LINCOLN COUNTY
SCHOOL DISTRICT

Dr. Majalise Tolan
Superintendent

District Office | Teaching & Learning Center
1212 NE Fogarty Street, Newport, OR 97365
PO Box 1110, Newport, OR 97365
T 541-265-9211 | F 541-265-3059
www.lincoln.k12.or.us

Board of Directors
NOTICE OF A BOARD MEETING
Lincoln County School District Business Meeting of the Board

Date	**Tuesday, August 8, 2023**
Time	**Executive Session- 6:00 Re: (ORS 192.660(2)(b)) & (ORS 192.660(2)(d)) Regular Business Meeting- 6:30**
Place	**Teaching & Learning Center, 1212 NE Fogarty Street, Newport, OR 97365**

The Lincoln County School District Board of Directors has scheduled a Lincoln County School District Business Meeting of the Board of the Board beginning at Executive Session- 6:00 Re: (ORS 192.660(2)(b)) & (ORS 192.660(2)(d)) Regular Business Meeting- 6:30.

Public comment will only be heard if a specific public comment time is designated on the agenda. Not all meetings of the Board have public comment.
If you are a member of the community and wish to speak before the Board, please email the following information to eddie.symington@lincoln.k12.or.us by **12:00 pm on the business day prior to the meeting: Name, address and phone number (optional), and topic.** Once your request is received, you will be contacted with details regarding making the comment during the meeting. Public comment cards will also be available at the door and must be completed and given to the Board Secretary. All public comment will follow Board Policy BDDH – "Public Comment at Board Meetings."

The session will be streamed and can be accessed by visiting our website.

The agenda is attached.

The 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 before the meeting.

THIS NOTICE SATISFIES THE REQUIREMENTS OF ORS 192.630, 192.640 AND 332.045.
For further information or to request accommodations, please contact:
Eddie Symington, Assistant to the Superintendent and School Board
Lincoln County School District | 1212 NE Fogarty | Newport, OR 97365

LINCOLN COUNTY SCHOOL DISTRICT
Board of Directors – Lincoln County School District Business Meeting of the Board
Tuesday, August 8, 2023 - Executive Session- 6:00 Re: (ORS 192.660(2)(b)) & (ORS 192.660(2)(d)) Regular Business Meeting- 6:30
Teaching & Learning Center, 1212 NE Fogarty Street, Newport, OR 97365

Agenda

1. Call to Order & Reading of Land Acknowledgment
2. Roll Call- Establishment of a quorum
3. Introductions
4. Communications
   - 4.a. Written
   - 4.b. From the Audience (This time is reserved for public comment on topics published on the Board's agenda)
   - 4.c. Recognition
   - 4.d. LCEA Report

LINCOLN COUNTY SCHOOL
DISTRICT BOARD OF DIRECTORS
BOARD MEETING CALENDAR FOR 2023-24 FISCAL YEAR

The Board of Directors will meet on the **second Tuesday** of each month at **6:30 p.m. for regular business meetings in 2022-23**. Work sessions will be scheduled on the fourth Tuesdays of certain months (current listed work sessions are tentatively scheduled and are subject to change). Agendas are prepared by the Superintendent and Board Chair ten days in advance.

Month	Day	Location	Meeting Type
July ***(5:00 pm)***	**11**	**Zoom**	**Regular Session**
August	**8**	**Teaching & Learning Center**	**Regular Session**
August	*18*	*Location TBD*	*Board Retreat*
September	**12**	**Taft 7-12**	**Regular Session**
September	*26*	*Teaching & Learning Center*	*Work Session*
October	**10**	**Toledo Elementary**	**Regular Session**
October	*24*	*Location TBD*	*Joint Work Session with OCCC*
November	**14**	**Crestview Elementary**	**Regular Session**
November	*28*	*Teaching & Learning Center*	*Work Session*
December	**12**	**Sam Case Elementary**	**Regular Session**
January	**9**	**Oceanlake Elementary**	**Regular Session**
January	*30*	*Teaching & Learning Center*	*Work Session*
February	**13**	**Toledo Jr/Sr.**	**Regular Session**
February	*27*	*Teaching & Learning Center*	*Work Session*
March	**12**	**Waldport Middle/High**	**Regular Session**
April	**9**	**Yaquina View Elementary**	**Regular Session**
April	*23*	*Teaching & Learning Center*	*Work Session*
May	**14**	**Taft Elementary**	**Regular Session**
May	*28*	*Teaching & Learning Center*	*Work Session*
June	**11**	**Newport High School**	**Regular Session**

5. Consultant Reports/Staff Reports/Student Reports
    5.a. Financial Report
        5.a.1. June & July Financial Report
            5.a.1.i. 22-23 June Board Financial Report as of 8-4-23

General Fund Revenue & Expenditure Summary (Unaudited)
Fiscal Year 2022-23
Year To Date Transactions as of June 30, 2023 at 8-4-23, Subject to Change

	Period 1 Actual July '22	Period 2 Actual Aug '22	Period 3 Actual Sept '22	Period 4 Actual Oct '22	Period 5 Actual Nov '22	Period 6 Actual Dec '22	Period 7 Actual Jan '23	Period 8 Actual Feb '23	Period 9 Actual March '23	Period 10 Actual April '23	Period 11 Actual May '23	Period 12 Actual June '23	Period 13 Combined With June	Projected 2022-23 Totals		Adopted 2022-23 BUDGET	Year-To-Date 2022-23 Actuals	YTD Difference Budget vs.	% of Budget
R E V E N U E S																			
LOCAL SOURCES:																			
Current year's levy					32,913,299	5,969,093	372,854	248,224	1,033,791	66,809	100,678	952,051		41,656,799	*	40,634,480	41,656,799	1,022,319	103%
Prior years' taxes	42,064	134,420	89,038	58,690	57,797	139,153	48,655	73,295	30,913	52,310	(895)	179,395		904,835	*	805,000	904,835	99,835	112%
Interest on Investments	22,208	29,352	29,342	27,289	51,169	116,573	109,098	102,043	109,833	92,385	90,698	163,460		943,448		225,000	943,448	718,448	419%
Fees Charged to Grants			34,786	43,900	23,134	56,636	33,815	58,603		105,472	736	(89,151)		267,930		492,298	267,930	(224,368)	54%
Rentals														0		10,000	-	(10,000)	0%
Contributions														0		0	-	-	#DIV/0!
Other Local Income	489	7,040	146	51,052	7,782	94,723	34,700	58,723	48,577	62,924	64,262	100,800		531,217		665,162	531,217	(133,945)	80%
INTERMEDIATE SOURCES:														0			-	-	#DIV/0!
ESD - Severe Disab Support								97,500		97,500				195,000		146,000	195,000	49,000	134%
County School Fund				75,167				11,011			53,384			139,562	*	300,000	139,562	(160,438)	47%
Other, Hvy Eq Rent Tax, etc			2,502	65		1,612		82	602		53	998		5,914			5,914	5,914	#DIV/0!
STATE SOURCES:														0			-	-	#DIV/0!
SSF- Current Year	3,781,859	1,889,795	1,889,795	1,889,795	1,889,795	1,907,092	1,907,092	1,907,092	1,907,092	1,630,598	1,554,641			22,154,646		23,378,834	22,154,646	(1,224,188)	95%
SSF- Prior Year														0			-	-	#DIV/0!
Common School Fund								337,424				337,424		674,849	*	567,880	674,849	106,969	119%
State Timber				122,000				17,871			86,645			226,517	*	500,000	226,517	(273,483)	45%
Unrstd Grants, HCD, Wildfire											1,131,766	1,249,914		2,381,680		967,796	2,381,680	1,413,884	246%
FEDERAL SOURCES:														0			-	-	#DIV/0!
Federal Forest Fees											323,238			323,238	*		323,238	323,238	437%
Foster Care Transp Reimb									22,110					22,110		74,000	22,110	(51,890)	#REF!
OTHER RESOURCES:														0			-	-	#DIV/0!
Interfund Transfer														0			-	-	#DIV/0!
Sale of Assets/Ins Proceeds					611		5,114					2,767		8,492			8,492	8,492	#DIV/0!
Beginning Fund Balance	17,958,828													17,958,828		15,314,192	17,958,828	2,644,636	117%
Total Monthly Revenues	**21,805,448**	**2,060,607**	**2,045,609**	**2,267,959**	**34,943,586**	**8,284,882**	**2,511,328**	**2,911,867**	**3,152,917**	**2,107,997**	**3,405,208**	**2,897,658**		**88,395,064**		**84,080,642**	**88,395,064**	**4,314,422**	**105%**
CUMULATIVE RESOURCES	**21,805,448**	**23,866,055**	**25,911,663**	**28,179,622**	**63,123,208**	**71,408,090**	**73,919,418**	**76,831,285**	**79,984,202**	**82,092,199**	**85,497,406**	**88,395,064**							
E X P E N D I T U R E S																			
Salaries (100)	569,730	740,007	2,353,358	2,392,744	2,555,044	2,426,051	2,377,599	2,550,253	2,420,793	2,195,839	2,528,309	5,798,261		28,907,988		29,741,290	28,907,988	(833,302)	97%
Employee benefits (200)	284,254	358,727	1,343,122	1,362,800	1,391,082	1,382,207	1,349,466	1,413,115	1,411,650	1,327,870	1,411,178	3,499,682		16,535,152		19,114,087	16,535,152	(2,578,935)	87%
Purchased services (300)	1,095,899	898,914	995,461	1,168,804	1,137,479	1,677,584	1,307,072	1,471,833	1,537,466	1,334,796	1,274,638	2,502,859		16,402,805		16,981,882	16,402,805	(579,077)	97%
Supplies (400)	69,980	318,735	171,283	131,920	73,212	246,107	181,727	194,631	142,713	115,699	152,974	258,549		2,057,531		3,071,592	2,057,531	(1,014,061)	67%
Capital outlay (500)	6,228			11,695				5,639	(12,466)		20,000	14,808		45,905		40,000	45,905	5,905	115%
Insurance/Other (600)	711,469	23,480	14,591	22,319	9,070	8,612	4,372	5,908	5,360	8,284	108,828	20,310		942,604		939,599	942,604	3,005	100%
Interfund Transfers (700)		1,650,000		400,000		3,550,000								5,600,000		5,550,000	5,600,000	50,000	101%
Contingency (800)														0		3,750,000	-		100%
Unappropriated Funds (800)														0		4,892,192	-		100%
Total Monthly Expenditures	**2,737,560**	**3,989,863**	**4,877,814**	**5,490,282**	**5,165,888**	**9,290,561**	**5,220,237**	**5,641,379**	**5,505,516**	**4,982,488**	**5,495,927**	**12,094,470**		**70,491,986**		**84,080,642**	**70,491,986**	**(4,946,464)**	**84%**
CUMULATIVE EXPENDITURES	**2,737,560**	**6,727,423**	**11,605,238**	**17,095,520**	**22,261,407**	**31,551,969**	**36,772,206**	**42,413,584**	**47,919,101**	**52,901,589**	**58,397,516**	**70,491,986**							
Month-end Fund Balance	**19,067,888**	**17,138,632**	**14,306,426**	**11,084,102**	**40,861,801**	**39,856,121**	**37,147,212**	**34,417,700**	**32,065,101**	**29,190,610**	**27,099,890**	**17,903,079**		**17,903,079**				**17,903,079**	

Revenue Assumptions:

Projection amounts based on Adopted Budget and avg % received during same time period over past 6 years

Synergy software report clarification needed. YTD seems high, likely closer to Month-to-Date ADM.

Audited BFB $1,692,373 higher than estimated in October

Updated with YTD corrections Net Change July to Oct = ($59,349) Due to Interest moved to Special Funds

Updated with 4/28/23 SSF Estimate

Anticipated 22/23 Wildfire Funds $972,556 plus 21/22 Final High Cost Disability Payment $23,146

HB 4026 21/22 Wildfire Funds - Funds are not distributed until the end of each fiscal year. Yr 1 was delayed.

*** Local Revenue - Projected**	**43,925,800**	
Local Revenue included in 4/28/23 SSF Estimate	42,929,329	
Estimated 2022/23 SSF Adjustment (May 2024)	**(996,471)**	Will depend on Actual Local Revenue at Yr End
Anticipated Ending Fund Balance	**16,906,608**	
Less Unappropriated Ending Fund Balance (7% Required) & Contingency	(8,642,192)	
Excess Ending Fund Balance	**8,264,416**	Subject to Change - Year End Entries Not Complete

Expenditure Assumptions:

Projection amounts based on Adopted Budget and avg % expended during same time period over past 6 years

Updated with YTD corrections, Net Change July to Oct = ($231,043). Primarily due to SpEd legal fees moved to prior year.

Staff receive 3 checks in June. Annualized contracts are divided by 12 monthly installments.

Monthly ADM - Prior Years

2016/17	2017-18	2018-19	2019-20	2020-21	2021-22
5,430.9	5,489.2	5,523.3	5,567.9	4,892.4	5,163.5
5,451.6	5,487.6	5,549.3	5,586.5	4,945.8	5,189.8
5,456.6	5,477.9	5,541.6	5,596.7	4,968.0	5,191.8
5,485.7	5,480.6	5,538.8	5,585.9	5,089.1	5,192.9
5,470.3	5,480.8	5,512.2	5,577.6	5,054.0	5,184.1
5,476.7	5,470.6	5,491.0	**5,569.1**	5,052.3	5,180.8
5,463.4	5,438.7	5,476.0	COVID-19	5,048.6	5,170.4
5,438.9	5,411.8	5,447.3	ADM Frozen	5,048.6	5,167.2
5,410.1	5,378.6	5,401.7	2nd Qtr (Dec)	5,049.0	5,157.0
5,357.7	5,332.9	5,482.5		5,090.2	5,122.6
5,440.0	5,443.2	5,482.5		5090.2	5122.6

Monthly ADMr Comparison	Monthly ADM 2022-23	YTD ADM 2022-23
September	5,095.5	5,095.5
October	5,120.0	5,111.6
November	5,111.7	5,109.0
December	5,090.0	5,098.5
January	5,099.7	5,095.4
February	5,103.3	5,103.0
March	5,090.5	5,101.0
April	5,071.4	5,097.6
May	5,046.7	5,093.8
June	**5,007.0**	**5,086.2**
June YTD		

Lincoln County School District
Monthly Comparison - Projected to Actual
June 2023 At 8/4/23 - Subject to Change

REVENUES	Projected June & July**	Actual	Actual Compared to Projected		Comments
LOCAL SOURCES:					
Current year's levy	1,455,199	952,051	(503,148)	*	Timing Varies
Prior years' taxes	108,494	179,395	70,901	*	Timing Varies
Interest on Investments	34,970	163,460	128,490		Segregated Entry Not Complete
Fees Charged to Grants	196,104	(89,151)	(285,255)		Depends on actual grant exp
Rentals	2,500		(2,500)		
Contributions			-		
Other Local Income	213,554	100,800	(112,754)		
INTERMEDIATE SOURCES:					
ESD - Severe Disability Support			-		
County School Fund			-	*	
Other, Hvy Eq Rent Tax, etc		998	998		
STATE SOURCES:					
SSF- Current Year			-	*	
SSF- Prior Year			-	*	
Common School Fund	337,424	337,424	0	*	
State Timber			-	*	
Unrestricted Grants		1,249,914	1,249,914	*	HB 4026 21/22 Wildfire Funds
FEDERAL SOURCES:					
Federal Forest Fees			-	*	
Foster Care Transport Reimb	51,890		(51,890)		
OTHER RESOURCES:					
Interfund Transfer			-		
Sale of Assets/Ins Proceeds		2,767	2,767		
Beginning Fund Balance			-		
Total Monthly Revenue	**2,400,135**	**2,897,658**	**497,523**		
EXPENDITURES					
Salaries (100)	6,084,707	5,798,261	(286,446)		
Employee benefits (200)	4,057,085	3,499,682	(557,403)		
Purchased services (300)	1,880,037	2,502,859	622,822		
Supplies (400)	635,996	258,549	(377,447)		
Capital outlay (500)	997	14,808	13,811		
Insurance/Other (600)	27,010	20,310	(6,700)		
Interfund Transfers (700)					
Contingency (800)					
Unappropriated Funds (800)					
Total Monthly Expenditures	**12,685,832**	**12,094,470**	**(591,362)**		

*Indicates SSF formula revenue -- excesses are returned to the State

** Projections based on budget and average % received/expended during same time period over past 6 years

Lincoln County School District
General Fund Purchased Services Monthly Comparison
June 30, 2023 at 8-4-23, Subject to Change

		July		Aug	Sept	Oct	Nov		Dec		Jan		Feb		March	April		May		June	YTD Total
Prof Instruction Svcs		654	D	10,282	10,200	24,023	76,658		91,781		51,058	H	199,093		102,945	11,211	L	184,359	O	337,526	1,099,790
Cleaning Services		164,284		164,404	164,284	167,168	5,369	E	350,869		164,284	I	191,544		164,284	182,755		174,159		173,424	2,066,829
Repairs & Maint		24,369		99,245	55,108	10,392	30,623		27,338		23,539		18,184		13,949	22,613		15,325		45,358	386,044
Rentals				26	20,964	1,202			142	F	9,867		613		2,328	-		540		411	36,093
Utilities		7,189		31,324	89,077	97,621	126,902		183,308		169,772		176,957		212,067	156,016		139,573	P	281,874	1,671,679
Transportation		2,534		122,421	155,125	384,589	421,158		503,721		402,933		367,952		487,354	483,266	M	(321)	Q	1,311,686	4,642,416
Travel		159	D	3,592	6,047	9,110	12,273		12,255		4,462		5,510		17,753	4,317		8,057		25,746	109,283
Telephone				8,533	8,688	9,033	8,745		8,851		8,565		8,483		8,644	8,709		8,515		17,045	103,813
Postage		1,173	D	913	1,770	3,901	606		3,411		1,864	J	10,159		4,117	1,822		5,587		6,169	41,493
Advertising					4,464	1,899	1,200		3,550				16,169		300	505		7,408		1,370	36,864
Printing & Binding		4,076		4,076	16,545	8,320	4,251		10,708		5,573	J	23,489		14,197	9,020		13,942		11,915	126,112
Data Lines				163	163	163	163		163		163		163		163	166		163		340	1,978
Charter School Pmts		846,891		423,853	423,853	423,853	423,853		423,853		423,853		423,853		423,853	423,853	N	658,591	R	196,124	5,516,283
Tuition			C	24,909	24,909	24,105	24,909		24,105		31,809		24,909		22,498	24,909		24,105	S	55,914	307,081
Audit Services									17,210									12,400			29,610
Legal Services	B	-		4,272	7,471	756			1,258	G	8,110		(673)		5,547	1,415		10,759		4,182	43,097
Architect/Engr Svcs									9,360						6,375					4,780	20,515
Neg/Labor Consltg																					-
Managemnt Svcs																					-
Data/Tech Svcs						1,650			4,500				1,500		6,000	1,500		1,650		1,500	18,300
Election Services																			T	12,752	12,752
Other Gen Prof Svcs		44,570		900	6,793	1,019	768	I	1,200		1,220		3,927	K	45,091	2,718		9,824		14,743	132,774
Total		**1,095,899**		**898,914**	**995,462**	**1,168,804**	**1,137,479**		**1,677,584**		**1,307,072**		**1,471,833**		**1,537,467**	**1,334,796**		**1,274,638**		**2,502,859**	**16,402,806**

For Reference Only:												
Less Transportation	(2,534)	(122,421)	(155,125)	(384,589)	(421,158)	(503,721)	(402,933)	(367,952)	(487,354)	(483,266)	321	(1,311,686)	
Charter Sch Pmts	(846,891)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(658,591)	(196,124)	
Purchased Services	**246,474**	**352,640**	**416,484**	**360,362**	**292,468**	**750,010**	**480,287**	**680,028**	**626,259**	**427,677**	**616,368**	**995,049**	**A**

Notes:

A: Removing Transportation & Charter Payments with their irregular payment patterns from the totals smooths the monthly totals for comparison purposes. For Reference Only.
B: Special Education Legal Fees RE: Out of State Placement. The $273,387 previously reported was accrued to prior year expenses per the Auditors.
C: Special Education Out of State Placement Student Tuition
D: Updated as of November 30th, after audit. Aug net change $5,240
E: November and December invoiced paid in December
F: Football Helmet Leases $9,665
G: Property Services
H: $185,116 ESS Subs - Includes Jan & Feb
I: Paid extra labor invoices for December & January - rcvd late
J: Centennial Postcards $2,975 Printing, Postage $2,500, Copiers Jan & Feb
K: $45,000 to Lincoln County Sheriff's Office for the Waldport/Toledo School Resource Officer (SRO)
L: $114,188 ESS Subs, $52,312 OCCC Dual Cr Courses, $5,891 SpEd SLP Contract, $11,968 Prof Dev.
M: Corrections to prev inv, April Invoices received late May, pd Friday June 2nd due to timing of AP schedule
N: May payment adjusted to April 30 ADM, Charter School rate increase

O: Licensed Tuition Reimbursements per contract
P: Additional Water & Garbage - normal for this time of year
Q: April, May & June Invoices
R: 21/22 SSF Final Reconciliation Payments - Usually included in May
S: May & June Latham, Annual Dyslexia pmt to parent
T: May Special Election - Board Members

LINCOLN COUNTY SCHOOL DISTRICT — 2022-23 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of June 30, 2023 UNAUDITED - At 8/4/23

Special Revenues & Grants (200-285 & 900-994)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	1,101,756		816,580	285,176
Intermediate				
State	3,987,363		2,010,164	1,977,199
Federal	13,670,355		10,801,434	2,868,921
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,639,679		1,528,514	111,165
Total Revenues	20,399,153		15,156,692	5,242,461
Expenditures:				
Instruction	6,416,903	203,816	6,002,342	210,745
Support Services	6,648,856	12,400	4,112,811	2,523,646
Enterprise	559,804		276,469	283,335
Facilities Acq & Const	6,773,590	15,500	4,292,785	2,465,305
End Fund Bal/Tfrs		277,177		(277,177)
Total Expenditures	20,399,153	508,892	14,684,407	5,205,854
Fund Balance			**472,285**	***

Indigenous Peoples (286)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local				
Fund Tfrs/Asset Sales	100,000		100,000	0
Beg. Fund Balance*	3,316		3,316	0
Total Revenues	103,316	0	103,316	0
Expenditures:				
Instruction	23,000			23,000
Support Services	10,000		267	9,733
End Fund Balance	70,316	70,316		0
Total Expenditures	103,316	70,316	267	32,733
Fund Balance			**103,049**	
Less Encumbered			70,316	
Available for Expenditure			**32,733**	

Musical Instruments (287)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local			3,750	(3,750)
Transfers	300,000		300,000	0
Beg. Fund Balance*	150,000		152,555	(2,555)
Total Revenues	450,000		456,305	(6,305)
Expenditures:				
Instruction	89,000	253	153,763	(65,016)
Support Services	61,000		900	60,100
End Fund Balance	300,000	300,000		
Total Expenditures	450,000	300,253	154,663	(4,916)
Fund Balance			**301,643**	
Less Encumbered			300,253	
Available for Expenditure			**1,389**	

Pre-School Promise (288)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
State	523,800		516,429	7,371
Beg. Fund Balance*				
Total Revenues	523,800		516,429	7,371
Expenditures:				
Instruction	438,220	100	447,304	(9,183)
Support Services	82,580		55,363	27,217
Enterprise	3,000		1,520	1,480
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	523,800	100	504,186	19,514
Fund Balance			**12,243**	***

Student Investment Account (289/989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
State	4,776,992		4,776,992	0
Beg. Fund Balance*				
Total Revenues	4,776,992		4,776,992	0
Expenditures:				
Instruction	1,771,171	7,511	1,685,927	77,733
Support Services	2,833,966	17,712	2,296,104	520,150
Enterprise	3,759		164,434	(160,675)
Facilities Acq & Const	168,096		168,096	0
End Fund Balance				
Total Expenditures	4,776,992	25,223	4,314,561	437,208
Fund Balance			**462,431**	***

Curriculum (290)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Transfers	1,000,000		1,000,000	0
Beg. Fund Balance*	900,000		900,000	0
Total Revenues	1,900,000		1,900,000	0
Expenditures:				
Instruction				0
Support Services				
End Fund Balance	1,900,000			
Total Expenditures	1,900,000		0	1,900,000
Fund Balance			**1,900,000**	
Less Encumbered			1,900,000	
Available for Expenditure			**0**	

Small Schools Grant (291) WHS & Toledo 7-12	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	500		3,480	(2,980)
State	70,000		64,349	5,651
Beg. Fund Balance *	193,000		191,110	1,890
Total Revenues	263,500		258,939	4,561
Expenditures:				
Instruction	125,394		109,002	16,392
Support Services	48,106		20,190	27,917
Enterprise				
Facilities Acq & Const				
End Fund Balance	90,000	90,000		0
Total Expenditures	263,500	90,000	129,191	44,309
Fund Balance			**129,748**	
Less Encumbered			90,000	
Available for Expenditure			**39,748**	

High School Success (292)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
State	1,685,460		1,602,916	82,545
Beg. Fund Balance *				
Total Revenues	1,685,460		1,602,916	82,545
Expenditures:				
Instruction	858,547	3,081	851,369	4,097
Support Services	826,913	613	735,370	90,930
End Fund Balance				
Total Expenditures	1,685,460	3,694	1,586,739	95,028
Fund Balance			**16,177**	***

Building Maintenance (293)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	5,000		601,368	(596,368)
State				
Federal				
Fund Tfrs/Asset Sales	2,410,000		2,098,755	311,245
Beg. Fund Balance *	350,000		498,447	(148,447)
Total Revenues	2,765,000		3,198,570	(433,570)
Expenditures:				
Support Services	1,499,000	15,280	734,384	749,336
Enterprise				
Facilities Acq & Const	676,000	120,558	1,567,404	(1,011,963)
End Fund Bal/Tfrs	590,000	590,000		0
Total Expenditures	2,765,000	725,838	2,301,788	(262,627)
Fund Balance			**896,782**	
Less Encumbered			725,838	
Available for Expenditure			**170,943**	

*** Beginning Fund Balances are Audited**
**** Fund Balances do NOT include encumbered expenditures**
***** Reimbursement Basis Grants, revenue received after funds expended, negative or low fund balance is normal**

LINCOLN COUNTY SCHOOL DISTRICT — 2022-23 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of June 30, 2023 UNAUDITED - At 8/4/23

	Budget	Encumb'd	YTD Actual	Remaining
Food Services (294)				
Revenues:				
Local	156,550		147,764	8,786
State	35,000		530,632	(495,632)
Federal	3,099,460		2,319,469	779,991
Beg. Fund Balance *	800,000		1,529,694	(729,694)
Total Revenues	4,091,010		4,527,558	(436,548)
Expenditures:				
Instruction	113,004		70,793	42,211
Support Services	32,715		36,146	(3,431)
Enterprise	3,645,291	90,000	3,009,830	545,461
Facilities Acq & Const	50,000		54,780	(4,780)
End Fund Balance	250,000	250,000		0
Total Expenditures	4,091,010	340,000	3,171,548	579,462
Fund Balance			**1,356,010**	***
Student Activities (295)				
Revenues:				
Local	1,300,000		1,149,745	150,255
Beg. Fund Balance *	880,500		1,122,920	(242,420)
Total Revenues	2,180,500		2,272,665	(92,165)
Expenditures:				
Instruction	1,232,000	5,256	959,084	267,660
Support Services	85,000		29,994	55,006
Enterprise	20,000		30,668	(10,668)
End Fund Balance	843,500	843,500		0
Total Expenditures	2,180,500	848,756	1,019,746	311,998
Fund Balance			**1,252,920**	
Less Encumbered			848,756	
Available for Expenditure			**404,164**	
Outdoor School for All (296)				
Revenues:				
State	112,649			112,649
Total Revenues	112,649		0	112,649
Expenditures:				
Instruction	110,149	1,250	130,126	(21,227)
Support Services	2,500		9,159	
Total Expenditures	112,649	1,250	139,285	(27,886)
Fund Balance			**(139,285)**	***

	Budget	Encumb'd	YTD Actual	Remaining
Technology (298)				
Revenues:				
Local	653,020		138,746	514,274
Local - Tech Fees	46,800		44,980	1,820
Transfers	1,500,000		1,500,000	0
Beg. Fund Balance*	645,000		706,888	(61,888)
Total Revenues	2,844,820		2,390,614	454,206
Expenditures:				
Instruction	37,500			37,500
Support Services	1,140,417	595	688,659	451,163
Contingency	300,000	300,000		0
End Fund Balance	1,366,903	1,366,903		0
Total Expenditures	2,844,820	1,667,498	688,659	488,663
Fund Balance			**1,701,955**	
Less Encumbered			1,667,498	
Available for Expenditure			**34,457**	
Vehicle Replacement (299)				
Revenues:				
Local	20,500		23,570	(3,070)
Sale of Assets				0
Beg. Fund Balance *	173,500		160,373	13,127
Total Revenues	194,000		183,943	10,057
Expenditures:				
Support Services	194,000		143,667	50,333
End Fund Balance				
Total Expenditures	194,000	0	143,667	50,333
Fund Balance			**40,276**	
Less Encumbered			0	
Available for Expenditure			**40,276**	
PERS Bonds Debt Service (320)				
Revenues:				
Local	6,746,068		6,693,770	52,298
Beg. Fund Balance *	9,610,492		9,736,472	(125,980)
Total Revenues	16,356,560		16,430,242	(73,682)
Expenditures:				
Debt Service	5,834,753			5,834,753
End Fund Balance	10,521,807			10,521,807
Total Expenditures	16,356,560		0	16,356,560
Fund Balance			**16,430,242**	
GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	5,559,380		5,857,112	(297,732)
Intermediate Sources			784	(784)
State				0
Beg. Fund Balance *	1,477,485		1,672,709	(195,224)
Total Revenues	7,036,865		7,530,605	(493,740)
Expenditures:				
Debt Service	6,210,000		255,720	5,954,280
End Fund Balance	826,865	826,865		0
Total Expenditures	7,036,865	826,865	255,720	5,954,280
Fund Balance			**7,274,885**	

	Budget	Encumb'd	YTD Actual	Remaining
Capital Construction Fund (405)				
Revenues:				
Local	500,000		1,147,138	(647,138)
Beg. Fund Balance *	1,400,000		1,563,699	(163,699)
Total Revenues	1,900,000		2,710,837	(810,837)
Expenditures:				
Support Services				
Facilities Acq & Const	1,345,000	5,139	950,405	389,456
End Fund Balance	555,000	555,000		0
Total Expenditures	1,900,000	560,139	950,405	389,456
Fund Balance			**1,760,432**	
Less Encumbered			560,139	
Available for Expenditure			**1,200,293**	
Future Property Purchases Reserve (420)				
Revenues:				
Local	2,500		18,738	(16,238)
Fund Tfrs/Asset Sales	1,050,005		1,050,000	5
Beg. Fund Balance *				0
Total Revenues	1,052,505		1,068,738	(16,233)
Expenditures:				
Facilities Acq & Const	1,052,505		-	1,052,505
Total Expenditures	1,052,505		0	1,052,505
Fund Balance			**1,068,738**	
Dental/Vision Self Insurance (610)				
Revenues:				
Local	839,000		939,440	(100,440)
Beg. Fund Balance *	919,750		1,055,082	(135,332)
Total Revenues	1,758,750		1,994,522	(235,772)
Expenditures:				
Support Services	953,555		817,976	135,579
End Fund Balance	805,195	805,195		0
Total Expenditures	1,758,750	805,195	817,976	135,579
Fund Balance			**1,176,546**	
Less Encumbered			805,195	
Available for Expenditure			**371,351**	
District Medical Group HRA (620)				
Revenues:				
Local	756,500		841,163	(84,663)
Beg. Fund Balance	1,465,000		1,583,204	(118,204)
Total Revenues	2,221,500		2,424,367	(202,867)
Expenditures:				
Support Services	440,300		301,570	138,730
End Fund Balance	1,781,200	1,781,200		0
Total Expenditures	2,221,500	1,781,200	301,570	138,730
Fund Balance			**2,122,797**	
Less Encumbered			1,781,200	
Available for Expenditure			**341,597**	

*** Beginning Fund Balances are Audited**

**** Fund Balances do NOT include encumbered expenditures**

***** Reimbursement Basis Grants, revenue received after funds expended, negative or low fund balance is normal**

LINCOLN COUNTY SCHOOL DISTRICT
Bills & Claims Over $10,000 - All Funds
2022-2023 Fiscal Year
June 2023 - At 8/4/23

Date	Payee	Description	Amount
6/2/2023	KCDA	SOUTHERN BLEACHER - NHS GRANDSTANDS	34,781.99
6/7/2023	NEIGHBORS FOR KIDS	21ST CLC AFTERSCHOOL PROGRAM CONTRACT SERVICES	62,000.00
6/8/2023	SMEED COMMUNICATION SERVICES	LOCKDOWN PILOT PROJECT - SCE	12,014.58
6/8/2023	UNIVERSITY OF WEST FLORIDA	GROW YOUR OWN GRANT - EMPLOYEE TUITION	34,200.00
6/9/2023	DAKTRONICS, INC	SOFTBALL SCOREBOARD - NHS, GAME CLOCKS - NHS, TAHS	20,247.00
6/9/2023	EDDYVILLE CHARTER SCHOOL	GRANT REIMBURSEMENTS - ESSER, HSS	30,825.01
6/16/2023	CDW GOVERNMENT, INC.	PROJECTORS, COMPUTER CARTS, PRINTER, DOC CAMERA	14,749.86
6/16/2023	DELL MARKETING, LP	LAPTOPS, CHARGERS - TECH & NHS	62,161.93
6/16/2023	DSL BUILDERS, LLC	FRAMING - NHS GRNDSTDS BLDG, TAHS PRESS BOX, YVE DEMO	29,970.00
6/16/2023	ESS WEST, LLC	SUBSTITUTE CONTRACT SERVICES	94,792.01
6/16/2023	INTERMT LOCK AND SECURITY SUPPLY	VESTIBULES - CVH, YVE	20,131.83
6/16/2023	JERRY PRATER CONSTRUCTION, INC	ROOFING - ARCADIA	37,000.00
6/16/2023	LATHAM CENTERS, INC.	SPECIAL PLACEMENT TUITION - OUT OF STATE	24,908.81
6/16/2023	PLATT ELECTRIC SUPPLY Total	SUPPLIES - VARIOUS LOCATIONS	12,131.04
6/16/2023	Suttle Lake Camp	OUTDOOR SCHOOL - NMS	28,018.00
6/16/2023	ZCS ENGINEERING INC	SEISMIC PROJECT - YVE	16,896.75
6/21/2023	HILTON SAN FRANCISCO - UNION SQUARE	PROFESSIONAL DEVELOPMENT - AVID ELEMENTARY	31,323.89
6/23/2023	ANAHEIM MARRIOTT	PROFESSIONAL DEVELOPMENT - AVID SECONDARY	22,596.84
6/23/2023	CURRICULUM ASSOCIATES, INC RMT	MULTI LINGUAL LEARNER CURRICULUM	45,352.00
6/23/2023	DELL MARKETING, LP	COMPUTERS - TOHS	16,758.85
6/23/2023	EDDYVILLE CHARTER SCHOOL	GRANT REIMBURSEMENTS - SIA	37,932.17
6/23/2023	FIRST STUDENT, INC.	STUDENT TRANSPORTATION SERVICES	479,678.38
6/23/2023	INTERNATIONAL BACCALAUREATE ORG	IB DIPLOMA ANNUAL FEES	12,233.00
6/23/2023	LINCOLN COUNTY CLERK	MAY 2023 SPECIAL ELECTION FEES	12,752.00
6/23/2023	NATIONAL CHEERLEADING ASSOCIATION	CHEER CAMP - NHS	12,470.00
6/23/2023	TEXTHELP INC	READ/WRITE SPECIAL EDUCATION SOFTWARE	11,475.00
6/30/2023	ADVANCED PLANNING SOLUTIONS, INC	YOUR MONEY LINE - EMPLOYEE INVESTMENT BENEFITS	11,000.00
6/30/2023	AMAZON CAPITAL SERVICES	SUPPLIES - VARIOUS LOCATIONS	69,955.70
6/30/2023	EDDYVILLE CHARTER SCHOOL	21/22 SSF FINAL RECONCILIATION	139,144.00
6/30/2023	ELK RIDGE SERVICES, LLC	PRESS BOX CONSTRUCTION - TAHS	15,288.00
6/30/2023	JERRY PRATER CONSTRUCTION, INC	ROOFING - TOHS	43,504.77
6/30/2023	NORTHWEST TEXTBOOK DEPOSITORY	I-READY MATH CURRICULUM - ELEMENTARY	$ 58,350.16
6/30/2023	O'BRIEN & COMPANY, LLC	SEISMIC PROJECT - YVE	22,244.06
6/30/2023	SILETZ VALLEY CHARTER SCHOOL	21/22 SSF FINAL RECONCILIATION	$ 52,705.00

LINCOLN COUNTY SCHOOL DISTRICT
Bills & Claims Over $10,000 - All Funds
2022-23 Fiscal Year
July 2023

Date	Payee	Description	Amount
7/5/2023	PETERSON TRUCKS INC	VEHICLE REPAIRS	14,729.46
7/7/2023	CURRICULUM ASSOCIATES, INC RMT	PROF DEV - SECONDARY I-READY MATH & READING	90,107.30
7/7/2023	EDUCATION NORTHWEST	PROF DEV - MULTILINGUAL LEARNERS	20,251.00
7/7/2023	LINN-BENTON-LINCOLN ESD	RETURN TIER 2 FUNDS OVERPAYMENT	15,150.70
7/7/2023	PACIFIC FENCE & WIRE	SUPPLIES - VARIOUS LOCATIONS	10,267.67
7/7/2023	WOOZ FLOORING	FLOORING - TAHS, TOHS, YVE	14,479.25
7/13/2023	ESS WEST, LLC	SUBSTITUTES CONTRACT SERVICES	62,071.74
7/14/2023	CARPET ONE FLOOR & HOME	FLOORING - TAHS, TAES, TOHS, CVH, YVE	46,186.88
7/14/2023	FIRST STUDENT, INC.	STUDENT TRANSPORTATION SERVICES	414,014.23
7/14/2023	LATHAM CENTERS, INC.	SPECIAL PLACEMENT TUITION - OUT OF STATE	24,105.30
7/14/2023	NORTHWEST SCHOOL EQUIPMENT	SUPPLIES - YVE	40,676.00
7/14/2023	SMEED COMMUNICATION SERVICES	LOCKDOWN/INTERCOMM SYSTEM (PILOT) - SCE	29,319.21
7/14/2023	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	475,403.16
7/20/2023	O'BRIEN & COMPANY, LLC	CM/GC SEISMIC REHAB - YVE	290,415.89
7/21/2023	EDDYVILLE CHARTER SCHOOL	GRANT REIMBURSEMENTS - SIA, ESSER, OUTDOOR SCH	94,608.36
7/28/2023	AVID CENTER	PROF DEV - AVID SUMMER INSTITUTE	84,315.00
7/28/2023	ROAD & DRIVEWAY CO	PRESSBOX & GYM - YVE	16,448.99
7/28/2023	SILETZ VALLEY CHARTER SCHOOL	GRANT REIMBURSEMENTS - TITLE I & VI	38,335.61
7/28/2023	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	162,690.71

LINCOLN COUNTY SCHOOL DISTRICT
INVESTMENT REPORT
June 2023 at 8-4-23

Oregon State Treasury - Local Government Investment Pool

Beginning Balance	$ 38,928,706
Additions	1,131,034
Reductions	9,500,020
Ending Balance	**$ 30,559,720**

Oregon Coast Bank - Money Market Account

Beginning Balance	$ 9,756,628
Additions	9,539,402
Reductions	9,825,000
Ending Balance	**$ 9,471,030**

Oregon Coast Bank - 12 Month Time CD (HELP Program)

.50% APY

Beginning Balance	$ 46,343
Additions	-
Reductions	-
Ending Balance	**$ 46,343**

Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund)

1.66% APY

Beginning Balance	$ 377,516
Additions	285
Reductions	-
Ending Balance	**$ 377,801**

Monthly Totals

Beginning Balance	$ 49,109,192
Additions	10,670,722
Reductions	19,325,020
Ending Balance	**$ 40,454,894**

Interest Rates	**Apr**	**May**	**June**
LGIP	**3.75%**	**3.88%**	**4.05%**
Oregon Coast Bank	**3.87%**	**3.98%**	**4.18%**

5.a.1.ii. July Board Financial Report

General Fund Revenue & Expenditure Summary (Unaudited)
Fiscal Year 2023-24
Year To Date Transactions as of July 31, 2023

	Period 1 Actual July '23	Period 2 Projected Aug '23	Period 3 Projected Sept '23	Period 4 Projected Oct '23	Period 5 Projected Nov '23	Period 6 Projected Dec '23	Period 7 Projected Jan '24	Period 8 Projected Feb '24	Period 9 Projected March '24	Period 10 Projected April '24	Period 11 Projected May '24	Period 12 Projected June '24	Period 13 Projected July '24	Projected 2023-24 Totals		Adopted 2023-24 BUDGET	Year-To-Date 2023-24 Actuals	YTD Diff Budget vs. Projected	% of Budget
R E V E N U E S																			
LOCAL SOURCES:																			
Current year's levy		19	194	336	31,032,370	7,235,663	515,075	280,699	1,026,342	155,045	175,196	1,088,227	368,690	41,877,857	*	41,878,114	-	(257)	0%
Prior years' taxes		127,577	101,808	106,324	64,762	100,489	34,262	37,035	96,375	(36,429)	37,656	78,170	53,189	801,218	*	805,000	-	(3,782)	0%
Interest on Investments	157,070	16,286	15,330	12,717	20,240	56,327	53,169	45,656	47,193	31,260	37,640	34,650	15,697	543,234		400,000	157,070	143,234	39%
Fees Charged to Grants		3,286	12,027	27,406	28,912	36,489	46,956	42,779	50,703	65,496	29,382	132,169	74,394	550,000		550,000	-	-	0%
Rentals			1,362	1,457	1,510		1,446			1,446		1,221	217	8,658		10,000	-	(1,342)	0%
Contributions														0		0	-	-	#DIV/0!
Other Local Income	17,557	24,860	58,701	110,937	102,086	102,897	106,493	84,838	99,286	104,760	146,035	120,339	258,489	1,337,277		1,334,218	17,557	3,059	1%
INTERMEDIATE SOURCES:																	-		
ESD - Severe Disab Support					21,508	26,743	37,826	26,757		30,290	24,765	27,112		195,000		195,000	-	-	0%
County School Fund				42,947	68,817	39,728		37,116			67,541	24,411	19,439	300,000	*	300,000	-	-	0%
Other, Hvy Eq Rent Tax, etc														0			-	-	#DIV/0!
STATE SOURCES:																	-		
SSF- Current Year	3,958,011	1,921,812	1,921,812	1,921,812	1,951,917	1,891,138	1,891,376	1,911,680	1,894,980	1,931,348	1,934,662			23,130,549		23,130,549	3,958,011	(0)	17%
SSF- Prior Year														0			-	-	#DIV/0!
Common School Fund							141,491	141,169	122,344					405,004	*	701,538	-	(296,534)	0%
State Timber				71,070	118,330	68,327		63,425			115,728			436,880	*	500,000	-	(63,120)	0%
Unrstd Grants, HCD, Wildfire														0		910,136	-	(910,136)	0%
FEDERAL SOURCES:																	-		
Federal Forest Fees														0	*		-	-	#DIV/0!
Foster Care Transp Reimb									32,627			41,373		74,000		74,000	-	-	0%
OTHER RESOURCES:																	-		
Interfund Transfer														0		10	-	(10)	0%
Sale of Assets/Ins Proceeds														0			-	-	#DIV/0!
Beginning Fund Balance	16,906,608													16,906,608		14,115,000	16,906,608	2,791,608	120%
Total Monthly Revenues	**21,039,245**	**2,093,841**	**2,111,234**	**2,295,006**	**33,410,452**	**9,557,801**	**2,828,094**	**2,671,155**	**3,369,850**	**2,283,216**	**2,568,604**	**1,547,672**	**790,115**	**86,566,287**		**84,903,565**	**21,039,245**	**1,662,722**	**25%**
CUMULATIVE RESOURCES	**21,039,245**	**23,133,087**	**25,244,321**	**27,539,327**	**60,949,779**	**70,507,580**	**73,335,674**	**76,006,829**	**79,376,679**	**81,659,895**	**84,228,500**	**85,776,171**	**86,566,287**						
E X P E N D I T U R E S																			
Salaries (100)	602,384	694,417	2,530,958	2,588,094	2,709,743	2,617,229	2,585,234	2,678,310	2,607,465	2,565,843	2,691,761	6,432,074		31,303,511		31,281,886	602,384	21,625	2%
Employee benefits (200)	267,886	371,094	1,485,660	1,498,999	1,551,949	1,501,529	1,502,698	1,531,770	1,543,891	1,530,048	1,567,513	3,955,523	10,088	18,318,647		18,374,837	267,886	(56,190)	1%
Purchased services (300)	986,152	1,406,878	1,046,617	1,459,354	1,468,019	1,795,050	1,544,165	1,557,172	1,596,294	1,580,985	1,819,240	1,622,897	398,860	18,281,683		18,356,147	986,152	(74,464)	5%
Supplies (400)	105,077	286,409	235,403	220,161	182,910	160,021	149,530	141,805	138,828	195,198	302,785	353,263	219,521	2,690,911		2,750,414	105,077	(59,503)	4%
Capital outlay (500)	11,704	38,874	3,509	6,882	12,701	9,492		5,191	12,755	8,308	10,808	500	20,887	141,611		143,000	11,704	(1,389)	8%
Insurance/Other (600)	818,463	103,100	17,259	20,149	17,673	14,288	10,391	8,495	5,678	9,394	36,275	12,758	13,956	1,087,878		1,002,281	818,463	85,597	82%
Interfund Transfers (700)							4,305,000							4,305,000		4,305,000	-	-	0%
Contingency (800)														0		3,750,000	-		0%
Unappropriated Funds (800)														0		4,940,000	-		0%
Total Monthly Expenditures	**2,791,666**	**2,900,772**	**5,319,406**	**5,793,639**	**5,942,994**	**6,097,610**	**10,097,017**	**5,922,743**	**5,904,910**	**5,889,775**	**6,428,381**	**12,377,014**	**663,312**	**76,129,241**		**84,903,565**	**2,791,666**	**(84,324)**	**3%**
CUMULATIVE EXPENDITURES	**2,791,666**	**5,692,439**	**11,011,845**	**16,805,484**	**22,748,478**	**28,846,088**	**38,943,105**	**44,865,848**	**50,770,758**	**56,660,534**	**63,088,914**	**75,465,929**	**76,129,241**						
Month-end Fund Balance	**18,247,579**	**17,440,648**	**14,232,476**	**10,733,843**	**38,201,301**	**41,661,492**	**34,392,569**	**31,140,981**	**28,605,921**	**24,999,362**	**21,139,585**	**10,310,242**	**10,437,045**	**10,437,045**				**18,247,579**	

Revenue Assumptions:

Projection amounts based on Adopted Budget and avg % received during same time period over past 8 years

Beginning Fund Balance & June 23 ADM is Preliminary/Unaudited as of 8-4-23, Subject to Change

*** Local Revenue - Projected**	**43,820,960**	
Local Revenue included in 2/22/23 SSF Estimate	44,199,652	
Estimated 2023/24 SSF Adjustment (May 2025)	**378,693**	Will depend on Actual Local Revenue at Yr End
Anticipated Ending Fund Balance	**10,815,738**	
Less Unappropriated Ending Fund Balance (7% Required) & Contingency	(8,690,000)	
Excess Ending Fund Balance	**2,125,738**	From current Beg Fund Bal Estimate Diff to Budget

Expenditure Assumptions:

Projection amounts based on Adopted Budget and avg % expended during same time period over past 8 years

Licensed Negotiations ongoing - budget was at 2% COLA

Monthly ADM - Prior Years

2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Monthly ADMr Comparison	Monthly ADM 2022-23	YTD ADM 2022-23
5,489.2	5,523.3	5,567.9	4,892.4	5,163.5	5,095.5	September		
5,487.6	5,549.3	5,586.5	4,945.8	5,189.8	5,111.6	October		
5,477.9	5,541.6	5,596.7	4,968.0	5,191.8	5,109.0	November		
5,480.6	5,538.8	5,585.9	5,089.1	5,192.9	5,098.5	December		
5,480.8	5,512.2	5,577.6	5,054.0	5,184.1	5,095.4	January		
5,470.6	5,491.0	**5,569.1**	5,052.3	5,180.8	5,103.0	February		
5,438.7	5,476.0	COVID-19	5,048.6	5,170.4	5,101.0	March		
5,411.8	5,447.3	ADM Frozen	5,048.6	5,167.2	5,097.6	April		
5,378.6	5,401.7	2nd Qtr (Dec)	5,049.0	5,157.0	5,093.8	May		
5,332.9	5,482.5		5,090.2	5,122.6	5,007.0	June		
5,443.2	5,482.5		5090.2	5122.6	5086.2	June YTD		

Lincoln County School District
2023-24 Monthly Comparison - General Fund Projected to Actual
July 2023

REVENUES	Projected**	Actual	Actual Compared to Projected		Comments
LOCAL SOURCES:					
Current year's levy	257		(257)	*	
Prior years' taxes	3,782		(3,782)	*	
Interest on Investments	13,835	157,070	143,234		Seg JE's not completed
Fees Charged to Grants	0		-		
Rentals	1,342		(1,342)		
Contributions			-		
Other Local Income	14,497	17,557	3,059		
INTERMEDIATE SOURCES:					
ESD - Severe Disability Support			-		
County School Fund			-	*	
Other, Hvy Eq Rent Tax, etc			-		
STATE SOURCES:					
SSF- Current Year	3,845,932	3,958,011	112,079	*	
SSF- Prior Year			-	*	
Common School Fund			-	*	
State Timber			-	*	
Unrestricted Grants			-	*	
FEDERAL SOURCES:					
Federal Forest Fees			-	*	
Foster Care Transport Reimb			-		
OTHER RESOURCES:					
Interfund Transfer			-		
Sale of Assets/Ins Proceeds			-		
Beginning Fund Balance	14,115,000	16,906,608	2,791,608		Subject to Change
Total Monthly Revenue	**17,994,645**	**21,039,245**	**3,044,600**		
EXPENDITURES					
Salaries (100)	580,759	602,384	21,625		
Employee benefits (200)	324,076	267,886	(56,190)		
Purchased services (300)	1,060,617	986,152	(74,464)		
Supplies (400)	164,580	105,077	(59,503)		
Capital outlay (500)	13,092	11,704	(1,388)		
Insurance/Other (600)	732,865	818,463	85,597		Timing Differences
Interfund Transfers (700)					
Contingency (800)					
Unappropriated Funds (800)					
Total Monthly Expenditures	**2,875,990**	**2,791,666**	**(84,323)**		

*Indicates SSF formula revenue -- excesses are returned to the State

** Projections based on budget and average % received/expended during same time period over past 6 years

Lincoln County School District
2023-24 General Fund - Purchased Services Monthly Comparison
July 31, 2023

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Prof Instruction Svcs	9,730												9,730
Cleaning Services													-
Repairs & Maint	5,104												5,104
Rentals	602												602
Utilities	7,603												7,603
Transportation	778												778
Travel	1,405												1,405
Telephone													-
Postage	559												559
Advertising													-
Printing & Binding													-
Data Lines													-
Charter School Pmts	914,194												914,194
Tuition													-
Audit Services													-
Legal Services													-
Architect/Engr Svcs													-
Neg/Labor Consltg													-
Managemnt Svcs													-
Data/Tech Svcs													-
Election Services													-
Other Gen Prof Svcs	46,178												46,178
Total	**986,152**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**986,152**
For Reference Only:													
Less Transportation	(778)	-	-	-	-	-	-	-	-	-	-	-	
Charter Sch Pmts	(914,194)	-	-	-	-	-	-	-	-	-	-	-	
Purchased Services	**71,180**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**A**

Notes:

A: Removing Transportation & Charter Payments with their irregular payment patterns from the totals smooths the monthly totals for comparison purposes. For Reference Only.

LINCOLN COUNTY SCHOOL DISTRICT

2023-24 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of July 31, 2023 UNAUDITED

Special Revenues & Grants (200-285 & 900-994)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	754,099		16,222	737,877
Intermediate				
State	4,058,911			4,058,911
Federal	12,641,146			12,641,146
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,384,117		472,285	911,832
Total Revenues	18,838,273		488,507	18,349,766
Expenditures:				
Instruction	7,848,625	2,607,295	41,809	5,199,521
Support Services	5,806,756	1,463,939	66,803	4,276,014
Enterprise	636,587	103,865	170	532,551
Facilities Acq & Const	3,446,650	295,257	37,495	3,113,899
End Fund Bal/Tfrs	1,099,655			1,099,655
Total Expenditures	18,838,273	4,470,356	146,277	14,221,639
Fund Balance			**342,230**	***

Indigenous Peoples (286)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance*	103,050		103,049	1
Total Revenues	103,050	0	103,049	1
Expenditures:				
Instruction	81,050			81,050
Support Services	22,000			22,000
End Fund Balance				0
Total Expenditures	103,050	0	0	103,050
Fund Balance			**103,049**	
Less Encumbered			0	
Available for Expenditure			**103,049**	

Musical Instruments (287)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Transfers				
Beg. Fund Balance*	505,000		301,643	203,357
Total Revenues	505,000		301,643	203,357
Expenditures:				
Instruction	295,000			295,000
Support Services	110,000	2,000		108,000
End Fund Balance	100,000	100,000		0
Total Expenditures	505,000	102,000	0	403,000
Fund Balance			**301,643**	
Less Encumbered			102,000	
Available for Expenditure			**199,643**	

Pre-School Promise (288)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
State	523,800			523,800
Beg. Fund Balance*			12,243	(12,243)
Total Revenues	523,800		12,243	511,557
Expenditures:				
Instruction	372,943	360,414		12,529
Support Services	58,544	11,687	1,022	45,835
Enterprise	92,313			92,313
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	523,800	372,101	1,022	150,677
Fund Balance			**11,221**	***

Student Investment Account (289/989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
State	4,228,625			4,228,625
Beg. Fund Balance*			462,431	(462,431)
Total Revenues	4,228,625		462,431	3,766,194
Expenditures:				
Instruction	1,942,573	1,312,926		629,647
Support Services	2,284,052	1,641,483	61,925	580,645
Enterprise	2,000			2,000
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	4,228,625	2,954,409	61,925	1,212,291
Fund Balance			**400,506**	***

Curriculum (290)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Transfers	1,600,000			1,600,000
Beg. Fund Balance*	1,900,000		1,900,000	0
Total Revenues	3,500,000		1,900,000	1,600,000
Expenditures:				
Instruction	360,000			360,000
Contingency	3,140,000			3,140,000
End Fund Balance				
Total Expenditures	3,500,000		0	3,500,000
Fund Balance			**1,900,000**	
Less Encumbered			0	
Available for Expenditure			**1,900,000**	

Small Schools Grant (291) WHS & Toledo 7-12	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local				
State	67,000			67,000
Beg. Fund Balance *	143,000		129,748	13,252
Total Revenues	210,000		129,748	80,252
Expenditures:				
Instruction	123,483	7,058		116,425
Support Services	19,517			19,517
Enterprise				0
Facilities Acq & Const				
End Fund Balance	67,000	67,000		0
Total Expenditures	210,000	74,058	0	135,942
Fund Balance			**129,748**	
Less Encumbered			74,058	
Available for Expenditure			**55,690**	

High School Success (292)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
State	1,589,075			1,589,075
Beg. Fund Balance *			16,177	(16,177)
Total Revenues	1,589,075		16,177	1,572,898
Expenditures:				
Instruction	742,590	409,719	6,493	326,377
Support Services	846,485	529,190	31,142	286,153
End Fund Balance				
Total Expenditures	1,589,075	938,909	37,636	612,531
Fund Balance			**(21,459)**	***

Building Maintenance (293)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	25,000			25,000
State				
Federal				
Fund Tfrs/Asset Sales	905,000			905,000
Beg. Fund Balance *	1,373,000		760,943	612,057
Total Revenues	2,303,000		760,943	1,542,057
Expenditures:				
Support Services	681,587	32,425	43,403	605,760
Enterprise				
Facilities Acq & Const	1,621,413	142,301	68,441	1,410,671
End Fund Bal/Tfrs				
Total Expenditures	2,303,000	174,726	111,844	2,016,431
Fund Balance			**649,099**	
Less Encumbered			174,726	
Available for Expenditure			**474,374**	

*** Beginning Fund Balances are Unaudited**
**** Fund Balances do NOT include encumbered expenditures**
***** Reimbursement Basis Grants, revenue received after funds expended, negative or low fund balance is normal**

LINCOLN COUNTY SCHOOL DISTRICT

2023-24 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of July 31, 2023 UNAUDITED

	Budget	Encumb'd	YTD Actual	Remaining
Food Services (294)				
Revenues:				
Local	190,100			190,100
State	35,000			35,000
Federal	3,663,253			3,663,253
Beg. Fund Balance *	900,000		1,356,010	(456,010)
Total Revenues	4,788,353		1,356,010	3,432,343
Expenditures:				
Instruction	115,160	80,390	8,333	26,436
Support Services	33,482	31,021	2,820	(360)
Enterprise	4,089,711	263,932	59,435	3,766,344
Facilities Acq & Const	300,000			300,000
End Fund Balance	250,000	250,000		0
Total Expenditures	4,788,353	625,344	70,588	4,092,421
Fund Balance			**1,285,422** ***	
Student Activities (295)				
Revenues:				
Local	1,300,000		10,521	1,289,479
Beg. Fund Balance *	1,325,000		1,247,664	77,336
Total Revenues	2,625,000		1,258,185	1,366,815
Expenditures:				
Instruction	1,315,000	27,284	1,250	1,286,466
Support Services	95,000			95,000
Enterprise	45,000			45,000
Contingency	1,170,000			1,170,000
Total Expenditures	2,625,000	27,284	1,250	2,596,466
Fund Balance			**1,256,935**	
Less Encumbered			27,284	
Available for Expenditure			**1,229,651**	
Outdoor School for All (296)				
Revenues:				
State	149,098			149,098
Total Revenues	149,098		0	149,098
Expenditures:				
Instruction	142,398		5,883	136,515
Support Services	6,700			6,700
Total Expenditures	149,098	0	5,883	143,215
Fund Balance			**(5,883)** ***	
ODE Facilities Grants (297)				
Revenues:				
State Sources	10,000			10,000
Total Revenues	**10,000**	**0**	**0**	**10,000**
Expenditures:				
Support Services	10,000			10,000
Total Expenditures	**10,000**	**0**	**0**	**10,000**
Fund Balance				

	Budget	Encumb'd	YTD Actual	Remaining
Technology (298)				
Revenues:				
Local	136,015			136,015
Local - Tech Fees	45,900		500	45,400
Transfers	1,600,000			1,600,000
Beg. Fund Balance*	1,446,893		1,701,955	(255,062)
Total Revenues	3,228,808		1,702,455	1,526,353
Expenditures:				
Instruction	37,500			37,500
Support Services	729,739	41,607	3,679	684,454
Contingency	2,461,569			2,461,569
End Fund Balance				0
Total Expenditures	3,228,808	41,607	3,679	3,183,523
Fund Balance			**1,698,776**	
Less Encumbered			41,607	
Available for Expenditure			**1,657,170**	
Vehicle Replacement (299)				
Revenues:				
Local	29,500			29,500
Sale of Assets				0
Beg. Fund Balance *	51,900		40,276	11,624
Total Revenues	81,400		40,276	41,124
Expenditures:				
Support Services	81,400			81,400
End Fund Balance				
Total Expenditures	81,400	0	0	81,400
Fund Balance			**40,276**	
Less Encumbered			0	
Available for Expenditure			**40,276**	
PERS Bonds Debt Service (320)				
Revenues:				
Local	5,082,765		86,741	4,996,024
Beg. Fund Balance *	10,563,450		10,595,489	(32,039)
Total Revenues	15,646,215		10,682,230	4,963,985
Expenditures:				
Debt Service	6,116,208			6,116,208
End Fund Balance	9,530,007	9,530,007		0
Total Expenditures	15,646,215	9,530,007	0	6,116,208
Fund Balance			**10,682,230**	
GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	6,104,995			6,104,995
Transfers	1,431,655			1,431,655
Beg. Fund Balance *	1,354,500		1,320,605	33,895
Total Revenues	8,891,150		1,320,605	7,570,545
Expenditures:				
Debt Service	5,290,500			5,290,500
Transfers	1,431,650			1,431,650
End Fund Balance	2,169,000	2,169,000		0
Total Expenditures	8,891,150	2,169,000	0	6,722,150
Fund Balance			**1,320,605**	

	Budget	Encumb'd	YTD Actual	Remaining
Capital Construction Fund (405)				
Revenues:				
Local	1,095,672			1,095,672
Beg. Fund Balance *	1,563,700		1,755,293	(191,593)
Total Revenues	2,659,372		1,755,293	904,079
Expenditures:				
Support Services	459372			
Facilities Acq & Const	2,200,000	17,021	590	2,182,389
End Fund Balance				
Total Expenditures	2,659,372	17,021	590	2,641,761
Fund Balance			**1,754,703**	
Less Encumbered			17,021	
Available for Expenditure			**1,737,682**	
Future Property Purchases Reserve (420)				
Revenues:				
Local	15,000			15,000
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,061,018		1,068,738	(7,720)
Total Revenues	1,076,018		1,068,738	7,280
Expenditures:				
Facilities Acq & Const	1,076,018			1,076,018
Total Expenditures	1,076,018			1,076,018
Fund Balance			**1,068,738**	
Dental/Vision Self Insurance (610)				
Revenues:				
Local	963,000			963,000
Beg. Fund Balance *	1,215,000		1,176,546	38,454
Total Revenues	2,178,000		1,176,546	1,001,454
Expenditures:				
Support Services	870,000		63,394	806,606
Contingency	1,308,000			1,308,000
Total Expenditures	2,178,000		63,394	2,114,606
Fund Balance			**1,113,152**	
Less Encumbered			0	
Available for Expenditure			**1,113,152**	
District Medical Group HRA (620)				
Revenues:				
Local	874,600			874,600
Beg. Fund Balance	2,120,000		2,122,797	(2,797)
Total Revenues	2,994,600		2,122,797	871,803
Expenditures:				
Support Services	440,000	19,540	13,992	406,468
End Fund Balance	2,554,600			2,554,600
Total Expenditures	2,994,600	19,540	13,992	2,961,068
Fund Balance			**2,108,805**	
Less Encumbered			19,540	
Available for Expenditure			**2,089,265**	

*** Beginning Fund Balances are Unaudited**

**** Fund Balances do NOT include encumbered expenditures**

***** Reimbursement Basis Grants, revenue received after funds expended, negative or low fund balance is normal**

LINCOLN COUNTY SCHOOL DISTRICT
Bills & Claims Over $10,000
2023-24 Fiscal Year
July 2023

Date	Payee	Description	Amount
7/14/2023	BROWN & BROWN NORTHWEST	23-24 CONTRACT SERVICES - INS AGENT OF RECORD	38,209.00
7/14/2023	CENTRAL RESTAURANT PRODUCTS	DISHWASHER - OLE	20,710.18
7/14/2023	FRONTLINE EDUCATION	HR SOFTWARE	33,348.24
7/14/2023	NOTABLE, INC - KAMI	STUDENT SOFTWARE	13,500.00
7/14/2023	REMIND101, INC	COMMUNICATION SOFTWARE	38,046.00
7/14/2023	SEESAW LEARNING, INC	STUDENT SOFTWARE	15,732.00
7/21/2023	CDW GOVERNMENT, INC.	PROJECTORS - TAHS	11,704.00
7/21/2023	CLASSLINK, INC.	STUDENT SOFTWARE	15,765.00
7/21/2023	COPELAND LUMBER YARDS, INC	SUPPLIES - VARIOUS LOCATIONS	11,863.77
7/21/2023	CREATIVE LEADERSHIP SOLUTIONS	PROFESSIONAL DEVELOPMENT DEPOSITS	27,450.00
7/21/2023	CYBERSOFT PRIMEROEDGE	NUTRITION SERVICES SOFTWARE	12,920.00
7/21/2023	PACE	23-24 PROPERTY, AUTO & LIABILITY INSURANCE	807,708.00
7/21/2023	QUALITY CONCRETE CONSTRUCTION CO	FRAMING & CONCRETE CUTTING - NHS GRANDSTANDS	15,475.00
7/28/2023	COMMUNITY SERVICES CONSORTIUM	23-24 SSF PAYMENT	24,598.00
7/28/2023	EDDYVILLE CHARTER SCHOOL	23-24 SSF PAYMENT	467,781.00
7/28/2023	GTS INTERIOR SUPPLY	SUPPLIES - YVE	11,527.07
7/28/2023	SILETZ VALLEY CHARTER SCHOOL	23-24 SSF PAYMENT	421,815.00
7/28/2023	ULINE	CUSTODIAL SUPPLIES	11,277.40
7/28/2023	WESSCO	SELF CONTAINED COMPACTOR - NMS	42,999.00
7/28/2023	WOOZ FLOORING	FLOORING - TAES, TAHS	15,436.25

LINCOLN COUNTY SCHOOL DISTRICT
INVESTMENT REPORT
July 2023

Oregon State Treasury - Local Government Investment Pool

Beginning Balance	$ 30,559,720
Additions	3,619,947
Reductions	0
Ending Balance	**$ 34,179,667**

Oregon Coast Bank - Money Market Account

Beginning Balance	$ 9,471,030
Additions	3,792,151
Reductions	2,791,600
Ending Balance	**$ 10,471,581**

Oregon Coast Bank - 12 Month Time CD (HELP Program)

.50% APY

Beginning Balance	$ 46,343
Additions	87
Reductions	-
Ending Balance	**$ 46,430**

Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund)

1.66% APY

Beginning Balance	$ 377,801
Additions	
Reductions	-
Ending Balance	**$ 377,801**

Monthly Totals

Beginning Balance	$ 40,454,894
Additions	7,412,185
Reductions	2,791,600
Ending Balance	**$ 45,075,479**

Interest Rates	**May**	**June**	**July**
LGIP	**3.88%**	**4.05%**	**4.11%**
Oregon Coast Bank	**3.98%**	**4.18%**	**4.22%**

6. Board Reports
7. Superintendent's Report
    7.a. Future Bound Classifications
8. Adoption of the Consent Calendar
    8.a. Minutes of the Board

Lincoln County School District Business Meeting of the Board
Tuesday, July 11, 2023 5:00 PM Pacific

Zoom
Online
Newport, OR 97365

1. Call to Order & Reading of Land Acknowledgment
Board Vice Chair Vince called the meeting to order at 6:00. The Board decided not to read the LCSD Land Acknowledgment.

2. Roll Call- Establishment of a quorum
Present:
Board Vice Chair Vince
Board Member Mike Rawles
Board Member Senitila McKinley
Board Member Elect Liz Martin
Board Member Elect Megan Cawley

3. Election of Officers
Board Vice Chair Vince entertained a motion to adopt resolution 2023/24-2 certifying the election results from May of 2023. The motion was set forth by Board Member Rawles, seconded by Board Member McKinley, and passed unanimously.

Board Vice Chair Vince then delivered the oath of office to Board members elect, Liz Martin and Megan Cawley.

Board Vice Chair Vince entertained nominations for Board Chair for the 2023-2024 school year. Board Member Martin nominated Peter Vince to be the Board Chair. Board Member McKinley seconded the motion and it passed unanimously.

Chair Vince entertained nominations for Board Vice Chair for the 2023-2024 school year. Board Chair Vince nominated Liz Martin to be the Vice Chair. Board Member McKinley seconded the motion and it passed unanimously.

4. Introductions
There were no introductions.

5. Communications

5.a. Written
There was no written communication.

5.b. From the Audience (This time is reserved for public comment on topics published on the Board's agenda)
There was no public comment.

5.c. Recognition
There was no special recognition.

5.d. LCEA Report

There was no LCEA Report.

6. Consultant Reports/Staff Reports/Student Reports

6.a. Insurance Renewal Package Presentation by Brown & Brown
The Board heard an in depth presentation on the insurance coverage the District has. Ron Cutter from Brown & Brown gave the presentation and it included information on the coverage the district has and the reason for the increase in premiums.

7. Board Reports
Vice Chair Martin reminded everyone about the upcoming Board Retreat.
Board Member McKinley reported that she has been running a summer program for kids at Seashore Family Literacy Center.

8. Superintendent's Report
Dr. Tolan took a moment to talk about all of the Facilities projects that are going on around the district.

Dr. Tolan reported to the Board that there was not an agreement reached with the LCEA and that nigociations would continue in the Fall.

8.a. Legislative Update
Dr. Tolan highlighted some of the recent legislative updates from the state of oregon including the Literacy Initiative that passed, a workforce package, financial literacy, and the abbreviated school day.

8.b. State Budget Update
The state settled on a 10.2 million dollar budget. Dr. Tolan spoke about some of the other state funds that the district will learn more about in the coming weeks.

9. Adoption of the Consent Calendar
Board Chair Vince entertained a motion to adopt the consent agenda as published in the July 2023 Board Folder. The motion was set forth by Vice Chair Martin, seconded by Board Member Rawles and passed unanimously.

9.a. Minutes of the Board

9.b. Human Resources

9.b.1. Personnel Action

10. Action Items

10.a. Board

10.a.1. Organizational Resolution
Business Services Director Kim Cusick highlighted the changes in the Organizational Resolution.

Chair Vince entertained a motion to adopt resolution 2023/24-01. Board Member Rawles made the motion, it was seconded by Vice Chair Martin and passed unanimously.

10.a.2. Name Edit for Compass Online School

Chair Vince entertained a motion to rename the Compass K-12 Online School to "Compass School" located at 1811 NE Arcadia Dr. in Toledo. Vice Chair Martin set the motion forth. It was seconded by Board Member Rawles and passed unanimously.

10.a.3. OSEA Contract
Chair Vince entertained a motion to accept the OSEA/LCSD bargaining agreement that was agreed apron in recent negotiations. The motion was made by Board Member Rawles, seconded by Vice Chair Martin, and passed unanimously.

10.a.4. Compass Center Designation
Chair Vince entertained a motion to designate 459 SW Coast Hwy in Newport as the Compass Center For Youth and Families. The motion was made by Vice Chair Martin, seconded by Board Member Rawles and passed unanimously.

10.b. Other

11. Board

11.a. Public Comment (This time is reserved for general public comment to the Board)
There was no public comment.

12. Other

12.a. Reminders/Announcements

13. Adjournment
With no further business, Chair Vince adjourned the meeting at 5:55

8.b. Human Resources

8.b.1. Personnel Action

Board Agenda — August 8, 2023 — Personnel Action

Licensed Hire(s):

Amy Mertell	Grade 1/Oceanlake
Brenda DeBates	Literacy TOSA/District
Erin Marston	Grade 1 Teacher/Oceanlake
Hilarie Conrad	Title Assistant/Yaquina View
Jesse Dreher	Music Teacher/Sam Case
Kate Sizemore	Kindergarten Teacher/Toledo Elementary
Kay Elliott	Gear Up Site Coordinator/Toledo Jr-Sr High
Kellie Wood	School Counselor/Compass Online
Kim Maness	Special Education Teacher/Newport Middle
Pierre Andre	Music Teacher/Crestview Heights
Veronica Jensen	Grade 3 Teacher/Sam Case

Classified Hire(s):

Andrea Jones	Special Education Teaching Asst II/Taft Elem
Brookelyn Burkman	Advocate/Waldport High
Gail Barker	TAPP Advocate/Siletz
Hannah Poling	Special Education Teaching Asst II
Janine Werder	Special Education Teaching Asst II/Sam Case
Sandra Jouglard	Graduation Coach/Taft 7-12
Teri Cowles	Special Education Teaching Asst II/Sam Case
Vicki Folkerts	School Secretary/Sam Case

Coach Hire(s):

Emily McCauley	Assistant Volleyball/Newport High	

Resignation(s):

Alex Price	Grade 3 Teacher Sam Case	8/25/2017 – 6/30/2023 Resignation
Ashlee Conte	School Counselor Crestview Heights	8/29/2017 – 6/30/2023 Resignation
Brenda Cruz	Bilingual Tutor Oceanlake	2/28/2022 – 6/30/2023 Resignation
Brooke Yamanka	School Secretary Toledo Elementary	8/3/2021 – 6/30/2023 Resignation
Cyndy Morgan	Title Teaching Asst Oceanlake	9/1/2022 – 6/30/2023 Resignation
Katie Losier	Elementary Teacher Compass Online	10/7/2021 – 6/30/2023 Resignation
Katie Mason	Elementary Mentor Teacher District Office	8/26/2022 – 6/30/2023 Resignation
Liz Postlewait	Principal Toledo Elementary	8/28/2006 – 6/30/2023 Resignation
Meagan Hamilton	Grade 3 Teacher Sam Case	11/9/2020 – 6/30/2023 Resignation

9. Action Items
    9.a. Board
        9.a.1. Boy's Soccer Co-Op Agreement - Waldport High and Newport High
10. Items of Information & Discussion
    10.a. Teaching & Learning
        10.a.1. Annual Oregon English Learners Report

English Learners in Oregon

Annual Report 2021-22

June 2023





OREGON
DEPARTMENT OF
EDUCATION

Oregon achieves . . . together!

Table of Contents

Acknowledgements **2**

Executive Summary **3**

Introduction **6**

Why this report? 6

Structure of this report 7

Section 1: Demographics of English Learners in Oregon in 2020-21 ..... **8**

Current and Former English Learners 8

Section 2: Participation in Targeted Programs **17**

Free or Reduced Price Meals 17

Migrant Education 20

Talented and Gifted 20

Section 3: Language Development and Academic Outcomes for English Learners **21**

Progress towards English Language Proficiency 21

Student Academic Outcomes in English Language Arts and Mathematics 24

Section 4: Attendance, Progress toward Graduation, Graduation, and Beyond **26**

Regular Attendance 26

On Track to Graduate 27

Four-Year Graduation 28

Current English learners graduating in four years were over 2.7 times more likely to receive a modified diploma 29

Oregon State Seal of Biliteracy 29

Postsecondary Enrollment 31

Section 5: State Revenues and Expenditures for Current English Learners **33**

References **35**

Acknowledgements

Appreciation is extended to the following ODE staff members who have assisted districts to submit data included in this report, built and maintained ODE data collection systems, aided in the analysis and interpretation of data, and provided thoughtful feedback on the report.

Office of Teaching, Learning, and Assessment
Jennifer Patterson, Assistant Superintendent
Mary Martinez-Wenzl, Director
Reza Norouzian, Research Analyst
Kim Miller, Education Program Specialist

Office of Equity, Diversity, and Inclusion
Deb Lange, Assistant Superintendent
Kelly Kalkofen, Education Program Specialist
Mirela Blekic, Education Program Specialist
Mariana Praschnik-Enriquez, Education Program Specialist
Ana Salas, Executive Support Specialist
Susy Mekarski, Education Program Specialist

Office of Finance and Information Technology
Mike Mendez, Director
Lauren Holstein, Business Analyst

Office of Research, Assessment, Data, Accountability, and Reporting
Dan Farley, Assistant Superintendent
Jon Wiens, Director
Andrea Lockard, Director
Ben Wolcott, Education Program Specialist
W. Joshua Rew, Psychometrician
Greg Houser, Research Analyst
Evan Fuller, Research Analyst
Stephanie Evers, Research Analyst

Executive Summary

ORS 327.016 directs the Oregon Department of Education (ODE) to prepare an annual report on English learner program funding and student outcomes. The report's intention is to describe the population of English Learners in Oregon and provide a summary of district and state progress towards meeting their needs and objectives. This report is also available on ODE's legislative reports webpage. Any member of the public can contact the Government Relations and External Affairs Director to request a copy of this report.

Definitions

ORS 327.016 describes students who receive English language instruction, supports, and services as part of an English language development (ELD) program as English learners. While these students are learning English in an ELD program, the English learner label only focuses on a singular dimension (i.e., learning English) and does not reflect the linguistic and cultural assets of the students (García, 2009). Thus, although this report will use the English Learner label in order to comply with ORS 327.016, we recognize these students are multilingual learners who bring valuable linguistic and cultural assets.

The ODE annually reports four groups of English learners: current, former, ever, and never English learners. Current English learners are multilingual students who were learning English in an ELD program during the 2021-22 school year[1]. Former English learners are multilingual students who demonstrated English proficiency and exited an ELD program prior to the 2021-22 school year. Ever English learners are the combination of both current and former English learners. Finally, never English learners are monolingual English or multilingual students who were not eligible to receive English language instruction, supports, and services in an ELD program before or during the 2021-22 school year.

Nearly 100,000 students in Oregon are current or former English learners.

As of May 1, 2022, 546,726 students enrolled in Oregon public schools and districts. Among those students, 10.4 percent were current English learners (56,683 students), 7.8 percent were former English learners (42,770 students), and 81.8 percent were never English learners (447,273 students). Both current and former English learners (i.e., ever English learners constituting 18.2 percent of students) were an incredibly diverse student population in 2021-22.

The distribution of current English learners varied across grade levels and districts in Oregon during the 2021-22 school year. Woodburn School district served the highest percentage of current English learners, with 41.5 percent of students learning English in an ELD program as of May 1, 2022. On the other hand, 67.5 percent of Oregon districts either had no current English learners or very few (i.e., less than 5% of all students).

Other key features of the English learner student population in the 2021-22 school year include the following:

- The majority of current English learners were in elementary grades (61.1%) while the majority of former English learners were in high school grades.

[1] Note that current English learners also include students who are eligible to receive English language instruction, supports, and services in an ELD program but do not participate because their parents or guardians waive English language instruction, supports, and services.

- The number of recently arrived current English learners (i.e., new immigrant students) declined from 4,373 in 2020-21 to 4,145 students in 2021-22.
- Spanish was the predominant home language of current English learners (76.6%), but overall there were 199 documented unique home languages (an increase of 18 languages from 2020-21) spoken by current English learners. Other prevalent languages include Russian, Vietnamese, Chinese, Arabic, Chuukese, and Somali; each being the home language of about 2 percent of current English learners.
- Approximately 77 percent of current English learners were Latino/a/x, and 31.7 percent of Latino/a/x students were current English learners. A similar percentage of Native Hawaiian/Pacific Islander students (30.3%) were current English learners.

English learners are overrepresented in special education and underrepresented in TAG programs.

The report also examines the involvement of English learners in targeted federal and state programs: free or reduced price meals, special education, migrant education, and the talented and gifted (TAG) program.

Key findings include the following:

- A higher percentage of current English learners received special education services and supports as compared to never English learners (20.3 vs. 15.4%); however, ever English learners and never English learners had similar percentages of students receiving special education services and supports (14.5 vs. 15.4%).
- Almost 9.0 percent of current English learners received services in migrant education programs (i.e., 5,131 students). Additionally, 51.4 percent of the students in migrant education programs were current English Learners
- While across Oregon 6.5 percent of never English learners participated in TAG programs, this figure was 4.9 percent for former English learners and just 0.4 percent for current English learners.

Younger English learners are more likely to be on track to English Language Proficiency than their older peers.

Oregon monitors whether or not current English learners are on-track to attain English language proficiency within seven years. More than half of current English learners (53.2%) in elementary school grades were on track. In contrast, current English learners in middle or high school grades as well as current English learners with disabilities were much less likely to be on track.

Very few current English learners are meeting state standards in English Language Arts and Mathematics.

A substantially smaller percentage of current English learners in elementary schools (7.0%) versus former (38.7%) and never English learners (47.8%) met or exceeded state standards in English Language Arts in 2021-22. A similar trend is observed at middle and high schools.

Similarly, a substantially smaller percentage of current English learners in elementary schools (7.1%) versus former (36.9%) and never English learners (39.2%) met or exceeded state standards in mathematics in 2021-22. A similar trend is observed at middle and high schools.

Attendance tends to be higher in elementary grades, particularly among former English learners

Former and never English learners have the highest levels of regular attendance (76.1 and 68.7%) in elementary school grades. Current English learners have rates of regular attendance substantially lower in elementary (60.3%), middle (56.1%), and high school (43.5%) grades. Regular attendance rates decline for current, former, and never English learners in middle and high school grades.

Current English learners are more likely to graduate with a modified diploma

Former English learners graduated at rates better than never English learners (86.4 vs. 81.7%) in 2021-22; however, substantially fewer current English learners graduated in four years (65.3%). Moreover, current English learners that graduated in four years were over 2.7 times more likely to receive a modified rather than a regular diploma compared to that for never English learners. This ratio increased to 3.4 times for the cohorts that graduated in five years.

Students designated as English learners in high school are less likely to go to college than their peers.

Postsecondary enrollment rates for former English learners were comparable to those of never English learners; in both cases, about 55 percent of high school graduates enroll in college within 16 months of graduation. On the other hand, current English learners were less likely to enroll in postsecondary education institutions. About 38 percent of current English learners went on to college within 16 months of high school graduation.

District revenues and expenditures

As in reports from previous years, this report summarizes the ratio of expenditures to revenues. In 2021-22, that ratio was 0.86, decreased from 0.95 in 2020-21.

Introduction

In 2021-22, students who received English language instruction, supports, and services in an English language development (ELD) program as well as students who exited the ELD program prior to the 2021-22 school year made up 18.2 percent of all students in Oregon public schools and districts (as of the first school day in May 2022). They form a vital part of our student communities and bring a variety of cultural and linguistic assets that enrich our schools and districts. This report describes this diverse population of students, examines their academic progress and achievement, and summarizes information about key aspects of the education they receive in our state.

Why this report?

ORS 327.016 directs the Oregon Department of Education (ODE) to prepare an annual report on English learner program funding and student outcomes. The report's intention is to describe the population of English Learners in Oregon and provide a summary of district and state progress towards meeting their needs and objectives in ELD programs. ORS 327.016 requires ODE to include the following information in the annual report:

- English learner student demographics;
- Length of participation in ELD programs;
- Participation in special education and related services; and
- Other information identified by the ODE.

In addition, the annual report must include the following financial information:

- Allocations to each school district from the State School Fund for students enrolled in ELD programs;
- The extent to which districts expend these allocations for students enrolled in ELD programs; and
- The categories of expenditures for ELD program funding.

Each annual report looks back at the prior school year, which for this year is the 2021-22 school year. This report will be available on the ODE website, submitted to House and Senate Education Committees, and provided to district school boards. State law requires the report to be available to the public at each district's main office and on district websites.

Definitions

ORS 327.016 describes students who receive English language instruction, supports, and services as part of an ELD program as English learners. While these students are learning English in an ELD program, the English learner label only focuses on a singular dimension (i.e., learning English) and does not reflect the linguistic and cultural assets of the students (García, 2009). Thus, although this report will use the English Learner label in order to comply with ORS 327.016, we recognize these students are multilingual and value their linguistic and cultural assets.

The ODE annually reports four groups of English learners: current, former, ever, and never English learners. Current English learners are multilingual students who were learning English in an ELD program during the

2021-22 school year[2]. Former English learners are multilingual students who demonstrated English proficiency and exited an ELD program prior to the 2021-22 school year. Ever English learners are the combination of both current and former English learners. Finally, never English learners are monolingual or multilingual students who were not eligible to receive English language instruction, supports, and services in an ELD program before or during the 2021-22 school year.

Structure of this report

This report consists of five sections:

Section 1: Demographics of English Learners

Section 2: Participation in Targeted Programs

Section 3: Language Development and Academic Achievement

Section 4: Attendance, Progress toward Graduation, Graduation, and Beyond

Section 5: State Revenues and Expenditures for English Learners

Several aspects of this year's report differ from the reports the ODE issued in previous years. For example, where appropriate, this report provides comparisons to never English learners (i.e., students not eligible to receive services from an ELD program). Furthermore, in addition to describing statewide patterns, in some cases the report indicates which districts serve high percentages of certain types of students (e.g., students participating in migrant education programs). Finally, this year's report provides data insights into Student Academic Outcomes in English Language Arts and Mathematics that were not available during the period impacted by the COVID-19 pandemic.

[2] Note that current English learners also include students who are eligible to receive English language instruction, supports, and services in an ELD program but do not participate because their parents or guardians waive English language instruction, supports, and services.

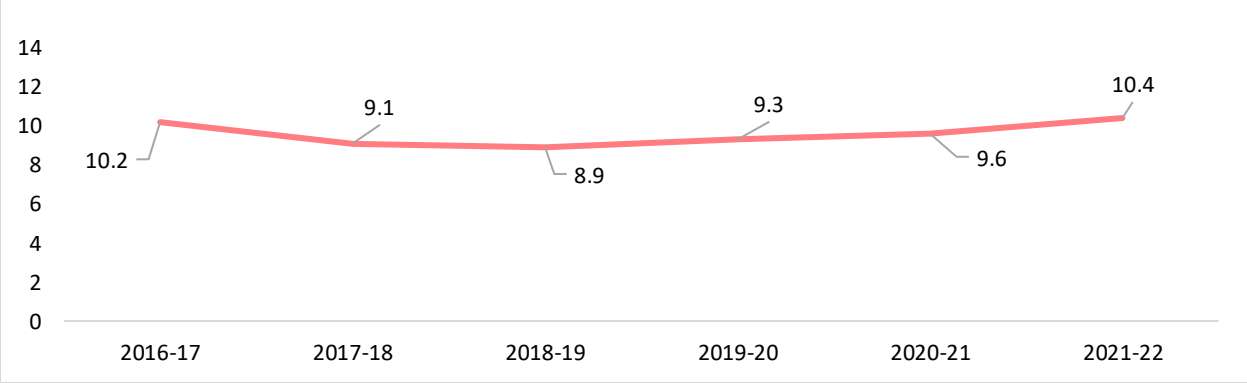
Section 1: Demographics of English Learners in Oregon in 2020-21

Almost one in five Oregon students has been designated as an English learner. As of the first school day in May 2022, 546,726 students enrolled in Oregon public schools and districts. Among those students, 10.4 percent were current English learners (56,683 students), 7.8 percent were former English learners (42,770 students), and 81.8 percent were never English learners (447,273 students). Both current and former English learners were an incredibly diverse student population in 2021-22 (representing 18.2 percent of all students). These students brought a rich linguistic and cultural heritage to their classrooms, schools, and communities. This section summarizes the demographics of Oregon's English learner population, considering grade levels, interruptions in formal education among newcomer immigrant students, and racial, ethnic, and linguistic diversity.

Current and Former English Learners

Current English Learners are multilingual students who are learning English in an ELD program during the school year[3]. They receive English language instruction, supports, and services because they are to help them become proficient in English. Identification of English learners is done using a Language use Survey (LUS) as well as an English Language Proficiency Assessment (ELPA) screener. In 2021-22, 56,683 of Oregon's 546,726 K-12 students, or 10.4 percent, were current English learners[4] (see figure 1).

Figure 1. Percentage of all Oregon students who were current English Learners (2016-17 to 2021-22)



A smaller number of students in 2021-22 (42,770 or 7.8%) were former English learners. Former English learners are multilingual students who demonstrated English proficiency and exited an ELD program prior to the 2021-22 school year. Research does suggest, however, that former English learners may still need support to develop high levels of proficiency in academic English (i.e., the language students need in order to be successful in school; see de Jong 2004; Flores, Batalova & Fix, 2012). Districts are required to monitor the academic progress for four years following an English learner exiting as proficient from the English language development program per ESSA Title III. Given its importance, during its monitoring process, ODE reviews

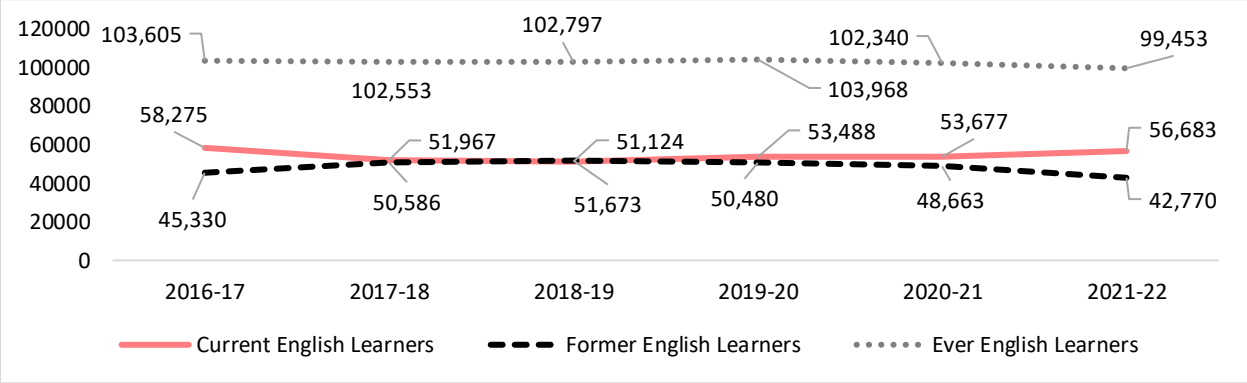
[3] Note that current English learners also include students who are eligible to receive English language instruction, supports, and services in an ELD program but do not participate because their parents or guardians waive English language instruction, supports, and services.
[4] The data for this portion of the report relies on student enrollments as of the first school day in May 2022.

the ways in which the districts monitor the progress of former English learners and provides them with feedback to enhance the districts' ability to support former English learners continued progress.

Comparisons between current, former, ever, and never English learners are useful to understand the experiences and outcomes of English learners over time, and to counter misperceptions about English learner achievement. Current English Learners tend to perform at lower levels while still developing English, particularly on assessments of content knowledge that are administered in English, which can negatively impact their performance. However, once current English learners attain English language proficiency, they often perform academically at significantly higher levels than their peers, including monolingual English speakers indicating the value of bilingualism (Thompson, Umansky, & Rew, 2022; Hopkins, Thompson, Linquanti, Hakuta, & August, 2013).

Oregon has had a largely stable population of approximately 100,000 English learners (former and current) over the past several years. Figure 2 shows the change in the count of current, former, and ever English learners in Oregon over the last six school years. In general, it displays a slightly fluctuating population of ever English learners in Oregon, starting at 103,605 in 2016-17 and, after increasing and declining for a couple years, reaching 99,453 students in 2021-22.

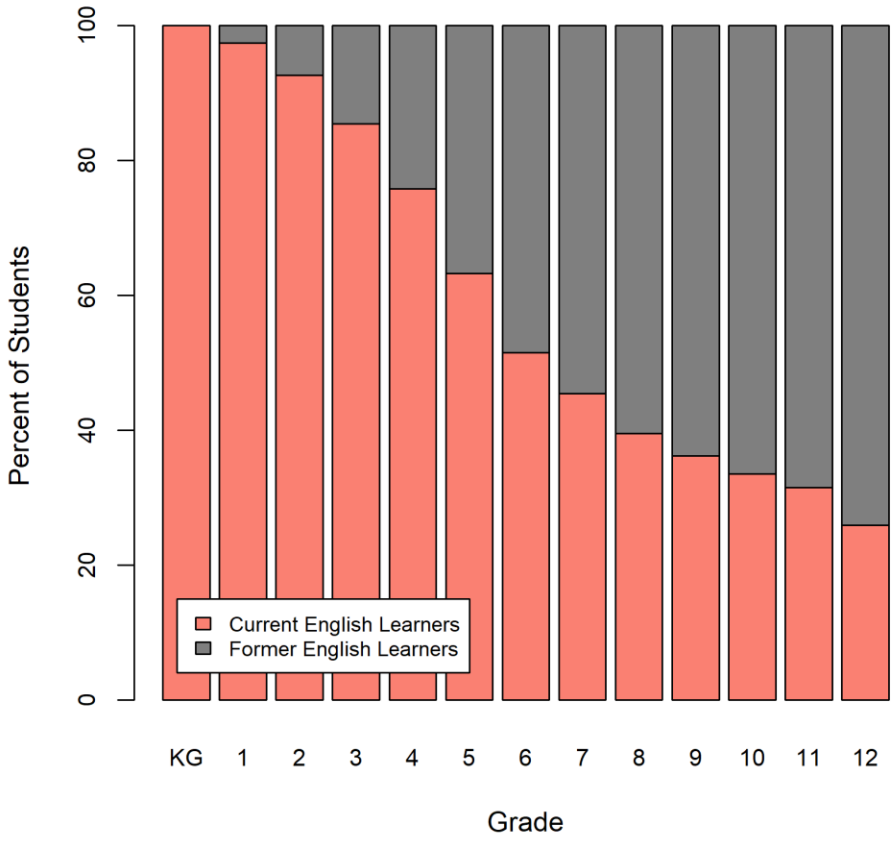
Figure 2. Number of current, former, and ever English Learners in Oregon (2016-17 to 2021-22)



The majority of current English Learners were in the elementary grades.

Although there were current English learners at every grade level, approximately two-thirds (61.1%) were in kindergarten through fifth grade. Far fewer current English learners were in middle school (grades 6-8; 19.7%) or in high school (grades 9-12; 19.2%). Figure 3 shows the percent of current and former English learners by grade in 2021-22. As the grade level increases from kindergarten to twelfth grade, the percent of current English learners decreases as they attain English proficiency and exit their ELD programs (subsequently, this results in an increase of former English learners). For example, across the elementary grades, the percentage of elementary students who are English learners ranges from 63.2 percent to 100 percent, while in the secondary grades it ranges from 39.5 percent to 51.5 percent, and in high school it ranges from 25.9 percent to 36.2 percent.

Figure 3. Comparison of the percentage of current and former English learners by grade in 2021-22



English Learner enrollment was not uniform across Oregon districts.

Oregon has 197 school districts. In 2021-22, 146 districts provided English language instruction, supports, and services to current English learners Over 80 districts participate in Title III funds in a consortium as these districts have fewer than 65 identified English learners and therefore do not generate the federally required $10,000 minimum Title III sub-grant. These districts with small EL populations may experience challengers with the students being enrolled across several grade levels, may have different English language proficiency levels, or may have limited ELD teachers. The remaining districts in Oregon currently do not have any enrolled English learners.

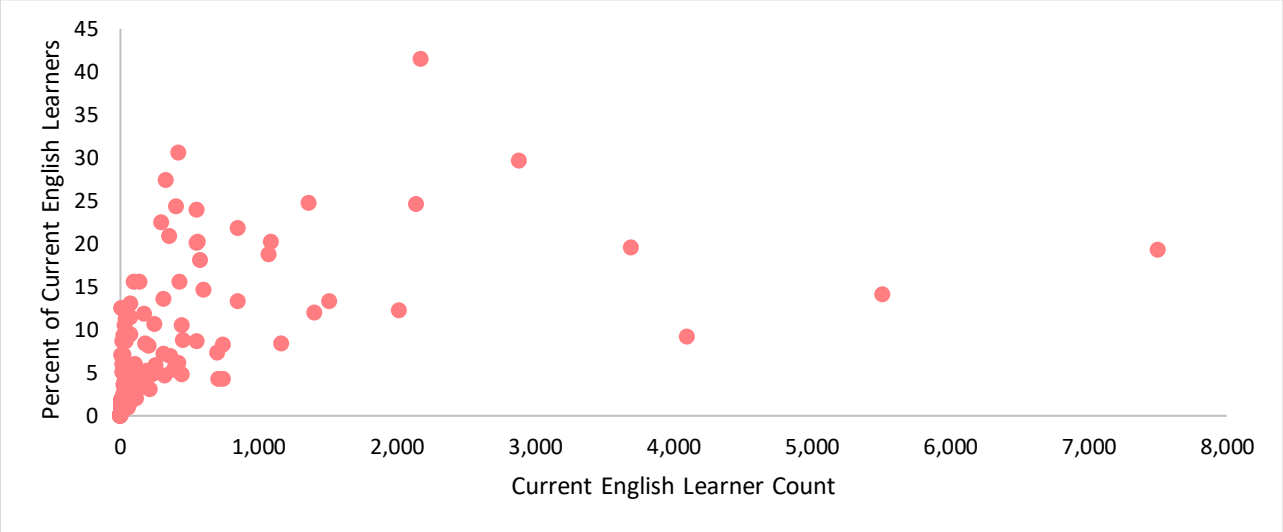
Figure 4 shows the distribution of current English learners across Oregon districts in 2021-22. There were eight districts with more than 2,000 current English learners. Thus, in 2021-22, districts differed in terms of both the number of current English learners and/or the percentage of their student population who received English language instruction, supports, and services.

Statewide, about a quarter of Oregon districts (n = 46) provided English language instruction, supports, and services to between 1 and 19 current English learners. This suggests these districts have too few current English learners to be independently eligible for specific improvement efforts under state and federal

accountability initiatives. However, such districts can always form or join a consortium of districts to become eligible for the improvement efforts under state and federal accountability initiatives.

A sizable proportion of Oregon districts did not have any current English learner enrollments in 2021-22. The 47 districts not currently serving English learners tended to be small in overall population (median 142 students).

Figure 4. Comparison of the number and percentage of current English learners by district in 2021-22



This variation across districts is also evident in table 1, which shows the ten districts with the highest numbers of current English learners.

Table 1. Districts with the highest number of current English learners in 2021-22

District Name	Number of Current English Learners
Salem-Keizer SD	7,499
Beaverton SD	5,510
Portland SD	4,100
Hillsboro SD	3,693
Reynolds SD	2,878
Woodburn SD	2,173
David Douglas SD	2,140
North Clackamas SD	2,012
Gresham-Barlow SD	1,505
Tigard-Tualatin SD	1,404

In addition, table 2 shows the 10 districts with the highest percentage of current English learners. Note that Woodburn and Reynolds appear on both lists.

Table 2. Districts with the highest percentage of current English learners in 2021-22

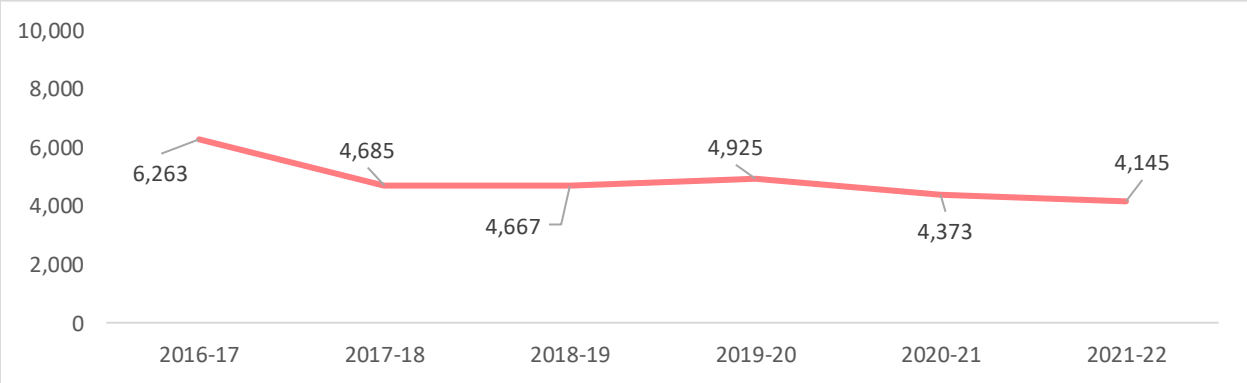
District Name	Percentage of Current English Learners
Woodburn SD	41.5%
Umatilla SD	30.7%
Reynolds SD	29.7%
Nyssa SD	27.5%
Centennial SD	24.8%
David Douglas SD	24.6%
Milton-Freewater Unified SD	24.4%
Morrow SD	24.0%
Gervais SD	22.5%
Hood River County SD	21.8%

The number of recent arrivers declined in 2021-22.

The term recent arrivers refers to students who were born outside of the U.S. and Puerto Rico, and who have been educated in the U.S. for fewer than three cumulative years (i.e., these students are recent immigrants). They can be current, former, or never English learners; however, the majority are current English learners.

In 2021-22, 4,145 current English learners were recent arrivers. This number represents the smallest count of recent arrivers over the last six years and continues the reduction (likely due to the COVID pandemic) from 2019-20 (4,925; see figure 5).

Figure 5. Number of current English learners who were recent arrivers in Oregon (2016-17 to 2021-22)



Most recent arrivers (60.1%) were in the elementary grades, while 16.5 percent were in grades 6-8 and 22.4 percent were in high school. Current English learners who are recent arrivers in middle and high school contend with significant challenges, since they have to learn the language while also using English-language textbooks and lectures to learn the content of their courses in a variety of subject areas (Short &

Fitzsimmons, 2007). Recent arrivers in the secondary grades are known as adolescent newcomers, and districts sometimes design specialized programs to serve their unique language and cultural needs.

Statewide, the total number of current English learners who were adolescent newcomers in 2021-22 was 1,614. Not all districts provided English language instruction, support, and services to adolescent newcomers; however, five Oregon districts with the largest population of such students in 2021-22 are shown in Table 3.

Table 3. Districts with the largest population of adolescent newcomers in 2021-22

District	Number of Adolescent Newcomers (Recently Arrived Current English Learners in Middle or High School)
Beaverton SD 48J	254
Salem-Keizer SD 24J	166
Reynolds SD 7	120
David Douglas SD 40	100
Portland SD 1J	83

In 2021-22, districts reported 795 current English learners had experienced interruptions in their education.

Some current and former English learners had their education interrupted or received limited formal education before arriving in the U.S. school system. Often, these were immigrant or refugee students who had spent time in refugee camps or whose process of immigration to the U.S. prevented them from attending school for a time. These students are known as students with limited or interrupted formal education (often abbreviated as SIFE or SLIFE). Students are SLIFE if they are immigrant students or English learners who enter school in the U.S. after grade two and experience all of the following:

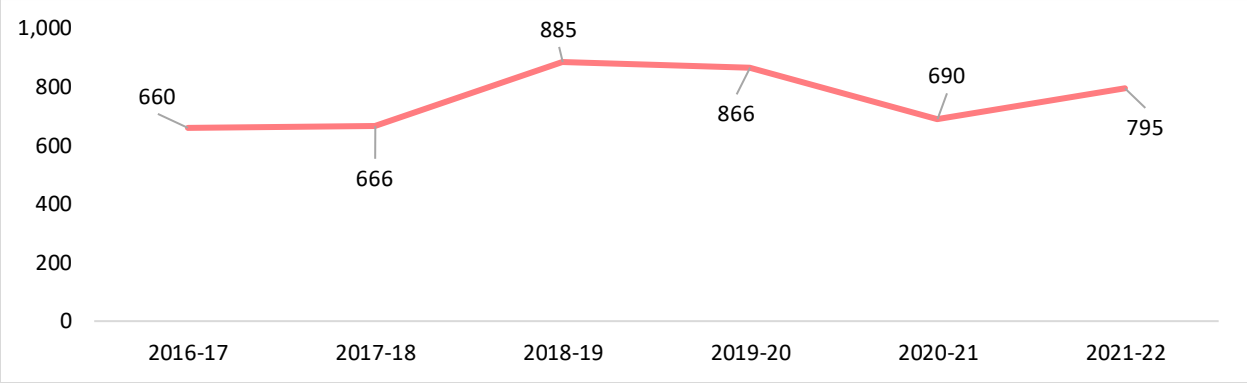
a. Have at least two fewer years of schooling than their peers of the same age,
b. Function at least two years below grade level expectations in reading and mathematics, and
c. Are preliterate in their native language.[5]

SLIFE students face unique circumstances. In addition to having missed at least two years of schooling, some arrive having experienced significant trauma. Schools need to find ways to serve SLIFE students without placing them in classes with younger students, since forming relationships with peers, including never English learner peers, is a factor that appears to improve academic outcomes (Browder, 2014).

The ODE began collecting data on the number of students with limited or interrupted formal education in 2015-16. For the 2021-22 school year, districts reported 795 current English learners with limited or interrupted formal education (about 1.4 percent of all current English learners). As figure 6 illustrates, the number of students with limited or interrupted formal education increased from 2016-17 to 2019-20 but decreased in 2020-21 and once again increased in 2021-22.

[5] See ESEA Title III English Learner Definitions for more details.

Figure 6. Number of current English learners with an interrupted formal education (2016-17 to 2021-22)



Most students with limited or interrupted formal education were in high school (60.8%). Another 27.7 percent were in the middle school grades (grades 6-8), and only 11.6 percent were in the elementary grades.

In 2021-22, the distribution of current English learners with limited or interrupted formal education was not uniform across Oregon districts. Instead, current English learners with limited or interrupted formal education were, for the most part, concentrated in a few districts. Eight districts in Oregon, identified in table 4, provided English language instruction, supports, and services to at least 20 current English learners with limited or interrupted formal education in 2021-22. These eight districts alone enrolled 81 percent of all SLIFE students in Oregon. Note that three of the eight districts serving many adolescent newcomers (see table 3) also enroll a significant numbers of current English learners with interrupted formal education (i.e., Portland, Beaverton, and Reynolds).

Table 4. Districts serving at least 20 current English learners with interrupted formal education in 2021-22

District	Number of Current English Learners with Limited or Interrupted Formal Education
Hillsboro SD 1J	235
Hermiston SD 8	106
Portland SD 1J	81
Beaverton SD 48J	70
Reynolds SD 7	56
Woodburn SD 103	45
Morrow SD 1	30
South Lane SD 45J3	21

Current English learners across the state spoke 199 unique home languages.

Statewide, current English learners spoke about 199 different languages at home. By far the most prevalent home language among Oregon current English learners was Spanish, spoken at home by 76.3 percent of all current English learners. The four next most common languages were Russian, Vietnamese, Chinese, and Arabic. Taken together, these top five languages represent 84.7 percent of home languages among current English learners (see table 5). In recent years, the number of current English learners speaking Somali, Mesoamerican languages, and other languages has been increasing.

In 2020, ODE expanded the language of origin reporting options to include an additional 384 languages; many of which were Mesoamerican languages such as Mam, Q'anjobal, and K'iche. This was intended to reduce the prevalence of districts reporting an unknown home language. However, in 2021-22, districts reported an unidentified home language for 1,348 students, suggesting a need for more training and support in this area.

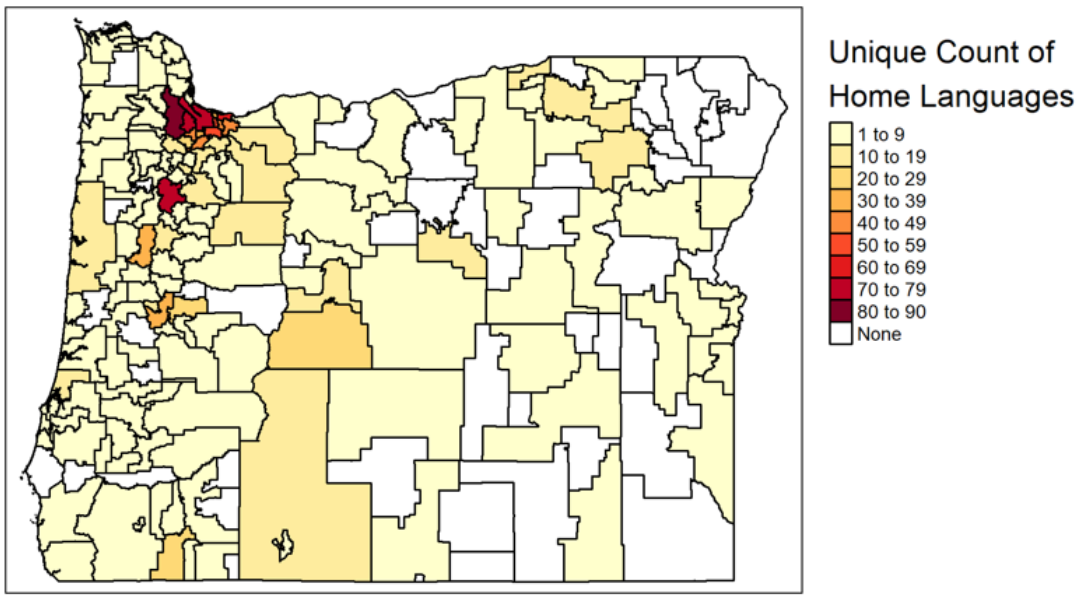
Table 5. Most prevalent home languages among current English learners in 2021-22

Language	Number of Current English Learners with this Language	Percentage of Current English Learners with this Language
Spanish	43,419	76.6%
Russian	1,345	2.37%
Vietnamese	1,251	2.21%
Chinese	1,200	2.12%
Arabic	830	1.46%
Chuukese	688	1.21%
Somali	600	1.06%
English[6]	561	0.99%
Ukrainian	417	0.74%
Japanese	367	0.65%
Marshallese	352	0.62%
Korean	269	0.47%

Home languages other than Spanish tend to concentrate in a few districts. Figure 6 provides a map illustrating the number of different home languages in different Oregon districts. A few districts, mostly in the Portland metropolitan area and Salem, provide English language instruction, supports, and services to students with over 60 unique home languages.

[6] All 561 current English Learners with English as the home language were American Indian/Alaska Native students.

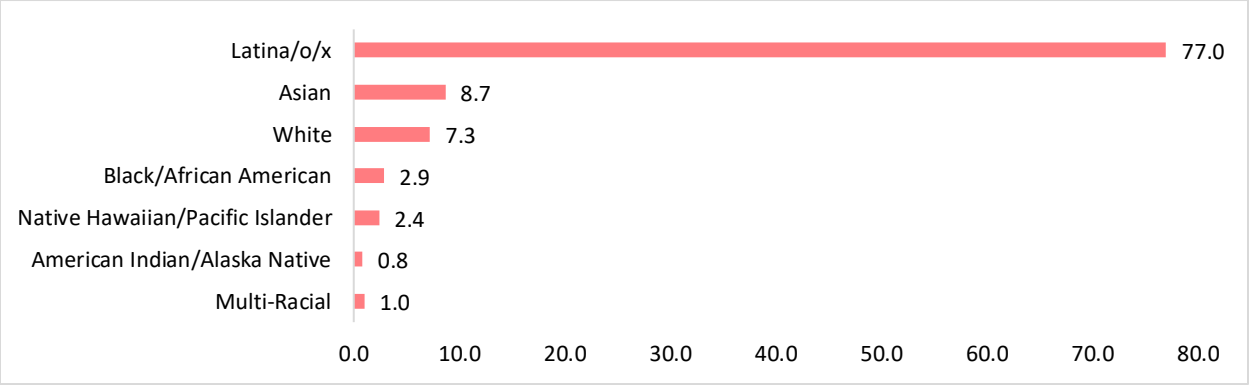
Figure 7. Geographic distribution current English learner home languages across Oregon districts during 2021-22



The vast majority of current English learners were Latina/o/x.

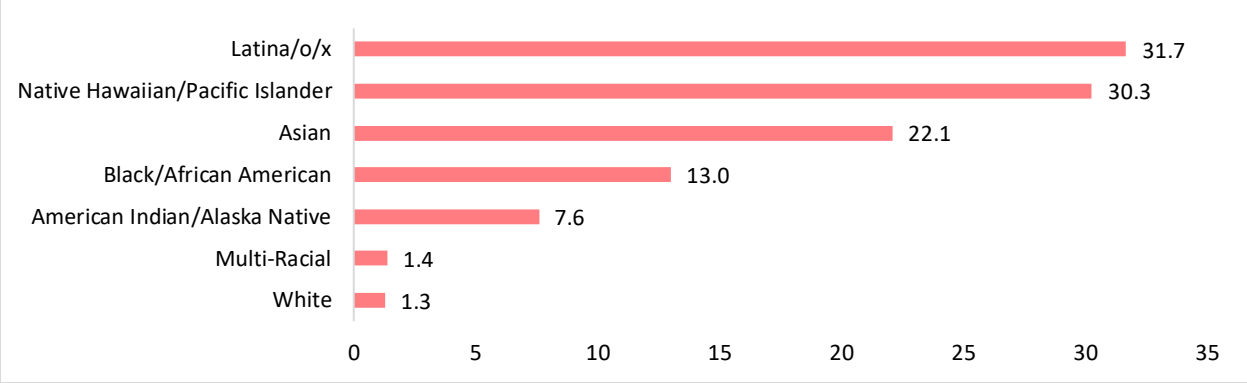
Of the 56,683 current English learners in Oregon during the 2021-22 school year, 43,629 (77%) were Latina/o/x. About 7.3 percent were White and 8.6 were Asian, while smaller percentages were Black/African American, Native Hawaiian/Pacific Islander, American Indian/Alaska Native, and Multi-Racial (see figure 8).

Figure 8. Percentage of current English learners by race/ethnicity in 2021-22



It is important to note that most Latina/o/x students in Oregon were not current English learners. In fact, according to figure 9, only 31.7 percent of Latina/o/x students were current English learners in 2021-22. Moreover, 30.3 percent of Native Hawaiian/Pacific Islander students were current English learners.

Figure 9. Percentage of each racial/ethnic group who were current English learners in 2021-22



Section 2: Participation in Targeted Programs

Schools and districts deliver a range of programs that aim to address the needs of particular groups of students. These include free or reduced price meals, special education, migrant education, and TAG programs. Most of these programs receive some federal funding; however, TAG programs receive only state funding. This section of the report describes the participation of English learners in each of these programs during the 2021-22 school year.

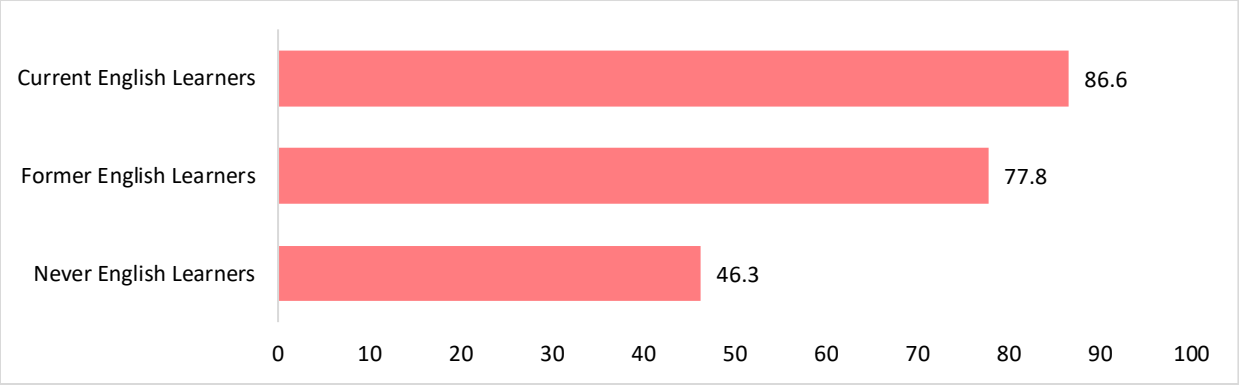
Free or Reduced Price Meals

Students who come from low-income families (those earning below 185 percent of the federal poverty line) are eligible for free or reduced price meals. The percentage of students receiving free or reduced price meals is an estimate of the level of poverty or economic disadvantage in a school. It is an imprecise measure, since some eligible students and families never apply to the program; however, it provides the best data currently available to compare poverty and economic disadvantage levels across schools and districts.

However, as mentioned in the statewide annual report card (2022), "due to COVID-19, USDA issued a suite of waivers for the School Nutrition Program for the 2020-21 and 2021-22 school years that allowed meals to be served at no cost to all children and eliminated the need for schools to collect Free and Reduced Price Lunch eligibility data. Therefore, there is no accurate eligibility data available for 2021-22" (p. 54).

As a reminder, however, the latest data prior to the COVID-19 pandemic (2019-20) are provided in figure 10. According to the figure, current and former English learners were much more likely than never English learners to be eligible for free or reduced price meals. This suggested that households for current and former English learners were more likely to experience poverty and economic disadvantage. Overall, 86.6 percent of current English learners came from economically disadvantaged households.

Figure 10. Percentage of current, former, and never English learners receiving free or reduced price meals in 2019-20



Special Education

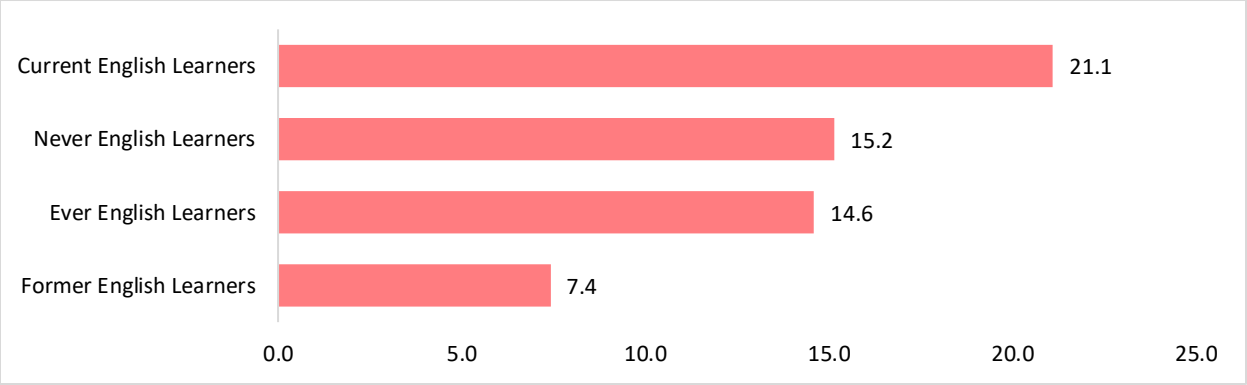
Students who are current English learners and receive special education services and supports are known as dual-identified students, since they receive instruction, supports, and services from two programs (i.e., English language and special education).

There is concern in the field about the difficulty of accurately identifying current English learners who need special education services and supports. Schools may incorrectly identify current English learners as having a learning disability when, in fact, it is their developing English proficiency that adversely influences their educational progress. On the other hand, some schools may overlook genuine disabilities, assuming that current English learners just need more time to learn English. Both identification challenges are prevalent not only in Oregon but across the United States (Artiles & Ortiz, 2002; Hamayan, Marler, Sanchez Lopez & Damico, 2007; Umansky, Thompson, & Díaz, 2017).

Ever English learners and never English learners received special education services and supports at about the same rate.

As figure 11 illustrates, a far higher rate of current English learners (21.1%) received special education services and supports as compared to former (7.4%) and never English learners (15.2%). However, the percentage of ever English learners (the combination of current and former English learners) receiving services and supports is very similar to that for never English learners.

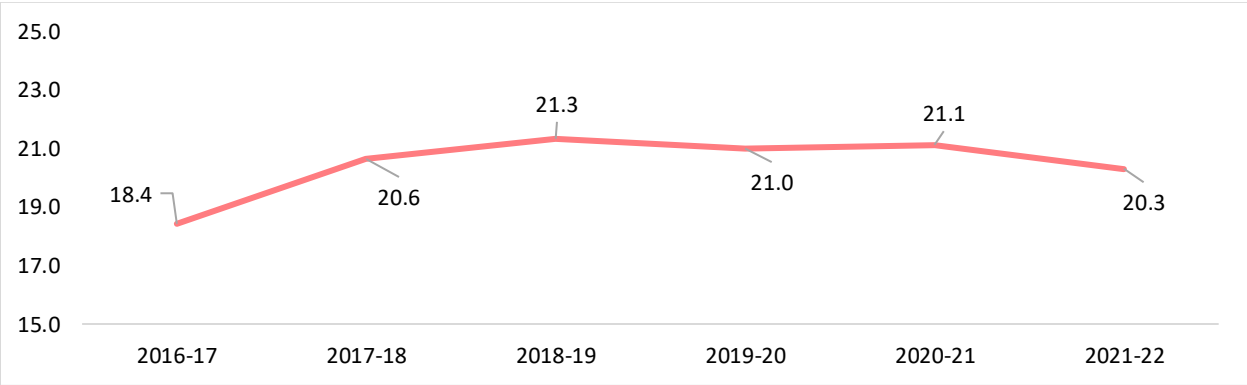
Figure 11. Percentage of current, former, never, and ever English learners receiving special education services and supports in 2021-22



The percentage of current English learners receiving special education remained consistent in 2021-22.

In 2021-22, 11,508 current English learners (20.3%) were receiving special education supports and services. The number of current English learners receiving special education services and supports in 2021-22 represents a slight decrease from the year before, when 21.1 percent of current English learners received special education services and supports (see figure 12).

Figure 12. Percentage of current English learners receiving special education services and supports (2016-17 to 2021-22)



Most English learners with a disability in 2021-22 had a specific learning disability (3,590 students) or a speech or communication disorder (2,992 students) as their primary disability.[7] Other primary disabilities, in order of frequency in 2021-22, included other health impairments, autism, intellectual disability, emotional behavior disability, deaf or hard of hearing, orthopedic impairment, visual impairments including blindness, traumatic brain injury, and deaf-blindness.

[7] A specific learning disability refers to a disorder in one or more of the basic psychological processes involved in understanding or using language that may manifest itself in difficulties in listening, thinking, speaking, reading, writing, spelling, or doing math calculations. A speech or language impairment refers to a communication disorder such as stuttering, impaired articulation, or a language or voice impairment that adversely affects a students' learning or educational performance.

Migrant Education

Some English learners also participate in migrant education programs. Students are eligible for migrant education programs if students aged 3-21 can qualify for the Title 1-C program, or/and if they or their parents are engaging in qualifying agricultural or fishing work, and they have moved within the past 36 months to obtain or seek this type of work. Many migrant children experienced poverty, and when they move, they confront the challenges of having to adjust to different teachers with different instructional approaches and materials, as well as building new social connections. The intent of migrant education programs is to ensure that migrant children receive the support that addresses their unique situations and are able to receive supports necessary to succeed academically.

9 percent of current English learners were eligible for Title 1-C Migrant Education Programs services in 2021-22.

Oregon has one of the largest migratory student populations nationally. Across the state in the 2021-22, 5,114 current English learners participated in migrant education programs. That number translates to 9.0 percent of all current English learners. It also means that more than half (51.4 percent) of the 9,947 students in migrant education programs were current English Learners in 2021-22. Moreover, 37.4 percent of students in migrant education programs in 2021-22 were former English learners. This also implies that 88.8 percent of the 9,947 students who received services from migrant education programs were ever English learners.[8]

Approximately 97 districts received federal funds in the 2021-22 school year to support their migrant education programs. Districts that did not receive federal funding in 2021-22 did not have eligible students enrolled in their schools and programs. Ten districts with the largest population of English learners participating in their migrant education program in 2021-22 (see table 6).

Table 6. Districts with the largest number of English learners participating in migrant education programs in 2021-22

District	Number of Current ELs in Migrant Education	District	Number of Current ELs in Migrant Education
Salem-Keizer SD 24J	513	Klamath County SD	164
Woodburn SD 103	426	Hood River County SD	149
Hillsboro SD 1J	386	Phoenix-Talent SD 4	145
Medford SD 549C	360	Eagle Point SD 9	142
Forest Grove SD 15	280	Beaverton SD 48J	138

Talented and Gifted

The state requires that all school districts establish policies and procedures to identify students to participate in TAG programs. These students may have high general intelligence and/or demonstrate unusual academic ability in one or more particular areas. State law requires districts to develop a plan to provide programs and services beyond regular school programs in order to ensure that eligible students can develop and realize their potential (OAR 581-022-2500).

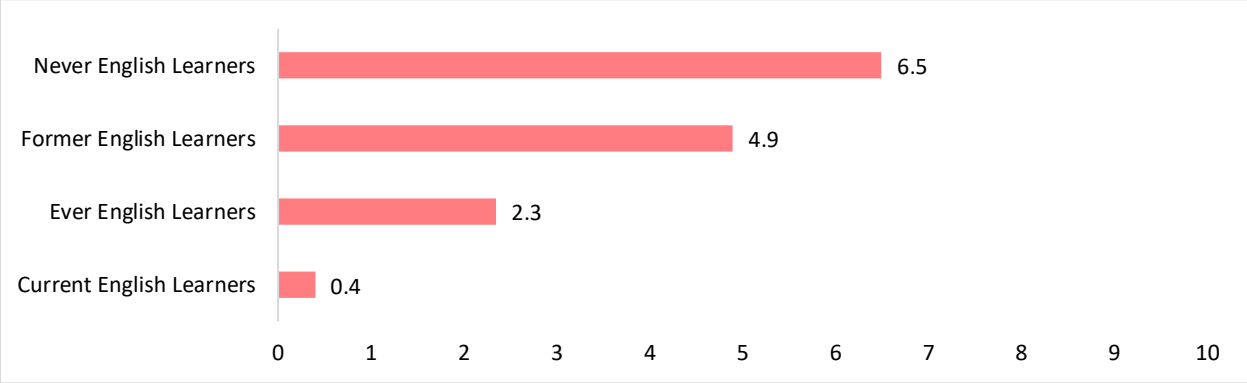
[8] The data for this portion of the report relies on student enrollments as of the first school day in May 2022.

Correctly identifying students for TAG programs and providing specialized services is important because these students may have both unique talents and face unique challenges. For example, some TAG students struggle with perfectionism and the ability to cope with failure. Others engage only selectively at school and have high levels of absenteeism. Recent findings from the ODE suggest that approximately 10 percent of TAG students drop out of high school (Allen, 2016).

Current English Learners were rarely identified for TAG Programs.

According to figure 13, 6.5 percent of never English learners (29,092 students) were eligible for TAG programs in 2021-22. While 4.9 percent of former English learners were eligible (2,107 students) and 5.3 percent of ever English learners were eligible (2,336 students), less than 1 percent (0.4%%) of current English learners were eligible for TAG programs in 2021-22 (229 students). Never English learners were over 16.2 times more likely to be eligible for TAG programs than current English learners in 2021-22.

Figure 13. Percentage of current, former, ever, and never English learners who participated in a TAG program in 2021-22



Section 3: Language Development and Academic Outcomes for English Learners

Students who are current English learners have to develop proficiency in English. In addition and at the same time, they must learn all the same academic content as other students in Oregon. This section of the report provides data about English language proficiency and academic outcomes of current English learners (with comparisons to former, ever, and never English learners).

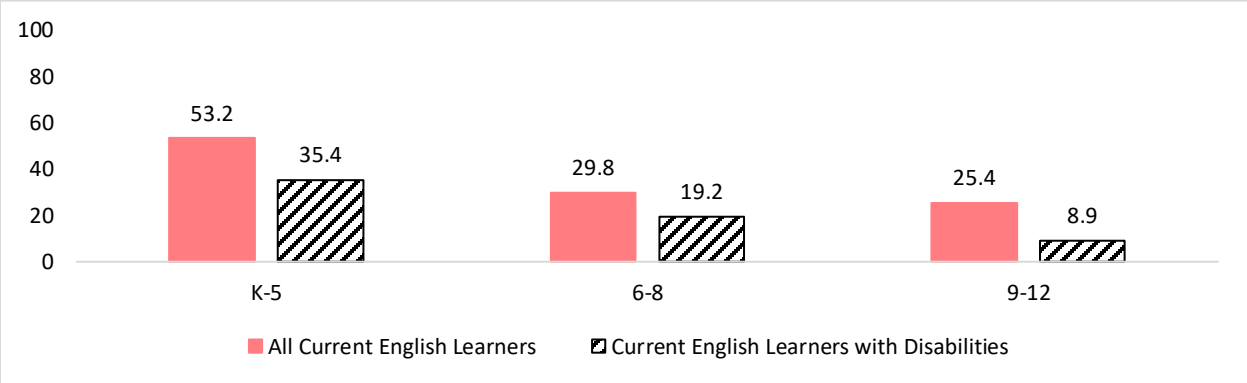
Progress towards English Language Proficiency

Title I-A of the Every Student Succeeds Act (ESSA) requires current English learners to take an English language proficiency assessment (ELPA) annually. The ELPA measures a student's proficiency in the domains of listening, reading, speaking, and writing. Students who demonstrate proficiency on all four ELPA domains are ready to exit the ELD program. Since 2017-18, the ODE monitors whether current English learners are on track to attain English language proficiency using a trajectory expectation model. Current English learners are on track if their current ELPA domain performance meets or exceeds trajectory expectations given (1) initial ELPA domain performance, (2) years identified as a current English learner, and (3) disability and/or an interrupted formal education status. These expectations are in line with trajectory expectations indicated by research on English learners (see Hakuta, Goto Butler, & Witt, 2000; Robinson Cimpian, Thompson, &

Umansky, 2016; Umansky & Reardon, 2014), as well as SIFE, and dual-identified English learners (see Burke, Morita-Mullaney, & Singh, 2016; Conger, 2009; Kieffer & Parker, 2016; Thompson, 2015; Umansky & Reardon, 2014). Interested readers are also referred to the Oregon's ESSA Consolidated State Plan (2017) for Oregon's trajectory expectations (pp. 43-44).

According to figure 14, as the grade level increases, the percentage of current English learners on track to attain English language proficiency decreases from 53.2 percent in elementary school grades to 25.4 percent in high school grades. Furthermore, the same pattern is evident for current English learners with disabilities where the percentage decreases from 35.4 percent in elementary school grades to 8.9 percent in high school grades. To some extent, the decrease in the percentage of current English learners on track to attain English language proficiency from elementary to high school grades is not a surprise due to the annual exiting of current English learners. This has a considerable impact on the composition of current English learners across grade levels. Thus, inferences and comparisons across grade levels and between groups of current English learners (e.g., those with and without disabilities) must use caution.

Figure 14. Percentage of all current English learners and current English learners with disabilities on track to attain English language proficiency by elementary (K-5), middle (6-8), and high school grades (9-12) in 2021-22



Long-term current English learners made up 21.2 percent of all current English learners.

Parents and communities have concerns about the ability of Oregon's schools and districts to ensure current English learners attain English language proficiency and exit an ELD program within an appropriate amount of time. Current English learners who are unable to meet proficiency expectations after a period of time are known as long-term current English Learners**.** The ODE defines a long-term current English learner as a student who receives English language instruction, supports, and services in an ELD program for more than seven years.

In 2021-22, most current English learners (78.8%) were not long-term current English learners; however, this means that 21.2 percent of current English learners received English language instruction, supports, and services for more than seven years. This is a concern because slower development of English language proficiency is highly predictive of other academic challenges (Menken & Kleyn, 2009; Danahy Ebert & Reilly, 2022). An important point to consider is the ability of Oregon's schools and districts to meet the needs of

current English learners. This is particularly salient given that 39.8 percent of current English learners with disabilities received English language instruction, supports, and services for more than seven years in 2021-22.

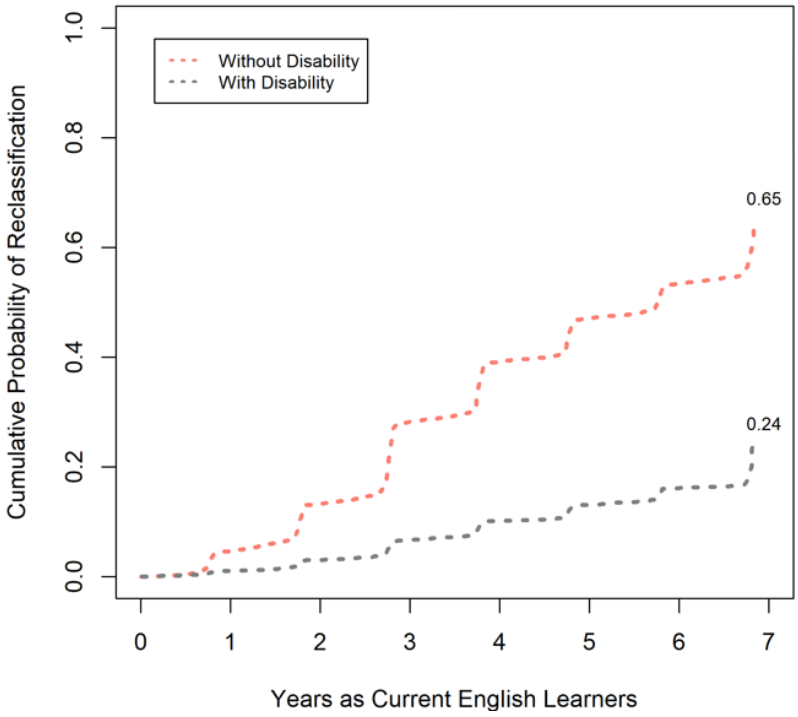
Approximately 24 percent of current English learners receiving special education services and supports developed English language proficiency in six years.

It is also useful to look at the development of English language proficiency from another angle, namely, what proportion of current English learners develop proficiency within a particular amount of time?

This measure uses data for all current English learners who received English language instruction, supports, and services in an ELD program in 2021-22 regardless of the length, start, or end of enrollment. While most of the data in this report rely on the first school day in May 2022 as a snapshot, this measure includes all current English learners (even those not enrolled on the first school day in May 2022).

Figure 15 addresses this question for current English learners with and without disabilities. For current English learners without disabilities who began receiving English language instruction, supports, and services on or after July 1, 2015, the probability of reclassification (i.e., attaining English language proficiency and exiting an ELD program) after six years is 0.65 (or, after multiplying by 100, 65%). That is, 65 percent of the current English learners without disabilities attained English language proficiency and exited an ELD program within six years. On the other hand, only 24 percent of current English learners with disabilities attained English language proficiency and exited an ELD program with six years. Succinctly put, ELs without a disability are, on average, over twice as much likely to exit the EL program within six years than their EL peers with a disability.

Figure 15. Probability of reclassification for current English learners with and without disabilities within six years (July 1, 2016 to June 30, 2022)



Student Academic Outcomes in English Language Arts and Mathematics

Each year, all Oregon students in grades 3-8 and 11 take state assessments in English language arts and mathematics. These assessments, offered in English, may be especially challenging for ELs who are still developing proficiency. For both subjects, a performance level of three or higher meets the state standards.

Former ELs performed similarly or slightly below never ELs in English language arts, while few current ELs met or exceeded state standards.

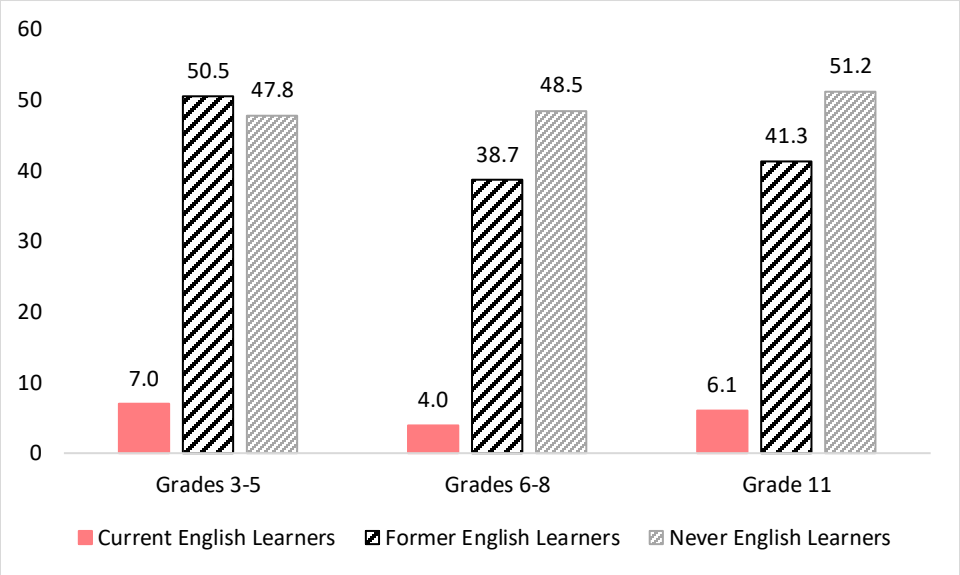
At the elementary level (grade 3-5), 7.0 percent of current ELs met or exceeded state standards in English language arts. In contrast, 50.5 percent of former ELs in elementary hit this benchmark. This was close to the percentage of never ELs meeting or exceeding standards, 47.8 percent. In fact in many districts (74), a higher percentage of former ELs, compared to never ELs, met benchmark in elementary English language arts.

At the middle school level (grades 6-8), 4.0 percent of current ELs met or exceeded state standards in English language arts. Additionally, 38.7 percent of former ELs and 48.5 percent of never ELs met or exceeded standards. In 39 districts, a higher percentage of former ELs, compared to never ELs, met benchmark.

Among high school students (grade 11), 6.1 percent of current ELs, 41.3 percent for former ELs, and 51.2 percent of never ELs met or exceeded state standards. At the high school level, there were 39 districts[9] in which a higher percentage of former ELs than never ELs met the benchmark in English language arts.

[9] These districts include: Baker SD, Gladstone SD, Astoria SD, Coquille SD, Bandon SD, Elkton SD, City SD, Phoenix-Talent SD, Ashland SD, Central Point SD, Eagle Point SD, Culver SD, Baker SD, Gladstone SD, Astoria SD, Coquille SD, Bandon SD, Elkton SD, Prairie City SD, Phoenix-Talent SD, Ashland SD, Central Point SD, Eagle Point SD, Culver SD, Three Rivers/Josephine County SD, Klamath, Falls City Schools, Klamath County SD, Fern Ridge SD, Creswell SD, Bethel SD, Siuslaw SD, Harrisburg SD, Scio SD, Santiam Canyon SD, Adrian SD, Vale SD, Gervais SD, Jefferson SD, Parkrose SD, Reynolds SD, Centennial SD, David Douglas SD, Dallas SD Milton-Freewater Unified SD, Stanfield SD, Powder SD, Gaston SD, Mitchell SD, Sheridan SD, Knappa SD, Ione SD.

Figure 16. Percentage of current, former and never ELs meeting or exceeding state standards in English Language Arts in elementary, middle and high school, 2021-22[10]



In math, former ELs performed below never ELs, especially in middle and high school, while less than 10 percent of current EL met or exceeded state standards.

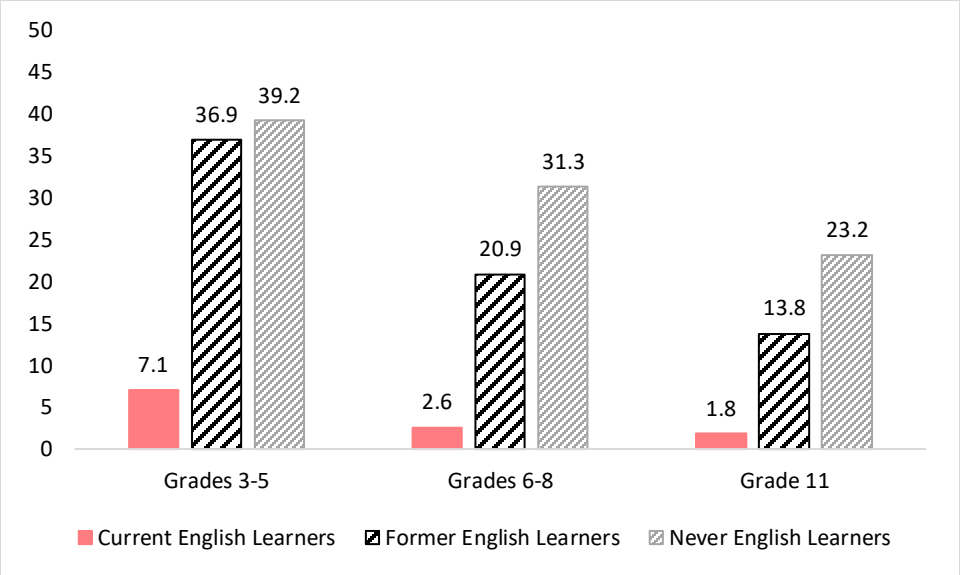
At the elementary level, 7.1 percent of current ELs met or exceeded standards in math (Figure 17). In addition, 36.9 percent of former ELs met or exceeded standards in math. The percentage of never ELs meeting or exceeding standards was somewhat higher, 39.2 percent.

Among middle school students, 2.6 percent of current ELs met or exceeded standards in math, compared to 20.9.2 percent of former ELs and 31.3 percent of never ELs.

Among students in grade 11, 1.8 percent of current ELs, 13.8 percent of former ELs, and 23.2 percent of never ELs met or exceeded standards in math. At all levels and among all groups, fewer students met or exceeded standards in math than in English language arts.

[10] In this chart, the group "current EL" includes only students who were classified as current ELs at the time of testing. In some other state accountability reports, the performance of current and recently reclassified ELs are reported together.

Figure 17. Percentage of current, former and never ELs meeting or exceeding state standards in mathematics in elementary, middle and high school, 2021-22[11]



Section 4: Attendance, Progress toward Graduation, Graduation, and Beyond

This section of the report examines several important outcomes for English learners. These are attendance, ninth grade progress towards graduation, four-year graduation, earning a Seal of Biliteracy, and postsecondary enrollment.

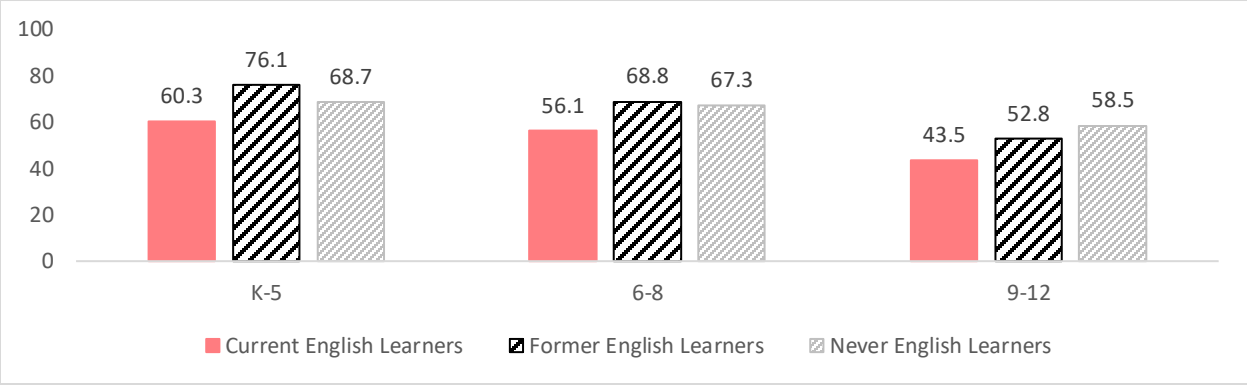
Regular Attendance

In recent years, researchers and educators alike have devoted increasing attention to ensuring students attend school on a regular basis. Research has shown that even moderate levels of absenteeism can have a profound impact on students' grades, performance on standardized assessments, graduation rates, and success in college (Allensworth & Evans, 2016; Ginsburg, Jordan, & Chang, 2014). In Oregon, students exhibit "regular attendance" at school if they attend more than 90 percent of school days during the school year.

Among elementary grades in 2021-22, former and never English learners have the highest levels of regular attendance (see figure 18). Current English learners, on the other hand, have lower rates of regular attendance in elementary, middle, and high school grades. In fact, regular attendance rates decline considerably for current, former, and never English learners in middle and high school grades (with current and former English learners declining by approximately 17 and 23 percentage points between elementary and high school grades).

[11] Also in this chart, the group "current EL" includes only students who were classified as current ELs at the time of testing.

Figure 18. Percentage of current, former, and never English learners regularly attending school by elementary (K-5), middle (6-8), and high school grades (9-12) in 2021-22



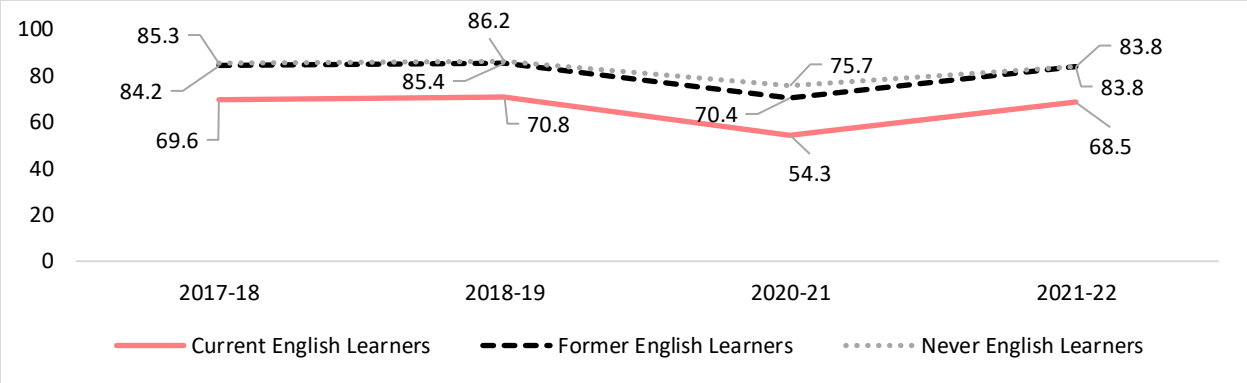
On Track to Graduate

Around the country, states and districts track whether students in the 9th grade are on track to graduate within four years. They do this because ninth grade is a critical year for determining whether students will ultimately graduate from high school; identifying students who are not on track allows schools to provide supports and interventions to help keep students in school and progressing towards graduation. In Oregon, students in the 9th grade are on track to graduate if they earn at least six credits or 25 percent of the credits their district requires for graduation. However, one should note that ODE's data is limited to the number of credits earned and not the specific courses credits earned. From 2016-17 to 2021-22, a higher percentage of former and never English learners were on-track to graduate compared to current English learners.[12]

According to figure 19, former and never English learners in 9th grade are on track to graduate at substantially higher percentages than current English learners from 2017-18 to 2021-22. Former and never English learners have very similar percentages. Their gap shrinks from 1.1 percentage points in 2017-18 to 0.8 percentage points in 2018-19. Indeed, the gap between former and never English learners completely closes in 2021-22. From 2017-18 to 2018-19, current, former, and never English learners exhibited some improvement in the percentage of students on-track to graduate. Current English learners' rates improves by 1.2 percentage points. Despite a considerable decline in 2020-21 due to the impact of the COVID-19 pandemic, all three groups of students experience a sizeable improvement in 2021-22 with the current and former English learners increasing by 14.2 and 13.4 percentage points since 2020-21. It must be noted also that as part of Senate Bill 744 passed in 2021, these students were not required to demonstrate proficiency for three of the nine essential skills as one of their non-credit graduation requirements.

[12] Data representing the percentage of current, former, and never English learners who were on track to graduate in ninth grade were not available during the 2019-20 school year. The reason for the unavailability is due to the State of Oregon's response to the COVID-19 pandemic (e.g., the cancellation of data collections that either capture the specific data or support the calculation of this measure at the district and state levels).

Figure 19. Percentage of 9th grade current, former, and never English learners on track to graduate within four years (2017-18 to 2021-22)



Four-Year Graduation

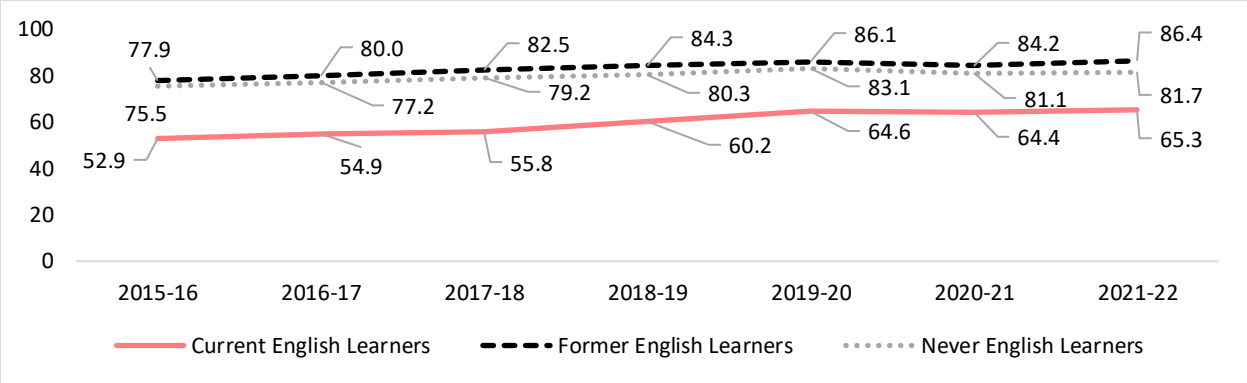
The ODE uses a cohort adjusted graduation rate to examine and monitor the percentage of students graduating within a specific number of years. The data for this section relies on the four-year cohort adjusted graduation rate for current, former, and never English learners. For the purposes of reporting graduation data to the public, current English learners are multilingual students who received English language instruction, supports, and services in an ELD program at any time during high school. Former English learners are multilingual students who attained English language proficiency and exited an ELD program prior to entering high school. Note that current English learners included students who were eligible to receive English language instruction, supports, and services in an ELD program but did not participate because their parents or guardians waived services. Lastly, never English learners are monolingual English or multilingual students who were not eligible to receive English language instruction, supports, and services in an ELD program at any time in grades kindergarten through twelve.

Former English learners graduated at rates similar to or better than never English learners; however, substantially fewer current English learners graduated in four years.

According to figure 20, former and never English learners graduate in four years at relatively similar rates; however, although similar, the rate for former English learners was higher from 2015-16 to 2021-22. Indeed, consistently since years 2015-16, the four-year graduation rate for former English learners was higher than the rate for never English learners.

Current English learners, on the other hand, graduated in four years at lower rates than former and never English learners; however, it is important to note that the four-year graduation rate for current English learners has grown considerably from 2015-16 to 2021-22 (an increase of 12.4 percentage points).

Figure 20. Percentage of current, former, and never English learners graduating within four years (2015-16 to 2021-22).



Current English learners graduating in four years were over 2.7 times more likely to receive a modified diploma

Modified diplomas are designed for students who meet certain criteria listed in OAR 581-022-2010. Modified diplomas require fewer credits to graduate compared to a regular high school diploma. Among the current English learners who graduated in four years in 2021-22 (i.e., 1,841 students), 202 students (11%) received a modified diploma (see table 7). By contrast, among the former English learners that graduated in 4 years in 2021-22 (i.e., 5,435 students), 117 students (2.2%) received a modified diploma. Finally, among the never English learners who graduated in four years in 2021-22 (i.e., 30,535 students), 1,216 students (4%) received a modified diploma.

In addition, among the students that graduated in four years in 2021-22, current English learners were more than 2.7 times (11 percent ÷ 4%) more likely to receive a modified diploma compared to that for never English learners. Indeed, this ratio increases to 3.4 times (15.4 percent ÷ 4.5%) for cohorts that graduated in five years.

Table 7. Percentage of students receiving regular vs. modified diplomas

Student (Diploma Type)	Four-Year Cohort	Five-Year Cohort
Current English Learners (Modified)	11%	15.4%
Former English Learners (Modified)	2.2%	2.7%
Never English Learners (Modified)	4.0%	4.5%
Current English Learners (Regular)	89.0%	84.6%
Former English Learners (Regular)	97.8%	97.3%
Never English Learners (Regular)	96.0%	95.5%

Oregon State Seal of Biliteracy

The Seal of Biliteracy offers recognition of the many cognitive, academic, and economic benefits of bilingualism. Students can earn a Seal of Biliteracy on their diplomas if they meet the following requirements:

- Meet all graduation requirements, and

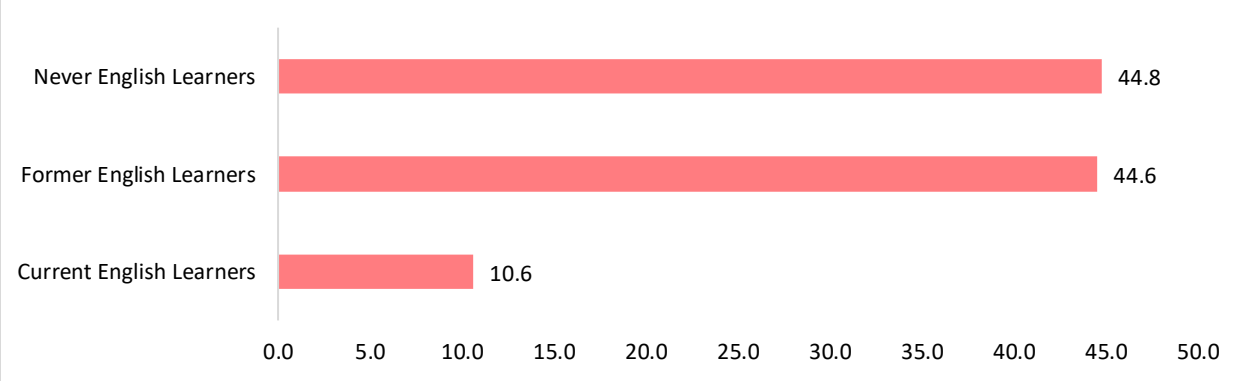
- score at the intermediate high level in listening, speaking, reading, and writing in a partner language.

The data for this section rely on students who graduated in 2021-22 (and were part of the four-year cohort adjusted graduation rate) as the denominator in calculations. Moreover, this section will examine the count and percentage of current, former, and never English learners[13] who earned the Seal of Biliteracy in 2021-22.

The majority of students who earned the Seal of Biliteracy in 2021-22 were ever English learners and never English learners who are native speakers of languages in addition to English.

Of the 37,814 students who graduated in 2021-22, 2,078 students (about 5.5%) also earned the Seal of Biliteracy. Among those 2,078 students, 44.8 percent were never English learners, 44.6 percent were former English learners, and 10.6 percent were current English learners (see figure 21). In other words, 55.2 percent of those who earned the Seal of Biliteracy were ever English learners. Note that the majority of students who earn the Seal of Biliteracy are (1) ever English learners and (2) never English learners who are native speakers of languages in addition to English.

Figure 21. Percentage of current, former, and never English learners earning the Seal of Biliteracy in 2021-22 (among all students who earned the Seal of Biliteracy)



According to figure 22, among former English learners who graduated in 2021-22, 17 percent earned the Seal of Biliteracy. Moreover, 12 percent of current English learner graduates earned the Seal of Biliteracy in 2021-22. This means that, among ever English learners who graduated in 2021-22, 29 percent also earned the Seal of Biliteracy.

[13] For the purposes of reporting Seal of Biliteracy data in this report, current English learners are multilingual students who received English language instruction, supports, and services in an ELD program at any time during high school. Note that current English learners included students who were eligible to receive English language instruction, supports, and services in an ELD program but did not participate because their parents or guardians waived services. Former English learners are multilingual students who attained English language proficiency and exited an ELD program prior to entering high school. Lastly, never English learners are monolingual English or multilingual students who were not eligible to receive English language instruction, supports, and services in an ELD program at any time in grades kindergarten through twelve.

Figure 22. Percentage of current, former, and never English learners earning the Seal of Biliteracy in 2021-22 (among current, former, and never English learner graduates)



Students earned the Seal of Biliteracy for their knowledge of 20 different partner languages; however, Spanish was the most common partner language.

More than three-quarters of students earning the Seal of Biliteracy (78.2%) had Spanish as their partner language. The next three partner languages, in order of the number of students, were French, Chinese, and Korean, all with 50 or more students earning the Seal of Biliteracy in that language. Spanish, Chinese, Korean, and Russian were the partner languages with the most current and former English learners earning the Seal of Biliteracy. On the other hand, the top three partner languages among never English learners who earned the Seal of Biliteracy in 2021-22 were Spanish, French, Japanese, and Chinese.

Nine districts had 50 or more students earning the Seal of Biliteracy.

In 2021-22, nine districts had 50 or more students earning the Seal of Biliteracy (see table 7). Moreover, among Woodburn's students who graduated in 2021-22, 53.6 percent earned the Seal of Biliteracy. Three other districts in 2021-22 had 10 percent or more of their high school graduates earning the Seal of Biliteracy.

Table 7. Districts with 50 or more students earning the Seal of Biliteracy in 2021-22[14]

District	Number of Students	District	Number of Students
Portland SD 1J	344	Corvallis SD 509J	91
Beaverton SD 48J	330	North Clackamas SD 12	81
Salem-Keizer SD 24J	193	Hillsboro SD 1J	79
Woodburn SD 103	156	West Linn-Wilsonville SD 3J	68
Eugene SD 4J	93		

Postsecondary Enrollment

The ODE annually examines and publicly reports the percentage of high school graduates who enroll in postsecondary education institutions in Oregon and across the U.S. (e.g., public and private, 2-year and 4-

[14] Note that the counts in this table reflect students who graduated in 2021-22 (and were part of the four-year cohort adjusted graduation rate) and earned the Seal of Biliteracy. There were students who earned the Seal of Biliteracy in 2021-22 but were part of the five-year cohort or another cohort.

year, etc.). A postsecondary education affords students a wide range of advantages, including greater employment opportunities, financial security, opportunities to contribute in their community, and greater life satisfaction. The data for this measure uses students who graduated in 2018-19 (and were part of the four-year cohort adjusted graduation rate) as the denominator in calculations.[15] Moreover, this portion of the report will examine the count and percentage of current, former, and never English learners[16] who enrolled in a postsecondary education institution within 16 months after graduation.

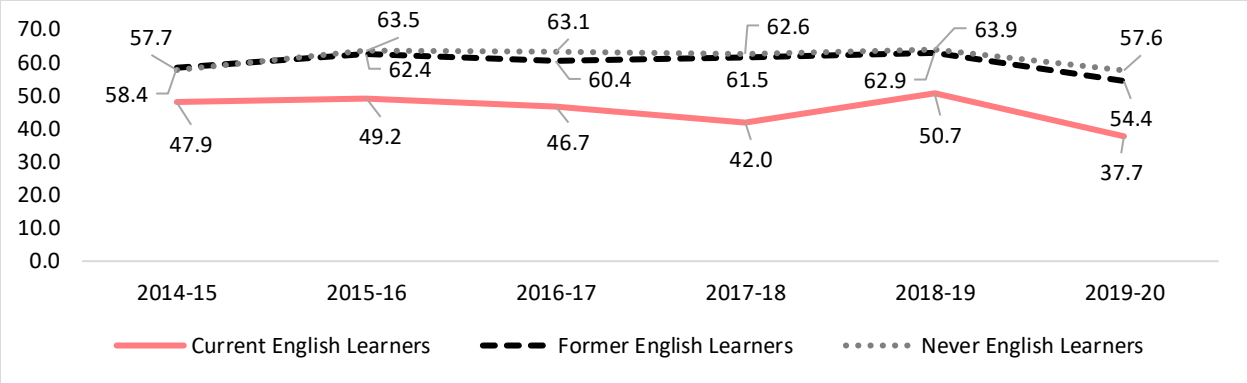
Never English learners were more likely to enroll in postsecondary education institutions than current English learners; however, former English learners had comparable postsecondary enrollment rates as never English learners.

Figure 23 shows the postsecondary enrollment rates by graduation year for three groups of Oregon students. The postsecondary enrollment rates for never English learners, represented by the gray dotted line, ranged from 57.7 to 57.6 percent from 2014-15 to 2019-20. The salmon line displays the same information for students who were current English Learners. Current English learners enrolled in postsecondary institutions at substantially lower rates than never and former English learners. The postsecondary enrollment rates for current English learners annually increased from 47.9 percent in 2014-15 to 49.2 percent in 2015-16; however, they decreased in both 2016-17 and 2018-19 to levels similar to 2014-15. The black dashed line shows the postsecondary enrollment rates for former English learners. The postsecondary enrollment rates for former English learners increased from 58.4 percent in 2014-15 to 62.4 percent in 2015-16. Moreover, since 2015-16, former English learners had postsecondary enrollment rates that were reasonably comparable to never English learners.

[15] Post-secondary enrollment data for current, former, and never English learners who graduated from high school in 2019-20 were unavailable as of the publication of this report.

[16] For the purposes of reporting post-secondary enrollment data in this report, current English learners are multilingual students who received English language instruction, supports, and services in an ELD program at any time during high school. Note that current English learners included students who were eligible to receive English language instruction, supports, and services in an ELD program but did not participate because their parents or guardians waived services. Former English learners are multilingual students who attained English language proficiency and exited an ELD program prior to entering high school. Lastly, never English learners are monolingual English or multilingual students who were not eligible to receive English language instruction, supports, and services in an ELD program at any time in grades kindergarten through twelve.

Figure 23. Percentage of current, former, and never English learners enrolling in postsecondary institutions within 16 months of high school graduation (2014-15 to 2019-20[17])



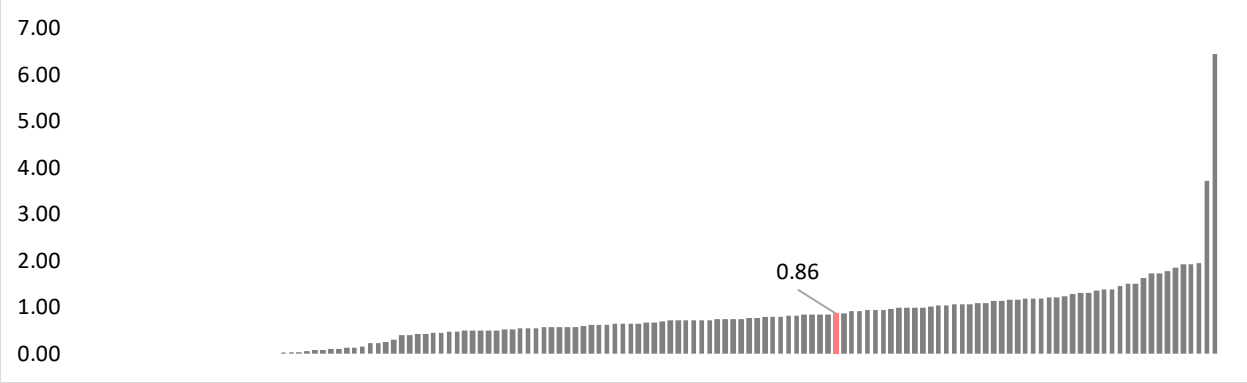
Section 5: State Revenues and Expenditures for Current English Learners

Each year, Oregon's State School Fund provides funding to districts through General Purpose Grants. The amount of the grant relies on a formula that considers the number of students in the district (known as average daily membership weighted or ADMw). On average, the per-pupil funding amount in 2021-22 was $9,167.[18] In addition to this basic funding, districts receive additional state funds for each student enrolled in an ELD program. This amount is 0.5 × $9,167 or $4,584 per current English learner. Altogether, the state allocated $228,013,853 for these additional English learner funds in the 2021-22 school year.

Figure 24 depicts the relationship between current English learner revenues the state allocated to districts via the State School Fund Formula and the total current English learner expenditures from the General Fund expressed as a ratio. Statewide, the ratio of expenditures to revenues in 2021-22 was 0.86, meaning that district expenditures on current English learners reflected 86 percent of the funds the state allocated to districts via the State School Fund Formula. Some districts spent more than this percentage (up to 644%), while others reported spending less (as little as 0%). The values on the extreme ends of the range, however, may reflect variations in the way that some districts report data. Some districts with few current English learners report revenue received from the state, but do not identify expenditures specific to current English learners, even though they may expend funds for English learner services. Other districts on the high end of the spending ratio may include expenses for dual-language programs that also educate former and never English learners, rather than calculating the percentage spent solely on current English learners.

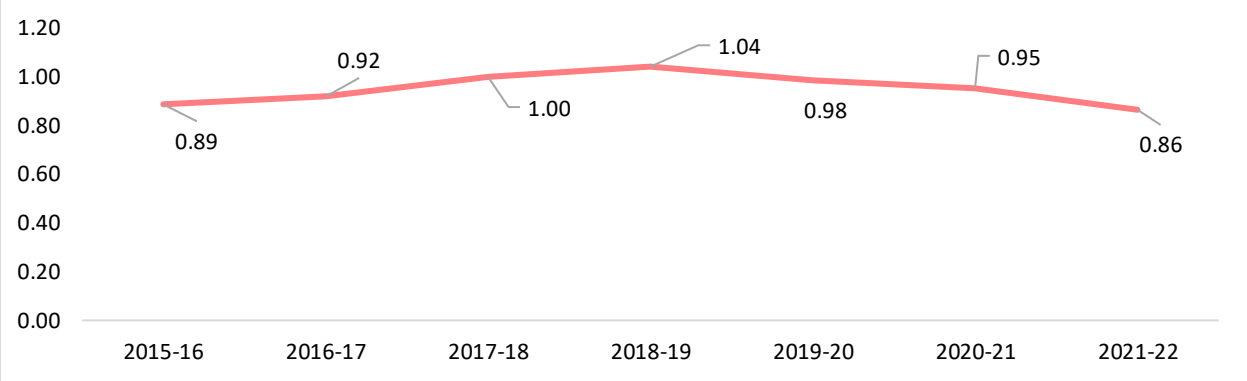
[17] The year (e.g., 2019-20) represents the school year in which students graduated from high school.
[18] While $9,167 is the average amount, the grant amount can vary a bit for different districts because of the way the formula is set up.

Figure 24. Ratio of current English learner expenditures to revenues across districts in 2021-22



As figure 25 illustrates, the statewide ratio increased steadily from 2015-16 to 2018-19; however, in 2019-20 through 2021-22, the ratio decreased below 1.0.

Figure 25. Ratio of statewide expenditures on current English learners to revenues (2015-16 to 2021-22)



Expenditures from the General Fund on current English learners either belong to Function 1291 (covering expenditures for instruction and interventions to help current English learners learn English) or Area of Responsibility 280 (other supports for current English learners, such as interpretation services or transportation). [19]

Current English learner expenditures for 2021-22 totaled $196,738,499. Districts accounted for approximately 83.3 percent of the expenditures ($163,859,331) using Function 1291 and 16.7 percent of the expenditures ($32,879,169) using Area of Responsibility 280.

In addition to this state funding, districts with at least 69 current English learners may access federal Title III grants, which in 2021-22 provided an additional $137.29 per student for supplemental current English learner services[20]. Additional information on the grant amounts is available on the ODE website under Title III Allocations.

[19] For a more detailed description of the accounting system categories, see Oregon's Program Budgeting and Accounting Manual.
[20] Districts with fewer than 69 students can join other districts in a consortium to access these grants.

References

Allen, A. (2016). *Examining best practices in gifted education to identify and serve culturally and linguistically diverse students.* Presentation at the Oregon Association of Bilingual Educators, Happy Valley, Oregon, June 24, 2016.

Allensworth, E., & Evans, S. (2016). Tackling absenteeism in Chicago. *Phi Delta Kappan, 98*(2), 16-21. https://doi.org/10.1177/0031721716671900

Artiles, A., & Ortiz. A. (Eds.). (2002). *English language Learners with special education needs: Assessment, identification, and instruction.* Washington, DC: Center for Applied Linguistics.

Browder, C. T. (2014). *English Learners with limited or interrupted formal education: Risk and resilience in educational outcomes.* University of Maryland: dissertation.

De Jong, E.J. (2004). After exit: Academic achievement patterns of former English language Learners. *Education Policy Analysis Archives, 12* (50). Downloaded from https://epaa.asu.edu/ojs/article/view/205/331

Ebert, K. D., & Reilly, M. (2022). Predictors of language proficiency in school-age Spanish–English bilingual children with and without developmental language disorder. *Bilingualism: Language and Cognition*, *25*(2), 296-306.

Flores, S. M., Batalova, J., & Fix, M. (2012). *The Educational trajectories of English language learners in Texas.* Washington DC: Migration Policy Institute.

García, O. (2009). Emergent bilinguals and TESOL: What's in a name? *TESOL Quarterly, 43*(2), 322-326. https://doi.org/10.1002/j.1545-7249.2009.tb00172.x

Ginsburg, A., Jordan, P., & Chang, H. (2014). *Absences add up: How school attendance affects student success*. Attendance Works. Downloaded from https://www.attendanceworks.org/wp-content/uploads/2017/05/Absenses-Add-Up_September-3rd-2014.pdf

Hamayan, E., Marler, B., Sanchez Lopez, C., & Damico, J. (2007). *Special education considerations for English language Learners: Delivering a continuum of services*. Philadelphia: Caslon.

Hopkins, M., Thompson, K. D., Linquanti, R., Hakuta, K., & August, D. (2013). Fully accounting for English learner performance: A key issue in ESEA reauthorization. *Educational Researcher*, *42*(2), 101–108. https://doi.org/10.3102/0013189X12471426

Menken, K., & Kleyn, T. (2009). The difficult road for long-term English Learners. *Educational Leadership, 66(7),* 26-29.

ODE ESSA Plan *(2017). Oregon's Consolidated State Plan Under the Every Student Succeeds Act. Available at: https://www.oregon.gov/ode/rules-and-policies/ESSA/Documents/APPROVED%20OR_ConsolidatedStateplan8-30-17.pdf*

Short, D. J., & Fitzsimmons, S. (2007). *Double the work: Challenges and solutions to acquiring language and academic literacy for adolescent English language learners: A report to Carnegie Corporation of New York.* Alliance for Excellent Education.

Thompson, K. D., Umansky, I. M., & Rew, W. J. (2022). Improving understanding of English learner education through an expanded analytic framework. *Educational Policy*. https://doi.org/10.1177/08959048221087214

10.b. Human Resources

10.b.1. Staffing Update - Dr. Tiana DeVries

Human Resources Update 8/8/2023

LICENSED

- 40 New Hires
- 21 First Year Teachers
- Openings: Mentor, SLP, Counselor, SLP (2), SpEd TOSA, SpED, Nurse
- Likely to remain unfilled: District mentor, SLPs

CLASSIFIED

- Special Education Assistants: all buildings at least 1 (20)
- Bilingual Staff (5)
- Non-instructional staff (3) (records, secretarial)

10.c. Board

10.c.1. Public Comment (This time is reserved for general public comment to the Board)

10.d. Other

10.d.1. Reminders/Announcements

10.e. Adjournment

Board Goals 2024-2029

GOAL ONE: Lincoln County School District will establish and meet high expectations for student achievement.

GOAL TWO: Lincoln County School District will create equitable, diverse, inclusive, and accessible learning environments across the district within a framework of excellence in education.

GOAL THREE: LCSD will provide for the long term health and welfare of our facilities and finances, focusing on accessibility, technological innovation, and purposeful utilization.

GOAL FOUR: Lincoln County School District will strengthen community relationships through communication and engagement with staff, students, families, and community partners.

Lincoln County School District Equity Team
Land Acknowledgement Statement

We ask that you take a moment to stop what you are doing, to listen to these words as we recognize the land that we currently inhabit. No matter where each of us is physically located in Lincoln County, we must understand that we are on traditional homelands and unceded territories of indigenous peoples. Where we live in Lincoln County, these are the ancestral homelands for the Confederated Tribes of Siletz Indians.

Lincoln County School District acknowledges the Confederated Tribes of Siletz Indians that consists of over 30 bands originating from Northern California to Southern Washington. The Confederated Tribes of Siletz Indians currently occupy and manage 9,310 acres located here in Lincoln County but is a mere fraction of their original 1855 1.1 million-acre Siletz coastal reservation. We must remember the people of the Confederated Tribes of Siletz Indians are and will forever be the first stewards of this land, water, and fish.

We acknowledge and recognize the continued sovereignty of the Confederated Tribes of Siletz Indians and honor their ancestral homelands. We are committed to bringing awareness to their history and the existence of the Confederated Tribes of Siletz Indians since time immemorial.

NON-DISCRIMINATION: Lincoln County Schools do not discriminate nor tolerate discrimination on the basis of an individual's race, color, religion, sex, sexual orientation, national origin, disability, gender identity, marital status or age or because of the race, color, religion, sex, sexual orientation, national origin, disability, gender identity, marital status or age of any other persons with whom the individual associates.