



2024-25 Board of Directors

Board Chair, Erin Cramer **Board Vice-Chair**, Mackenzie Strawn

Board Members: Mike Wagner, Laura Wipper, Mark Henderson, Coral Ford & Alisha Oliver

Student Representatives to the Board, Lucas Joyce & Haley Butenschoen

Superintendent, Lee W. Loving

Director of Business & Fiscal Services, Rhonda Allen

Director of Human Resources, Danielle Blackwell

Director of Teaching & Learning, Nicole Duncan

Director of Special Programs, Melissa Glover

Director of Nutrition Services, John Barnes

Director of Safety, Security, and Health Services, Gary Rychard

Director of Facilities, Dave Parsons

Superintendent/School Board Executive Assistant, Tonia Whisman

Regular Session

Thursday, January 18, 2024 ~ 6:00 PM

Stayton Middle School Cafeteria

1021 Shaff Road

Stayton, OR 97383

<https://youtube.com/live/YKf8dFYXkqg?feature=share>

1. CALL REGULAR SESSION TO ORDER

(5 minutes, *6:00-6:05)

***all times listed are estimated**

The Regular Session of the North Santiam School District's Board of Directors is called to order at 6:00 pm. It is an open meeting of the Board and the public is allowed to observe in-person and via livestream on YouTube. On the agenda is a place for public comment. Those attending in-person that wish to address the Board during this time must complete an Intent to Submit Public Comment form available near the room entrance prior to this point in the agenda. Those attending virtually must have registered online prior to 12:00 pm in order to receive the Zoom meeting link.

Speakers may offer objective criticism of school operations and programs; however, the law prohibits the Board from hearing complaints regarding any personally identifiable District staff member. The Board asks anyone wishing to communicate a complaint of this nature to follow the proper administrative process in Board policy KL (Public Complaints). This information is available near the room entrance and on the District website.

ACKNOWLEDGEMENT OF BOARD MEMBERS PRESENT: Erin Cramer

PLEDGE OF ALLEGIANCE: Erin Cramer

2. AGENDA APPROVAL

Changes to the agenda after posting on January 12, 2024 will be acknowledged:

Added Attachments-

*8.3-December 2023 Financial Report PPT

RECOMMENDED MOTION-AGENDA APPROVAL

I move that the Board approve the agenda as modified.

3. SPOTLIGHT

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

3.1. School Board Recognition Month

(6:05-6:10)

Supt. Loving will announce that January is School Board Recognition Month and will acknowledge each member's service to the district.

Laura Wipper - serving since 2005

Mike Wagner - serving since 2007

Alisha Oliver - serving since 2017

Erin Cramer - serving since 2019

Mark Henderson - serving since 2021

Coral Ford - serving since 2021

Mackenzie Strawn - serving since 2021

Student Reps. Benjamin Perez & Lucas Joyce - 2023-24

3.2. School Spotlight: Stayton Intermediate/Middle

(6:10-6:40)

SIMS Board Spotlight 2024

8

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4. STUDENT BUSINESS: Benjamin Perez/Lucas Joyce

(6:40-6:50)

This standing agenda item is for monthly reports from the NSSD Student Reps. to the Board and for other requests/reports from students.

5. SUPERINTENDENT'S REPORT: Lee W. Loving

(6:50-7:00)

This standing agenda item is for the Board to receive a monthly report from the Superintendent.

6. TEACHING & LEARNING REPORT: Nicole Duncan

(7:00-7:10)

This standing agenda item is for the Board to receive regular reports from the Director of Teaching & Learning regarding the Student Success Act, Curriculum, Instruction, Professional Development, Grants and other topics relating to student services. This month's report includes a request for the board to approve the district's Early Literacy Grant application. This is required by ODE in order for the application to be deemed complete.

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RECOMMENDED MOTION: EARLY LITERACY GRANT

I move that the Board approves the NSSD Early Literacy Success School District Grant and Budget as presented.

ISST Board Report January 2024.docx	21
NSSD ELSSDG Presentation	25
23-25 Early Literacy Grant Budget	34

7. SPECIAL PROGRAMS REPORT: Jeri Harbison-Jones, Interim Director **36**
(7:10-7:20)

The Special Programs Director will present the annual report.	
2023-24 Special Programs Board Report	36

8. BUSINESS & FISCAL SERVICES REPORT: Rhonda Allen
(7:20-7:30)

This standing agenda item is for the Board to receive the monthly financial report from the Director of Business & Fiscal Services and other information relating to that department.

8.1. 2022-23 Audit Report	41
NSSD_ACCUITY BOARD_REPORT_06302023	41
NSSD 2022-23 FINANCIAL AUDIT REPORT	67

8.2. 2024-25 Budget Committee Calendar (proposed)	175
Budget Calendar 2024.25	175

8.3. December 2023 Financial Report	176
Financials Board Report_Dec2023a	176
Financial Report PPT- December 2023	183

9. LICENSED/CLASSIFIED UNION REPORTS: Union Reps.
(7:30-7:35)

This standing agenda item is to receive regular reports from Licensed and/or Classified Union representatives.

10. STAYTON CITY COUNCIL LIAISON REPORT: David Patty
(7:35-7:40)

This standing agenda item is for reports from the Stayton City Council Liaison, David Patty.

11. PUBLIC COMMENT
(7:40-8:00)

The meeting will now be opened to receive public comment. We value the time and initiative members of the public take to share their thoughts with the Board. The Board's role during public comment is not to immediately respond, but to listen. If there is follow-up necessary, we will direct our Superintendent to do so. Remember that we all model the way for our students, and we ask that everyone share their thoughts respectfully. Should any public comment include complaints regarding a personally identifiable

District staff member, the Board chair will direct the speaker to the proper administrative process found in Board policy KL which can be found on the table near the room's entrance and on the District's website. Those who have completed an Intent to Submit Public Comment form will be called one at a time to step forward (or turn on their cameras/mics) and state their name and relationship to the District. Please note that speakers will have three minutes to express their thoughts.

To submit questions for a follow-up response, please complete the form available near the room entrance or via this link [QUESTIONS](#)

12. CONSENT AGENDA

(8:00-8:05)

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

12.1. Action: Approval of Meeting Minutes **190**

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

12.14.23 minutes-DRAFT2 190

12.2. Action: Approval of New Hires **195**

School boards must approve the hiring and annual renewal and/or extensions of the Licensed staff contracts. Changes in licensed staff since the last board meeting are indicated below and on the attachment. Only new hires require board approval.

New Hires (Board Action Required)

Darci Proctor -SUB/.5 FTE PE Teacher

Genny Siewell -SUB/Middle School ELA (temp)

Aspen Loar -SES/K-3 SLP (temp)

Bethany Voth -District/Special Services Coordinator

Resignations (information only)

Bethany Tausch - SIMS Sp Ed Teacher

Amy Goulter-Allen - SHS Ag Teacher

Jan 2024 Licensed Staff report

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12.3. Action: Approval of Consent Agenda

RECOMMENDED MOTION-CONSENT AGENDA

I move that the Board approve the Consent Agenda as [presented] [modified].

13. NSSD 2023-24 SUPPLEMENTAL BUDGET ADOPTION: Rhonda Allen **196**

(8:05-8:10)

The Director of Business & Fiscal Services will review the information and motions for the proposed 2023-24 supplemental budget during the NSSD Budget Hearing (5:30 pm) preceding this Regular Session. This presentation can be viewed under this agenda item via this link: [01/18/24 Budget Hearing](#). At this time, the Board will be asked to approve the resolutions.

RECOMMENDED MOTION-ADOPTION OF THE 2023-24 SUPPLEMENTAL BUDGET

MOTION-Resolution 011824A

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of North Santiam School District that the supplemental budget for the fiscal year 2023-24 is hereby adopted, and the amounts appropriated by the Board of Directors for the General Fund, Special Revenue Funds, Capital Improvement Funds, and Unemployment Fund are hereby amended as submitted in Resolution 011824A.

23-24 Supplemental Budget 196

14. POLICY UPDATES/SECOND READING 200
(8:10-8:15)

These policy edits were presented for a first reading last month and will be presented for a second reading and possible adoption.

IGDJ- Interscholastic Activities

IJ- School Counseling Program (delete old/replace)

IGDJ -Interscholastic Activities2 200

IJ -School Counseling Program 205

15. POLICY UPDATE/FIRST READING 208
(8:15-8:20)

This policy edit was recommended by the Oregon School Boards Assoc. (OSBA) as part of their Policy Plus service. It is presented for a first reading and will be brought back in the following month for a second reading and possible adoption.

GCPC/GDPC-Retirement of Staff

GCPC_GDPC Retirement of Staff 208

16. STRATEGIC PLANNING UPDATE: Laura Wipper/Alisha Oliver 209
(8:20-8:30)

This standing agenda item is for the Board to continue discussing the process of increasing the engagement of parents and the greater community in our schools.

Strategic Plan Status Report 2024-01-18 209

Strategic Plan Timeline - Branded 211

17. BOARD REFLECTIONS/ANNOUNCEMENTS
(8:30-8:40)

This standing agenda item allows the Board to collectively reflect upon statements made during public comment or topics covered during the meeting and to share announcements or reports of their board-related activities.

Board Greeter for Next Month:

18. INFORMATION ONLY
(8:40-8:45)

18.1. Field Trip Report: 212

A list of the field trips taken and/or scheduled since the start of the school year has been included in the board packet. New trips scheduled since the last board meeting are highlighted in yellow. Overnight stays are indicated in red.

Jan 2024 Fieldtrips Board Report 212

18.2. Student Enrollment: 218

Current enrollment is approximately 2,059 across the District. Numbers for each school are listed below. Refer to the attachment for a breakdown by grade at each location.

Mari-Linn: 164

Sublimity: 349

Stayton Elementary: 353

Stayton Intermediate/Middle: 435

Stayton High: 649

Options Academy: 109

Dec 2023 Enrollment Totals 01.12.24 218

18.3. Pest Control Applications 220

According to the District's Integrated Pest Management (IPM) Plan, the IPM Program Coordinator will provide an annual report every January of all pesticide applications during the previous year. The report has been included in the meeting materials.

2024 Annual IPM Report 220

18.4. Future Agenda Items: 224

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

Agenda Items Annual Calendar 01.24 224

18.5. Upcoming Board Events & Activities:

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

Feb. 8, 2024 ~ Special Work Session - 5:30-7:00 pm @ District Office

Feb. 16, 2024 ~ Bonds, Ballots & Buildings Conference @ Salem Convention Center

Feb. 22, 2024 ~ Regular Session - 6:00 pm @ Stayton Elem. (Cafeteria)

March 7, 2024 ~ Special Session - 4:00 pm @ District Office Santiam

March 21, 2024 ~ Regular Session - 6:00 pm @ Mari-Linn (Cafeteria)

19. ADJOURN

Estimated Time: 8:45

EQUAL OPPORTUNITY EMPLOYER

The North Santiam School District shall promote nondiscrimination and an environment free of harassment based on an individual's race, color, religion, sex, national origin, gender identity (including gender expression), sexual orientation, disability, marital status or age or because of the race, color, religion, sex, national origin, disability, marital status or age of any other persons with whom the individual associates. This meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours prior to the meeting. If you require special accommodations, please contact Tonia Whisman at the North Santiam School District Office at 503-769-4928.

School Board Spotlight

Stayton Intermediate/Middle School

January 19, 2024



Essential Question: **What is disciplinary literacy and why does it matter?**

Schoolwide Student Learning Goal:

By May of 2024:

- All students will be able to define and demonstrate writing for disciplinary literacy with increased accuracy.
- All students will have the opportunity to practice writing for disciplinary purposes a minimum of once per month across all content areas.

Student Ambassadors & “Awesome Kids”

- ★ Kelly Robbins-4th grade
- ★ Verenice Zamudio-7th grade
- ★ Jackie Ramirez-8th grade
- ★ Dominic Davidson-5th grade
- ★ Ethan Frizzell-6th grade
- ★ Cameron McDonald-8th grade

The Research

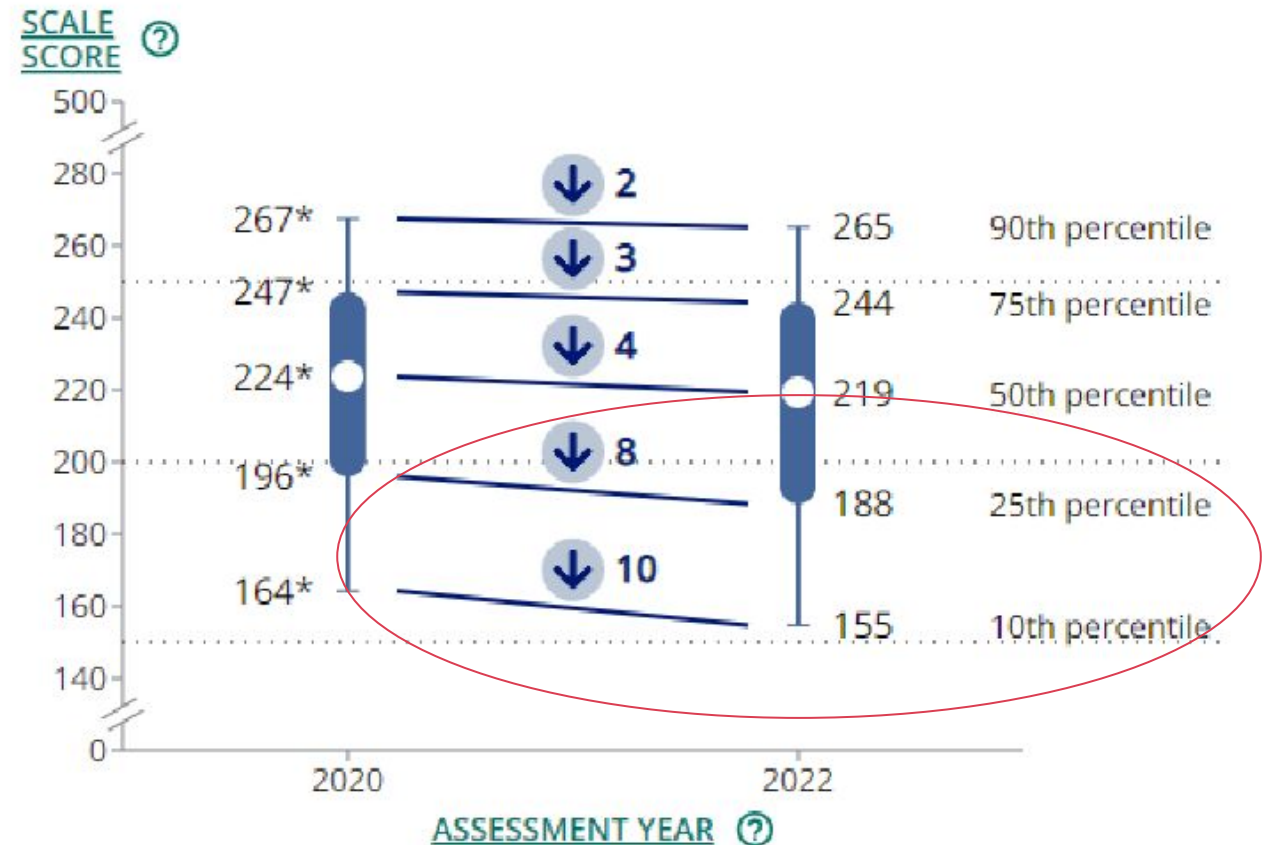
NAEP Report Card 2022 Results

- Largest score drop in reading since 1990
- First ever score drop in mathematics since 1973 reporting began

All student categories decreased

- Greater score decreases for lower-performing students

READING



The Job Market Needs

Higher Cognitive Skills

- **Advanced literacy:** reading, writing, speaking, listening
- Complex information processing & interpretation
- Quantitative & statistical skills
- Creativity
- Digital literacy

Basic Cognitive Skills

- **Basic literacy, numeracy, and communication**
- ¹² Data input and processing

Literacy Outcomes

Individuals with low reading ability are:

1. **Less likely** to be employed or earn above average salary
2. **Less likely** to obtain a job training or promotion
3. **Less likely** to use preventative health services
4. **More likely** to offend and be incarcerated
5. **More likely** to face school behavioral challenges and social isolation
6. **More likely** to have low levels of psychological well being

PARTNER SHARE

- When I see this list, I notice...
- This makes me think about...
- For (students or educators), this means...

Critical Reading Process

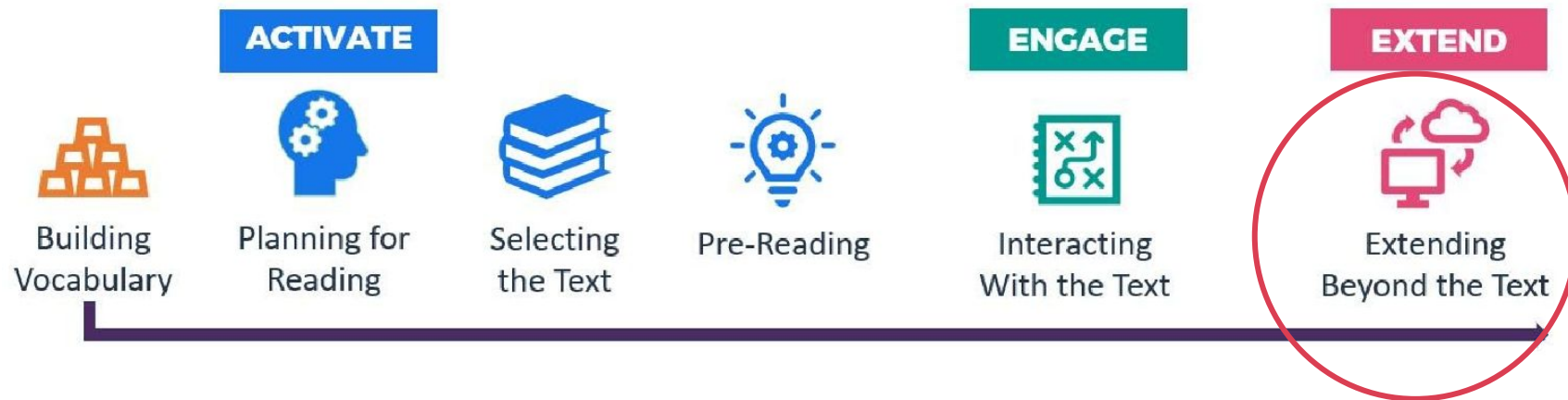


P. 2

Engage: Interacting With the Text

- **Circle** key words/phrases related to disciplinary literacy
- Underline ideas that answer the **EQ: What is disciplinary literacy, and why does it matter?**

Critical Reading Process



Extend: Extending Beyond the Text

SAYS	MEANS	MATTERS
Quote or paraphrase of text	Rewording, gist, or interpretation of the passage	The passage's importance; analysis
<i>"shared ways of reading, writing, speaking, and thinking within a particular content area..."</i>	All content areas have skills and language that are unique to that subject.	If students feel like outsiders to the "language" of a content, they struggle to gain access to learning experiences.

Disciplinary Literacy Similes

Disciplinary Literacy is like...

traveling to a new country

being a mom

hunting different game

glitter

because...

you have to be explicitly taught how to engage in the new culture to be successful

you are constantly learning and adapting to meet your kids' needs

you and your dogs will encounter different settings with different challenges that require different skills

once you use it, you find it everywhere

Implementation

HOW

How can disciplinary literacy be successfully implemented?

We asked teachers rate our current efforts as a school

	1 (strong)	2	3	4 (weak)
Make disciplinary literacy a core element of your schoolwide philosophy.	21%	17%	34%	21%
Foster accountability and celebrate successes.	29%	21%	29%	17%
Prioritize access to high quality texts across content areas.	8%	21%	25%	42%
Build up student knowledge of literacy strategies.	4%	42%	8%	13%

Disciplinary Literacy Matters

- ★ It teaches us how to write like professionals.
- ★ It is an organized way of learning literacy.
- ★ It shows us how to apply literacy in different ways.
- ★ Everything has its own way of being done well.
- ★ Helps us understand how literacy is used.
- ★ It's important to think differently.
- ★ There are different ways to do things for different subjects.
- ★ It helps students move beyond the use of general reading.
- ★ It helps us ask better questions.
- ★ It helps make sense of the different kinds of text.
- ★ It helps us use information in different classes.
- ★ It helps students learn how to communicate and apply information.
- ★ It is important to think critically.
- ★ It helps all people understand.
- ★ They are skills we need to be smarter, like it teaches us to explain things.

Disciplinary Literacy Matters

- ★ It helps students build life skills. -Tom Smith (Social Studies)
- ★ It engages critical thinking for teachers. -Robin Joy (Student Teacher)
- ★ Students can view writing as individual pieces of work, each with special rules, rather than clumping it all together. -Kenny Purnell (Science)
- ★ Gives students confidence in each subject. -Brent Koekkoek (5th grade)
- ★ Gives students opportunities to build their learning and understand the importance of how disciplinary literacy impacts their future. -Ellie Wolf (PE/Health)
- ★ It prepares students for their careers by giving them skills employers are looking for and it gives students an identity to embody while in class, which empowers them as learners. -Madi Pruett (Math)
- ★ Students need it to be successful in today's work environment.-Cliff Hawkins (Science)
- ★ It creates an explicit and purposeful environment. -Shaylee Serry (4th grade)
- ★ It busts the myth that reading/writing it just for language arts. -Caity Biviano (PE/Health)
- ★ Students learn how to think critically in different contexts/situations. -Matt Olson (Assistant Principal)
- ★ Students need to be able to interpret a variety of types of information. -Wayne Lindsey (Math)
- ★ Develops vocabulary and overall literacy skills in all areas. -Bryan King (Special Education)
- ★ Students view themselves and build confidence in these roles. -Brooke Beitel (5th grade)
- ★ Gives students access and opportunity. -Jenn Upchurch (5th grade)



Essential Question:
What is disciplinary literacy and why does it matter?

“It is ways of thinking, the skills, and the tools. It matters so you look like you know what you’re talking about.”
-8th grade student in Mr. Lindsey’s Advisory



North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity
"We Change Kids' Lives"

Teaching and Learning Board Report January 18, 2024

Items for Board Approval:

Early Literacy Success Grant Application

In 2023, the Oregon Legislature established early literacy as a top priority. In creating the Early Literacy Success Initiative, they identified four goals:

1. Increase early literacy for children from birth to third grade;
2. Reduce literacy academic disparities for student groups that have historically experienced academic disparities;
3. Increase support to parents and guardians to enable them to be partners in developing their children's literacy skills and knowledge; and
4. Increase access to early literacy learning through support that is research-aligned, culturally responsive, student-centered, and family-centered.

Timeline:

October 2, 2023: The Early Literacy Grant Application guidance and template posted.

October 24 & November 7, 2023: Grant workshops hosted at the WESD.

December 1, 2023: The grant application opened.

January 8, 2023: The grant application closed.

This guidance focuses on the Early Literacy Success School District Grants.

Roles and Authority for the Early Literacy Success School District Grants

Legislature: The requirements of the grants were established in the Early Literacy Success Initiative legislation (House Bill 3198) passed by the legislature and signed into law by Governor Kotek.

State Board of Education: The bill requires the State Board of Education to develop rules in specific sections to add clarity to the policy. The State Board of Education's authority is constrained to fit within the scope of the bill and it cannot alter the contents of the bill or the requirements it establishes.

Oregon Department of Education: ODE has the authority to administer the grants, monitor and support grantees, and report on implementation. ODE's authority is tied to statutory authority, administrative rules, and grant administration.

Stated simply, the requirements for the Early Literacy Success School District Grants were established by the legislature and the Oregon Department of Education is functioning in an administrative role to communicate those requirements and support districts in meeting them.



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To be eligible for the program, a school district or eligible public charter school must submit an application to the Oregon Department of Education.

- Develop and submit an early literacy plan which includes the following:
 - Four-year goals for improving early literacy outcomes for students (not required for the Jumpstart biennium.)
 - A review of their early literacy program, including their early literacy curriculum.
 - A student growth assessment to measure student progress in early literacy, disaggregated by student groups that have historically experienced academic disparities
 - A description of how they will provide:
 - "professional development and coaching" to teachers and administrators;
 - extended learning by teachers or qualified tutors; and
 - high-dosage tutoring by qualified tutors (in addition to instruction, two or more times each week over at least 10 weeks).
 - Provide an inventory of early literacy assessments, curriculum, and other instructional tools and materials.
 - Provide a plan to communicate with school districts, elementary schools of the school district, families of the school district, and members of the school district community.
 - Match funding at 25% (except for applicants <50 ADMw).
 - Report on required elements, including but not limited to:
 - student participation in extended learning and tutoring (disaggregated),
 - staff participation in professional development (disaggregated),
 - updates to the inventory,
 - the curricula in use, and
 - fidelity of use of materials submitted in the inventory.
 - Generally, ensure that allowable uses and required activities use researched-aligned literacy strategies, meaning they are literacy-focused, culturally responsive and relevant to diverse learners, and based on the long-term research derived from the science of reading and writing, specifically:
 - The teaching of phonemic awareness, phonics, fluency, vocabulary, and comprehension through explicit and systematic instruction, which is
 - Differentiated to meet the needs of individual learners through developmentally appropriate practices.

The Early Literacy Success School District Grants were designed to align with "Aligning for Student Success: Integrated Guidance for Six ODE Initiatives." Application and reporting for the Early Literacy Success School District Grants will be fully integrated in March 2025.

Throughout the Jumpstart Biennium, applicants should include planning for these grants as part of their Integrated Guidance planning efforts in anticipation of that alignment date.



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Applications must be presented to and approved by the school district board or the governing body of the public charter school at an open meeting with an opportunity for public comment. As evidence of this requirement, applicants must submit a copy of the board minutes when this presentation and approval occurred. For the Jumpstart Biennium, applicants will have until February 28th, 2024, to submit these board minutes; however, the review of applications will only be complete once the board minutes are received.

Resources:

[Early Literacy Grant Board Presentation](#)

[NSSD Early Literacy Grant: Step 1 Program Review Tool Responses.docx](#)

[NSSD Early Literacy Grant: Step 2 Application Planning.docx](#)

[Early Literacy Grant Budget](#)

Will the school board approve the Early Literacy Success School District Grant and Budget as presented?

Updates:

North Santiam is set to host two professional learning days and extends an invitation to the School Board.

Classified In-Service Day January 26, 2024 Location: Stayton High School

Presenters: Vary by session - district presenters and facilitators.

Description: Attendees will have the opportunity to engage in a learning experience by selecting from a range of sessions designed to enhance their understanding and explore innovative ideas and strategies dedicated to improving student learning. Our diverse sessions cover key areas such as behavior management, AVID, the 4 Habits of Teaching and Learning, digital integration tools, literacy, and math. This conference will focus on individual growth opportunities but also foster a collaborative atmosphere where educators can share insights and collectively contribute to enhancing student learning experiences.

Certified In-Service Day February 2, 2024 Location: Stayton Middle School

Presenter: Michael Grinder

Description:

ENVoY (a.m. session): The classroom experience can be analyzed through three lenses: Curriculum, Management, and Discipline. There is a symbiotic relationship among these aspects, where effective curriculum implementation acts as preventive management, and effective management practices act as a deterrent to discipline issues. ENJoY training is identified as a catalyst for increasing student engagement.

ENJoY (p.m. session): Robert Marzano's research indicates that the relationship between the teacher and the class determines the students' success. ENJoY are the skills that increase student engagement.



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Upcoming

Oregon Statewide Education Survey - pending release of results
DESSA/RULER Implementation
Mathematics Instructional Materials Review and Adoption
ELD Instructional Materials Review and Adoption
Belonging Work Update



North Santiam



Early Literacy Success School District Grant Application

Presented by: Wendy Moore & Nicole Duncan

January 18, 2024

Objectives

1. To share information about the North Santiam Early Literacy Plan as part of the Early Literacy Success District Grant application, as required by the Early Literacy Success Initiative legislation.
2. To provide an opportunity for public comment on the application.
3. To seek board approval for the Early Literacy School District Grant application.

Early Literacy Success Initiative (HB 3198)

Early Literacy
Success
Tribal Grants



Early Literacy
Success
Community Grants



Early Literacy
Success School
District Grants



Birth
through Five
Literacy Plan



[Early Literacy Success Initiative
Webpage](#)

Why the Early Literacy Success School District Grant Matters

- Literacy is the foundation for learning.
- Securing an Early Literacy Success School District Grant is the best way for our school district to have the resources necessary to boost and enhance our ability to deliver high-quality literacy instruction and interventions.
 - We can opt to customize how the funds are spent in many ways, and we plan to use support professional development, hire literacy coaches, hire tutors to provide high dosage tutoring and provide summer extended learning opportunities for every student.
- Through this grant, our students will grow their literacy skills and become stronger readers and writers. This can lead to many benefits, including an increased sense of belonging, improved attendance, and increased graduation rates.

Early Literacy Plan

Our application for the Early Literacy Success School District Grant covers the initial 2023-2025 biennium and was submitted on *January 5, 2024*.

Team: Danielle Angus, Reading Specialist, Sublimity

Wendy Moore, Principal, Stayton Elementary

Shealon Cooper, Early Learning Coordinator, Stayton Elementary

Reviewed: Ryan Westenskow and Sophia Duerst

Budget: Rhonda Allen

District Grant Coordinator: Nicole Duncan

Early Learning Program Review

Allowable uses include:

- **Core Curriculum**
 - Adoption of current curriculum
 - Supporting teachers in training and planning
- **Professional Learning and Coaching**
 - Ensuring teachers are trained in current curriculum
 - Focusing on instructional assistants to teach reading
 - Hiring Literacy Coaches to assist in support all educators (teachers and assistants in teaching research based reading strategies)
- **High Dosage Tutoring**
 - Minimum of twice a week
 - 1:1 grouping or 1:3 - small group tutoring
 - Needs to be facilitated by a qualified tutor to implement high dosage tutoring educator
 - Hiring High Dosage Tutors at every building based on administrators
- **Extended Learning**
 - Home Based Summer Reading Program
 - 25-26: Intensive Summer School

Student Growth Assessment & Intervention

Assessment Tools:

- K-3: Heinemann: Fountas and Pinnell Benchmark Assessment System (BAS)
- K-1: Amplify: DIBELS - NEXT our Dyslexia Screener

Intervention tools:

- Heinemann: Leveled Literacy Intervention
- Heggerty: Heggerty Interventions
- PDX - Reading Specialist ToolKit

Allocation

	23-24	24-25
Preliminary District Allocation w/ Floor Funding	\$147,501.29	\$153,521.75
Matching Funds District Expected Contribution (25%)	\$36,875	\$38,380
<ul style="list-style-type: none">• Matching Funds from SIA, General Fund• No funding for 4th/5th expenditures for this biennium		

Budget 2023-2024

[Attached PDF](#)

Grant Allowable Use Category	Proposed Investment	FTE	FTE Type	Allowable Use Code	Object Code	Total Allocation 2023-24 (Autofill from Start Here tab): Total Budgeted Amounts (Autosum):	Overall Literacy Budget (23-24)
Administrative Costs	Administrative				690		
High-Dosage Tutoring	Training of Tutor (timecards)			PDC	13x	\$7,350.00	\$147,501.29
High-Dosage Tutoring	Training tutors benefits			PDC	2xx	\$5,000.00	\$147,501.29
Hiring	Hiring for tutors at K-2 sites FTE	1.71	Other	SGHDT		\$2,000.00	
High-Dosage Tutoring	Tutor Benefits			SGHDT	2xx	\$22,271.00	\$8,910.00
Extended Learning Programs	Comprehensive Reading Summer Program			ELPH	4xx	\$21,289.00	\$1,000.00
Professional Development & Coaching	Tutor Trainer Stipend			SGHDT	13x	\$1,600.00	\$640.00
Professional Development & Coaching	Tutor Trainer Stipend Benefits			SGHDT	2xx		
Professional Development & Coaching	Training for Instructional Assistants on Core Curriculum			CTPD	13x	\$1,000.00	\$400.00
Professional Development & Coaching	IA Benefits			CTPD	2xx	\$400.00	\$12,000.00
Professional Development & Coaching	Training for Certified Teachers on Core Curriculum			CTPD	31x	\$6,417.00	\$7,240.00
Professional Development & Coaching	Subs for Training			CTPD	31x	\$2,896.00	\$2,500.00
Hiring	Literacy Coaches Stipends (two)			PDC	13x	\$1,000.00	\$400.00
Hiring	Literacy Coach Benefits			PDC	2xx	\$400.00	\$33,043.29
Professional Development & Coaching	Sub Costs for release time			PDC	31x	\$11,545.00	
Professional Development & Coaching	After School Training for Salaries IAs			PDC	13x	\$1,000.00	\$11,545.00
Professional Development & Coaching	After School Training for IAs Benefits			PDC	2xx	\$400.00	\$33,043.29
Professional Development & Coaching	Teacher Prep and Planning			PDC	13x	\$11,545.00	
Purchasing Curricula & Materials	New Curriculum Processing IAs			CTPD	13x	\$11,545.00	

2023-24 NSSD Special Programs Board Report

Jeri Harbison-Jones

Jan 18, 2024

Special Education

- **Census** - This is the first year in the past 3 years that we have not seen a decline in our students with disabilities census count.
 - 347 students enrolled
 - 8 students not claimed
 - 339 Total Counted for Census December 1, 2023
 - 339 students were reported last year

Again, for the first time in 3 years we have not had a decline in census count.

- **HB 819 (Abbreviated Day)** - We currently have 3 students with disabilities on an abbreviated day. All 3 students were placed on an abbreviated day based on a parent request and as a result of the individual students' disabilities. These student's needs are reviewed every 90 days by the Director of Special Programs and the Superintendent. We also complete a monthly report to the Oregon Department of Education.

- **Cyclical Monitoring** - This is a common process every school district undergoes every 4-6 years. This process includes school district staff reviewing our students with disabilities Individual Educational Program (IEP) student files in three (3) key areas:

- Least Restrictive Environment (LRE)
- Free Appropriate Public Education (FAPE)
- Transition Planning

District Staff Review Team included:

- Joe Traeger, Assistant Principal, Stayton HS
- Brad Emmert, Assistant Principal, Stayton HS, Options Academy
- Ryan Westenskow, Principal, Sublimity School
- Sara Silbernagel, Special Programs Administrative Assistant
- Brittany Spencer

Results - We were required to review 40 student files. Of those 40 student files:

- 14 student files met federal review expectations
- 26 student files had minor issues and are being corrected

Next Steps:

- NSSD staff correct the minor issues found.
- Files are submitted to the Oregon Department of Education
- ODE will review those same forty (40) student files.

2023-24 NSSD Special Programs Board Report

Jeri Harbison-Jones

Jan 18, 2024

- NSSD and ODE staff will meet to review and consider areas of improvement for the NSSD.
- **Special Programs Coordinator Update** - Bethany Voth is our new coordinator. She was hired in December 2023. This position replaces a previously filled position. This position will assist with Social Emotional Learning (SEL) efforts and behavior programs from evaluation to intervention throughout the district. We are excited to scale up the support to schools through this position.
- **Willamette ESD Updates** - Numerous changes have been made to our access to specialists serving our district due to their budget adjustments. We currently have two (2) specialists who serve us virtually. OASIS Program Update: We currently have two (2) students attending the OASIS program is offered through the WESD.

Title III-English Language Learners-

- **Census** - Currently serving 120 students who qualify as English Language Learners (ELL):
 - 4 declined services but will test with ELPA
 - 1 exited 10/25/23
- **Students on Track to English Proficiency**

School	Total Number	ELL	ELL Students w/ Disabilities
Sublimity	4	75%	0% (1) student
SES	32	68.8%	50% (3 out of 6))
SMS	34	50%	36.4% (4 out of 11)
SHS	23	8.7%	0% (6)
District	97	44%	29.2% (7 out of 24)

- **Juntos** - Juntos is a program offered to us through Oregon State University in which OSU staff train NSSD staff to provide a 6-week family workshop series intentionally designed to transform pathways to higher education for Latinx youth. Juntos is unique among college access programs because it engages the student's entire family and includes a

2023-24 NSSD Special Programs Board Report

Jeri Harbison-Jones

Jan 18, 2024

strong emphasis on cultural responsiveness while minimizing barriers to participation.

- Four (4) NSSD staff will attend training on June 19, 2024.
- Workshops will begin on February 1, 2024, and go through March 14.
- Families will be invited through Susy Saray.

- **Title III Budget Adjustments** - Title III carry-over fund adjustments of \$5200 were submitted and approved by ODE. These adjustments included additional funds to:
 - attend the ELL COSA Conference
 - Support the Juntos budget,
 - Create a translation program that will support three (3) buildings with translations of student worksheets and handouts.

- **HB 3499 Update-** NSSD met with the ODE’s HB3499 staff on December 4, 2023. Mr. Loving presented our goals and the current implementation plans. The ODE HB3499 team met on January 9th to review student data and review our plan and goals. The ODE HB3499 team discussed our data and highlighted the following regarding our written plan:
 - There is some uncertainty regarding the definition of what is considered “exclusionary.”
 - Our 9th grade ELL on-track data is discrepant with our ELL graduation rates, which are higher.
 - Transition years seem to reveal a more difficult time for students.
 - Our district liaison is extremely effective in supporting students and communicating with families.
 - As students mature and understand the resources available, the NSSD sees an increase in academic success for these students.

- **Next Steps**
 - Elijah Nieves, SHS English Language Development Teacher, and Alonzo Gonzalez, SHS Counselor, will develop a ‘One pager’ of Juntos program information for parents to understand the demands of high school success in graduation.
 - NSSD staff will begin some targeted conversations with ELL transitioning students (from 5th-6th and 8th-9th grade)

2023-24 NSSD Special Programs Board Report

Jeri Harbison-Jones

Jan 18, 2024

- Shore up our data collection to make sure it matches with ODE definitions.

- **Questions that Remain**
 - Given the high graduation rate of our ELL students, are we missing opportunities for acceleration for those students? And if so, what are the barriers?
 - How do we screen our English Language Learner 'newcomers' through an effective intake process to ensure those students receive the appropriate resources/services?

- **Curriculum Adoption** - Nicole Duncan will work with the Special Programs team to adopt a comprehensive English Language Learner curriculum for next year.

- **ELL District Plan (Manual)** - The Special Programs team will work toward writing a District-level ELL Plan that can be published on our website and will act as a guide for establishing our processes and practices.

- **Interpreting Services** - Most documents that need to be translated for our ELL students are being translated through online services such as Smore. We currently have the following number of staff interpreters in each building:
 - SES: 3
 - SIMS: 2
 - SHS: 2Susy will be meeting with these staff interpreters to ensure they are supporting one another and meeting the needs of our families. Most families of students who get ELL services have been and are aware of how to access these services.

Title I - Improving Basic Programs

- I am currently working with Nicole and the team on the Audit of the Elementary and Secondary Act (ESEA). This includes Title 1 and Title III.

2023-24 NSSD Special Programs Board Report
Jeri Harbison-Jones
Jan 18, 2024

(please see the next page)

Section 504-Americans with Disability Act

- The number of NSSD students who qualify for a 504: 67

School	# of 504 Plans
Mari-Linn	1
Options Academy	2
Virtual Academy	6
Stayton High School	37
Stayton Intermediate/Middle School	14
Sublimity	7

- The applicable 504 eligibility and 504 accommodation forms/plans provided by ODE have been adopted and sent to buildings for full implementation.

~End of Report~



North Santiam School District

NORTH SANTIAM SCHOOL DISTRICT NO. 29J

Report to the Board of Directors
for the Year Ended June 30, 2023

November 29, 2023



Accuity
Where accuracy meets integrity
CERTIFIED PUBLIC ACCOUNTANTS

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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November 29, 2023

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

We are pleased to present this report related to our audit of the financial statements of the governmental activities, each major fund, and the remaining fund information of North Santiam School District No. 29J, Stayton, Oregon, for the year ended June 30, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process. Also included is a summary of recently issued accounting standards that may affect future financial reporting by the District.

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

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

Very truly yours,

Accuity, LLC
Certified Public Accountants
Albany, Oregon



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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Santiam School District No. 29J for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 9, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by North Santiam School District No. 29J are described in Note I to the financial statements. Four new accounting policies were adopted during the year, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Arrangements*, Statement No. 96, *Subscription-Based Information Technology Arrangements*, Statement No. 99, *Omnibus 202*, and Statement No. 101, *Compensated Absences*. The application of existing policies was not changed during the year ended June 30, 2023. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

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

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting North Santiam School District No. 29J's financial statements relate to pension plans and long-term debt obligations.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes material misstatements that we identified as a result of our audit procedures that were brought to the attention of, and corrected by, management.

Disagreements with Management

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

Management Representations

We have requested certain written representations from management, which are included in the attached letter dated November 29, 2023.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

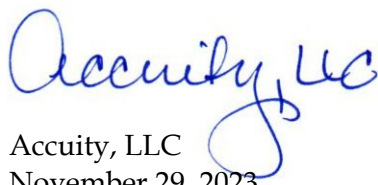
We applied certain limited procedures to the management's discussion and analysis and the schedules of the District's proportionate share of the net pension/OPEB liability and District contributions, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the aforementioned RSI and do not express an opinion or provide any assurance on it. We were also engaged to report on the budgetary comparison information for the General and Special Revenue Funds. With respect to this RSI, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the aforementioned information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were also engaged to report on the individual fund schedules, the other financial schedules, the supplemental information required by the Oregon Department of Education, and the schedule of expenditures of federal awards required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200; Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, which are presented for purposes of additional analysis and are not a required part of the basic financial statements. With respect to this other supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the aforementioned information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is stylized and cursive.

Accuity, LLC
November 29, 2023

New Pronouncements

For the fiscal year ended June 30, 2023, the District implemented the following new accounting standards:

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Arrangements* – This Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs).

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* – This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users.

GASB Statement No. 99, *Omnibus 2022*. This statement was issued April 2022 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to lease implementation, public-private and public-public partnerships and availability payment arrangements, and subscription-based information technology arrangements.

GASB Statement No. 101, *Compensated Absences*. This statement was issued to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

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

GASB Statement No. 99, *Omnibus 2022*. This statement was issued April 2022 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to financial guarantees and classification of derivatives.

GASB Statement No. 100, *Accounting Changes and Error Corrections*. This statement was issued to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.



June 09, 2023

Rhonda Allen
North Santiam School District
+15412280360

Dear Rhonda,

We are pleased to confirm our understanding of the services we are to provide North Santiam School District for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of North Santiam School District as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement North Santiam School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to North Santiam School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

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

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

We have also been engaged to report on supplementary information other than RSI that accompanies North Santiam School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and will provide an opinion on it in relation to the financial statements as a whole:

1. Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for all Nonmajor Governmental Funds, if any
2. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds, Debt Service Funds, and Capital Projects Funds, if any



3. Schedule of expenditures of federal awards

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

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

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

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

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

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



responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

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

We have identified the following significant risk(s) of material misstatement as a part of our audit planning.

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

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

Audit Procedures – Internal Control

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

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

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

Audit Procedures – Compliance



As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of North Santiam School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB *Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of North Santiam School District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on North Santiam School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of North Santiam School District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonattest services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.



You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, and other matters, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings, if any, should be available for our review by September 30, 2023.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance, (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available



to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP, (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP, (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions in interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations that we request, and will locate any documents selected by us for testing, and will prepare schedules requested by us by the dates communicated directly to management.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to North Santiam School District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Accuity, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Oregon or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Accuity, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State of Oregon. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party/parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on September 11, 2023 and to issue our report no later than December 31, 2023. Kori Sarrett is the engagement partner and is responsible for supervising the engagement and signing the reports or



authorizing another individual to sign them.

Our fees for these services will be based on the value of the services rendered, plus out-of-pocket expenses. We estimate that our fees for these services, including out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.), will be \$29,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Reporting

We will issue a written report upon completion of our Single Audit. Our reports will be addressed to management and those charged with governance of North Santiam School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature and circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete our audit or are unable to form or have not formed opinions, we may decline to express our opinions or withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

If this engagement letter is written in support of any existing bid or contract, in case of any conflict between such agreement and this letter, this letter will control.

If any of the above sections or clauses are held to be invalid for any reason, or are declared to be null and void, all other sections and clauses of this agreement shall remain valid, will not be nullified, and are hereby further affirmed.

Venue of all matters arising from this agreement, this engagement, and subsequent engagements shall reside in Albany, Linn County, Oregon.

Any dispute, controversy, or claim arising out of this agreement shall be settled by binding arbitration under the arbitration rules of the Linn County Circuit Court. There shall be one arbitrator selected from the Circuit Court Panel of Arbitrators and the proceeding shall follow the Oregon Rules of Civil Procedure.

The arbitrator shall have the authority to award any remedy or relief that an Oregon court could order or grant, including, without limitation, specific performance of any obligation created under this agreement, the issuance of an injunction, or the imposition of sanctions for abuse or frustration of the arbitration process, except that the arbitrator



shall not have authority to award punitive damages or any other amount for the purpose of imposing a penalty as opposed to compensating for actual damages suffered or loss incurred. With respect to any action relating to this agreement, the prevailing party shall be entitled to recover from the losing party its reasonable attorney's fees, paralegal fees, expert fees, and all other fees, costs, and expenses actually incurred and reasonably necessary in connection with such action as determined by the arbitrator.

Our audit engagement ends upon delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new specific engagement letter for that service.

We appreciate the opportunity to be of service to you and believe that this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Accuity, LLC
Kori Sarrett

RESPONSE:

This letter correctly sets forth the understanding of North Santiam School District

Rhonda Allen
Rhonda Allen, Business Director

06/15/2023
Date

**Superintendent
Lee W. Loving**



**1155 N 3rd Avenue
Stayton, Oregon 97383**

**Phone: 503.769. 6924
Fax: 503.769. 3578**

Accuity, LLC
Certified Public Accountants
436 1st Avenue W
P.O. Box 1072
Albany, Oregon 97321

This representation letter is provided in connection with your audit of the financial statements of North Santiam School District, which comprise the respective financial position of the governmental activities, each major fund, and the remaining fund information as of June 30, 2023, the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of signature of this letter, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 9, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the District required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements

North Santiam Schools ~ We Change Kids' Lives!
www.nisantiam.k12.or.us
communications@nsantiam.k12.or.us

that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

8. If any, the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit.

9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.

10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:

a. Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.

b. Additional information that you have requested from us for the purpose of the audit.

c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.

d. Minutes of the meetings of the board of directors or summaries of actions of recent

EQUAL OPPORTUNITY EDUCATOR AND EMPLOYER

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meetings for which minutes have not yet been prepared.

12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14. We have no knowledge of any fraud or suspected fraud that affects the District and involves:

- a. Management,
- b. Employees who have significant roles in internal control, or
- c. Others where the fraud could have a material effect on the financial statements.

15. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.

16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

District-Specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, grant agreements, or abuse that you have reported to us, if any.

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21. We have a process to track the status of audit findings and recommendations, if applicable.
22. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
23. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions for the report.
24. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
25. We are responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
27. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objective.
28. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants, whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or for reporting on noncompliance.
30. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses

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suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

31. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.

32. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

33. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

34. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.

35. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

36. Components of net position (net investment in capital assets, restricted, and unrestricted) and equity amounts are properly classified and, if applicable, approved.

37. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

38. Provisions for uncollectible receivables have been properly identified and recorded.

39. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

40. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

41. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

42. If any, special and extraordinary items are appropriately classified and reported.

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43. Deposits, investment securities, and derivative instruments are properly classified as to risk and are properly disclosed.

44. Capital assets, including intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

45. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

46. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

47. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

48. With respect to the individual fund schedules, other financial schedules, supplemental information required by the Oregon Department of Education, and the federal award information required by the Uniform Guidance:

a. We acknowledge our responsibility for presenting the aforementioned information in accordance with accounting principles generally accepted in the United States of America, and we believe this information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the aforementioned information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of this information.

b. If the aforementioned information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the information no later than the date we issue the supplementary information and the auditor's report thereon.

49. With respect to federal award programs:

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a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.

b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.

d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended, other than previously noted by you.

g. We have made available to you all federal awards (including amendments, if any)

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and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.

h. We have received no requests from a federal agency to audit one or more specific programs as a major program.

i. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including, when applicable, those set forth in the OMB Compliance Supplement, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards OR confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards, if any.

j. We have disclosed any communications from federal awarding agencies and passthrough entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

k. If any, we have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).

m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.

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q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.

r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

t. We have charged costs to federal awards in accordance with applicable cost principles.

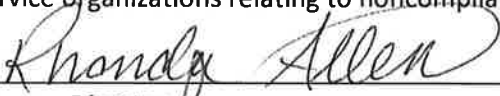
u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

v. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

w. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

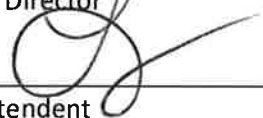
x. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

y. We have disclosed to you all contracts or other agreements with service organizations, if any, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.



Finance Director

Date 11-29-2023



Superintendent

Date 11/29/2023

EQUAL OPPORTUNITY EDUCATOR AND EMPLOYER

Equal employment opportunity and treatment shall be practiced by the North Santiam School District regardless of race, color, national origin, religion, sex, age, marital status, sexual orientation, and disability if the employee, with or without reasonable accommodation, is able to perform the essential functions of the position. Superintendent, Andy Gardner has been designated to coordinate compliance with these legal requirements, including Title VI, Title VII, Title IX, and other civil rights or discrimination issues, the Americans with Disabilities Act and Section 504 of the Rehabilitation Act of 1973. The Superintendent may be contacted at the District Office at 503-769-4928 for additional information and/or compliance issues.

NORTH SANTIAM SCHOOL DISTRICT
Journal Entry
06/30/2023

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
AJE01					
To record 2023 bond proceeds - client needs to book					
375-0000-5110-000-000-000	Bond Proceeds		0.00	15,966,724.00	
375-5110-0610-900-000-000	Redemption of Principal		15,788,931.00	0.00	
375-5110-0640-900-000-000	Dues and Fees		177,793.00	0.00	
Total			<u>15,966,724.00</u>	<u>15,966,724.00</u>	<u>0.00</u>
AJE02					
To reclass revenue					
299-0000-4515-000-000-258	NSLP Lunch		0.00	87,703.64	
299-0000-4515-000-000-000	Child Nutrition Lunch		87,703.64	0.00	
232-0000-3299-900-000-000	Other Restricted Grants-in-aid		0.00	43,634.84	
232-0000-2200-200-250-000	Restricted Revenue		43,634.84	0.00	
299-0000-4519-000-000-000	Farm to School		11,346.61	0.00	
299-0000-3299-000-000-251	Other Restricted Grants-in-aid		0.00	11,346.61	
Total			<u>142,685.09</u>	<u>142,685.09</u>	<u>0.00</u>
AJE03					
To record additional AR					
299-0000-4513-000-000-000	Child Nutrition Breakfast		0.00	11,340.59	
299-0000-4515-000-000-000	Child Nutrition Lunch		0.00	32,396.91	
299-0000-3299-000-000-251	Other Restricted Grants-in-aid		0.00	19,349.59	
299-0000-9132-000-000-000	Interfund Accounts Receivable		63,087.09	0.00	
Total			<u>63,087.09</u>	<u>63,087.09</u>	<u>63,087.09</u>
CJE01					
Journal Entry 2507					
100-0000-9471-000-021-000	FINGERPRINTING		396.00	0.00	
100-2660-0386-900-000-000	Data Processing Services		0.00	396.00	
Total			<u>396.00</u>	<u>396.00</u>	<u>396.00</u>
CJE02					
Journal Entry Number 2508					
100-1285-0324-700-291-000	Rentals		150.30	0.00	
100-1285-0324-700-292-000	Rentals		350.70	0.00	
100-1285-0355-700-291-000	Printing and Binding		0.00	150.30	
100-1285-0355-700-292-000	Printing and Binding		0.00	350.70	
Total			<u>501.00</u>	<u>501.00</u>	<u>0.00</u>
CJE03					
Journal Entry 2509					
100-1285-0324-700-292-000	Rentals		73.42	0.00	
100-1285-0324-700-291-000	Rentals		73.41	0.00	
100-1131-0324-600-050-000	Rentals		0.00	146.83	
Total			<u>146.83</u>	<u>146.83</u>	<u>0.00</u>
CJE04					
Journal Entry 2510					
100-1250-0112-300-050-000	Classified Salaries		0.00	8,000.00	
100-1250-0112-300-320-000	Classified Salaries		8,000.00	0.00	
Total			<u>8,000.00</u>	<u>8,000.00</u>	<u>0.00</u>
CJE05					
Journal Entry 2511					

NORTH SANTIAM SCHOOL DISTRICT
Journal Entry
06/30/2023

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
249-5200-0710-900-000-000	Fund Modifications		0.00	60,000.00	
430-0000-5200-000-000-000	Interfund Transfers		60,000.00	0.00	
249-0000-9110-000-000-000	Cash		60,000.00	0.00	
430-0000-9110-000-000-000	Cash Columbia B		0.00	60,000.00	
Total			<u>120,000.00</u>	<u>120,000.00</u>	<u>0.00</u>
CJE06					
To book federal surplus					
100-0000-4900-000-000-000	Federal Revenue		0.00	6,087.63	
100-2540-0460-900-000-000	Non-consumable Items		6,087.63	0.00	
Total			<u>6,087.63</u>	<u>6,087.63</u>	<u>0.00</u>
GRAND TOTAL			<u>16,307,627.64</u>	<u>16,307,627.64</u>	<u>63,483.09</u>



NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2023



NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

DISTRICT OFFICIALS

June 30, 2023

BOARD OF DIRECTORS

Alisha Oliver, Chair

Erin Cramer, Vice Chair

Coral Ford

Mark Henderson

McKenzie Strawn

Mike Wagner

Laura Wipper

All directors receive mail at the address below

ADMINISTRATION

Lee Loving, Superintendent and Budget Officer

Rhonda Allen, Deputy Clerk and Business Manager

DISTRICT ADDRESS

1155 N. 3rd Avenue
Stayton, Oregon 97383

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Santiam School District No. 29J, Stayton, Oregon, as of and for the year ended June 30, 2023, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of North Santiam School District No. 29J, Stayton, Oregon as of June 30, 2023, and the respective changes in financial position, and where applicable, cash flows, thereof for the year then ended with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of North Santiam School District No. 29J, Stayton, Oregon, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Change in Accounting Principle

As described in the notes to the financial statements, in the year ended June 30, 2023, the District adopted new accounting guidance: GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Arrangements*, Statement No. 96, *Subscription-Based Information Technology Arrangements*, Statement No. 99, *Omnibus 202*, and Statement No. 101, *Compensated Absences*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about North Santiam School District No. 29J, Stayton, Oregon's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of North Santiam School District No. 29J, Stayton, Oregon's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about North Santiam School District No. 29J, Stayton, Oregon's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedules of the District's proportionate share of the net pension liability and District contributions for PERS and OPEB RHIA, the schedule changes in OPEB liability and related ratios for OPEB – medical benefit, and the budgetary comparison information on pages 5 through 11, 63 through 67, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management's discussion and analysis, the schedules of the District's proportionate share of the net pension liability and District contributions for PERS and OPEB RHIA, the schedule changes in OPEB liability and related ratios for OPEB – medical benefit, in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the aforementioned information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise North Santiam School District No. 29J's basic financial statements. The individual fund schedules, other financial schedules, and supplemental information required by the Oregon Department of Education are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200; Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

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

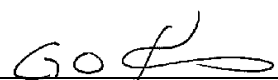
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated November 29, 2023 on our tests of the District's compliance with certain provisions of laws and regulations specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Accuity, LLC

By: 
Glen O. Kearns, CPA

Albany, Oregon
November 29, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

INTRODUCTION

As management of North Santiam School District No. 29J, Stayton, Oregon, we offer readers this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2023, total net position of North Santiam School District No. 29J amounted to \$(21,719,816). Of this amount, \$(7,050,502) was invested in capital assets, net of related debt. The remaining balance included \$4,742,223 restricted for various purposes, and \$(19,411,537) of unrestricted net position.
- At June 30, 2023, the District's governmental funds reported combined ending fund balances of \$14,547,645.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

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

The government-wide financial statements can be found on pages 12 through 14 of this report.

Fund Financial Statements

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

□ **Governmental Funds**

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

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

The District maintains six individual governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Grants and Student Body, Debt Service, and Capital Projects Funds, all of which are considered to be major governmental funds, as well as for the Food Service and Trust and Agency Funds, both of which are considered to be nonmajor governmental funds.

North Santiam School District No. 29J adopts an annual appropriated budget for all of its governmental funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets. The basic governmental fund financial statements can be found on pages 15 through 18 of this report.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

□ **Proprietary Funds**

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

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

The basic proprietary fund financial statements can be found on pages 19 through 21 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 22 through 62 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes the schedules of the District's proportionate share of the net pension liability and District contributions - PERS and OPEB RHIA, the schedules of changes in OPEB liability and related ratios - medical benefit, and the budgetary comparison information for the General Fund and Grants and Student Body Fund. This required supplementary information can be found on pages 63 through 67 of this report.

Individual fund schedules can be found on pages 68 through 72 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. At June 30, 2023, the District's liabilities exceeded assets by \$21,719,816.

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

District's Net Position

The District's net position increased by \$1,664,563 during the current fiscal year. The increase is primarily due to an increase in grants and contributions and an increase in interest on long-term debt obligations.

Condensed statement of net position information is shown below.

Condensed Statement of Net Position

	Governmental Activities	
	<u>2023</u>	<u>2022</u>
Assets		
Current and other assets	\$ 12,013,586	\$ 12,478,721
Restricted assets	4,726,887	3,633,215
Capital assets, net of accumulated depreciation	<u>7,761,172</u>	<u>7,059,630</u>
Total assets	<u>24,501,645</u>	<u>23,171,566</u>
Deferred outflows of resources	<u>12,653,481</u>	<u>19,151,701</u>
Liabilities		
Current liabilities	7,538,872	3,678,676
Noncurrent liabilities	<u>42,908,535</u>	<u>51,132,405</u>
Total liabilities	<u>50,447,407</u>	<u>54,811,081</u>
Deferred inflows of resources	<u>8,427,535</u>	<u>10,896,565</u>
Net position		
Net investment in capital assets	(7,050,502)	(10,082,295)
Restricted for various purposes	4,742,223	4,635,855
Unrestricted	<u>(19,411,537)</u>	<u>(17,937,939)</u>
Total net position	<u>\$ (21,719,816)</u>	<u>\$ (23,384,379)</u>

District's Changes in Net Position

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Condensed Statement of Changes in Net Position

	Governmental Activities	
	2023	2022
Program revenues		
Charges for services	\$ 534,569	\$ 405,280
Operating grants and contributions	7,392,811	8,179,106
Capital grants and contributions	6,000	30,000
Total program revenues	7,933,380	8,614,386
General revenues		
Taxes	9,230,681	8,808,437
State school fund - general support	16,752,480	14,142,818
Common school fund	270,959	241,057
Unrestricted state and local revenue	634,674	721,487
Unrestricted grants and contributions	85,511	1,708,583
Investment earnings	500,975	214,991
Miscellaneous	2,134,426	1,096,257
Total general revenues	29,609,706	26,933,630
Total revenues	37,543,086	35,548,016
Program expenses		
Instruction	20,002,457	9,871,525
Support services	11,554,716	8,355,868
Enterprise and community services	1,282,385	1,069,917
Facilities acquisition and construction	31,688	8,991
Unallocated depreciation expense	498,417	478,227
Interest on long-term debt	2,508,860	10,631,147
Total program expenses	35,878,523	30,415,675
Change in net position	1,664,563	5,132,341
Net position - beginning of year	(23,384,379)	(28,516,720)
Net position - end of year	\$ (21,719,816)	\$ (23,384,379)

Revenues

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

As expected, therefore, general revenues provide 79% of the funding required for governmental programs. Property taxes and state school funding combined for 88% of general revenues and 69% of total revenues. Operating grants and contributions represent 20% of total revenues. Included in this category are \$6,355,057 of state reimbursements for special education programs and \$1,037,754 for student nutrition programs.

Expenses

Expenses related to governmental activities are presented in several broad functional categories. Costs of direct classroom instruction activities account for 56% of the total expenses of \$35,878,523. In addition, approximately 32% of the costs in supporting services relate to students, instructional staff, and school administration.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental Funds

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

At the end of the current fiscal year, the District's governmental funds reported combined fund balances of \$14,547,645. The General Fund is the chief operating fund of the District. At the end of the current fiscal year, total fund balance of the General Fund was \$5,521,992. Of this amount, \$5,521,639 constitutes unassigned fund balance, which is available for spending at the District's discretion.

BUDGETARY HIGHLIGHTS

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2023 amounted to \$7,761,172, net of accumulated depreciation. This investment in capital assets includes land, buildings and improvements, and machinery and equipment. The total depreciation related to the District's investment in capital assets for the current fiscal year amounted to \$514,215.

Additional information on the District's capital assets can be found on page 33 of this report.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Long-Term Liabilities

At the end of the current fiscal year, the District had total long-term liabilities outstanding of \$38,313,394. This amount comprises general obligation bonds with a related issuance premium, two limited tax pension bonds, and one note payable. The District's total long-term liabilities outstanding decreased by \$3,884,523 during the current fiscal year. Additional information on the District's long-term liabilities can be found on pages 37 through 40 of this report.

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

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

- The 2023-2024 budget was built based on a funding level of \$10.1 billion, although the State budget was proposed at \$9.9 billion. The 23-24 budget reduced staffing levels based on proposed state funding. We will continue to fund staffing using Student Investment Account funding and High School Success funding. Another consideration in the budget is the student membership, which, after several years of decline, is slowly increasing. Accurate Average Daily Membership measurement will be critical as we plan for future funding. The unknown factors include enrollment levels at different grades, especially Kindergarten.
- The District continues to focus on student learning with a continued emphasis on staffing levels and program enhancement with students accessing English Language Development services and Special Education services. The enhancement of CTE programs at Stayton High School is designed to attract high school students to varying opportunities that will increase the high school graduation rate.
- The District is also positioning itself to prepare for a GO Bond, potentially in the coming years. The capital improvement fund is well established, allowing for facility improvements as planned and needed.

All of these factors were considered in preparing the District's budget for fiscal year 2023-2024. The unassigned ending General Fund balance of \$5,521,639 will be available for program resources in fiscal year 2023-2024.

REQUESTS FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

NORTH SANTIAM SCHOOL DISTRICT NO. 25J
Stayton, Oregon

STATEMENT OF NET POSITION

June 30, 2023

	Governmental Activities
ASSETS	
Current assets	
Cash and cash equivalents	\$ 10,022,830
Cash with agent	20,980
Grants and accounts receivable	1,294,232
Inventory	28,365
Prepaid assets	24,053
Property taxes receivable	243,394
Total current assets	11,633,854
Restricted assets	
Cash and cash equivalents	4,666,843
Cash with agent	3,472
Property taxes receivable	56,572
Total restricted assets	4,726,887
OPEB RHIA benefit	294,406
Lease assets, net of accumulated amortization	85,326
Capital assets not being depreciated	108,712
Capital assets being depreciated, net	7,652,460
Total assets	24,501,645
DEFERRED OUTFLOWS OF RESOURCES	12,653,481
LIABILITIES	
Current liabilities	
Accounts payable	197,105
Payroll liabilities	1,019,800
Compensated absences	2,776,912
Accrued interest	34,439
Lease liabilities, current portion	39,624
Long-term liabilities, current portion	3,470,992
Total current liabilities	7,538,872
Noncurrent liabilities	
Lease liabilities, less current portion	44,243
Long-term liabilities, less current portion	34,842,402
Net pension liability PERS	6,757,087
OPEB medical liability	1,264,803
Total liabilities	50,447,407
	(continued)

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

NORTH SANTIAM SCHOOL DISTRICT NO. 25J
Stayton, Oregon

STATEMENT OF NET POSITION

June 30, 2023

	<u>Governmental Activities</u>
(continued)	
DEFERRED INFLOWS OF RESOURCES	<u>8,427,535</u>
NET POSITION	
Net investment in capital assets	(7,050,502)
Restricted for various purposes	4,742,223
Unrestricted	<u>(19,411,537)</u>
Total net position	<u>\$ (21,719,816)</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	Program Revenues			<u>Net (Expense) Revenue and Changes in Net Position</u>
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	<u>Governmental Activities</u>
Governmental activities					
Instruction	\$ 20,002,457	\$ 414,192	\$ 6,345,407	\$ -	\$ (13,242,858)
Support services	11,554,716	163	2,600	-	(11,551,953)
Community services	1,282,385	120,214	1,037,754	-	(124,417)
Facilities acquisition and construction	31,688	-	7,050	6,000	(18,638)
Unallocated depreciation	498,417	-	-	-	(498,417)
Interest on long-term debt	<u>2,508,860</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,508,860)</u>
Total governmental activities	<u>\$ 35,878,523</u>	<u>\$ 534,569</u>	<u>\$ 7,392,811</u>	<u>\$ 6,000</u>	<u>(27,945,143)</u>
General revenues					
Property taxes levied for general purposes					7,331,344
Property taxes levied for debt service					1,802,358
Construction excise tax					96,979
State school fund - general support					16,752,480
Common school fund					270,959
Unrestricted state and local revenue					634,674
Unrestricted grants and contributions					85,511
Investment earnings					500,975
Miscellaneous					<u>2,134,426</u>
Total general revenues					<u>29,609,706</u>
Change in net position					1,664,563
Net position - beginning					<u>(23,384,379)</u>
Net position - ending					<u>\$ (21,719,816)</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2023

	General Fund	Grants and Student Body Fund	Debt Service Fund	Capital Projects Fund	Food Service Fund	Trust and Agency Fund	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 6,366,598	\$ 2,585,503	\$ 1,950,180	\$ 3,325,684	\$ 122,412	\$ 17,220	\$ 14,367,597
Cash with agent	20,980	-	3,472	-	-	-	24,452
Grants and accounts receivable	298,938	915,304	5,375	-	74,615	-	1,294,232
Property taxes receivable	243,394	-	56,572	-	-	-	299,966
Prepaid assets	353	23,700	-	-	-	-	24,053
Inventory	-	-	-	-	28,365	-	28,365
Total assets	<u>\$ 6,930,263</u>	<u>\$ 3,524,507</u>	<u>\$ 2,015,599</u>	<u>\$ 3,325,684</u>	<u>\$ 225,392</u>	<u>\$ 17,220</u>	<u>\$ 16,038,665</u>
LIABILITIES							
Accounts payable	\$ 168,429	\$ 14,708	\$ 6,550	\$ 3,387	\$ 4,004	\$ -	\$ 197,078
Accrued liabilities	1,019,800	-	-	-	-	-	1,019,800
Total liabilities	<u>1,188,229</u>	<u>14,708</u>	<u>6,550</u>	<u>3,387</u>	<u>4,004</u>	<u>-</u>	<u>1,216,878</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - Property taxes	220,042	-	54,100	-	-	-	274,142
FUND BALANCES							
Nonspendable	353	23,700	-	-	28,365	-	52,418
Restricted	-	1,118,355	1,954,949	1,458,676	193,023	17,220	4,742,223
Committed	-	1,376,791	-	1,748,460	-	-	3,125,251
Assigned	-	990,953	-	115,161	-	-	1,106,114
Unassigned	5,521,639	-	-	-	-	-	5,521,639
Total fund balances	<u>5,521,992</u>	<u>3,509,799</u>	<u>1,954,949</u>	<u>3,322,297</u>	<u>221,388</u>	<u>17,220</u>	<u>14,547,645</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,930,263</u>	<u>\$ 3,524,507</u>	<u>\$ 2,015,599</u>	<u>\$ 3,325,684</u>	<u>\$ 225,392</u>	<u>\$ 17,220</u>	<u>\$ 16,038,665</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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

June 30, 2023

Total fund balances		\$ 14,547,645
Property tax revenue is recognized in the net position of governmental activities when the taxes are levied; however, in the governmental fund statements, it is recognized when available to be used for current year operations. Taxes not collected within 60 days of the end of the year are not considered available to pay for current year operations and are therefore not reported as revenue in the governmental funds.		274,142
Capital and lease assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds:		
Lease assets, net	85,326	
Cost, capital assets	24,904,121	
Accumulated depreciation	<u>(17,142,949)</u>	7,846,498
The internal service fund is used by management to charge the costs of unemployment insurance premiums to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		322,049
Amounts relating to the District's proportionate share of net pension liability or assets for the Oregon Public Employees Retirement System (PERS) are not reported in the governmental fund statements. In the governmental fund statements, pension expense is recognized when due. The amounts consist of:		
Deferred outflows of resources relating to pension expense	12,653,481	
Deferred inflows of resources relating to return on pension assets	(8,427,535)	
OPEB RHIA benefit	294,406	
OPEB medical benefit	(1,264,803)	
Net pension liability	<u>(6,757,087)</u>	(3,501,538)
Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:		
Accrued interest	(34,439)	
Lease liability	(83,867)	
Compensated absences	(2,776,912)	
Notes payable	(181,674)	
Bond premiums	(1,336,724)	
Bonds payable	<u>(36,794,996)</u>	<u>(41,208,612)</u>
Net position of governmental activities		\$ <u>(21,719,816)</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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

For the Year Ended June 30, 2023

	General Fund	Grants and Student Body Fund	Debt Service Fund	Capital Projects Fund	Food Service Fund	Trust and Agency Fund	Total Governmental Funds
REVENUES							
Local revenue	\$ 8,155,485	\$ 340,676	\$ 4,561,476	\$ 137,042	\$ 127,567	\$ 7,700	\$ 13,329,946
Intermediate revenue	632,407	54,878	-	-	-	-	687,285
State revenue	17,103,249	3,785,567	-	-	184,152	-	21,072,968
Federal revenue	16,361	2,388,923	-	-	853,601	-	3,258,885
Total revenues	<u>25,907,502</u>	<u>6,570,044</u>	<u>4,561,476</u>	<u>137,042</u>	<u>1,165,320</u>	<u>7,700</u>	<u>38,349,084</u>
EXPENDITURES							
Current							
Instruction	14,573,707	3,611,345	-	-	-	-	32,758,759
Support services	9,719,825	2,666,783	-	5,216	-	4,500	12,396,324
Community services	1,481	60,890	-	-	1,255,993	-	1,318,364
Debt service	76,573	-	4,617,983	34,882	-	-	4,729,438
Facilities acquisition and construction	-	-	-	554,097	-	-	554,097
Total expenditures	<u>24,371,586</u>	<u>6,339,018</u>	<u>4,617,983</u>	<u>594,195</u>	<u>1,255,993</u>	<u>4,500</u>	<u>37,183,275</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,535,916</u>	<u>231,026</u>	<u>(56,507)</u>	<u>(457,153)</u>	<u>(90,673)</u>	<u>3,200</u>	<u>1,165,809</u>
OTHER FINANCING SOURCES (USES)							
Bond proceeds	-	-	15,997,072	-	-	-	15,997,072
Payment to refunding agent	-	-	(15,788,931)	-	-	-	(15,788,931)
Transfers in	139,315	1,001,000	-	-	10,154	-	1,150,469
Transfers out	<u>(1,011,154)</u>	<u>-</u>	<u>-</u>	<u>(139,315)</u>	<u>-</u>	<u>-</u>	<u>(1,150,469)</u>
Total other financing sources (uses)	<u>(871,839)</u>	<u>1,001,000</u>	<u>208,141</u>	<u>(139,315)</u>	<u>10,154</u>	<u>-</u>	<u>208,141</u>
Net change in fund balances	664,077	1,232,026	151,634	(596,468)	(80,519)	3,200	1,373,950
Fund balances - beginning	<u>4,857,915</u>	<u>2,277,773</u>	<u>1,803,315</u>	<u>3,918,765</u>	<u>301,907</u>	<u>14,020</u>	<u>13,173,695</u>
Fund balances - ending	<u>\$ 5,521,992</u>	<u>\$ 3,509,799</u>	<u>\$ 1,954,949</u>	<u>\$ 3,322,297</u>	<u>\$ 221,388</u>	<u>\$ 17,220</u>	<u>\$ 14,547,645</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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

For the Year Ended June 30, 2023

Net change in fund balances		\$ 1,373,950
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense.		
Capital asset additions	1,199,959	
Capital asset dispositions, net	15,798	
Depreciation expense recorded in the current year	(514,215)	701,542
Repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position.		
Bond proceeds	(15,966,724)	
Payment to refunding bond agent	17,631,277	
Amortization of issuance premium	177,185	
Debt principal paid	2,042,785	3,884,523
Lease assets and liabilities are reported as expenditures in the governmental funds when they are paid. In the statement of activities, leases are amortized over the life of the lease.		
		(9,764)
Compensated absences are recognized as an expenditures in the governmental funds when they are paid. In the statement of activities, compensated absences are recognized as an expenditure when earned.		
		(2,701,225)
The internal service fund is used by management to charge the costs of unemployment insurance premiums to individual funds. This activity is consolidated with the governmental funds in the statement of activities.		
		(3,485)
Pension expense or credits that do not meet the measurable and available criteria are not recognized as revenue or expense in the current year in the governmental funds. In the statement of activities, pension expense or credit is recognized when determined to be accrued.		
		(1,580,978)
Change in net position		\$ 1,664,563

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

STATEMENT OF NET POSITION

PROPRIETARY FUND

June 30, 2023

	<u>Internal Service Fund Unemployment</u>
ASSETS	
Cash and cash equivalents	\$ 322,076
LIABILITIES	
	<u>27</u>
NET POSITION	
Unrestricted	<u>\$ 322,049</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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

PROPRIETARY FUND

For the Year Ended June 30, 2023

	Internal Service Fund <u>Unemployment</u>
Operating revenues	\$ <u>163</u>
Operating expenses	
Support services	<u>3,648</u>
Operating income (loss)	(3,485)
Net position - beginning	<u>325,534</u>
Net position- ending	<u>\$ 322,049</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

For the Year Ended June 30, 2023

	Internal Service Fund
	Unemployment
CASH FLOWS FROM OPERATING ACTIVITIES	
Charges for services	\$ 163
Payments to employees	(3,621)
Net cash provided (used) by operating activities	(3,458)
Net increase (decrease) in cash and cash equivalents	(3,458)
Cash and cash equivalents - beginning	325,534
Cash and cash equivalents - ending	\$ 322,076
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ (3,485)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Increase (decrease) in accounts payable	27
Net cash provided (used) by operating activities	\$ (3,458)

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

NOTES TO BASIC FINANCIAL STATEMENTS

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Description of Government-Wide Financial Statements

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

B. Reporting Entity

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

C. Basis of Presentation – Government-Wide Financial Statements

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

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

D. Basis of Presentation – Fund Financial Statements

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

The government reports the following major governmental funds:

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

Special Revenue Fund

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

Debt Service Fund

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

Capital Projects Fund

Capital Projects Fund – The Capital Projects Fund accounts for the accumulation of resources to be used for equipment and building needs. The primary sources of revenue are transfers from the General Fund and grants restricted for capital improvements and equipment purchases. The primary use of revenue is for capital improvements to District facilities.

Additionally, the District reports the following nonmajor governmental funds:

Special Revenue Funds

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

Trust and Agency Fund – The Trust and Agency Fund accounts for donor contributions restricted for scholarships. The primary source of revenue is contributions. The primary use of revenue is for scholarship expenses.

In addition, the District reports the following proprietary fund:

Internal Service Fund

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

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

E. Measurement Focus and Basis of Accounting

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

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

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

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

F. Budgetary Information

Annual budgets are adopted on the modified cash basis of accounting. The District budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects, and internal service funds. The District begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the board of directors by resolution prior to the beginning of the District's fiscal year.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total instruction, support services, community services, debt service, facilities acquisition and construction, operating contingencies, and interfund transfers for each fund are the levels of control established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line item budgets within appropriation categories.

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of a fund's original budget may be adopted by the board of directors at a regular board meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the board of directors. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the board of directors.

During the year, there was one supplemental budget. The District does not use encumbrances and appropriations lapse at year-end. Budget amounts shown in the financial statements reflect the original budget amounts, one supplemental budget, and three approved appropriation changes.

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

1. Cash and Cash Equivalents

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

2. Investments

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

3. Accounts Receivable

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

4. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized. Major capital outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation of capital assets are computed on the straight-line method over the following estimated useful lives:

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

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

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

6. Net Position Flow Assumption

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

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

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7. Fund Balance Flow Assumption

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

8. Fund Balance Policies

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

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

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

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

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

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

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

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

H. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

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

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June 30, 2023

3. Compensated Absences

Amounts of vested or accumulated vacation and sick leave that are expected to be liquidated with expendable available financial resources are reported as expenditures when paid. Amounts of vested or accumulated vacation and sick leave that are not expected to be liquidated with expendable available financial resources are reported as long-term liabilities on the statement of net position.

4. Pensions

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

5. Proprietary Fund Operating and Nonoperating Revenues and Expenses

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

I. Use of Estimates

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

II. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

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

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

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

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

Fair Value Measurement

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

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

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

There were no transfers of assets or liabilities among the three levels of the fair value hierarchy for the year ended June 30, 2023.

Fair values of assets measured on a recurring basis at June 30, 2023 are as follows:

	<u>Level 2</u>
Oregon Local Government Investment Pool	<u>\$ 12,632,124</u>

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Credit Risk

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

Investments

As of June 30, 2023, the District had the following investments:

	Credit Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	\$ 12,632,124

Interest Rate Risk

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

Concentration of Credit Risk

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

Custodial Credit Risk - Investments

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

Custodial Credit Risk - Deposits

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

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Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities. The District holds accounts at Umpqua Bank, for which deposits are insured by the FDIC insurance up to \$250,000. At June 30, 2023, the District's had deposits of \$250,000 insured by the FDIC, and \$2,238,075 collateralized by the PFCP.

Deposits

The District's deposits and investments at June 30, 2023 are as follows:

Petty cash	\$ 8,640
Checking accounts	2,048,909
Total investments	<u>12,632,124</u>
 Total deposits and investments	 <u><u>\$ 14,689,673</u></u>

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 6,366,598
Grants and Student Body Fund	1,467,148
Capital Projects Fund	1,867,008
Internal service fund - Insurance Fund	<u>322,076</u>
 Total governmental activities - unrestricted	 <u>10,022,830</u>
Governmental activities - restricted	
Debt Service Fund	1,950,180
Grants and Student Body Fund	1,118,355
Capital Projects Fund	1,458,676
Food Service Fund	122,412
Trust and Agency Fund	<u>17,220</u>
 Total governmental activities - restricted	 <u>4,666,843</u>
 Total cash and investments	 <u><u>\$ 14,689,673</u></u>

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

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

June 30, 2023

B. Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 5,000	\$ 103,712	\$ -	\$ 108,712
Capital assets being depreciated				
Buildings and improvements	22,920,725	752,893	-	23,673,618
Equipment and vehicles	810,187	343,354	(31,750)	1,121,791
Total capital assets being depreciated	23,730,912	1,096,247	(31,750)	24,795,409
Less accumulated depreciation for				
Buildings and improvements	(16,504,678)	(432,709)	15,798	(16,921,589)
Equipment and vehicles	(171,604)	(81,506)	31,750	(221,360)
Total accumulated depreciation	(16,676,282)	(514,215)	47,548	(17,142,949)
Total capital assets being depreciated, net	7,054,630	582,032	15,798	7,652,460
Governmental activities capital assets, net	\$ 7,054,630	\$ 582,032	\$ 15,798	\$ 7,761,172

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

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Land	\$ 108,712	\$ -	\$ 108,712
Buildings and improvements	23,673,618	(16,921,589)	6,752,029
Equipment and vehicles	1,121,791	(221,360)	900,431
Total governmental capital assets	\$ 24,904,121	\$ (17,142,949)	\$ 7,761,172

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June 30, 2023

C. Lease Assets

Lease asset activity for the year ended June 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Lease assets				
Buildings	\$ 120,803	\$ -	\$ -	\$ 120,803
Equipment	<u>157,847</u>	<u>-</u>	<u>(529)</u>	<u>157,318</u>
Total lease assets	<u>278,650</u>	<u>-</u>	<u>(529)</u>	<u>278,121</u>
Less accumulated amortization for				
Buildings	(56,849)	(59,529)	-	(116,378)
Equipment	<u>(38,207)</u>	<u>(38,210)</u>	<u>-</u>	<u>(76,417)</u>
Total accumulated amortization	<u>(95,056)</u>	<u>(97,739)</u>	<u>-</u>	<u>(192,795)</u>
Total lease assets, net	<u>\$ 183,594</u>	<u>\$ (97,739)</u>	<u>\$ (529)</u>	<u>\$ 85,326</u>

D. Deferred Inflows/Outflows of Resources

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB RHIA benefit	\$ 57,253	\$ (40,243)
Net pension liability PERS	12,395,430	(8,178,424)
OPEB medical liability	<u>200,798</u>	<u>(208,868)</u>
Total	<u>\$ 12,653,481</u>	<u>\$ (8,427,535)</u>

E. Compensated Absences

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

	Beginning Balance	Additions	Reductions	Ending Balance
Compensated absences	<u>\$ 75,687</u>	<u>\$ 2,701,225</u>	<u>\$ -</u>	<u>\$ 2,776,912</u>

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

F. Interfund Transfers

Interfund transfers during the year consisted of:

	Transfers in:			Total
	General Fund	Grants and Student Body Fund	Food Service Fund	
Transfers out:				
General Fund	\$ -	\$ 1,001,000	\$ 10,154	\$ 1,011,154
Capital Projects Fund	139,315	-	-	139,315
Total	<u>\$ 139,315</u>	<u>\$ 1,001,000</u>	<u>\$ 10,154</u>	<u>\$ 1,150,469</u>

G. Lease Liabilities

1. Changes in Lease Liabilities

The following is a summary of lease liabilities transactions for the year:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Lease liabilities				
Buildings	\$ 52,061	\$ -	\$ (50,311)	\$ 1,750
Equipment	120,310	-	(38,193)	82,117
Total lease liabilities	<u>\$ 172,371</u>	<u>\$ -</u>	<u>\$ (88,504)</u>	<u>\$ 83,867</u>

2. Building Lease - Unit # 2610-2611

On July 1, 2021, North Santiam School District No. 29J entered into a 25-month lease as Lessee for the use of Building - Unit # 2610-2611, Serial #M99531A, B. An initial lease liability was recorded in the amount of \$43,606. As of June 30, 2023, the value of the lease liability is \$1,750. North Santiam School District No. 29J is required to make monthly fixed payments of \$1,750. The lease has an interest rate of 0.3080%. The Building's estimated useful life was zero months as of the contract commencement. The value of the right to use asset as of June 30, 2023 of \$43,606, with accumulated amortization of \$41,862, is included with Buildings on the Lease Assets schedule.

3. Building Lease - Unit # 2854.55

On July 26, 2021, North Santiam School District No. 29J entered into a 24-month lease as Lessee for the use of Building - Unit #2854.55. An initial lease liability was recorded in the amount of \$58,627. As of June 30, 2023, the value of the lease liability is \$0. North Santiam School District No. 29J is required to make monthly fixed payments of \$2,450.

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NOTES TO BASIC FINANCIAL STATEMENTS

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The lease has an interest rate of 0.3080%. The Building’s estimated useful life was zero months as of the contract commencement. The value of the right to use asset as of June 30, 2023 of \$77,197, with accumulated amortization of \$74,516, is included with Buildings on the Lease Assets schedule.

4. Equipment Lease – Cannon Copies/Printers

On July 1, 2021, North Santiam School District No. 29J entered into a 49-month lease as Lessee for the use of Canon Copiers/Printers. An initial lease liability was recorded in the amount of \$155,906. As of June 30, 2023, the value of the lease liability is \$81,497. North Santiam School District No. 29J is required to make monthly fixed payments of \$3,154. The lease has an interest rate of 0.5600%. The Equipment’s estimated useful life was zero months as of the contract commencement. The value of the right to use asset as of June 30, 2023 of \$155,906, with accumulated amortization of \$75,642, is included with Equipment on the Lease Assets schedule.

5. Equipment Lease – Options Academy Copier (1)

On September 22, 2021, North Santiam School District No. 29J entered into a 47-month lease as Lessee for the use of Options Academy Copier (1). An initial lease liability was recorded in the amount of \$1,941. As of June 30, 2023, the value of the lease liability is \$1,037. North Santiam School District No. 29J is required to make monthly fixed payments of \$42. The lease has an interest rate of 0.5600%. The Equipment’s estimated useful life was zero months as of the contract commencement. The value of the right to use asset as of June 30, 2023 of \$1,941, with accumulated amortization of \$884, is included with Equipment on the Lease Assets schedule.

6. Equipment Lease – Options Academy Copier

On July 20, 2022, North Santiam School District No. 29J entered into a 55-month lease as Lessee for the use of Options Academy Copier. An initial lease liability was recorded in the amount of \$(529). As of June 30, 2023, the value of the lease liability is \$(418). North Santiam School District No. 29J is required to make monthly fixed payments of \$140. The lease has an interest rate of 2.5360%. The Equipment’s estimated useful life was zero months as of the contract commencement. The value of the right to use asset as of June 30, 2023 of \$(109), with accumulated amortization of \$(109), is included with Equipment on the Lease Assets schedule.

7. Future Maturities of Lease Liabilities

Year Ending June 30	Lease Liabilities		
	Principal	Interest	Total
2024	\$ 39,624	\$ 356	\$ 39,980
2025	38,085	145	38,230
2026	6,227	1	6,228
2027	(69)	(1)	(70)
Total	<u>\$ 83,867</u>	<u>\$ 501</u>	<u>\$ 84,368</u>

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

June 30, 2023

H. Long-Term Liabilities

1. Changes in Long-Term Liabilities

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

	Interest Rates	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities							
General obligation bonds							
Series 2013	1.25-5%	\$ 22,850,000	\$ 16,850,000	\$ -	\$ 16,850,000	\$ -	\$ -
Premium - 2013		2,416,444	1,998,462	-	1,998,462	-	-
Refunds Bonds 2023	5.00%	14,630,000	-	14,630,000	-	14,630,000	1,405,000
Premium - 2023		1,336,724	-	1,336,724	-	1,336,724	-
Total general obligation bonds		41,233,168	18,848,462	15,966,724	18,848,462	15,966,724	1,405,000
Other bonds payable							
Limited tax pension bonds	1.5-5.68%	15,657,118	8,672,530	-	412,534	8,259,996	1,525,000
Limited tax pension bonds - Series 2021	1.5-5.68%	14,755,000	14,385,000	-	480,000	13,905,000	500,000
Qualified school construction bonds - 2007	1.32%	1,000,000	70,376	-	70,376	-	-
Total other bonds payable		31,412,118	23,127,906	-	962,910	22,164,996	2,025,000
Notes Payable							
Full Faith & Credit Note, Series 2017	2.78%	400,000	221,549	-	39,875	181,674	40,992
Total governmental activities		<u>\$ 73,045,286</u>	<u>\$ 42,197,917</u>	<u>\$ 15,966,724</u>	<u>\$ 19,851,247</u>	<u>\$ 38,313,394</u>	<u>\$ 3,470,992</u>

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June 30, 2023

2. General Obligation Bonds, Series 2013

General obligation bonds are direct obligations that pledge the full faith and credit of the District and are payable from ad valorem debt service levy proceeds. On February 20, 2013, the District issued \$22,850,000 of General Obligation Bonds, Series 2013, with interest rates ranging from 1.25% to 5%, in accordance with the original bond agreement, due semiannually in June and December. The Series 2013 bonds were issued at a premium of \$2,416,444. The District's Series 2013 General Obligation Bonds represented funding primarily for building improvement projects, which were pledged as collateral. The bonds were fully refunded in 2023.

3. General Obligation Refunding Bonds, Series 2023

General obligation bonds are direct obligations that pledge the full faith and credit of the District and are payable from ad valorem debt service levy proceeds. The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities, which are pledged as collateral.

On January 27, 2023, the District issued \$14,630,000 of General Obligation Refunding Bonds, Series 2023, with an interest rate of 5% due semiannually in June and December. The bonds consist of serial bonds with annual maturities from June 2024 through June 2033. The net proceeds of \$15,872,555 (after underwriter's discounts of \$94,169, plus premium of \$1,336,724) were used to advance refund the Series 2013 General Obligation Bonds with a total principal amount of \$18,609,000 and interest rates ranging from 1.25% to 5%. The transaction resulted in an economic gain (difference between the present value of the debt service on the old and new bonds) of approximately \$703,091.

4. Limited Tax Pension Bonds

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

5. Limited Tax Pension Bonds - Series 2021

The District participated in the Oregon Education District's Pension Bond Pool for the purpose of funding the District's allocated portion of the PERS Unfunded Actuarial Liability (UAL). District assets are pledged as collateral. A bond in the amount of \$14,755,000 was issued on August 19, 2021. The bond is being amortized over 20 years. Interest is fixed and ranges between 1.5% and 5.68%. Interest rates increase in accordance with the original bond agreements. Interest is due semi-annually on June 30 and December 30.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

6. Qualified School Construction Bonds - 2007

The District entered into a financing agreement dated April 19, 2007 under the Qualified School Construction Bonds (QSCB) Program. The District received financing of \$1,000,000 for upgrades and improvements to school facilities, which are pledged as collateral. Principal and interest are due annually in April. This obligation was fully liquidated during the current fiscal year.

7. Full Faith and Credit Note Payable, Series 2017

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

8. General Obligation Debt Capacity

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

Real Market Value (Fiscal Year 2023) ⁽¹⁾	\$	1,418,416,554
Debt Capacity		
General Obligation Debt Capacity (7.95% of Real Market Value)	\$	112,764,116
Less: Outstanding Debt Subject to Limit		14,630,000 ⁽²⁾
Remaining General Obligation Debt Capacity	\$	127,394,116
Percent of Capacity Issued		12.97%

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

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

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

June 30, 2023

9. Interest Expense

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

Interest on long-term debt \$ 2,508,860

The Debt Service Fund has traditionally been used to liquidate all of the District's long-term debt obligations.

10. Future Maturities of Long-Term Liabilities

Year Ending June 30	Bonds			Notes		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 3,430,000	\$ 1,502,059	\$ 4,932,059	\$ 40,992	\$ 5,103	\$ 46,095
2025	3,780,000	1,164,537	4,944,537	42,139	2,775	44,914
2026	4,210,000	963,096	5,173,096	43,317	2,775	46,092
2027	4,615,000	739,804	5,354,804	44,531	1,563	46,094
2028	2,719,996	619,178	3,339,174	10,695	316	11,011
2029-2033	10,835,000	2,324,392	13,159,392	-	-	-
2034-2038	5,275,000	732,161	6,007,161	-	-	-
2039-2040	1,930,000	74,981	2,004,981	-	-	-
Total	<u>\$ 36,794,996</u>	<u>\$ 8,120,208</u>	<u>\$ 44,915,204</u>	<u>\$ 181,674</u>	<u>\$ 12,532</u>	<u>\$ 194,206</u>

Year Ending June 30	Total		
	Principal	Interest	Total
2024	\$ 3,470,992	\$ 1,507,162	\$ 4,978,154
2025	3,822,139	1,167,312	4,989,451
2026	4,253,317	965,871	5,219,188
2027	4,659,531	741,367	5,400,898
2028	2,730,691	619,494	3,350,185
2029-2033	10,835,000	2,324,392	13,159,392
2034-2038	5,275,000	732,161	6,007,161
2039-2040	1,930,000	74,981	2,004,981
Total	<u>\$ 36,976,670</u>	<u>\$ 8,132,740</u>	<u>\$ 45,109,410</u>

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

I. Constraints on Fund Balances

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

	General Fund	Grants and Student Body Fund	Debt Service Fund	Capital Projects Fund	Food Service Fund	Trust and Agency Fund	Total Governmental Funds
Fund balances:							
Nonspendable:							
Food inventory	\$ -	\$ -	\$ -	\$ -	\$ 28,365	\$ -	\$ 28,365
Prepays	353	23,700	-	-	-	-	24,053
Restricted for:							
Debt service	-	-	1,954,949	-	-	-	1,954,949
Energy efficient improvements Facility	-	-	-	6	-	-	6
improvements	-	-	-	1,458,670	-	-	1,458,670
Student activities	-	401,830	-	-	-	-	401,830
School nutrition	-	-	-	-	193,023	-	193,023
Scholarship funds	-	-	-	-	-	17,220	17,220
Grant projects	-	716,525	-	-	-	-	716,525
Committed for:							
Vehicle replacement	-	-	-	60,872	-	-	60,872
Equipment additions	-	-	-	1,687,588	-	-	1,687,588
Board projects	-	1,001,791	-	-	-	-	1,001,791
PERS reserve	-	375,000	-	-	-	-	375,000
Assigned to:							
Textbook needs	-	915,000	-	-	-	-	915,000
Technology needs Facility	-	12,102	-	-	-	-	12,102
improvements	-	63,851	-	-	-	-	63,851
Athletics capital projects	-	-	-	115,161	-	-	115,161
Unassigned	<u>5,521,639</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,521,639</u>
Total fund balances	<u>\$ 5,521,992</u>	<u>\$ 3,509,799</u>	<u>\$ 1,954,949</u>	<u>\$ 3,322,297</u>	<u>\$ 221,388</u>	<u>\$ 17,220</u>	<u>\$ 14,547,645</u>

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

III. OTHER INFORMATION

A. Risk Management

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

B. Retirement Plans

1. Oregon Public Employees Retirement System

General Information about the Pension Plan

The Oregon Public Employees Retirement System (OPERS) consists of a cost-sharing, multiple-employer defined benefit plan (Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. As of June 30, 2022, there were 939 participating employers.

Plan Membership

As of June 30, 2022, there were 11,413 active plan members, 129,376 retired plan members or their beneficiaries currently receiving benefits, 8,372 inactive plan members entitled to but not yet receiving benefits, for a total of 149,161 Tier One members.

For Tier Two members, as of June 30, 2022, there were 27,056 active plan members, 20,720 retired plan members or their beneficiaries currently receiving benefits, 13,335 inactive plan members entitled to but not yet receiving benefits, for a total of 61,111.

As of June 30, 2022, there were 142,471 active plan members, 10,230 retired plan members or their beneficiaries currently receiving benefits, 8,625 inactive plan members entitled to but not yet receiving benefits, and 21,482 inactive plan members not eligible for refund or retirements, for a total of 182,808 OPSRP Pension Program members.

Plan Benefits

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

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

Pension Benefits

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

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

Death Benefits

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

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

Disability Benefits

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

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

June 30, 2023

Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining monthly benefit.

Benefit Changes after Retirement

Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations caused by changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision. The COLA is capped at 2.0 percent.

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

Pension Benefits

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

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

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

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

Death Benefits

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

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.

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

June 30, 2023

Benefit Changes After Retirement

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

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

Pension Benefits

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

Death Benefits

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

Contributions

OPERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the OPERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2020 actuarial valuation, which became effective July 20, 2021. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced. Member contributions are set by statute at six percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members' behalf. As permitted, the District has opted to pick-up the contributions on behalf of its employees.

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

June 30, 2023

Employer contributions for the year ended June 30, 2023 were \$2,875.

Annual Comprehensive Financial Report (ACFR)

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

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

Actuarial Valuations

The employer contribution rates effective June 30, 2022 were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

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

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2020
Measurement Date	June 30, 2022
Experience Study	2020, published July 20, 2021
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.40 percent
Long-term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent

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

June 30, 2023

Cost of living adjustment (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p>Health retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are on the 2020 Experience Study, which reviewed experience for the four-year period ended December 31, 2020. There were no differences between the assumptions and plan provisions used for June 30, 2022 measurement date calculations compared to those shown above.

Actuarial Methods and Assumptions

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

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

Discount Rate

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

Depletion Date Projection

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

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

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

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

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

June 30, 2023

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 2022 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan’s portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS’ audited financial statements at:

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

OIC Target and Actual Investment Allocation as of June 30, 2022

<u>Asset Class/Strategy</u>	<u>OIC Policy Low Range</u>	<u>OIC Policy High Range</u>	<u>OIC Target Allocation</u>	<u>Actual Allocation²</u>
Debt Securities	15.0%	25.0%	20.0%	19.8%
Public Equity	25.0%	35.0%	30.0%	21.2%
Real Estate	7.5%	17.5%	12.5%	13.6%
Private Equity	15.0%	27.5%	20.0%	28.0%
Risk Parity	0.0%	3.5%	2.5%	2.0%
Real Assets	2.5%	10.0%	7.5%	7.9%
Diversifying Strategies	2.5%	10.0%	7.5%	4.9%
Opportunity Portfolio ¹	0.0%	5.0%	0.0%	2.6%
Total			100.0%	100.0%

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

² Based on the actual investment value at 6/30/2022.

³ October 2021, the Alternative Portfolio was split into Real Assets and Diversifying Strategies.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

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

At June 30, 2023, the District reported a liability of \$6,757,087 for its proportionate share of the net pension liability.

The net pension liability was measured at June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

At June 30, 2023, the District's proportion was 0.0441293%. For the year ended June 30, 2023, the District recognized pension expense of \$1,451,885. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 328,002	\$ (42,138)
Changes in assumptions	1,060,224	(9,686)
Net difference between projected and actual earnings on investments	-	(1,208,037)
Changes in proportionate share	363,473	(5,822,272)
Changes in proportion and differences between employer contributions and proportionate share of contributions	<u>10,640,856</u>	<u>(1,096,291)</u>
Total (prior to post-MD contributions)	12,392,555	(8,178,424)
Contributions after measurement date	<u>2,875</u>	<u>-</u>
Total deferred outflows/(inflows)	<u>\$ 12,395,430</u>	<u>\$ (8,178,424)</u>

Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize pension expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service life determined as of the beginning of the June 30, 2022 measurement period is 5.5 years.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in subsequent years as follows:

Employer subsequent fiscal years:	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)
1st Fiscal Year	\$ 578,992
2nd Fiscal Year	\$ 743,667
3rd Fiscal Year	\$ 492,596
4th Fiscal Year	\$ 1,748,648
5th Fiscal Year	\$ 650,227

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

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

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

1% Decrease (5.9%)	Discount Rate (6.9%)	1% Increase (7.9%)
\$ 11,983,110	\$ 6,757,087	\$ 2,383,148

Changes Subsequent to the Measurement Date

We are not aware of any changes subsequent to the June 30, 2022 measurement date that meet this requirement and thus would require a brief description under GASB standard.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

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

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

General Information about the OPEB Plan

The Oregon PERS RHIA consists of a single cost-sharing multiple-employer defined benefit OPEB plan for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. As of June 30, 2022, there were 812 participating employers.

Plan Benefits - PERS RHIA (Chapter 238)

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

OPEB Membership

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

As of June 30, 2022, the inactive RHIA plan participants currently receiving benefits totaled 38,259 active and 12,409 inactive members who meet the requirements to receive RHIA benefits when they retire.

Basis of Accounting

Contributions for employers are recognized on the accrual basis of accounting.

Employer contributions to PERS are calculated based on creditable compensation for active members reported by employers. Employer contributions are accrued when due pursuant to legal requirements. These are amounts normally included in the employer statements cut off as of the fifth of the following month. The schedules of OPEB amounts by Employer does not reflect deferred outflows of resources related to contributions made by employers after the measurement date. Consistent with GASB Statement No. 75, paragraph 59(a), employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined.

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

June 30, 2023

Contributions

Employer contributions for the year ended June 30, 2023 were \$1,385.

OPEB RHIA Plan Annual Comprehensive Financial Report (ACFR)

All assumptions, methods, and plan provisions used in these calculations are described in the Oregon PERS RHIA Cost-Sharing Multiple-Employer OPEB Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the year ended June 30, 2022. That independently audited report was dated February 2, 2023 and can be found at:

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

Proportionate Share Allocation Methodology

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

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2020
Measurement Date	June 30, 2022
Experience Study	2020, published July 20, 2021
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.40 percent
Long-term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent
Retiree healthcare participation	Healthy retirees: 27.5%; disabled retirees: 15%
Mortality	Health retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

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

June 30, 2023

	<p>Active members: Pub-2010 Employees, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retirees, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>
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Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are on the 2020 Experience Study, which reviewed experience for the four-year period ended December 31, 2020. There were no differences between the assumptions and plan provisions used for June 30, 2022 measurement date calculations compared to those shown above, except as follows:

The H.R. 1865 Further Consolidated Appropriations Act, which was signed into law on December 20, 2019, repealed the Cadillac tax on high-cost health plans. The RHIPA Total OPEB asset as of the June 30, 2022 measurement date shown reflects the repeal of the Cadillac tax.

Discount Rate

The discount rate used to measure the total OPEB liability at June 30, 2022 was 6.90. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA was applied to all periods of projected benefit payments to determine the total OPEB liability.

Long-Term Expected Rate of Return

For GASB 74 and GASB 75, the long-term expected rate of return assumption is generally not required to be updated between a) the assumption used to develop liabilities at the actuarial valuation date and b) the roll-forward measurement date at which GASB liability are reported unless there is an indication that the assumption used on the actuarial valuation date is no longer supportable as of the GASB measurement date. The long-term expected rate of return used in the December 31, 2020 actuarial valuation for funding purposes was 6.90%.

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After a public review process that commenced prior to June 30, 2022 and was based on capital market outlook models developed prior to that date, the PERS Board selected a lower long-term expected rate of investment return assumption of 6.90% on July 23, 2021 to be used in the December 31, 2020 and December 31, 2021 actuarial valuations for funding purposes. At the same time, the PERS Board reduced the inflation and payroll growth assumptions to 2.40% and 3.40%, respectively.

We understand PERS has chosen to reflect these updated economic assumptions for the calculation of June 30, 2022 measurement date GASB liabilities. As such, the June 30, 2022 total OPEB Liability reflects a long-term expected rate of return of 6.90%, an inflation assumption of 2.40%, and a payroll growth assumption of 3.40%.

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

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

Depletion Date Projection

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

A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 75 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 75 (paragraph 82) does allow for alternative evaluations of projected solvency if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for OPEB Plan:

- OPERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- GASB 75 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

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- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB 75 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses. There remains substantial uncertainty regarding the impact of COVID-19 on plan costs, including whether the pandemic will increase or decrease costs in the near and longer term. For example, health care expenditures unrelated to COVID-19 have decreased substantially since stay-at-home orders have been in place on account of physician practices closing for most visits and nonemergency surgeries being postponed. Some services will be postponed until a later date while others may never occur, and the drop in utilization for services unrelated to COVID-19 may offset potential increases in health costs related to COVID-19. Therefore, we have deferred making an adjustment to expected plan costs until more information is known. It is possible that the COVID-19 pandemic could have a material impact on the projected costs.

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

At June 30, 2023, the District reported an asset of \$294,406 for its proportionate share of the OPEB asset. The OPEB asset was measured at June 30, 2022, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB asset was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2020 the District's proportion was 0.0828529%. For the year ended June 30, 2023, the District recognized OPEB credit of \$9,149. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (7,978)
Changes of assumptions	2,305	(9,813)
Net difference between projected and actual earnings on investment	-	(22,452)
Changes in proportionate share	53,563	-
Total (prior to post-MD contributions)	55,868	(40,243)
Contributions subsequent to the MD	1,385	-
Total Deferred Outflow/(Inflow) of Resources	\$ 57,253	\$ (40,243)

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Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize OPEB expense based on the balance of the closed period “layers” attributable to each measurement period. The average remaining service life determined as of the beginning of the June 30, 2022 measurement period is 2.5 years.

Amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB asset in the year ended June 30, 2023. Other amounts reported by the District as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense in subsequent years as follows:

Employer subsequent fiscal years:	Deferred Outflow/(Inflow) of Resources
1st Fiscal Year	\$ 31,394
2nd Fiscal Year	(8,792)
3rd Fiscal Year	(14,168)
4th Fiscal Year	7,191
5th Fiscal Year	-

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

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

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

1% Decrease (5.9%)	Discount Rate (6.9%)	1% Increase (7.9%)
\$ (265,342)	\$ (294,406)	\$ (319,320)

Changes Subsequent to the Measurement Date

We are not aware of any changes subsequent to the June 30, 2022 measurement date that meet the requirement requiring a brief description under the GASB standard.

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

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

General Information about the OPEB Plan

Name of OPEB Plan

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

Description of Benefit Terms

Plan Benefits – Implicit Medical Benefit

Plan benefits are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapter 243. ORS stipulated that for the purpose of establishing health care premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims costs, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the District's implicit employer contributions. The calculated OPEB liability is derived using the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members at that point. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OEB plan reflect a long-term perspective.

Medical Benefit Membership and Eligibility

Benefits and eligibility for members are established through the collective bargaining agreements. All classes of employee are eligible to continue coverage upon retirement. Qualified spouses, domestic partners, and children may qualify for coverage.

Medical Benefit Duration and Amount

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

Participant Statistics

As of June 30, 2023, there were 254 active members, 10 retired participants, and 3 spouses of ineligible retirees in the Medical Benefit plan. The average age of participants is 44.5 and 60.9, respectively. The District did not establish an irrevocable trust (or equivalent arrangement) to account for this plan.

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Funding Policy

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

Actuarial Methods and Assumptions:

The District engaged an actuary to perform an evaluation as of July 1, 2021 using age entry normal, level percent of salary Actuarial Cost Method.

The Single Employer Pension Plan liability was determined using the following actuarial assumptions, applied to all periods including the measurement:

Valuation Date	July 1, 2021
Measurement Dates/Fiscal Year Ends	June 30, 2020 through June 30, 2023
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Interest Discount	2.16 percent discount rate assumption
General Inflation	2.40 percent per year
Salary Scale	3.40 percent per year

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

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

Milliman’s Health Cost Guidelines were used to allocate costs by age and gender. Retirees’ costs include a load for expected health status of retirees relative to active employees and spouses. For the period July 1, 2021 through June 30, 2023, current medical premiums due for retirees and their spouses were modeled using an average monthly premium of \$529 per retiree per month, and \$598 per spouse per month. Dental and vision premiums were modeled using average monthly premiums of \$73 per retiree and \$74 per spouse.

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

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

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

Changes in Medical Benefit OPEB Liability

Total OPEB Liability at June 30, 2022	\$	1,310,581
Changes for the year:		
Service cost		137,039
Interest		30,414
Effect of economic/demographic gains or losses		-
Change in assumptions		(133,632)
Benefit payments		<u>(79,599)</u>
Net changes		<u>(45,778)</u>
Total OPEB Liability at June 30, 2023	\$	<u><u>1,264,803</u></u>

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 35,171	\$ (29,766)
Changes in assumptions	75,969	(179,102)
Benefit payments	<u>89,658</u>	<u>-</u>
Total (prior to post-MD contributions)	<u><u>\$ 200,798</u></u>	<u><u>\$ (208,868)</u></u>

Amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2023.

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June 30, 2023

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in subsequent years as follows:

Employer subsequent fiscal years:	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)
1st Fiscal Year	\$ (17,311)
2nd Fiscal Year	\$ (15,175)
3rd Fiscal Year	\$ (9,312)
4th Fiscal Year	\$ (7,270)
5th Fiscal Year	\$ (6,495)
Thereafter	\$ (42,165)

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

The following presents the net OPEB liability, calculated using the discount rate of 3.58%, as well as what the liability would be if it was calculated using a discount rate 1-percentage-point lower or 1-percentage-point higher than the current rate:

June 30 Disclosure	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB Liability	\$ 1,359,879	\$ 1,264,803	\$ 1,176,442

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

June 30 Disclosure	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 1,135,824	\$ 1,264,803	\$ 1,418,384

E. New Pronouncements

For the fiscal year ended June 30, 2023, the District implemented the following new accounting standards:

GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability of Arrangements - This Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs).

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GASB Statement No. 96, Subscription-Based Information Technology Arrangements – This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users.

GASB Statement No. 99, Omnibus 2022. This statement was issued April 2022 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to lease implementation, public-private and public-public partnerships and availability payment arrangements, and subscription-based information technology arrangements.

GASB Statement No. 101, Compensated Absences. This statement was issued to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

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

GASB Statement No. 99, Omnibus 2022. This statement was issued April 2022 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to financial guarantees and classification of derivatives.

GASB Statement No. 100, Accounting Changes and Error Corrections. This statement was issued to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

F. Collective Bargaining Agreements

At June 30, 2023, the District had 295 total staff members, and 259 were covered under their respective collective bargaining agreements.

G. Subsequent Events

Management has evaluated subsequent events through November 29, 2023, which was the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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SCHEDULES OF THE PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY AND CONTRIBUTIONS

OREGON PERS SYSTEM

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 net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a % of covered payroll	Plan fiduciary net position as a % of the total pension liability
2015	0.0868267%	\$ (1,968,114)	\$ 10,929,821	-18.01%	103.59%
2016	0.0664421%	\$ 3,814,747	\$ 9,908,146	38.50%	91.88%
2017	0.0765489%	\$ 11,491,769	\$ 10,016,742	114.73%	80.53%
2018	0.0858982%	\$ 11,579,110	\$ 10,540,042	109.86%	83.12%
2019	0.0920782%	\$ 13,948,634	\$ 10,970,298	127.15%	82.07%
2020	0.0799418%	\$ 13,828,024	\$ 11,061,732	125.01%	80.20%
2021	0.0853363%	\$ 18,623,318	\$ 11,521,147	161.64%	75.79%
2022	0.0800762%	\$ 9,582,296	\$ 12,196,933	78.56%	87.60%
2023	0.0441293%	\$ 6,757,087	\$ 12,480,199	54.14%	84.50%

Schedule of Contributions

Year Ended June 30,	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a % of covered payroll
2015	\$ 1,144,536	\$ (1,144,536)	\$ -	\$ 10,646,410	10.75%
2016	\$ 1,144,537	\$ (1,144,537)	\$ -	\$ 11,047,405	10.36%
2017	\$ 961,141	\$ (961,141)	\$ -	\$ 11,246,040	8.55%
2018	\$ 1,432,025	\$ (1,432,025)	\$ -	\$ 11,109,850	12.89%
2019	\$ 1,163,634	\$ (1,163,634)	\$ -	\$ 11,798,967	9.86%
2020	\$ 1,383,360	\$ (1,383,360)	\$ -	\$ 11,875,321	11.65%
2021	\$ 1,730,266	\$ (1,730,266)	\$ -	\$ 10,237,217	16.90%
2022	\$ 1,046,283	\$ (1,046,283)	\$ -	\$ 12,456,700	8.40%
2023	\$ 2,875	\$ (2,875)	\$ -	\$ 13,154,300	0.02%

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SCHEDULES OF THE PROPORTIONATE SHARE OF THE
NET OTHER POST EMPLOYMENT BENEFIT (OPEB) RHIA AND CONTRIBUTIONS

OREGON PERS SYSTEM RHIA

Schedule of the Proportionate Share of the Net OPEB RHIA

Year Ended June 30,	(a) Employer's proportion of the net OPEB RHIA liability (asset)	(b) Employer's proportionate share net OPEB RHIA liability (asset)	(c) Employer's covered payroll	(b/c) NPL as a % of covered payroll	Plan fiduciary net position as a % of the total OPEB RHIA liability (asset)
2017	0.1126662%	\$ 30,596	\$ 10,016,742	0.31%	94.15%
2018	0.1076540%	\$ (44,928)	\$ 10,540,042	-0.43%	108.88%
2019	0.1073836%	\$ (119,869)	\$ 10,970,289	-1.09%	123.99%
2020	0.1064857%	\$ (205,769)	\$ 11,061,732	-1.86%	144.40%
2021	0.1695673%	\$ (345,511)	\$ 11,521,147	-3.00%	150.07%
2022	0.0924540%	\$ (317,487)	\$ 12,196,933	-2.60%	183.90%
2023	0.0828529%	\$ (294,406)	\$ 12,480,199	-2.36%	194.60%

Schedule of Contributions

Year Ended June 30,	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a % of covered payroll
2017	\$ 56,230	\$ (56,230)	\$ -	\$ 11,246,040	0.50%
2018	\$ 55,549	\$ (55,549)	\$ -	\$ 11,109,850	0.50%
2019	\$ 58,955	\$ (58,955)	\$ -	\$ 11,798,967	0.50%
2020	\$ 59,377	\$ (59,377)	\$ -	\$ 11,875,317	0.50%
2021	\$ 2,474	\$ (2,474)	\$ -	\$ 10,237,217	0.02%
2022	\$ 2,042	\$ (2,042)	\$ -	\$ 12,456,700	0.02%
2023	\$ 1,385	\$ (1,385)	\$ -	\$ 13,154,300	0.01%

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SCHEDULES OF CHANGES IN OTHER POST EMPLOYMENT BENEFITS (OPEB)
LIABILITY AND RELATED RATIOS - MEDICAL BENEFIT

MEDICAL BENEFIT PLAN

Schedule of Changes and Related Ratios

Year Ended June 30,	(a) Total Beginning Medical Benefit	(b) Service Cost	(c) Interest	(d) Effect of Economic and Demographic Gains or Losses	(e) Change in Assumptions
2018	\$ 1,106,672	\$ 106,761	\$ 32,712	\$ -	\$ (54,872)
2019	\$ 1,059,068	\$ 102,381	\$ 39,506	\$ -	\$ (22,447)
2020	\$ 1,061,626	\$ 103,713	\$ 43,116	\$ (56,222)	\$ 42,939
2021	\$ 1,091,728	\$ 113,136	\$ 40,431	\$ -	\$ 82,278
2022	\$ 1,227,317	\$ 131,783	\$ 29,252	\$ 45,079	\$ (51,481)
2023	\$ 1,310,581	\$ 137,039	\$ 30,414	\$ -	\$ (133,632)

Year Ended June 30,	(f) Benefit Payments	(g) Total Ending Medical Benefit	(h) Employer's covered payroll	(i) Contributions as a % of covered payroll
2018	\$ (132,205)	\$ 1,059,068	\$ 11,109,850	9.53%
2019	\$ (116,882)	\$ 1,061,626	\$ 11,798,967	9.00%
2020	\$ (103,444)	\$ 1,091,728	\$ 11,875,317	9.19%
2021	\$ (100,256)	\$ 1,227,317	\$ 10,237,217	11.99%
2022	\$ (71,369)	\$ 1,310,581	\$ 12,456,700	10.52%
2023	\$ (79,599)	\$ 1,264,803	\$ 13,154,300	9.62%

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

GENERAL FUND

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES				
Local revenue	\$ 7,246,336	\$ 7,246,336	\$ 909,149	\$ 8,155,485
Intermediate revenue	655,000	655,000	(22,593)	632,407
State revenue	15,858,664	15,858,664	1,244,585	17,103,249
Federal revenue	10,000	10,000	6,361	16,361
	<u>23,770,000</u>	<u>23,770,000</u>	<u>2,137,502</u>	<u>25,907,502</u>
EXPENDITURES				
Current				
Instruction	15,646,906	15,646,906	(1,073,199)	14,573,707
Support services	10,270,094	10,386,622	(666,797)	9,719,825
Community services	10,700	10,700	(9,219)	1,481
Debt service	77,300	77,300	(727)	76,573
Contingency	1,000,000	1,000,000	(1,000,000)	-
	<u>27,005,000</u>	<u>27,121,528</u>	<u>(2,749,942)</u>	<u>24,371,586</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,235,000)</u>	<u>(3,351,528)</u>	<u>4,887,444</u>	<u>1,535,916</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	139,315	139,315
Transfers out	(70,000)	(1,870,000)	(858,846)	(1,011,154)
	<u>(70,000)</u>	<u>(1,870,000)</u>	<u>(719,531)</u>	<u>(871,839)</u>
Net change in fund balance	(3,305,000)	(5,221,528)	5,885,605	664,077
Fund balance - beginning	3,850,000	5,766,528	(908,613)	4,857,915
Fund balance - ending	<u>\$ 545,000</u>	<u>\$ 545,000</u>	<u>\$ 4,976,992</u>	<u>\$ 5,521,992</u>

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

GRANTS AND STUDENT BODY FUND

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES				
Local revenue	\$ 239,292	\$ 239,292	\$ 101,384	\$ 340,676
Intermediate revenue	387,381	387,381	(332,503)	54,878
State revenue	3,195,025	3,195,025	590,542	3,785,567
Federal revenue	<u>2,792,034</u>	<u>2,792,034</u>	<u>(403,111)</u>	<u>2,388,923</u>
Total revenues	<u>6,613,732</u>	<u>6,613,732</u>	<u>(43,688)</u>	<u>6,570,044</u>
EXPENDITURES				
Current				
Instruction	4,115,150	4,500,076	(888,731)	3,611,345
Support services	3,863,700	3,985,924	(1,319,141)	2,666,783
Community services	103,111	106,111	(45,221)	60,890
Contingency	<u>776,791</u>	<u>1,776,791</u>	<u>(1,776,791)</u>	<u>-</u>
Total expenditures	<u>8,858,752</u>	<u>10,368,902</u>	<u>(4,029,884)</u>	<u>6,339,018</u>
Excess (deficiency) of revenues over (under) expenditures	(2,245,020)	(3,755,170)	3,986,196	231,026
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,000,000	(1,000)	1,001,000
Transfers out	<u>(60,000)</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(60,000)</u>	<u>940,000</u>	<u>(61,000)</u>	<u>1,001,000</u>
Net change in fund balance	(2,305,020)	(2,815,170)	3,925,196	1,232,026
Fund balance - beginning	<u>2,305,020</u>	<u>2,815,170</u>	<u>(537,397)</u>	<u>2,277,773</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,509,799</u>	<u>\$ 3,509,799</u>

OTHER SUPPLEMENTARY INFORMATION

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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

FOOD SERVICE FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ 25,000	\$ 102,567	\$ 127,567
State revenue	-	184,152	184,152
Federal revenue	1,213,000	(359,399)	853,601
Total revenues	1,238,000	(72,680)	1,165,320
EXPENSES			
Enterprise and community services	1,398,000	(142,007)	1,255,993
Excess (deficiency) of revenues over (under) expenses	(160,000)	69,327	(90,673)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	10,154	10,154
Net change in fund balance	(160,000)	79,481	(80,519)
Fund balance - beginning	160,000	141,907	301,907
Fund balance - ending	\$ -	\$ 221,388	\$ 221,388

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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

TRUST AND AGENCY FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ 12,883	\$ (5,183)	\$ 7,700
EXPENSES			
Current			
Support services	25,000	(20,500)	4,500
Excess (deficiency) of revenues over (under) expenses	(12,117)	15,317	3,200
Net position - beginning	12,117	1,903	14,020
Net position - ending	\$ -	\$ 17,220	\$ 17,220

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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

DEBT SERVICE FUND

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES				
Local revenue	\$ 4,411,600	\$ 4,411,600	\$ 149,876	\$ 4,561,476
EXPENDITURES				
Debt service	4,411,600	4,617,983	-	4,617,983
Contingency	1,500,000	1,500,000	(1,500,000)	-
Total expenditures	5,911,600	6,117,983	(1,500,000)	4,617,983
Excess (deficiency) of revenues over (under) expenditures	(1,500,000)	(1,706,383)	1,649,876	(56,507)
OTHER FINANCING SOURCES (USES)				
Refunding bond proceeds	-	15,997,072	-	15,997,072
Payment to refunding bond escrow agent	-	(15,788,931)	-	(15,788,931)
Total other financing sources (uses)	-	208,141	-	208,141
Net change in fund balance	(1,500,000)	(1,498,242)	1,649,876	151,634
Fund balance - beginning	1,500,000	1,500,000	303,315	1,803,315
Fund balance - ending	\$ -	\$ 1,758	\$ 1,953,191	\$ 1,954,949

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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

CAPITAL PROJECTS FUND

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES				
Local revenue	\$ 212,220	\$ 212,220	\$ (75,178)	\$ 137,042
EXPENDITURES				
Current				
Support services	194,311	194,311	(189,095)	5,216
Facilities acquisition and construction	3,099,560	2,960,245	(2,406,148)	554,097
Debt service	34,900	34,900	(18)	34,882
Contingency	300,000	300,000	(300,000)	-
Total expenditures	3,628,771	3,489,456	(2,895,261)	594,195
Excess (deficiency) of revenues over (under) expenditures	(3,416,551)	(3,277,236)	2,820,083	(457,153)
OTHER FINANCING SOURCES (USES)				
Transfers in	130,000	130,000	(130,000)	-
Transfers out	-	(139,315)	-	(139,315)
Total other financing sources (uses)	130,000	(9,315)	(130,000)	(139,315)
Net change in fund balance	(3,286,551)	(3,286,551)	2,690,083	(596,468)
Fund balance - beginning	3,286,551	3,286,551	632,214	3,918,765
Fund balance - ending	\$ -	\$ -	\$ 3,322,297	\$ 3,322,297

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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

INSURANCE FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ 50,000	\$ (49,837)	\$ 163
EXPENSES			
Current			
Support services	100,000	(96,352)	3,648
Contingency	270,000	(270,000)	-
Total expenditures	370,000	(366,352)	3,648
Excess (deficiency) of revenues over (under) expenses	(320,000)	316,515	(3,485)
Net position - beginning	320,000	5,534	325,534
Net position - ending	\$ -	\$ 322,049	\$ 322,049

OTHER FINANCIAL SCHEDULES

NORTH SANTIAM SCHOOL DISTRICT NO. 29J

Stayton, Oregon

REVENUE SUMMARY - ALL FUNDS

For the Year Ended June 30, 2023

Revenue from Local Sources

	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
1110 Ad Valorem Taxes Levied by District	\$ 7,385,444.17	\$ -	\$ 1,748,257.96	\$ -	\$ -	\$ -
1130 Construction Excise Tax	-	-	-	96,978.54	-	-
1200 Revenue from Local Gov't Other than Districts	1,720.25	-	-	-	-	-
1500 Earnings on Investments	459,361.71	-	41,570.51	26.08	-	-
1600 Food Service	-	116,086.61	-	-	-	-
1700 Extracurricular Activities	27,595.91	260,021.20	-	-	-	-
1910 Rentals	3,810.00	-	-	-	-	-
1920 Contributions and Donations from Private Sources	-	5,443.39	-	6,000.00	-	7,700.00
1940 Services Provided Other Local Education Agencies	-	4,126.65	-	-	-	-
1960 Recovery of Prior Years' Expenditures	296.02	-	-	-	-	-
1970 Services Provided to Other Funds	-	-	2,771,647.91	-	163.06	-
1980 Fees Charged to Grants	234,628.70	-	-	-	-	-
1990 Miscellaneous	42,622.34	82,552.86	-	34,036.83	-	-
Total Revenue from Local Sources	\$ 8,155,479.10	\$ 468,230.71	\$ 4,561,476.38	\$ 137,041.45	\$ 163.06	\$ 7,700.00

Revenue from Intermediate Sources

	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
2101 County School Funds	\$ 24,401.02	\$ -	\$ -	\$ -	\$ -	\$ -
2102 ESD Apportionment	600,000.00	-	-	-	-	-
2199 Other Intermediate Sources	-	23,947.28	-	-	-	-
2200 Restricted Revenue	-	30,930.96	-	-	-	-
2800 Heavy Equipment Rental Tax	8,005.63	-	-	-	-	-
Total Revenue from Intermediate Sources	\$ 632,406.65	\$ 54,878.24	\$ -	\$ -	\$ -	\$ -

(continued)

NORTH SANTIAM SCHOOL DISTRICT NO. 29J

Stayton, Oregon

REVENUE SUMMARY - ALL FUNDS

For the Year Ended June 30, 2023

(continued)

Revenue from State Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
3101 State School Fund - General Support	\$ 16,539,176.71	\$ -	\$ -	\$ -	\$ -	\$ -
3103 Common School Fund	270,958.98	-	-	-	-	-
3104 State Managed County Timber	79,809.94	-	-	-	-	-
3107 State High Cost Disability Grant	213,302.78	-	-	-	-	-
3299 Other Restricted Grants-in-Aid	-	3,969,719.76	-	-	-	-
Total Revenue from State Sources	\$ 17,103,248.41	\$ 3,969,719.76	\$ -	\$ -	\$ -	\$ -
Revenue from Federal Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
4500 Restricted Revenue From the Federal Government Through the State	\$ -	\$ 3,142,860.09	\$ -	\$ -	\$ -	\$ -
4800 Federal Forest Fees	10,272.80	-	-	-	-	-
4900 Revenue for/on Behalf of the District	6,087.63	99,662.23	-	-	-	-
Total Revenue from Federal Sources	\$ 16,360.43	\$ 3,242,522.32	\$ -	\$ -	\$ -	\$ -
Revenue from Other Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
5100 Bond Proceeds	\$ -	\$ -	\$ 15,997,071.55	\$ -	\$ -	\$ -
5200 Interfund Transfers	139,315.00	1,011,154.28	-	-	-	-
5400 Resources - Beginning Fund Balance	4,857,915.38	2,579,679.95	1,803,315.20	3,918,764.38	325,534.45	14,019.88
Total Revenue from Other Sources	\$ 4,997,230.38	\$ 3,590,834.23	\$ 17,800,386.75	\$ 3,918,764.38	\$ 325,534.45	\$ 14,019.88
Grand Totals	\$ 30,904,724.97	\$ 11,326,185.26	\$ 22,361,863.13	\$ 4,055,805.83	\$ 325,697.51	\$ 21,719.88

NORTH SANTIAM SCHOOL DISTRICT NO. 29J

Stayton, Oregon

EXPENDITURE SUMMARY - GENERAL FUND

For the Year Ended June 30, 2023

Instruction Expenditures

	Totals	Object 100	Object 200
1111 Elementary, K-5 or K-6	\$ 4,987,525.75	\$ 2,849,715.44	\$ 1,899,952.57
1120 Tutors AVID	3,403.28	-	-
1121 Middle/Junior High Programs	2,468,850.20	1,550,195.79	826,650.20
1122 Middle/Junior High School Extracurricular	131,330.51	78,274.91	23,978.23
1127 After School Programs	5,487.50	-	-
1131 High School Programs	2,986,406.69	1,727,679.03	1,056,215.68
1132 High School Extracurricular	524,392.81	346,525.99	98,714.20
1220 Restrictive Programs for Students with Disabilities	1,512,676.44	860,394.77	616,751.38
1250 Less Restrictive Programs for Students with Disabilities	750,605.80	475,294.74	260,220.55
1271 Remediation	305,902.65	152,694.65	148,486.67
1272 Title I	41,346.75	16,145.04	25,201.71
1280 Alternative Education	313,130.23	40,224.41	14,108.19
1291 English Language Learner - ORS 336.079	542,652.69	332,897.92	189,074.47
Total Instruction Expenditures	\$ 14,573,711.30	\$ 8,430,042.69	\$ 5,159,353.85

Support Services Expenditures

	Totals	Object 100	Object 200
2110 Attendance and Social Work Services	\$ 105,194.95	\$ 44,641.15	\$ 38,957.29
2120 Guidance Services	204,748.96	114,502.32	83,311.47
2130 Health Services	143,759.75	93,535.54	45,004.69
2143 Behaviour Support Services	86,978.63	54,012.67	32,592.09
2152 Speech Pathology and Audiology Services	111,543.74	73,275.57	38,268.17
2160 Other Student Treatment Services	92,646.61	60,222.97	32,423.64
2190 Service Direction, Student Support Services	326,060.62	186,152.05	127,245.57
2210 Improvement of Instruction Services	230,777.31	130,242.13	56,275.38
2220 Educational Media Services	276,392.80	156,322.60	100,093.66
2230 Assessment & Testing	144,516.56	82,532.90	61,983.66
2240 Instructional Staff Development	9,415.90	(6,383.31)	343.82
2310 Board of Education Services	55,913.91	-	-
2320 Executive Administration Services	406,587.65	262,420.41	121,624.75
2410 Office of the Principal Services	2,176,505.12	1,335,686.51	771,461.74
2510 Direction of Business Support Services	200,256.58	127,740.61	65,486.75
2520 Fiscal Services	574,511.81	153,791.25	97,649.81
2540 Operation and Maintenance of Plant Services	2,412,596.17	780,989.90	538,456.32
2550 Student Transportation Services	1,043,498.44	-	-
2620 Grant Writing	30,000.00	-	-
2630 Information Services	58,629.01	33,644.11	24,984.90
2640 Staff Services	397,312.22	204,648.69	156,601.91
2660 Technology Services	632,145.16	144,654.00	70,331.19
2680 Interpretation and Translation Services	(177.96)	250.50	(428.46)
Total Support Services Expenditures	\$ 9,719,813.94	\$ 4,032,882.57	\$ 2,462,668.35

Enterprise and Community Services Expenditures

	Totals	Object 100	Object 200
3300 Community Services	\$ 1,479.83	\$ 1,500.00	\$ (20.17)
Total Enterprise and Community Services Expenditures	\$ 1,479.83	\$ 1,500.00	\$ (20.17)

Other Uses Expenditures

	Totals	Object 100	Object 200
5100 Debt Service	\$ 76,573.04	\$ -	\$ -
5200 Transfers of Funds	1,011,154.28	-	-
Total Other Uses Expenditures	\$ 1,087,727.32	\$ -	\$ -

Grand Total

\$ 25,382,732.39	\$ 12,464,425.26	\$ 7,622,002.03
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Object 300	Object 400	Object 500	Object 600	Object 700
\$ 220,916.00	\$ 16,941.74	\$ -	\$ -	\$ -
-	3,403.28	-	-	-
76,268.36	15,735.85	-	-	-
8,392.10	18,241.07	-	2,444.20	-
5,487.50	-	-	-	-
147,821.65	52,139.18	-	2,551.15	-
49,104.19	14,721.78	-	15,326.65	-
30,957.32	4,572.97	-	-	-
11,640.32	3,450.19	-	-	-
4,721.33	-	-	-	-
-	-	-	-	-
263,500.05	(4,702.42)	-	-	-
15,047.28	5,633.02	-	-	-
\$ 833,856.10	\$ 130,136.66	\$ -	\$ 20,322.00	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 20,787.45	\$ 809.06	\$ -	\$ -	\$ -
2,710.00	4,225.17	-	-	-
3,430.56	1,649.46	-	139.50	-
373.87	-	-	-	-
-	-	-	-	-
-	-	-	-	-
5,664.07	6,998.93	-	-	-
500.00	43,759.80	-	-	-
1,634.48	18,342.06	-	-	-
-	-	-	-	-
8,071.73	7,383.66	-	-	-
40,877.28	5,271.63	-	9,765.00	-
11,968.04	9,925.45	-	649.00	-
44,403.14	14,003.08	-	10,950.65	-
5,633.01	64.55	-	1,331.66	-
18,925.85	31,354.26	-	272,790.64	-
892,234.55	128,347.88	71,793.28	774.24	-
1,043,498.44	-	-	-	-
30,000.00	-	-	-	-
-	-	-	-	-
21,790.26	4,101.36	-	10,170.00	-
98,316.07	318,306.98	-	536.92	-
-	-	-	-	-
\$ 2,250,818.80	\$ 594,543.33	\$ 71,793.28	\$ 307,107.61	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ -	\$ -	\$ -	\$ 76,573.04	\$ -
-	-	-	-	1,011,154.28
\$ -	\$ -	\$ -	\$ 76,573.04	\$ 1,011,154.28
\$ 3,084,674.90	\$ 724,679.99	\$ 71,793.28	\$ 404,002.65	\$ 1,011,154.28

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

EXPENDITURE SUMMARY - SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2023

Instruction Expenditures	Totals	Object 100	Object 200
1111 Elementary, K-5 or K-6	\$ 90,083.26	\$ 16,544.48	\$ 2,586.56
1113 Elementary Extracurricular	33,952.24	-	-
1120 AVID tutors	9,321.64	8,105.63	1,216.01
1121 Middle/Junior High Programs	21,824.58	2,954.68	186.01
1122 Middle/Junior High School Extracurricular	74,309.13	9,643.00	1,882.32
1127 After School Programs	14,160.00	-	-
1131 High School Programs	83,163.22	26,130.60	7,087.23
1132 High School Extracurricular	261,259.84	27.19	-
1140 Pre-kindergarten Programs	460,315.06	239,311.31	121,267.76
1220 Restrictive Programs for Students with Disabilities	59,937.09	31,719.73	23,709.16
1250 Less Restrictive Programs for Students with Disabilities	344,390.66	210,116.56	123,907.99
1271 Remediation	114,787.51	67,959.28	45,831.38
1272 Title I	365,837.04	219,331.67	145,269.88
1280 Alternative Education	1,208,542.73	476,531.63	260,628.40
1291 English Language Learner - ORS 336.079	158,644.47	103,473.02	54,808.75
1400 Summer School Programs	310,801.16	175,134.66	48,348.16
Total Instruction Expenditures	\$ 3,611,329.63	\$ 1,586,983.44	\$ 836,729.61
Support Services Expenditures	Totals	Object 100	Object 200
2120 Guidance Services	\$ 353,146.38	\$ 192,524.57	\$ 99,126.23
2130 Health Services	88,240.52	67,624.45	20,616.07
2140 Psychological Services	345,820.73	219,246.30	126,574.43
2150 Speech Pathology and Audiology Services	1,889.94	1,889.94	-
2160 Other Student Treatment Services	1,928.56	1,469.73	-
2190 Service Direction, Student Support Services	10,212.90	6,439.55	3,238.10
2210 Improvement of Instruction Services	638,752.86	6,224.19	2,055.92
2220 Educational Media Services	3,737.49	84.04	-
2230 Assessment and Testing	200.14	200.14	-
2240 Instructional Staff Development	110,387.17	69,033.32	19,278.17
2410 Office of the Principal Services	15,206.70	1,884.60	-
2520 Fiscal Services	119,143.57	-	-
2540 Operation and Maintenance of Plant Services	435,659.64	2,239.82	-
2550 Student Transportation Services	1,043.16	-	-
2630 Informations Services	1,085.47	1,085.47	-
2640 Staff Services	239,250.84	180,000.00	58,910.80
2660 Technology Services	301,077.39	-	-
Total Support Services Expenditures	\$ 2,666,783.46	\$ 749,946.12	\$ 329,799.72
Enterprise and Community Services Expenditures	Totals	Object 100	Object 200
3100 Food Services	\$ 1,255,992.78	\$ 398,238.95	\$ 273,892.71
3300 Community Services	60,892.00	30,712.34	17,481.14
Total Enterprise and Community Services Expenditures	\$ 1,316,884.78	\$ 428,951.29	\$ 291,373.85
Grand Total	\$ 7,594,997.87	\$ 2,765,880.85	\$ 1,457,903.18

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 45,726.19	\$ 25,226.03	\$ -	\$ -	\$ -
(6,823.04)	40,775.28	-	-	-
-	-	-	-	-
6,090.39	1,760.00	-	10,833.50	-
19,202.58	41,687.69	-	1,893.54	-
14,160.00	-	-	-	-
21,958.10	26,649.55	-	1,337.74	-
18,947.18	216,568.52	-	25,716.95	-
3,260.77	96,475.22	-	-	-
395.92	4,112.28	-	-	-
6,672.76	3,693.35	-	-	-
996.85	-	-	-	-
1,235.49	-	-	-	-
224,447.24	33,197.27	212,968.19	770.00	-
362.70	-	-	-	-
1,822.80	85,495.54	-	-	-
\$ 358,455.93	\$ 575,640.73	\$ 212,968.19	\$ 40,551.73	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 53,705.69	\$ 7,789.89	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
458.83	-	-	-	-
535.25	-	-	-	-
136,757.73	383,629.43	714.20	109,371.39	-
-	3,653.45	-	-	-
-	-	-	-	-
16,872.88	-	-	5,202.80	-
100.68	13,221.42	-	-	-
-	-	-	119,143.57	-
17,751.57	1,124.40	412,066.65	2,477.20	-
1,043.16	-	-	-	-
-	-	-	-	-
-	340.04	-	-	-
-	271,143.29	29,934.10	-	-
\$ 227,225.79	\$ 680,901.92	\$ 442,714.95	\$ 236,194.96	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 3,515.27	\$ 565,057.69	\$ 6,525.00	\$ 8,763.16	\$ -
121.31	12,577.21	-	-	-
\$ 3,636.58	\$ 577,634.90	\$ 6,525.00	\$ 8,763.16	\$ -
\$ 589,318.30	\$ 1,834,177.55	\$ 662,208.14	\$ 285,509.85	\$ -

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

EXPENDITURE SUMMARY - DEBT SERVICE FUND

For the Year Ended June 30, 2023

Other Uses Expenditures	Totals	Object 600
5100 Debt Service	\$ 20,406,913.63	\$ 20,406,913.63
Total Other Uses Expenditures	\$ 20,406,913.63	\$ 20,406,913.63
Grand Total	\$ 20,406,913.63	\$ 20,406,913.63

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

EXPENDITURE SUMMARY - CAPITAL PROJECTS FUNDS

For the Year Ended June 30, 2023

Support Services Expenditures	Totals	Object 300	Object 400	Object 500	Object 600	Object 700
2540 Operation and Maintenance of Plant Services	\$ 5,215.61	\$ -	\$ 5,215.61	\$ -	\$ -	\$ -
Total Other Uses Expenditures	\$ 5,215.61	\$ -	\$ 5,215.61	\$ -	\$ -	\$ -
Facilities Acquisition and Construction Expenditures	Totals	Object 300	Object 400	Object 500	Object 600	Object 700
4150 Building Acquisition, Construction, and Improvement Services	\$ 554,096.56	\$ 4,766.50	\$ 23,533.25	\$ 525,796.81	\$ -	\$ -
Total Facilities Acquisition and Construction Expenditures	\$ 554,096.56	\$ 4,766.50	\$ 23,533.25	\$ 525,796.81	\$ -	\$ -
Other Uses Expenditures	Totals	Object 300	Object 400	Object 500	Object 600	Object 700
5110 Debt Service	\$ 34,882.22	\$ -	\$ -	\$ -	\$ 34,882.22	\$ -
5200 Transfer of Funds	\$ 139,315.00	\$ -	\$ -	\$ -	\$ -	\$ 139,315.00
Total Other Uses Expenditures	\$ 174,197.22	\$ -	\$ -	\$ -	\$ 34,882.22	\$ 139,315.00
Grand Total	\$ 733,509.39	\$ 4,766.50	\$ 23,533.25	\$ 525,796.81	\$ 34,882.22	\$ 139,315.00

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

EXPENDITURE SUMMARY - INTERNAL SERVICE FUND

For the Year Ended June 30, 2023

Support Services Expenditures	Totals	Object 200	Object 600
2520 Fiscal Services	\$ 3,647.80	\$ 2,617.06	\$ 1,030.74
Total Support Services Expenditures	\$ 3,647.80	\$ 2,617.06	\$ 1,030.74
Grand Total	\$ 3,647.80	\$ 2,617.06	\$ 1,030.74

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

EXPENDITURE SUMMARY - TRUST AND AGENCY FUND

For the Year Ended June 30, 2023

Support Services Expenditures	Totals	Object 300	Object 400
2520 Fiscal Services	\$ 4,500.00	\$ 4,500.00	\$ -
Total Support Services Expenditures	\$ 4,500.00	\$ 4,500.00	\$ -
Grand Total	\$ 4,500.00	\$ 4,500.00	\$ -

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF
DEBT OUTSTANDING

For the Year Ended June 30, 2023

Fiscal Year	TOTAL ALL REQUIREMENTS			GENERAL OBLIGATION REFUNDING BONDS 2023 Issue		
	Total	Principal	Interest	Total	Principal	Interest
2024	\$ 4,978,154	\$ 3,470,992	\$ 1,507,162	\$ 2,136,500	\$ 1,405,000	\$ 731,500
2025	5,169,391	3,822,139	1,347,252	2,201,250	1,540,000	661,250
2026	5,420,629	4,253,317	1,167,312	2,324,250	1,740,000	584,250
2027	5,624,190	4,659,531	964,659	2,397,250	1,900,000	497,250
2028	3,470,811	2,730,691	740,120	1,477,250	1,075,000	402,250
2029	2,474,178	1,855,000	619,178	1,523,500	1,175,000	348,500
2030	2,548,820	2,000,000	548,820	1,564,750	1,275,000	289,750
2031	2,626,969	2,155,000	471,969	1,611,000	1,385,000	226,000
2032	2,713,189	2,325,000	388,189	1,661,750	1,505,000	156,750
2033	2,796,236	2,500,000	296,236	1,711,500	1,630,000	81,500
2034	1,120,535	925,000	195,535	-	-	-
2035	1,158,733	985,000	173,733	-	-	-
2036	1,199,531	1,050,000	149,531	-	-	-
2037	1,242,893	1,120,000	122,893	-	-	-
2038	1,285,469	1,195,000	90,469	-	-	-
2039	1,325,874	1,270,000	55,874	-	-	-
2040	679,107	660,000	19,107	-	-	-
TOTALS	\$ 45,834,709	\$ 36,976,670	\$ 8,858,039	\$ 18,609,000	\$ 14,630,000	\$ 3,979,000

(Continued)

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF
DEBT OUTSTANDING

For the Year Ended June 30, 2023

(Continued)

Fiscal Year	LIMITED TAX PENSION BONDS 2003 Issue			QUALIFIED SCHOOL CONSTRUCTION BONDS 2007		
	Total	Principal	Interest	Total	Principal	Interest
2024	\$ 1,993,100	\$ 1,525,000	\$ 468,100	\$ -	\$ -	\$ -
2025	2,092,548	1,710,000	382,548	-	-	-
2026	2,190,420	1,905,000	285,420	-	-	-
2027	2,292,216	2,115,000	177,216	-	-	-
2028	1,062,080	1,004,996	57,084	-	-	-
TOTALS	<u>\$ 9,630,364</u>	<u>\$ 8,259,996</u>	<u>\$ 1,370,368</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF
DEBT OUTSTANDING

For the Year Ended June 30, 2023

(Continued)

Fiscal Year	LIMITED TAX PENSION BONDS 2021 Issue			FULL FAITH AND CREDIT LOAN, SERIES 2017		
	Total	Principal	Interest	Total	Principal	Interest
2024	\$ 802,459	\$ 500,000	\$ 302,459	\$ 46,095	\$ 40,992	\$ 5,103
2025	829,499	530,000	299,499	46,094	42,139	3,955
2026	859,867	565,000	294,867	46,092	43,317	2,775
2027	888,630	600,000	288,630	46,094	44,531	1,563
2028	920,470	640,000	280,470	11,011	10,695	316
2029	950,678	680,000	270,678	-	-	-
2030	984,070	725,000	259,070	-	-	-
2031	1,015,969	770,000	245,969	-	-	-
2032	1,051,439	820,000	231,439	-	-	-
2033	1,084,736	870,000	214,736	-	-	-
2034	1,120,535	925,000	195,535	-	-	-
2035	1,158,733	985,000	173,733	-	-	-
2036	1,199,531	1,050,000	149,531	-	-	-
2037	1,242,893	1,120,000	122,893	-	-	-
2038	1,285,469	1,195,000	90,469	-	-	-
2039	1,325,874	1,270,000	55,874	-	-	-
2040	679,107	660,000	19,107	-	-	-
TOTALS	\$ 17,399,959	\$ 13,905,000	\$ 3,494,959	\$ 195,386	\$ 181,674	\$ 13,712

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF CONTINUING DISCLOSURE REQUIREMENTS

GENERAL OBLIGATION REFUNDING BONDS

June 30, 2023

1. PROPERTY VALUATION		<u>Marion County</u>	<u>Linn County</u>	<u>Total</u>
Real Market Value		\$2,632,649,201	\$826,644,284	\$3,459,293,485
Taxable Assessed Value		\$1,370,978,839	\$363,076,521	\$1,734,055,360
2. PROPERTY TAXES				
A. Representative Levy Rate	(per \$1,000 of Assessed Value)			
		<u>Billing Rate</u>	<u>Bond Levy Rate</u>	<u>Local Option Rate</u>
				<u>Consolidated Rate</u>
Marion County		\$4.3973	\$1.0211	\$0.0000
Linn County		\$4.3973	\$1.0211	\$0.0000
B. Tax Collections				
		<u>General</u>	<u>Debt Service</u>	<u>Total</u>
Property Taxes Levied		\$7,607,410.38	\$1,721,924.60	\$9,329,334.98
Property Taxes Collected		\$7,385,444.17	\$1,748,257.96	\$9,133,702.13
3. GENERAL OBLIGATION BONDS				
A. Outstanding Long-Term Debt (See pages 36 through 38.)				
B. Outstanding General Obligation Bonds See page 73 for detail.)				
				Amount
				Outstanding as
				of June 30, 2023
General Obligation Bonds	Date of Issue	Date of Maturity	Amount Issued	
GO Bonds, Series 2023	6/15/2023	6/15/2033	18,609,000	18,609,000
Total General Obligation Bonds				<u>\$18,609,000</u>
4. AVERAGE DAILY MEMBERSHIP (Weighted)				
Extended ADMw:			<u>2022</u>	<u>2023</u>
Current Fiscal Year Estimated ADMw			2,416.39	2,480.30
Prior Fiscal Year Estimated ADMw			2,470.95	2,416.39
Extended ADMw (greater of Current or Prior Year)			2,470.95	2,480.73
5. FINANCIAL FACTORS				
(1) Statement of Net Position				See pages 12-13.
(2) Statement of Activities				See page 14.
(3) General Fund Balance Sheet				See page 15.
(4) General Fund Statement of Revenues, Expenditures and Changes in Fund Balance				See page 17.
(5) Net unfunded pension UAL				See pages 12-13.
(6) Pension Contribution Rates	Tier 1/Tier 2	OPSRP General	OPSRP Police	
	<u>Payroll</u>	<u>Payroll</u>	<u>and Fire Payroll</u>	
	9.11%	6.00%	10.36%	
(7) Annual Required Contribution				See page 63.
(8) Net OPEB Obligation				See pages 12-13.
(9) Actuarial Accrued Liability				See page 65.
(10) Early Retirement Liability				N/A

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



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

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

We have audited the basic financial statements of North Santiam School District No. 29J as of and for the year ended June 30, 2023 and have issued our report thereon dated November 29, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

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

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

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

Indebtedness limitations, restrictions, and repayment

Budgets legally required (ORS Chapter 294)

Insurance and fidelity bonds in force or required by law

Programs funded from outside sources

Student Success Act's Student Investment Account (SIA) Funding

Authorized investment of surplus funds (ORS Chapter 294)

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

State school fund factors and calculation

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

OAR 162-010-0230 Internal Control

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

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

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

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

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

Accuity, LLC
November 29, 2023

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SUPPLEMENTAL INFORMATION REQUIRED BY OREGON DEPARTMENT OF EDUCATION

For the Year Ended June 30, 2023

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

A. Energy Bill for Heating – All Funds: Please enter your expenditures for electricity and heating fuel for these Functions and Objects.		Objects 325 through 327
	Function 2540	\$ 481,371.30
	Function 2550	\$ -

B. Replacement of Equipment – General Fund: Include all General Fund expenditures in object 542, except for the following exclusions:	\$ 17,417.48
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Exclude these functions:

1113, 1122, and 1132	Co-curricular Activities
1140	Pre-Kindergarten
1300	Continuing Education
1400	Summer School

Exclude these functions:

4150	Construction
2550	Pupil Transportation
3100	Food Service
3300	Community Services

SINGLE AUDIT SECTION

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2023

Federal Grantor, Pass through Grantor, Program Title	Pass-Through Grantor Number	CFDA	Expenditures
<u>U.S. Department of Education</u>			
Passed through Oregon State Department of Education			
Title I Grants to Local Educational Agencies Special Education Cluster	67034	84.010	\$ 414,979
IDEA Special Education Grants To States	60713	84.027	585,367
Preschool Grant	60713	84.173	<u>8,096</u>
Total Special Education Cluster			<u>593,463</u>
English Language Acquisition Grants	58493/67154	84.365	6,640
Title IIA Improving Teaching Quality State Grants	58817/67467	84.367	73,297
Student Support and Academic Enrichment	58628/66823	84.424	20,641
COVID-19 - Elementary & Secondary Schools Emergency Relief Fund	64642/64947	84.425	<u>1,279,903</u>
Total Passed through Oregon State Department of Education			<u>2,388,923</u>
Total U.S. Department of Education			<u>2,388,923</u>
<u>U.S. General Services Administration</u>			
Passed through Oregon State Department of Administrative Services			
Acquisition value of federal surplus property		39.003	<u>\$ 6,088</u>
<u>U.S. Department of Agriculture</u>			
Passed through Oregon State Department of Education			
Child Nutrition Cluster			
National School Breakfast Program	2143	10.553	178,396
Food Distribution/USDA Commodities	2143	10.555	96,056
National School Lunch Program	2143	10.555	513,056
National School Lunch Program - Supply Chain Assistance	2143	10.555	43,852
Summer Food Service Program	2143	10.559	18,635
Summer Food Service Program - Commodities	2143	10.559	<u>3,606</u>
Total Child Nutrition Cluster			<u>853,601</u>
Total Passed through Oregon Department of Education			<u>853,601</u>
Passed through Linn County			
Schools and Roads		10.665	<u>10,273</u>
Total U.S. Department of Agriculture			<u>863,874</u>
Total federal expenditures			<u>\$ 3,258,885</u>

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2023

I. PURPOSE OF SCHEDULE

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of North Santiam School District No. 29J's under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200; Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the activities of the District, it is not intended to and does not present the financial position, changes in net position, nor the operating funds' revenue and expenses.

II. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR FEDERAL AWARD EXPENDITURES

A. Basis of Presentation

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

B. Federal Financial Assistance

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

C. Major Programs

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

D. Reporting Entity

The reporting entity is fully described in the notes to the District's basic financial statements. Additionally, the schedule of expenditures of federal awards includes all federal programs administered by the District for the year ended June 30, 2023.

E. Revenue and Expenditure Recognition

The receipt and expenditure of federal awards are accounted for under the modified accrual basis of accounting. Revenues are recorded as received in cash or on the accrual basis where measurable and available. Expenditures are recorded when the liability is incurred.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of North Santiam School District No. 29J as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise North Santiam School District No. 29J's basic financial statements and have issued our report thereon dated November 29, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

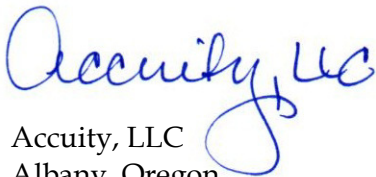
A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We did not identify any deficiencies in internal control that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Santiam School District No. 29J's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, as follows:

Purpose of this Report

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

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

Accuity, LLC
Albany, Oregon
November 29, 2023



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited North Santiam School District No. 29J compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, North Santiam School District No. 29J complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of North Santiam School District No. 29J and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of North Santiam School District No. 29J's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementations, and maintenance of effective internal controls over compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on North Santiam School District No. 29J's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about North Santiam School District No. 29J's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding North Santiam School District No. 29J's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of North Santiam School District No. 29J's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of North Santiam School District No. 29J's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

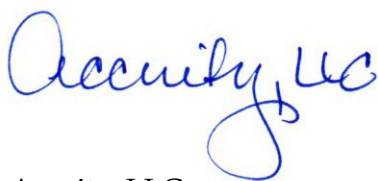
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of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

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



Accuity, LLC
Albany, Oregon
November 29, 2023

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425	Elementary and Secondary Schools Emergency Relief Fund
84.010	Title I Grants to Local Education Agencies

Dollar threshold used to distinguish between Type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No



2024-2025 BUDGET CALENDAR	
January 18, 2024	<p>School Board Meeting 6:00 PM Approval of 2024-25 Budget Calendar Review Open Budget Committee Vacancies</p>
February 22, 2024	<p>School Board Meeting 6:00 PM Approve Budget Committee Members</p>
April 15, 2024	<p>Publish Notice of Budget Committee Meeting (ORS 294.401(5)) (5-30 days prior to meeting) (*Publish on the website) (publish both meeting dates, 5-9-2024 & 5-23-2024)</p>
May 2, 2024	<p>Early Release of Budget Document (7 days prior to Budget Meeting)</p>
May 9, 2024	<p>Budget Committee Meeting- 1st Meeting, 6:00 PM</p>
May 23, 2024	<p>Budget Committee Meeting- 2nd Meeting, 5:30 PM (If Requested)</p>
May 27, 2024	<p>Publish Budget Summary (ORS 294.421 (2)) (5 – 30 days prior to Budget Hearing)</p>
June 20, 2024	<p>Public Hearing on Budget, 5:30 PM Adopt Budget, Levy Taxes, Make Appropriations (No later than June 30, 2024)</p>
Prior to July 15, 2024	<p>Submit Notice of Property Taxes to County Assessor</p>

Superintendent
Lee W. Loving



1155 N 3rd Avenue
Stayton, Oregon 97383

Phone: 503.769. 6924
Fax: 503.769. 3578

January 10, 2024

TO: North Santiam SD Board of Directors
FROM: Rhonda Allen, Director of Business and Fiscal Services
RE: December 31, 2023, Financial Statements

Board Members,

Attached are the 2023-24 financial statements through December 31, 2023. These statements include the General Fund Statement of Revenues Budget vs. Actual, General Fund Statement of Expenditures Budget vs. Actual, Food Service Statement of Revenue and Expenditures Budget vs. Actual, total Appropriations for the year, and Grant Fund balances.

The General Fund statements include the actual revenues and expenditures from July 1, 2023, through December 31, 2023, and projections through June 30, 2024. The estimated General Fund Ending Fund Balance is \$4,471,917. Contingency and Unappropriated Ending Fund Balance equal \$2,015,662 of the Fund Balance total.

The December financial report reflects additional General Fund revenue and expenditure appropriations recognized with a Supplemental Budget. The additional revenue was a result of a higher-than-budgeted Beginning Fund Balance and higher-than-budgeted revenue from the State School Fund. The increase in revenue for the General Fund equals \$1,834,894. The expenditure appropriation for the additional revenue is being allocated as follows:

- \$234,894 to General Fund Instruction Services
- \$200,000 to General Fund Support Services
- \$1,400,000 to General Fund Transfer to Other Funds
 - \$222,000 to Textbook Reserve Fund
 - \$400,000 to PERS Reserve Fund
 - \$500,000 to Capital Improvement Fund
 - \$278,000 to Unemployment Fund

North Santiam's investments are held in the Local Government Investment Pool. Assets total \$20,839,687, yielding 5.00% through December 31, 2023.

Please let me know if you have any questions or concerns regarding these statements.

North Santiam Schools ~ We Change Kids' Lives!
www.nstantiam.k12.or.us
communications@nsantiam.k12.or.us

North Santiam School District 29J
General Fund: Statement of Revenue Budget Vs. Actual
Fiscal Year 2023-24, As of 12/31/2023

	2023-24 Budget	Actual YTD Rev. 12/31/2024	Projected Revenue 6/30/2024	Total Estimated 2023-24	(Over)/Under Budget
1000 Revenue From Local Sources					
1111 Current Year's Taxes	7,202,430	6,719,628	698,875	7,418,503	(216,073)
1112 Prior Year's Taxes	150,000	114,493	32,507	147,000	3,000
1114 Payments in Lieu of Property Taxes	-	1,321	-	1,321	(1,321)
1200 REV from Local Gov't Unit Other Than Districts	-	-	-	-	-
1510 Interest on Investments	100,000	385,767	64,233	450,000	(350,000)
1700 Fees	3,836	13,452	16,548	30,000	(26,164)
1910 Rentals	-	1,352	3,810	5,162	(5,162)
1920 Contributions and Donations	-	-	-	-	-
1960 Recovery of Prior Year Funds	-	536	-	536	(536)
1980 Fees Charged to Grants	100,000	455	99,545	100,000	-
1990 Miscellaneous	2,500	35,960	-	35,960	(33,460)
Total Revenue From Local Sources	\$ 7,558,766	7,272,964	915,518	8,188,482	(629,716)
2000 Revenue from Intermediate Sources					
2101 County School Funds	55,000	-	55,000	55,000	-
2102 General Education Service District Funds	405,573	-	405,573	405,573	-
2199 Intermediate Rev Heavy Equipment Tax	10,000	-	5,000	5,000	5,000
2800 Heavy Equipment Rent Tax	-	2,252	-	2,252	(2,252)
Total Revenue from Intermediate Sources	\$ 470,573	2,252	465,573	467,825	2,748
3000 Revenue From State Sources					
3101 State School Fund—General Support	17,224,157	10,043,824	7,180,333	17,224,157	-
3103 Common School Fund	245,000	-	280,639	264,014	(19,014)
3104 State Managed County Timber	250,000	18,139	31,861	50,000	200,000
3105 STATE SCH FUND PRIOR YRS ADJ	-	-	-	-	-
3107 State School Fund High Cost Disability	50,000	-	100,000	100,000	(50,000)
Total Revenue From State Sources	\$ 17,769,157	10,061,963	7,592,833	17,638,171	130,986
4000 Revenue From Federal Sources					
4801 Federal Forest Fees	10,000	-	10,000	10,000	-
Total Revenue From Federal Sources	\$ 10,000	-	10,000	10,000	-
5000 Revenue From Other Sources					
5110 Bond Proceeds	-	-	-	-	-
5400 Beginning Fund Balance	5,521,992	5,521,993	-	5,521,993	(1)
Total Revenue From Other Sources	\$ 5,521,992	5,521,993	-	5,521,993	(1)
Total Resources	\$ 31,330,488	\$ 22,859,171	\$ 8,983,924	31,826,469.91	(495,981.91)
			\$ 8,983,924		
				\$ 27,354,553	
				\$ 4,471,917	
				\$ 2,015,662	
				\$ 2,456,255	

North Santiam School District 29J
General Fund: Statement of Expenditures Budget Vs. Actual
Fiscal Year 2023-24, As of 12/31/2023

Expenditure Functions	2023-24 Budget	Actual YTD EXP 12/31/2024	Projected Expenditures 6/30/2024	Total Estimated 2023-24	(Over)/ Under Budget
1000 Instruction					
1111 Elementary, K-5 or K-6	4,995,253	1,639,564	3,091,021	4,730,585	264,668
1120 AVID Instruction	5,800	1,358	1,016	2,373	3,427
1121 Middle/Junior High Programs	2,676,039	861,665	1,604,882	2,466,547	209,492
1122 Middle/Junior High School Extracurricular	163,891	78,118	65,075	143,193	20,698
1127 After School Program	15,000	-	5,488	5,488	9,513
1131 High School Programs	3,212,302	1,074,166	1,940,916	3,015,082	197,220
1132 High School Extracurricular	640,981	309,836	242,761	552,597	88,384
1220 Restrictive Pgms for Students w/Disabilities	2,032,724	578,747	1,406,191	1,984,939	47,785
1250 Programs for Students w/Severe Disabilities	858,879	274,772	554,483	829,255	29,624
1271 Remediation	326,045	154,845	300,613	455,457	(129,412)
1272 Title I-A	42,750	30,190	66,667	96,857	(54,107)
1281 Alternative Education High School	70,000	54,200	28,865	83,065	(13,065)
1285 District Options Academy	389,997	168,287	345,902	514,189	(124,192)
1289 Other Alternative Programs	-	-	-	-	-
1291 English Second Language Programs	570,040	185,549	339,859	525,409	44,631
1292 Teen Parent Program	6,100	-	-	-	6,100
1460 Summer School, Middle/Jr High	14,805	8,911	-	8,911	5,894
Total Instruction	\$ 16,020,606	\$ 5,420,206	\$ 9,993,740	\$ 15,413,946	\$ 606,660
2000 Support Services					
2110 Attendance and Social Work Services	\$0	-	-	-	-
2111 Safety and Security Service Area Direction	\$64,558	33,864	33,869	67,732	(3,174)
2113 Social Work Services	\$0	532	1,064	1,597	(1,597)
2115 Student Safety	\$35,800	8,640	12,659	21,299	14,501
2120 Guidance Services	\$210,180	73,853	124,655	198,508	11,672
2134 Nurse Services	\$252,070	119,668	102,908	222,576	29,494
2143 Psychological Counseling Services	\$79,927	9,676	61,889	71,565	8,362
2152 Speech Pathology Services	\$172,503	39,377	81,668	121,045	51,458
2160 Other Student Treatment Services	\$99,797	8,064	89,409	97,473	2,324
2190 Service Direction, Student Support Services	\$230,841	83,130	120,982	204,112	26,729
2210 Improvement of Instruction Services	\$45,586	-	61,202	61,202	(15,616)
2211 Teaching and Learning Service Area Direction	\$247,470	137,937	126,854	264,791	(17,321)
2213 Curriculum Development	\$178,956	79,556	2,579	82,135	96,821
2219 Other Improvement of Instruction Svcs	\$159,645	57,084	156,255	213,339	(53,694)
2220 Educational Media Services	\$279,406	98,895	159,332	258,227	21,179
2230 Assessment and Testing	\$105,885	41,393	86,256	127,649	(21,764)
2240 Instructional Staff Development	\$20,000	10,301	9,132	19,433	567
2310 Board of Education Services	\$102,500	58,633	11,104	69,737	32,763
2320 Executive Administration Services	\$397,757	189,758	11,104	200,862	196,895
2410 Office of the Principal Services	\$2,452,596	1,103,562	1,349,034	2,452,596	-
2510 Direction of Business Support Services	\$216,093	114,292	96,338	210,631	5,462
2520 Fiscal Services	\$371,480	204,701	161,792	366,493	4,987
2528 Risk Management Services	\$290,840	296,702	-	296,702	(5,862)

North Santiam School District 29J
General Fund: Statement of Expenditures Budget Vs. Actual
Fiscal Year 2023-24, As of 12/31/2023

Expenditure Functions	2023-24 Budget	Actual YTD EXP 12/31/2024	Projected Expenditures 6/30/2024	Total Estimated 2023-24	(Over)/ Under Budget
2540 Operation and Maintenance of Plant Services	\$0	-	-	-	-
2541 Maintenance & Facilities Service Area Direction	\$253,736	129,310	122,812	252,123	1,613
2542 Care and Upkeep of Buildings Services	\$2,481,843	1,019,886	1,013,553	2,033,439	448,405
2543 Care and Upkeep of Grounds Services	\$138,099	64,160	67,186	131,345	6,754
2549 Other Operation and Maintenance Services	\$9,639	3,932	4,055	7,987	1,652
2550 Student Transportation Services	\$1,068,250	326,663	498,161	824,824	243,426
2558 Special Education Transportation Services	\$252,000	84,481	155,519	240,000	12,000
2626 Grant Writing Services	\$0	-	-	-	-
2630 Information Services	\$68,539	30,601	40,878	71,479	(2,940)
2633 Public Information Services	\$0	-	-	-	-
2640 Staff Services	\$240,419	129,901	100,487	230,387	10,032
2641 Human Resources Service Area Direction	\$212,027	107,390	104,177	211,567	460
2649 Employee Liabilities	\$0	2,130	-	-	-
2660 Technology Services	\$875,922	333,773	385,467	719,239	156,683
2661 IT Service Area Direction	\$83,805	-	-	-	83,805
2680 Interpretation and Translation	\$351	84	251	335	16
Total Support Services	\$ 11,698,520	\$ 5,001,928	\$ 5,352,631	\$ 10,352,428	\$ 1,346,092
3000 Enterprise and Community Services	-				
3360 Welfare Activities Services	\$10,700	2,438	741	3,179	7,521
Total Enterprise and Community Services	\$ 10,700	\$ 2,438	\$ 741	\$ 3,179	\$ 7,521
5000 Other Uses					
5110 Long Term Debt Service		-		\$0	\$0
5200 Transfers of Funds	\$1,585,000	-	1,585,000	\$1,585,000	\$0
5400 PERS Ual Lump Sum Payment to PERS		-	-	-	-
Total Other Uses	\$ 1,585,000	\$ -	\$ 1,585,000	\$ 1,585,000	\$ -
6000 Contingencies					
6110 Operating Contingency	\$1,085,000	-	-		1,085,000
Total Contingencies	\$ 1,085,000	\$ -	\$ -	\$ -	\$ 1,085,000
7000 Unappropriated Ending Fund Balance					
7000 Unappropriated Ending Fund Balance	\$930,662	-	-	-	930,662
Total Unappropriated Ending Fund Balance	\$ 930,662	\$ -	\$ -	\$ -	\$ 930,662
GENERAL FUND EXPENDITURES GRAND TOTAL	\$ 31,330,488	\$ 10,424,572	\$ 16,932,112	\$ 27,354,553	\$ 3,975,935

North Santiam School District 29J
Food Service Fund: Statement of Revenues and Expenditures Budget Vs. Actual
Fiscal Year 2023-24, As of 12/31/2023

	2023-24 Budget	Actual as of 12/31/2024	Encumbered as of 12/31/2024	Total Estimated 2023-24	(Over)/Under Budget
REVENUE					
1610/1620 Daily Sales	117,319	63,913	11,215.95	75,129	42,190
1630 Special Functions	-	-	-	-	-
1940 Services Provided Other LEA's	6,200	-	8,527.07	8,527	(2,327)
1990 Miscellaneous Revenue	8,000	1,509	7,696.00	9,205	(1,205)
3102 SSF - School Lunch Match	-	-	-	-	-
3299 State Breakfast/Lunch SSA	110,626	50,939	37,388.75	88,328	22,298
4500 Farm to School Grant	-	3,256	-	3,256	(3,256)
4513 NSLP Breakfast	300,000	60,512	107,863.19	168,375	131,625
4515 NSLP Lunch	515,000	192,155	373,472.81	565,628	(50,628)
4519 Farm to School	15,000	-	14,430.00	14,430	570
4525 Summer Lunch	20,000	10,583	-	10,583	9,417
4910 USDA Commodities	90,000	-	99,000.00	99,000	(9,000)
4526 Federal Revenue Summer Lunch	1,500	-	-	-	1,500
5200 Interfund Transfers	-	-	-	-	-
5400 Beginning Fund Balance	400,000	221,388	-	221,388	178,612
TOTAL REVENUE	\$ 1,583,645	\$ 604,256	\$ 659,594	\$ 1,263,849	\$ 319,796
EXPENDITURES					
Enterprise and Community Services					
3100-100 Salaries	414,011	177,977	262,355	440,332	(26,321)
3100-200 Payroll Costs	358,384	119,257	191,862	311,119	47,265
3100-300 Contracted Services	24,750	232	1,000	1,232	23,518
3100-410 Supplies and Materials	24,000	22,759	1,667	24,426	(426)
3100-411 Fuel	1,000	119	881	1,000	-
3100-415 USDA Commodities	90,000	-	90,000	90,000	-
3100-450 Food	605,529	235,479	100,334	335,813	269,716
3100-460 Non-Consumable	36,471	5,498	5,322	10,820	25,651
3100-470 Computer Software	4,000	-	-	-	4,000
3100-480 Computer Hardware	1,500	-	-	-	1,500
3100-540 Equipment Replacement	15,000	-	-	-	15,000
3100-640 Dues and Fees	9,000	9,466	-	9,466	(466)
TOTAL EXPENDITURES	1,583,645	\$ 570,787	\$ 653,421	\$ 1,224,208	\$ 359,437
				FOOD SERVICE EST EFB	\$ 39,641

North Santiam School District 29J
Appropriations: Budget Vs. Actual
Fiscal Year 2023-24, As of 12/31/2023

General Fund (100)	Appropriations	YTD	Encumbrances	Totals	Resolutions	(Over)/Under Budget
1000 Instruction	\$ 15,785,712	\$ 5,420,678	\$ 9,352,873	\$ 14,773,551	\$ 234,894	\$ 1,247,055
2000 Support Services	\$ 11,498,520	\$ 5,001,856	\$ 4,853,963	\$ 9,855,819	\$ 200,000	\$ 1,842,701
3000 Community Services	\$ 10,700	\$ 2,438	\$ 741	\$ 3,179		\$ 7,521
5100 Debt Service	\$ -	\$ -	\$ -	\$ -		\$ -
5200 Transfers	\$ 185,000	\$ -	\$ -	\$ -	\$ 1,400,000	\$ 1,585,000
6000 Contingency	\$ 1,085,000	\$ -	\$ -	\$ -	\$ -	\$ 1,085,000
Sub Total	\$ 28,564,932	\$ 10,424,972	\$ 14,207,577	\$ 24,632,549	\$ 1,834,894	\$ 5,767,277
Special Revenue Funds (200)						
1000 Instruction	\$ 3,987,577	\$ 874,257	\$ 967,956	\$ 1,842,213		\$ 2,145,364
2000 Support Services	\$ 2,816,849	\$ 1,468,739	\$ 755,902	\$ 2,224,640	\$ 606,005	\$ 1,198,214
3000 Community Services	\$ 223,122	\$ 41,059	\$ 48,045	\$ 89,104		\$ 134,018
4000 Facilities Acquisition	\$ 200,000	\$ -	\$ -	\$ -		\$ 200,000
5200 Transfers	\$ 135,000	\$ -	\$ -	\$ -		\$ 135,000
5300 Apportionment of Funds by ESD	\$ 24,304	\$ -	\$ -	\$ -		\$ 24,304
6000 Contingency	\$ 1,791,792	\$ -	\$ -	\$ -	\$ 400,000	\$ 2,191,792
Sub Total	\$ 9,178,644	\$ 2,384,054	\$ 1,771,903	\$ 4,155,957	\$ 1,006,005	\$ 6,028,692
Food Service Funds (299)						
3000 Community Services	\$ 1,583,645	\$ 570,786	\$ 563,420	\$ 1,134,205		\$ 449,440
Sub Total	\$ 1,583,645	\$ 570,786	\$ 563,420	\$ 1,134,205	\$ -	\$ 449,440
PERS Bond Debt Service (310.321.375)						
5100 Debt Service	\$ 4,935,560	\$ 751,029	\$ 3,663,980	\$ 4,415,009		\$ 520,551
6000 Contingency	\$ 1,851,935	\$ -	\$ -	\$ -	\$ -	\$ 1,851,935
Sub Total	\$ 6,787,495	\$ 751,029	\$ 3,663,980	\$ 4,415,009	\$ -	\$ 2,372,486
Facilities (400,401,420,425,426,430,448)						
1000 Instruction Services	\$ 100,000	\$ -	\$ -			\$ 100,000
2000 Support Services	\$ 404,600	\$ 121,332	\$ 46,543	\$ 167,875		\$ 236,725
4000 Facilities Acquisition	\$ 1,649,340	\$ 100,895	\$ 25,863	\$ 126,758	\$ 500,000	\$ 2,022,582
5110 Debt Service	\$ 40,260	\$ 40,531	\$ -	\$ 40,531		\$ (271)
5200 Transfers	\$ 75,000	\$ 75,000	\$ -	\$ 75,000		\$ -
6000 Contingency	\$ 1,422,390	\$ -	\$ -	\$ -		\$ 1,422,390
Sub Total	\$ 3,691,590	\$ 337,758	\$ 72,406	\$ 410,164	\$ 500,000	\$ 3,781,426
Internal Service Funds (600)						
2000 Support Services	\$ 80,900	\$ 640	\$ 210	\$ 850	\$ 150,000	\$ 230,050
6000 Contingency	\$ 261,205	\$ -	\$ -	\$ -	\$ 128,000	\$ 389,205
Sub Total	\$ 342,105	\$ 640	\$ 210	\$ 850	\$ 150,000	\$ 619,255
Trust and Agency Fund (700)						
2000 Support Services	\$ 25,869	\$ 5,000	\$ -	\$ 5,000		\$ 20,869
Sub Total	\$ 25,869	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 20,869
Total Appropriations	\$ 50,174,280	\$ 14,474,239	\$ 20,279,496	\$ 34,753,734.85	\$ 3,490,899.00	\$ 18,911,444
Total Unappropriated	\$ 930,662	\$ -	\$ -	\$ -		\$ 930,662
APPROPRIATION TOTAL	\$ 51,104,942	\$ 14,474,238.94	\$ 20,279,495.91	\$ 34,753,734.85	\$ 3,490,899.00	\$ 19,842,106

North Santiam School District 29J
Special Revenue Funds
Fiscal Year 2023-24, As of 12/31/2023

Special Revenue Funds	Allocation	Beginning Fund Bal	YTD Revenue	YTD Exp/Enc	Fund Balance	Grant Balance
201: Board Reserve	\$ -	\$ 1,001,791	\$ -	\$ -	\$ 1,001,791	
202: Textbook Reserve	\$ -	\$ 915,000	\$ 222,000	\$ 306,224	\$ 830,776	
204: ARP HCY I	\$ 26,928	\$ -	\$ 7,904	\$ 22,741	\$ -	\$ 4,187
205: CTE Construction House	\$ -	\$ 13,093	\$ 75,000	\$ 27,770	\$ 60,323	
206: CTE SHS Grants	\$ -	\$ 4,985	\$ -	\$ 3,689	\$ 1,296	
209: ESSER III	\$ 98,378	\$ -	\$ 18,696	\$ 41,388	\$ -	\$ 56,990
210: Appropriation Fund	\$ -	\$ 48,008	\$ -	\$ 6,319	\$ 41,689	
211: United Way	\$ -	\$ 3,716	\$ -	\$ 776	\$ 2,940	
215: Title IV	\$ 52,484	\$ -	\$ 3,812	\$ 12,468	\$ -	\$ 40,016
216: Misc Grants	\$ -	\$ 8,017	\$ -	\$ -	\$ 8,017	
219: Title III	\$ 19,702	\$ -	\$ 2,085	\$ 10,836	\$ -	\$ 8,866
221: IDEA 611	\$ 562,405	\$ -	\$ 173,973	\$ 571,695	\$ -	\$ (9,290)
222: Carl Perkins CTE	\$ -	\$ (1,268)	\$ 1,084	\$ -	\$ -	\$ -
224: HB3499 EL Transformation	\$ 125,000	\$ -	\$ -	\$ 154,495	\$ -	\$ (29,495)
225: IDEA 611 ARP	\$ 91,771	\$ -	\$ 24,581	\$ 47,772	\$ -	\$ 43,998
227: Title I-A	\$ 473,518	\$ -	\$ 101,145	\$ 365,491	\$ -	\$ 108,027
228: Title II-A	\$ 91,857	\$ -	\$ 4,668	\$ 54,374	\$ -	\$ 37,483
230: Technology Services	\$ -	\$ 12,102	\$ 57	\$ -	\$ 12,159	\$ -
231: After School Grant	\$ -	\$ 28,340	\$ -	\$ 15,000	\$ 13,340	\$ -
232: Outdoor School	\$ -	\$ (28,105)	\$ 28,105	\$ 65,940	\$ -	\$ (65,940)
240: E-Rate Category 1	\$ -	\$ 42,284	\$ 20,842	\$ -	\$ 63,126	\$ -
241: Nike Grant	\$ -	\$ 12,390	\$ -	\$ 12,550	\$ (160)	\$ -
243: District Grants	\$ -	\$ 1,567	\$ 1,619	\$ 1,389	\$ 1,797	\$ -
244: E-Rate Category 2	\$ -	\$ (5,987)	\$ -	\$ 19,634	\$ (25,621)	\$ -
247: IDEA 619	\$ 4,815	\$ -	\$ 5,159	\$ 5,768	\$ -	\$ (953)
249: SB 1149	\$ -	\$ 63,851	\$ 32,264	\$ -	\$ 96,115	
251: Student Investment Act	\$ 2,015,076	\$ 598,176	\$ -	\$ 1,502,738	\$ -	\$ 512,338
252: High School Success	\$ 647,085	\$ -	\$ 201,009	\$ 342,265	\$ -	\$ 304,820
253: ODE Farm to School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
255: Preschool Promise	\$ 502,500	\$ -	\$ 106,379	\$ 373,382	\$ -	\$ 129,118
259: Career Pathways Program	\$ 60,500	\$ -	\$ -	\$ 6,609	\$ -	\$ 53,891
275: Oregon Community Foundation	\$ 22,229	\$ -	\$ 22,229	\$ -	\$ -	\$ 22,229
276: OSU Grant	\$ 235	\$ -	\$ 235	\$ -	\$ -	\$ 235
277: TAP Grants	\$ 95,000	\$ -	\$ -	\$ 11,150	\$ -	\$ 83,850
280: Homeless Support	\$ -	\$ 322	\$ -	\$ 203	\$ 120	
281: PERS Increase Reserve	\$ -	\$ 375,000	\$ 400,000	\$ -	\$ 775,000	
TOTALS	\$ 4,889,483	\$ 3,093,282	\$ 1,452,846	\$ 3,982,666	\$ 2,882,709	\$ 1,300,370

*****Funds with negative balances have pending reimbursement claims to be processed**

Financial Report

Period Ending December 31, 2023

REVENUE

Local Rev, YTD	\$7,272,964
Local Rev, Projected	\$ 915,518
Local Rev, Estimate	<u>\$8,188,482</u>
Intermediate Rev, YTD	\$ 2,252
Intermediate Rev, Projected	\$ 465,473
Intermediate Rev, Estimate	<u>\$ 467,825</u>



Financial Report

Period Ending December 31, 2023

REVENUE

State Rev, YTD	\$10,061,963
State Rev, Projected	\$ 7,592,833
State Rev, Estimate	<u>\$17,654,796</u>
Federal Rev, YTD	\$ 0
Intermediate Rev, Projected	\$ 10,000
Intermediate Rev, Estimate	<u>\$ 10,000</u>



Financial Report

Period Ending December 31, 2023

REVENUE

Beginning Fund Balance	<u>\$ 5,521,993</u>
Total Rev, YTD	\$22,859,171
Total Rev, Projected	\$ 8,983,924
Total Rev, Estimated	<u>\$31,843,095</u>



Financial Report

Period Ending December 31, 2023

EXPENDITURES

Instruction Exp, YTD	\$ 5,420,206
Instruction Exp, Projected	\$ 9,993,740
Instruction Exp, Estimate	<u>\$15,413,946</u>
Support Svcs, YTD	\$ 5,001,928
Support Svcs, Projected	\$ 5,352,631
Support Svcs, Estimate	<u>\$ 10,352,428</u>



Financial Report

Period Ending December 31, 2023

EXPENDITURES

Community Svcs Exp, YTD	\$	2,438
Community Svcs Exp, Projected	\$	741
Community Svcs Exp, Est	\$	<u>3,179</u>

Transfers, YTD	\$	0
Transfers, Projected	\$	1,585,000
Transfers, Estimate	\$	<u>1,585,000</u>



Financial Report

Period Ending December 31, 2023

EXPENDITURES

Budget, No Expenditures

6000, Contingency	\$ 1,085,000
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7000, Unappropriated EFB	\$ 930,662
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TOTAL	<u>\$ 2,015,662</u>
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Financial Report

Period Ending December 31, 2023

SUMMARY - GENERAL FUND

Revenue	\$ 31,843,095
Expenditures	\$ 27,354,553
Balance	\$ 4,488,542
Less Contingency/UEFB	\$ 2,015,662
Estimated Fund Balance	<u>\$ 2,472,880</u>





2023-24 Board of Directors

Board Chair, Erin Cramer **Board Vice-Chair**, Mackenzie Strawn

Board Members: Mike Wagner, Laura Wipper, Mark Henderson, Coral Ford & Alisha Oliver

Student Representatives to the Board, Benjamin Perez & Lucas Joyce

Superintendent, Lee W. Loving

Director of Business & Fiscal Services, Rhonda Allen

Director of Human Resources, Danielle Blackwell

Director of Teaching & Learning, Nicole Duncan

Interim Director of Special Programs, Jeri Harbison-Jones

Director of Nutrition Services, John Barnes

Director of Safety, Security and Health Services, Gary Rychard

Director of Facilities, Dave Parsons

Superintendent/School Board Executive Assistant, Tonia Whisman

Regular Session

Thursday, December 14, 2023 ~ 6:00 PM

NSSD District Office/Santiam Room, 1155 N 3rd Ave, Stayton, OR 97383

<https://youtube.com/live/gDTMD1Lwwzg?feature=share>

1. CALL REGULAR SESSION TO ORDER

The Board Chair called the meeting to order at 6:00 pm with all board members present except for Mike Wagner who was expected to arrive shortly. Student Representative Benjamin Perez was absent with notice.

2. AGENDA APPROVAL

Changes to the agenda after posting on December 8, 2023 were acknowledged:

Added Attachments-

***7.0-Board Financial Report Nov 2023**

***8.0-Dec. Nutrition Dept. Board Presentation**

MOTION-AGENDA

Motion that the Board approves the agenda as modified.

Motion Made By: Alisha Oliver

Vote: 6-0, motion passed

Mike Wagner arrived at 6:02 pm

3. SCHOOL SPOTLIGHT/OPTIONS ACADEMY: Brad Emmert

Stayton HS Vice-Principal and Alternative Ed. Coordinator Brad Emmert and teacher Shannon Sheppard were joined by two students from Locust St Academy to talk about the learning platforms

and support systems available in Options Academy. Their presentations are available to view under this agenda item via this link [12/14/23 meeting](#).

4. [STUDENT BUSINESS: Lucas Joyce](#)

This agenda item is for monthly reports from the NSSD Student Reps. to the Board and for other requests/reports from students. Highlights included:

- Festival of Trees event is happening during the upcoming weekend. All proceeds will go towards the school's Make-A-Wish recipient. There are plans for additional fundraising events in the coming weeks.
- Winter Formal Dance is scheduled for Feb. 3, 2024
- Winter sports recap

5. [SUPERINTENDENT'S REPORT: Lee W. Loving](#)

This standing agenda item is for the Board to receive a monthly report from the Superintendent. Key points included:

- Soup with the Supt., translated into Spanish, was earlier in the month and he enjoyed great conversations with those families
- Unlike many districts across the state, NSSD does not anticipate any cuts to programs or staff positions for this year or for 2024-25. Some of the reasoning for this is that districts have put ongoing expenditures in ESSER funding which is ending at the end of this year. NSSD has instead focused on capital improvements. These include:
 - updating/improving the Sublimity gym
 - improving Mari-Linn playground (drainage issues & rubber mulch)
 - electronic gate behind SHS
- NSSD has received an ODE Physical Education Expansion K-8 Grant that will allow Mari-Linn School to have a full-time PE teacher instead of having to share one with Sublimity school.
- Groundbreaking has officially (and literally) begun for the Ty Hart Fitness Center.

6. [TEACHING & LEARNING REPORT: Nicole Duncan](#)

This month's report included an AVID update and a review of the Local Performance Growth Targets and grant agreements as required by ODE's Integrated Guidance initiative. School boards are required to approve the Student Investment Account agreement specifically and the Board was asked to do so after the presentation, which can be viewed via the link below.

MOTION: SIA AGREEMENT

Motion that the Board approve the 2023-25 SIA Grant Agreement with embedded Local Performance Growth Targets.

Motion Made By: Mike Wagner

Vote: 7-0, motion passed

[Attachments](#)

AVID_Framework_Overview

ISST Board Report December 2023

North Santiam SD 29J - 23-25 LPGTs Snapshot

NSSD LPGTPresentation Board Meeting 12.2023

7. [BUSINESS DEPARTMENT REPORT: Rhonda Allen](#)

This standing agenda item is for the Board to receive the monthly financial report from the Business Director as well as other information relating to that department. Her presentation can be viewed via

the link below. She also noted that the audit for the 2022-23 school year is complete and they will be receiving copies soon.

[Attachments](#)

Board Financial Report_Nov2023

Financial Report PPT - November 2023

8. [NUTRITION DEPARTMENT REPORT: John Barnes](#)

The Director of Nutrition Services provided information about the new eligibility requirements for providing free school meals. Based on the new Community Eligibility Provision requirements, NSSD will be able to provide one free breakfast and lunch to students at all schools. Previously they were not available at Stayton High School, Options Academy, or Sublimity School. His presentation can be viewed under this agenda item via the link below.

[December Nutrition Dept. Board Presentation](#)

9. [LICENSED UNION REPORT: Union Representative](#)

There was no report from the unions.

10. [STAYTON CITY COUNCIL LIAISON REPORT: David Patty](#)

Mr. Patty was not in attendance.

11. [PUBLIC COMMENT](#)

There was no public comment.

12. [CONSENT AGENDA](#)

12.1. *Action: Approval of Meeting Minutes*

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

[Attachments](#)

11.2.23 meeting minutes-DRAFT

11.16.23 meeting minutes-DRAFT

12.2. *Action: Approval of New Hires*

School boards must approve the hiring and annual renewal and/or extensions of the Licensed staff contracts. Changes in licensed staff since the last board meeting were noted.

New Hires (Board Action Required)

Joel Rudishauser-SHS/Advanced Math

Resignations

Melodee Nolan-SUB teacher

[Dec 2023 Licensed Report](#)

12.3. *Action: Approval of Consent Agenda*

MOTION-CONSENT AGENDA

Motion that the Board approve the Consent Agenda as presented.

Motion Made By: Coral Ford

Vote: 7-0, motion passed

13. [POLICY UPDATES/FIRST READING](#)

These policy edits were recommended by the Oregon School Boards Assoc. (OSBA) as part of their Policy Plus service, typically as a result of new legislation or to revise outdated language. They were presented for a first reading and will be brought back in the following month for a second reading

and possible adoption.

IGDJ- Interscholastic Activities

IJ- School Counseling Program (delete old/replace)

[Attachments](#)

IGDJ -Interscholastic Activities

IJ -School Counseling Program

14. ADMINISTRATIVE REGULATION UPDATES

The addition of this AR is necessary due to the new Paid Leave Oregon program.

GCBDP/GDBDP-AR - Paid Family Medical Leave Insurance (PFMLI) known as Paid Leave Oregon (PLO)

[GCBDP GDBDP-AR - Paid Leave Oregon](#)

15. STUDENT REPRESENTATIVE RECRUITMENT

The Board discussed possible recruitment strategies to increase student interest in becoming a representative. They agreed the best strategies involve board members going into the high school and Options Academy and meeting with students directly. They also suggested a video message might help reach a larger audience. Coral Ford volunteered to coordinate with SHS staff and Benjamin Perez (Student Rep/ASB President) to create opportunities for them to connect with students.

16. STRATEGIC PLANNING REPORT: Laura Wipper/Alisha Oliver

This standing agenda item is for the board to receive reports and discuss the ongoing strategic planning process. They have met with board members and have identified four main themes for focus:

- Student development
- Physical environment and culture
- Staff development
- Community engagement with/for student success

Next steps will include meeting with building administrators, staff, parent groups, businesses, alumni and community associations and students.

17. EQUITY COLLABORATION PREVIEW

The Board discussed the possibility of reversing the order of presentations from the Equity Collaborative to allow for them to receive the training prior to staff. They expressed a desire to see the materials to be presented to staff prior to the training day. Supt Loving indicated he would make this happen and also noted that board members were welcome to attend any of the staff trainings. In addition, he would connect with representatives from EC to see if their schedule would allow for any rescheduling.

18. BOARD REFLECTIONS/ANNOUNCEMENTS

This standing agenda item allows the Board to collectively reflect upon statements made during public comment or topics covered during the meeting and to share announcements or reports of their board-related activities. Highlights included:

- Deep appreciation for the report on Options Academy and its impacts on student success
- Interest in key card/fob entry for schools
- Question regarding back-up generator for freezers
- Consideration for waiving excise tax for businesses who are adding space to their structure and only charging for the new square footage.

- Desire to increase promotion of and participation in non-athletic student activities such as drama productions and concerts

19. INFORMATION ONLY

19.1. Field Trip Report:

A list of the field trips taken and/or scheduled since the start of the school year was included in the board packet and can be viewed under this agenda item via the link below.

[Dec 2023 Fieldtrips Board Report](#)

19.2. Student Enrollment:

Current enrollment is approximately 2,083 across the District. Numbers for each school are listed below. Refer to the attachment for a breakdown by grade at each location.

Mari-Linn: 165

Sublimity: 350

Stayton Elementary: 357

Stayton Intermediate/Middle: 442

Stayton High: 655

Options Academy: 114

[Dec 2023 Enrollment Totals](#)

19.3. Future Agenda Items:

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

[Agenda Items Annual Calendar rev 11.23](#)

19.4. Upcoming Board Events & Activities:

Information can be viewed under this agenda item via this link: [12/14/23 meeting](#)

The Board Chair called for a 5-minute recess at 9:07 pm.

20. EXECUTIVE SESSION ORS 192.660(2)(i)

The Board of Directors called the meeting back to order and entered into executive session at 9:16 pursuant to ORS 192.660(2)(i) - *To review and evaluate the employment-related performance of the chief executive officer.*

No board action was taken in the executive session and at the end of the discussion, the Board Chair returned the meeting to open session at 10:18 pm. (Mackenzie Strawn left at 10:13 pm).

21. ADJOURN

The Board Chair adjourned the meeting at 10:18 pm.

EQUAL OPPORTUNITY EMPLOYER

NOTICE OF SUPPLEMENTAL BUDGET HEARING

- For supplemental budgets proposing a change in any fund's expenditures by **more than 10 percent**.

A public hearing on a proposed supplemental budget for **North Santiam School District** for the current fiscal year will be held at 1155 N 3rd Ave Stayton, OR. The hearing will take place on January 18, 2024 at 5:30 p.m. The purpose of the hearing is to discuss the supplemental budget with interested persons. A copy of the supplemental budget document may be inspected or obtained on or after January 18, 2024 at the North Santiam School District Office or on the school district website.

SUMMARY OF PROPOSED BUDGET CHANGES

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

FUND: 100, General Fund

Resource	Amount	Expenditure - indicate Org. Unit / Prog. & Activity, and Object Class.	Amount
1 1000 Revenue from Local Sources	\$ 7,558,766.00	1 1000 Instruction	\$ 16,020,606.00
2 2000 Revenue from Intermediate Sources	\$ 470,573.00	2 2000 Support Services	\$ 11,698,520.00
3 3000 Revenue from State Sources	\$ 17,769,157.00	3 3000 Community Service	\$ 10,700.00
5 4000 Revenue from Federal Sources	\$ 10,000.00	4 4000 Facilities Acquisition	\$ -
6 5400 Beginning Fund Balance	\$ 5,521,992.00	5 5100 Debt Service	\$ -
		6 5200 Transfers	\$ 1,585,000.00
		7 5400 PERS UAL Bond Lump Sum	\$ -
		8 6000 Contingency	\$ 1,085,000.00
		9 7000 Unappropriated	\$ 930,662.00
Revised Total Fund Resources	\$ 31,330,488.00	Revised Total Fund Requirements	\$ 31,330,488.00

FUND: 200, Special Revenue Funds

Resource	Amount	Expenditure - indicate Org. Unit / Prog. & Activity, and Object Class.	Amount
1 1000 Revenue from Local Sources	\$ 498,268.00	1 1000 Instruction	\$ 3,987,577.00
2 2000 Revenue from Intermediate Sources	\$ 210,404.00	2 2000 Support Services	\$ 3,422,854.00
3 3000 Revenue from State Sources	\$ 3,464,079.00	3 3000 Community Service	\$ 223,122.00
4 4000 Revenue from Federal Sources	\$ 1,981,527.00	4 4000 Building Acquisition	\$ 200,000.00
5 5300 Sale/Compensation Fixed Assets	\$ 350,000.00	4 5000 Facilities Acquisition	\$ 159,304.00
5 5200 Transfers	\$ 697,000.00	5 6000 Contingency	\$ 2,191,792.00
6 5400 Beginning Fund Balance	\$ 2,983,371.00		
Revised Total Fund Resources	\$ 10,184,649.00	Revised Total Fund Requirements	\$ 10,184,649.00

FUND: 400, Capital Improvement Funds

Resource	Amount	Expenditure - indicate Org. Unit / Prog. & Activity, and Object Class.	Amount
1 1000 Revenue from Local Sources	\$ 101,728.00	1 1000 Instruction	\$ 100,000.00
2 2000 Revenue from Intermediate Sources	\$ -	2 2000 Support Services	\$ 404,600.00
3 3000 Revenue from State Sources	\$ -	3 3000 Community Service	\$ -
4 4000 Revenue from Federal Sources	\$ -	4 4000 Building Acquisition	\$ 2,149,340.00
5 5300 Sale/Compensation Fixed Assets	\$ -	5 5110 Long-Term Debt Service	\$ 40,260.00
5 5200 Transfers	\$ 820,000.00	6 5200 Transfer of Funds	\$ 75,000.00
6 5400 Beginning Fund Balance	\$ 3,269,862.00	7 6000 Contingency	\$ 1,422,390.00
Revised Total Fund Resources	\$ 4,191,590.00	Revised Total Fund Requirements	\$ 4,191,590.00

FUND: 610, Unemployment Reserve Fund

Resource	Amount	Expenditure - indicate Org. Unit / Prog. & Activity, and Object Class.	Amount
1 1000 Revenue from Local Sources	\$ 20,000.00	1 1000 Instruction	\$ -
2 2000 Revenue from Intermediate Sources	\$ -	2 2000 Support Services	\$ 230,900.00
3 3000 Revenue from State Sources	\$ -	3 3000 Community Service	\$ -
4 4000 Revenue from Federal Sources	\$ -	4 4000 Building Acquisition	\$ -
5 5300 Sale/Compensation Fixed Assets	\$ -	5 5110 Long-Term Debt Service	\$ -
5 5200 Transfers	\$ 278,000.00	6 5200 Transfer of Funds	\$ -
6 5400 Beginning Fund Balance	\$ 322,105.00	7 6000 Contingency	\$ 389,205.00
Revised Total Fund Resources	\$ 620,105.00	Revised Total Fund Requirements	\$ 620,105.00

Explanation of change(s):

Fund 100 changes due to an increase in the State School Fund Grant and a higher than-budgeted Beginning Fund Balance. The appropriation increases are as follows: 1. Appropriation increase in Instruction (1000) and Support Services (2000) for salaries and benefits. This is due to the adopted CBA with the Classified Union and the anticipated increase in positions based on student needs 2. Appropriation increase in Transfers to Other Funds. The General Fund is appropriating transfers to the following funds: PERS Reserve, Unemployment, Capital Improvement, and Textbook Reserve.

Fund 200 changes are due to an increase in Transfers from the General Fund and higher than budgeted Student Investment Account Grant allocation. The appropriation increases are as follows: 1. Appropriation increase in Support Services (2000) for SIA expenditures and textbooks. 2. Appropriation increase in Contingency (6000) for PERS Reserve Funds.

Fund 400 changes are due to an increase in Transfers from the General Fund. The appropriation increase is as follows: 1. Appropriation increase in Facilities Acquisition (4000) for improvements to district facilities and grounds.

196 Fund 600 changes are due to an increase in Transfers from the General Fund. The appropriation increases are as follows: 1. Appropriation increase in Support Services (2000) for Unemployment claims expensed. 2. Appropriation increase in Contingency (6000) for Unemployment Reserves.

Summary of Supplemental Budget

100 - General Fund			
REVENUE	Original Budget	New Budget	Diff +/-
3000 Revenue from State Sources	\$16,956,255.00	\$ 17,769,157.00	\$ (812,902.00)
5400 Beginning Fund Balance	\$4,500,000.00	\$ 5,521,992.00	\$ (1,021,992.00)
Total Revenue - General Fund	\$ 21,456,255.00	\$ 23,291,149.00	\$ (1,834,894.00)

200 - Special Revenue Funds			
REVENUE	Original Budget	New Budget	Diff +/-
3000 Revenue from State Sources	\$ 3,080,074.00	\$ 3,464,079.00	\$ (384,005.00)
5200 Transfers (*see detail below)	\$ 75,000.00	\$ 697,000.00	\$ (622,000.00)
Total Revenue - 200 Funds	\$ 3,155,074.00	\$ 4,161,079.00	\$ (1,006,005.00)

400 - Capital Improvement Funds			
REVENUE	Original Budget	New Budget	Diff +/-
5200 Transfers	\$ 320,000.00	\$ 820,000.00	\$ (500,000.00)
Total Revenue - 400 Funds	\$ 320,000.00	\$ 820,000.00	\$ (500,000.00)

600 - Unemployment Fund			
REVENUE	Original Budget	New Budget	Diff +/-
5200 Transfers	\$ -	\$ 278,000.00	\$ (278,000.00)
Total Revenue - 600 Funds	\$ -	\$ 278,000.00	\$ (278,000.00)

100 - General Fund			
EXPENDITURES	Original Budget	New Budget	Diff +/-
1000 Instruction	\$15,785,712.00	\$ 16,020,606.00	\$ (234,894.00)
2000 Support Services	\$11,498,520.00	\$ 11,698,520.00	\$ (200,000.00)
5200 Transfers	\$185,000.00	\$ 1,585,000.00	\$ (1,400,000.00)
Total Expenditures - General Fund	\$27,469,232.00	\$29,304,126.00	\$ (1,834,894.00)

200 - Special Revenue Funds			
EXPENDITURES	Original Budget	New Budget	Diff +/-
2000 Support Services	\$ 2,816,849.00	\$ 3,422,854.00	\$ (606,005.00)
6000 Contingency	\$1,791,792.00	\$ 2,191,792.00	\$ (400,000.00)
Total Expenditures - 200 Funds	\$4,608,641.00	\$5,614,646.00	\$ (1,006,005.00)

400 - Capital Improvement Funds			
EXPENDITURES	Original Budget	New Budget	Diff +/-
4000 Facilities Acquisition	\$ 1,649,340.00	\$ 2,149,340.00	\$ (500,000.00)
Total Expenditures - 400 Funds	\$1,649,340.00	\$2,149,340.00	\$ (500,000.00)

600 - Unemployment Fund			
EXPENDITURES	Original Budget	New Budget	Diff +/-
2000 Support Services	\$ 80,900.00	\$ 230,900.00	\$ (150,000.00)
6000 Contingency	\$261,205.00	\$ 389,205.00	\$ (128,000.00)
Total Expenditures - 600 Funds	\$342,105.00	\$620,105.00	\$ (278,000.00)

Explanation of change(s):

Fund 100 changes due to an increase in the State School Fund Grant and a higher than-budgeted Beginning Fund Balance. The appropriation increases are as follows: 1. Appropriation increase in Instruction (1000) and Support Services (2000) for salaries and benefits. This is due to the adopted CBA with the Classified Union and the anticipated increase in positions based on student needs 2. Appropriation increase in Transfers to Other Funds. The General Fund is appropriating transfers to the following funds: PERS Reserve, Unemployment, Capital Improvement, and Textbook Reserve.

***Fund 200** changes are due to an increase in Transfers from the General Fund and higher than budgeted Student Investment Account Grant allocation. The appropriation increase are as follows: 1. Appropriation increase in Support Services (2000) for SIA expenditures and textbooks. 2. Appropriation increase in Contingency (6000) for PERS Reserve Funds.

Fund 400 changes are due to an increase in Transfers from the General Fund. The appropriation increases are as follows: 1. Appropriation increase in Facilities Acquisition (4000) for improvements to district facilities and grounds.

Fund 600 changes are due to an increase in Transfers from the General Fund. The appropriation increases are as follows: 1. Appropriation increase in Support Services (2000) for Unemployment claims expensed. 2. Appropriation increase in Contingency (6000) for Unemployment Reserves.

BALANCE OF FUNDS	Current Balance	Transfer In/ Appropriation Increase	BALANCE
Instruction Services		\$234,894.00	
Support Services		\$200,000.00	
Textbook Reserve	\$608,776.23	\$222,000.00	\$830,776.23
PERS Reserve	\$375,000.00	\$400,000.00	\$775,000.00
Capital Improvement	\$1,420,394.72	\$500,000.00	\$1,920,394.72
Unemployment	\$320,956.92	\$278,000.00	\$598,956.92
TOTAL		\$1,834,894.00	

**Superintendent
Lee Loving**



**1155 N 3rd Avenue
Stayton, Oregon 97383**

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

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET
FOR THE FISCAL YEAR 2023-2024
RESOLUTION 011824A**

WHEREAS, ORS 294.471 provides for making a supplemental budget for an occurrence or condition which had not been ascertained at the time of the preparation of a budget for the current fiscal year, which requires a change in financial planning, and

WHEREAS, after the adoption of the budget, North Santiam School District needs to recognize an increase of transfers, instruction, and support services in the General Fund greater than 10% due to an increase in revenue from the State School Fund and Beginning Fund Balance;

WHEREAS, after the adoption of the budget, North Santiam School District needs to recognize an increase in support services and contingency in the Special Revenue Funds greater than 10% due to an increase in transfers from the General Fund and an allocation increase from the Student Investment Account.

WHEREAS, after the adoption of the budget, North Santiam School District needs to recognize an increase in facilities acquisition in the Capital Improvement Funds greater than 10% due to an increase in transfers from the General Fund.

WHEREAS, after the adoption of the budget, North Santiam School District needs to recognize an increase in support services and contingency in the Unemployment Fund greater than 10% due to an increase in transfers from the General Fund.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of North Santiam School District:

The supplemental budget for the fiscal year 2023-24 is hereby adopted, and the amounts appropriated by the Board of Directors under Resolution 011824A for the General Fund, Special Revenue Funds, Capital Improvement Funds, and Unemployment Fund are hereby amended as follows:

**North Santiam Schools ~ We Change Kids' Lives!
www.nisantiam.k12.or.us**

<u>Appropriation Category</u>	<u>Original Budget</u>	<u>Increase/ (Decrease)</u>	<u>Amended Budget</u>
General Fund			
1000: Instruction Services	\$15,785,712	\$ 234,894	\$16,020,606
2000: Support Services	\$11,498,520	\$ 200,000	\$11,698,520
5200: Transfers	\$ 185,000	\$ 1,400,000	\$ 1,585,000

<u>Appropriation Category</u>	<u>Original Budget</u>	<u>Increase/ (Decrease)</u>	<u>Amended Budget</u>
Special Revenue Funds			
2000: Support Services	\$ 2,816,849	\$ 606,005	\$ 3,422,854
6000: Contingency	\$ 1,791,792	\$ 400,000	\$ 2,191,792

<u>Appropriation Category</u>	<u>Original Budget</u>	<u>Increase/ (Decrease)</u>	<u>Amended Budget</u>
Capital Improvement Funds			
4000: Facilities Acquisition	\$ 1,649,340	\$ 500,000	\$ 2,149,340

<u>Appropriation Category</u>	<u>Original Budget</u>	<u>Increase/ (Decrease)</u>	<u>Amended Budget</u>
Unemployment Fund			
2000: Support Services	\$ 80,900	\$ 150,000	\$ 230,900
6000: Contingency	\$ 261,205	\$ 128,000	\$ 389,205

Erin Cramer, Board Chair

Date

Attest, Lee Loving, Superintendent

Date

EQUAL OPPORTUNITY EDUCATOR AND EMPLOYER

Equal employment opportunity and treatment shall be practiced by the North Santiam School District regardless of race, color, national origin, religion, sex, age, marital status, sexual orientation, and disability if the employee, with or without reasonable accommodation, is able to perform the essential functions of the position. Superintendent, Andy Gardner has been designated to coordinate compliance with these legal requirements, including Title VI, Title VII, Title IX, and other civil rights or discrimination issues, the Americans with Disabilities Act and Section 504 of the Rehabilitation Act of 1973. The Superintendent may be contacted at the District Office at 503-769-4928 for additional information and/or compliance issues.

[Senate Bill 1522](#) (2022; see Section 13) modified the use of the term general education development or GED to be referred to as “high school equivalency program” which was further defined to mean: a program provided to assist a student in earning a certificate for passing an approved high school equivalency test such as the General Educational Development (GED) test.

In addition, policy IGDJ has been redesignated required (from optional) to comply with OAR [581-022-2308\(2\)](#) – a new Division 22 rule requiring school districts to adopt policy with conditions of membership when entering into an agreement with a voluntary organization for interscholastic activities. As a result, much of the original language in what was an optional policy is now bracketed as it continues to be optional language. The remaining policy content is model language for a required policy regulated in OAR 581-022-2308(2).

“Interscholastic activities” means athletics, music, speech and other similar or related activities.

Local District Responsibility

Policy IGDJ is now designated as required and recommended language for the required portion of the policy is included at the end of this model sample policy. The district should review suggested revisions and consider what optional language to continue with, and readopt to make policy required by OAR 581-022-2308.

North Santiam School District

Code: IGDJ
Adopted: 10/19/17
Revised/Readopted: 5/16/19

Interscholastic Activities

The Board recognizes the integral role interscholastic activities¹ play in the character development and general enhancement of the education of its students. Accordingly, administrators, coaches, advisors, student participants, and others associated with the district’s high school activities programs and events shall conduct themselves in a manner that is consistent with the letter and spirit of policies, rules, and regulations of the district and any associated voluntary organization². ~~the Oregon School Activities Association (OSAA) and the fundamental values of sportsmanship.~~ Each will be held accountable for their actions.

The district and its schools ~~may will~~ only be members of and pay fees, if any, to a voluntary organization that administers interscholastic activities or that facilitates the scheduling and programming of interscholastic activities if the organization adheres to the requirements stipulated in OAR 581-022-2308 (Agreements Entered Into with Voluntary Organizations).

¹ Interscholastic activities includes: for students any grade from kindergarten through grade 12, athletics, music, speech and other similar or related activities; for students in any grade from kindergarten through grade eight, activities that are offered only before or after regular school hours and that may, but are not required to, involve interaction among other schools.

² Includes a voluntary organization that administers interscholastic activities or that facilitates the scheduling and programming of interscholastic activities.

1. ~~Implements and adheres to equity focused policies that:

 - a. ~~Address the use of derogatory or inappropriate names, insults, verbal assaults, profanity, or ridicule that occurs at an interscholastic activity, including by spectators of the interscholastic activity;~~
 - b. ~~Prohibit discrimination;~~
 - c. ~~Permit a student to wear religious clothing in accordance with the student's sincerely held religious belief and consistent with any safety and health requirements; and~~
 - d. ~~Balance the health, safety, and reasonable accommodation needs of participants on an activity by activity basis.~~~~
2. ~~Maintains a transparent complaint process that:

 - a. ~~Has a reporting system to allow participants of interscholastic activities or members of the public to make complaints about student, coach, or spectator behavior;~~
 - b. ~~Responds to a complaint made within 48 hours of the complaint being received; and~~
 - c. ~~Resolves a complaint within 30 days of the complaint being received unless the organization determines that there is good cause to extend the timeline for resolving the complaint.~~~~
3. ~~Develops and implements a system of sanctions against schools, students, coaches, and spectators if a complaint is verified; and~~
4. ~~Performs an annual survey of students and their parents to understand and respond to potential violations of equity focused policies or other discrimination.~~

The ~~This~~ district shall allow homeschooled students that reside in the district, students eligible to attend school and enrolled in a high school equivalency program³ that reside in the district, and students attending a public charter school that does not provide interscholastic activities that reside in the district, the opportunity to participate in available interscholastic activities when the requirements found in Oregon law are met.

Interscholastic activities when ~~provided~~ ~~provide~~ by the district will comply with Title IX and other nondiscrimination laws.

Qualified coaching and supervisory personnel will be provided for all district sponsored athletic/activities.

District employees, students, parents, alumni, and activity volunteers are prohibited from inducing or attempting to induce a student to attend a district school for interscholastic activity eligibility or participation. The principal, activities director, ~~advisors~~ and coaches are each responsible for ensuring student participants meet all district ~~and OSAA~~ eligibility requirements of participation and those of the associated voluntary organization. The principal is responsible for ensuring accurate certification regarding the eligibility of participating students and for verifying that athletic directors, coaches of sports, and activity advisors have all required certifications prior to assuming their duties. The principal or designee shall ensure that a program is in place to effectively evaluate the performance of all coaches and activity ~~advisors~~ ~~advisers~~ under their supervision.

³ "High school equivalency program" means a program provided to assist a student in earning a certificate for passing an approved high school equivalency test such as the General Educational Development (GED) test.

Volunteers may be approved to assist with district activities with prior principal or designee approval only.

The principal or designee shall investigate all allegations of district student ineligibility, staff recruitment violations or other student or staff conduct that may violate Board policies, administrative regulations, and/or the OSAA rules and regulations of the associated voluntary organization. They shall notify the superintendent of conduct that violates the terms of this policy and report to the associated voluntary organization if OSAA as required.

An employee determined to have violated Board policies and/or rules and regulations of the associated voluntary organization OSAA will may be subject to discipline, up to and including, dismissal. A student in violation of Board policies and/or the OSAA rules and regulations of the associated voluntary organization will be subject to discipline, up to and including, dismissal from an interscholastic activity or program, suspension and/or expulsion from school. Volunteers in violation of Board policies and/or the OSAA rules and regulations of the associated voluntary organization shall be subject to discipline, up to and including, removal from district programs and activities and such other sanctions as may be deemed appropriate by the district Board.

Employees, volunteers, or students in violation of such policies, OSAA rules and/or regulations [will] [may] be required to remunerate the district in the event of fines are assessed by OSAA as a result of their actions.

The superintendent will develop procedures, as necessary, to implement this policy, including a process to ensure that all district rules governing the conduct of students, staff, and volunteers engaged in district activities are regularly reviewed and updated, as necessary.

The district will annually review interscholastic activities and participation to determine whether the current offerings reflect the students the district serves.

END OF POLICY

Legal Reference(s):

[ORS 326.051](#)

[ORS 332.075\(1\)\(e\)](#)

[ORS 332.107](#)

[ORS 339.450 - 339.460](#)

[OAR 581-015-2255](#)

[OAR 581-021-0045 – 0049](#)

[OAR 581-022-2308\(2\)](#)

[OAR 581-026-0005](#)

[OAR 581-026-0700](#)

[OAR 581-026-0705](#)

[OAR 581-026-0710](#)

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2022).

Montgomery v. Bd. of Educ., 188 Or. App. 63 (2003).

Senate Bill 1522 (2022).

Cross Reference(s):

JHCA/JHCB - Immunization, Physical Examinations, Vision Screening/Eye Examinations and Dental Screenings

North Santiam School District

Code: IGDJ
Adopted: 10/19/17
Revised/Readopted: 5/16/19

Interscholastic Activities

The Board recognizes the integral role interscholastic activities⁴ play in the character development and general enhancement of the education of its students. Accordingly, administrators, coaches, advisors, student participants, and others associated with the district’s high school activities programs and events shall conduct themselves in a manner that is consistent with the letter and spirit of policies, rules, and regulations of the district and any associated voluntary organization⁵. Each will be held accountable for their actions.

The district and its schools will only be members of and pay fees, if any, to a voluntary organization that administers interscholastic activities or that facilitates the scheduling and programming of interscholastic activities if the organization adheres to the requirements stipulated in OAR 581-022-2308 (Agreements Entered Into with Voluntary Organizations).

The district shall allow homeschooled students that reside in the district, students eligible to attend school and enrolled in a high school equivalency program⁶ that reside in the district, and students attending a public charter school that does not provide interscholastic activities that reside in the district, the opportunity to participate in available interscholastic activities when the requirements found in Oregon law are met.

Interscholastic activities when provided by the district will comply with Title IX and other nondiscrimination laws.

Qualified coaching and supervisory personnel will be provided for all district sponsored athletic/activities.

District employees, students, parents, alumni, and activity volunteers are prohibited from inducing or attempting to induce a student to attend a district school for interscholastic activity eligibility or participation. The principal, activities director, advisors and coaches are each responsible for ensuring student participants meet all district eligibility requirements of participation and those of the associated

⁴ Interscholastic activities includes: for students any grade from kindergarten through grade 12, athletics, music, speech and other similar or related activities; for students in any grade from kindergarten through grade eight, activities that are offered only before or after regular school hours and that may, but are not required to, involve interaction among other schools.

⁵ Includes a voluntary organization that administers interscholastic activities or that facilitates the scheduling and programming of interscholastic activities.

⁶ “High school equivalency program” means a program provided to assist a student in earning a certificate for passing an approved high school equivalency test such as the General Educational Development (GED) test.

voluntary organization. The principal is responsible for ensuring accurate certification regarding the eligibility of participating students and for verifying that athletic directors, coaches of sports, and activity advisors have all required certifications prior to assuming their duties. The principal or designee shall ensure that a program is in place to effectively evaluate the performance of all coaches and activity advisors under their supervision.

Volunteers may be approved to assist with district activities with prior principal or designee approval only.

The principal or designee shall investigate all allegations of district student ineligibility, staff recruitment violations or other student or staff conduct that may violate Board policies, administrative regulations, and/or the rules and regulations of the associated voluntary organization. They shall notify the superintendent of conduct that violates the terms of this policy and report to the associated voluntary organization if required.

An employee determined to have violated Board policies and/or rules and regulations of the associated voluntary organization may be subject to discipline, up to and including, dismissal. A student in violation of Board policies and/or the rules and regulations of the associated voluntary organization will be subject to discipline, up to and including, dismissal from an interscholastic activity or program, suspension and/or expulsion from school. Volunteers in violation of Board policies and/or the rules and regulations of the associated voluntary organization shall be subject to discipline, up to and including, removal from district programs and activities and such other sanctions as may be deemed appropriate by the district.

Employees, volunteers, or students in violation of such policies, rules and/or regulations may be required to remunerate the district in the event fines are assessed as a result of their actions.

The superintendent will develop procedures, as necessary, to implement this policy, including a process to ensure that all district rules governing the conduct of students, staff, and volunteers engaged in district activities are regularly reviewed and updated.

The district will annually review interscholastic activities and participation to determine whether the current offerings reflect the students the district serves.

END OF POLICY

Summary

Changes are to bring the policy in line with current legislation that says that school districts shall provide a “comprehensive school counseling program supporting students’ academic, career, and personal and social development” and their development of “sense of community involvement” (ORS 329.603). The law states this program may be designed, delivered or implemented by qualified persons in accordance with law.

Local District Responsibility

Review the revised model sample language of the highly recommended policy and consider if adopting is in the best interest of the district.

Reviewed By:

- SHS & SIMS counselors
- SHS & SIMS administrators

North Santiam School District

Code: IJ

Adopted:

School Counseling Program

The district’s coordinated comprehensive school counseling program supports the academic, career, social-emotional, and community involvement development of all students. Each school will have a comprehensive counseling program for students in grades K-12, which will be based on the Oregon Department of Education’s *Oregon’s Framework for Comprehensive School Counseling Programs*.¹

The district will adopt program goals, which will assist students to:

1. Understand and utilize the educational opportunities and alternatives available to them;
2. Meet academic standards;
3. Establish tentative career and educational goals;
4. Create and maintain an education plan and education portfolio;
5. Demonstrate the ability to utilize personal qualities, education and training, in the world of work;
6. Develop decision-making skills;
7. Obtain information about self;
8. Accept increasing responsibility for their own actions, including the development of self-advocacy skills;
9. Develop skills in interpersonal relations, including the use of effective and receptive communication;
10. Utilize school and community resources;

¹ Oregon Department of Education - [Comprehensive School Counseling](#)

11. Demonstrate and discuss personal contributions to the larger community; and
12. Know where and how to utilize personal skills in making contributions to the community.

Materials used in the counseling program will be free of discrimination against all protected classes or that which permits or requires different treatment of students on such basis unless such differences cover the same occupation and interest areas and the use of such different material is shown to be essential to the elimination of discrimination.

Consistent with individual rights and the counselor's obligations as a professional, the counseling relationship and resulting information may be protected as privileged communications by Oregon law.²

END OF POLICY

Legal Reference(s):

[ORS 40.245](#)
[\[ORS 174.100\]](#)
[ORS 326.565](#)
[ORS 326.575](#)
[ORS 329.603](#)
[ORS 332.107](#)
[ORS 336.187](#)

[OAR 581-021-0013](#)
[OAR 581-021-0046](#)
[OAR 581-022-2030](#)
[OAR 581-022-2055](#)
[OAR 581-022-2060](#)
[OAR 581-022-2250](#)

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2019).

Protection of Pupil Rights, 20 U.S.C. § 1232h (2018); Student Rights in Research, Experimental Programs and Testing, 34 C.F.R. Part 98 (2019).

[House Bill 3041 (2021).]

CURRENT VERSION OF POLICY (below)

North Santiam School District

Code: IJ
Adopted: 7/01/96
Readopted: 4/16/98; 10/19/17
Orig. Code: IJ

² See ORS 40.245.

Guidance Program

The focus of the district’s counseling and guidance program is on the developmental needs of all students.

Counselors demonstrate respect for the dignity and worth of each individual and encourage each student to develop individual responsibility and decision making skills. Counselors coordinate the school guidance program and involve all staff members in designing and implementing plans to meet three major goals:

1. Educational Development - Students will participate in planning their educational experiences so that their education is consistent with educational requirements and career aspirations.
2. Personal/Social Development - Students will develop appropriate behaviors for a variety of social settings. Students will develop awareness of self and confidence in their own abilities.
3. Career Development - Students will develop career options consistent with their interests, abilities, and values. Career development includes focus on the four areas of vocation, avocation, family life, and citizenship.
4. Community involvement – Students will demonstrate the importance of making an individual contribution to the community.

The guidance and counseling program assists each student in grades 7-12 in the development and annual review of an educational plan that creates education, career and life goals; and identifies learning goals and activities.

Within the framework of the counseling and guidance goals, specific student and curricular objectives will be developed.

Within the areas of counseling and guidance responsibility, the counselor enters into professional relationships with three segments of the school community: students, school personnel, and parents and guardians. Consistent with the rights of the individual and the obligations of the counselor as a professional, the counseling relationship and resulting information is, in most instances, protected as privileged communications by Oregon law. When appropriate, counselors will be responsible for explaining the ramifications of confidentiality to students.

END OF POLICY

Legal Reference(s):

[ORS 40.245](#)
[\[ORS 174.100\]](#)
[ORS 326.565](#)
[ORS 326.575](#)
[ORS 329.603](#)

[ORS 332.107](#)
[ORS 336.187](#)

[OAR 581-021-0013](#)
[OAR 581-021-0046](#)

[OAR 581-022-2030](#)
[OAR 581-022-2055](#)
[OAR 581-022-2060](#)
[OAR 581-022-2250](#)

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2019).
Protection of Pupil Rights, 20 U.S.C. § 1232h (2018); Student Rights in Research, Experimental Programs and Testing, 34 C.F.R. Part 98 (2019).
[House Bill 3041 (2021).]

Summary

Senate Bill (SB) 1049 (2019) made it possible for employees to retire under PERS and work for a PERS-covered employer, without hour restrictions in most situations. House Bill (HB) 2296 (2023) extends this law to 2034. The law does not require districts to allow PERS-retired employees to work in the district, rather, leaves the decision up to the district.

North Santiam School District

Code: GCPC/GDPC
Adopted: 2/26/98
Readopted: 10/19/17; 1/21/21
Orig. Code: GCPC

Retirement of Staff

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

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

Retiring employees are encouraged to coordinate with PERS and the human resources department to ensure that all requirements are met. The superintendent will develop requirements, limitations and procedures for employment as a PERS-retiree.

When an employee of the district retires under PERS, their employment with the district will terminate. Should the retirement occur in the middle of a school year, employees will be allowed to return to their position for the remainder of the school year PERS-retired individuals may apply for open positions with the district with the understanding that the law is set to expire in ~~2024~~2034.

END OF POLICY

Legal Reference(s):

[ORS Chapter 237](#)

[ORS Chapter 238](#)

[ORS Chapter 238A](#)

[ORS 243.303](#)

[ORS 342.120](#)

Consolidated Omnibus Budget Reconciliation Act of 1985, 29 U.S.C. §§ 1161-1169 (2018).

Employee Retirement Income Security Act of 1974, 29 U.S.C. §§ 1001-1461 (2018).

OR. CONST., art. IX, §§ 10-13.

[House Bill 2296](#) (2023).

STRATEGIC PLAN STATUS REPORT



Report Date: 01/18/2024

Report Provided By: Alisha Oliver & Laura Wipper

HIGHLIGHTS

- Board Member Interviews (shared at 12/14/2023 meeting)
 - Questions Asked
 - What is your vision of a graduate from NSSD - readiness, attributes, etc.?
 - What is your vision of student experience in the district as they progress from K-12 (or PreK-12)?
 - What do you see as the core role of the district in that experience and outcome?
 - Are there other core roles for NSSD?
 - What do you see as critical district functions that are a must in support of that role(s)?
 - Are there any that you would question? Why?
 - What do you think the district does well? Why?
 - What do you think the district needs to improve? Why?
 - Are there any concerns that “keep you up at night?” Why?
 - Who do you see as the district’s stakeholders – integral and others? Why?
 - As we seek input from others, who is it important for us to hear from?
 - What do you want to know?
 - If resources were no issue, what is one thing you would have the district do?
 - Themes heard in board interviews
 - Individualized Student Development
 - Physical Environment & Atmosphere
 - Engaged Staff
 - Community Building & Engagement – families, businesses, community members
 - Engagement and Connection
- Group Interview with Building Admins
 - Questions Asked
 - What is your vision of an NSSD graduate; how does your program area help make that happen?
 - What’s working?
 - What’s not working or could be improved?
 - Is there anything coming that could have an impact – positive or negative?
 - What are the impacts, if any?
 - Any other thoughts to share?
 - Themes heard in directors interview

- Complexity of student behaviors and needs - broadly the needed resources may not even be available.
 - Staffing - generational differences in approach to career and its impact on our ability to recruit and retain quality employees.
 - Legislation and ODE oversight - what is being required is not sustainable.
 - Funding - long term impacts to funding due to declining enrollment and school choice.
- Analysis of prior student, staff and family surveys - this analysis will inform the questions asked during the Building Admin interviews. An infographic will be available in the February report.

CHALLENGES and PENDING ISSUES

- The biggest challenge we have encountered to date is the scarce resource of time.

UPCOMING

- Interviews with Building Admins
- Plan for Parent Group Discussion at each school
- 2 Hour Board Work Session

Additional Notes

This report includes a summary of the report provided at the 12/14/2023 Board Meeting.



NSSD STRATEGIC PLAN TIMELINE

Winter - 2023

1

ANALYSIS & BOARD INTERVIEWS

Analysis of existing plans, goals, metrics and surveys

Board Interviews

Winter/Spring - 2024

3

AFFINITY GROUP INTERVIEWS

- Students
- Classified Union
- Certified Union
- School PTCs
- Families
- Government
- Civic Organizations
- Business/Chamber
- Alumni
- Faith Community
- Other

Spring - 2024

5

DASHBOARD CONCEPTS

- Initial dashboard concepts

Summer - 2024

7

DASHBOARD(S)

- Revise concept(s) based on analysis
- "Final" Draft

Summer/Fall - 2024

9

FINALIZE

- Finalize Strategic Plan
- Develop tactical plans

10

Fall -2024

IMPLEMENT & MONITOR

- Written plan published
- Dashboard(s) published

2

Winter - 2024

ADMIN & DIRECTOR INTERVIEWS

Additional Information

4

Spring - 2024

COMMUNITY SURVEY

Broder community survey if applicable

6

Summer - 2024

ANALYSIS

- Compare and contrast to initial analysis
- Board & Supt. review results of analysis

8

Summer - 2024

STRATEGIC PLAN - DRAFT

- Draft strategic plan with content from analysis, including vision, mission and values
- Board & Supt. discussion
- Open for comments
- Review comments
- Revise plan accordingly.

Jan 2024 Field Trip Report

New trips since last report are highlighted in yellow. Overnight & out-of-state trips are indicated in red

Trip ID/Name	Trip Destination	Building	Trip Date(s)	Depart & Return Times	Pupils	Adults	Educational Objectives	Organization	Status
227755 - SHS Graduation - Band	Salem Armory 2310 17th St NE Salem	Stayton High School	6/7/2024	5:00pm - 9:30pm	45	1	Perform in the 2024 graduation ceremony	n/a	approved
227754 - SHS Graduation Practice	Salem Armory 2310 17th St NE Salem	Stayton High School	6/7/2024	8:00pm - 12:30pm	45	1	Practice to perform in the 2024 graduation ceremony	n/a	approved
230035 - Library Field Trip	Stayton Public Library	Sublimity School	6/5/2024	10:15am - 1:00pm	34	10	Students will visit the Library so they can learn about the summer reading program and get a library card.	Curriculum	pending
229893 - 2nd Grade SES Oregon Coast Aquarium	Oregon Coast Aquarium 2820 SE Ferry Slip Rd, Newport	Stayton Elementary School	5/17/2024	8:00am - 4:00pm	96	37	Students will be able to apply their learning of animal and plant habitats as well as changes to land connected to our science units.	Curriculum	pending
228825 - AVID9 field trip	Salem Ropes Course - YWAM campus 7085 Battle Creek Rd SE Salem	Stayton High School	4/1/2024	8:30am - 1:00pm	35	2	AVID team-building	AVID	pending
228070 - 2nd Grade to OMSI	OMSI 1945 SE Water Ave, Portland	Stayton Elementary School	3/21/2024	8:15am - 2:30pm	95	30	Students will be able to obtain first hand experience with scientific elements, including changes to land.	Curriculum	pending
227863 - 1st Grade Willamette Heritage Center Field Trip	Willamette Heritage Center 1313 Mill St SE, Salem	Sublimity School	3/8/2024	9:15am - 1:00pm	34	12	To learn how manufactured goods are produced and sold.	Curriculum	pending
230003 - Biomedical Students Visit Santiam Memorial Hospital	Santiam Memorial Hospital 1401 N 10th Ave, Stayton	Stayton High School	2/16/2024	8:45am - 12:00pm	50	1	Students studying biomedicine will get to tour a healthcare facility, interact with medical professionals, and engage with a speaker panel of medical professionals. This will complement our biomedical studies and highlight future career options for students.	Curriculum	pending
230027 - SHS Student Experiences : Portland Trailblazers Basketball Game	Moda Center 1 N Center Ct St Portland	Stayton High School	2/14/2024	5:00pm - 11:00pm	75	8	Providing opportunities for student connection with peers and trusted adults.	Curriculum	pending

230025 - Oregon FBLA Regional Skills Conference Willamette Chapter	Central High School: 1530 Monmouth St, Independence	Stayton High School	2/3/2024	7:00am - 4:00pm	9	2	FBLA Co-Curricular and CTE	FBLA	pending
230144 - Knife River Training Center	Knife River Training Center 35973 Kennel Rd SE, Albany	Stayton High School	2/1/2024	9:00am - 2:30pm	20	2	Providing opportunities to our graduating student in the construction industries.	Curriculum	pending
229881 - FFA Public Speaking and Job Interview District Competition	Chemeketa Community College Ag Complex 4000 Lancaster Dr NE, Salem	Stayton High School	1/19/2024	7:15am - 5:00pm	3	1	Students competing in a career development contest at the district level in job interview which consists of a the submission of the Job Description, a Cover Letter, a Résumé, an Application; then the participation in a Telephone Interview, a Personal Interview; and finally a Follow-Up Letter all with industry professionals as judges.	FFA	approved
229030 - Third Grade Trip to A-Dec		Sublimity School	1/17/2024	8:00am - 2:00pm	33	8	Exposing students to various career fields and the educational pathways to prepare them for the careers. It also incorporates STEM standards.	AVID	pending
229352 - Tree of Giving Shopping Trip	Albany Walmart 1330 Goldfish Farm Road Albany	Stayton High School	12/14/2023	9:30am - 1:00pm	25	4	Consumer Math course (budgeting, shopping) also social-emotional learning (serving others).	Curriculum	approved
229385 - Adaptive PE to Lakeshore Lanes	Lakeshore Lanes 5432 Pacific Blvd SW Albany	Stayton High School	12/13/2023	8:30am - 11:30am	21	5	Alternative physical activity for Life Skills students	Curriculum	pending
228834 - AVID11 to UO	U of O/Matthew Knight - 1390 Villard St, Eugene	Stayton High School	12/8/2023	8:00am - 2:00pm	15	2	AVID Elective Opportunity - campus visit	AVID	approved
228363 - 1st Grade Air and Space Field Trip	Evergreen Aviation & Space Museum 500 NE Captain Michael King Smith Way, McMinnville	Stayton Elementary School	12/7/2023	8:15am - 2:00pm	65	20	We have been using our science curriculum and are finishing the unit and the trip will help further their learning of sun, shadows, moon phases and star constellations.	Curriculum	approved

228158 - 2nd Grade to Storybook Land	Cascade Livestock Building Linn County Fairgrounds 3700 Knox Butte Rd E Albany	Sublimity School	12/7/2023	8:15am - 11:45am	37	12	Enhances classroom studies on fairy tales and nursery rhymes through a recreation of many classic nursery rhymes and fairy tales. Encourages STEM process through the building of each story in various booths.	Curriculum	approved
228633 - K-3 Storybook Land and Carousel	Cascade Livestock Building, 3700 Knox Butte Rd E, Albany then Historic Carousel & Museum	Mari-Linn School	12/6/2023	8:45am - 1:00pm	80	24	Describe the overall structure of a story, including describing how the beginning introduces the story, how the middle progresses the action and the ending concludes the action	Curriculum	approved
226913 - 2nd Grade to Storybook Land	Linn County Fairgrounds - Albany	Stayton Elementary School	12/05/23	8:30am - 11:45am	98	24	Students will be able to obtain first hand knowledge of design engineering and fairytales by seeing their favorite stories come to life in animated displays. They will be able to take that knowledge and apply it to their fairytale/engineering unit.	Curriculum	approved
226967 - Beavers Beyond the Classroom	Gill Coliseum, Oregon State Univ. - Corvallis	Sublimity	11/29/23	9:00am - 2:15pm	33	2	College readiness	AVID	approved
227426 - OSU Women's Basketball Game	Gill Coliseum, Oregon State Univ. - Corvallis	Mari-Linn School	11/29/23	9:00am - 2:15pm	35	7	Connect youth with OSU Athletics. As role models in the community, OSU Womens Basketball team strives to make positive impressions and to promote the importance of higher education in Oregon. This program emphasizes the college experience and encourages youth to excel in the classroom.	AVID	approved
227842 - SUB 4-5 grade Beavers Beyond the Classroom	Gill Coliseum 660 SW 26th St. Corvallis	Sublimity	11/29/23	9:00am - 2:00pm	81	20	College readiness	AVID	approved
226199 - SHS Fine Arts Western Oregon University Creative Arts Day	Western Oregon University - Monmouth	Stayton High School	11/17/2023	7:30am-3:00pm	30	1	Western Oregon University Creative Arts Day is a day where theater, music, choir, band, and visual arts students have the opportunity to take workshops with WOU staff and faculty in things such as stage makeup, stage dialect, music production, and more.	Curriculum	approved

227675 - Willamette Valley Ag Expo	Linn County Expo Center 3700 Knox Butte Rd. Albany	Stayton High School	11/15/2023	9:15am - 3:00pm	14	1	Students are able to connect with students from other schools as well as industry professionals. These connections can help make class and FFA chapter ideas more relevant as well as help them to understand why what we are learning about is important in todays world and workforce. This can also open jobs and get them excited about future careers or hobbies and see how vast the world of agriculture really is.	FFA	approved
227623 - National Apprenticeship Week	Central Electrical Training Center (CETC) & LBCC	CETC- 33309 OR- 99E.Tangent LBCC- 6500 Pacific Blvd SW. Albany	11/13/2023	8:00am - 3:00pm	10	1	To introduce future electricians to the IBEW 290(electrician union) training center in Tangent Oregon. Students will get to learn about their program, tour their facility and do some hands-on activities. LBCC will present. Students will get to see the apprenticeship programs that LBCC offers.	Curriculum	approved
227148 - SHS Leadership Class - Oregon Association of Student Councils Conference	Location TBA - Seaside	Stayton High School	11/-4/23 / 11/6/23	2:00 pm/ 12:00 pm	15	2	ASB leadership students networking with high school ASB groups from across Oregon - professional development for ASB groups.	Curriculum	approved
227867 - LSA to Freres Lumber Co	40519 Cedar Mill Road, Lyons	Stayton High School	11/2/2023	11:30am - 3:00pm	26	3	Environmental Science. Hands-on learning component regarding reusable energy. Possible career opportunities.	Curriculum	approved
226791 - OSU Discovery Days and Tour	Dixon Recreation Center, Oregon State University - Corvallis	Sublimity School	10/31/2023	8:00am - 2:00pm	34	10	Part of AVID focus is to introduce students to post-K-12 options. Tour will include several locations so students can learn about what is offered there. They will participate in OSU Discovery Days, which is STEM-based with many hands-on science activities for the students to do.	AVID	approved
226818 - K-2 Pumpkin Patch	Greens Bridge Gardens - Jefferson	Mari-Linn School	10/24/2023	8:30am - 1:30pm	58	20	Use observations to describe patterns of what plants and animals (and humans) need to survive. Make observations to construct an evidence-based account that young plants and animals are similar, but not exactly like, their parents	Curriculum	approved

227012 - SIS 4th Grade to EZ Orchards	EZ Orchards - Salem	Stayton Intermediate School	10/23/2023	11:00am - 1:30pm	84	20	To connect the experience with our writing. We have been focusing on adding sensory details to our personal narratives. We are also connecting it to community connection, agriculture, and SEL for how to act in public.	Curriculum	approved
226655 - SES Stayton Walking Field Trip	Stayton Post Office, Stayton Library, Star Cinema, Brown House, Police Station, Pioneer Park	Stayton Elementary School	10/20/2023	8:45am- 2:15pm	95	30	Students will be able to gain first-hand knowledge of the historical sites in their community and how they work to support the members of the community.	Curriculum	approved
226953 - Cascade College & Career Fair	Cascade High School - Aumsville	Stayton High School	10/19/2023	10:15am - 11:45am	35	2	Exposure to college & career opportunities	AVID	approved
226615 - SES Kindergarten Pumpkin Patch 2023	Fordyce Farm inc. - Salem	Stayton Elementary School	10/12/2023	9:00am- 1:30pm	80	20	agriculture - AVID career readiness science life cycle	Curriculum	approved
226816 - SUB K-1 Pumpkin Patch Field Trip	EZ Orchards - Salem	Sublimity School	10/11/2023	9:15am - 1:00pm	65	26	Hands on experience for farming/plants science unit	Curriculum	approved
226440 - FFA: District Soils Competition	North Willamette Research and Extension Center - Aurora	Stayton High School	10/5/2023	8:30am- 4:00pm	12	1	FFA soil judging contests are excellent for teaching high school students about soils and how to manage them and for reaching out to potential future soil scientists and conservationists by sharing information about career opportunities.	FFA	approved
226427 - AVID12 to Oregon State University	Oregon State University - Corvallis	Stayton High School	10/4/2023	8:00am- 1:45pm	15	2	AVID seniors visiting OSU before application season.	AVID	approved
226574 - Salmon watch day 2 216	Packsaddle County Park - Gates	Stayton High School	10/3/2023	9:00am- 2:45pm	75	8	At Salmon Watch, students gain hands on experience with Salmon biology and life cycle Macroinvertebrates -Students collect and identify these aquatic organisms and learn about their role in the watershed. Water quality - Students test water samples for temperature, turbidity, dissolved oxygen, and pH. Riparian ecology - Students learn about riparian	Curriculum	approved

226547 - Salmon Watch Field Trip	Packsaddle County Park - Gates	Stayton High School	10/2/2023	9:00am-2:45pm	72	8	riparian ecology - Students learn about riparian functions, measure canopy cover, hunt for elements of riparian area.	Curriculum	approved
226260 - Sublimity OMSI Outdoor School	Coastal Discovery Center at Camp Gray - Newport	Sublimity School	09/25/23-09/27/23	9:45 am/2:45 pm	44	9	Outdoor School	Curriculum	approved
226084 - SMS Outdoor School	Camp Tadmor - Lebanon	Stayton Middle School	09/25/23-09/29/23	9:00 am/10:00 am	100	5	Outdoor School	Curriculum	approved
226394 - SMS Outdoor School Counselors	Camp Tadmor - Lebanon	Stayton High School	09/24/23-09/29/23	9:45 am/2:45 pm	20	5	SHS students (Counselors) to Outdoor School	Curriculum	approved
226243 - Capital District FFA Leadership Camp	Aldersgate Camps & Retreats - Turner	Stayton High School	09/24/23-09/25/23	10:00 am/2:00 pm	8	1	The FFA Member Leadership Series will empower students with new knowledge and skills they need to be confident and capable leaders both in the chapter and in all of their future endeavors. They will be challenged to develop critical thinking skills and effective decision-making skills, foster teamwork and promote communication while recognizing the value of ethical competition and individual achievement.	FFA	approved

NSSD Enrollment Totals as of 01/12/24

School Name	Grade	Jun '23	Sept '23	Oct '23	Nov '23	Dec '23	Jan '24	Feb '24	Mar '24	Apr '24	May '24	Jun '24
MARI-LINN	KG	20	14	14	14	14	14					
MARI-LINN	1	25	19	18	18	18	18					
MARI-LINN	2	20	24	25	25	25	24					
MARI-LINN	3	15	19	19	19	19	19					
MARI-LINN	4	20	15	15	14	14	14					
MARI-LINN	5	16	20	20	20	20	21					
MARI-LINN	6	19	17	17	17	17	17					
MARI-LINN	7	21	18	18	18	18	18					
MARI-LINN	8	20	20	20	20	20	19					
MARI-LINN	ALL	176	166	166	165	165	164					
SUBLIMITY	KG	32	31	31	31	31	31					
SUBLIMITY	1	40	34	34	34	34	34					
SUBLIMITY	2	31	37	37	37	37	36					
SUBLIMITY	3	45	33	33	33	33	33					
SUBLIMITY	4	36	48	49	49	50	50					
SUBLIMITY	5	43	37	36	37	35	35					
SUBLIMITY	6	38	47	47	47	47	47					
SUBLIMITY	7	51	36	36	35	35	35					
SUBLIMITY	8	42	49	49	50	48	48					
SUBLIMITY	ALL	358	352	352	353	350	349					
OA-VIRTUAL ACADEMY	KG	1	1	1	1	1	0					
OA-VIRTUAL ACADEMY	1	0	0	1	0	1	1					
OA-VIRTUAL ACADEMY	2	1	0	1	0	0	0					
OA-VIRTUAL ACADEMY	3	1	0	0	0	0	0					
OA-VIRTUAL ACADEMY	4	1	0	0	1	2	2					
OA-VIRTUAL ACADEMY	5	1	1	1	1	1	1					
OA-VIRTUAL ACADEMY	6	2	1	1	1	2	2					
OA-VIRTUAL ACADEMY	7	5	1	1	2	2	3					
OA-VIRTUAL ACADEMY	8	7	4	3	4	6	8					
OA-VIRTUAL ACADEMY	9	11	2	6	7	9	8					
OA-VIRTUAL ACADEMY	10	26	10	12	13	15	15					
OA-VIRTUAL ACADEMY	11	32	37	19	19	19	17					
OA-VIRTUAL ACADEMY	12	53	45	15	15	12	11					
OA-VIRTUAL ACADEMY	ALL	141	102	61	64	70	68					
OA-LOCUST ST ACADEMY	11	included above		18	20	18	16					
OA-LOCUST ST ACADEMY	12	included above		31	31	26	25					
OA-LOCUST ST ACADEMY	ALL			49	51	44	41					

>students attending Options Academy online have been separated from those attending in-person at Locust St Academy

School Name	Grade	Jun '23	Sept '23	Oct '23	Nov '23	Dec '23	Jan '24	Feb '24	Mar '24	Apr '24	May '24	Jun '24
STAYTON ELEMENTARY	PreK	30	33	30	31	30	30					
STAYTON ELEMENTARY	KG	74	67	69	69	69	67					
STAYTON ELEMENTARY	1	83	75	73	74	74	69					
STAYTON ELEMENTARY	2	91	87	87	87	87	90					
STAYTON ELEMENTARY	3	83	100	96	96	97	97					
STAYTON ELEMENTARY	ALL	361	362	355	356	357	353					
STAYTON INTERMEDIATE	4	97	86	84	83	80	79					
STAYTON INTERMEDIATE	5	93	98	96	95	94	92					
STAYTON MIDDLE	6	87	100	101	99	98	95					
STAYTON MIDDLE	7	74	95	95	95	95	97					
STAYTON MIDDLE	8	105	80	80	77	75	72					
SIS/SMS TOTAL	ALL	456	459	456	449	442	435					
STAYTON HIGH	9	194	195	186	185	181	182					
STAYTON HIGH	10	170	189	186	183	182	180					
STAYTON HIGH	11	135	158	154	151	149	146					
STAYTON HIGH	12	134	134	123	122	122	120					
Early College (off campus)		16	16	16	16	16	16					
Transitions (post-grad SPED)				5	5	5	5					
STAYTON HIGH	ALL	649	692	670	662	655	649	0	0	0	0	0
NSSD	TOTAL	2141	2133	2101	2100	2083	2059					
# Registered w/ WESD to homeschool		118	118	122	125	125	123					
# Enrolled in Virtual Charter Schools		84	80	83	86	85	86					
3% of total NSSD student population= 76.92 ~ This is the number of students that can be enrolled in virtual charter schools before the cap is reached and students will no longer be released by NSSD												

Notes

NSSD receives Preschool Promise Grant monies for preschool grades but does not receive state funding as it does for grades K-12

Annual IPM Report

January 03, 2024

Report completed by IPM Plan Coordinator: Dave Parsons

Report submitted to the North Santiam School District 29J Board of Directors

Short Summary of Overall Pest Management for the Year:

Looking through the pest control work orders from the past year, insects compose the greatest number of requests for pest control, (12) ants, (1) each for spiders, yellow jackets, and hornets followed by (1) for squirrels and (1) for birds.

While ants are our main pest control issue, they are considered a nuisance pest and do not pose any known health hazards. We do however, do our best to control the ants through safe and low impact methods.

Fortunately, we did not experience a rodent problem as we did the previous year. And do continue to monitor for rodent activity.

As for weed control, most of our past efforts have been through spot spraying with backpack sprayers. However, this last fall, we were able to do some broadleaf control with large spray equipment, of several of our fields. This year I hired Rasmussen Spray Service to handle our sports fields and our NSSD licensed applicators handled smaller areas such as lawns.

As we do our best to avoid applying pesticides while students are present, this becomes quite a challenge. It worked out again this year that we had almost perfect weather on a non-contact day in the fall, with the exception of student activity around Homecoming, which lead me to call off spraying around the football field. I will see if we can fit the missed fields in during the spring although fall is considered the best season for broadleaf control.

DATA FROM SCHOOLS

Name of School: ALL Campuses

Pests, pest-conducive conditions, actions taken, Costs (taken from pest logs):

Number of Pest Sightings Reported:

Small ants: __ML(3) SES (1) SHS (3) SMS (0) SUB (2)__LSA (1)___

Bats: _____0_____

Cockroaches: _____0_____

Spiders: __ML (0) SES (0) SHS (0) SMS (0) SUB (1)_____

Yellow Jackets: _____

Rodent: ML (0) SES (0) SHS (1) SMS (0) SUB (0)

Other _____ML Hornets (1)___SES Odor (1)___LSA Birds (1)_____

Breakdown of prevention and management steps taken that proved to be ineffective and led to the decision to make a pesticide application:

Pest Problem:

Weeds are a continual problem that are difficult to control through manual operations such as pulling or hoeing. We do incorporate these methods when time and persons are available but it isn't long before the weeds reappear.

Pesticides Applied:

SHS:

Cornerstone – 1381-192 – 42oz of concentrate, diluted appropriately, applied at various dates June through October for weed and grass control – applied via spot spraying of mulch beds, fence lines, parking lots, walkways, where hand weeding proves ineffective due to the time constraints.

TZone – 2217-976 – 3.625 gallons of concentrate, diluted appropriately, applied on October 13th for broadleaf control – applied via power boom sprayer to lawn and field turf, where watering, mowing and fertilization efforts, or in some areas that water is not available, eventually become overrun with weeds.

SUB:

Cornerstone: - 1381-192 – 14oz of concentrate, diluted appropriately, applied at various dates June through October for weed and grass control – applied via spot spraying of mulch beds, fence lines, parking lots, walkways, where hand weeding proves ineffective due to the time constraints.

TZone – 2217-976 – 2.125 gallons of concentrate, diluted appropriately, applied on October 13th for broadleaf control – applied via power boom sprayer to lawn and field turf, where watering, mowing and fertilization efforts, or in some areas that water is not available, eventually become overrun with weeds.

SMS:

Cornerstone: - 1381-192 – 120oz of concentrate, diluted appropriately, applied at various dates June through October for weed and grass control – applied via spot spraying of mulch beds, fence lines, parking lots, walkways, where hand weeding proves ineffective due to the time constraints.

Speedzone – 2717-833 – 8oz of concentrate, diluted appropriately, applied at various dates June through October for broadleaf control – applied via spot spraying of lawn and turf areas, where watering, mowing and fertilization efforts, or in some areas that water is not available, eventually become overrun with weeds.

TZone – 2217-976 – 6.25 gallons of concentrate, diluted appropriately, applied on October 13th for broadleaf control – applied via power boom sprayer to lawn and field turf, where watering, mowing and fertilization efforts, or in some areas that water is not available, eventually become overrun with weeds.

SES:

Cornerstone: - 1381-192 – 20oz of concentrate, diluted appropriately, applied at various dates June through October for weed and grass control – applied via spot spraying of mulch beds, fence lines, parking lots, walkways, where hand weeding proves ineffective due to the time constraints.

TZone – 2217-976 – 98 oz of concentrate, diluted appropriately, applied on October 13th for broadleaf control – applied via power boom sprayer to lawn and field turf, where watering, mowing and fertilization efforts, or in some areas that water is not available, eventually become overrun with weeds.

ML:

Cornerstone: - 1381-192 – 32oz of concentrate, diluted appropriately, applied at various dates June through October for weed and grass control – applied via spot spraying of mulch beds, fence lines, parking lots, walkways, where hand weeding proves ineffective due to the time constraints.

TZone 2217-976 – 3gallons of concentrate, diluted appropriately, applied on October 13th for broadleaf control – applied via power boom sprayer to lawn and field turf, where watering, mowing and fertilization efforts, or in some areas that water is not available, eventually become overrun with weeds.

DO:

Cornerstone: - 1381-192 – 64oz of concentrate, diluted appropriately, applied at various dates June through October for weed and grass control – applied via spot spraying of mulch beds, fence lines, parking lots, walkways, where hand weeding proves ineffective due to the time constraints.

TZone 2217-976 – 45oz of concentrate, diluted appropriately, applied on October 13th for broadleaf control – applied via power boom sprayer to lawn and field turf, where watering, mowing and fertilization efforts, or in some areas that water is not available, eventually become overrun with weeds.

All of these applications proved to be effective.

COST DATA**Costs**

Sticky traps: \$0

Mouse traps: \$0

Rat traps: \$0

Pest Management Professional: \$4,445.00

Pesticides: \$1,150.07

Total: \$5,595.07



North Santiam School District
BOARD OF DIRECTORS

SCHOOL YEAR ANNUAL AGENDA ITEMS CALENDAR

Updated 1/2024

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

1. Spotlight/Recognition/Awards (*may not occur every month*)
2. Reports:
 - ASB Report-ASB President or designee
 - Superintendent's Report
 - Business Director's Report
 - Teaching & Learning Report
 - Licensed Union Rep. Report
 - Stayton City Council Liaison Report
 - Informational Reports including: field trips, enrollment & upcoming events
3. Approval of Meeting Minutes & Licensed Staff Changes
4. First and/or second readings of updates to NSSD board policies
5. Board Reflections/Announcements

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

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

July

**items 1-5 may be approved in June or August if the Board chooses to hold a work session in July (no business items) or skip the July meeting all together*

Traditional Location: Santiam Room

Annual Agenda Items:

1. Approve Board Goal Strategies for upcoming year (done annually)
2. (Next Applicable in 2023) Approve Board/District Goals – every three years
3. Supt. Evaluation Document Approval
4. Approval of Board Operating Protocol
5. Board members choose their “buddy school”
6. Annual Organizational Agenda Items (list copied from OSBA website)

(the Annual Organizational Items must occur before July 31 but can be done in June during a non-election year, if the Board chooses to not have a July meeting)

- Swear in recently elected and appointed directors, who must take an oath of office before assuming duties. Elect the board chair and vice chair. (ORS 332.005(2), 332.040) If a new student representative has been selected, they can swear in during the month of the first meeting they attend.
- Designate the following positions:
 - Chief administrative officer (the superintendent) as school district clerk or another individual, if there is no chief administrative officer. (ORS 332.515)
 - Business manager or deputy clerk, or both.
 - Custodian of funds who will sign checks or, if the school board so authorizes, utilize a facsimile signature for that purpose. (ORS 328.441, 328.445)
 - Budget officer, who shall prepare or supervise preparation of the budget document under the direction of the executive officer. (ORS 294.331)
 - Financial auditors for the school year, who may be contracted for through the administrative office of the county in which the administrative office of the school district is located. (ORS 328.465, 327.137, 297.405)
 - Legal counsel.
 - Civil Rights Coordinator
- Designate the fidelity-bond amounts for those authorized to handle district funds and ensure they are bonded by a surety company authorized in Oregon. (ORS 332.525)
- Designate the Board as the Local Public Contract Review Board as per policy DJC
- Approve contracts for payment (ORS 332.075(2-3) (e.g. transportation contract, contracts related to bond projects)
- Establish depository(ies) for school funds. (ORS 328.441, 294.805-294.895)
- Establish dates, time and place of regular monthly board meetings.
- Appoint members of standing committees
- Appoint board member to participate on the district negotiation team (as board representative)

Other annual reports or approvals as require by law or per NSSD policy/practice

- Receive English Learners In Oregon Annual Report (distributed by ODE in June)
- Approve list of low-impact pesticides for use according to the integrated pest management plan ORS 634.705 (5)
- Approve Excise Tax annual adjustment for the upcoming school year
- Approve list of third-party alternative education programs

Other Activities/Events

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

August

Traditional Location: Santiam Room

Regular Session Annual Agenda Items:

1. Projected Student Enrollment
2. Oaths of Office of newly elected/re-elected member, including any student representatives (if not done in July)

Other Activities/Events

- Leadership Team Goal Workshop (2nd week in August)
- Safe Schools Training on Mandatory Reporting (online)

- Lyons Fire Dept Car Show
- Welcome Back to School-Staff (last week in August)
- Back to School Open Houses (see school calendars for dates)

September

Traditional Location: Santiam Room

Annual Agenda Items:

1. Possible nominations for NSSD board member wishing to run for an OSBA board position
2. OSES (Oregon Statewide Educator Survey) Survey Results

Other Activities/Events

- Safe Schools Training on Mandatory Reporting-due to be completed this month
- **National School-Related/Staff Appreciation Days This Month-** I.T. Professionals Day, Arts in Education Week

October

Traditional Location: Santiam Room

Annual Agenda Items:

1. Stayton Booster Club Report (projects, membership, etc) - Club President (may vary depending on status of current projects)
2. Division 22 Report- Director of Teaching & Learning
3. Professional Development Report – Director of Teaching & Learning or designee
4. Previous Stayton High school year data
 - a. Graduation/Completer rates
 - b. On-Track to Graduate rates for upcoming 10-12 graders
 - c. College Credits Earned
 - d. CTE Enrollment (demographics if possible)
 - e. Percentage of Students Involved in Co-Curricular Activities
 - f. Percentage of Students Involved in Activities/Clubs with Service

Other Activities

- State-Wide Licensed In-Service Day
- OSBA Regional Meetings
- **National School-Related/Staff Appreciation Days This Month-**Custodial Workers, School Bus Safety Week, Farm to School Month, Walk to School Day, Coaches Day, School Lunch Week, Red Ribbon Week, Bullying Prevention Month, School Principal Month

November

Traditional Location: Santiam Room

Annual Agenda Items:

1. Exit Interview Survey Results (Oct or Nov)- Director of Human Resources
2. OSBA Elections
3. Master Facilities Plan Review and Revisions—Director of Facilities
4. State/District Report Cards-Director of Teaching & Learning (Nov or Dec)
5. TAG Program Report
 - a. Number of Student Identified and the screening process
 - b. Supports/Programs offered

Other Activities/Events

- OSBA Annual Conference
- **National School-Related/Staff Appreciation Days This Month**-School Psychologist Week, School Resource Officer Day, Education Support Professionals Day, Substitute Educators Day

December

Traditional Location: Santiam Room

Annual Agenda Items:

1. School Spotlight – Options Academy
2. District-wide AVID Report – District AVID Coordinator
3. Special Education Report - Director of Special Services
 - a. Must include the Abbreviated School Day Notice & Acknowledgement (see ISST)
4. Integrated Guidance Annual Report-Director of Teaching & Learning
5. School Board Student Representative Recruitment Strategies (Dec. or Jan.)
6. Superintendent’s Goals/Evaluation Check-in

Board Secretary Tasks:

1. Distribute copies of NSSD audit report to board members so they can review before the January meeting.

Other Activities/Events

National School-Related/Staff Appreciation Days This Month- Special Education Day,

January

Traditional Location: Stayton Middle School

Annual Agenda Items:

1. Board Appreciation Month-Staff/Schools
2. School Spotlight-School Admin
3. WESD Local Service Plan Approval (every 2 years, next due 2025)-Superintendent
4. Audit Review- Director of Business & Fiscal Services (may be joined by rep. from auditing firm)
5. Annual report of all pesticide applications from the previous year-IPM Program Coord

Other Activities/Events

- Classified In-Service Day

Board Secretary Tasks:

- File notice of district board election, next due 2025 ([see Marion Co Calendar for deadline](#))
- Provide filing information to anyone seeking election/re-election (next due 2025)

February

Traditional Location: Stayton Elementary School

Annual Agenda Items:

1. School Spotlight-School Admin
2. Proclamation for Classified Appreciation Week (occurs in March)
3. Integrated Guidance Application Review
4. Approval of Budget Committee Members and Calendar- Director of Business & Fiscal Services
5. Superintendent's Goals/Evaluation Check-in

Other Activities/Events

- Board members complete annual superintendent evaluation forms
- Licensed In-Service Day
- Stayton Sublimity Chamber of Commerce Awards Banquet (schedule may vary)
- Booster Club Annual Auction
- **National School-Related/Staff Appreciation Days This Month**-School Bus Driver Appreciation Day

March

***Prior to March meeting, the individual scores from the Supt Eval must be compiled so they can be reviewed during the meeting* - Board Volunteer or Board Secretary**

Traditional Location: District Office/Santiam Room

Special Session: (first week in March)

1. Renewal of Contracts (Licensed/Administrative)

Traditional Location: Mari-Linn School

Regular Session Annual Agenda Items:

1. School Spotlight-School Admin
2. School Calendar Adoption
3. Review Consolidated Scores on the annual Superintendent Evaluation (Board only/Exec session)
4. Approve Board Chair & Vice-Chair (or designees) to negotiate contract extension on behalf of whole board.

Board Secretary Tasks:

- Provide Reminder of Board Elections Filing Due Date (if applicable)
- **National School-Related/Staff Appreciation Days This Month**-Music in our Schools Month and Classified School Employee's Week

After March Meeting

The Board Chair and Vice Chair (or designee) review Salary/Benefits comparisons with the Director of Human Resources. Then they review the compiled scores/comments from the evaluation with Superintendent and negotiate the extension of the contract prior to April meeting.

April

Traditional Location: Sublimity School

Annual Agenda Items:

1. School Spotlight-School Admin
2. Adopt resolution for Teacher Appreciation Week (first week of May)
3. Review Board Goal Strategies/Schedule work session (if needed) to revise in order to be adopted in July
4. (Next Applicable 2026) Review Board/District Goals and schedule work session (if needed) to revise in order to be adopted in July.
5. Review Supt. Evaluation as a group with the Superintendent (Board only/Exec Session)
6. Approve contract extension of Superintendent

Board Secretary Tasks

- Coordinate with current student board representative and SHS admin to announce the student representative position opening for the upcoming school year. Applications should be submitted to the principal by June 1st.
- **National School-Related/Staff Appreciation Days This Month-** School Library Month, Administrative Professional Day

May

Traditional Location: Stayton High School

Annual Agenda Items:

1. School Spotlight-School Admin
2. Student awards @ SHS-Valedictorian, Salutatorian, Future First Citizen
3. Board Awards – Santiam, Jack Adams, Community Partner, Eagle Award (as recommended by the Community Engagement Committee)
4. WESD Local Service Plan List of Services Taken-Supt or Director of Business & Fiscal Services
5. Establish the number of student transfer requests into the District for coming year
6. Review results of annual parent survey (if available)

Board Secretary Tasks

- Coordinate with current student board representative and SHS admin to collect student representative applications for the upcoming school year. Applications should be submitted to the principal by June 1st.
- **National School-Related/Staff Appreciation Days This Month-**Teacher Appreciation Week, Principal’s Day, School Lunch Hero Day, School Nurse Day, Speech Pathologists Day

June

Traditional Location: Santiam Room

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

Review of Budget Documents/Resolutions: Director of Business & Fiscal Services

Regular Session Annual Agenda Items:

1. Resolutions to adopt budget- Director of Business & Fiscal Services
2. Professional Development Report – Director of Teaching & Learning
3. Annual Restraint & Seclusion Report – Director of Special Programs
4. Acknowledge student reps. for service on the board
5. Select student representative to the school board for following year (June-Aug)