English Language Proficiency (OTELP)

Based on students' progress on ELPA21. The state of Oregon expects students to demonstrate proficiency in English within 5 – 7 years.

Level	Percent on Track 2021-22
Elementary	43.6%
Middle School	17.2%
High School	24.8%

School	% on Track	Status
Alder ES	39.4%	Targeted
Davis ES	38.3%	Comprehensive
Fairview ES	58.1%	Comprehensive
Glenfair ES	37.6%	Comprehensive
Hartley ES	44.7%	Targeted
M Scott ES	48.1%	Targeted
Salish Ponds ES	31.0%	Comprehensive
Sweetbriar ES	36.0%	Not Identified
Troutdale ES	68.2%	Not Identified
Wilkes ES	57.5%	Targeted
Woodland ES	36.0%	Not Identified
HB Lee	19.3%	Targeted
RMS	15.5%	Comprehensive
WMMS	17.9%	Not Identified
RHS	26.6%	Targeted
RLA	3.6%	Comprehensive

Next Steps for Supporting Multilingual Learners in RSD

	2021-22	2022-23	2023-24
ELD Adoption*	Board Approved	Implementation, Year 1	Continued Implementation
AVID Excel (MS LTELs)	Planning	7th grade at HB Lee & RMS	Expand to 8th grade at HB Lee and RMS
Secondary ELD Courses by Lang Proficiency*	Planning	Implement at HB Lee, RMS, RHS Refine course sequence - RHS	Continued refinement & Implementation
Newcomer Supports		Draft Newcomer Guide; Hire NC Liaisons	Implement enhanced NC resources & supports
EL Critical Data Matrix (CDM)*	Continued training & implementation	Professional Learning; incorporation in the MTSS process	Professional learning; System-wide implementation
Professional Learning*		Implement SIA Intensive Coaching; Building Academic Language (BAL), Cohort #1	Continue Sheltered Instruction Coaching; expand BAL

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Questions?



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



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

To: Board of Directors

From: Dr. Koreen Barreras-Brown, Chief Academic Officer

Prepared by: Rachel Aazzerah, Director of Assessment and Systems Improvement

Subject: **Winter 2023 STAR Assessment, Mid-year 9th Grade On Track, and Class of 2022 4-Year and 5-Year Cohort Grad Rate**

Policy: [Assessment Program - IL](#), [Graduation Requirements - ILK](#)

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 1: Marginalized Students

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

Summary:

Rachel Aazzerah, Director of Assessment and Systems Improvement, will give an update on Reynold School District’s Winter 2023 STAR Assessment proficiency data for 3rd Grade Reading, 5th Grade Math and 8th Grade Math, mid-year 9th Grade On Track data and Class of 2022: 4-Year and 5-Year Cohort graduation rate.

Previous Board Action:

Not Applicable

Background:

Reynolds School District has adopted a Student-Outcome-Focused Governance Model for setting both Superintendent Goal Performance Measures and Board Student Outcome Goals. This presentation will give an update on student performance in 3rd Grade Reading, 5th Grade Math and 8th Grade Math on the Renaissance STAR suite of assessments.

In addition, the Oregon Department of Education collects data each year on the percentage of students that have earned at least six or more credits during their 9th grade year (On Track to Graduate). This metric is used as an early warning system indicator to predict which students are on track to graduate within four years. Both the 9th Grade On Track and four-year graduation cohort data are also Superintendent Performance Measures and Board Student Outcome Goals.

Financial Implications:

Not Applicable

Alternatives:

Not Applicable

Staff Recommendation:

Not Applicable

Motion:

Not Applicable



STUDENT OUTCOME GOAL MONITORING REPORT

Goal 1.i	Increase the percentage of 3 rd grade students whose scores on STAR Reading meet or exceed grade level benchmark from 22% of 80% by August 2026.					
	Fall 2021 22% (baseline)	August 2022 32%	August 2023 (40%)	August 2024 (52%)	August 2025 (66%)	August 2026 (80%)

Superintendent Goal
Performance Measures

1.ii.a	Increase the percentage of 3rd grade students who receive English Language Learner services and whose scores on STAR Reading meet or exceed benchmark* from 16% to 30% by August 2023.
1.ii.b	Increase the percentage of 3rd grade students who receive Special Education services and whose scores on STAR Reading meet or exceed benchmark* from 22% to 34% by August 2023.
1.ii.c	Increase the percentage of Black/African American 3rd grade students whose scores on STAR Reading meet or exceed benchmark* from 27% to 38% by August 2023.
1.ii.d	Increase the percentage of Latinx 3rd grade students whose scores on STAR Reading meet or exceed benchmark* from 24% to 35% by August 2023.

Goal Status: On Track* Please see **Graphic 1: Winter 2023 STAR-Reading (3rd Grade)**

During the Winter 2023 administration of the 3rd Grade STAR -Reading assessment, twenty-eight percent of all third grade students enrolled met and or exceeded (i.e. scoring 40th percentile or higher). This is a six percent increase of students’ meeting and or exceeding from the fall administration. In regard to the same group of third grade students who took the second grade Winter 2022 STAR-Reading assessment, thirty-three percent met or exceeded on the assessment. This is an overall three percent increase between the two administrations (Winter 2022 to Winter 2023). In regard to the third grade students receiving English Language Development services, eight percent met and or exceeded, in comparison to ten percent of the third grade students who took the second grade Winter 2022 STAR-Reading assessment. For third grade students receiving Special Education services, twelve percent met and or exceeded on the assessment, in comparison to fourteen percent of students who had also taken the second grade Winter 2022 STAR-Reading assessment.

In regard to the cohort group of third grade students, they are on track to meeting the forty percent goal that was set for August 2023. The key focus metrics that need additional targeted intervention and support are student’s receiving English Language Development services, student’s receiving Special Education services, Black/African American students and Latinx students.

Graphic 1: Winter 2023 STAR-Reading (3rd Grade)

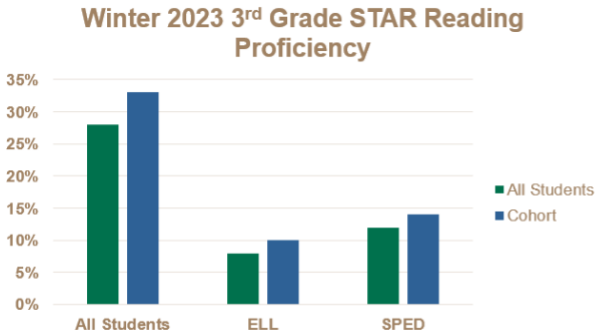
2023 Winter 3rd Grade STAR-Reading Proficiency District Wide

3 rd Grade Reading	All	Cohort
All Students	28%	33%
ELL	8%	10%
SPED	12%	14%



6% Increase of All Students Meeting from Fall 2022 to Winter 2023
3% Increase of Cohort Students Meeting from Winter 2022 to Winter 2023

*Scoring 40th Percentile or higher on the 3rd Grade STAR Reading Assessment.



Race	Percent Met	No. of Students Tested
American Indian or Alaska Native	100*	* (100)**
Asian	32%	71 (100)
Black	15%	70 (97)
Latinx	20%	266 (98)
Multiple	26%	66 (98)
White	33%	160 (99)

*Less than 15 students () % Participation Rate**



1%
98% Participation (Winter 2023)
99% Participation (Fall 2022)



Goal 2.i	Increase the percentage of 5 th grade students whose scores on STAR Math meet or exceed grade level benchmark from 27% to 80% by August 2026.					
	Fall 2021 27% (baseline)	August 2022 32%	August 2023 (41%)	August 2024 (51%)	August 2025 (64%)	August 2026 (80%)

Superintendent Goal Performance Measures

2.ii.a	Increase the percentage of 5 th grade students who receive English Language Learner services and whose scores on STAR Math meet or exceed benchmark* from 19% to 31% by August 2023.
2.ii.b	Increase the percentage of 5 th grade students who receive Special Education services and whose scores on STAR Math meet or exceed benchmark* from 20% to 32% by August 2023.
2.ii.c	Increase the percentage of Black/African American 5 th grade students whose scores on STAR Math meet or exceed benchmark* from 30% to 42% by August 2023.
2.ii.d	Increase the percentage of Latinx 5 th grade students whose scores on STAR Math meet or exceed benchmark* from 27% to 37% by August 2023.

Goal Status: On Track** Please see **Graphic 2: Winter 2023 STAR-Math (5th Grade)**

During the Winter 2023 administration of the 5th Grade STAR -math assessment, thirty-four percent of all fifth grade students enrolled met and or exceeded (i.e. scoring 40th percentile or higher). This is a six percent increase of students' meeting and or exceeding from the fall administration. In regard to the same group of fifth grade students who took the fourth grade Winter 2022 STAR-Math assessment, forty-three percent met or exceeded on the assessment. This is an overall twelve percent increase between the two administrations (Winter 2022 to Winter 2023). In regard to the fifth grade students receiving English Language Development services, thirty-one percent met and or exceeded, in comparison to thirty-four percent of the fifth grade students who took the fourth grade Winter 2022 STAR-Math assessment. For fifth grade students receiving Special Education services,

eleven percent met and or exceeded on the assessment, in comparison to twelve percent of students who had also taken the fourth grade Winter 2022 STAR-Math assessment.

In regard to the cohort group of fifth grade students, they are on track to exceeding the forty-one percent goal that was set for August 2023. The key focus metrics that need additional targeted intervention and support are student’s receiving Special Education services, Black/African American students and Latinx students.

Graphic 2: Winter 2023 STAR-Math (5th Grade)

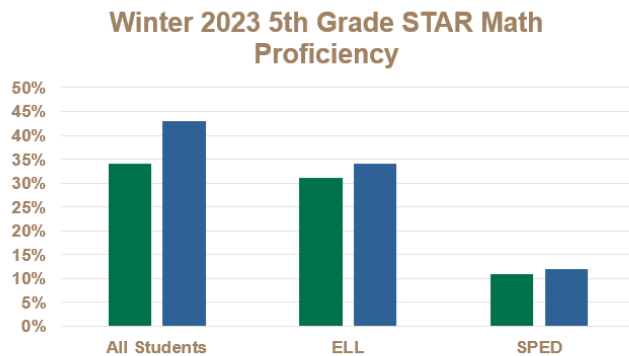
2023 Winter 5th Grade STAR-Math Proficiency District Wide

5th Grade Reading	All	Cohort
All Students	34%	43%
ELL	31%	34%
SPED	11%	12%



6% Increase of All Students Meeting from Fall 2022 to Winter 2023
12% Increase of Cohort Students Meeting from Winter 2022 to Winter 2023

*Scoring 40th Percentile or higher on the 5th Grade STAR Math Assessment.



Race	Percent Met	No. of Students Tested
American Indian or Alaska Native	*	* (100)**
Asian	28%	(100)
Black	26%	(99)
Latinx	27%	(99)
Multiple	34%	(98)
White	46%	(99)

*Less than 15 students () % Participation Rate**

99% Participation (Winter 2023)
99% Participation (Fall 2022)



Goal 3.i	Increase the percentage of 8 th grade students whose scores on STAR Math meet or exceed grade level benchmark* from 24% to 80% by August 2026.					
	Fall 2021	August 2022	August 2023	August 2024	August 2025	August 2026
	24% (baseline)	26%	(40%)	(53%)	(66%)	(80%)

Superintendent Goal Performance Measures

3.ii.a	Increase the percentage of 8 th grade students who receive English Language Learner services and whose scores on STAR Math meet or exceed benchmark* from 18% to 32% by August 2023.
3.ii.b	Increase the percentage of 8 th grade students who receive Special Education services and whose scores on STAR Math meet or exceed benchmark* from 15% to 30% by August 2023.
3.ii.c	Increase the percentage of Black/African American 8 th grade students whose scores on STAR Math meet or exceed benchmark* from 17% to 31% by August 2023.
3.ii.d	Increase the percentage of Latinx 8 th grade students whose scores on STAR Math meet or exceed benchmark* from 32% to 46% by August 2023.

Goal Status: Off Track** Please see **Graphic 3: Winter 2023 STAR-Math (8th Grade)**

During the Winter 2023 administration of the 8th Grade STAR -math assessment, twenty-five percent of all fifth grade students enrolled met and or exceeded (i.e. scoring 40th percentile or higher). This is a three percent increase of students’ meeting and or exceeding from the fall administration. In regard to the same group of fifth grade students who took the seventh grade Winter 2022 STAR-Math assessment, thirty-one percent met or exceeded on the assessment. This is a two percent increase between the two administrations (Winter 2022 to Winter 2023). In regard to the eighth grade students receiving English Language Development services, five percent met and or exceeded, in comparison five percent of the eighth grade students who took the seventh grade Winter 2022 STAR-Math assessment. For eighth grade students receiving Special Education services, eight percent met and or exceeded on the assessment, in comparison to eleven percent of students who had also taken the seventh grade Winter 2022 STAR-Math assessment.

In regard to the cohort group of eighth grade students, they are on track to exceeding the forty-one percent goal that was set for August 2023. The key focus metrics that need additional targeted intervention and support are student’s receiving English Language Learner services, student’s receiving Special Education services, Black/African American students and Latinx students.

Graphic 3: Winter 2023 STAR-Math (8th Grade)

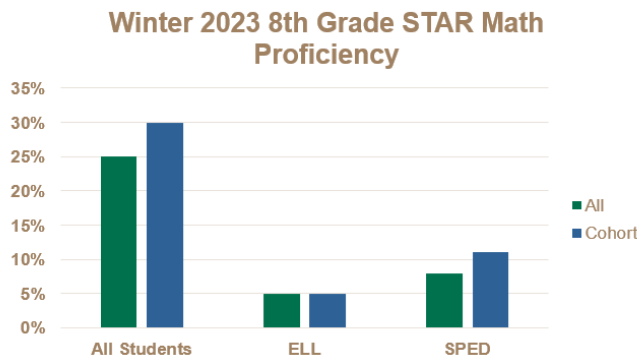
2023 Winter 8th Grade STAR-Math Proficiency District Wide

8th Grade Reading	All	Cohort
All Students	25%	31%
ELL	5%	5%
SPED	8%	11%



3% Increase of All Students Meeting from Fall 2022 to Winter 2023
2% Increase of Cohort Students Meeting from Winter 2022 to Winter 2023

*Scoring 40th Percentile or higher on the 8th Grade STAR Math Assessment.



Race	Percent Met	No. of Students Tested
American Indian or Alaska Native	*	* (100)**
Asian	39%	78 (99)
Black	11%	62 (97)
Latinx	18%	277 (96)
Multiple	17%	24 (96)
White	33%	160 (97)

*Less than 15 students () % Participation Rate**

98% Participation (Winter 2023)
98% Participation (Fall 2022)



Goal 4.i	Increase the percentage of 9 th grade students who are on track to graduate from 47% to 90% by August 2026.					
	Fall 2021 47% (baseline)	August 2022 (55%)	August 2023 (65%)	August 2024 (77%)	August 2025 (85%)	August 2026 (90%)

Superintendent Goal Performance Measures

4.ii.a	Increase the percentage of 9 th grade students who receive English Language Learner services that are on track to graduate from 52% to 62% by August 2023.
--------	---

4.ii.b	Increase the percentage of 9 th grade students who receive Special Education services that are on track to graduate from 49% to 59% by August 2023.
4.ii.c	Increase the percentage of Black/African American 9 th grade students that are on track to graduate from 53% to 63% by August 2023.
4.ii.d	Increase the percentage of Latinx 9 th grade students that are on track to graduate from 48% to 58% by August 2023.

Goal Status: **On Track** Please see **Graphic 4: Ninth Grade on Track**

During the 2021-2022 school year, sixty-six percent of ninth grade students at Reynolds High School earned one-fourth of the credits needed in order to earn a high school diploma. This was a nineteen percent increase from the 2020-2021 school year and exceeded the goal set for August 2022 by eleven percent. The overall trend when comparing 2020-2021 and 2021-2022 was an increase in the percentage of students earning one-fourth of their credits needed to earn a high school diploma for every demographic group.

During the 2022-2023 school year after semester one, 461 students out of 713 (64%) are on track by earning at least three or more credits. This is an increase of seven percent from the mid-year 2021-2022 school year data. In addition, there are currently sixty-eight students who have earned at least two-and-a-half credits at this time. If the sixty-eight students were able to earn an additional half-of-a-credit, then 74% of this years' ninth grade students would be on track. This set of data was presented to both the Reynolds High School administration team, and to the Department of Special Education and Department of Multilingual Education to assist with schedules during second semester and for planning of summer programming.

Graphic 4. Ninth Grade on Track

2020-2021 vs 2021-2022 Ninth Grade on Track Proficiency

9th Grade on Track*	2020-2021	2021-2022	Δ	Two-Year Trend
Demographic	(% on Track)	(% On Track)	(% Change)	Increase/Decrease
American Indian/Alaska Native	<10 students	67	**	
Asian	72	93.3	21.3	↑
Black/African American	45	60.8	15.8	↑
Hispanic/Latino	39	58.1	19.1	↑
Multiracial	45	73	28	↑
Native Hawaiian/Pacific Islander	40	44	4	↑
White	54	72	18	↑
Free/Reduced Price Lunch (Economically Disadvantaged)	47	66	19	↑
Ever English Learner	44	63	19	↑
English Learner	**	47.3	**	
Students with Disabilities	41	51	10	↑
Migrant	31	83.3	52.3	↑
Homeless	25	61.1	36.1	↑
Talented and Gifted	71	97.9	26.9	↑
Female	53	65.4	12.4	↑
Male	42	65.2	23.2	↑
Non-Binary	**	100	**	
Overall RSD	47	65	18	↑
Overall RHS	47	66%	19	↑
*Students earning one-fourth of their credits needed to earn a high school diploma				

Goal 5.i	Increase the percentage of the 4 Year cohort graduation rate from 57% to 85% by August 2026.					
	Fall 2021 57% (baseline)	August 2022 (60%)	August 2023 (65%)	August 2024 (72%)	August 2025 (81%)	August 2026 (85%)

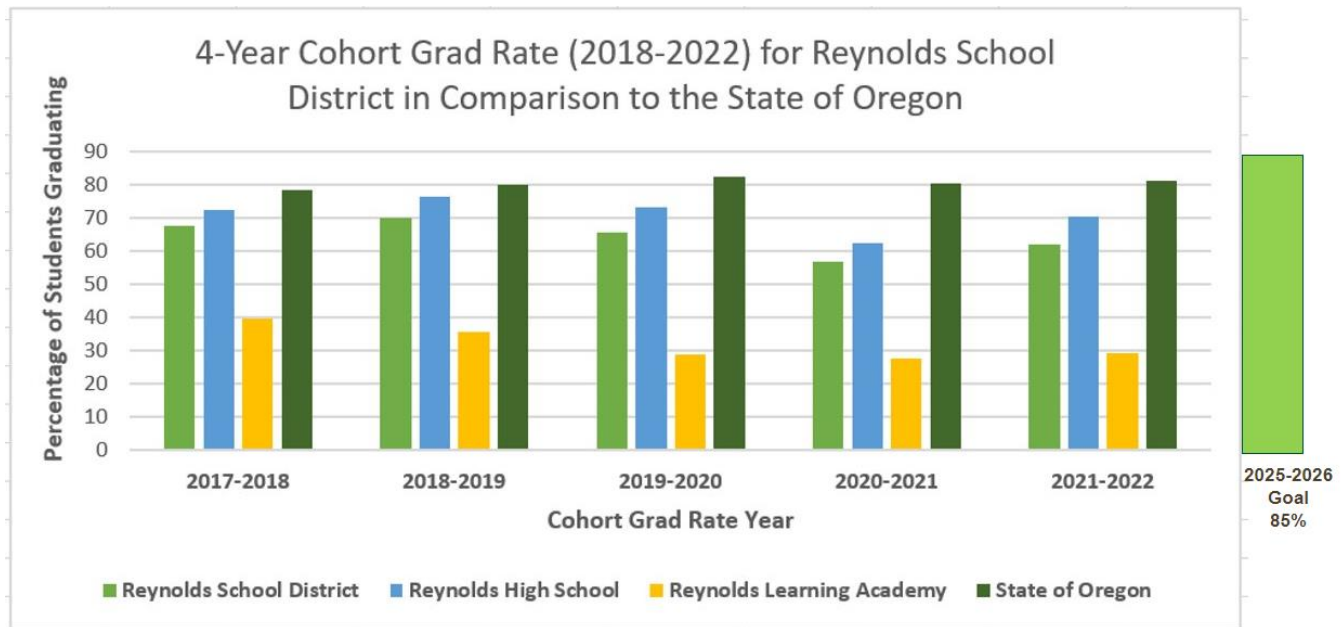
Superintendent Goal Performance Measures

5.ii.a	Increase the percentage of 12th grade students who receive English Language Learner services that graduate on time (4-Year Cohort) from 50% to 60% by August 2023.
5.ii.b	Increase the percentage of 12th grade students who receive Special Education services that graduate on time (4-Year Cohort) from 52% to 62% by August 2023.
5.ii.c	Increase the percentage of Black/African American 12th grade students that graduate on time (4-Year Cohort) from 60% to 68% by August 2023.
5.ii.d	Increase the percentage of Latinx 12th grade students that graduate on time (4-Year Cohort) from 60% to 68% by August 2023.

Goal Status: On Track Please see **Graphic 5: 4-Year Cohort Grad Rate (Class of 2022)** and **Graphic 6: 4-Year Cohort Grad Rate (Class of 2022) Demographic Data for Reynolds School District**

In regard to the Class of 2022- 4-Year Cohort Graduation Rate, sixty-two percent graduated on time (within four-years). This was an almost five percent increase in comparison to the Class of 2021. In regard to students’ receiving English Language Learner services, almost sixty percent of the students graduated on time, and for students’ receiving Special Education services, forty-eight percent of the students graduated on time. For Black/African American students, forty-eight percent graduated on time, and for Latinx students, sixty-three percent of students graduated on time.

Graphic 5: 4-Year Cohort Grad Rate (Class of 2022)



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Reynolds School District	67.9	70.01	65.64	57.11	62.02
Reynolds High School	72.68	76.62	73.32	62.46	70.56
Reynolds Learning Academy	39.58	35.87	28.85	27.59	29.2
State of Oregon	78.7	80	82.6	80.6	81.3

Graphic 6: 4-Year Cohort Grad Rate (Demographic Data) Class of 2022

Student Group	2021-2022 Reynolds School District 4-year (Grad Rate)	2021-2022 Reynolds School District 4-year Cohort Completer	2020-2021 Reynolds School District (prior year) 4-year Cohort Grad Rate	Class of 2021 and Class of 2022 RSD 4-year Grad Rate Δ
All Students	62.02	65.29	57.11	4.91
Male	60.16	63.85	51.36	8.80
Female	64.49	67.29	64.16	0.33
American Indian/Alaska Native	* 33.3	* 33.3	*	*
Asian	82.54	84.13	69.64	12.90
Native Hawaiian/Pacific Islander	75.00	75.00	35.71	39.29
Black/African American	47.54	50.82	53.33	5.79
Hispanic /Latino	63.31	64.61	53.98	9.33
Multi-Racial	57.14	59.52	63.27	6.13
White	58.65	65.87	60.59	1.94
Underserved Races	61.03	62.56	53.02	8.01
Economically Disadvantaged	64.29	67.41	59.23	5.06
Students with Disabilities	47.96	52.04	43.84	4.12
Former English Learners	75.86	62.01	64.20	11.66
English Learners	59.78	62.01	41.86	17.92
Never English Learners	56.29	60.00	59.52	3.23
Talented and Gifted	78.95	89.47	90.38	11.43
Migrant	76.47	76.47	52.63	23.84
Homeless Students	47.87	* 48.94	34.25	13.62
Combined Disadvantaged	63.08	66.13	58.09	4.99
CTE Participants	75.63	79.50	68.02	7.61
CTE Concentrators	81.15	81.97	76.77	4.38
Foster Care	*	*	*	



Mid-Year Academic Data Review: STAR, 9th Grade on Track, and Class of 2022: 4-Year and 5-Year Cohort Grad Rate

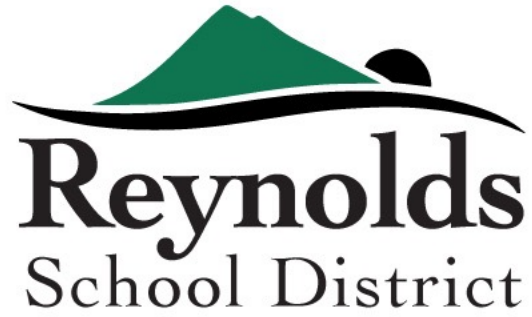
As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.



February 22, 2023

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Board Student Outcome Goals

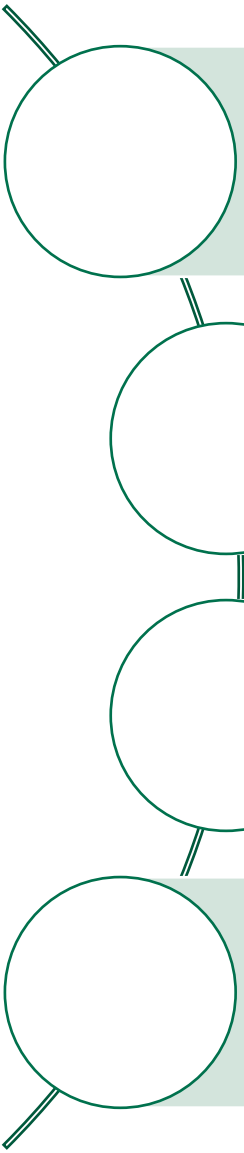
Goal 1.i: 3rd Grade Reading

Increase the percentage of 3rd grade students whose scores on STAR Reading meet or exceed grade level benchmark from 22% to 80% by August 2026.

259

Baseline (Fall 2021)	August 2022	August 2023	August 2024	August 2025	August 2026
22%	30% [32.0%] [Exceeded]	(40%)	(52%)	(66%)	(80%)

Superintendent Goal Performance Measures



Goal 1.ii.a: Increase the percentage of 3rd grade students who receive English Language Learner services and whose scores on STAR Reading meet or exceed benchmark from 16% to 30% by August 2023. **[Spring 2022: 7%]**

Goal 1.ii.b: Increase the percentage of 3rd grade students who receive Special Education services and whose scores on STAR Reading meet or exceed benchmark* from 22% to 34% by August 2023. **[Spring 2022: 19.0%]**

Goal 1.ii.c: Increase the percentage of Black/African American 3rd grade students whose scores on STAR Reading meet or exceed benchmark from 27% to 38% by August 2023. **[Spring 2022: 25.0%]**

Goal 1.ii.d: Increase the percentage of Latino 3rd grade students whose scores on STAR Reading meet or exceed benchmark from 24% to 35% by August 2023. **[Spring 2022: 24.0%]**

2023 Winter 3rd Grade STAR-Reading Proficiency District Wide

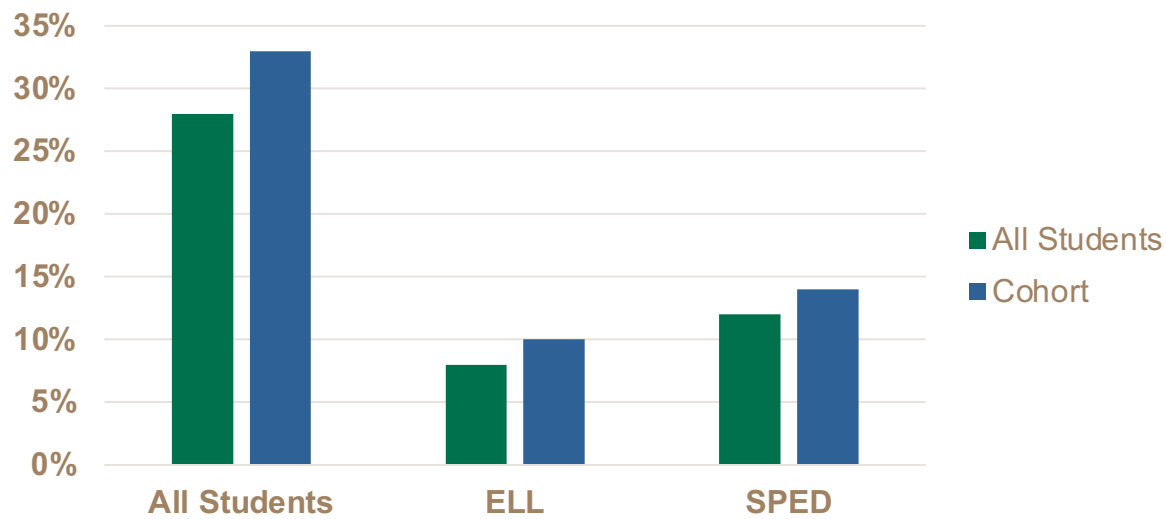
3 rd Grade Reading	All	Cohort
All Students	28%	33%
ELL	8%	10%
SPED	12%	14%



6% Increase of All Students Meeting from Fall 2022 to Winter 2023
 3% Increase of Cohort Students Meeting from Winter 2022 to Winter 2023

*Scoring 40th Percentile or higher on the 3rd Grade STAR Reading Assessment.

Winter 2023 3rd Grade STAR Reading Proficiency



Race	Percent Met	No. of Students Tested
American Indian or Alaska Native	100*	* (100)** 261
Asian	32%	71 (100)
Black	15%	70 (97)
Latinx	20%	266 (98)
Multiple	26%	66 (98)
White	33%	160 (99)

*Less than 15 students () % Participation Rate**



1%

98% Participation (Winter 2023)
 99% Participation (Fall 2022)



Board Student Outcome Goals


Goal 2.i: 5th Grade Math

Increase the percentage of 5th grade students whose scores on STAR Math meet or exceed grade level benchmark from 27% to 80% by August 2026.

262

Baseline (Fall 2021)	August 2022	August 2023	August 2024	August 2025	August 2026
27%	32% [31%] [Nearly Met]	(41%)	(51%)	(64%)	(80%)

Superintendent Goal Performance Measures



Goal 2.ii.a: Increase the percentage of 5th grade students who receive English Language Learner services and whose scores on STAR Math meet or exceed benchmark from 19% to 31% by August 2023. **[Spring 2022: 11%]**

Goal 2.ii.b: Increase the percentage of 5th grade students who receive Special Education services and whose scores on STAR Math meet or exceed benchmark from 20% to 32% by August 2023. **[Spring 2022: 10%]**

Goal 2.ii.c: Increase the percentage of Black/African American 5th grade students whose scores on STAR Math meet or exceed benchmark from 30% to 42% by August 2023. **[Spring 2022: 29%]**

Goal 2.ii.d: Increase the percentage of Latino 5th grade students whose scores on STAR Math meet or exceed benchmark from 27% to 37% by August 2023. **[Spring 2022: 26%]**

2023 Winter 5th Grade STAR-Math Proficiency District Wide

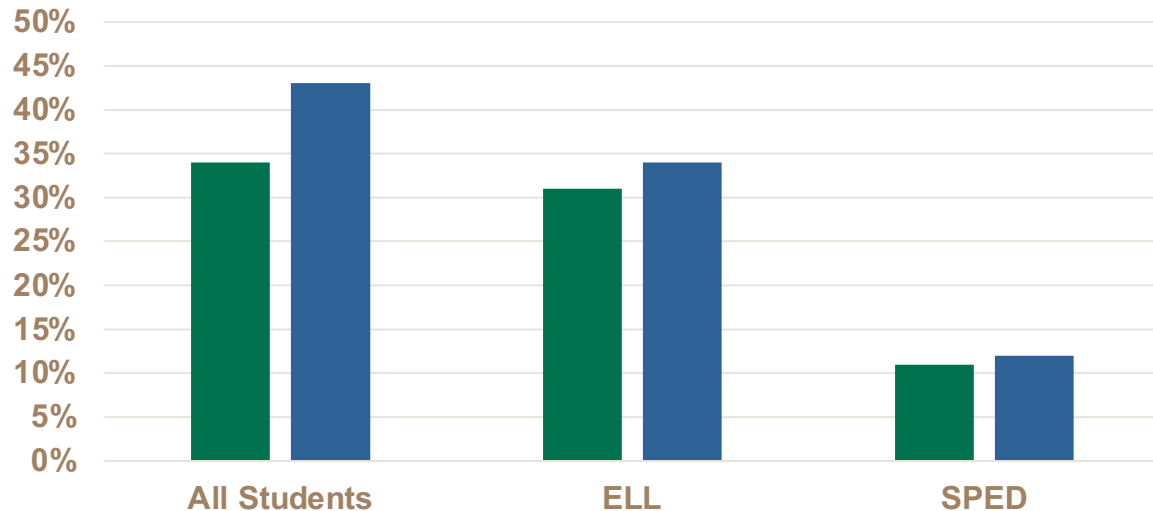
5th Grade Reading	All	Cohort
All Students	34%	43%
ELL	31%	34%
SPED	11%	12%



6% Increase of All Students Meeting from Fall 2022 to Winter 2023
 12% Increase of Cohort Students Meeting from Winter 2022 to Winter 2023

*Scoring 40th Percentile or higher on the 5th Grade STAR Math Assessment.

Winter 2023 5th Grade STAR Math Proficiency



Race	Percent Met	No. of Students Tested
American Indian or Alaska Native	*	* (100)** 264
Asian	28%	(100)
Black	26%	(99)
Latinx	27%	(99)
Multiple	34%	(98)
White	46%	(99)

*Less than 15 students () % Participation Rate**

99% Participation (Winter 2023)
 99% Participation (Fall 2022)



Board Student Outcome Goals


Goal 3.i: 8th Grade Math

Increase the percentage of 8th grade students whose scores on STAR Math meet or exceed grade level benchmark from 24% to 80% by August 2026.

265

Baseline (Fall 2021)	August 2022	August 2023	August 2024	August 2025	August 2026
24%	26% [27%] [Exceeded]	(40%)	(53%)	(66%)	(80%)

Superintendent Goal Performance Measures



Goal 3.ii.a: Increase the percentage of 8th grade students who receive English Language Learner services and whose scores on STAR Math meet or exceed benchmark from 18% to 32% by August 2023. **[Spring 2022: 4%]**

Goal 3.ii.b: Increase the percentage of 8th grade students who receive Special Education services and whose scores on STAR Math meet or exceed benchmark from 15% to 30% by August 2023. **[Spring 2022: 10%]**

Goal 3.ii.c: Increase the percentage of Black/African American 8th grade students whose scores on STAR Math meet or exceed benchmark from 17% to 31% by August 2023. **[Spring 2022: 19%]**

Goal 3.ii.d: Increase the percentage of Latino 8th grade students whose scores on STAR Math meet or exceed benchmark from 32% to 46% by August 2023. **[Spring 2022: 16%]**

2023 Winter 8th Grade STAR-Math Proficiency District Wide

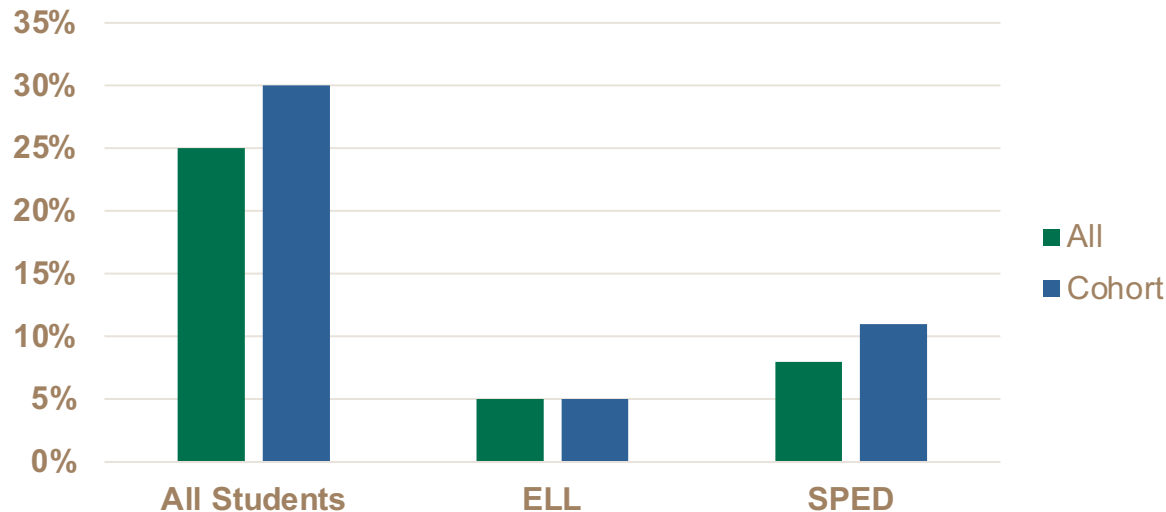
8th Grade Reading	All	Cohort
All Students	25%	31%
ELL	5%	5%
SPED	8%	11%



3% Increase of All Students Meeting from Fall 2022 to Winter 2023
 2% Increase of Cohort Students Meeting from Winter 2022 to Winter 2023

*Scoring 40th Percentile or higher on the 8th Grade STAR Math Assessment.

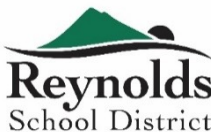
Winter 2023 8th Grade STAR Math Proficiency



Race	Percent Met	No. of Students Tested
American Indian or Alaska Native	*	* (100)** 267
Asian	39%	78 (99)
Black	11%	62 (97)
Latinx	18%	277 (96)
Multiple	17%	24 (96)
White	33%	160 (97)

*Less than 15 students () % Participation Rate**

98% Participation (Winter 2023)
 98% Participation (Fall 2022)



Board Student Outcome Goals

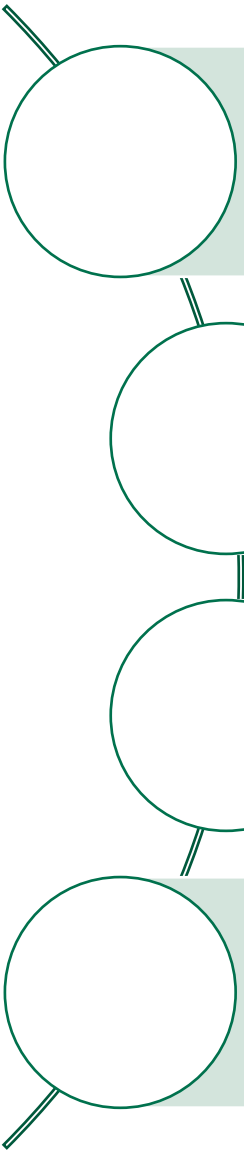
Goal 4.i: 9th Grade On Track

Increase the percentage of 9th grade students who are on track to graduate from 47% to 90% by August 2026.

268

Baseline (Fall 2021)	August 2022	August 2023	August 2024	August 2025	August 2026
47%	(55%) [65%] [Exceeds]	(65%)	(77%)	(85%)	(90%)

Superintendent Goal Performance Measures



Goal 4.ii.a: Increase the percentage of 9th grade students who receive English Language Learner services that are on track to graduate from 52% to 62% by August 2023. **[Spring 2022: 62%]**

Goal 4.ii.b: Increase the percentage of 9th grade students who receive Special Education services that are on track to graduate from 49% to 59% by August 2023. **[Spring 2022: 48%]**

Goal 4.ii.c: Increase the percentage of Black/African American 9th grade students that are on track to graduate from 53% to 63% by August 2023. **[Spring 2022: 61%]**

Goal 4.ii.d: Increase the percentage of Latino 9th grade students that are on track to graduate from 48% to 58% by August 2023. **[Spring 2022: 58%]**

2022-2023 Reynolds School District 9th Grade on Track (Semester 1)-Earning 3.0 or more High School Credits

- Reynolds School District 9th Grade Enrollment (as of 1/27/2023): **713**
- Number of Reynolds School District 9th Grade Students on Track: **461**
- % of Reynolds School District 9th Grade Students are on Track: **64% (7% increase from 2021-2022 Mid-Year)**
- Analysis was provided to RHS: To Assist with Semester 2 Schedules and Summer Programming
- Analysis was also provided to DOME for the Title III English Language Development Audit and also to SPED



270

Board Student Outcome Goals

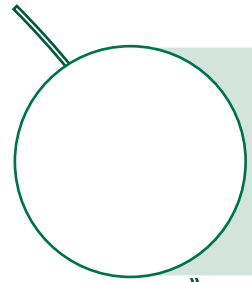
Goal 5.i: 4 Year Graduation Rate (Reynolds School District)

Increase the percentage of the 4 Year cohort graduation rate from 57% to 85% by August 2026.

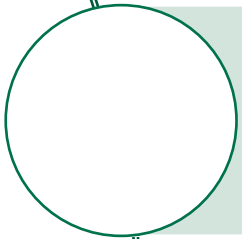
271

Baseline (Fall 2021)	August 2022	August 2023	August 2024	August 2025	August 2026
57%	(60%) [62.02%] [Exceeds]	(65%)	(72%)	(81%)	(85%)

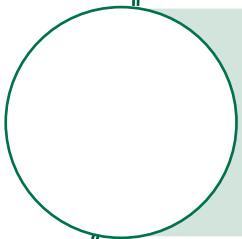
Superintendent Goal Performance Measures (Class of 2023)



Goal 5.ii.a: Increase the percentage of 12th grade students who receive English Language Learner services that graduate on time (4-Year Cohort) from 50% to 60% by August 2023. **[Class of 2022: 59.78%]**

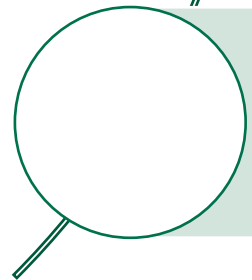


Goal 5.ii.b: Increase the percentage of 12th grade students who receive Special Education services that graduate on time (4-Year Cohort) from 52% to 62% by August 2023. **[Class of 2022: 47.96%]**



Goal 5.ii.c: Increase the percentage of Black/African American 12th grade students that graduate on time (4-Year Cohort) from 60% to 68% by August 2023. **[Class of 2022: 47.54%]**

272



Goal 5.ii.d: Increase the percentage of Latinx/o/a 12th grade students that graduate on time (4-Year Cohort) from 60% to 68% by August 2023. **[Class of 2022: 63.31%]**

Reynolds School District Class of 2022 Snapshot



OAKS 3rd Grade
Reading: 44.5%
Meets/Exceeds Rate



SBAC 5th Grade Math:
27.3%
Meets/Exceeds Rate



SBAC 8th Grade Math:
24.7%
Meets/Exceeds Rate

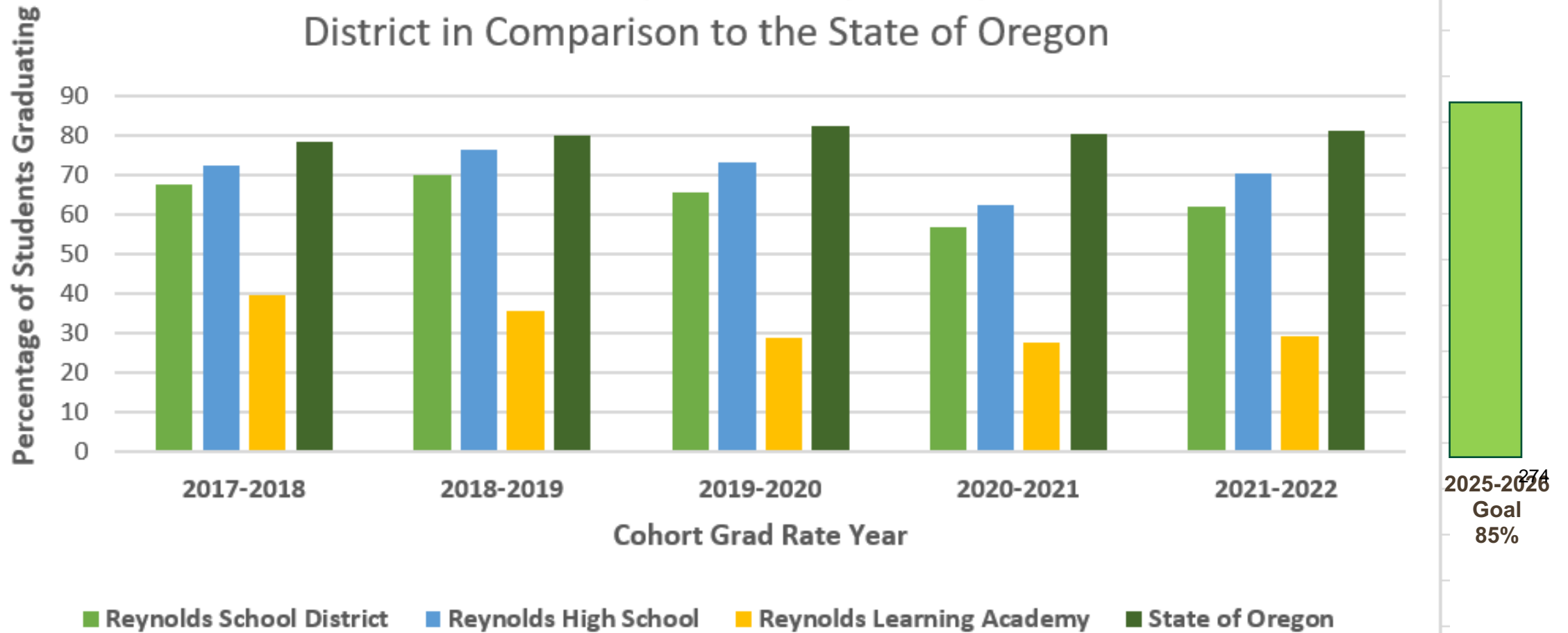


9th Grade on Track: 67%



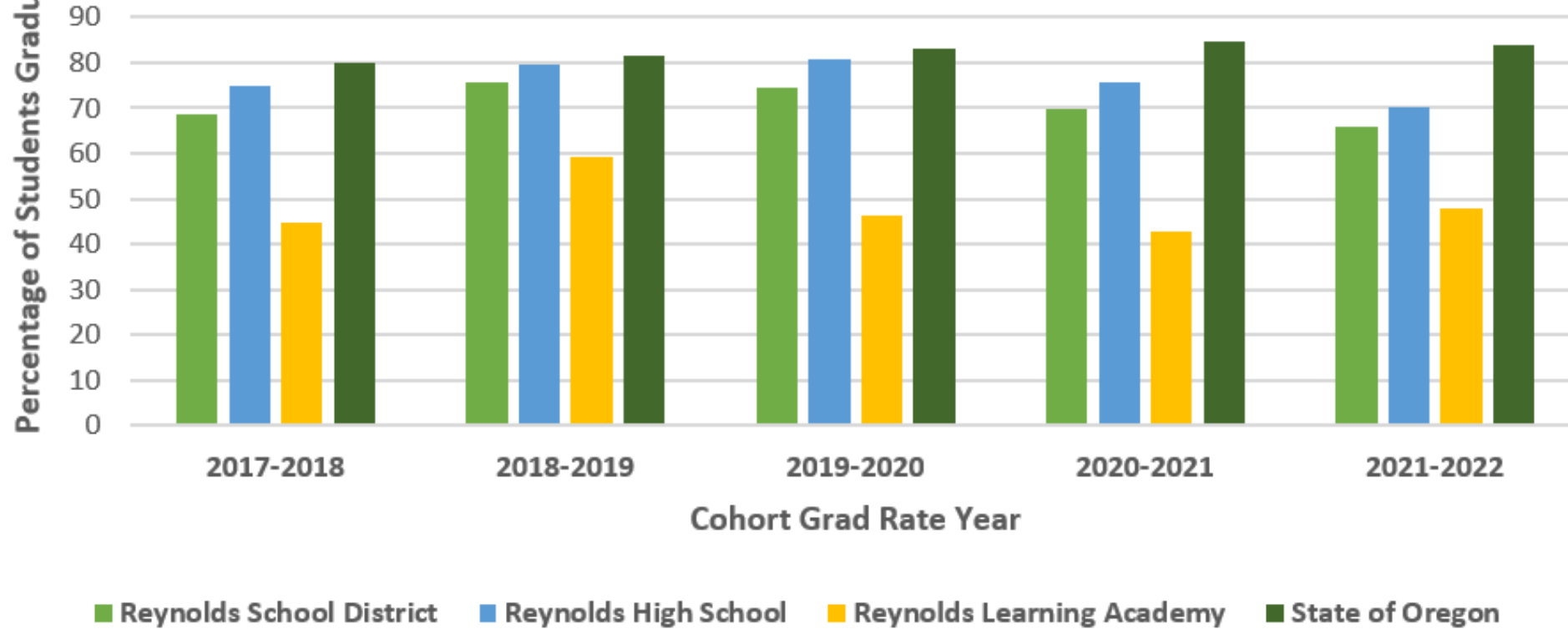
4-Year Cohort Grad Rate: 62.02%
5-Year Cohort Grad Rate: 66.07%
NCES Pushout (Dropout Rate): 13.42%

4-Year Cohort Grad Rate (2018-2022) for Reynolds School District in Comparison to the State of Oregon



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Reynolds School District	67.9	70.01	65.64	57.11	62.02
Reynolds High School	72.68	76.62	73.32	62.46	70.56
Reynolds Learning Academy	39.58	35.87	28.85	27.59	29.2
State of Oregon	78.7	80	82.6	80.6	81.3

5-Year Cohort Grad Rate (2018-2022) for Reynolds School District in Comparison to the State of Oregon



275

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Reynolds School District	68.57	75.84	74.54	69.77	66.07
Reynolds High School	74.79	79.44	80.57	75.76	70.13
Reynolds Learning Academy	44.83	59.05	46.39	42.86	48.03
State of Oregon	80.04	81.61	83.04	84.49	83.75

2023 Winter 1st Grade STAR-Early Literacy Proficiency District Wide

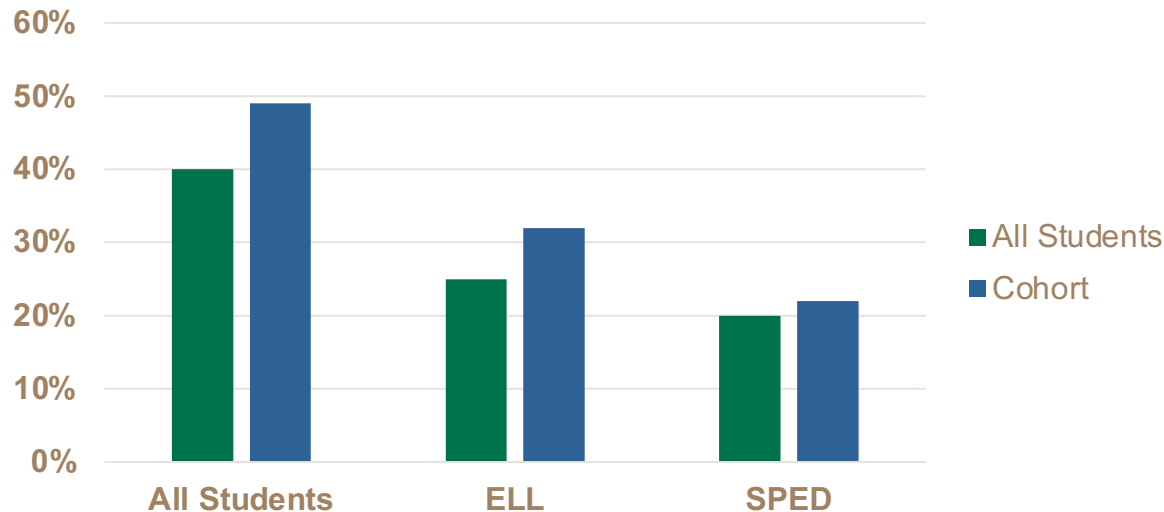
1st Grade Early Literacy	All	Cohort
All Students	40 %	49 %
ELL	25 %	32 %
SPED	20 %	22 %



14% Increase of All Students Meeting from Fall 2022 to Winter 2023
 9% Increase of Cohort Students Meeting from Winter 2022 to Winter 2023

*Scoring 40th Percentile or higher on the 1st Grade STAR Early Literacy Assessment.

Winter 2023 1st Grade STAR Early Literacy Proficiency



Race	Percent Met	No. of Students Tested
American Indian or Alaska Native	33%*	* (100)** 276
Asian	48%	56 (100)
Black	30%	63 (97)
Latinx	27%	277 (98)
Multiple	37%	43 (98)
White	56%	175 (99)

*Less than 15 students () % Participation Rate**

98% Participation (Winter 2023)
 98% Participation (Fall 2022)





Questions?

Thank you for all that you do for the staff and students here in Reynolds!



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



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

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

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

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

Summary:

The Superintendent will provide announcements and reports to the board:

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



Superintendent Reports Communications & Community Relations

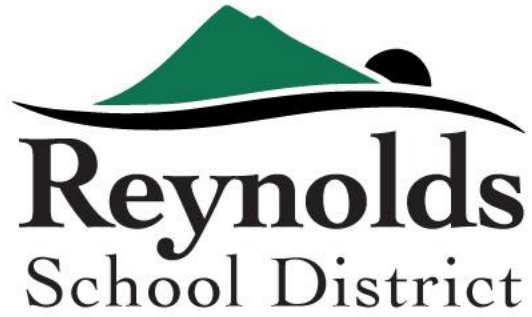
February 22, 2023

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RSD Social Media in March

- Women's History Month: March 1-31;
- March 2: NEA's Read Across America Day;
- March 5: Maintenance Workers Appreciation Day;
- March 5-11: National School Social Worker Appreciation Week;
- March 7-11: Classified School Employees Week;
- March 8: International Women's Day;
- March 10: National Harriet Tubman Day;
- March 12: Daylight Savings Week;
- March 21: International Day for the Elimination of Racial Discrimination

RSD Events in March!

- March 22-24: Parent-teacher conferences (all schools)
 - *It's Parent-Teacher Conference Week! There will be no school on Wednesday-Friday, March 22-24 for conference prep and conferences.*
- March 27-31: RSD spring break!
 - *Have a great Spring Break! We'll see you back in school on April 1. (Check out the Reynolds High School Raider Days Spring Break Carnival while you're off!)*



Don't Forget About Sabes que – Did You Know!

- 2/23 Podcast – CTE Podcast interview with Erich Schneider, RSD Woodshop Instructor, 3 students and CTE Director, Donna Servignat;
- March Podcast – Interview with School Resource Deputies;
- Our Podcasts can be found on Amazon Music, Spotify, iHeartRadio, Pandora and Apple Podcasts!

283





Questions?

Thank you!

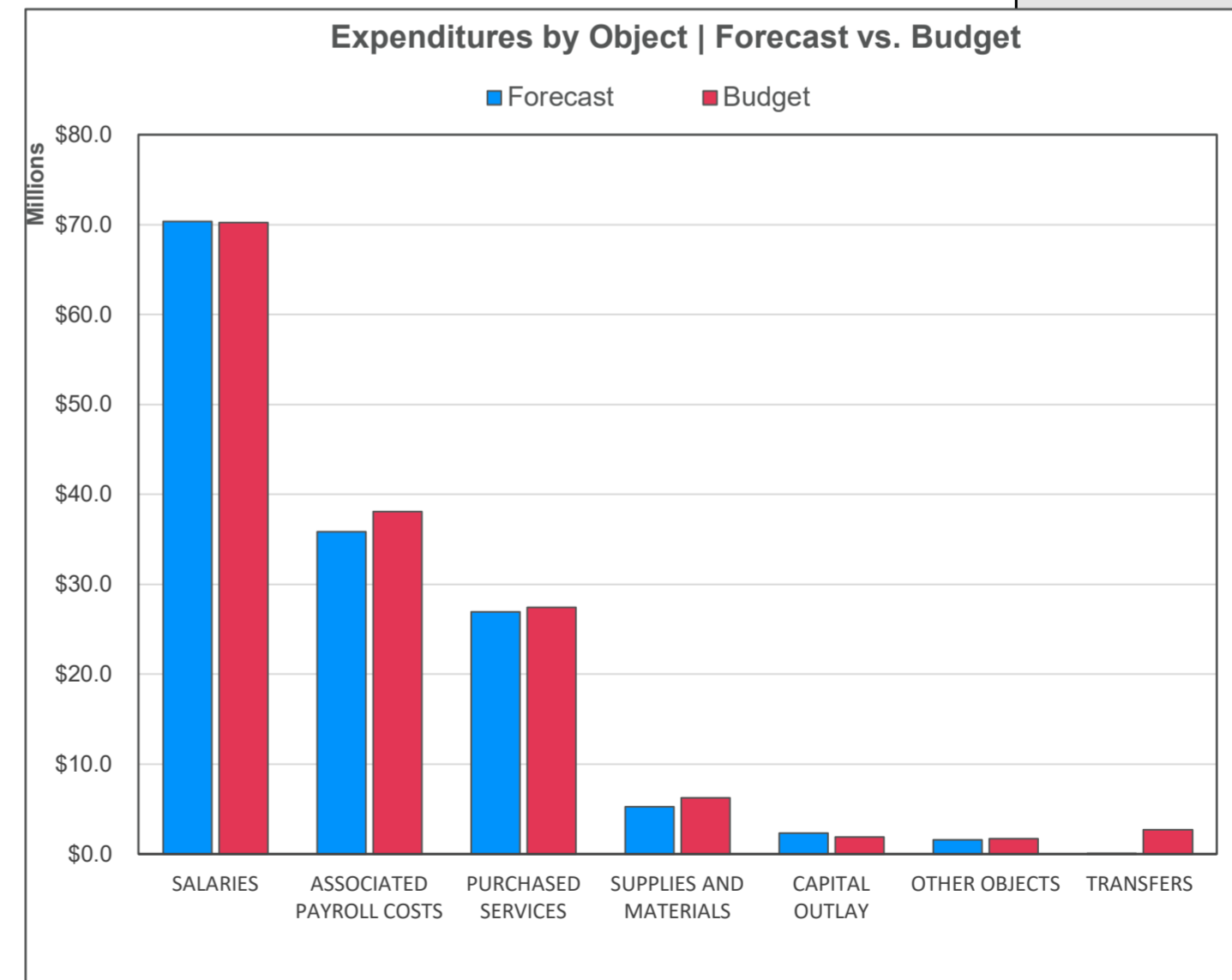
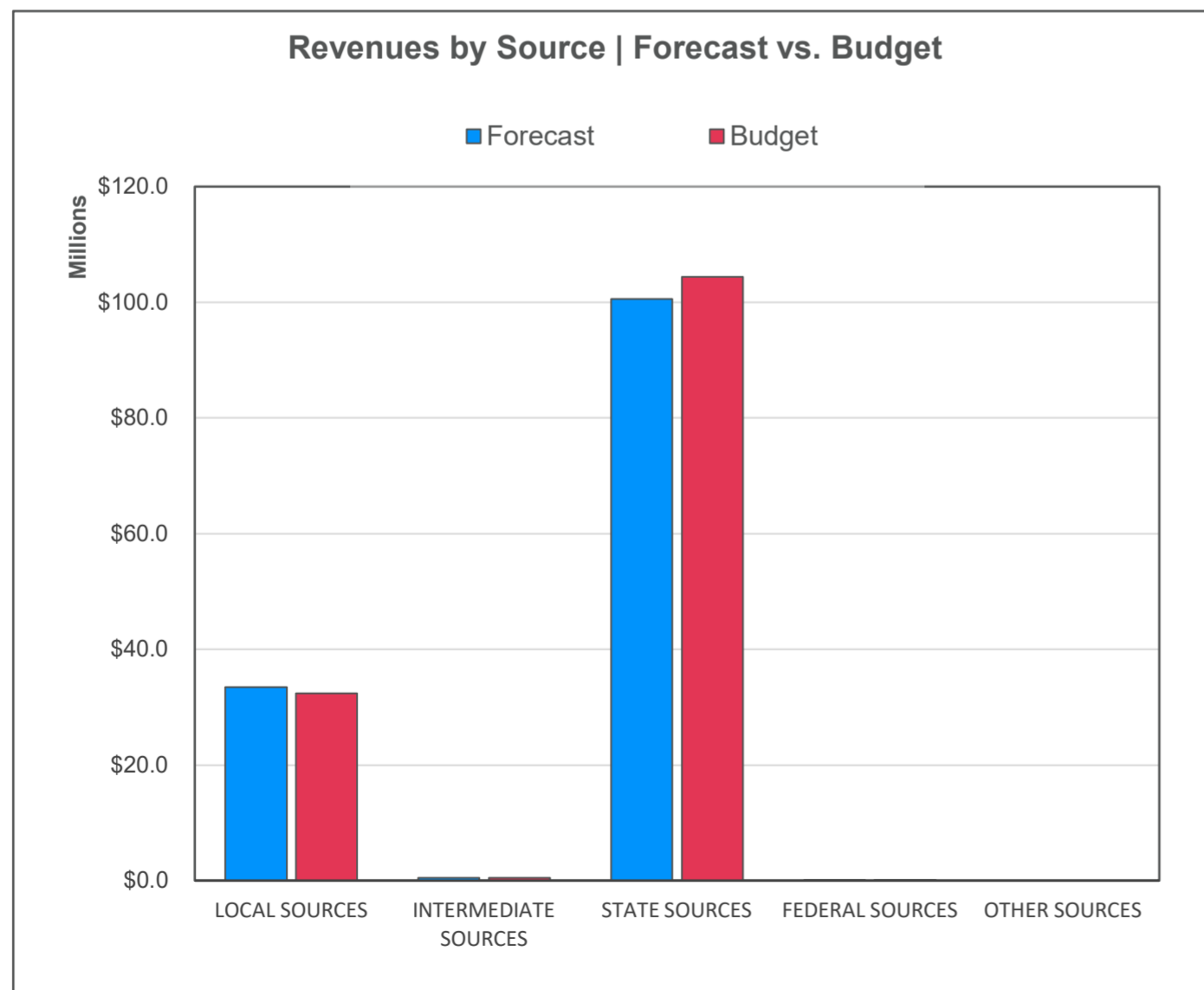


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100 General Fund | Financial Projection by Object

For the Period Ending January 31, 2023

	Prior YTD	Current Year Budget	Current YTD	% of Budget	Annual Forecast
RESOURCES					
Operating Revenues					
Local Sources	\$ 28,742,756	\$ 32,332,859	\$ 30,055,770	92.96%	\$ 33,438,855
Intermediate Sources	-	501,800	7,903	1.57%	509,671
State Sources	67,094,310	104,355,789	58,630,424	56.18%	100,549,415
Federal Sources	16,191	60,000	12,172	20.29%	37,564
Other Sources	215,987	-	-	0.00%	-
Total Operating Revenues	\$ 96,069,244	\$ 137,250,448	\$ 88,706,269	64.63%	\$ 134,535,505
Beginning Fund Balance	24,654,907	34,006,549	-	0.00%	37,766,149
TOTAL RESOURCES	\$ 120,724,150	\$ 171,256,997	\$ 88,706,269	51.80%	\$ 172,301,654
REQUIREMENTS					
Operating Expenditures					
Salaries	\$ 28,151,644	\$ 70,211,510	\$ 32,170,847	45.82%	\$ 70,326,351
Associated Payroll Costs	13,881,366	38,069,363	15,076,185	39.60%	35,835,998
Purchased Services	10,697,883	27,427,494	12,825,173	46.76%	26,926,820
Supplies and Materials	2,767,372	6,226,267	2,522,742	40.52%	5,234,464
Capital Outlay	168,775	1,902,393	795,231	41.80%	2,337,629
Other Objects	1,470,629	1,714,645	1,500,789	87.53%	1,595,365
Transfers	1,712,502	2,721,650	-	0.00%	51,000
Total Operating Expenditures	\$ 58,850,172	\$ 148,273,322	\$ 64,890,967	43.76%	\$ 142,307,627
Contingencies	-	14,638,103	-	0.00%	-
Unappropriated Ending Fund Balance	-	8,345,572	-	0.00%	-
TOTAL REQUIREMENTS	\$ 58,850,172	\$ 171,256,997	\$ 64,890,967	37.89%	\$ 142,307,627
Ending Fund Balance					\$ 29,994,027
OPERATING SURPLUS / (DEFICIT) (Operating Revenue less Operating Expenses)	\$ 37,219,072	\$ (11,022,874)	\$ 23,815,302		\$ (7,772,122)





2022-2023 Reynolds SD 7 | General Fund Overview - Revenue

YTD Local Sources

92.96% of Budget

Prior Year YTD: 89.72% of Actuals

YTD State Sources

56.18% of Budget

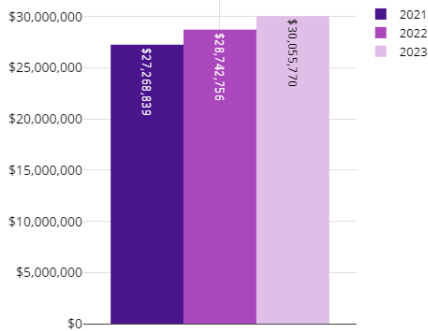
Prior Year YTD: 63.28% of Actuals

YTD All Sources (except 5400s)

64.63% of Budget

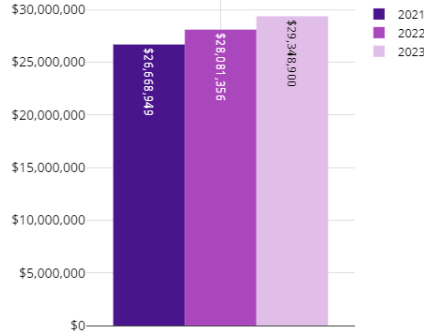
Prior Year YTD: 69.43% of Actuals

Local Sources (1000s)



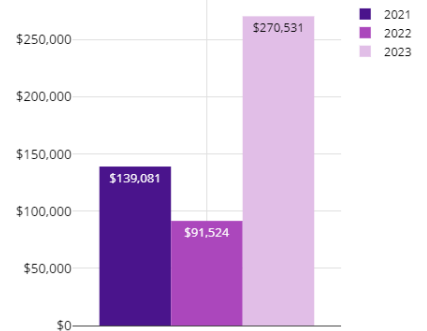
For the Period JUL - JAN

Property Taxes (1100s)



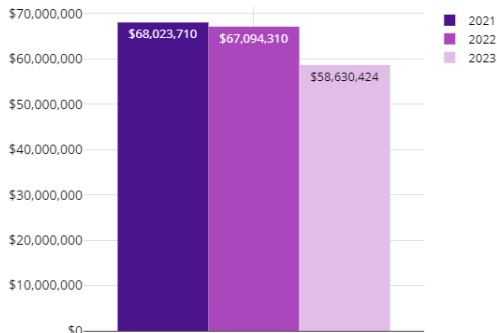
For the Period JUL - JAN

Interest Earnings (1500s)



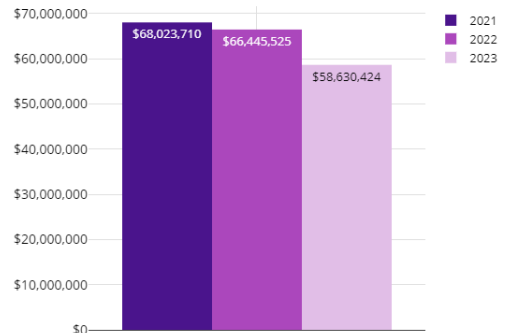
For the Period JUL - JAN

State Sources (3000s)



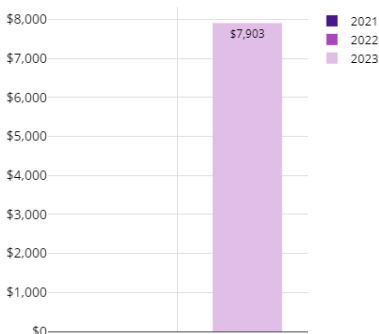
For the Period JUL - JAN

State School Fund (3101)



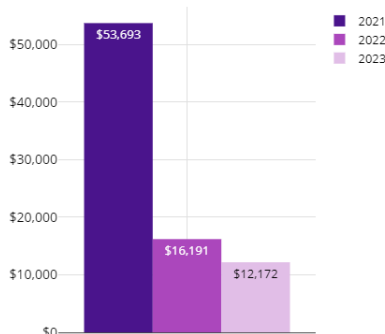
For the Period JUL - JAN

Intermediate Sources (2000s)



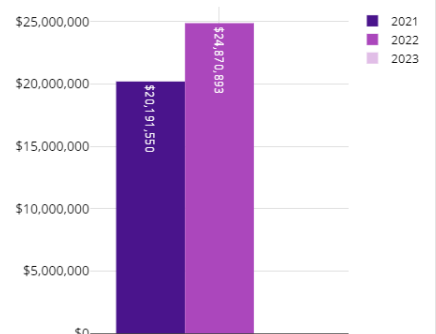
For the Period JUL - JAN

Federal Sources (4000s)



For the Period JUL - JAN

Other Sources (5000s)



For the Period JUL - JAN



YTD Salary and Benefits

43.63% of Budget

Prior Year YTD: 44.21% of Actuals

YTD Purchased Services

46.76% of Budget

Prior Year YTD: 48.14% of Actuals

YTD Other Expenses

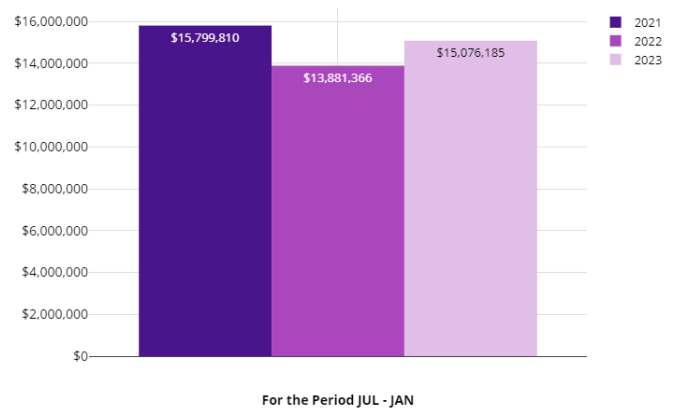
38.35% of Budget

Prior Year YTD: 64.45% of Actuals

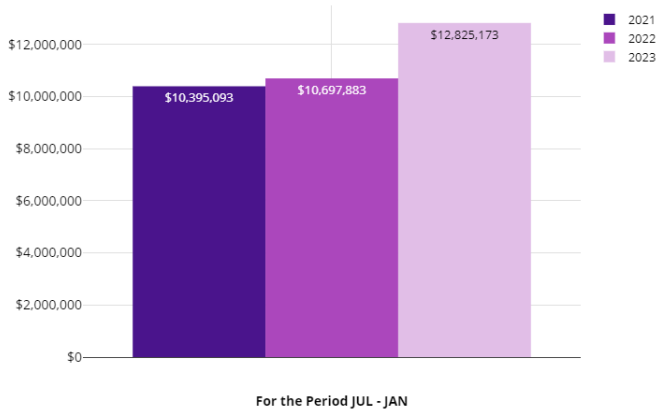
Salaries (100s)



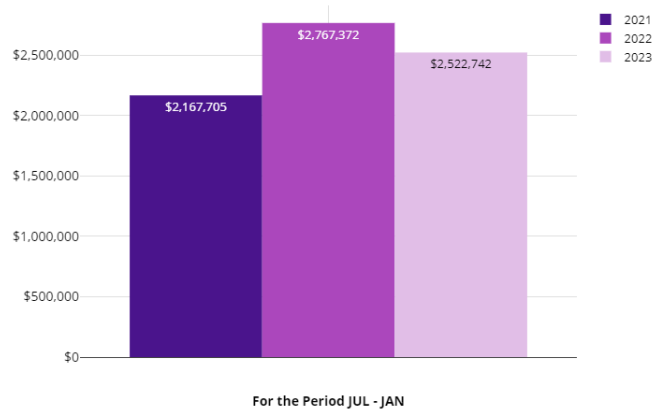
Benefits (200s)



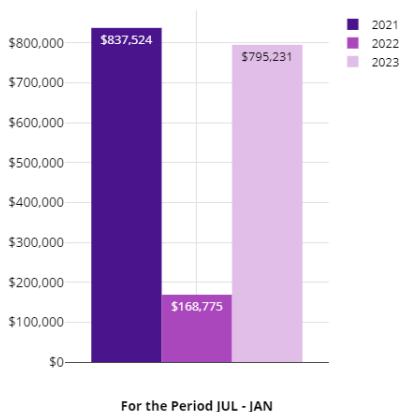
Purchased Services (300s)



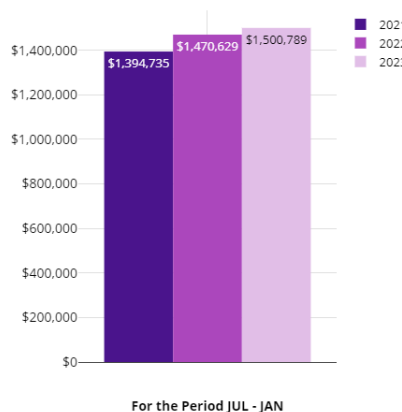
Supplies (400s)



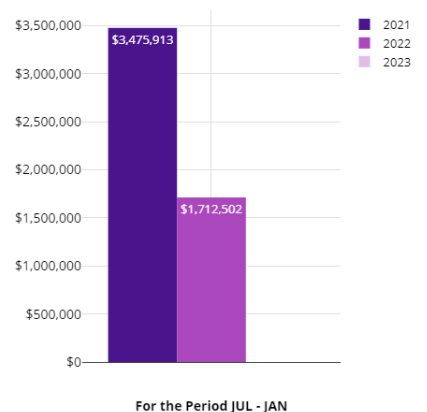
Capital Outlay (500s)



Other Objects (600s)



Transfers (700s)



Enrollment Count Report 2022-2023

Elementary Enrollment By Classroom
January 19th 2023

School	Kn	d	g	t	n	x	1st	Grade	x	2nd	Grade	x	3rd	Grade	x	4th	Grade	x	5th	Grade	Total	Variance			
																						FTE	Grade	Projected ADM	Diff
Alder																									
<i>Dual Language Classes</i>																									
Total																									
# of Classes																									
Average Class Size																									
Davis																									
Total																									
# of Classes																									
Average Class Size																									
Fairview																									
Total																									
# of Classes																									
Average Class Size																									
Glenfair																									
Total																									
# of Classes																									
Average Class Size																									
Hartley																									
Total																									
# of Classes																									
Average Class Size																									
M Scott																									
Total																									
# of Classes																									
Average Class Size																									
Salish Ponds																									
Total																									
# of Classes																									
Average Class Size																									
Sweetbriar																									
Total																									
# of Classes																									
Average Class Size																									
Troutdale																									
Total																									
# of Classes																									
Average Class Size																									
Wilkes																									
Total																									
# of Classes																									
Average Class Size																									
Woodland																									
Total																									
# of Classes																									
Average Class Size																									
Grade Totals																									
Total # of Classes																									
Total Average Class Size																									

ACTUAL ATTENDANCE COUNT REPORT 2021-2022

Secondary Enrollment By Grade Level												PROJECTIONS				
January 19th 2023																
School	6th Grade	7th Grade	x	8th Grade	x	9th Grade	x	10th grade	x	11th Grade	x	12th Grade	Total	Added FTE	Projected	Diff
HB Lee MS	232	216		224									672		826	-154
Reynolds MS	256	265		280									801		977	-176
Walt Morey MS	179	187		191									557		604	-47
RHS + Middle College						711		591		546		513	2361		2801	-440
RLA						2		36		50		114	202		216	-14
Total	667	668		695		713		627		596		627	4593	-	5424	-831
Total Reynolds:													8473	-	9479	-1006
<table border="0" style="width:100%"> <tr> <td style="background-color:yellow">Comprehensive School</td> <td style="background-color:blue">Targeted School</td> <td style="background-color:yellow">New Classroom Pending</td> </tr> </table>												Comprehensive School	Targeted School	New Classroom Pending		
Comprehensive School	Targeted School	New Classroom Pending														
Charter School Data																
	Kndqtn	1st Grade	x	2nd Grade	x	3rd Grade	x	4th Grade	x	5th Grade	x	6th-8th Grade	Total	Added FTE		
Arthur Academy	29	29		34		25		28		28			173		167	6
Rockwood Preparatory Academy	63	66		59		71		50		47			356		295	61
MLA	49	48		47		47		46		48		284	569		570	-1
HOLLA	16	19		16									51		47	4
													1149	-	1079	70
													9,622	-	10,049	(427)



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

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

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

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

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

Summary:

- A. Approval of Personnel Order
- B. Approval of Prior Meeting Minutes
- C. Field Trips:
 - i. RHS Varsity Baseball to Boise, Idaho
 - ii. RHS JROTC Cadet Leadership Challenge
 - iii. RLA Language Arts/Oregon Shakespeare Festival
- D. IGA with Centennial School District for Special Education Services at Rosemary Anderson High School
- E. IGA with Gresham-Barlow School District for a Learning Specialist at Open School
- F. First / Last Certified Employee Workdays and Breaks for the 23-24 School Year Calendar
- G. MESD Local Service Plan
- H. Resolutions
 - i. Resolution 2022-2023-012 Classified Employee Appreciation Week
- I. Resolution 2022-2023-013 Women's History Month
- J. Resolution 2022-2023-014 National School Social Worker Appreciation Week

Staff Recommendation:

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

Motion:

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



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

January 25, 2023

7:00 PM

Wood Village City Hall

24200 NE Halsey

Wood Village, Oregon 97060

Attendance Taken at 7:00 PM. Yesenia Delgado: Present, Ana Gonzalez Muñoz: Present, Francisco Ibarra: Present, Aaron Muñoz: Present, Michael Reyes: Present, Cayle Tern: Absent.

I. 6:00p - Executive Session

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

II. 7:00p - Call to Order

- Board Chair Ana Gonzalez Muñoz called the January 25, 2023 Business Meeting to order at 7:00p.

A. Roll Call

B. Consider Approval of the January 25, 2023 Agenda

I move that the Board approve the January 25, 2023 agenda as presented. This motion, made by Aaron Muñoz and seconded by Yesenia Delgado, Passed.

Yea: 5, Nay: 0

C. Pledge of Allegiance

D. Land Acknowledgement

- Chair Ana Gonzalez Muñoz read the Land Acknowledgement into the record.

III. 7:10p - Board Recognition

A. Student Recognition

B. Staff Recognition

C. Volunteer/Community Partner Recognition

IV. 7:25p - Student Advisory Committee Presentation

V. 7:40p - Board Recognition: Resolutions

A. Resolution 2022-2023-009 Black History Month

- Director Michael Reyes read Resolution 2022-2023-009 into the record.

B. Resolution 2022-2023-010 National School Bus Driver Appreciation Day

- Chair Ana Gonzalez Muñoz read Resolution 2022-2023-010 into the record.

C. Resolution 2022-2023-011 National School Counseling Week

- Vice Chair Aaron Muñoz read Resolution 2022-2023-011 into the record.

VI. 7:50p - Public to be Heard

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

VII. 8:10p - Bargaining Group Updates

VIII. 8:25p - Presentation to the Board

A. Board Monitoring Report: Multi-Tiered Systems of Support (MTSS) Framework

- How is data collected outside of surveys and attendance?
 - Discipline Data - major and minor referrals
 - STAR and Lexia Data
 - Attendance Data
 - Implementation of Early Warning Indicators
- Barriers at homes? Is time being spent with families to work on any home issues that might be related to something going on at home.
 - A big part of SSTs involves talking to the families and helping connect them to available supports. Examples: vision screening, upcoming evictions, tragedies in families
- Racial equity conversations and strategies are applied to all conversations by the MTSS Team
- How can we capture incidents and situations better? There are still incidents that aren't entered into synergy or aren't getting documented.
 - Working to develop a more robust system to capture information from all sides

B. Board Monitoring Report: TAG Monitoring Report

- The lower numbers in the program right now are due to the lowered enrollment

C. Board Monitoring Report: Chronic Absenteeism Monitoring Report

- Are we extrapolating data to look at the reasons that students aren't attending to better focus interventions?
 - Synergy can pull excused vs unexcused absences, suspension, etc.
 - Teams reach out after 3 absent days, 6 absent days, 10 days leads to home visits.
- What are some of the top reasons we are seeing absences? The Board would like to see a report with the reasons leading to chronic absenteeism.
- What does the partnership with All Hands Raised look like?
 - The team meets with All Hands Raised, other partners, and other districts
- Currently working on putting together a Chronic Absenteeism team to do a root cause analysis

D. Student Mobility Rate Report

- How does this work intersect with McKinney-Vento?
 - We work to keep kids in their original "home" school even when families are homeless, in DHS, move midyear. We work to provide transportation for those dealing with housing instability.

- How do immigrant and migrant students play into these numbers?
 - They are included in the mobility rates. We pay attention to the different groups in the numbers to ensure we have programs in place to support them.

IX. 9:00p - Superintendent's Reports

- A. Communications Report**
- B. Financial Report**
- C. Enrollment Report**

X. 9:20p - Consent Agenda

I move that the Board approve the Consent Agenda with the removal of item "d" to be discussed at a future meeting. This motion, made by Yesenia Delgado and seconded by Francisco Ibarra, Passed.

Yea: 5, Nay: 0

- A. Approval of Personnel Order**
- B. Approval of Prior Meeting Minutes**
- C. Field Trips**
 - i. RHS: District Convention (DCON) Key Club Leadership Group**
 - ii. RLA: MYC Marine Biology**
 - iii. RLA: MYC Geology/Desert Ecology Trip**
 - iv. RLA: OSU College Visit**

D. Authorization to Spend: ESSER Funds

- Pulled from agenda to be voted on at a future meeting.

XI. 9:25p - Action Items

A. Priorities for 2023-2024 Budget

I move to approve the 2023-2024 Budget Priorities as presented. This motion, made by Aaron Muñoz and seconded by Michael Reyes, Passed.

Yea: 5, Nay: 0

B. District Equity Committee

I move that the board approves the full slate as presented and enacts the Reynolds Educational Equity Advisory Committee. This motion, made by Francisco Ibarra and seconded by Michael Reyes, Passed.

Yea: 5, Nay: 0

C. Right to Return MOU with Portland Public Schools

I move that the Board authorize the district to sign the Right to Return Student Transfer MOU with PPS. This motion, made by Aaron Muñoz and seconded by Francisco Ibarra, Passed.

Yea: 5, Nay: 0

D. Board Position 2 Vacancy

I move that the Board appoint Joyce Rosenau to the the vacancy of position 2. This motion, made by Francisco Ibarra and seconded by Michael Reyes, Passed.

Yea: 5, Nay: 0

E. Interim Superintendent Contract

I move that the Board approve the Interim Superintendent contract with Frank Caropelo for the balance of the 2022-2023 school year. This motion, made by Yesenia Delgado and seconded by Aaron Muñoz, Passed.

Yea: 5, Nay: 0

I move that the Board designates Frank Caropelo as the Clerk/Chief Executive Officer for the balance of the 2022-2023 fiscal year. This motion, made by Aaron Muñoz and seconded by Yesenia Delgado, Passed.

Yea: 5, Nay: 0

F. Executive Session Action: Employee Dismissal

I move to uphold the recommendation to dismiss the employee on the basis of immorality under ORS 342.865(1)(b). This motion, made by Michael Reyes and seconded by Aaron Muñoz, Passed.

Yea: 5, Nay: 0

I move to uphold the recommendation to dismiss the employee on the basis of for any cause which constitutes ground for the revocation of such contract teacher's teaching license under ORS 342.865(1)(i). This motion, made by Michael Reyes and seconded by Aaron Muñoz, Passed.

Yea: 5, Nay: 0

XII. 9:50p - Board Discussion

- There are a lot of bills that will affect education on the docket this year.

A. Individual Board Members - Announcements and Reports

B. Upcoming Board Meetings

XIII. 10:00p - Adjourn



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

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

February 8, 2023

7:00 PM

Wood Village City Hall

24200 NE Halsey

Wood Village, Oregon 97060

Attendance Taken at 7:00 PM. Yesenia Delgado: Present, Ana Gonzalez Muñoz: Present, Francisco Ibarra: Present, Aaron Muñoz: Present, Michael Reyes: Present, Joyce Rosenau: Present, Cayle Tern: Present.

I. 6:00p - Executive Session

II. 7:00p - Call to Order

- Chair Ana Gonzalez Muñoz called the February 8, 2023 Work Session to order at 7:00p

A. Roll Call

B. Land Acknowledgement

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

III. 7:05p - Public to be Heard

IV. 7:25p - Oath of Office: Position 2 Board Vacancy Appointee

- Joyse Rosenau took her oath of office and is now a Board Member, holding position 2 until June 30, 2023.

V. 7:30p - Adjourn

- Chair Ana Gonzalez Muñoz adjourned the February 8, 2023 Work Session at 7:04p.



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

To: Board of Directors

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

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

Subject: Reynolds High School Varsity Baseball Overnight Spring Break Trip

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

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

- Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

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

Summary:

The Reynolds High School varsity baseball team is scheduled to participate in a four-day, four-game tournament in Boise, Idaho for sixteen RSD student athletes. The tournament is orchestrated by several high schools in the Boise area. Reynolds High School’s inclusion in this event was finalized during the April 2022 state-wide scheduling committee meeting.

The team will depart from Reynolds Middle School at 9 am on Wednesday, March 22, 2023, with plans to arrive in Boise, ID around 4:00 pm. The team will play one game on Thursday, March 23, two games on Friday, March 24, and one game on Saturday, March 25 in the morning. The team will depart for Reynolds Middle School after the conclusion of the game on Saturday; however, it is likely that they will stop for meals prior to arriving in Fairview.

The head baseball coach, Kyle Swoboda, will drive the team in a school district van and the additional chaperones joining this trip include: Assistant Baseball Coaches Curtis Cosby (Certified teacher at Walt Morey Middle School), Kyle Well (Certified teacher at Reynolds High School), Darrin Elkins (Classified employee at Dexter McCarty Middle School) and Beau Holstad (Asst. Coach/Clack Co. Sheriffs Supervisor).

Coach Elkins, will drive his personal vehicle and transport all necessary equipment. Small garment bags may be retained with players in the van – as permitted by district transportation guidelines.

Players' room assignments will be designated by the coaching staff. Coaches will establish "lights-out" times and perform regular "bed-checks." Coaches will also offer direct supervision of all other activities.

Previous Board Action:

This trip is similar to the board-approved trip the varsity baseball team to Boise, ID.

Background:

This trip will provide valuable educational experiences in character education and personal responsibility, as well as teaching integrity and ethics, developing teamwork, and promoting positive self-esteem. In addition, participants will be expected to serve as outstanding representatives of Reynolds High School and our baseball program. We also believe this trip will help establish the bonds of trust and respect that will help our athletes function as a team; especially in the face of the inevitable adversity they will face during the season.

Financial Implications:

The estimated expenses for lodging will not exceed \$1800 to be covered from funds currently available in the Reynolds High School Baseball ASB account. The transportation expenses for the district van will be paid from the Reynolds High School athletics transportation allotment for the 2022-23 school year. Meals will be provided by parent volunteers who attend the tournament. Kids will be taken care of for meal money through fundraising opportunities before leaving for the trip and no player will be excluded.

Alternatives:

If this trip request is denied, the Reynolds High School Varsity Baseball team will forfeit the opportunity to participate in four non-league, pre-season games.

Staff Recommendation:

On behalf of Reynolds High School, the administration recommends approval of this trip as presented.

Motion:

- A. Motion Made by Board Member:
 - a. I move to approve the Reynolds High School Varsity Baseball Team's overnight trip request, as presented.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote



Field Trips and Special Events**

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

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

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

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

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

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

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

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

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

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

Name of Group: Reynolds Varsity Baseball School: Reynolds High School

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

Date Request Submitted: 1/10/2023 Date(s) of Activity: 3/22 - 3/25/2023

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

1. Purpose of the trip. (Complete related section on the next page.)
Team building and goal setting while being able to compete in a dry climate.
2. List staff member(s) responsible for students. List all other supervisors on trip.
Kyle Swoboda, Head coach; Kyle Well, Curtis Cosby, Beau Holstad, Darrin Elkins, Assistant coaches.
3. School equipment to be used:
RSD 13 passenger van, driver Coach Kyle Swoboda
4. Lodging:
Hampton Inn 3270 South Shoshone Street Boise, ID 83705
5. Will Student Travel Insurance be obtained? _____ Yes No
6. Estimated number of students: 14-16 Number of supervisors: 4
7. Parent permission slip on file: Yes _____ No
8. Person or persons initiating request: Kyle Swoboda Date: 1/10/2023
9. Principal approval: _____ Date: 1/10/2023

Decision: Preliminary approval to continue with planning _____ Yes _____ No

If denied, reason _____

District Activities Coordinator Date

Final Approval _____ Yes _____ No

District Activities Coordinator

Date

Reynolds School District
PURPOSE OF TRIP

1. List itinerary.
See attached

2. What are the objectives of the trip and how are the experiences provided on the trip related to the class or school program?
To play four pre-season games, building skills on anticipating plays and reactions from non-local teams. We also believe this trip will help establish the bonds of trust and respect that will help our athletes function as a team.

3. How will the activities on the trip provide opportunities for students to obtain new skills, insights, knowledge or appreciations?
This trip will provide valuable educational experiences in character education and personal responsibility, as well as teaching integrity and ethics, developing teamwork and promoting positive self-esteem. In addition, participants will be expected to serve as outstanding representatives of Reynolds High School, and our baseball program.

4. What effect does the trip have on other classes or programs?
When Reynolds athletes have the opportunity to experience non-league contests, it provides them rich life experiences that are un-matched in the classroom. It also allows these students to develop life skills that can help contribute to a more positive way in classes and other programs they are involved in. Moreover, when Raiders are given public exposure, it gives fans, classmates and alumni School Pride—All Sports programs and the whole High School can celebrate the wonderful opportunity and successes provided by our school

5. Estimated cost of trip \$ \$2,000 _____. Describe how the trip will be funded. (School funding? Fund raisers? Student/Parent funding?)
Lodging will not exceed \$1,500.00. Lodging and fuel are to be covered from funds currently available in the RHS athletics travel and transportation budget. Meals will be provided by parent volunteers who attend the tournament as well as ASB Boys Baseball funds. Team members with financial hardship will still be eligible to make the trip.

6. Describe methods of transportation. List names of drivers, types of automobiles, and whether a Type 10/20 license will be required for drivers (see Policy EEAE).
One of the RSD 13 passenger activity vehicles will be reserved for the team. Assistant coaches will drive personal vehicles as needed. Parents will drive themselves.

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

Coaching staff will have direct supervision at all times during the trip. Room assignments will be designated by coaches and a lights out time will be enforced. Coaches will perform regular bed-checks.

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

To: Student and Parent(s)

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

Student Name: _____

School: Reynolds High School

Description of field trip/activity: Varsity Baseball @ Boise, ID Bucks Bag Tournament

Location/Destination: Hampton Inn 3270 S. Shoshone, Boise, ID 83705

Date(s) of field trip/activity: March 22 – March 25, 2023

Name(s) of person in charge of field trip/activity: Kyle Swoboda – Head Coach and Four Assistants

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

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

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

Student Signature _____ Date _____

Parent Signature _____ Date _____

(Complete student health history on next page.)

Reynolds School District
HEALTH HISTORY FOR SCHOOL FIELD TRIPS

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

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

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

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

Any special information/instructions concerning medication:

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

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

Activity:

Parent/Guardian Signature

Date

VARSITY BASEBALL SPRING BREAK 2023

BUCKS BAG TOURNAMENT

Wednesday, 3/22/2023

DEPART: @ 9:00am from Reynolds Middle School

- Coach Swoboda will drive a RSD van that players will ride
- Coach Well will take all players baseballs bags and clothes bag in his vehicle

**** We will stop in LaGrande or Pendleton for a pit stop to get food and use restroom****

ARRIVAL: Approx. 4:00pm at the Fairfield Inn Boise Airport 3300 S. Shoshone Boise, Idaho 83705

- We will get dinner as a team this night (Chinese Buffet)
-

Thursday, 3/23/23

Wake Players at 9:00am

- Eat breakfast provided by Hotel
- Whiffle ball & Basketball Tournament
- Lunch as a team

Depart for game at 1:45PM from Hotel

Address: Borah High School: 6001 W. Cassia St. Boise, ID 83709

****Game @ Borah High School vs. Rigby High School at 3:30pm****

** Team/Family Dinner at Tucanos Brazilian Grill: 1388 S Entertainment Ave., Boise, ID 83709**

Families are invited. Reservations are for 6:45pm. (RHS Baseball will pay for players)

Friday, 3/24/23

Wake Players at 9:00am

- Eat breakfast provided by Hotel
- Lunch @ 12:00pm -- Whiffle ball & Basketball Tournament

Depart for games at 1:45pm from Hotel

Address: Borah High School: 6001 W. Cassia St. Boise, ID 83709

**** Game @ Borah High School vs. Timberline High School at 3:30pm****

Snacks/Drinks provided by parents in between games (Paid by RHS Baseball)

**** Game @ Borah High School vs. Borah High School at 6:00pm****

- We will get Dinner as a team on way back to hotel (Pizza)
-

Saturday, 3/25/23

Wake players at 7:00am

- Eat breakfast provided by Hotel

Check out of Hotel at 8:00am

Depart for game at 8:15am from Hotel

Address: Skyview High School: 1303 E. Greenhurst Rd. Nampa, ID 83686

****Game @ Skyview High School vs. Skyview High School at 10:00am****

We will grab a bite to eat before heading home

Will stop in LaGrande or Pendleton for a pit stop to get food and use restroom

Arrive back at Reynolds Middle school approx. at 8:30pm

RHS BASEBALL Will provide & buy all meals for players on Thursday and Friday and Dinner Wednesday.

RHS BASEBALL will also pay for any team activity that is done during the week.

Players will need to provide themselves lunch on Wednesday and Lunch on Saturday.

.....

Any questions, please give me a call: 503-409-9474

Thanks,

Swobs

What to Bring:

Uniform: all 3 tops & pants, hat, belt, game socks

Baseball gear & cleats

Clothes for each day

Tennis shoes

Optional: pillow, snacks, video game system, board games, etc.

Room 1

Room 2

Room 3

Room 4

Players to be assigned rooms once teams have been made in February.

To: Board of Directors

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

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

Subject: Reynolds High School - JROTC Cadet Leadership Challenge (JCLC)

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

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

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

Summary:

Reynolds High School Army JROTC proposes an overnight field trip to attend JROTC Cadet Leadership Challenge (JCLC) at Camp Rilea in Warrenton, Oregon, from May 17 – 21, 2023. While there, the students will join other programs from the Cascade Mountain League. The Reynolds cadets will challenge themselves as they participate in the rappel tower, obstacle course, water survival, land navigation, and leadership opportunities. The field trip will provide 10 cadets with educational experiences in physical fitness, marksmanship, drills, and career-related learning in essential skills, as well as teaching integrity and ethics in the workplace, developing teamwork, and promoting positive self-esteem.

Previous Board Action:

Similar to JROTC participation in the past and approved by the board over the past years.

Background:

The students on this trip will participate in JCLC, also known as “Spring Camp,” at Camp Rilea, the final event for JROTC programs each year. The goal of this activity is to broaden student understanding from Lesson 10 of the JROTC Curriculum, extend classroom learning relative to career-related learning and develop the essential skills in the areas of Problem Solving/Critical Thinking, Teamwork, Communication, Management, Leadership, and Career Development.

Financial Implications:

The estimated trip cost for RHS JROTC is \$200, paid through the unit's ASB funds. The funds have been secured through fundraisers, assistance from Veteran of Foreign Wars Post 180, Military Officer Association of America – Portland Chapter, and students volunteering to clean up after RHS football games. The additional cost of the trip, including lodging and meals, is provided by the US Army Cadet Command.

Alternatives:

Not Applicable

Staff Recommendation:

On behalf of Reynolds High School JROTC members, the Reynolds School District Administration recommends approval of this trip as presented.

Motion:

- A. Motion Made by Board Member:
 - a. I move that the Board approve the JROTC JCLC overnight field trip to Camp Rilea as presented.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote

Reset Form

Save a Copy

Print Form

REYNOLDS SCHOOL DISTRICT FIELD TRIP REQUEST

Trip Date 17-21 May 23
Reason For Trip Attend JROTC Cadet Leadership Challenge (JCLC)

Trip Type Non-Reimbursable Reimbursable trips are an extension of the classroom (a lesson plan MUST be attached to the Field Trip Request) and will be billed at 30%. Non-reimbursable trips are; athletic trips, competition drama, music, etc, traveling beyond 100 miles from the Oregon border, summer school transportation and any other trip that is not an extension of the classroom, will be billed at 100%.

Origination From (School Name) RHS Departure Date 17 May 23 Return Date 21 May 23

Departure Time From Origination Site 1000 Arrival Time At Destination 1230 Departure Time From Destination 1600

Where should the buses load at the Originating School In front of school

Allowable Field Trip Hours: 9:15am-2:00pm. On Late Start Days Hours Are: 10:25am-2:00pm

Destination Camp Rilea Armed Forces Training Center

Destination Address # 33168 Patriot Way, Warrenton, OR 97146

of Adults 1 # of Students 10 Grade Level 9-12 # of Wheelchairs 0 # of Vehicles 1

MAXIMUM BUS CAPACITY 50-52 PEOPLE PER BUS

Contact (Teacher's Name) LTC(A) Mark Johnson Contact Phone Number (Teacher's Cell Phone #) 541 360 9933

Payment Information ASB Budget #

Grant Name & Number

Outside Source (Contact Person, Billing Address & Phone #)

Is the outside payment source, providing a service as a partnership to us:

You are responsible for lodging and meals for Reynolds and/or Charter company driver(s).

Before you schedule your field trip please review the Reynolds School District Policy [here](#), to determine if school board approval is required.

If Reynolds School Board approval is required, please attach the approved RSD Board Meeting Minutes.

I (the teacher) understands and have reviewed the bus rules with my students. ***Be sure to review attached web links***

<http://policy.osba.org/reynolds/e/eeacc%20g1.pdf> http://arcweb.sos.state.or.us/pages/rules/oars_500/oar_581/581_053.html

Teacher's Signature Mark H Johnson Date 12 JAN 23

Administrator's Approval Date

Field Trips and Special Events**

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

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

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

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

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

4. Scheduled departure times shall be maintained. Planned refreshment stops may be made on long trips. Discretion must be exercised in the duration of such stops. Refreshment stops must not unduly delay the return of the bus to the school;
5. Chaperons will maintain discipline and are responsible for the safety of students on educational field trips and co-curricular activity trips. However, bus drivers shall have the ultimate authority involving safety and disciplinary decisions relating to travel;
6. Students demonstrating unruly behavior may be prohibited from participating in future educational field trips or co-curricular trips. Disciplinary action is the responsibility of the principal or designee;
7. Students attending school functions via school transportation will return by the same transportation. The only exception will be if a parent requests, in person, of the supervisor that the student return with the parent;

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

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

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

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

Name of Group: _____ School: _____

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

Date Request Submitted: _____ Date(s) of Activity: _____

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

1. Purpose of the trip. (Complete related section on the next page.)
2. List staff member(s) responsible for students. List all other supervisors on trip.
3. School equipment to be used:
4. Lodging:
5. Will Student Travel Insurance be obtained? Yes No
6. Estimated number of students: _____ Number of supervisors: _____
7. Parent permission slip on file: Yes No
8. Person or persons initiating request: _____ Date: _____
9. Principal approval: _____ Date: _____

Decision: Preliminary approval to continue with planning Yes No

If denied, reason _____

District Activities Coordinator Date

Final Approval Yes No

District Activities Coordinator

Date

Reynolds School District
PURPOSE OF TRIP

1. List itinerary.

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

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

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

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

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

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

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

To: Student and Parent(s)

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

Student Name: _____

School: _____

Description of field trip/activity: _____

Location/Destination: _____

Date(s) of field trip/activity: _____

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

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

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

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

Student Signature

Date

Parent Signature

Date

(Complete student health history on next page.)

Reynolds School District
HEALTH HISTORY FOR SCHOOL FIELD TRIPS

Student Name: _____

Birth Date: _____

Address: _____

Home Telephone: _____

Parent/Guardian Name: _____

Home Telephone: _____

Work Telephone: _____

Parent/Guardian Name: _____

Home Telephone: _____

Work Telephone: _____

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

Name: _____

Relationship: _____

Telephone: _____

Medical Contact Information:

Physician: _____

Telephone: _____

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

Medications student is currently taking:

Any special information/instructions concerning medication:

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

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

Activity:

Parent/Guardian Signature

Date

To: Board of Directors

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

Prepared by: Elizabeth Pomykala, Administrative Assistant to the Director of Schools

Subject: Reynolds Learning Academy Language Arts/Oregon Shakespeare Festival

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

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 1: Marginalized Students

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

Summary:

Reynolds Learning Academy would like to attend the Oregon Shakespeare Festival in Ashland, Oregon, from June 1st to June 4th. Over the course of the three-night stay, students will see three plays: *Rent*, *Twelfth Night*, and *The Three Musketeers*. They will also attend lectures on *Twelfth Night* and *The Three Musketeers* before their respective performances. Other planned activities include a nature walk through historic Lithia Park, a behind-the-scenes tour of The Oregon Shakespeare Festival, a campus tour of Southern Oregon University, and a trip to Wildlife Safari in Winston, OR.

Previous Board Action:

This trip is similar to RLA Oregon Shakespeare Festival field trips approved by the board in the past. Previous trips allowed students to gain new experiences and deepen their understanding of Shakespeare and modern theater productions.

Background:

The Oregon Shakespeare Festival has intrinsic educational value. Students who attend Reynolds Learning Academy are often limited in their previous experiences with theater. This trip aims to introduce students to new experiences in theater in addition to helping them appreciate literature and discover more about their state. Seeing a live play can change a student's relationship with the work.

The best education is experiential. Sometimes, stepping out of their comfort zone enables students to realize that they have many options for their future and offers them a vision of possibilities they didn't know existed. This engagement will no doubt have educational benefits.

Financial Implications:

The estimated cost of the trip \$ _____ \$6943.25 . Describe how the trip will be funded.
(School funding? Fundraisers? Student/Parent funding?)

Funds for this trip are shared equally between Reynold's Learning Academy and funds from the CRAIG Grant donated to RLA West.

Alternatives:

As this is such a unique opportunity, a close alternative does not exist, students could learn about theater through classroom activities or from local productions of shows in the Portland area. Still, the Oregon Shakespeare festival allows students to experience theater in an environment catered to them through Oregon Shakespeare Festival's education program. This trip provides students with a unique hands-on education opportunity, allowing them to make educational connections and fostering a positive association with theater and language arts.

Staff Recommendation:

On behalf of the RLA staff and students, Reynolds School District Administration recommends this trip as a critical part of RLA's goal to provide diverse and equitable experiences and educational opportunities to all students.

Motion:

- A. Motion Made by Board Member:
 - a. I move that the Board approve the RLA Language Arts/Oregon Shakespeare Festival trip as presented
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote



Reynolds Learning Academy

Oregon Shakespeare Festival Trip Proposal

June 1-4, 2023

Educational Benefits:

Taking students to see three plays at the Oregon Shakespeare Festival has intrinsic educational value. Students who attend Reynolds Learning Academy are often limited in their previous experiences with theater, travel, and college. This trip aims to broaden their mindset, in addition to help them simply appreciate literature and discover more about their state. Seeing a play performed live can really change a student's relationship with the work.

The best education is experiential. Without the ability to see how classroom content thrives in the "real world" students are often left wondering, what's the point? Sometimes, stepping out of their comfort zone enables students to realize that they have many options for their future, and offers them a vision of possibilities they didn't know existed. This engagement will no doubt have educational benefits.

Planned Activities:

- The plays: . Any time high school students see a work of literature or world premiere play performed, there is an added depth of understanding to its meaning. Again, just viewing plays will help students move toward mastering certain reading and literature standards. Attached are descriptions of the productions of these plays.
- *Prologues to the plays*- Prologues are interactive workshops. Students participate. They build background knowledge on characters and plot of the play, in addition to emphasizing the themes and central ideas to a particular work. They are perfectly aligned to a number of reading and literature standards.
- Wildlife Safari Experience: Oregon's famous Wildlife Safari hosts a multitude of endangered and local wild animal species. This experience will provide students an opportunity for a diverse educational trip, as they spend the experience learning about wildlife conservation.
- Opportunity to earn .25 Language Arts or elective credit will be offered to students who need it.

Students and Travel

- We are taking 14-15 students and 3 staff members, breakdown of male and female not yet determined.
- We will leave the morning of Thursday, June 1st and return Sunday, June 4th.

- District Vehicles tbd (fourteen passenger van). Our district certified driver is Sean McFall.
- Our itinerary and safety plan are attached.
- A copy of each student’s permission slip will be left with Aaron Ferguson, and we will be sure that our contact numbers are available to parents and guardians. Schedules will be provided to families.

Budget

Note- funds for this trip are shared between Reynold’s Learning Academy and funds from the CRAIG Grant donated to RLA West

• Total cost to Oregon Shakespeare Festival:	\$2,401.25
\$2021.25 for play tickets \$170.00 for two prologues \$170.00 for campus tour \$20.00 handling fee	
• Transportation Cost: [\$1.50 per mile x 600 miles roundtrip]	\$900.00
• Approximate total to RLA: -not including staff reimbursement	\$3,443.25
• Food Cost:	\$1500.00
• Lodging at Flagship Inn	\$1782.00
• Wildlife Safari Excursions	\$360.00
Note: Our school has applied for a grant through W.S., so the number here may be more than the final cost.	
• Approximate total to CRAIG Grant:	<u>\$3,500</u> (approx..)
<i>Total cost of trip (approx.)</i>	<i>\$6943.25</i>

Thank you for taking the time to read over the material and please feel free to contact me for more information: hlane@rsd7.net

District extension: 3604

Cell phone: 541-301-4372

Play List

Rent

In this Pulitzer Prize–winning musical, a group of young artists fights for justice and visibility during the AIDS crisis, drawing strength from the beautiful bonds of friendship and chosen family. With its profound message of joy and hope in the face of uncertainty, this iconic musical reminds us to measure our lives with what truly matters—love.

The Three Musketeers

An inspiring tale filled with laughter and adventure, *The Three Musketeers* is a reminder to all that courage, honesty, and valor can change the world. Kirsten Childs’s adaptation finds its inspiration in the oft-ignored fact that writer Alexandre Dumas was of French-Haitian heritage, and award-winning director Kent Gash (*The Comedy of Errors*) playfully mixes swagger and swashbuckle.

Twelfth Night

Shakespeare’s hilarious yet heartbreaking tale of unrequited love takes over the Allen Elizabethan stage! A ship is wrecked on the rocks: Viola is washed ashore but her twin brother Sebastian is lost. Determined to survive on her own, she steps out to explore a new land. In a production by Dawn Monique Williams (*The Merry Wives of Windsor*) inspired by early Blues and Jazz greats like Bessie Smith, music is the food of love and nobody is quite what they seem.

Reynolds Learning Academy- Oregon Shakespeare Festival
June 1-4 2023

ITINERARY

Schedule:

Thursday, June 1:

9:25 am: Leave RLA
4:00 pm: Arrive in Ashland, check into motel, unload and unpack
5:30 pm: **Pre-show Discussion: *Twelfth Night***
6:30 pm: Dinner (Martolli's Pizza)
8:00 pm: ***Twelfth Night***
10:00 pm: Head back to hotel
11:00 pm: Lights out!

Friday, June 3:

8-9:00 am: Breakfast at motel
9:00 am: Downtown Ashland
11:00 am: light lunch
2:00-3:30 pm: SOU Tour
4:00 pm: Dinner at SOU (Dining Hall on campus)
5:30 pm: Preface: ***Three Musketeers***
8:00 pm: ***Three Musketeers***
10:30 pm: Back at Hotel, get ready for bed
11:00 pm: Lights Out!

Saturday, June 4:

8-9:00 am: Breakfast at Hotel
9:00 am: Lithia Park
10:30 am: OSF Campus Tour
11:30 pm: Lunch
5:00 pm: Dinner – Mexican Restaurant
8:00 pm: ***Rent***
10:00 pm: Back at Hotel, get ready for bed
11:00 pm: Lights Out!

Sunday, June 5:

8:00 am: Breakfast at Hotel, pack, clean and load bus
9:00 am: ***READY to LEAVE- hotel- ON THE BUS***
11:00 am: Wildlife Safari (lunch on site)
2:00 pm: Return to Fairview
5-6:00 pm: Arrive at RLA

Emergency Contact Number
Heaven - (503) 583-4088

Important Information:

Food will be provided for participants. Group leaders and students will plan dinners. Students are welcome to bring some of their own food and snacks.

What to Bring:

Everyone needs to bring their personal toiletries: toothbrush, toothpaste, deodorant, soap, shampoo, etc. students should plan to dress appropriately for the plays- no ripped jeans or T-shirts please. **You will be walking to and from hostel and plays- rain or shine- so have comfortable clothes and shoes and please bring a water bottle!!**

Please visit the following websites for more info:

<http://www.osfashland.org/> <https://stratfordinnashland.com/> <http://www.sou.edu/>

RLA Oregon Shakespeare Festival 2022 * Important Facts:

- We leave at -9:30 am on Thursday, June 1- This is a school day. You will be responsible for missed classwork.
- Be prepared to follow all staff directions- INCLUDING FLAGSHIP INN and OSF STAFF DIRECTIONS!!
- You will be sharing space with classmates and the general public, so please be thoughtful and courteous with each other- i.e. remember your manners.

Should your parents need to contact you they can call staff cell phones or Ashland Hostel:

Heaven Lane- 541-301-4372 Sean McFall - Jessica Kramer-
Flagship Inn- [\(541\) 482-2641](tel:5414822641)

EMERGENCIES ONLY!! Thank you

You will not be available during the times of prologues or plays, please understand that before signing up for this trip.

Any illegal or inappropriate behavior (drugs, alcohol, marijuana, fighting) will have serious consequences- i.e. your parent will have to pick you up in Ashland and a meeting with Aaron Ferguson, pending a possible expulsion, will be scheduled.

Reynolds Learning Academy
Syllabus for Oregon Shakespeare Festival
June 1-4, 2023 * .25 credit Language Arts or Elective

Requirements:

- Attend trip to Ashland to see *Rent, Three Musketeers, and Twelfth Night* (including the Prologues)

- Write two response essays typed, double spaced. They will be scored using the Oregon State Essential Skills Writing Rubric. Must score 4's in each category to pass. Choose from the three choices:
 1. *Compare and Contrast* two to four of the plays (three pages)
 2. *Narrative* about the trip and how it impacted or changed your perspective on theater, literature, life, RLA, Oregon, etc. (five pages).
Include details and dialogue when possible.
 3. Research Essay- Topic to be determined....

- Due by **June 15th, 2022**

- **Check in with Heaven for support along the way.**

College and Career Readiness Standards:

- *Analyze how and why individuals, events, or ideas develop and interact over the course of a text.*
- *Integrate and evaluate content presented in diverse media and formats, including visually... as well as in words.*
- *Analyze how two or more texts address similar themes or topics in order to build knowledge or to compare the approaches the authors take.*
- *Write narratives to develop real or imagined experiences or events using effective techniques, well-chosen details, and well-structured event sequences.*
- *Produce clear and coherent writing in which the development, organization and style are appropriate to task, purpose and audience*



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

To: Board of Directors

From: Candice Vickers, Executive Director of Student & Family Services

Prepared by: Debra Miller, Director of Special Education

Subject: Intergovernmental Agreement (IGA) between Centennial School District and Reynolds School District

Policy: [Special Education – Free Appropriate Public Education IBGAJ](#)

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 1: Marginalized Students

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

Summary:

Intergovernmental Agreement (IGA) between the Reynolds School District (RSD) and Centennial School District (CSD).

Centennial School District will provide a learning specialist for eligible RSD students who are attending Rosemary Anderson High School.

The proposed 22-23 contract runs from July 1, 2022 through June 30, 2023.

Previous Board Action:

The Board previously approved this agreement in March 2022. The previous two-year IGA was between Gresham-Barlow School District, Centennial School District, Parkrose School District, David Douglas School District and Reynolds School District for learning specialists at Rosemary Anderson High School and Open School.

Background:

Rosemary Anderson High School, a private, alternative high school, which historically has served students who have been expelled or dropped out of their public high school, and which provides a final opportunity for them to earn a high school diploma.

Financial Implications:

The 2022-23 Budget includes an allocation of funds for a Learning Specialist for eligible students attending Rosemary Anderson High School Per Exhibit 2 of the contract, the full cost of Learning Specialist is \$138,374.00 (see Exhibit 2).

One time per year Centennial School District will invoice Reynolds School District for services provided per this contract based on December 1st census counts (see Exhibit 2)

Each district will be billed based on the percentage of District students receiving special education services at the time of the invoice (see Exhibit 2).

The amount will be variable per district based on their specific student count. Each district will be billed based on the percentage of students receiving special education services at the time of invoice. (See Exhibit 2).

Alternatives:

Currently, Reynolds School District students served under this IGA require a level of support only Rosemary Anderson High School can provide at the present time.

Staff Recommendation:

Staff recommends that the Board authorize the District to enter into an IGA contract with Centennial School District to provide a Learning Specialist for eligible RSD students with disabilities attending Rosemary Anderson High School.

Motion:

- A. Motion Made by Board Member:
 - a. I move that Board authorize the District to enter into an IGA contract with Centennial School District to provide Learning Specialist services for eligible RSD students with disabilities attending Rosemary Anderson High School.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote

**INTERGOVERNMENTAL AGREEMENT (IGA)
BETWEEN
CENTENNIAL SCHOOL DISTRICT and REYNOLDS SCHOOL DISTRICT
Contract #200041**

This Intergovernmental Agreement is between Centennial School District, hereinafter "CSD" and the Reynolds School District, hereinafter "RSD", and collectively "the Parties" pursuant to authority granted in ORS Chapter 190.

The Parties mutually agree as follows:

Term of Agreement. The initial Agreement term shall be July 1, 2022 through June 30, 2023.

Scope of Work. This Agreement is to provide special education services as described in Exhibit 1. The Parties shall perform the work described in Exhibit 1.

Payment for Work. There shall be no compensation to or by either party for services under this Agreement other than as described in Exhibit 2

Agreement Documents. This agreement consists of the following documents, which are listed in descending order of precedence (1) This Intergovernmental Agreement document, (2) Exhibit 1- Scope of Work, (2) Payment for services; (3) Exhibit 3 - Insurance.

A conflict in the Agreement documents shall be resolved in the priority listed above with this Agreement taking precedence over all other documents. These Agreement documents are the entire agreement between the parties and shall supersede any prior representation, written or oral.

STANDARD TERMS AND CONDITIONS

1. **Relationship.** CSD and RSD intend that the relationship between the Parties to be at all times and for all purposes under this Agreement that of independent contractors.
2. **Subcontracts and Assignments.** Neither party shall subcontract or assign any part of the Agreement without the prior written approval of the other party.
3. **Termination.** This Agreement may be terminated as follows unless otherwise specified herein:
 - a. **Mutual Agreement.** CSD and RSD by written mutual agreement, may terminate this Agreement at any time.
 - b. **For Convenience upon 60 days written notice.** Any party may terminate the Agreement for convenience upon 60 calendar days written notice, except that if the services provided under the contract relate to a provision of special education services, the effective date of termination of services shall be 60 school days after the date the individualized education program team determines that the student's placement will be changed unless prohibited by law. Termination shall not prejudice any right or obligation of the parties already accrued under the Agreement prior to the effective date of termination.
 - c. **Breach.** Any party may terminate this Agreement in the event of a material breach by the other party. To be effective, the party seeking termination must give the other party written notice of the material breach, what actions the party seeking termination wants the other party to take/complete in order to cure the material breach, and of its intent to terminate if the material breach is not cured within 15 calendar days. The breaching party shall give the non-breaching party written notice of the actions it took/takes to cure the material breach

before the 15 calendar days to cure expires. If the breaching party does not entirely cure the material breach within 15 calendar days from the date of the notice from the non-breaching party, this Agreement shall automatically terminate, unless the parties mutually agree in writing to extend the timeline to cure.

- d. **Termination** by any party shall not constitute a waiver of any claim any party may assert against the other party under the terms of this Agreement. The parties shall not be liable for indirect or consequential damages arising or resulting from early termination of this Agreement.
4. **Access to Records.** Each party shall have access to the books, documents and other records of the other which are related to this Agreement for the purpose of examination, copying and audit, unless otherwise limited by law. This grant of access to records is not intended to waive or prohibit assertion of any privilege or public record exemption applicable to any such records.
 5. **Ownership of Work.** Parties agree that all work products created by the parties as part of the performance of this Agreement, including background data, documentation, and staff work that is preliminary to final reports, shall be the exclusive property of the party creating the work product.
 6. **Confidentiality.** No reports, information, and/or data given to or prepared or assembled by the Parties under this Agreement shall be made accessible to any individual or organization by either party without the prior written approval of the other party.
 7. **FERPA Re-disclosure.** The Parties recognize that the Family Educational Rights and Privacy Act (FERPA) imposes strict penalties for improper disclosure or re-disclosure of confidential student information including but not limited to denial of access to personally identifiable information from education records for at least five years (34 CFR 99.33(e)). Therefore, consistent with the requirements of FERPA, personally identifiable information obtained by the Parties in the performance of this Agreement may not be re-disclosed to third parties without written consent of the students' parent/guardian, and must be used only for the purposes identified in this Agreement.
 8. **Unsupervised Contact with Students and Criminal Background Checks.** Unsupervised contact with students means contact that provides the person opportunity and probability for in-person communication or touch with students when not under direct supervision. As required by ORS 181.534 and 326.603, the Parties will work together to ensure that employees, officers, subcontractors, and agents will have no direct, unsupervised contact with students while at any school or other location(s). Parties will work together to ensure compliance with this requirement. When unsupervised contact with students is required under this agreement, before any work begins under this Agreement, Parties shall ensure, at its expense, that any person assigned to perform services under the contract meets all the State of Oregon's school criminal background check requirements. Parties will ensure its employees performing services under this contract will meet all of the State of Oregon's and the Parties criminal background check requirements.
 9. **Compliance with Applicable Law.** Each party shall comply with all federal, state, and local laws and all regulations and administrative rules established pursuant to those laws applicable to public contracts and to the work done under this Agreement.
 10. **Indemnity and Hold Harmless.** Each party shall perform all services under this Agreement as an independent contractor. Each party shall be responsible exclusively for their respective officers, employees and agents. Each party shall provide for employment related benefits and deductions that are required by law, including but not limited to federal and state income tax deductions, workers' compensation coverage and Public Employees Retirement System/Oregon Public Service Retirement Plan contributions. Each party shall be responsible, subject to the Oregon Tort Claims

Act (ORS 30.260-30.300) and State of Oregon constitution, only for the acts, omissions to negligence of its own officers, employees or agents.

- 11. Governing Law.** The provisions of this Agreement shall be construed in accordance with the laws of the State of Oregon. Any legal action involving any question arising under this Agreement must be brought in Multnomah County Circuit Court. If the claim must be brought in a federal forum, then it shall be brought and conducted in the United States District Court for the State of Oregon. THE PARTIES AGREE TO THE JURISDICTION OF THESE COURTS.
- 12. Merger Clause.** There are no covenants, promises, agreements, conditions, or understandings between the Parties, either oral or written, other than those contained in this Agreement and its Exhibit(s).
- 13. Waiver, Severability.** The Parties agree that waiver of any default or breach under this Agreement by either party does not constitute a waiver of any subsequent default or a modification of any other provisions of this Agreement. If any term or provision of this Agreement 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 shall not be affected, and the rights and obligations of the parties shall be constructed and enforced as if the Agreement did not contain the particular term or provision held invalid.
- 14. Amendments.** No waiver, consent, modification or change in the terms of this Agreement shall bind either party unless in writing signed by both Parties. A written waiver, consent, modification or change shall be effective only in the specific instance and for the specific purpose given.
- 15. Performance audit.** Any party may conduct a performance audit to determine whether the terms, conditions, obligations, agreements and understanding of this Agreement are met.
- 16. Notices.** All notices or demands of any kind required or desired to be given by any party must be in writing and shall be deemed delivered upon depositing the notice or demand in the United States mail, certified or registered, postage prepaid, addressed to the respective party at the address listed below.

I have read this Agreement including the attached Exhibit(s). I certify that I have the authority to sign and enter into this Agreement. I understand the Agreement and agree to be bound by its terms.

Centennial School District
Attn: James Owens
18135 SE Brooklyn St.
Portland, OR 97236

Reynolds School District
Attn: Business Manager/Director
1204 NE 201st Ave
Fairview, OR 97024

James Owens, Superintendent

Candice Vickers, Executive Director of Student & Family Services

Date

Date

RSD Legal Reviewed: 2/7/2023

Board Approved:

Account Code:

3

EXHIBIT 1
SCOPE OF WORK

The purpose of this agreement is to set forth the responsibilities of the Parties in providing services to students attending Rosemary Anderson High School.

- I. Responsibilities of the Parties:
 - a. Centennial School District will:
 - i. Provide an onsite learning specialist to serve each party's students who are attending Rosemary Anderson High School.
 - ii. Serve students who have an Individualized Education Plan (IEP).
 - iii. Provide communication with each party's student services team for related services required.
 - iv. Invoice Reynolds School District per Exhibit 2
 - v. Plan and facilitate annual IEP/placement meetings, evaluation planning and eligibility meetings.
 - b. Reynolds School District will:
 - i. Pay the Centennial School District in a timely manner based on invoices per Exhibit 2
- II. Joint Responsibilities
 - a. Centennial School District and Reynolds School District will provide mutual involvement and cooperation in the planning and coordination of services for students attending Rosemary Anderson High School.
 - b. For students attending Rosemary Anderson High School: each individual school district will provide any related services outlined in the IEP of the party's student (for example speech pathologist, occupational therapist, school psychologist and/or autism consultant).
 - c. Each school district will provide the necessary staff to complete initial and re-evaluations. This may include speech pathologists, special education teachers, school psychologists and occupational and physical therapists. Each party will complete all evaluations, eligibilities, IEP meetings and placement determination meetings according to federal and state law.
 - d. Each school district will be responsible to attend annual IEP meetings. Rosemary Anderson High School Learning Specialist will invite district representatives, assigned specialists and staff, family and/or students and will follow all procedural safeguards as per federal and state law. arrange a meeting at any time if either program feels staffing and program needs have changed.

EXHIBIT 2
PAYMENT FOR SERVICES

One time per year (based on December 1 Census Count), the Centennial School District will invoice Reynolds School District for services provided per this contract based on census counts as follows:

Actual staffing costs incurred to provide services as outlined in exhibit 1, scope of work, based on the number of students served for the other party district as determined by the December census count. The amount will be variable per district based on their specific student count.

The full cost of the Learning Specialist for the 2022-23 school year is \$138,374.00. This full cost includes: compensation for duties at RAHS, PERS-OPSRP, FICA, Workers Comp, Unemployment, Risk Management, Medical/Dental, and Early Retirement.

Each district would be billed based on the percentage of students receiving special education services at the time of invoice.

An example of the range based on current year's data is a low of 2% (\$2,612) to a high of 40% of students receiving special education services (\$52,244).

EXHIBIT 3**INSURANCE REQUIREMENTS**

Each Party shall at all times maintain in force at that Party's expense, each insurance noted below:

Worker's Compensation insurance in compliance with ORS 656.017, which requires subject employers to provide worker's compensation coverage in accordance with ORS Chapter 656 for all subject workers. Each Party and all subcontractors of Each Party with one or more employees must have this insurance unless exempt under ORS 656.027 (See Exhibit 4).

THIS COVERAGE IS REQUIRED.

Commercial General Liability insurance, on occurrence basis, with a limit of not less than _____ \$500,000 _____ \$1,000,000 **XXX \$2,000,000** each occurrence for Bodily Injury and Property Damage, with an annual aggregate limit of _____ \$500,000 _____ \$1,000,000 **XXX \$3,000,000**.

This insurance must include contractual liability coverage.

_____ Required _____ Not required

Commercial Automobile Liability insurance with a combined single limit, or the equivalent of not less than _____ \$500,000 _____ \$1,000,000 _____ \$2,000,000 each occurrence for Bodily Injury and Property Damage, including coverage for owned, hired or non-owned vehicles. _____ \$500,000

_____ Required _____ Not required

Additional Requirements. Coverage must be provided by an insurance company admitted to do business in Oregon or rated A- or better by Best's Insurance Rating. Each Party shall pay all deductibles and retentions. A cross-liability clause or separation of insureds condition must be included in all commercial general liability policies required by this Contract. Each Party's coverage will be primary in the event of loss.

Certificate(s) of Insurance Required. Each Party shall furnish a current Certificate(s) of Insurance to the other Party prior to Contract execution. Each Party shall provide that there shall be no cancellation, termination, material change, or reduction of limits of the insurance coverage without 30 days' written notice from Each Party to the other Party. The Certificate(s) shall also state the deductible or retention level. For commercial general liability, the Certificate shall also provide that the other Party, its agents, officers, and employees are Additional Insured's with respect to Each Party's services to be provided under this Contract. An additional insured endorsement shall be attached to the certificate of insurance. No work shall commence until the other Party receives the certificate and additional insured endorsement. If requested, complete copies of insurance policies shall be provided to the other Party.

In Lieu of Insurance. In Lieu of the insurance policies required by this Section, Each Party may provide coverage through self-insurance or a self-insured retention plus insurance. If Each Party elects to provide such coverage, it must do so in an amount and with coverage at least equal to the requirements of this Section in a form acceptable to the District. Each Party shall provide proof of self-insurance to the District before this Contract takes effect and thereafter upon request by the District. Each Party shall provide that there shall be no cancellation, termination, material change, or reduction of limits of the coverage without

30 days' written notice from each Party to the other Party. Each Party will provide proof of insurance coverage to the other Party.



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

To: Board of Directors

From: Candice Vickers, Executive Director of Student & Family Services

Prepared by: Debra Miller, Director of Special Education

Subject: Intergovernmental Agreement (IGA) between Gresham-Barlow School District and Reynolds School District

Policy: [Special Education – Free Appropriate Public Education IBGAJ](#)

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 1: Marginalized Students

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

Summary:

Intergovernmental Agreement (IGA) between the Reynolds School District (RSD) and Gresham-Barlow School District (GBSD).

Gresham-Barlow School District will provide a learning specialist for eligible RSD students who are attending Open School East.

The existing contract for services covered the period of July 1, 2021 through June 30th, 2022. The proposed 22-23 contract runs from July 1, 2022 through June 30, 2023.

Previous Board Action:

The Board previously approved this agreement in March 2022. Previous two-year IGA was between Gresham-Barlow School District, Centennial School District, Parkrose School District, David Douglas School District and Reynolds School District for learning specialists at Rosemary Anderson High School and Open School.

Background:

Open School, a private, alternative high school, which historically has served students who have been expelled or dropped out of their public high school, and which provides a final opportunity for them to earn a high school diploma.

Financial Implications:

The 2022-23 Budget includes an allocation of funds for a Learning Specialist for eligible students attending Open School Per Exhibit 2 of the contract, the full cost of Learning Specialist is \$110,572.50 (see Exhibit 2).

One time per year Gresham-Barlow School District will invoice Reynolds School District for services provided per this contract based on December 1st census counts (see Exhibit 2)

Each district will be billed based on the percentage of District students receiving special education services at the time of the invoice (see Exhibit 2).

The amount will be variable per district based on their specific student count. Each district will be billed based on the percentage of students receiving special education services at the time of invoice. (See Exhibit 2).

Alternatives:

Currently, Reynolds School District students served under this IGA require a level of support only Open School can provide at the present time.

Staff Recommendation:

Staff recommends that the Board authorize the District to enter into an IGA contract with Gresham-Barlow School District to provide a Learning Specialist for eligible RSD students with disabilities attending Open School.

Motion:

- A. Motion Made by Board Member:
 - a. I move that Board authorize the District to enter into an IGA contract with Gresham-Barlow School District to provide Learning Specialist services for eligible RSD students with disabilities attending Open School.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote



INTERGOVERNMENTAL AGREEMENT (IGA)
BETWEEN
GRESHAM-BARLOW SCHOOL DISTRICT and REYNOLDS SCHOOL DISTRICT

This Intergovernmental Agreement is between Gresham-Barlow School District, hereinafter "GBSD" and the Reynolds School District, hereinafter "RSD", and collectively "the Parties" pursuant to authority granted in ORS Chapter 190.

The Parties mutually agree as follows:

Term of Agreement. The initial Agreement term shall be July 1, 2022 through June 30, 2023.

Scope of Work. This Agreement is to provide special education services as described in Exhibit 1. The Parties shall perform the work described in Exhibit 1.

Payment for Work. There shall be no compensation to or by either party for services under this Agreement other than as described in Exhibit 2

Agreement Documents. This agreement consists of the following documents, which are listed in descending order of precedence (1) This Intergovernmental Agreement document, (2) Exhibit 1 - Scope of Work, (3) Exhibit 2 - Payment for Services; (4) Exhibit 3 - Insurance.

A conflict in the Agreement documents shall be resolved in the priority listed above with this Agreement taking precedence over all other documents. These Agreement documents are the entire agreement between the parties and shall supersede any prior representation, written or oral.

STANDARD TERMS AND CONDITIONS

1. **Relationship.** GBSD and RSD intend that the relationship between the Parties to be at all times and for all purposes under this Agreement that of independent contractors.
2. **Subcontracts and Assignments.** Neither party shall subcontract or assign any part of the Agreement without the prior written approval of the other party.
3. **Termination.** This Agreement may be terminated as follows unless otherwise specified herein:
 - a. **Mutual Agreement.** GBSD and RSD by written mutual agreement, may terminate this Agreement at any time.
 - b. **For Convenience upon 60 days written notice.** Any party may terminate the Agreement for convenience upon 60 calendar days written notice, except that if the services provided under the contract relate to a provision of special education services, the effective date of termination of services shall be 60 school days after the date the individualized education program team determines that the student's placement will be changed unless prohibited by law. Termination shall not prejudice any right or obligation of the parties already accrued under the Agreement prior to the effective date of termination.
 - c. **Breach.** Any party may terminate this Agreement in the event of a material breach by the other party. To be effective, the party seeking termination must give the other party written notice of the material breach, what actions the party seeking termination wants the other party to take/complete in order to cure the material breach, and of its intent to terminate if the material breach is not cured within 15 calendar days. The breaching party shall give the non-breaching party written notice of the actions it took/takes to cure the material breach before the 15 calendar days to cure expires. If the breaching party does not entirely cure the material breach within 15 calendar days from the date of the notice from the non-breaching

party, this Agreement shall automatically terminate, unless the parties mutually agree in writing to extend the timeline to cure.

- d. **Termination** by any party shall not constitute a waiver of any claim any party may assert against the other party under the terms of this Agreement. The parties shall not be liable for indirect or consequential damages arising or resulting from early termination of this Agreement.

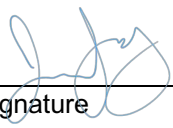
4. **Access to Records.** Each party shall have access to the books, documents and other records of the other which are related to this Agreement for the purpose of examination, copying and audit, unless otherwise limited by law. This grant of access to records is not intended to waive or prohibit assertion of any privilege or public record exemption applicable to any such records.
5. **Ownership of Work.** Parties agree that all work products created by the parties as part of the performance of this Agreement, including background data, documentation, and staff work that is preliminary to final reports, shall be the exclusive property of the party creating the work product.
6. **Confidentiality.** No reports, information, and/or data given to or prepared or assembled by the Parties under this Agreement shall be made accessible to any individual or organization by either party without the prior written approval of the other party.
7. **FERPA Re-disclosure.** The Parties recognize that the Family Educational Rights and Privacy Act (FERPA) imposes strict penalties for improper disclosure or re-disclosure of confidential student information including but not limited to denial of access to personally identifiable information from education records for at least five years (34 CFR 99.33(e)). Therefore, consistent with the requirements of FERPA, personally identifiable information obtained by the Parties in the performance of this Agreement may not be re-disclosed to third parties without written consent of the students' parent/guardian, and must be used only for the purposes identified in this Agreement.
8. **Unsupervised Contact with Students and Criminal Background Checks.** Unsupervised contact with students means contact that provides the person opportunity and probability for in-person communication or touch with students when not under direct supervision. As required by ORS 181.534 and 326.603, the Parties will work together to ensure that employees, officers, subcontractors, and agents will have no direct, unsupervised contact with students while at any school or other location(s). Parties will work together to ensure compliance with this requirement. When unsupervised contact with students is required under this agreement, before any work begins under this Agreement, Parties shall ensure, at its expense, that any person assigned to perform services under the contract meets all the State of Oregon's school criminal background check requirements. Parties will ensure its employees performing services under this contract will meet all of the State of Oregon's and the Parties criminal background check requirements.
9. **Compliance with Applicable Law.** Each party shall comply with all federal, state, and local laws and all regulations and administrative rules established pursuant to those laws applicable to public contracts and to the work done under this Agreement.
10. **Indemnity and Hold Harmless.** Each party shall perform all services under this Agreement as an independent contractor. Each party shall be responsible exclusively for their respective officers, employees and agents. Each party shall provide for employment related benefits and deductions that are required by law, including but not limited to federal and state income tax deductions, workers' compensation coverage and Public Employees Retirement System/Oregon Public Service Retirement Plan contributions. Each party shall be responsible, subject to the Oregon Tort Claims Act (ORS 30.260-30.300) and State of Oregon constitution, only for the acts, omissions to negligence of its own officers, employees or agents.
11. **Governing Law.** The provisions of this Agreement shall be construed in accordance with the laws of the State of Oregon. Any legal action involving any question arising under this Agreement must be brought in Multnomah County Circuit Court. If the claim must be brought in a federal forum, then it shall be brought and conducted in the United States District Court for the State of Oregon. THE PARTIES AGREE TO THE JURISDICTION OF THESE COURTS.

- 12. Merger Clause.** There are no covenants, promises, agreements, conditions, or understandings between the Parties, either oral or written, other than those contained in this Agreement and its Exhibit(s).
- 13. Waiver, Severability.** The Parties agree that waiver of any default or breach under this Agreement by either party does not constitute a waiver of any subsequent default or a modification of any other provisions of this Agreement. If any term or provision of this Agreement 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 shall not be affected, and the rights and obligations of the parties shall be constructed and enforced as if the Agreement did not contain the particular term or provision held invalid.
- 14. Amendments.** No waiver, consent, modification or change in the terms of this Agreement shall bind either party unless in writing signed by both Parties. A written waiver, consent, modification or change shall be effective only in the specific instance and for the specific purpose given.
- 15. Performance audit.** Any party may conduct a performance audit to determine whether the terms, conditions, obligations, agreements and understanding of this Agreement are met.
- 16. Notices.** All notices or demands of any kind required or desired to be given by any party must be in writing and shall be deemed delivered upon depositing the notice or demand in the United States mail, certified or registered, postage prepaid, addressed to the respective party at the address listed below.

I have read this Agreement including the attached Exhibit(s). I certify that I have the authority to sign and enter into this Agreement. I understand the Agreement and agree to be bound by its terms.

Gresham-Barlow School District
Attn: Jordan Ely, CFO
1331 NW Eastman Parkway
Gresham, OR 97030

Reynolds School District
Attn: Executive Director of Student & Family Services
1204 NE 201st Ave
Fairview, OR 97024



Signature

Signature

01/17/2023

Date

Date

RSD Legal Approved: 1/25/2023

EXHIBIT 1

SCOPE OF WORK

The purpose of this agreement is to set forth the responsibilities of the Parties in providing services to students attending Open School East.

I. Responsibilities of the Parties:

a. Gresham-Barlow School District will:

- i. Provide an onsite learning specialist to serve each party's students who are attending Open School East.
- ii. Serve students who have an Individualized Education Plan (IEP).
- iii. Provide communication with each party's student services team for related services required.
- iv. Invoice Reynolds School District per Exhibit 2
- v. Plan and facilitate annual IEP meetings and placement determinations

b. Reynolds School District will:

- i. Pay the Gresham-Barlow School District in a timely manner based on invoice per Exhibit 2

II. Joint Responsibilities

a. Gresham-Barlow School District and Reynolds School District will provide mutual involvement and cooperation in the planning and coordination of services for students attending Open School East.

b. For students attending Open School East: each individual school district will provide any related services (outside of speech language services) as outlined in the IEP of the party's student (for example occupational therapist, school psychologist and/or autism consultant).

c. Each school district will provide the necessary staff to complete initial and re-evaluations. This may include speech language pathologists, special education teachers, school psychologists and occupational and physical therapists. Each party will complete all evaluations and eligibilities, according to federal and state law.

d. Each school district will be responsible to attend annual IEP meetings, by invitation from Open School East assigned specialists and staff, family and/or students and will follow all procedural safeguards as per federal and state law. arrange a meeting at any time if either program feels staffing and program needs have changed.

EXHIBIT 2
PAYMENT FOR SERVICES

One time per year (based on December 1 Census Count), the Gresham-Barlow School District will invoice Reynolds School District for services provided per this contract based on census counts as follows:

- Actual staffing costs incurred to provide services as outlined in Exhibit 1, Scope of Work, based on the number of students served for the other party district as determined by the December census count. The amount will be variable per district based on their specific student count.
- The full cost of the Learning Specialist for the 2022-2023 school year is \$110,572.50. This full cost includes: compensation for duties at Open School East, PERS-OPSRP, FICA, Workers Comp, Unemployment, Risk Management, Medical/Dental, and Early Retirement.
- Each district will be billed based on the percentage of students receiving special education services at the time of invoice.

EXHIBIT 3

INSURANCE REQUIREMENTS

Each Party shall at all times maintain in force at that Party's expense, each insurance noted below:

Worker's Compensation insurance in compliance with ORS 656.017, which requires subject employers to provide worker's compensation coverage in accordance with ORS Chapter 656 for all subject workers. Each Party and all subcontractors of Each Party with one or more employees must have this insurance unless exempt under ORS 656.027 (See Exhibit 4).

THIS COVERAGE IS REQUIRED.

Commercial General Liability insurance, on occurrence basis, with a limit of not less than ___ \$500,000 ___ \$1,000,000 **XXX \$2,000,000** each occurrence for Bodily Injury and Property Damage, with an annual aggregate limit of ___ \$500,000 ___ \$1,000,000 **XXX \$3,000,000**.

This insurance must include contractual liability coverage.

___ Required ___ Not required

Commercial Automobile Liability insurance with a combined single limit, or the equivalent of not less than ___ \$500,000 ___ \$1,000,000 ___ \$2,000,000 each occurrence for Bodily Injury and Property Damage, including coverage for owned, hired or non-owned vehicles. ___ \$500,000

___ Required ___ Not required

Additional Requirements. Coverage must be provided by an insurance company admitted to do business in Oregon or rated A- or better by Best's Insurance Rating. Each Party shall pay all deductibles and retentions. A cross-liability clause or separation of insureds condition must be included in all commercial general liability policies required by this Contract. Each Party's coverage will be primary in the event of loss.

Certificate(s) of Insurance Required. Each Party shall furnish a current Certificate(s) of Insurance to the other Party prior to Contract execution. Each Party shall provide that there shall be no cancellation, termination, material change, or reduction of limits of the insurance coverage without 30 days' written notice from Each Party to the other Party. The Certificate(s) shall also state the deductible or retention level. For commercial general liability, the Certificate shall also provide that the other Party, its agents, officers, and employees are Additional Insured's with respect to Each Party's services to be provided under this Contract. An additional insured endorsement shall be attached to the certificate of insurance. No work shall commence until the other Party receives the certificate and additional insured endorsement. If requested, complete copies of insurance policies shall be provided to the other Party.

In Lieu of Insurance. In Lieu of the insurance policies required by this Section, Each Party may provide coverage through self-insurance or a self-insured retention plus insurance. If Each Party elects to provide such coverage, it must do so in an amount and with coverage at least equal to the requirements of this Section in a form acceptable to the District. Each Party shall provide proof of self-insurance to the District before this Contract takes effect and thereafter upon request by the District. Each Party shall provide that there shall be no cancellation, termination, material change, or reduction of limits of the coverage without 30 days' written notice from each Party to the other Party. Each Party will provide proof of insurance coverage to the other Party.

To: Board of Directors

From: Frank Caropelo, Interim Superintendent of Schools

Prepared by: Dr. Koreen Barreras-Brown, Chief Academic Officer

Subject: 2023 – 2024 Certified Staff Calendars

Policy: [School Year/School Calendar – IC/ICA](#)

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

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

Summary:

The Board is asked to approve the dates for the first and last certified employee work days, as well as the dates for winter and spring breaks, every February as per the Collective Bargaining Agreement. The Calendar Committee has met monthly since October 2022 to work on the 2023-2024 certified staff calendars and the first and last certified employee work days, and winter and spring break dates for next school year are as follows:

First Day for New Certified Employees	Thursday, August 24, 2023
First Day for Returning Certified Employees	Monday, August 28, 2023
Winter Break	Monday, Dec. 18, 2023 – Monday, Jan. 1, 2024
Spring Break	Monday, March 25 – Friday, March 29, 2024
Last Day for Certified Employees	Monday, June 17, 2024

Previous Board Action:

Not Applicable

Background:

The Calendar Committee, comprised of administrators, certified, and classified staff, is in the process of collaboratively creating the 2023-2024 school calendars. The Committee meets monthly with the first meeting occurring on October 18.

Per the Collective Bargaining Agreement between the District and Reynolds Education Association (REA):

Prior to winter break, the calendar committee, including at least three members appointed by the Association, shall establish the employee work year calendars, including the first and last employee contract days and the dates for winter and spring breaks for the following year. The Board shall take action on these dates in the month of February.

The proposed calendars, including instructional, grading, inservice and conference days, shall be given to the Association by April 1 of each year for the purpose of identifying negotiated days and receiving Association recommendations regarding non-negotiated days. The Association shall have at least two (2) weeks to review the calendars prior to adoption by the Board. (Article 7, Section C).

Financial Implications:

Not Applicable

Alternatives:

Not Applicable

Staff Recommendation:

Staff recommends the Board adopt the 2023-2024 school year’s first and last days of work, and winter and spring breaks, for certified staff as listed in the above Summary.

Motion:

- A. Motion Made by Board Member:
 - a. I move that the Board adopt the 2023-2024 school year’s first and last days of work, and winter and spring breaks, for certified staff as listed in the above summary.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote

To: Board of Directors

From: Frank Caropelo, Interim Superintendent of Schools

Prepared by: Kaylie Jeffries, Executive Assistant to the Superintendent

Subject: MESD Local Service Plan

Policy: [Board Powers and Duties – BBA](#)

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

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

Summary:

Each year, MESD puts together a local service plan for their component districts. Local Service Plan offerings are significantly funded by State School Fund revenues allocated to component districts and by other federal, state, and local revenues.

Previous Board Action:

The Board reviews the MESD Local Service Plan annually.

Background:

The Local Services Plan must be passed by 2/3 of MESD’s component districts, representing more than 50% of the student population. The Local Service Plan must contain, and every ESD must provide, the following services:

- Programs for children with special needs, including but not limited to special education services, comprehensive school health services, services for at-risk students and professional development for employees who provide those services.
- Technology support for component school districts and the individual technology plans of those districts, including but not limited to technology infrastructure services, data services, instructional technology services, distance learning and professional development for employees who provide those services.
- School improvement services for component school districts, including but not limited to services designed to support component school districts in meeting the requirements of state and federal law, 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, services designed to support and facilitate continuous school improvement planning, services designed to address school wide behavior and climate issues and professional technical education and professional development for employees who provide those services.

- 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.
- Other services that an education service district is required to provide by state or federal law, including but not limited to services required under ORS 339.005 to 339.090.

Financial Implications:

Adoption of the Local Service Plan provides MESD notice of the District’s intent to purchase services from MESD using funds provided to MESD on our behalf by the State of Oregon.

Alternatives:

The Board can remove any programs from the list and modify the resolution if desired.

Staff Recommendation:

Staff recommends adoption of the MESD Local Option Service Plan for 2023-2024.

Motion:

- A. Motion Made by Board Member:
 - a. I move that the Board adopt the MESD Local Service Plan for the 2023-2024 school year as presented.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote

LOCAL SERVICE PLAN

- 2023 / 2024 -





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Arata Creek School

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Troutdale, OR 97060
(503) 262-4850

Baker Creek School

Christine Otto
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McMinnville, OR 97128
(503) 434-7407

Burlingame Creek School

Timothy Rodgers
876 NE 8th St.
Gresham, OR 97030
(503) 262-4050

Donald E. Long School

Todd Nicholson
1401 NE 68th St.
Portland, OR 97213
(503) 988-3577

Hassolo School

Christine Otto
11611 NE Ainsworth Circle
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Helensview School

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Hospital School Program

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Knott Creek School

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Multnomah Inverness

Christine Otto
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Ocean Dunes High School

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Florence, OR 97439
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Ponderosa Creek School

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Rivercrest Academy

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Riverside High School

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Three Lakes High School

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Director

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About the Local Service Plan

Each ESD's component school districts are to pass the Local Service Plan following these guidelines: It must be passed by 2/3 of the districts representing more than 50% of the student population. The Local Service Plan must contain, and every ESD must provide, the following services:

- Programs for children with special needs, including but not limited to special education services, comprehensive school health services, services for at-risk students and professional development for employees who provide those services.
- Technology support for component school districts and the individual technology plans of those districts, including but not limited to technology infrastructure services, data services, instructional technology services, distance learning and professional development for employees who provide those services.
- School improvement services for component school districts, including but not limited to services designed to support component school districts in meeting the requirements of state and federal law, 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, services designed to support and facilitate continuous school improvement planning, services designed to address school wide behavior and climate issues and professional technical education and professional development for employees who provide those services.
- 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.
- Other services that an education service district is required to provide by state or federal law, including but not limited to services required under ORS 339.005 to 339.090.

Component Districts We Proudly Serve



Centennial

Corbett

David Douglas

Gresham-Barlow

Parkrose

Portland Public

Reynolds

Riverdale



RIVERDALE

2023-2024 Timeline



September 2022

Share timeline with Advisory groups
(Instruction, Student Services, Technology Services)

October 2022

Present initial draft to Advisory groups, and gather feedback

November 2022

Present second draft LSP to Advisory groups and gather feedback

January 2023

Present final draft to Superintendents
MESD Board approves LSP

February 2023

Component Districts approve LSP with a Board Resolution
Budget / Costing template development begins

March 2023

Districts are asked to confirm any significant changes in LSP Participation
MESD costing estimates draft revised (if needed) and shared with Directors

April 2023

MESD proposed budget presented to budget committee
Minimum Commitments for LSP Services due to MESD

May 2023

Costing template and services commitments finalized

Budget in Brief



Local Service Plan offerings are significantly funded by State School Fund revenues allocated to component districts and by other federal, state, and local revenues. Below is the estimated state school fund revenues for the current biennium.

State School Fund Estimates for the 2023-2025 Biennium

	2023-2024	2024-2025	Total
Legislative Appropriation*	\$ 4,664,800,000	\$ 4,855,200,000	\$ 9,520,000,000
Less state-wide transfers/deductions ("carve-outs")	(62,585,117)	(62,585,117)	(125,170,234)
State revenue for formula	4,602,214,883	4,792,614,883	9,394,829,766
Plus local revenue for formula**	2,470,389,903	2,556,853,550	5,027,243,453
Total revenue for formula	7,072,604,786	7,349,468,433	14,422,073,219
ESD share at 4.5%	318,267,215	330,726,079	648,993,295
Less ESD transfers/deductions ("carve-outs")	(9,285,125)	(9,285,125)	(18,570,250)
ESD State School Fund formula revenue for distribution	\$ 308,982,090	\$ 321,440,954	\$ 630,423,045
Estimated MESD portion of ESD distribution	\$ 47,741,394	49,674,299	\$ 97,415,692
MESD allocation to funds			
Operating Fund (10%) for general operations	\$ 4,774,139	\$ 4,967,430	\$ 9,741,569
Resolution Fund (90%) for Component Districts	\$ 42,967,255	\$ 44,706,869	\$ 87,674,123

*The SSF estimate is based on the \$9.52 Legislative Fiscal Office Current Service Level rollup provided at the COSA meeting on 12/8/22 and assumes a 49/51 split over the biennium.

** This estimate assumes a 3.5% increase in local revenues for 23/24 and 24/25.

MESD Allocation to Component Districts	ODE Extended ADMw*	Hold Harmless ADMw	% of Total	2023-24 Apportionment	2024-25 Apportionment
Centennial	7,088.20	7,088.20	6.7%	\$ 2,873,161	\$ 2,989,487
Corbett (X 1.61)	1,222.83	1,968.76	1.9%	798,024	830,334
David Douglas	11,179.86	11,179.86	10.5%	4,531,692	4,715,167
Gresham-Barlow	13,712.94	13,712.94	12.9%	5,558,462	5,783,507
Parkrose	3,504.95	3,504.95	3.3%	1,420,711	1,478,232
Portland Public	54,044.91	54,044.91	51.0%	21,906,796	22,793,736
Reynolds	13,406.99	13,406.99	12.6%	5,434,447	5,654,471
Riverdale (X1.61)	680.29	1,095.27	1.0%	443,960	461,935
Total	104,840.97	106,001.87		\$ 42,967,255	\$ 44,706,869

* ODE Extended ADMw from 11/23/2022 estimate



Instructional Services

Alternative Pathways

Alternative Pathways includes the TRiO Educational Talent Search program and is grant funded through the U.S. Department of Education. Established with the passage of Title IV of the Higher Education Act of 1965, TRiO provides educational opportunities for low-income and first-generation students.

Assessment and Evaluation Program

Educational services leading to a high school diploma or GED are provided to students currently in the Assessment and Evaluation Program, a behavioral rehabilitation services placement located inside of the Donald E. Long Juvenile Facility. Youth served are between ages 13-17 and require a staff-secured, out-of-home placement for assessment / evaluation, stabilization, and transition planning.

Behavior and Instructional Consultation Services

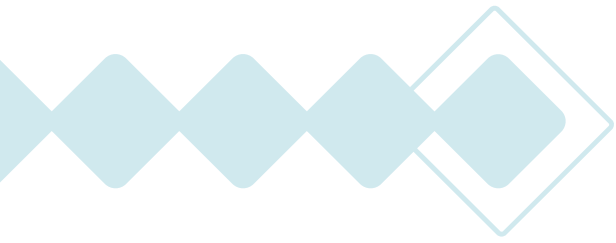
See Behavior and Instructional Consultation Services description under Special Education Services.

College / Career Readiness

College / Career Readiness services support component district systems that (1) provide increased opportunities and clearly articulated pathways for high school students in attaining college credit while attending their home high schools, and (2) prepare youth to enter post-secondary career training. Services may include career and technical opportunities, college-level educational opportunities, drop-out prevention strategies and/or others as identified by districts.

Curriculum Services

MESD provides support related to curriculum selection, implementation and on-going assistance. This includes aiding the Oregon Department of Education in providing districts the opportunity to review Curriculum Adoption materials and to provide professional learning (as needed) related to the adoption. Additionally, MESD supports the implementation of programs such as the "Classroom Law Project," which brings law-related educational programs into Oregon schools.



Instructional Services

Education Programs in Detention and Correctional Facilities

provides educational programming inside of youth and adult detention and correctional facilities leading up to a high school diploma or GED. Services include credit attainment, vocational training, special education, ELL support and transition services for students who are detained, awaiting trials or hearings, or to students who have been incarcerated. These programs include:

The Incarcerated Youth Program (IYP)

The Incarcerated Youth Program (IYP). This program serves adults 18-21 years of age who are detained in adult jails and have not earned a regular high school diploma or GED. This service is provided in accordance with OAR 581-015-2600. School programs include Multnomah Inverness School.

The Juvenile Detention Education Program (JDEP)

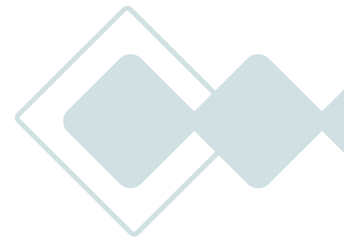
An ODE funded program, JDEP serves youth up to the age of 18 who are detained or are awaiting trials or hearings inside of juvenile detention facilities in accordance with OAR 581-015-2585. School programs include Baker Creek, Donald E. Long, and Ponderosa Creek.

The Youth Correctional Education Program (YCEP)

An ODE funded program, YCEP serves adjudicated youth up to the age of 25 who are housed in Oregon Youth Authority facilities in accordance with OAR 581-015-2585. Secondary and post-secondary programs, such as vocational education, college and dual credit enrollment, are offered at these locations. School programs include Ocean Dunes, Riverside, and Three Lakes.



Instructional Services



Helensview School

Helensview provides individualized instruction and specialized support services for youth ages 14-21 who have dropped out of school or who are experiencing chronic attendance or behavioral issues. Helensview students receive personalized academic support, social services, and connection to post-secondary options. Supports include access to dual credit, career and technical education, and on-site job training and certifications.



Helensview Middle School

Helensview Middle School provides individualized instruction and specialized support services for youth in middle school grades 6-8 who do not need a therapeutic program, but have dropped out of school, are experiencing chronic attendance issues, or have behavioral needs.

Helensview students receive personalized academic support, social services, and middle school-specific curriculum from content-specific teachers. This is a cohort-based program. The goal of the program is upon completion students will return to their home schools.



Helensview Phoenix

Pregnant and Parenting Student Services: The Phoenix program at Helensview provides services to youth, ages 11-21 who are pregnant and/or parenting and identified as at-risk, and require individualized programming, prenatal, and parenting instruction. An on-site day care is provided to students.

Helensview Therapeutic Program

Note this is cross-listed under Special Education Services as well. The Therapeutic program at Helensview provides individualized support to students identified for special education services who have intense mental health needs and require a small staff-student ratio. The therapeutic classrooms provide academic instruction, behavioral intervention, and social skills training, coupled with a mental health focus. Placement by local school districts occurs through resolution/contracts. This program has a low student/high staff ratio and includes a behavior coach and mental health therapist as well as a special education teacher and education assistants.



Instructional Services

Home Instruction Services

Certified instructors and/or staff may be provided for youth needing home instruction on a contract basis.

Homeschool Notification

Multnomah County parents electing to educate students at home in lieu of enrolling their student(s) in a regular comprehensive school must notify MESD, as required by ORS 339.035. MESD, as required by law, maintains a database with home school student directory information, requests test results from students as required under OAR 581-021-0026(5), submits reports to component districts to notify them of their home school population, and provides resources and information for parents and component districts.

Hospital School Program

The Hospital School Program provides educational services including credit attainment, IEP services, ELL services, and transition support to students in grades K through age 21 with medical, rehabilitation, or mental health needs during the course of their hospitalization and/or ongoing treatment in accordance with ORS 343.261(2) and ORS 327.023(3). Youth in medical clinics, siblings, and family members of hospitalized youth may also receive instruction and support. The educational impact to hospitalized children is mitigated by receiving ongoing educational services, maintaining contact with their youth's attending districts, and by planning a reasonable and realistic transition back to school following hospitalization.



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Instructional Services

Instruction Services Special Projects

MESD Instruction Services has considerable expertise in developing and strengthening instructional programs. Instruction Services special projects may include consultation, management, or coordination of projects that seek to develop/strengthen instructional programs, such as mentoring and grant application/implementation. Additional projects could include curriculum and instruction development, supports to promote regular attendance/reducing chronic absenteeism, and coaching. These projects could be at a local school district level, county level, or state level.



Long Term Care and Treatment

The Long Term Care and Treatment (LTCT) program provides educational services including credit attainment, IEP services, ELL services, and transition support to students in grades K-12 residing in a Long Term Care and Treatment facility in accordance with OAR 581-015-2571. LTCT locations include the Wynne Watts School program.

Instructional Services

Migrant Education Program

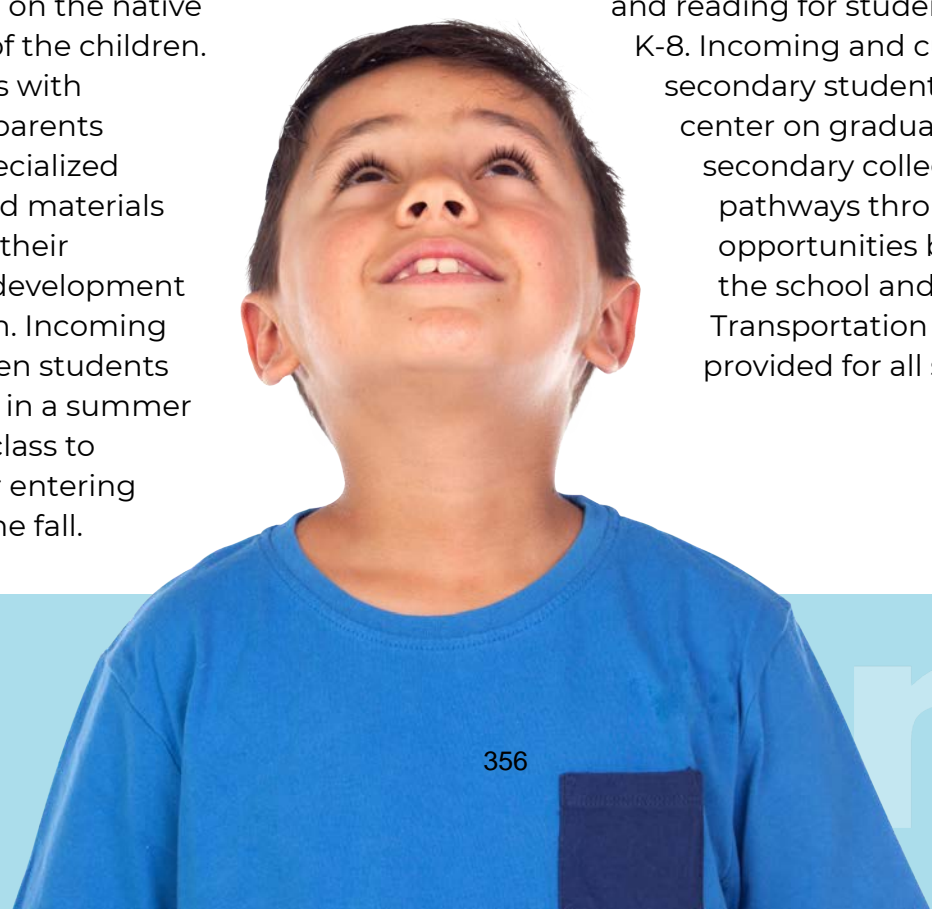
The Migrant Education Program provides education services and support through grants with the U.S. Department of Education for youth between the ages of 3-21 who have moved within the last three years for work in agriculture, as well as their families. The program ensures youth receive full and appropriate opportunities to meet the same challenging academic standards that all youth are expected to meet. Services and support center around five main components: school readiness, reading, math, high school graduation, and non-instructional support services. Support also extends to parent engagement and recruitment.

Migrant Education School Readiness

Migrant Education School Readiness services apply to children 3-5 years old and provide learning opportunities for cognitive, social, emotional, and motor skills development in English or Spanish, depending on the native language of the children. Home visits with preschool parents provide specialized training and materials to support their children's development and growth. Incoming kindergarten students participate in a summer transition class to prepare for entering school in the fall.

Migrant Education Summer Program

The Migrant Education Program provides a full-day supplemental summer extension for incoming kindergarten through 12th grade migrant children and youth. Academic services focus on math and reading for students in grades K-8. Incoming and current secondary student services center on graduation and post-secondary college or career pathways through volunteer opportunities based within the school and community. Transportation and meals are provided for all students.





Instructional Services

Outdoor School and Companion Programs

Outdoor School is an overnight environmental science program for sixth grade students and high school student leaders. Curriculum focuses on hands-on science and social-emotional learning. High School programming emphasizes leadership development and career learning. Companion programs include the Fourth Grade Overnight and other customized programs for grades 2-12. Outdoor School special projects can include consultation services for schools or other organizations that seek to develop youth programming in the outdoors. Other projects could include professional development for youth programming in leadership, outdoor science and community building, and curriculum development that can include teaching kits for use in the outdoor setting.

Regional School Improvement

School Improvement provides professional learning and technical support in the following areas: curriculum adoptions, best practices in assessment, social-emotional learning, trauma-informed and culturally relevant practices, Career Technical Education, paraeducator professional learning, attendance, school culture/climate, equity-centered practices, implementation of state standards and assessments including essential skills, and other areas identified by districts. Content specialists cover literacy, math, science, education technology, and social studies.

Regional Education Network Support / EAC Support

The Regional Educational Network (REN) is a statewide initiative to support the growth and development of educators across the career continuum. MESD provides support and facilitation for the development and sustaining of networked improvement communities, professional development, and prioritized initiatives.

Regional Equity Professional Development

MESD may hire staff or contract with specialists to provide leadership, planning, and professional development and learning focused on equity-centered, culturally responsive, and culturally sustaining practices and instruction. Services may include managing and coordinating regional equity work. Projects may be at a local school district level, county level, or state level.

Instructional Services

Student Assessment Services – Special Projects

Student Assessment Services provides data collections and analysis support, technical assistance, direct administration support, and training on assessment procedures and administration of the score sites. It also provides help desk support, technical assistance, and training to school districts participating in the state assessment system, including with the ELPA21, Kindergarten Assessment, etc. In addition, Student Assessment Services provides the development and support of Essential Skills work samples in reading, writing, and mathematics, as well as training in how to assess/score the work samples. Reading, writing, and mathematics Essential Skills Assessments are provided in native languages.

Student Success Act Supports

See additional description in separate SSA Technical Assistance Section. MESD provides support and technical assistance to districts in navigating the requirements of the 2019 Student Success Act (SSA) and Oregon Integrated Guidance, applying for Student Investment Account funds, reporting and accountability, and SSA program planning and implementation. Services include regional convenings / work groups, 1:1 district support, coordinating partnerships with community based organizations, prioritization of work, and professional development in identified areas.

School Culture and Climate

Consultation, training/professional learning, direct services, regional convening, and technical assistance are provided in areas that impact school and district culture and climate. Services may include assisting with violence prevention / postvention, houselessness, bias incidents, and other areas identified by districts.



Instructional Services

School Safety and Prevention Services

Services are provided in alignment with statewide Oregon School Safety and Prevention Systems (SSPS) initiative. SSPS provides school districts with a multi-tiered system of support ranging from curriculum-based universal prevention programs, to safety-based crisis interventions. Offerings include suicide prevention services, behavioral safety assessments, access to the SafeOregon Tip Line, and positive school culture and climate support that includes programs to prevent bullying, cyberbullying, harassment, and intimidation, and to promote mental health and well-being in school districts statewide.

Substance Use Recovery Educational Services

MESD may provide a variety of services directly related to prevention, reduction, intervention, and / or recovery from substance use disorders. Services may include specialized staffing, recovery classes or groups, professional learning, and technical support for districts.

Substance Recovery Program - Rivercrest Academy

MESD provides a comprehensive high school program leading up to a diploma for youth who are in recovery from substance use disorder. The instructional model includes embedded recovery mentorship and group support in addition to core curriculum and electives. Special Education, ELL, 504, TAG, and other support services are provided as applicable.

Transition Services

MESD provides transition advocacy, educational mentorship, and wrap-around support for youth while in and after leaving unique educational settings including hospitals, detention facilities, correctional facilities and long term care and treatment facilities. Transition services and education (re)engagement services are also provided for youth who are not currently engaged in school regardless of prior educational experiences.





School Health Services

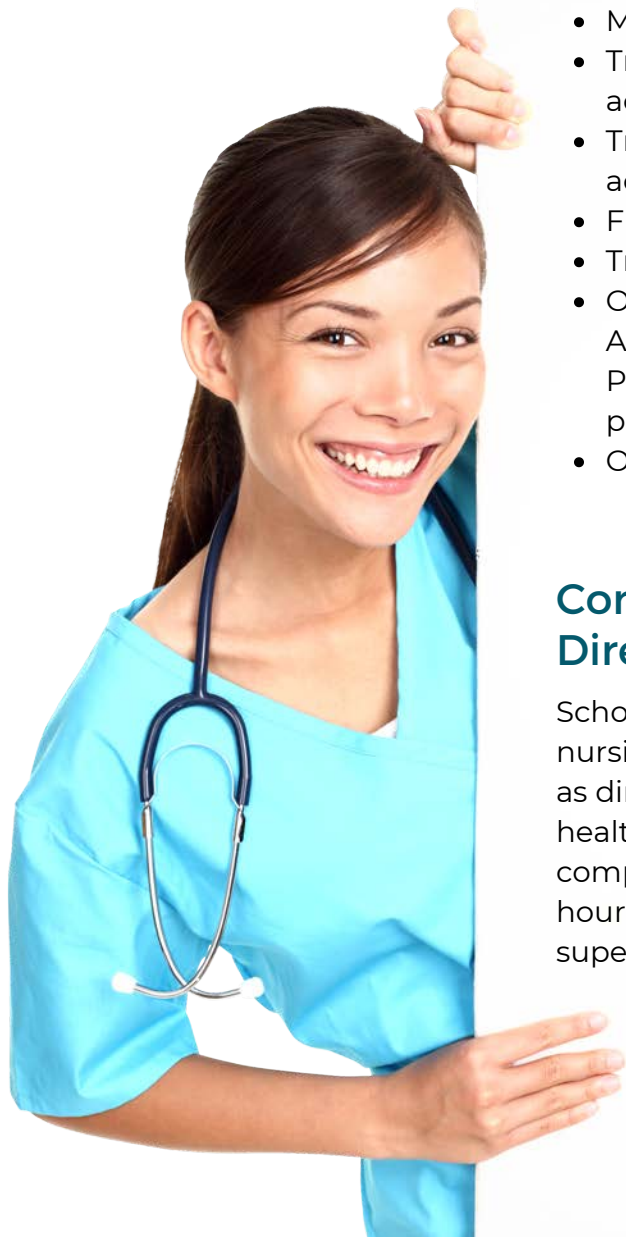
Contracted Health Education Services

MESD SHS provides districts and schools with instruction in and assistance with meeting state and national mandates for required health and safety training. Consultation with schools and / or employees after occupational exposures to bloodborne pathogens is also provided. Health education training can include:

- Medication Administration
- Treatment of Severe Allergic Reaction (epinephrine administration)
- Treatment of Severe Hypoglycemia (glucagon administration)
- First Aid / CPR / AED training
- Treatment of Students in Adrenal Crisis
- Oregon Occupational Safety and Health Administration (OSHA) required Bloodborne Pathogen (BBP) Training, including management of post-exposure evaluation and follow-up
- Other areas identified based on district needs

Contracted Nursing Services including Direct One-to-One Nursing

School districts may contract with MESD for additional nursing services for schools and unique programs, as well as direct one-to-one services for students with complex health conditions or those identified as medically fragile / complex. Contracted nursing is for a minimum of 21 hours per week. Training, orientation, oversight, and supervision is provided by the MESD.





School Health Services

Vision Screening Team

The MESD screening team assists districts in meeting the requirements of OAR 581-022-2220 by screening student vision (in grades K, 1, and 3). Students needing more in-depth exams are referred to community health providers. MESD School Health Services can refer families to resources to help reduce costs for students needing prescription glasses. Training, orientation, oversight, and supervision provided by the MESD.

Hearing Screening Team

The Hearing Program provides state-mandated screening to grades K and 1, identifying students with hearing loss. Other school-aged students referred for screening, as well as those in K-1 requiring follow up, are evaluated by the department's licensed audiologist, who conducts a comprehensive exam and makes referrals as indicated. This supports student engagement and success in the classroom (OAR 581-022-2220). Training, orientation, oversight, and supervision is provided by the MESD.

Immunization Program

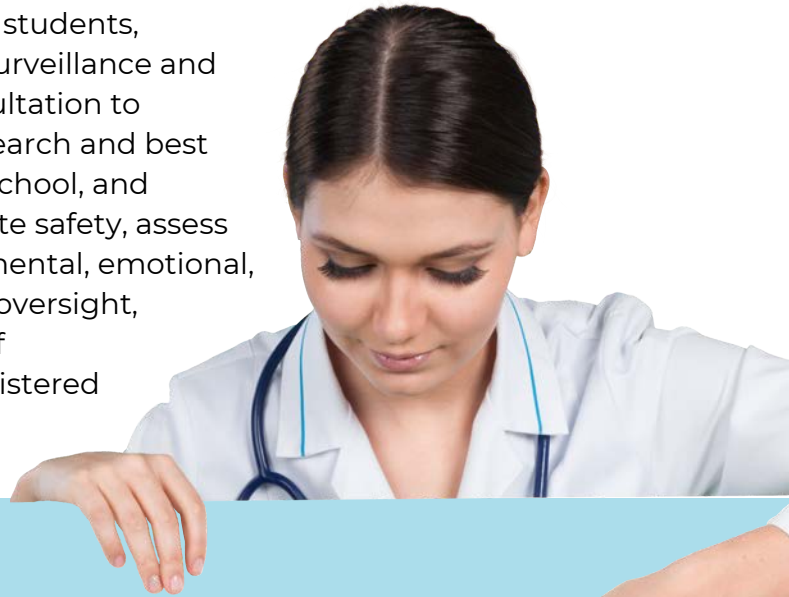
Immunizations promote wellness by protecting all students and school staff against vaccine-preventable diseases. Under contract with Multnomah County Health Department (MCHD), School Health Services (SHS) assists school districts with immunization compliance to meet state requirements for school attendance. Services include records review, data entry, family notification, state reporting, preparation of exclusion letters, and data analysis and reporting (ORS 433.267). Training, orientation, oversight, and supervision is provided by SHS. Monitoring records minimizes the number of students excluded due to non-compliance and maximizes student attendance and learning time. Nurses and SHAs, together with the immunization team, assist families to navigate the health system to access resources for required vaccines.

School Health Services



School Nursing

School nursing services provide mandated health services during the regular school day, promote wellness, and assist students to achieve optimal educational experiences. Nursing services are dependent on total caseload size and may include direct health services to ill and injured students, management of acute and chronic illnesses, surveillance and follow up of communicable disease, and consultation to districts based on current evidence-based research and best practice. Nurses are a liaison between home, school, and community health care providers; they promote safety, assess growth and development, and contribute to mental, emotional, and physical well-being. Training, orientation, oversight, and supervision is provided by the MESD. As of July 1, 2020, ORS 336.201 recommends one registered nurse for every 750 students.



School Health Assistants (SHA)

MESD School Health Assistants (SHAs) are non-licensed personnel who provide illness and injury management for students, with oversight from an RN. SHAs perform nursing procedures as delegated by the RN and may be the first point of contact for health services in the health room. The MESD RN/SHA team is no more than one RN to five SHAs. Training, orientation, oversight, and supervision is provided by the MESD.



School Nurse Consultant

The Nurse Consultant functions as a liaison between School Health Services staff, district personnel, and County and State Health Departments. The Nurse Consultant provides investigation, reporting, and collaboration with county health departments in events related to reportable and communicable diseases. The Nurse Consultant provides management of staff body fluid and blood borne pathogen exposures, including consultation and follow up. Training, orientation, oversight, and supervision is provided by the MESD.

School Health Services



Complex Needs Nursing (CNN)

Complex Needs Nurses (CNN) are registered nurses with expertise in the management of students with complex, chronic health needs in the school setting. CNNs augment MESD school nurse services by providing training, consultation, and support for medically fragile, medically complex, and nursing-dependent students, as defined in ORS 336.201.

The CNN may provide initial training and develop an individualized health plan until the health condition is stabilized, and then transition management to the school nurse. CNNs participate in multi-disciplinary planning, placement meetings, and IEP development. Training, orientation, oversight, and supervision is provided by the MESD.



Nurse-School Health Services Consultation

For both resolution and non-resolution schools or programs, MESD SHS may provide limited professional nursing consultation on a case by case or limited duration contract. Services may include assessment of complex health conditions, recommendations for required nursing services, assessment and evaluation of existing health services, delegations, training, and care coordination with families, schools and health care providers. Professional consultation and recommendations are based on current evidence-based research and best practice. Training, orientation, oversight, and supervision is provided by the MESD.



Special Education

Abilities in Motion (ages 5-21)

The Abilities in Motion (AIM) program provides an educational opportunity for special education students with significant medical needs which impact their ability to learn. Students benefit from an academic curricula and social skills program that are modified to accommodate their unique medical challenges. The program provides instruction to develop communication skills, adaptive behaviors, and personal management skills that can be utilized within the classroom and community settings. Services are individualized and based on a student's IEP. AIM locations include Wheatley School.

Behavior and Instructional Consultation Services

Note this is cross-listed under Instructional Services as well. Consultation services are provided at the request of a district. Consultations may be with individuals or teams that may include an administrator, teacher, speech pathologist, school psychologist, occupational therapist, nurse, and/or a behavior consultant. Services may be provided across settings or situations. A referral process includes a needs assessment at no cost. Further consultation and services may be provided on a contract basis. The contract agreement includes a clear description of the services provided and fees. Professional learning services may also be included to support the consultation services. These services may include social-emotional learning and trauma sensitive practices, behavioral prevention and intervention strategies, collaborative problem solving, restorative justice strategies, culturally responsive practices, compassion fatigue and vicarious trauma awareness, and/or others identified through the consultation process.



Special Education



Feeding Team Contract Services

The MESD feeding team provides assessment and training for safe feeding within the school and classroom environment. The feeding team assesses the following considerations while assessing students: positioning, medical history, nursing needs and safe feeding for students who present difficulties with oral feeding to avoid choking or aspiration. The feeding team provides safe eating protocols and consultation to districts on mealtime procedures at their request. The district completes a referral to the MESD to begin the assessment process. The MESD feeding team includes a full-time speech language pathologist, a part-time occupational therapist, and a part-time complex needs nurse. The Feeding Contract includes staff cost, mileage to and from sites, time spent in assessment, writing protocols, and regularly meeting with school-based staff (consultation and training to feed the student safely).

Functional Living Skills Program (ages 5-18)

Located at MESD and / or component district sites, the Functional Living Skills (FLS) Program provides evidence-based instructional practices in the areas of academics, communication, motor, adaptive, social-emotional, medical, health care, behavioral, and vocational training to students with significant disabilities. Staff has extensive training in the area of Autism. The FLS program provides positive behavior intervention services including Functional Behavioral Assessments (FBAs) and Positive Behavior Support Plans (PBSPs) for students, in accordance with the Individuals with Disabilities Education Act (IDEA) and Individualized Education Plans (IEPs). The curriculum used in all classrooms aligns with state curricular standards. Services are provided in component school districts in order to provide the least restrictive environment (LRE) possible. Extended School Year (ESY) services are available for those students who qualify and when approval is provided by the local school district. Additional staffing decisions are made through the IEP process including a local education agency (LEA) representative.



Special Education



Functional Living Skills Transition Program (ages 18-21)

The Functional Living Skills Transition Program provides post-secondary instruction for student's age 18-21 who have exited high school, and their Individualized Education Plan (IEP) identifies the need for significant post high school supports (academic, behavioral, and/or medical). The curriculum is focused upon functional applied academics, community, and classroom instruction and for preparing students for adult life. Students have the opportunity to access a variety of work experiences in the local community and develop leisure and independent living skills. The curriculum used in all classrooms aligns with the state curricular standards. Transition has a high staff to student ratio. Extended School Year services are available for those students that qualify and approval is provided by the local school district. Additional staffing decisions are made through the IEP process including a local education agency (LEA) representative.

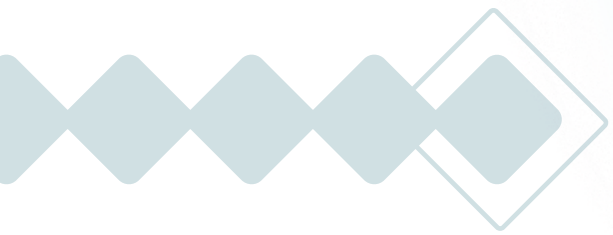
Functional Living Skills (FLS Alternative) (Ages K-21 years)

Functional Living Skills Alternative aka Wheatley School is a self-contained school for students needing an intensive Functional Life Skills (FLS) educational setting due to the impact of disability, which directly affects cognition, communication, and behavior. The curriculum used in all classrooms aligns with the state curricular standards. Additional support services focus on building communications skills, motor, and sensory skills, so students feel compelled to use behavior less as a communication medium. Wheatley is staffed with a high staff to student ratio (1:1 or 2:1). Students also receive the benefit of a full-time nurse. Extended School Year services are available to those students that qualify. Additional staffing decisions are made through the IEP process including a local education agency (LEA) representative. FLS locations include Wheatley School.

High School Therapeutic Classrooms

See Helensview – Therapeutic Program description under Instructional Services.





Special Education

Social-Emotional Skills, Behavioral Health, Therapeutic classrooms, and Evaluation / Stabilization programs

- Arata Creek, Burlingame Creek, and Knott Creek Schools (SESP) (Kindergarten-12th)
- Transition Program (ages 18-21)
- Arata Creek, Burlingame Creek, and Knott Creek Behavioral Health (Kindergarten-12th grade)
- Knott Therapeutic classrooms (Kindergarten-5th grade)
- Evaluation/Stabilization Classrooms at Knott Creek (Kindergarten-6th grade)

The SESP program is designed for students with an Individualized Education Plan (IEP) from Kindergarten to 21 years of age to provide structural social skills training, behavioral intervention, and evidence-based academic instruction to students who have not been successful in the general education setting. This program provides mental health and behavioral consultative services within a small classroom setting (lower teacher: student ratio) for students needing additional therapeutic support.

Additionally, the Transition classroom ages 18-21, offer job training and support for students as they begin post-secondary work experiences. Instruction focuses on functional applied academics, community, and classroom instruction to prepare students for adult life.

The Behavioral Health program serves students Kindergarten-12th grade with significant behavioral challenges and lower cognitive capabilities. All students benefit from an academic curriculum and a social skills program that is modified to meet their cognitive and social-emotional abilities. This classroom has a high staff to low student ratio based on data and demonstrated need to ensure success.

The Therapeutic classrooms and evaluation/stabilization classrooms are designed for elementary students from a general education setting exhibiting significant behavioral and/or mental health concerns. Evaluation/stabilization classrooms are designed for students on a 45-day alternative placement setting with the district continuing potential evaluation procedures. It allows students within a small classroom setting with high staff ratio to participate in a safe, structured environment while the component district determines next steps in support of the student. Collaborative Problem Solving practices, culturally responsive Positive Behavioral Supports, and trauma sensitive practices are embedded in the training for staff and students.

Special Education



Physical Therapy

- Conduct formal and informal evaluations
- Write, review, and revise IEPs as mandated by IDEA, state, and federal rules
- Provide direct or indirect therapy
- Consultation services (IEP) driven
- Technical assistance (professional development)
- Attend IEP or three year re-evaluation meetings

Behavior Consultant

- Observe and collect student data regarding behavior
- Provides support to classrooms collecting functional behavior assessment data
- Develop behavior support plan and reinforcement packages
- Train and support staff with Positive Behavior Support strategies
- Attends team meeting to brainstorm strategies and success in the classrooms
- Provide behavioral recommendations, support, and feedback on processes.

Psychological Services

- Conduct evaluations for: intelligence, adaptive behavior, social/emotional, formal and informal observations, and traumatic brain injury
- Participate as a member of the evaluation team for Autism Spectrum Disorder or upon the request of the team for other eligibilities
- Provide support to write, review, and revise IEPs as mandated by state and federal rules and regulations
- Provide consultation services based on each student's IEP
- Attend IEP or three year re-evaluation meetings
- Technical assistance (professional development)
- Provide counseling services to individuals and/or small groups
- Provide in-service trainings to districts

* Included in the cost of this service option are travel, supplies, materials, and technology (computer needs) for staff





Special Education

Educational Assistants

Educational Assistant Services may be provided in the regular classroom setting or in another educational setting. Services may be purchased in .875 FTE increments.

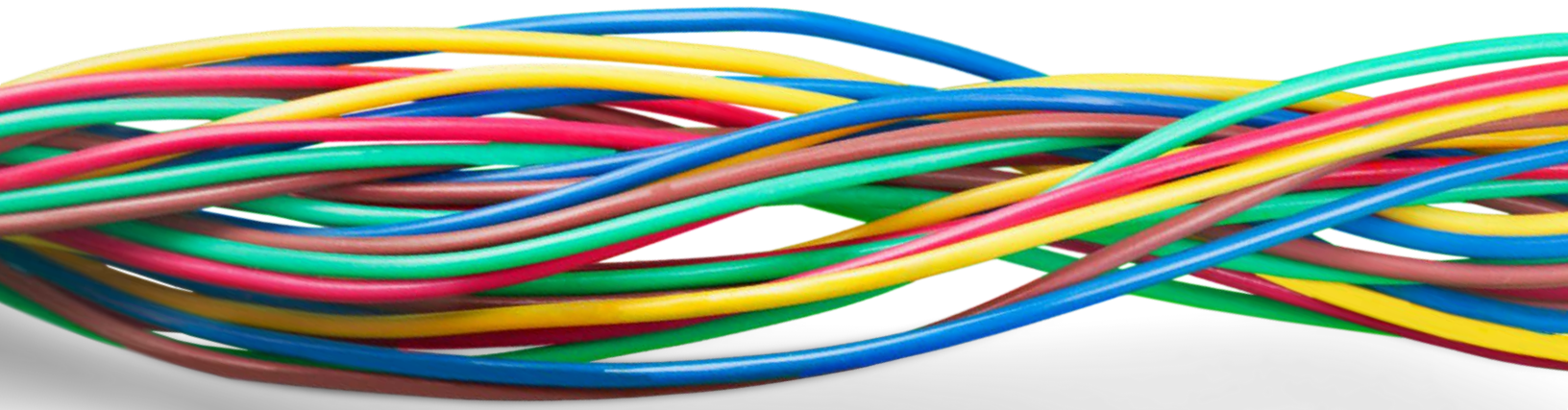
Transition Specialist (Special Education)

This is a classified staff member with a background in behavior, trained to work within districts for students transitioning from one program/school to another. The focus as a transition specialist is for a smooth crossover in placement with appropriate support for the student to be successful in the new school environment.

District Classroom Interventionist

Licensed special education behavioral specialists purchased in .2 FTE minimum slots for working with classroom staff and/or students within the classroom to support strategies and provide consultation services to the teacher for student success. The goal of this position is to keep and maintain students in the least restrictive placement possible by supporting environmental changes and student specific needs.





Technology Services

www.cascadetech.org

Cascade Technology Alliance

The Cascade Technology Alliance (CTA) is a collaboration between the two metro regional ESDs: Multnomah and Northwest Regional. The CTA was created by partnering the technology departments of participating ESDs to serve their area component districts as well as other districts, charter schools, government, and non-profit agencies in need of technology solutions. The CTA has a menu of services available to its component school districts including many services historically selected by MESD districts:

Application and Development Services

- **ORMED:** MESD developed a Medicaid Fee For Service billing application to allow School Districts to submit claims to the State for Medicaid reimbursement. The most common disciplines that provide Medicaid eligible services to students are Speech Pathologists (SLP's), Occupational Therapists (OT's), Physical Therapists (PT's), and Nurses.
- **Medicaid Operational Services:** Improve Medicaid program efficiencies, provide data analysis, and help increase Medicaid Reimbursement by identifying additional Medicaid dollars that may be left on the table by districts.

Business Systems Support

- MESD provides an extensive and integrated administrative financial and human resource system including hundreds of customized reports specifically for use in public schools.





Technology Services

www.cascadetech.org

Cascade Technology Alliance

Infrastructure Services

- **Internet Connectivity:** MESD provides Internet Service Provision (ISP) service out of the Pittock Block for districts and agencies through a shared meet-me point. This includes redundant connections to multiple ISPs.
- **Network Services:** Wide-area data networking support is provided in the form of communication lines, router maintenance, network management, and connection to the Internet.
- **Engineering Support & On-Site Help Desk Support:** Experienced technical support and engineering staff provide high level technical support to District IT staff and for District's infrastructure needs.
- **Security Services:** Cybersecurity expertise, guidance, and engineering to support both proactive and reactive responses to evolving cybersecurity threats.

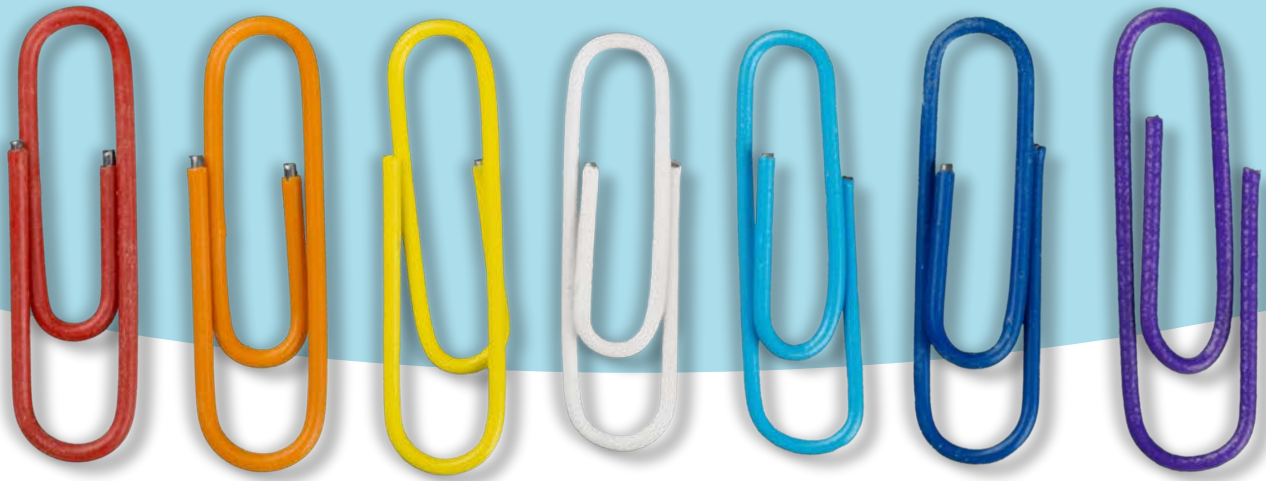
Instructional Services

- **Follett Destiny Library and Textbook Management:** Destiny is a fully functional, internet-based library and textbook management system designed specifically to support K-12 education. CTA provides Destiny services to MESD and its component districts.
- **Student Information Services:** Student Services provides comprehensive computer applications for student accounting and data management. The Synergy application offers access for administrators, teachers, professional staff, students, and parents to engage in the instructional process.

Other Regional Services

The MESD provides general technology support services to districts upon request.

Please see our full list of services at:
www.cascadetech.org/solutions.html



Administrative Support Services



Communication and Strategic Engagement Services

The MESD communications department is committed to providing support and alignment for our component districts across Multnomah County. From media relations strategies to framing positive stories about students, MESD offers guidance to communication leads. Individual contract services are also provided as requested.

Other areas of support include:

- Working with media partners to highlight memorable stories
- Highlighting programs and community partners across the district
- Delivering monthly MESD newsletter with key service announcements
- Providing alignment on messaging surrounding student safety
- Creating a coordinated crisis communications plan

Government Affairs

MESD retains a specialist to provide technical support and professional assistance to Multnomah County school districts in the area of government relations at the state and/or local level.

Inter-District Delivery System (aka PONY)

Facilities and Transportation Services provide inter-district courier “pony” service to component districts.

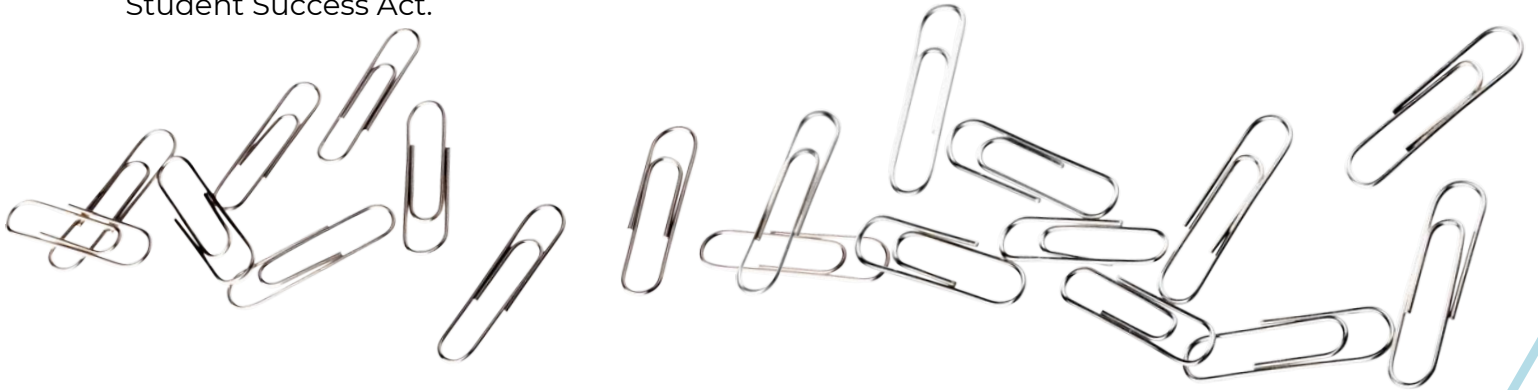
K-12 / Higher Education Collaboration Supports

MESD provides facilitation, technical assistance, and systemic support as needed to strengthen partnerships and pathways between K-12 school districts and higher education institutions.

Administrative Support Services

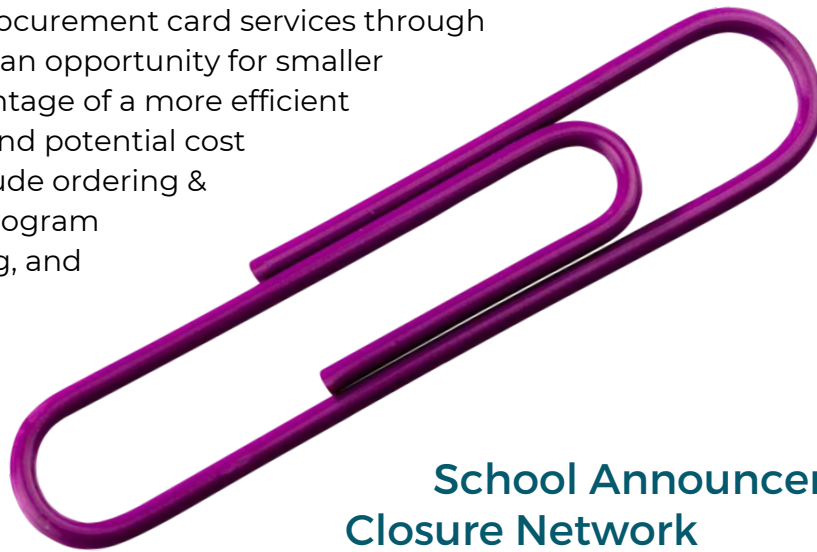
Other Administrative / Operational Services

MESD can provide other general operational services to districts such as HR, payroll & business office assistance, and support for the planning and implementation of the Student Success Act.



Procurement Card Services

MESD administers procurement card services through Bank of America. It is an opportunity for smaller districts to take advantage of a more efficient purchasing process and potential cost savings. Services include ordering & deactivating cards, program maintenance, training, and auditing services.



School Announcement Closure Network

MESD contracts with FlashAlertNewswire.net each year to support the interface between the ESD & component districts and broadcast stations when emergency closures must be communicated to the public.





Student Success Act Technical Assistance

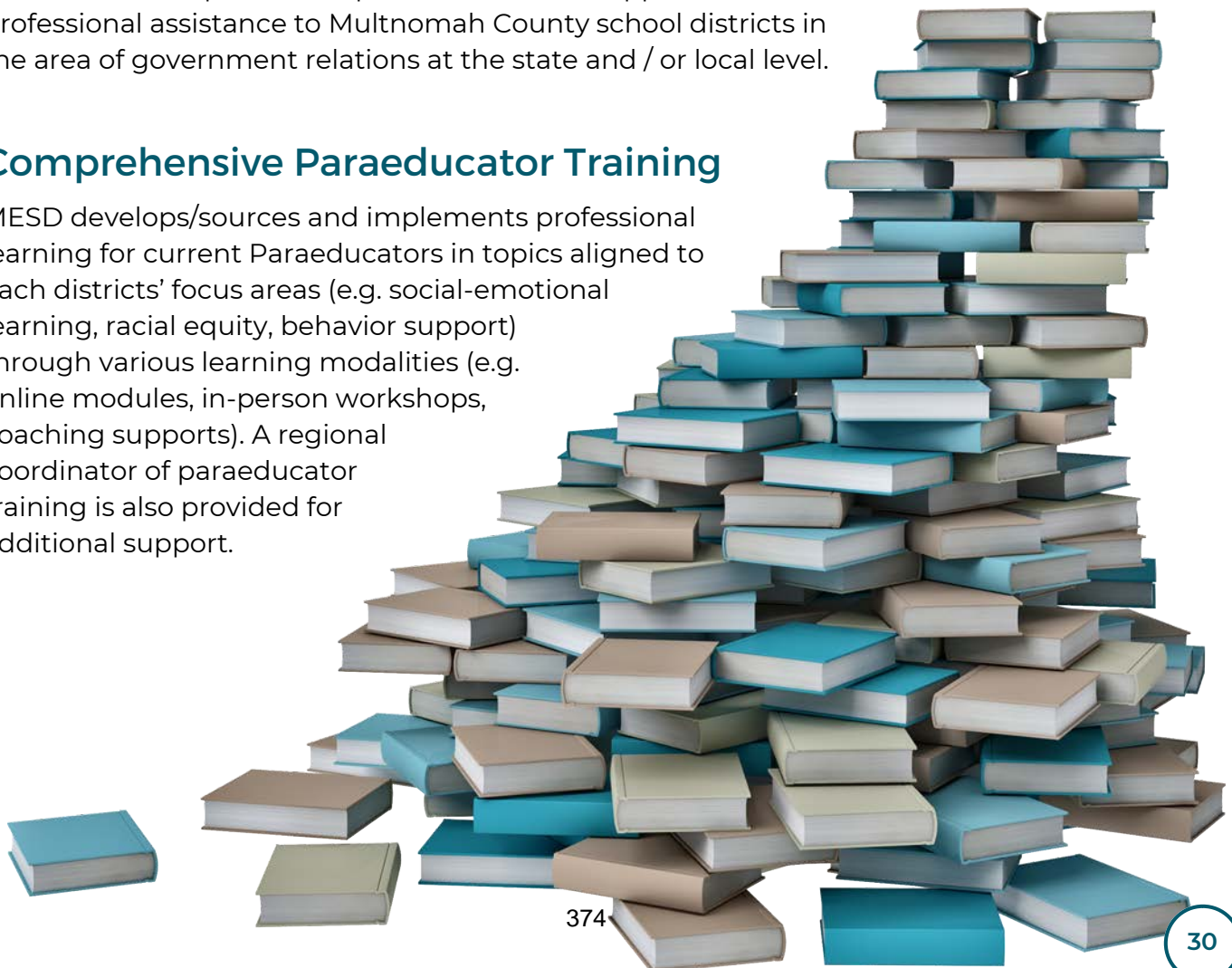
The Statewide Education Initiatives Account (SEIA) grant provides funding to allow for increased ESD support to component school districts. This includes the technical assistance (not direct service) to school districts in developing, implementing, and reviewing a plan for receiving Student Investment Account grant money; and providing coordination with ODE in administering and providing technical assistance to school districts, including coordinating any coaching programs. This plan reflects priorities shared across multiple districts in the region.

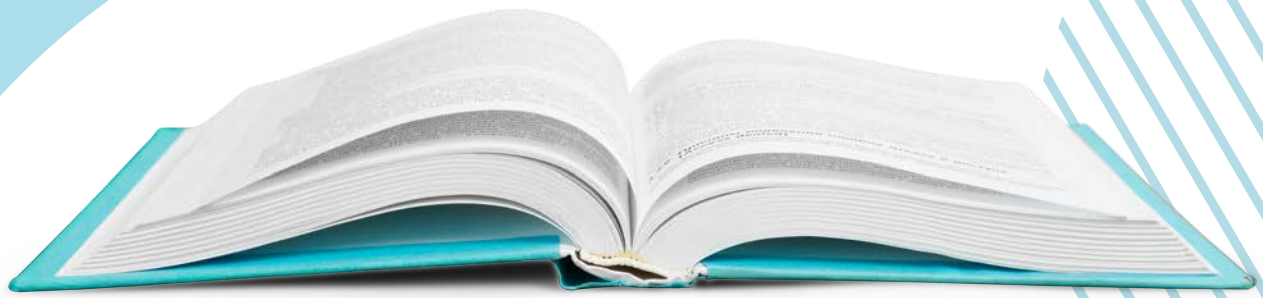
Community Engagement of Focal Populations

MESD retains a specialist to provide technical support and professional assistance to Multnomah County school districts in the area of government relations at the state and / or local level.

Comprehensive Paraeducator Training

MESD develops/sources and implements professional learning for current Paraeducators in topics aligned to each districts' focus areas (e.g. social-emotional learning, racial equity, behavior support) through various learning modalities (e.g. online modules, in-person workshops, coaching supports). A regional coordinator of paraeducator training is also provided for additional support.





Student Success Act Technical Assistance

Diversification of the Education Workforce

MESD provides staffing, convening, and facilitation to create regional Grow Your Own programs to support students and existing staff to become teachers and administrators.

Effective Early Learning Systems

MESD provides support (coaching, professional learning, facilitation) for integration of PK-early elementary systems (instruction, assessment, social-emotional learning, family engagement) for literacy, math, and other content areas with an emphasis on meeting the needs of historically underserved student groups.

Equity & Continuous Improvement

MESD provides support for equity-related professional development in the region. This includes capacity-building for both ESD and district staff to support equitable outcomes for historically marginalized students.

Mental & Behavioral Health Systems

MESD develops, scales, and/or improves systems (coaching, professional development) in the region to build capacity in staff to support students' social-emotional well-being and mental health. A regional coordinator of mental health support systems is also provided for system support.

Pandemic Recovery Planning

Technical assistance, data analysis, facilitation, and training support for identification and closing of achievement gaps created and/or widened during COVID-19 instructional disruption are provided.

SIA Plan Technical Assistance

Assistance for districts is provided as needed in development of required Student Investment Account plans. This includes developing Networked Improvement Communities focused on shared SIA priorities and providing a Student Success Act lead to provide technical assistance and serve as liaison between districts and ODE.



Adoption of Multnomah ESD Programs and Services Proposals for 2023-2024

_____ SCHOOL DISTRICT NO. _____

This certifies that the following Resolution was adopted by the Board of Directors of _____ School District No. _____ on the _____ day of _____, 2023, in the manner proposed by law, and has not been altered or repealed.

DATED this _____ day of _____, 2023

Superintendent / Deputy Clerk
School District No. _____



RESOLUTION

BE IT RESOLVED that, according to ORS 334.175, the Board of Directors of _____ School District No. _____, Multnomah County, Oregon, agrees to the conditions and provision of all programs and services, described in the 2023-2024 Local Service Plan - Multnomah Education Service District, EXCEPT:

(Specify here each and every program not approved. If all are approved, please indicate "none".)

Please note that in the event that the required resources are not available, each and every program and service is subject to reduction or elimination at the discretion of the Multnomah ESD Board. If such reductions or eliminations are necessary, they will be made through contingency planning in cooperation with the Superintendents of the local component districts.

Key Community Partners

- Albertina Kerr
- All Hands Raised
- Carpe Mundi
- Cascade Technology Alliance (CTA)
- The Coalition of Communities of Color
- College Possible Oregon
- Community Cycling Center
- East County SD Liaison
- East County STEM Partnership
- FACT
- Friends for Outdoor School
- Friends of the Children
- Gateway to College
- Gray Family Foundation
- Gresham Chamber of Commerce
- IBEW
- IRCO
- Impact NW
- Kaiser Permanente
- Kline & Associates
- Latino Network
- Legacy Health
- Linn-Benton Detention
- Linn-Benton Community College
- Mercy Corps NW
- Metro
- Mt Hood Community College Dual Enrollment
- Mt. Hood Community College Regional CTE Coordination
- Mt. Hood Community College, TRIO College First Program
- Mt Hood Cable Regulatory Commission
- Multnomah-Clackamas Regional Educator Network (MCREN)
- Multnomah County Early Learning
- Multnomah County Detention
- Multnomah County Developmental Disabilities Division
- Multnomah County Health
- Multnomah County Juvenile Justice Services
- Multnomah County Library
- Multnomah County Mental Health and Addiction Services Division
- Multnomah County Probation / Parole
- Multnomah County SUN Schools
- Multnomah Educators Rising
- Multnomah ESD-Helensview School
- National Oceanic and Atmospheric Administration (NOAA)
- Native American Youth and Family Center (NAYA)
- New Avenues for Youth
- NW Disability Supports
- OHSU Doernbecher's Children's Hospital
- OHSU Kitchen and Dining
- Oregon Department of Education
- Oregon Food Bank
- Oregon Forest Resources Institute
- Oregon State University Extension
- Oregon Youth Authority
- Parkrose hardware
- Pear Mentoring
- Portland Community College
- Portland Bureau of Transportation (PBOT) Safe Routs to School
- Portland Children's Levy
- Portland Police Bureau
- Portland Public Schools-Alliance High School
- Portland Public Schools-Alliance High School at Benson High School
- Portland Youth Builders
- Providence Willamette Falls Hospital
- PSU TRIO Pre-College Programs
- Randall Children's Hospital at Legacy Emanuel
- Reynolds Learning Academy
- Rosemary Anderson HS/Portland OIC
- School & Community Oral Health Programs
- Self Enhancement Inc.
- Shriners Hospitals for Children
- STARS
- Worksystems: Summerworks
- U.S. Bank Machine Tool Finance
- United Way of the Columbia-Willamette
- Unity Center for Behavioral Health
- TriMet
- Yamhill County Juvenile Detention
- Zenbu



Appendix Links to other information

Multnomah Education Service District

Information about departments and specific programs can be found on the district website: [MultnomahESD.org](https://www.multnomahesd.org)

MESD Budgets and Financial Reports

MESD's annually Adopted Budgets and Comprehensive Annual Financial Reports (CAFRs) for the past 5 years can be found at the Business Services homepage: [MultnomahESD.org/business-services](https://www.multnomahesd.org/business-services)

Cascade Technology Alliance

Cascade Technology Alliance was originally formed to bring the technological strengths of our four education service districts together to deliver even better tech services to our area School Districts than previously possible. We have four objectives to meet before providing services to Schools. They are stability, accessibility, innovation, and cost-sharing/saving collaboration. By meeting these four objectives, our Oregon school staff, student, and parent users have exceptional solutions to support the learning environment. [CascadeTech.org/](https://www.CascadeTech.org/)





RESOLUTION #2022-2023-012

**RESOLUTION PROCLAIMING THE
CELEBRATION OF CLASSIFIED EMPLOYEE
APPRECIATION WEEK IN THE REYNOLDS
SCHOOL DISTRICT**

WHEREAS, the education of youth is essential to the future of our community, state, country and world; and

WHEREAS, classified employees are the backbone of our public education system; and

WHEREAS, classified employees work directly with students, educators, parents, volunteers, business partners, and community members; and

WHEREAS, classified employees support the smooth operation of offices, the safety and maintenance of buildings and property, and the safe transportation, healthy nutrition, and direct instruction of students; and

WHEREAS, our community depends upon, and trusts classified employees to serve students; and

WHEREAS, classified employees, with their diverse talents and true dedication, nurture students throughout their school years.

NOW, THEREFORE, BE IT RESOLVED that the Reynolds School District Board of Directors proclaims **March 6-10, 2023**, to be **CLASSIFIED EMPLOYEE APPRECIATION WEEK**; and

BE IT FURTHER RESOLVED that the Reynolds School District Board of Directors strongly encourages all members of our community to join in this observance, recognizing the dedication and hard work of these individuals.

Adopted this 22nd day of February 2023.

Signed:

Attest:

Chair, Reynolds School Board of Directors

Superintendent of Schools / Clerk



RESOLUTION #2022-2023-013

**RESOLUTION PROCLAIMING THE CELEBRATION OF
WOMEN’S HISTORY MONTH IN THE REYNOLDS
SCHOOL DISTRICT**

WHEREAS, the advocacy efforts of the National Women’s History Project, now known as the National Women’s History Alliance, led to an annual observance of Women’s History Month, which highlights the contributions of women to events in history and contemporary society and is celebrated during March in the United States, the United Kingdom, and Australia;

WHEREAS, women of every race, class, and ethnic background have made significant and historic contributions to the growth and strength of our society in countless recorded and unrecorded ways;

WHEREAS, International Women’s Day has been observed since 1908 in the United States when 15,000 women marched in New York City to raise awareness of issues such as wages, shorter working hours, and voting rights;

WHEREAS, women of every race, religion, class, and ethnic background served as early leaders in the forefront of every major progressive social change movement since the turn of the 20th Century;

WHEREAS, women have been leaders, not only in securing their own rights of suffrage and equal opportunity, but also in the abolitionist movement, the emancipation movement, the industrial labor movement, the civil rights movement, and other movements, especially the peace movement, which create a more fair and just society for all;

WHEREAS, despite these contributions, the role of women in history has been consistently overlooked and undervalued, in the literature, teaching, labor, business and in study of history;

WHEREAS, the National Women’s History Alliance theme for 2023 is “Celebrating Women Who Tell Our Stories”;

WHEREAS, the 2023 theme for National Women’s History Month recognizes women, past and present, who have been active in all forms of media and storytelling including print, radio, TV, stage, screen, blogs, podcasts, and more. The timely theme honors women in every community who have devoted their lives and talents to producing art, pursuing truth, and reflecting the human condition decade after decade.

WHEREAS, additional education is needed in order to increase the knowledge of all citizens relative to the contributions of women to the development of society;

NOW, THEREFORE, BE IT RESOLVED, The Reynolds School District publicly celebrates the month of March as Women’s History Month.

BE IT FURTHER RESOLVED, The Superintendent or her designee shall celebrate Women’s History Month during the month of March.

Adopted this 22nd day of February 2023.

Signed:

Attest:

Chair, Reynolds School Board of Directors

Superintendent of Schools / Clerk



RESOLUTION # 2022-2023-014

**RESOLUTION PROCLAIMING THE CELEBRATION OF
NATIONAL SCHOOL SOCIAL WORKER WEEK IN
REYNOLDS SCHOOL DISTRICT**

WHEREAS, “We Rise” is the 2023 theme of the School Social Workers Association of America. In their important role in schools, school social workers are able to light the way, emphasizing the whole child, collaborating with other professionals, linking students and families with needed services, and advocating for students; and

WHEREAS, school social workers serve as vital members of a school’s education team, playing a central role in creating partnerships between the home, school, and community to ensure student academic success; and

WHEREAS, the Reynolds Board of Education and Superintendent of Schools established mental health supports for students as an important budget priority area in 2021-2022; and

WHEREAS, 21 school social workers are employed with Reynolds School District to help students reach their full potential and are specially licensed to offer direct mental health support for students; and

WHEREAS, school social workers are especially skilled in providing services to students who face serious challenges to school success including disability, poverty, discrimination, abuse, neglect, mental illness, homelessness, bullying, familiar stressors, and other barriers to learning; and

WHEREAS, school social workers are more necessary now than any time in recent memory, as more students are struggling with mental and behavioral health disorders, with nearly one in six children, two to eight years old (17.4%) having a diagnosed mental, behavioral, or developmental disorder, and 3.2% of children, three to 17 years old (approximately 1.9 million) have diagnosed depression; and

WHEREAS, school social workers, being licensed mental health professionals in our schools, provide direct services and necessary assessment, interventions, counseling, family outreach, and community referrals; and

WHEREAS, research indicates that school mental health programs improve educational outcomes by decreasing absences, dropout rates, and discipline referrals, while improving academic achievement; and

WHEREAS, school mental health programs are critical to early identification of, and early intervention for, mental health problems; and

NOW, THEREFORE, BE IT RESOLVED, The Reynolds School District publicly thanks our school social workers for the vital role they play in the lives of students in our school district.

BE IT FURTHER RESOLVED, The Superintendent or her designee shall celebrate National School Social Worker Week from March 5-11, 2023.

Adopted this 22nd day of February 2023.

Signed:

Attest:

Chair, Reynolds School Board of Directors

Superintendent of Schools / Clerk

To: Board of Directors

From: Christopher Ortiz, Deputy Superintendent

Prepared by: Hank Bauer, Administrative Analyst

Subject: Four Corners Office & Edgefield Buildings A, I, & J Renovations

Policy: [Temporary District Facilities – FJ](#)

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

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

Summary:

As a result of overcrowding at the District Office, and in response to COVID safety protocols, the Division of Operations sought out, and is pending approval for, ESSER funding to continue renovating the Four Corners Building, Edgefield Buildings A, I, & J. The two office locations will be used for:

Four Corners:

- Community Transition Program (CTP)
- Student & Family Services
 - Executive Director of Student & Family Services
 - Director of Equity and Student Success
 - Department of Multilingual Education
 - Student Information Management and Records
 - Special Education
 - School Climate & Culture
 - District Social Workers and McKinney-Vento program
 - MTSS TOSA's

Edgefield Building A

- Division of Academics – renovations to existing space

Edgefield Building I

- Board Meeting Space
- PD Meeting Space

- District Office additional office space
Edgefield Building J
- PD Meeting Space
- District Office additional office space

By renovating the above office space, staff will be able to maintain appropriate social distancing and have sufficient meeting/conference space.

Please see the attached Board Informative with specific cost estimates and breakdowns for each location. Please see attachments A, B, C, & D in the attached Board Informative for further details.

Previous Board Action:

ESSER funds were previously approved by the Board on August 24, 2022 for projects relating to Four Corners, Edgefield Building H, and middle school tracks resurfacing.

Background:

Four Corners was unexpectedly vacated by Multnomah Education Service District (MESD) who was recently leasing the building from Reynolds School District. The District Office has continually grown with additional staff especially in the Division of Student & Family Services. Having Four Corners available allows Student & Family Services staff to be together in one building versus spread out across various District locations. Additional space at Edgefield will provide District departments with options to have employees work to the greatest extent in individual offices or less crowded shared space. Edgefield Building I will also provide Reynolds School District with a permanent space for Board of Education meetings.

Financial Implications:

The total estimated cost of these five projects is \$1,252,925. These projects are all funded by ESSER.

Alternatives:

Suitable office space for staff will be impacted by not approving the expenditures.

Staff Recommendation:

Staff recommends that the Board approves the expenditures for the renovations at Four Corners, Buildings A, I, & J at Edgefield, in response to needs for increased space and due to COVID-19.

Motion:

- A. Motion Made by Board Member:
 - a. I move that the Board approve the expenditures for the renovations at Four Corners, and Buildings A, I, & J at Edgefield.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote



BOARD INFORMATIVE

TO: Board of Directors
FROM: Dr. Christopher Ortiz, Deputy Superintendent *CO*
SUBJECT: Board Informative – ESSER Funding Request
DATE: February 22, 2023

The following information is being provided to the Superintendent of Schools per his request.

On January 25, 2023, the Division of Operations submitted a request for ESSER funds related to a number of public improvement projects which will assist with overcrowding of district office, Edgefield Building A (Academics), and Student and Family Services. There was a request made for additional information which is provided in the attachments.

Please note, many of the numbers below are estimates, referred to in construction as Rough Order of Magnitude or ROM. Historically, when requesting ESSER fund authorization from the Board of Directors, a placeholder, or ROM has been used, specifically because we know that the cost of construction-related services and supplies have been rapidly inflating in the last years. Once approved by the Board of Directors, the request for authorization of ESSER funds is sent to Oregon Department of Education (ODE) - Office of Grants and Funding. Then, only after ODE has approved the use of funds, the Division of Operations solicits quotes from respective vendors in alignment with state procurement regulations. The proposed expenditures on the attached documents are different than those originally presented to the Board on January 25, 2023. Included in this request are project costs which weren't originally included (the costs associated with architects, project management, permitting), and more accurate projections for the completion of all projects.

Attachment A: Edgefield I & J
Attachment B: Edgefield A
Attachment C: Four Corners
Attachment D: Summary

C: Mr. Frank Caropelo, Interim Superintendent of Schools
Mr. Wade Bakley, Chief of Staff
Executive Cabinet Members
Mr. Brent Perrin, Director of Facilities

Attachment A
Edgefield I & J

Type of Work	Description	Estimated Cost
Architectural Interiors	Non-structural cosmetic work inside the building. Touch-up paint, casework, trim.	\$ 25,000
Architectural Exteriors	Non-structural siding, , posts, signage, awnings	\$ 100,000
Electrical	Demo of exiting lighting control and thermostats	\$ 15,000
Electrical	Installation of new lighting/controls	\$ 30,000
Electrical	Power new cabling to the new HVAC units	\$ 25,000
Technology	Cabling and relocation	\$ 12,000
Plumbing	Removal of sink and replacement at the two locations and condensate drain routing from mechanical unit.	\$ 7,500
Roofing	Full replacement	\$ 350,000
HVAC Building I	Unit replacement	\$ 50,000
HVAC Building J	Unit replacement	\$ 43,000
Audio/Visual	Equipping the new Board room with sound equipment (microphones, speakers, etc.) for the Board of Directors and visual equipment (recording equipment to stream Board meetings, projector screens for Board and audience). *Median of three estimates received.	\$ 168,000
Architect-Additional scope (beyond current PO)		\$ 10,000
Project Management		\$ 42,000
Permits		\$ 8,000
Sub-total		\$ 885,500
Contingency		15% \$132,825
Total		\$ 1,018,325.00

Attachment B
Edgefield A

Type of Work	Description	Estimated Cost
Painting	Similar to Building H	\$ 26,000
Office Furniture	Approximately \$3,000 multiplied by 15 staff	\$ 45,000
Sub-total		\$ 71,000
Contingency		15% \$10,650
Total		\$ 81,650

Attachment C
Four Corners

Type of Work	Description	Estimated Cost
Parking Lot Lease	Second semester SY 2023	\$ 10,000
Parking Lot Lease	SY 2023-24	\$ 24,000
Security	Second semester SY 22-23; per contract with DePaul Industries	\$ 25,000
Security	SY 2023-24	\$ 74,000
Sub-total		\$ 133,000
Contingency	15%	\$19,950
Total		\$ 152,950

Attachment D

Summary

Edgefield I & J	\$ 1,018,325
Edgefield A	\$ 81,650
Four Corners	\$ 152,950
Total	\$ 1,252,925



3 Quotes Cover Sheet

\$10,001 - \$149,999: Attach cover sheet and quotes to iVisions Purchase Requisition. File hard copies.

For Services: Attach fully executed service contract to iVisions Purchase Requisition. File hard copies.

Item: _____

Item On State Bid List? Yes No

District Representative: _____

Budgeted Amount: _____

Date: _____

Line Item: _____

Vendor #1 Name: _____

Contact Person: _____

Email: _____

First Attempt: Contact Date: _____ Contact Time: _____ Response? Yes No

Second Attempt: Contact Date: _____ Contact Time: _____ Response? Yes No

Bid Attached? Yes No Verbal Quote? Written Quote? Amount: _____

Notes:

[Empty box for notes]

Vendor #2 Name: _____

Contact Person: _____

Email: _____

First Attempt: Contact Date: _____ Contact Time: _____ Response? Yes No

Second Attempt: Contact Date: _____ Contact Time: _____ Response? Yes No

Bid Attached? Yes No Verbal Quote? Written Quote? Amount: _____

Notes:

[Empty box for notes]

Vendor #3 Name: _____

Contact Person: _____

Email: _____

First Attempt: Contact Date: _____ Contact Time: _____ Response? Yes No

Second Attempt: Contact Date: _____ Contact Time: _____ Response? Yes No

Bid Attached? Yes No Verbal Quote? Written Quote? Amount: _____

Notes:

[Empty box for notes]

From: [Michelle Bonaduce](#)
To: [Jelena Doney](#); [Brent Perrin](#)
Cc: [Scott Johnson](#)
Subject: Buildings I&J A/V Bids for the Boardroom
Date: Friday, January 13, 2023 4:08:43 PM
Attachments: [Delta AV ReynoldsSD Edgefield Building AV Rev1 1.13.2023.pdf](#)
[Cochran 22-1330 - Reynolds SD - AV System Proposal-12 28 22.pdf](#)
[Cache Valley Reynolds SD Boardroom Proposal - OSYS 1.4.2023.pdf](#)
[Cache Valley Reynolds SD Boardroom Proposal - Crestron 1.4.2023.pdf](#)
[Buildings I&J AV Vendors 3 quotes cover sheet.pdf](#)

WARNING: This email originated from outside of the Reynolds School District 7 email system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Jelena and Brent. I've received the proposals for the A/V for the boardroom in Building I and Interface has reviewed them for equality and to ensure that the proposals met all the owner requirements. The vendors are Delta AV, Cochran Inc., and Cache Valley Electric. Cache Valley showed the most initiative in the bidding process and asked a myriad of technical questions that demonstrated thoughtfulness, thoroughness, and an understanding of the district requirements as called out in the bid package. They also provided an alternate manufacturer option that meets the same requirements as what was identified in the drawings but has a shorter lead time. In fact, they identified that the equipment manufacturer that was called out in the bid documents, Creston, was not able to meet one of the owner requirements (having the 3 monitors be able to receive 3 separate source feeds at the same time). They found another manufacturer, Qsys, that does meet that requirement and has a shorter lead time than Creston. And it so happens that Cache Valley is the low bidder. I've attached both of their bids but the one for QSYS is the one to proceed with.

For all the reasons listed above, it is my recommendation to award this project to Cache Valley Electric, following the district review.

Please find the attached 3-bid form and proposals and let me know if you have any questions or need anything else. Thank you.

Shelley Bonaduce
CBRE Heery
Two Centerpointe Dr. Suite 250, Lake Oswego, OR 97035
c: +1 971 803 2759 | www.turnerandtowntsend.com

Turner & Townsend Limited

For further information and registration details visit our website <http://www.turnerandtowntsend.com>

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Please consider the environment before printing this email.

PROPOSAL

Building I Board Room

Reynolds School District

Revision: 0
Modified: 1/4/2023



Presented By:

Cache Valley Electric Company

12550 SW 68TH AVE,
TIGARD, OREGON 97223
503-431-6600



SCOPE OF WORK

System Description: CVE will provide and install an AV system in the Boardroom for Reynolds SD. The system consists of the following systems.

Processor, Video Inputs, and Matrix Switcher: Operated by a 10" Crestron touch interface controlled by a Crestron virtual controller. The system will have two HDMI user input plates. One wall mounted and one in a floor box. Two camera feeds will be sent to the Matrix switcher and controlled over the network. All HDBaseT equipment to use shielded Cat6 and shielded terminations

- Basis of Design: Crestron VC4, HD-P622, DM Lite, 1Beyond
- Note: This system only routes inputs two mirrored outputs. It is not fully routable.

Video Outputs: (1) 110" and (2) 86" commercial grade 4K signage displays.

- Basis of Design: LG 110UM5J, 86UR340C9UD, Chief Fusion, Crestron DM Lite

Audio Inputs: 20 wireless gooseneck microphones will be used with a Shure ULX-D system. An added Shure antenna combiner and (2) wide band antennas which are not shown on the drawing will be installed. Part numbers: ULXD4Q, ULXD8, UA845UWB, UA864

Audio Processing: The microphone receivers will connect to (2) Biamp Tesira Forte DSPs.

- Basis of Design: TesiraFORTE AVB VT, TesiraCONNECT TC-5D

Audio Outputs: Audio will be fed from the DSP through a Crestron AMP to (6) ceiling mounted Speakers. ALS system by Listentech with 4 RF receivers LS-54-216

Headend: A 44U wall floor standing rack will be installed. Included will be a POE network switch and power distribution.

- Basis of Design: ERK-4428LRD, PD-915R, Netgear M4250

Video Streaming: Each camera's SDI output will be sent to an SDI to HDMI media converter and captured by an AV Bridge and then sent to a streaming encoder. Laptop provided by owner.

- Basis of Design: Black Magic SDI/HDMI, Vaddio AV Bridge 2x1, Pearl Nano

Horizontal Cabling: CVE will provide and install (2) CAT6 data cables to a wall plate behind the Telecom Room and patch cables at each end.

RESPONSIBILITIES

- CVE will provide and install all low voltage cabling required for the project.
- CVE will provide limited energy permits as required.
- CVE will provide equipment weight and size details for structural backing. Structural backing to be engineered and installed by others
- CVE will provide required licensing for processors and DSPs
- Power at the rack and behind displays to be provided by others
- Floor boxes to be procured and installed by others.
- CVE will warranty the workmanship of the project for 1 year.
- CVE will provide all programming files, as-builts, and equipment details in the closeout documents.
- Reynolds SD will provide the control computer, software, and configuration of the computer.

LONG LEAD ITEMS *(Subject to change)

Shure ULX-D: Estimated delivery June 2023

Crestron: HD-PS622 delivery June 2023

* Price Includes Accessories

1000 Liberty AV 24-4P-P-L6-EN-BLK

Black Category 6 U/UTP EN Series 23 AWG 4 Pair Unshielded Cable

Unassigned Total

\$438.80

* Price Includes Accessories

- 2 1beyond IVA-CPLT-1B**
1 Beyond Camera Ceiling Plate
- 2 1beyond IV-CAMPTZ-20-SLVR-1B**
1 Beyond PTZ Intelligent Camera, 20x Optical Zoom, Silver
- 1 Biamp TesiraCONNECT TC-5D**
TesiraCONNECT TC-5D
- 2 Biamp TesiraFORTE AVB VT**
Fixed Audio Digital Signal Processor with 12 Analog Inputs, 8 Analog Outputs and AEC Technology
- 1 Chief KITXWXSM1U**
Micro-Adjust Wall Mount XX-Large
- 2 Chief XSM1U**
Micro-Adjust Fixed Wall Mount X-Large
- 1 Crestron AMP-X300**
X-Series Amplifier
- 2 Crestron HD-RX-4KZ-101**
DM Lite® 4K60 4:4:4 Receiver for HDMI® Signal Extension over CATx Cable
- 2 Crestron HD-TX-101-C-1G-E-W-T**
DM Lite® Transmitter for HDMI® Signal Extension over CATx Cable, Wall Plate, White Textured
- 6 Crestron SAROS ICI6T-W-T-EACH**
Saros® Integrator 6.5" 2-Way In-Ceiling Speaker, White Textured, Single (must be ordered in multiples of 2)
- 1 Crestron TSW-1070-W-S**
10.1 in. Wall Mount Touch Screen, White Smooth
- 1 Crestron VC-4-PC-3**
Computer with Crestron Virtual Control Server Software
- 1 Crestron Electronics HD-PS622**
8x2 4K60 4:4:4 HDR Presentation System
- 3 Crestron Electronics HD-RXC-4KZ-101-1G-B**
DM Lite 4K60 4:4:4 Receiver for HDMI, RS-232, and IR Signal Extension over CATx Cable, Wall Plate, Black
- 2 Crestron Electronics HD-TX-4KZ-101-1G-B**
DM Lite 4K60 4:4:4 Transmitter for HDMI Signal Extension over CATx Cable, Wall Plate, Black

* Price Includes Accessories

- 1 Crestron Electronics HD-TXC-4KZ-101**
DM Lite 4K60 4:4:4 Transmitter for HDMI, RS-232, and IR Signal Extension over CATx Cable
- 1 Cve Bulk cable, connectors, support**
Bulk cable, connectors, support
- 1 Cve Programming**
Programming labor
- 1 Cve Shipping Costs**
Shipping Costs From Warehouse
- 1 LG Electronics 110UM5J-B**
110 UM5J-B UHD Digital Signage with High Brightness, Built-in Speakers, WiFi & Bluetooth
- 2 LG Electronics 86UR340C9UD**
86" 3840 x 2160 UHD Commercial Lite LED backlit LCD TV - Black (Ashed Blue)
- 1 Listen Tech LS-54-072**
Listen iDSP Prime Level II Stationary RF System (72 MHz)
- 1 Middle Atlantic Products ERK-4428LRD**
44 Space (77"), 25" Deep Stand Alone Rack Less Rear Door, Black Finish
- 2 Middle Atlantic Products PD-915R**
Rackmount Power, 9 Outlet, 15A, Basic Surge Protection
- 1 Netgear M4250-26G4XF-PoE+**
24-Port Gigabit PoE+ Compliant Managed Network Switch with SFP+ (480W)
- 1 Shure UA845UWB**
Five-way active antenna and power distribution system for QLX-D®, ULX®, ULX-D®, SLX®, and BLX® (BLX4R only) receivers. Switchable frequency ranges: 174-216 MHz, 470-960 MHz, 1240-1260 MHz, 1492-1525 MHz, 1785-1805 MHz
- 2 Shure UA864US**
Wall-Mounted Wideband Antenna
- 5 Shure ULXD4Q**
Quad-Channel Digital Wireless Receiver
- 20 Shure ULXD8**
Gooseneck base transmitter

Board Room Total	\$106,138.34
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* Price Includes Accessories

- 2 Blackmagic Micro Converter SDI to HDMI 3G**
Micro Converter SDI to HDMI 3G (with Power Supply)
- 1 Epiphan Systems Pearl**
Live production video mixer
- 1 Vaddio AV Bridge 2x1**
Vaddio AV Bridge 2x1 Lecture Capture Device

Streaming Total

\$4,984.56

Project Subtotal:

\$111,561.70

* Price Includes Accessories

PROJECT SUMMARY

Equipment:	\$111,561.70
Labor:	\$20,627.37

Grand Total: \$132,189.07

Client:

Date

Contractor: **Cache Valley Electric Company**

Date

"The following Terms and Conditions apply to and supplement the CVE Quote, Proposal or Purchase Order (collectively referred to herein as the "Quote") to which it is attached.

A. PRICE/PAYMENT. The Quote represents a cash payment price and is good for (30) days from the Quote date. Credit card orders must add 3%. Unless otherwise specified in the attached Agreement, payment of all amounts due Cache Valley are due when each invoice is rendered. Invoices remaining unpaid after thirty (30) days from the date of the invoice shall bear interest at the rate of one and one-half percent (1.5%) per month. Cache Valley reserves the right to suspend all work if Client's account becomes materially past due. By executing the attached Agreement, Client also agrees to pay ALL costs incurred by Cache Valley to collect the amounts due Cache Valley, including but not limited to: legal fees, costs, in-house attorney costs and fees, collection service costs, etc.

B. RETURNS. All product returns require prior authorization from the manufacturer. A return to manufacturer authorization (RMA) form must be requested, completed, and approved before a return is authorized. All returns must be made within (30) days of receipt. All returned products must be 100% complete including all original manufacturer's boxes with the UPC Code and packing materials, all manuals, blank warranty cards, accessories, and any other documentation included with the original shipment. RMA approval is contingent upon, among other things, the products being 100% complete. Be advised that with returns, restocking fees may apply.

C. SHIPPING. Additional shipping charges may apply unless shipping charges are stated in the Quote as a line item.

D. WARRANTIES

CVE warranties our workmanship for a period of 1 year from substantial completion or first use of systems, whichever comes first. The equipment is covered by the manufacturer's warranty. \$95 per man, per hour will be charged for any services required that are not related to the workmanship or cabling of the installation. A four-hour minimum charge will be required.

E. CREATION OF LIEN. It is expressly understood and agreed by Client that a mechanic's lien in favor of Cache Valley shall be created against the property where the Equipment and/or Labor are installed or provided. Said lien shall take effect immediately upon the installation of such Equipment and/or Labor. Cache Valley agrees that said lien will not be recorded or foreclosed unless Client fails to timely pay for the Labor and Equipment furnished by Cache Valley.

F. OFFER & ACCEPTANCE. The Quote constitutes an offer and may be accepted by executing the authorization in the space provided on the face of the Quote, thereby creating a binding contract. The customer may also accept the offer by issuing a Purchase Order to CVE. By doing so, however, these Terms & Conditions are deemed by customer and shall control the relationship, regardless of the conflicting or different terms and conditions that may accompany the purchase order.

G. SERVICES PERFORMED. All services performed hereunder by CVE shall be performed by competent, licensed individuals and shall be of high quality and consistent with or above industry standards. The services shall be performed on a timely basis and proper management and superintendence shall be in place at all times during the course of performance.

H. INSURANCE. CVE carries Worker's Compensation insurance at required statutory limits; General Liability coverage at \$2 million per occurrence, \$4 million aggregate; Business Auto coverage at \$2 million combined single limit; Professional Liability at \$10 million single limit and Excess Liability at \$25 million. In addition, CVE carries Builder's Risk coverage naming customer as an additional insured, with the risk of loss passing when the materials are installed, and CVE has been paid.

I. FEE & COSTS. In the event of a dispute or the institution of any collection proceedings to enforce the terms of this contract, prevailing party shall be entitled to collect its fees and costs from the other party, including attorney's fees.

J. GOVERNING LAW. This Limited Warranty and the attached Agreement shall be governed by and construed in accordance with the laws of the state where such Equipment and/or Labor are supplied by Cache Valley.

K. INTEGRATION. Notwithstanding any other End User, License or Rental Agreements, the Quote, these Terms & Conditions and any purchase order accepting the Quote shall constitute the entire agreement of the parties, shall supersede any and all prior discussions, draft or representations and shall constitute the final agreement of the parties. Such final agreement may only be modified by a subsequent writing, signed by both parties.

L. CONFIDENTIALITY. The business terms stated herein are confidential and are strictly for the use and benefit of CVE and the immediate recipient of the Quote. Under no circumstances are these terms to be "shopped" or otherwise released to or communicated to other contractors or subcontractors without the express written consent of CVE.

PROPOSAL

Building I Board Room - QSYS

Reynolds School District

Revision: 0
Modified: 1/4/2023



Presented By:

Cache Valley Electric Company

12550 SW 68TH AVE,
TIGARD, OREGON 97223
503-431-6600



SCOPE OF WORK

System Description: CVE will provide and install an AV system in the Boardroom for Reynolds SD. The system consists of the following systems:

Processor: The system will be controlled by a QSYS Core610. Operated by a 10" QSC wall mounted touch interface. The video inputs will have typical presets and be fully routable to all three displays.

Video Inputs: The system will have two HDMI user input plates. One wall mounted and one in a floor box. Two ceiling mounted cameras. The cameras will be controlled over the network.

- Basis of design: 1Beyond, Visionary Solutions Duet series AV over IP Encoders.
- Note: requires 2 gang space in floor box or space to mount encoder.

Video Outputs: (1) 110" and (2) 86" commercial grade 4K signage displays

•Basis of Design: LG 110UM5J, 86UR340C9UD, Chief Fusion, Visionary Solutions Duet series AV over IP Decoders

Audio Inputs: 20 wireless gooseneck microphones will be used with a Shure ULX-D system. A Shure antenna combiner and (2) wide band antennas which are not shown on the drawing will be installed. Part numbers: ULXD4Q, ULXD8, UA845UWB, UA864

Audio Processing and Output: AEC will be provided by the Q-SYS Core610 Audio will be fed from the DSP's through a QSYS CX series amplifier to (6) ceiling mounted Extron SF 26CT Speakers. ALS system by Listentech with 4 RF receivers LS-54-216

Headend: A 44U wall floor standing rack will be installed. Included will be a POE network switch and power distribution.

- Basis of Design: ERK-4428LRD, PD-915R, Netgear M4250 or QSYS NS26 series depending on availability.

Video Streaming: Each camera's SDI output will be sent to an SDI to HDMI media converter and captured by an AV Bridge and then sent to a streaming encoder. Laptop provided by owner.

- Basis of Design: Black Magic SDI/HDMI, Vaddio AV Bridge 2x1, Pearl Nano

Horizontal Cabling: CVE will provide and install (2) CAT6 data cables to a wall plate behind the Telecom Room and patch cables at each end.

RESPONSIBILITIES

- CVE will provide and install all low voltage cabling required for the project.
- CVE will provide limited energy permits as required.
- CVE will provide equipment weight and size details for structural backing. Structural backing to be engineered and installed by others
- CVE will provide required licensing for processors and DSPs
- Power at the rack and behind displays to be provided by others
- Floor boxes to be procured and installed by others.
- CVE will warranty the workmanship of the project for 1 year.
- CVE will provide all programming files, as-builts, and equipment details in the closeout documents.
- Reynolds SD will provide the control computer, software, and configuration of the computer.

LONG LEAD ITEMS *(Subject to change)
Shure ULX-D: Estimated delivery June 2023

* Price Includes Accessories

1000 Liberty AV 24-4P-P-L6-EN-BLK

Black Category 6 U/UTP EN Series 23 AWG 4 Pair Unshielded Cable

Unassigned Total

\$438.80

* Price Includes Accessories

- 2 1beyond IVA-CPLT-1B**
1 Beyond Camera Ceiling Plate
- 2 1beyond IV-CAMPTZ-20-SLVR-1B**
1 Beyond PTZ Intelligent Camera, 20x Optical Zoom, Silver
- 1 Chief KITXWXS1U**
Micro-Adjust Wall Mount XX-Large
- 2 Chief XSM1U**
Micro-Adjust Fixed Wall Mount X-Large
- 1 Cve Bulk cable, connectors, support**
Bulk cable, connectors, support
- 1 Cve Programming**
Programming labor
- 1 Cve Shipping Costs**
Shipping Costs From Warehouse
- 3 Extron 60-1310-03**
SF 26CT - SoundField XD 6.5" Two-Way Ceiling Speaker with 8" Composite Back Can and 70/100 V Transformer
- 1 LG Electronics 110UM5J-B**
110 UM5J-B UHD Digital Signage with High Brightness, Built-in Speakers, WiFi & Bluetooth
- 2 LG Electronics 86UR340C9UD**
86" 3840 x 2160 UHD Commercial Lite LED backlit LCD TV - Black (Ashed Blue)
- 1 Listen Tech LS-54-072**
Listen iDSP Prime Level II Stationary RF System (72 MHz)
- 1 Middle Atlantic Products ERK-4428LRD**
44 Space (77"), 25" Deep Stand Alone Rack Less Rear Door, Black Finish
- 2 Middle Atlantic Products PD-915R**
Rackmount Power, 9 Outlet, 15A, Basic Surge Protection
- 1 Netgear M4250-26G4XF-PoE+**
24-Port Gigabit PoE+ Compliant Managed Network Switch with SFP+ (480W)
- 1 Shure UA845UWB**
Five-way active antenna and power distribution system for QLX-D®, ULX®, ULX-D®, SLX®, and BLX® (BLX4R only) receivers. Switchable frequency ranges: 174-216 MHz, 470-960 MHz, 1240-1260 MHz, 1492-1525 MHz, 1785-1805 MHz
- 2 Shure UA864US**
Wall-Mounted Wideband Antenna

* Price Includes Accessories

- 5 **Shure ULXD4Q**
Quad-Channel Digital Wireless Receiver
- 20 **Shure ULXD8**
Gooseneck base transmitter

Board Room Total	\$89,522.84
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QSC

- 1 **Audinate AVIO Analog**
- 1 **Qsc CORE 610**
- 1 **Qsc CX-Q 2K4**
Four-Channel Network Amplifier for the Q-SYS Ecosystem
- 1 **Qsc SLQSE-110-P**
Q-SYS Core 110 Scripting Engine Software License, Perpetual.
- 1 **Q-SYS TSC-101-G3**
High Definition Touch Screen Controller (Black)
- 3 **Visionary Solutions DuetD-2**
Encoder and decoder with Dante/AES67 audio
- 1 **Visionary Solutions DuetE-2**
Encoder and decoder with Dante/AES67 audio
- 4 **Visionary Solutions DuetE-WP-Black**
Encoder and decoder with Dante/AES67 audio

QSC Total	\$23,320.00
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* Price Includes Accessories

- 2 Blackmagic Micro Converter SDI to HDMI 3G**
Micro Converter SDI to HDMI 3G (with Power Supply)
- 1 Epiphan Systems Pearl**
Live production video mixer
- 1 Vaddio AV Bridge 2x1**
Vaddio AV Bridge 2x1 Lecture Capture Device

Streaming Total

\$4,984.56

Project Subtotal:

\$118,266.20

* Price Includes Accessories

PROJECT SUMMARY

Equipment:	\$118,266.20
Labor:	\$19,002.16

Grand Total: \$137,268.36

Client:

Date

Contractor: Cache Valley Electric Company

Date

"The following Terms and Conditions apply to and supplement the CVE Quote, Proposal or Purchase Order (collectively referred to herein as the "Quote") to which it is attached.

A. PRICE/PAYMENT. The Quote represents a cash payment price and is good for (30) days from the Quote date. Credit card orders must add 3%. Unless otherwise specified in the attached Agreement, payment of all amounts due Cache Valley are due when each invoice is rendered. Invoices remaining unpaid after thirty (30) days from the date of the invoice shall bear interest at the rate of one and one-half percent (1.5%) per month. Cache Valley reserves the right to suspend all work if Client's account becomes materially past due. By executing the attached Agreement, Client also agrees to pay ALL costs incurred by Cache Valley to collect the amounts due Cache Valley, including but not limited to: legal fees, costs, in-house attorney costs and fees, collection service costs, etc.

B. RETURNS. All product returns require prior authorization from the manufacturer. A return to manufacturer authorization (RMA) form must be requested, completed, and approved before a return is authorized. All returns must be made within (30) days of receipt. All returned products must be 100% complete including all original manufacturer's boxes with the UPC Code and packing materials, all manuals, blank warranty cards, accessories, and any other documentation included with the original shipment. RMA approval is contingent upon, among other things, the products being 100% complete. Be advised that with returns, restocking fees may apply.

C. SHIPPING. Additional shipping charges may apply unless shipping charges are stated in the Quote as a line item.

D. WARRANTIES

CVE warranties our workmanship for a period of 1 year from substantial completion or first use of systems, whichever comes first. The equipment is covered by the manufacturer's warranty. \$95 per man, per hour will be charged for any services required that are not related to the workmanship or cabling of the installation. A four-hour minimum charge will be required.

E. CREATION OF LIEN. It is expressly understood and agreed by Client that a mechanic's lien in favor of Cache Valley shall be created against the property where the Equipment and/or Labor are installed or provided. Said lien shall take effect immediately upon the installation of such Equipment and/or Labor. Cache Valley agrees that said lien will not be recorded or foreclosed unless Client fails to timely pay for the Labor and Equipment furnished by Cache Valley.

F. OFFER & ACCEPTANCE. The Quote constitutes an offer and may be accepted by executing the authorization in the space provided on the face of the Quote, thereby creating a binding contract. The customer may also accept the offer by issuing a Purchase Order to CVE. By doing so, however, these Terms & Conditions are deemed by customer and shall control the relationship, regardless of the conflicting or different terms and conditions that may accompany the purchase order.

G. SERVICES PERFORMED. All services performed hereunder by CVE shall be performed by competent, licensed individuals and shall be of high quality and consistent with or above industry standards. The services shall be performed on a timely basis and proper management and superintendence shall be in place at all times during the course of performance.

H. INSURANCE. CVE carries Worker's Compensation insurance at required statutory limits; General Liability coverage at \$2 million per occurrence, \$4 million aggregate; Business Auto coverage at \$2 million combined single limit; Professional Liability at \$10 million single limit and Excess Liability at \$25 million. In addition, CVE carries Builder's Risk coverage naming customer as an additional insured, with the risk of loss passing when the materials are installed, and CVE has been paid.

I. FEE & COSTS. In the event of a dispute or the institution of any collection proceedings to enforce the terms of this contract, prevailing party shall be entitled to collect its fees and costs from the other party, including attorney's fees.

J. GOVERNING LAW. This Limited Warranty and the attached Agreement shall be governed by and construed in accordance with the laws of the state where such Equipment and/or Labor are supplied by Cache Valley.

K. INTEGRATION. Notwithstanding any other End User, License or Rental Agreements, the Quote, these Terms & Conditions and any purchase order accepting the Quote shall constitute the entire agreement of the parties, shall supersede any and all prior discussions, draft or representations and shall constitute the final agreement of the parties. Such final agreement may only be modified by a subsequent writing, signed by both parties.

L. CONFIDENTIALITY. The business terms stated herein are confidential and are strictly for the use and benefit of CVE and the immediate recipient of the Quote. Under no circumstances are these terms to be "shopped" or otherwise released to or communicated to other contractors or subcontractors without the express written consent of CVE.



7550 SW Tech Center Drive
Suite 220
Tigard, OR 97223
(971) 205-4242
CCB 72942

December 28, 2022

Reynolds School District #7
1204 NE 201st Ave.
Fairview, OR 97024

Attn: Shelly Bonaduce
Subject: Edgefield Building I-Board Room A/V and Electrical Upgrades
RFP/Project Reference: Section 27 41 16 – Integrated Audio-Video Systems and Equipment

Shelly,

Thank you for the opportunity to provide a proposal for the Integrated Audio-Video Systems and Equipment for the Reynolds School District#7 tenant improvement project located in Troutdale, OR. Following is our scope narrative and pricing as requested.

Please review the information closely and contact us if you have any questions or require any further clarifications regarding what we have and/or have not included.

We truly appreciate the opportunity to bid on this project and look forward to hearing from you in the near future.

Sincerely,

Tony

Tony Fischer RTPM, CTS-D, CTS-I, Network+
AV Estimator/Engineer
Cochran Inc.

Pricing and Scope

Base Proposal

Integrated Audio-Visual Systems and Equipment	\$188,039.00
Pricing Total	TOTAL \$188,039

Scope of Work

Reynolds School District is seeking to retrofit Boardroom 104 located on the Edgefield campus located in Troutdale, OR with various improvements including a complete audiovisual system upgrade. The high level systems requirements have been outlined within the provided bid documentation and RFI question responses Cochran has received from the client’s design team(s) thus far. Based upon this information, Cochran proposes to provide a system with the following equipment and/or features;

- Qty. 1 - 110” diag. flat panel main display shall be wall mounted on the front wall of the Boardroom
- Qty. – 2 - 86” diag. flat panel displays shall be wall mounted on the left hand side wall of the Boardroom (Opposite of the exterior windows)
- Qty. 1 – 45 RU, floor standing equipment rack shall be permanently secured to the floor in the rear of the Boardroom space. The equipment rack shall be used to contain almost all of the AV systems core electronic components.
- Qty. 2 – ceiling mounted PTZ cameras. Cabling from the PTZ cameras shall be routed from each camera location to the floor box location and to the main equipment rack location. Ceiling mounted PTZ cameras shall be controllable with basic from the AV system and from the OFCI rack-mounted PC. The client shall be responsible for provision and maintenance of the
- Qty. 3 – digital video receivers (HDMI) shall be installed, one behind each wall mounted display location
- Qty. 4 – digital video (HDMI) transmitters shall be located at multiple locations within the room, Qty. 1 transmitter shall be located at each ceiling mounted PTZ camera, Qty. 1 shall be located in a floor box provided by others at the clients lectern location, also provided by others, and Qty. 1 shall be located in the rear wall in close proximity to the main equipment rack and the AV system touch panel user control surface.
- Qty. 1 – 7” wall mounted touch panel interface shall be located in the rear wall of the Boardroom, opposite of the main flat panel display.
- Qty. 6 – 6” recessed ceiling speakers shall be distributed throughout the length of the boardroom space.
- Qty. 20 – Wireless microphones, each equipped with a 10” gooseneck style microphone element, shall be provided for use within the boardroom space.
- Qty. 5 – four channel microphone receivers shall be mounted within the main equipment rack to receive the wireless microphone signals.
- Qty. 2 – active antenna distribution amplifiers shall be mounted within the main equipment rack to combine and process the RF signals for each of the wireless microphones. Qty. 2 - antennas shall be mounted on top of the main equipment rack to support the wireless microphone system.

- Qty. 1 – hearing assistance system shall be mounted within the main equipment rack to support up to 50 persons per current American’s with Disability’s (ADA) requirements. Qty. 1 - antenna shall be mounted to the top of the main equipment rack to support the hearing assistance system
- Qty. 1 – audio DSP shall be mounted within the main equipment rack. DSP shall be populated with Qty. 5 - microphone input signal cards to support each of the wireless microphones, Qty. 1 I input card to support program audio signals coming from the video switching system, Qty. 1 - output card to support the system hearing assistance and ceiling speakers systems, Qty. 1 - networked digital audio input output card to support signals coming from and returning to the AV bridge located within the client provided lectern, and Qty. 2 – supplemental DSP processing cards to ensure that the system will be capable of handling all required audio processing functions required in this system.
- Qty. 1 – 6 input, 2 output matrix video switcher shall be mounted within the main equipment rack – video switcher shall be capable of routing the ceiling mounted PTZ camera signals, the floor box mounted HDMI input, and/or the rear wall mounted HDMI to the rooms displays. Due to the capabilities of the specified matrix switcher, signals shall be routable to the main flat panel display and one of the side wall displays simultaneously, while a second, independent signal shall be routable to the second side wall flat panel display.
- Qty. 2 – digital video receivers and Qty. 1 - digital video transmitter shall be mounted within the main equipment rack to facilitate receipt and sending of digital signals to and from outlying devices located within the boardroom space.
- Qty. 3 – rack-mountable horizontal PDU’s shall be mounted with the main equipment rack to provide power to all rack mounted equipment.
- Qty. 1 – OFCI, client managed computer shall be mounted within the main equipment rack on an easily accessible rack shelf style mount to support the AV system as the client deems necessary.
- Qty. 1 – networked control system central processor/server shall be mounted within the main equipment rack to facilitate control of the AV system.
- Qty. 1 – networked control system I/O module shall be mounted within the main equipment rack to facilitate communications to various AV system components located in the system.
- Qty. 1 – HDMI to USB 3.0 bridging device shall be mounted within the owner furnished lectern to facilitate ceiling camera signal switching and conversion to support owner furnished laptop streaming functions from the lectern area. USB cabling shall be routed thru the lectern up to the system user’s laptop location via a pass thru plate (TBD further upon project approval to proceed).
- Qty. 1 – Portable video streaming processing device shall be located on top of the lectern for client use to stream video signals to outside/remote participants.
- Qty. 1 – networked control system I/O module shall be mounted within the lectern to facilitate communications to various AV system components located in the lectern.
- Qty. 2 – HD-SDI to HDMI decoders shall be mounted within the lectern to convert the ceiling mounted PTZ camera signals to HDMI for use by the AV bridging equipment.
- Qty. 1 – OFCI, client managed, POE+ network switch shall be rack-mounted with the main equipment rack for use in support of all AV network device requirements – Client shall provide and maintain all management of this device.
- Qty. 1 – audio amplifier shall be mounted within the main equipment rack to provide suitable signal amplification for each of the ceiling speakers located within the boardroom.

- Pricing is based on the following project documents:
 - Drawings: RSD Boardroom Drawings Bid Set dated 11-18-22 and Reynolds School District TA-700 Edgefield Building I and J-RO provided by clients design team(s) in response to emailed RFI questions.
 - Specifications: Edgefield Bldgs. I and J Boardroom AV and Elec Bid Specs_Final.
 - Addenda: RFI question responses received via email.
- One-Year Warranty from substantial completion on workmanship, manufacturer's warranty applies to Cochran supplied material
- All work during normal business hours
- Permit and Inspection
- Structural engineering stamp for flat panel display mounting locations (specifically for the 110" flat panel location)
- Qty. 1 – Touch panel user interface coordination meeting with Qty. 1 – UI approval document post coordination meeting. Client UI approval required prior to systems programming
- Qty. 1 – Shop drawings set for use in allied trade coordination's prior to install (.PDF)
- Qty. 1 – Records drawings set upon completion of the projects installation (PDF)
- Qty. 1 – Network coordination detail worksheet to assist client's IT staff members with AV/IT system coordination – OFCI Network configuration shall be provided by the client however.

Exclusions

Preconstruction Services

- Engineering and CAD design services
- Electrical design
- Consulting
- Site investigation
- Existing load study
- Plan review for electrical permit

Construction

- Housekeeping pads
- All electrical conduits/ raceways/floor boxes
- ICT bonding termination provisions

Trenching/Site

- Excavation & trenching
- Plating & shoring
- Backfill & compaction
- Patching of existing surfaces, concrete, asphalt, & curbing
- Saw cutting & concrete coring
- Dewatering
- Demolition

Systems

- CCTV system

- Sound system (unless described above)
- Paging system
- Audio/Visual system (unless described above)
- Network system(s) configuration/management
- PTZ camera controls software
- AV Systems third party streaming services
- Security system
- Fire alarm system (new complete system or extension of existing system)

Electrical Distribution

- Additional gear distribution (distribution panel boards, transformers, disconnects, etc.) if required for additional loads

Communication

- Cabling
- Cabling trim
- Equipment racks & cabinets
- Devices & device plates
- Telephone terminal boards
- Field termination
- Testing & commissioning
- Patching & connection to network

Mechanical

- HVAC not shown or listed in inclusions
- Line and low voltage control wiring for mechanical equipment
- Motor starters & equipment disconnects not shown on electrical drawings

Generator

- Containment
- Fencing & bollards
- Fuel
- Exhaust piping

General Conditions

- Existing conditions
- Any and all code upgrades to existing equipment
- Division 17 Work
- Roof penetrations & patching
- Removal or reinstallation of sheetrock for electrical rough-in
- Removal & replacement of ceiling tiles
- Painting & patching of existing surfaces
- Performance & payment bonds
- All utility fees & monthly charges
- Temporary power & lighting
- Items not listed in inclusions
- Dumpster & disposal fees

- Overtime & shift work
- Sales tax & B&O tax, if applicable

Assumptions

- Because the size of the displays were indicated by the design team, Cochran assumes that the client and/or client's design team have already verified that site conditions will allow for Cochran to be able to roll the large format displays, specifically the 110" diagonal display and its lifting equipment, from the delivery vehicle, into the boardroom area of work without having to traverse any stairs or use any elevators to reach the work areas.
- Cochran assumes that the client and/or client's design team have determined that the ceiling height and horizontal spaces of the work area(s) shall be sufficient to allow installation of the 110" flat panel display, as well as the Qty. 2 – 86" displays, in these location while still being able to maintain an industry standard 48" AFF to the bottom of the displays and suitable clearance spaces on all sides to allow for sufficient cooling of the installed displays. Cochran further assumes that any/all obstructions (windows, fire life safety equipment) shall be removed prior to display installation.
- Cochran assumes that the client will provide suitable in wall backing/blocking to support up to 5 times the weight of each flat panel display with its requisite wall mount at each display location or other means of structural support as specified by client's structural engineer(s).
- Based upon information received back from emailed RFI questions, Cochran assumes that there shall be no known interfering wireless microphones being used in close proximity to the proposed systems to be installed.
- Cochran assumes that the cabling routed to the floor box location from both the main equipment rack location and from each ceiling mounted PTZ camera location shall be compliant with the requirements of NEC Article 300.5 (B)
- Cochran assumes that a suitable ICT bonding termination point shall be provided by others within 4 ft. of the rear cable penetration of the main equipment rack. Cochran shall provide bonding of the main equipment rack consistent with NEC Article 640.22 to the provided ICT bonding termination point.

Clarifications

- **The wireless microphone systems manufacturer is indicating that the specified wireless systems to be used on this project currently have a 3 – 6 month back log before being able to ship this equipment (assuming an order was placed today). No other manufacturer was found to have an available suitable replacement therefore, for purposes of estimation, the system specified within the bid documentation were used.**
- **The matrix video systems manufacturer is indicating that the specified video matrix system to be used on this project currently has a 3 – 6 month back log before being able to ship this equipment (assuming an order was placed today). The manufacturer specified in the bid documentation does not have an available suitable replacement therefore, for purposes of estimation, the system specified within the bid documentation was used. Additionally, the specified video switching component does not provide full, independent signal routing capabilities as was indicated as a requirement within an RFI email response, however, in light of the above situation regarding the back ordered status of this device therefore for purposes of estimation, the system specified within the bid documentation was used.**

- **Any and all costs related to Covid-19 work restrictions are excluded unless specifically noted as an inclusion.**
- Cochran, Inc. reserves the right to negotiate specific items of the subcontract if awarded this project.
- Notwithstanding any provision herein to the contrary, in the event that, during the performance of this agreement, the price of raceway, fittings, wire and/or any other necessary commodities significantly increases, through no fault of Cochran, Inc., the price of any materials, components, or goods to be furnished under this agreement shall be equitably adjusted by an amount reasonably necessary to cover any significant price increases. As used herein, a significant price increase shall mean any increase in price exceeding five percent (5%) experienced by Cochran Inc. from the date of the execution of this agreement. Such price increases shall be documented through commercial quotes, invoices, receipts or other such documentation. Where the delivery of materials, components, or goods required under this agreement is delayed, through no fault of Cochran, Inc., as a result of the shortage or unavailability of commodities, raw materials, components and/or products, Cochran Inc. shall not be liable for any additional costs or damages associated with such delay(s).
- Cochran Inc. shall not be held liable for errors or omissions in designs by others, nor inadequacies of materials and equipment specified or supplied by others.
- Cochran Inc. shall not incur cost impacts due to delays associated with the plan review process or electrical permit approval.
- Hard copies of purchase order or contract with all related contract documents shall be issued to Cochran Inc. prior to mobilization
- Anything (verbal or written) expressed or implied elsewhere, which is contrary to these conditions shall be null and void.
- Equipment and materials supplied by Cochran Inc. are warranted only to the extent that the manufacturer warrants the same.
- Idle time incurred by Cochran, Inc.'s employees due to absence of required escorts, clearances, inability to enter the workspace, or other factors beyond our control will be considered a change to the Contract.
- All information supplied by Cochran, Inc. is to be considered confidential and proprietary.
- The proposal is good for 30 days from the date of the proposal.

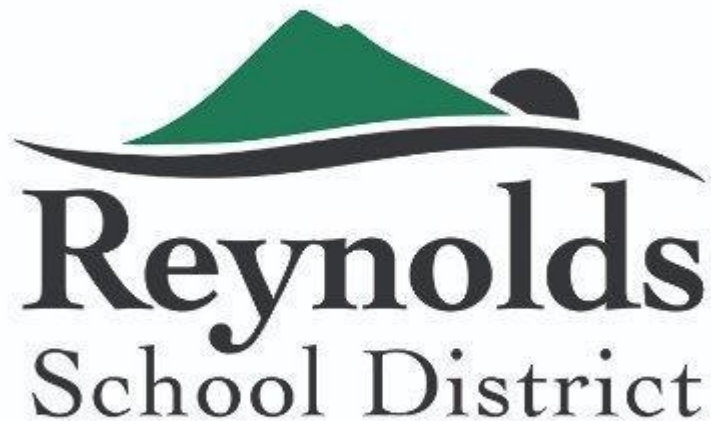
PROPOSAL

Edgefield Buildings Remodel 2022

Reynolds School District

Reynolds High School
1698 SW Cherry Park Rd
Troutdale, OR 97060 United States

Revision: 1
Modified: 1/13/2023



Presented By:

Delta AV

2450 NW Eleven Mile Ave
Gresham, OR 97030 US
503-907-0137
deltaav.com



SCOPE OF WORK

PROJECT SUMMARY

We are pleased to present the following response for the Reynolds School District Edgefield Building “I” & “J” Remodel 2022 project. The proposal is based on the specification section 27 41 16 entitled “Integrated Audio-Video Systems and Equipment”; dated 11/2022 and the Bid Set drawings entitled “Reynolds SD Edgefield Building “I” & “J” Remodel 2022”; dated 11/18/2022. This document will include an estimated cost of the project as a turnkey proposal. Also included in the cost assessment is the line diagram created by Crestron.

We are approaching this as a design build RFP with the bid documents are being used as scope of work direction and to establish a basis of design quality and performance standard for the equipment. We will include a complete bill of materials with line-item pricing for bid review. Note that we have substituted and added some equipment to create a complete working system. In some cases, equipment may have been changed because of known lead time issues.

AV SYSTEMS NARRATIVE:

Delta will provide all materials as called out in the design narrative and shown on the project bid drawing set and specifications. This will include all materials and devices for complete working systems. Not included are conduit, demo, power, or structural support for attached AV devices.

The audio system will include a total of 20 wireless gooseneck microphones for the board, presentation table and for the participants on side of the room. Networked audio processors will be located in the equipment rack. The audio processors will be capable of supporting the processing needed for web conferencing and will also be able to accommodate VoIP phone calls if needed (dial up audio conference calls). Six ceiling speakers will be installed. A hearing-impaired system will be installed with 4 receivers.

The web conferencing system will include two wall mounted PTZ cameras, a camera switching/USB bridge system, and the capability to routed the microphones and camera audio to a laptop connection for use as the Web call host.

The video system will include the 2 cameras, three display monitors, two 85” and one 110” and several laptop input panels.. Any input can be routed to any display. The video source selection will be controlled by the control system and touchpanel.

There will be an equipment rack located in the rear of the room with laminate top and front door for mounting of the head end equipment. This equipment typically does not need to be adjusted.

* Price Includes Accessories

Project Support

Design/ Documentation:

Delta AV will develop the shop drawings as necessary for construction coordination. This will include line diagrams, plan and RCP drawings showing equipment locations, and mounting details for the monitors. Material cut sheets will be submitted for approval.

Provision/Installation:

Delta will provide all materials as noted for a complete, turnkey, operational system. This will include all installation services and materials including devices, mounting materials and programming as specified. Delta will install owner furnished equipment as specified.

Commissioning/Programming/ Testing:

Delta will provide the necessary control programming services for the system. After commissioning, a Delta Representative will demonstrate the system and its complete functionality to for final sign off.

Warranty:

The system carries a one-year, onsite warranty. This warranty will cover all workmanship, materials and devices supplied by Delta AV systems. All manufacturers' warranties will be supported by Delta AV. Warranty will begin at the completion and acceptance of the project or beneficial usage, whichever comes first. No owner furnished equipment is included in the warranty.

Next Steps

Upon receipt of a notice to proceed, Delta AV will commence work on the project. Note however, equipment cannot be ordered without an executed contract or Purchase Order. After the notice to proceed, a project manager will be assigned and engineering on the project commence. During the engineering process, equipment availability will be assessed, and some devices may be substituted with similar performing devices to lessen lead time. At this point the project timeline will be established and the project will be scheduled.

The last several years have seen unprecedented supply chain issues. We have worked hard on every project to mitigate these issues through intelligent substitution of originally specified equipment with similar performing devices with shorter lead times. While not every device has a simple easily available substitution, we have had success in shortening untenable to not perfect, but manageable lead times. Based on what we see in this project, and our experience with purchasing the devices we have developed a high-level tentative schedule:

- Bids Due - Jan 6, 2023
- 1 Contract Award – Jan 20, 2023
- 2 Delta Engineering – Jan 23 – Feb 27
 - Material submittals - Feb 20

* Price Includes Accessories

1 Drawing submittals – Feb 27

• Receipt of reviewed Submittals – March 13

1 Procurement March 13 – July 10th

2 Installation - July 17 – July 31

3 Training & Turnover – August 1 -4

Notes & Conditions:

1. No electrical 110 VAC or conduit work to support the AV System is included in the price quoted.
2. Any owner network drops needed will be installed by others.
3. No carpentry, painting, drywall, or patching work is included.
4. Quote is good for 60 days.
5. Terms are net 30.
6. Pricing is based on single mobilization for installation. Re-mobilization required due to equipment delivery or availability delays, owner/project delays, changes in scope of work, or space availability may require a change order.
7. No bonding costs are included.
8. An assistive Listening System is included in the proposed price.
9. It is assumed that the floor boxes are provided and installed by others.
10. Prevailing wage is included in proposed price.

* Price Includes Accessories

2	1beyond IV-CAMPTZ-20-SLVR-1B 1 Beyond PTZ Intelligent Camera, 20x Optical Zoom, Silver	\$4,990.00
1	Biamp Systems TesiraFORTE DAN CI 12 X 8 Digital Audio Server With Acoustic Echo Cancellation	\$3,071.43
1	Biamp Systems TesiraFORTE DAN VT Digital Audio Server, 12 Analog Input, 8 Analog Output, Include Acoustic Echo Cancellation (AEC) Technology On All 12 Input	\$3,357.14
2	C2G 28106 2M USB 2.0 A Male To A Male Cable - Black (6.6Ft)	\$8.23
14	C2G 56783 6Ft High Speed HDMI Cable With Ethernet For Chromebooks, Laptops, And TVs	\$112.00
1	Chief KITXWXSM1U Micro-Adjust Wall Mount XX-Large	\$1,241.72
3	Chief LSM1U Large Thinstall Fixed Wall Display Mount For Dell W5001C Flat Panel TV, Black	\$662.01
2	Chief TS525TU Large Thinstall Dual Swing Arm Wall Mount	\$1,327.20
1	Crestron Electronics AMP-X300 X Series Amplifier	\$628.57
1	Crestron Electronics HD-PS622 8x2 4K60 4:4:4 HDR Presentation System	\$3,771.43
3	Crestron Electronics HD-RX-4KZ-101 DM Lite 4K60 4:4:4 Receiver for HDMI Signal Extension over CATx Cable	\$857.14
3	Crestron Electronics HD-RXC-4KZ-101-1G-B DM Lite 4K60 4:4:4 Receiver for HDMI, RS-232, and IR Signal Extension over CATx Cable, Wall Plate, Black	\$1,157.14
3	Crestron Electronics HD-TX-4KZ-101-1G-B DM Lite 4K60 4:4:4 Transmitter for HDMI Signal Extension over CATx Cable, Wall Plate, Black	\$964.29
2	Crestron Electronics HD-TX-4KZ-211-2G-W DM Lite 4K60 4:4:4 Transmitter and 2x1 Auto-Switcher for HDMI and USB-C DisplayPort Signal Extension over CATx Cable, Wall Plate, White	\$1,571.43
1	Crestron Electronics HD-TXC-4KZ-101-1G-B DM Lite 4K60 4:4:4 Transmitter for HDMI, RS-232, and IR Signal Extension over CATx Cable, Wall Plate, Black	\$385.71

* Price Includes Accessories

6	Crestron Electronics SAROS ICI6T-W-T-EACH Saros Integrator 6.5" 2-Way In-Ceiling Speaker, White Textured, Single	\$711.43
1	Crestron Electronics TSW-1070-W-S 10.1" Wall Mount Touch Screen, White Smooth	\$2,200.00
1	Crestron Electronics VC-4-PC-3 Computer with Crestron Virtual Control Server Software	\$2,142.86
1	Delta AV Cable Package	\$307.69
2	LG Commercial 86UL3J-B 86" 3840x2160 UHD LED Ba	\$8,458.46
1	LG Electronics 110UM5J-B 110 UM5J-B UHD Digital Signage with High Brightness, Built-in Speakers, WiFi & Bluetooth	\$27,860.00
1	Listen Technologies LS-90-01 IR transmitter/radiator kit with (2) LR-4200-IR receiver, charger, accessory	\$1,162.86
1	Magewell USB Capture SDI Plus One Channel USB 3.0 to SDI Video Capture Dongle	\$422.35
1	Marshall Electronics VMV-402-SH 4-Input 3G SDI Switcher with Quad Mode and Ethernet Control	\$971.43
1	Middle Atlantic PD-920R Rackmount Power, 9 Outlet, 20A	\$292.86
1	Middle Atlantic WRK-24MDK WRK-24SA-32 W/PLEXIDR.&LA	\$2,482.86
1	Misc Antenna Materials	\$192.31
1	Misc Parts - Rack Materials Rack Materials	\$266.67
20	Shure MX415/C Shure microflex 15" cardioid gooseneck microphone	\$7,353.85
20	Shure SB900B Rechargeable Lithium-Ion Battery	\$2,461.54
1	Shure SBC450 4-Bay Networked Docking Station for BN & GN, Power Supply Not Included	\$755.38
2	Shure SBC850 8-Bay networked docking station	\$2,283.08
5	Shure ULXD4Q=-G50 Quad Digital Wireless Receiver with internal power supply, 1/2 Wave Antenna and Rack Mounting Hardware	\$29,885.00

* Price Includes Accessories

20 Shure ULXD8=-G50

\$13,323.08

Wireless gooseneck microphone base for ULXD and QLXD. Includes AA Alkaline Batteries

Equipment:	\$127,639.15
Labor Total:	\$52,345.31

27 41 16 Total **\$179,984.46**

Equipment Subtotal:	\$127,639.15
Labor Total Subtotal:	\$52,345.31

Project Subtotal: **\$179,984.46**

* Price Includes Accessories

PROJECT SUMMARY

Equipment:	\$127,639.15
Labor Total:	\$52,345.31

Grand Total: **\$179,984.46**

Client:

Date

January 13, 2023

Contractor: **Delta AV**
26-923CLE | CCB 113213 | WA UBI 601-693-552-001

Date

Term and Conditions

Signature above constitutes an acceptance of the noted scope and pricing. Additionally, a contract or purchase order referencing this document will be required to proceed.

To: Board of Directors

From: Christopher Ortiz, Deputy Superintendent

Prepared by: Hank Bauer, Administrative Analyst

Subject: First Student Transportation Services

Policy: [Transportation Services – EEA](#)

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

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

Summary:

As a result of the COVID-19 pandemic and extreme Bus Driver staffing shortages, the Division of Operations sought out, and is pending approval for ESSER funding to engage in a contract with First Student Transportation Services for an additional five (5) bus drivers.

Previous Board Action:

Not Applicable

Background:

Reynolds School District Transportation Services had 91 full-time bus drivers prior to March 2020, at the beginning of the COVID-19 pandemic. Current staffing of bus drivers is 60. This has impacted the ability for Transportation Services to maintain on-time daily routes at each school. The department is severely impacted during high times of absences including during the ongoing spread of COVID-19 and other respiratory related illnesses. In order to help offset the current low staffing of bus drivers, the District would engage in a contract with First Student for additional drivers. The ESSER funding being approved would include the remainder of school year 2022-23, summer school 2023, and all of school year 2023-24.

Financial Implications:

The total estimated cost of First Student transportation services for five (5) additional bus drivers is \$965,000.00. These projects are all funded by ESSER.

The cost for the remainder of school year 2022-23 is \$240,000.00.

The cost for summer 2023 is \$60,000.00.

The cost for school year 2023-24 is \$665,000.00. This figure represents a 25% increase above the quoted rates for school year 2022-23.

Alternatives:

Bus routes will continue to run late based on the extreme bus driver shortage and Transportation Services staff will be subbing daily for unexpected driver absences.

Staff Recommendation:

Staff recommends that the Board approves the expenditures for the First Student Transportation Services contract to provide five (5) additional bus drivers that helps alleviate the current driver shortage within Reynolds School District due to COVID-19.

Motion:

- A. Motion Made by Board Member:
 - a. I move that the Board approves the expenditures for the First Student Transportation Services contract to provide five (5) additional bus drivers that helps alleviate the current driver shortage within Reynolds School District.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote

SCHOOL BUS TRANSPORTATION SERVICES AGREEMENT

THIS AGREEMENT is made and entered into as of the 1st day of January, 2023, by and between Reynolds School District, with principal offices at 1204 NE 201st Ave, Fairview, Oregon, 97024, (hereinafter called "District"), and First Student, Inc., with its national headquarters at 600 Vine Street, Suite 1400, Cincinnati, Ohio 45202-5755 and local business offices for purposes of this Agreement located at 201 NE Park Plaza Drive, Suite 246, Vancouver, WA 98684, (hereinafter called "Contractor").

WITNESSETH

WHEREAS, District has selected Contractor to provide the pupil transportation services described herein; and

WHEREAS, Contractor desires to provide such transportation services,

NOW, THEREFORE, in consideration of the covenants hereinafter contained, the parties agree as follows:

SECTION 1: TERM

The term of this Agreement shall commence January 1st, 2023 and shall continue through June 30, 2023. This Agreement may be extended by mutual written agreement in one (1) year increments, the negotiation process for each extension including the negotiation of new economic terms, to occur on or before June 1st of the preceding school year. For purposes of this Agreement, the term "Contract Year" shall mean each one-year period commencing on July 1st during the term of this Agreement.

SECTION 2: SCOPE OF SERVICES REQUIRED

- 2.1 Contractor shall, during the term of this Agreement, supply certified school bus drivers (hereinafter called "Drivers") as able to fulfill District's needs for transportation services, to cover morning (AM) and afternoon (PM) Home-To-School routes. Anything outside of this scope would be subject to agreement between the District and Contractor and will be billed at the excess hourly rate as set forth in Exhibit A. Dry Runs or any related preparatory work will be billed as a working day. Contractor Drivers will utilize District vehicles for performing this work.
- 2.2 Contractor and District will work together to determine what the needs and availability are for the duration of the 2022/2023 school year.

- 2.3 If the District requires more than the initial allotment, the Contractor will provide the requested amount if available. The intent will be that any driver provided by the Contractor will provide services outlined in this agreement for the remainder of the school year once added unless otherwise stated at the time of assignment.
- 2.4 Contractor may swap out Drivers as needed should a reason occur as to why a Driver could not continue. Contractor will provide a spare Driver if an assigned Driver cannot report for their assigned route.

SECTION 3: COMPENSATION AND BILLING

- 3.1 In consideration for services rendered hereunder, Customer shall pay to Contractor all undisputed sums due and owing in accordance with the rates set forth in Exhibit A, as may be adjusted from time to time as provided herein.

Contractor will submit to Customer a monthly statement of its services rendered during the prior month period. After verification of the statement, Customer shall pay the full amount due to Contractor on or before the 10th business day following the date on which the statement has been submitted.

In the event that customer fails to make a payment on any sums due hereunder, and such sums remain unpaid for 30 days following receipt of the invoice by Customer, Contractor shall be entitled to: a) charge interest on unpaid amounts at the rate of 1.5% per month or the maximum statutory amount, whichever is greater; and/or b) terminate service under this Agreement until all amounts due have been paid in full. In the event of repeated delinquency by Customer, Contractor shall have the right to request a deposit or payment bond from Customer before resuming service. Contractor shall be entitled to, without limitation, court costs, litigation expenses and attorneys' fees incurred in any attempt to collect unpaid amounts due under this Agreement.

In the event that any statement amount is disputed by Customer, Customer shall deliver written notice specifying the disputed amount to Contractor within 5 days of receipt of the statement by Customer. In the absence of Customer timely providing said written notice, Customer waives any right to dispute said statement in the future. Customer shall pay all amounts not disputed to Contractor on or before the 10th business day following the date on which the statement has been submitted.

SECTION 4: ESCALATION

- 4.1 In the event of unusual circumstances, such as changes in state or federal taxes, laws or specifications, increased insurance or surety premiums or any other condition which causes any of Contractor's operating costs hereunder to increase at a rate in excess of any negotiated escalation, then the parties shall determine a reasonable and just amount to cover such increase, and rates of Contractor compensation set forth in Exhibit A shall be adjusted to reflect such increase.

SECTION 5: FUEL

- 5.1 The cost of fuel to shuttle drivers to/from the Contractor's lot is not included in the daily rate set for in Exhibit A. The Contractor's Driver's will fuel shuttle vehicles at the District's site or fuel will be billed to the District at cost.

SECTION 6: ROUTES AND SCHEDULES

- 6.1 District shall be primarily responsible for planning all routes, stops and schedules. District shall furnish Contractor a complete route map three (3) business days before the anticipated start date. Contractor's driver will perform a dry run which will be charged as a normal route for any and all changes to the route(s).
- 6.2 District shall furnish Contractor with a list of student names and addresses, from which District will construct a complete route map on or before the first day of enrollment of each school year. Contractor shall use the route information provided by District to pick up and drop off students for each stop. District shall inform parents and families of these times.
- 6.3 District reserves the right to establish the routes and schedules to be followed and to make changes therein from time to time. District shall notify Contractor whenever changes are necessary in routes or time schedules, and Contractor shall make a reasonable effort to adjust its operations to incorporate such changes within three (3) business days after notice is received from District. In the event District changes routes or schedules once service has begun or been published, District will assist in republication of changes or other notification to those patrons whose service has been changed. Contractor shall consult with District as to stops or portions of routes that Contractor considers to be a safety concern due to traffic patterns or configurations. In the event any stop or portion of a route remains unchanged by District after such discussions, and Contractor believes such stop or route presents an unacceptable safety risk to Contractor's property or students, Contractor may reject the stop or route portion and provide District with alternative designations by written notice.

SECTION 7: RECORDS AND REPORTS

- 7.1 Contractor shall provide within 45 business days of any request, those reports and records which may be reasonably requested by District pertaining to students, routes, stops, mileage audits and other information having to do with daily operations. In reviewing Contractor's records, District shall protect the confidentiality of Contractor's proprietary or confidential information included in the data provided.
- 7.2 Contractor shall maintain such records and submit such reports, as are deemed necessary by District and as negotiated between Contractor and District from time to time. All reports required by District shall be submitted on forms mutually agreed upon by both parties. Contractor will not be responsible for filing on behalf of District

any state or regulatory reports concerning ridership or reimbursement.

- 7.3 Contractor shall immediately notify the Superintendent of Schools, or his or her designated representative, by telephone and confirmed as soon as practicable in writing, of the occurrence of any incident involving student riders, or a traffic violation or accident reportable by law that involves a vehicle with passengers that is being used to provide transportation services pursuant to this Agreement. Written notification shall contain a full and complete statement of all relative facts including police case number when available.

SECTION 8: INDEMNIFICATION

- 8.1 Contractor agrees to indemnify, hold harmless and defend District, its governing board, officers, employees and agents from and against every claim or demand which may be made by any person, firm, or corporation, or any other entity arising from or caused by Contractor's gross negligence in the performance of this Agreement, except to the extent that such claim or demand arises from or is caused by the negligence or willful misconduct of District, its agents or employees, student-upon-student violence; routing; or Contractor's good faith adherence to District's policies, procedures, directives.

SECTION 9: INSURANCE

- 9.1 Contractor shall, at its expense, procure and keep in force during the entire term of this Agreement for claims arising under this Agreement, General Liability and Automobile Liability Insurance to protect Contractor, its drivers and other personnel. Contractor shall provide General Liability limits of not less than \$10,000,000.00 each occurrence and aggregate bodily injury and property damage and \$10,000,000.00 Personal Injury each occurrence and aggregate; Automobile Liability limits of not less than \$10,000,000.00 combined single limit for bodily injury and damage to property for all owned, hired and non-owned autos; Upon request, Contractor agrees to provide to District proof of insurance evidencing such coverage and designating District as an additional insured as its interest may appear for both the General and Automobile Liability programs, such proof of insurance to be provided by July 1st of each Contract Year, or on renewal of such policies. All insurance policies shall provide that no coverage shall be canceled except by thirty (30) days' written notice to Contractor and District. Insurer shall maintain a minimum A.M. Best's & Company rating of A or Contractor shall obtain insurance from a company mutually agreed upon between Contractor and District. Upon request, Contractor shall provide District with proof of insurance as evidence of having statutory workers' compensation coverage at levels and in forms required by the laws in which Contractor shall operate for this Agreement.
- 9.2 District will, at its own expense, procure and keep in force general liability insurance as is customary in the business and at limits of not less than \$2,000,000.00.

SECTION 10: FORCE MAJEURE

- 10.1 In the event Contractor is unable to provide the transportation services as specified in this Agreement because of any act of God, civil disturbance, fire, riot, war, terrorism, picketing, strike, labor dispute, labor shortages, governmental action or any other condition or cause beyond Contractor's control, District shall excuse Contractor from performance under this Agreement.

SECTION 11: SCHOOL CLOSINGS OR CHANGES IN SCHEDULE

- 11.1 Whenever (a) inclement weather or impassability of roads occurs, (b) school is canceled or delayed, (c) the school day is scheduled for other than regular start or end times, or (d) school is dismissed early for any reason, District shall notify Contractor not later than 5:00 a.m. on the day of such cancellation or delay or not later than two (2) hours before early dismissal or the cancellation of Supplemental Transportation. District shall pay Contractor half the daily rate per bus in cases of late notification under (2) hours or drivers reporting to work without notification of dismissal or cancellation.
- 11.2 Notwithstanding the foregoing, in the event of circumstances in the operation of any school which necessitate early dismissal for student health or safety reasons, the Contractor and District shall cooperate to facilitate orderly transportation of students in the most efficient manner possible considering the circumstances presented.

SECTION 12: SAFETY PROGRAM

- 12.1 Contractor shall be responsible for implementing, maintaining, and reviewing annually a comprehensive pupil transportation safety program.
- 12.2 Contractor's employees shall not be required to perform any medical functions for passengers.

SECTION 13: MANAGEMENT PERSONNEL

- 13.1 Contractor shall employ management personnel who shall be responsible for the efficient operation of the transportation services furnished hereunder and who shall be Contractor's liaison to District. Contractor will designate a crisis management contact person for emergency contact with District. Prior to the start of the school year, Contractor shall inform District of the name(s), contact telephone number(s) and address(es) of such management personnel.
- 13.2 District shall employ management personnel who shall be responsible for coordination of the student transportation requirements of District to be furnished under this Agreement and who shall be District's liaison to Contractor. District will designate a crisis management contact person for emergency contact with Contractor. Prior to the start of the school year, District shall inform Contractor of the name(s), contact telephone number(s) and address(es) of such management personnel.

SECTION 14: OPERATIONS PERSONNEL/DRIVERS

- 14.1 Contractor shall employ a sufficient number of qualified drivers and support personnel to assure District of continuous, reliable, safe, and on time service as stated in the Section 2: Scope of Services Required.
- 14.2 District agrees to not hire Contractor's drivers for a period of one year after the employee's employment with First Student has ended. The District may hire a driver employed by First Student within a year of employment after the District agrees to pay \$18,000 to the Contractor. This payment must be paid to the Contractor within 10 days of the District hiring the Contractor's Driver.
- 14.3 Contractor shall take reasonable steps to prevent its employees from exposing any pupil to impropriety of word or conduct. Contractor shall not knowingly permit its drivers to smoke on the bus, to drink any intoxicating beverage, or to be under the influence of drugs or alcohol while operating any bus.
- 14.4 Contractor shall be responsible for hiring and discharging personnel employed by Contractor to perform its obligations hereunder. However, District shall have the right to request Contractor to remove from service to District any employee who, in District's sole discretion, is deemed unsuitable for the performance of transportation services for District; provided that District shall make such request in writing, state the reasons therefore and include any supporting documentation, and provided further that such request does not violate applicable local, state or federal laws, rules or regulations. To the extent permitted by law, District shall indemnify, defend, and hold Contractor harmless from and against all claims, expenses, or liabilities by or to a removed Contractor employee arising from the removal of that employee based on the District's request unless the removal is required by Oregon's child abuse and/or sexual conduct law.
- 14.5 Contractor shall provide qualified Drivers licensed in accordance applicable laws and the rules and regulations of District. Not less than sixty (60) days prior to the start of any school year, District shall advise Contractor of District's requirements for training or qualification for drivers or driver/trainers. Any training that is outside of the normal training that the Contractor provides will be billed to the District using the excess hourly rate set forth in Exhibit A. Contractor will, to the extent such requirements do not conflict with state or federal laws, implement such requirements into its hiring and training programs for drivers servicing District's students. Contractor agrees that each driver shall:
 - 14.5.1 Possess a valid license or permit issued by this State authorizing such person to operate a school bus.
 - 14.5.2 Be certified by a duly licensed medical practitioner as medically qualified and free of medical or physical conditions, which, absent reasonable accommodation, would limit safe operation of a school bus. The physical examination shall be conducted prior to employment and periodically thereafter.

- 14.5.3 Possess a satisfactory driving record and criminal history record, after review of such records prior to employment and periodically thereafter to the extent permitted or available by law.
- 14.5.4 Prior to employment and from time-to-time thereafter, to the extent permitted by law, undergo such tests as may reveal, within a reasonable degree of medical or scientific certainty, the presence or absence of drugs or controlled substances in the body and such tests as may clinically reveal alcoholism or alcohol abuse. Negative findings for such tests shall be a condition of employment.
- 14.5.5 Meet any other criteria required by law or by District's policies, rules or regulations, including the training and exclusion requirements of Oregon's child abuse and/or sexual conduct law.

SECTION 15: TRAINING REQUIREMENTS

- 15.1 Contractor shall provide thorough instruction to drivers in compliance with state and federal safety and operations guidelines and regulations. The District shall have the right to review course content.
- 15.2 Prior to the start of the school year, Contractor may provide time at one of its driver orientation sessions so that District administrators may address drivers assigned to work under this Agreement on matters relating to the expectations for student conduct and to familiarize drivers with members of the school administration. Such orientation will be at a time and place mutually agreed upon by Contractor and District. District may not distribute materials to drivers without Contractor approval.

SECTION 16: PUPIL DISCIPLINE/VANDALISM

- 16.1 The ultimate responsibility and authority to suspend or expel any pupil from transportation services hereunder shall rest with District. Contractor's drivers are responsible only for such discipline as is required to properly and safely operate District's buses. Each driver shall handle all disciplinary matters in strict accordance with District policy. In no case will a driver eject a pupil from a bus for misbehavior except in the event of an extreme emergency endangering the safety of other pupils or driver and then only after radio notice to Contractor's terminal and to the pupil's building or school principal. In all cases of disciplinary ejection, the bus shall remain at the approximate area of student discharge until authorities arrive on site and authorize it to proceed on route. All discipline problems shall be reported in writing by the next school day following completion of the route. The District and Contractor will, in the event Contractor determines that a pupil poses a danger to himself/herself or other passengers, cooperate to provide a safe transportation environment prior to Contractor being required to transport such pupil. Further procedures and regulations for the administration of discipline shall be established cooperatively between District and Contractor.

SECTION 17: ASSIGNMENT

- 17.1 This Agreement shall not be assigned by the parties hereto, without the written consent of District, which consent shall not be unreasonably withheld or delayed. However, Contractor may assign this Agreement if the assignment is made to a parent, subsidiary, related or affiliated company.

SECTION 18: TERMINATION

- 18.1 If either party violates any of the covenants or duties imposed upon it by this Agreement, such violation shall entitle the other party to terminate this Agreement in accordance with the following procedure: The non-defaulting party shall give the offending party thirty (30) days' written notice of default and the opportunity to remedy the violation or take steps to remedy the violation. If at the end of such 30-day default notice period, the party notified has not remedied the purported violation or taken steps to do so, the non-defaulting party may terminate this Agreement as follows: within ten (10) business days following the last day of the 30-day default notice period, the non-defaulting party shall give the defaulting party not less than (fifteen) 15 business days' notice of termination. If the non-defaulting party does not provide the notice of termination within ten (10) business days, the default notice shall be deemed rescinded.
- 18.1 District has the ability to cancel this Agreement effective at the end of any Contract Year on the failure of the state legislature or other applicable governmental entity to provide adequate funding to allow District to provide transportation services to students within District. In the event District shall elect to terminate this Agreement due to state legislative funding deficiencies, District shall give written notice to Contractor on or before April 1st prior to the end of any Contract Year for services to be rendered in the following Contract Year.
- 19.1 Either party may terminate this Agreement for convenience upon not less than sixty (60) days prior written notice to the other party. In the event that the District does not receive the required state funding to fund the program, the District may issue a Thirty (30) day notice to cancel the contract. The District will be required to pay for all services that have been performed by the Contractor.

SECTION 20: SURVIVAL

- 20.1 The mutual obligations described in Compensation and Billing, and Indemnification hereof shall survive the termination or expiration of the Agreement.

SECTION 21: STATUS OF CONTRACTOR

- 21.1 In the interpretation of this Agreement and the relations between Contractor and District, Contractor shall be construed as being an independent contractor employed to provide transportation services only. Neither Contractor nor any of its employees

shall be held or deemed in any way to be an agent, employee or official of District. Contractor shall be responsible for and hold District harmless from any liability for unemployment taxes or contributions, payroll taxes or other federal or state employment taxes.

SECTION 22: SEVERABILITY

22.1 In the event any provision specified herein is held or determined by a court of competent jurisdiction to be illegal, void or in contravention of any applicable law, the remainder of the Agreement shall remain in full force and effect.

SECTION 23: EXTENSION AND MODIFICATION

23.1 Contractor and District may extend or otherwise modify the terms of this Agreement in whole or in part as circumstances may justify by mutual written agreement executed by the duly authorized representatives of the parties.

SECTION 24: NOTICE TO PARTIES

24.1 All notices to be given by the parties to this Agreement shall be in writing and served by depositing same in the United States mail, postage prepaid, registered or certified mail.

Notices to District shall be addressed to:

1204 NE 201st Ave, Fairview, Oregon, 97024

Notices to Contractor shall be addressed to:

201 NE Park Plaza Drive, Suite 246,

Vancouver, WA 98684

With a copy to:

FirstGroup America
600 Vine Street, Suite 1400
Cincinnati, OH 45202
Attention: General Counsel

24.2 District or Contractor may change its address of record for receipt of official notice by giving the other written notice of such change and any necessary mailing instructions.

SECTION 25: ENTIRE AGREEMENT

25.1 This Agreement sets forth the entire agreement between District and Contractor concerning the subject matter hereof. There are no representations, either oral or written, between District and Contractor other than those contained in this Agreement.

SECTION 26: COMPLIANCE WITH THE LAW

26.1 Notwithstanding any contrary provision in this Agreement, Contractor shall comply with federal, state and local laws, rules and regulations in providing transportation services described herein.

SECTION 27: DISPUTE RESOLUTION

27.1 The parties shall negotiate in good faith in an attempt to resolve any dispute that may arise under this Agreement. Disputes that cannot be resolved by negotiation shall be submitted to mediation using a mutually agreed upon mediator. In the absence of an agreement on a mediator, each party shall select a temporary mediator and those mediators shall jointly select the permanent mediator. If mediation is not successful, the parties may pursue their remedies as they choose. Nothing in this Agreement shall be deemed to prevent the parties from agreeing in the future to submit a dispute to arbitration.

SECTION 28: PLACE OF CONTRACT/CONTROLLING LAW

28.1 This Agreement shall be governed by the laws of the State of Oregon, without regard to conflicts of law principles. All references in this Agreement to the "state" shall mean the State of Oregon. All regulations, laws and requirements of the state shall mean the regulations, laws or requirements of the State of Oregon. The parties agree that any action instituted against either party to this Agreement shall be commenced in Multnomah County, Oregon or the United States District Court for the District of Oregon.

SECTION 29: AUTHORITY

29.1 Both parties warrant that they are properly authorized to enter into this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed the Agreement the day and year first hereinabove written.

First Student, Inc.

District

By: _____
Title:

By: _____
Title:

Attest:

Attest:

By: _____
Title:

By: _____
Title:

EXHIBIT A

REYNOLDS SCHOOL DISTRICT Temporary Transportation Rates January 1, 2023 thru June 30, 2023	
	22-23
Home-To-School (per driver/day)	
Dedicated Driver	
8 Hour Base Rate	\$600.00
Excess Rate per Hour	\$85.00

**** Note**** Drivers hours are calculated from when the driver signs in and signs out at the Contractors terminal for each portion of the work being completed.



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

To: Board of Directors
From: Ana Gonzalez Muñoz, Board Chair
Prepared by: Kaylie Jeffries, Executive Assistant to the Superintendent
Subject: Board Reports and Discussion

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

Date: February 22, 2023

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

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

Summary:

- a. Individual Board Member Reports or Announcements
- b. Upcoming Board Meetings
 - i. Board Work Session: March 8, 2023
 - ii. Board Business Meeting: March 22, 2023
- c. Budget Committee Vacancies: Positions 8, 10, 12,13, and 14
 - i. The application can be found on the Budget Committee page of the RSD website.
 - ii. Interviews will take place at the March 8, 2023 Work Session
- d. Board Discussion

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

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

Connection to School Board Core Beliefs and Commitments

Safety Equity Instructional Practice Organizational Culture

Strategic Plan Goal Topic 3: Student and Staff Wellness

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

Adjournment

