

Knappa School District No. 4 • Astoria, Oregon 97103

The Knappa School District will Inspire all learners to Achieve academically and Thrive as independent and Productive citizens.

Board of Directors' Regular Board Meeting

Tuesday, February 16, 2021

5:30 p.m.

1. **Call to Order** – Chair Craig Weaver
 - 1.1 Flag Salute-5:30 p.m.
2. **Consent Agenda- (Motion for approval needed)**
 - 2.1 Personnel Update
 - 2.2 Minutes from the January 25, 2021 Regular Board Meeting
 - 2.3 Second Read OSBA Policy DBDB- (see revised policy)
 - 2.4 Renewal of Licensed Personnel 21-22
3. **Communications and Hearing of Interested Parties**

The Board welcomes visitors to our meetings, and values comments from district patrons that improve the quality of education for students. The Board, at their discretion, will recognize comments from the audience during discussion for agenda items. However, the Comments from Visitors section is intended for items that do not appear as an agenda item. We must require, however, that complaints be directed through the administration for resolution. Comments made during this session must be free of abusive language, personal attacks on district personnel, and not directed towards any department which, due to its low staffing, would amount to an attack by in affect naming district personal. We also ask that presentations be limited to (3) minutes.
4. **Student Body Reports**
 - 4.1 KHS-Drew Miller
 - 4.2 HLMS-Miley Lempea and Beth Larsen
5. **New Business**
 - 5.1 2019-20 NWRESD Local Service Plan Annual Report- (Tammy Montague)
 - 5.2 2021-22 NWRESD Local Service Plan Approval- (Need motion and approval)
 - 5.3 19-20 Audit Report- (Brad Turano from Pauly Rogers)
 - 5.4 Adopt 2021-22 Budget Calendar-Diane Barendse- (Need motion and approval)
 - 5.5 2021-22 Board Calendar –William Fritz- (discussion only and approval)
6. **District Reports**
 - 6.1 **Superintendent Report**
 - Financial Report- (Diane Barendse)
 - Hilda Lahti Elementary/Middle School
 - Knappa High School
7. **Board Member Reports and Future Agenda Items**

8. **Communications and Hearing of Interested Parties**

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ORS 192.660(2)(i) Executive Session, the governing body of a public body may hold an executive session: (i) to review and evaluate the employment related performance of the chief executive officer of any public body, a public officer, employed or staff member who does not request an open hearing.

Meetings • March 1, 2021, 5:30 p.m., Board Work Session Meeting, Knappa High School. March 15, 2021, Regular School Board Meeting, Knappa High School

Knappa School District # 4

**Personnel Update
February 16, 2021**

The Superintendent recommends accepting the following:

The hiring of Rusty Hebert as the KHS Assistant Football Coach.

The resignation of Julia Davis as a HLE Educational Assistant.

The hiring of Hilary Smith as a HLE Educational Assistant.

The resignation of Chris Wade as the HLMS Language Arts Teacher.

Knappa School District No. 4 • Astoria, Oregon 97103

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academically and Thrive as independent and Productive citizens.*

Board of Directors' Regular Board Meeting

Monday, January 25, 2021

Virtual!

<https://meet.google.com/ypc-rutw-jyn>

5:30 p.m.

Board Recognition Month!

Present

Craig Weaver, Chair
Cullen Bangs, Vice Chair
Tammy Goozee, Director
Director Ed Johnson, Director
Will Isom, Director -5:49 p.m.

Absent

William Fritz Ph. D, Superintendent
Jennifer Morgan, Superintendent/ Board
Secretary
Diane Barendse, Business Manager
Tammy McMullen, HLE Principal
Laurel Smalley, KHS Principal

Call to Order – Chair Craig Weaver
Flag Salute-5:30 p.m.

Consent Agenda- (Motion for approval needed)

Personnel Update
Minutes from the December 14, 2020 Regular Board Meeting
Second Read OSBA Policy Update- (see attached list)
MOU w/ KEA

Johnson moved to adopt the consent agenda as presented, Bangs seconded, moved to vote approved unanimously.

Dr. Fritz introduced the new teachers to the board and community.

Communications and Hearing of Interested Parties

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amount to an attack by in affect naming district personal. We also ask that presentations be limited to (3) minutes.

Nothing at this time.

Student Body Reports

KHS-Drew Miller-Nothing at this time.

HLMS-Miley Lempea and Beth Larsen-nothing at this time.

New Business

Pre-Bond Architecture Services- (presentation and discussion)-Fritz introduce John and Kelly from Pivot Architecture, he stated that they were here for a visit last Thursday to gather information on the district and what are needs are. They both gave a brief introduction on their firm. Discussion followed on the process.

Board Discussion Regarding Students on Campus-Fritz gave a PowerPoint on all the recent changes and our process moving forward with reopening school for all students. He stated that with the new metrics we will be able to increase in person time for grades 4-8, but if we couldn't staff the school or case counts increase we would go back to CDL. He asked everyone to continue remaining safe and avoid sending sick students to school.

He stated that about half of our staff will be able to get vaccinated this week and the rest should be in the next few weeks. Fritz turned the discussion back to the board, Weaver asked if grades 4- 8 will be five days a week, Fritz stated yes. Isom stated he is very supportive of kids being in school to the safest extent possible, Goozee agreed with the statements. Bangs stated the he appreciates how informed the board has been with the detailed descriptions and appreciates the staff and the hard work that has been put in to bring students back for in person instruction. No further discussion.

Policy DBDB Fund Balance-(1st read and discussion)-Fritz stated that this is the policy that was discussed at last year's budget meeting. The district is recommending we have 8% in fiscal reserves, he stated this has to do with the size of our district. No further discussion.

District Reports

Superintendent Report-Fritz reviewed the reports with board. He stated he is holding another community chat February 4th. Johnson asked if we are doing MAPS testing this year to keep track of our student's progress, Fritz stated yes and we are Dibels testing for some of our students, no further discussion.

- **Hilda Lahti Elementary/Middle School**-no discussion

- Wendy Montgomery 6th Grade Presentation-Gave a presentation on Egyptian Mummies, the students created life size mummies of themselves.

- **Knappa High School**-no discussion.

- **Financial Report**- (Diane Barendse)-Barendse reviewed the financials with the board. There have not been any significant changes, the audit is complete and has been filed with the state. We were given an unmodified opinion, which is very good.

Johnson moved to approve the financials as presented, Goozee seconded, moved to vote, approved unanimously.

Board Member Reports and Future Agenda Items

Goozee-nothing at this time.

Isom-nothing at this time.

Bangs-nothing at this time.

Johnson-nothing at this time.

Weaver-nothing at this time.

Communications and Hearing of Interested Parties

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Nothing at this time.

Weaver moved to open executive session-6:29 p.m.

ORS 192.660(2)(i) Executive Session, the governing body of a public body may hold an executive session: (i) to review and evaluate the employment related performance of the chief executive officer of any public body, a public officer, employed or staff member who does not request an open hearing.

Returned to open session 7:32 p.m.

Johnson moved to adjourn regular meeting 7:32 p.m.

Meetings • February 16, 2021, 5:30 p.m., Regular School Board Meeting, Knappa High School Library.



Knappa School District No. 4

"The Knappa School District will INSPIRE all learners to ACHIEVE academically and THRIVE as independent and PRODUCTIVE citizens."

February 16th, 2021 Board Meeting

Renewal of Licensed Personnel For the 2021-2022 School Year

Whereas, Senate Bill 880 provides that teachers will be employed pursuant to two-year employment contract; and

Whereas, the Superintendent has made a recommendation on each of the below-listed teachers; and

Whereas, any new employment contract that extends the teachers' employment for a new term shall replace any prior contracts;

Now, therefore, be it resolved, by the Board of Directors of Knappa School District No. 4, Clatsop County, Oregon, that the following licensed staff shall be issued individual employment contracts for the 2021-2022 and 2022-2023 school years, pursuant to ORS 342.895:

Hilda Lahti Elementary

First Year (Probationary Contract July 1, 2021 - June 30, 2022)

Kayser, Zachary C

Second Year (Probationary Contract July 1, 2021 - June 20, 2022)

McMullen, Tammy J

Third Year (Probationary Contract July 1, 2021 - June 30, 2022)

Barrick, Lindsey E

Johnson, Hannah Lynn

Freiburghaus, Adam R

Myers, Ashlee N

Two Year Contract July 1, 2021 - June 30, 2023

Boardman, Rory William

Haataia, Chelsea S

Miller, Christal Ann

Bussert, Emma C

Hult, Lorraine J

Montgomery, Wendy E

Espinoza-DeVargas, Lucille

Jolley, Elizabeth Jean

Norton, Brittany Leigh

Fry, Margie L

Jones, Cori A

Osterlund, Stephanie L

Graham, Lisa Renee

Lempea, Bryan Duane

Palenske, Carrie Ann

Gremar, Chris D

Loughran, Hailey J

Schaelling, Marissa Abra

Gremar, Tashi Nicole

Mancill, Courtney

Knappa High School

First Year (Probationary Contract July 1, 2021 - June 30, 2022)

Achilles, James R

Second Year (Probationary Contract July 1, 2021 - June 30, 2022)

Dawkins, Matthew W

Third Year (Probationary Contract July 1, 2021 - June 30, 2022)

Anderson, Donald D

Two Year Contract July 1, 2021 - June 30, 2023

Anderson, Chelsea M

Miller, Kirk Anthony

Shirley-Smalley, Laurel A

Isom, Amanda Jo

Rathfon, Michael P

Souza, Mikiala

Isom, Paul T

Reid, Melissa V

Woodside, Matthew P

Miller, Jeffrey Paul

Knappa School District #4
Board Meeting Background Information

☒ **Policy**
☐ **Financial**
☐ **Discussion**

☐ **Vision & Goals**
☐ **Information**
☐ **Resolution**

☒ **Action**
☐ **Other:**

Item Title: Policy Approval

Presenter: Bill Fritz, Ph.D. and Diane Barendse

Background Information Related to this Issue: Currently, the Knappa School Board does not have a policy concerning minimum unrestricted fund balance. The purpose of establishing a minimum fund balance is to ensure that the district can manage uneven cashflow (resources and expenditures are not consistent across each month), to ensure proper reserves in case of an emergency, and to ensure proper marketability of bonds (aka bond rating).

This matter was raised as part of the 2020-21 budget planning process as an issue.

The recommendation for the minimum fund balance is 8% of adopted revenues.

Financial Impact: Adoption of Policy DBDB will ensure ongoing fiscal stability for the school district.

Recommended Action:

It is the recommendation of the Superintendent that the Board adopt policy DBDB as written

Knappa School District #4

Code: DBDB
Adopted: 2/16/21

Fund Balance

The Board recognizes its responsibility to establish an unrestricted fund balance¹ in an amount sufficient to:

1. Protect the district from unnecessary borrowing in order to meet cash-flow needs;
2. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
3. Meet the uncertainties of state and federal funding; and
4. Help ensure a district credit rating that would qualify the district for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of school facilities.

Consequently, the Board directs the superintendent to manage the currently adopted district budget in such a way to ensure an ending fund cash balance of at least 8 percent of total adopted revenues.

In determining an appropriate unrestricted fund balance, the Board will consider a variety of factors with potential impact on the district's budget including the predictability and volatility of its expenditures²; the availability of resources in other funds as well as the potential drain upon general fund resources from other funds³; liquidity⁴; and designations⁵. Such factors will be reviewed annually.

END OF POLICY

Legal Reference(s):

[ORS 294.311\(18\)](#)

[ORS 294.398](#)

[ORS 332.107](#)

¹ The Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain an unrestricted fund balance in their general fund of no less than 5 to 15 percent of regular general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures. The Oregon Association of School Business Officials recommends, at a minimum, an unrestricted ending fund balance of no less than 3 to 8 percent of the general fund budget. In general practice, levels of fund balance, typically, are less for larger governments than for smaller governments because of the magnitude of the amounts involved and because the diversification of their revenues and expenditures often results in lower degrees of volatility.

² Higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile.

³ The availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the general fund, just as deficits in other funds may require that a higher level of unrestricted fund balance be maintained in the general fund.

⁴ The disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained.

⁵ The need to maintain a higher level of unrestricted fund balance to compensate for any portion of unrestricted fund balance already designated for a special purpose.

Vision for the Future

& Annual Report to Component School Districts | January 2021

Enclosed:

- *2020-25 Strategic Plan*
- *2019-20 Annual Report*
- *2021-22 Local Service Plan*



Northwest Regional
Education Service District

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About Northwest Regional ESD

Section

01

A Message from Superintendent Dan Goldman

It is our vision that every student is educated, equipped and inspired to achieve their full potential and enrich their communities.

To the school boards, superintendents and communities across Clatsop, Columbia, Tillamook and Washington counties:

This report is produced in the context of a crippling global pandemic, a national reckoning on racial injustice, and a literal reinvention of public education in our communities. After nearly a year supporting students through drastically different educational landscapes, readjusting the roles of educators, implementing wholly new curricular and pedagogical practices, and helping our families and partners adapt to constantly shifting guidance and expectations, it feels surreal to look back at what we've all accomplished together. A primary learning through this tumultuous period has been the centrality of public education in the lives of individuals and in the fabric of our communities - I can think of no better way to positively impact the world than through the critical work of educators. And I can think of no better group of educators than those I get to work with every day - our staff at Northwest Regional ESD and our school district partners.

In the enclosed pages, I'm proud to present our 2020-25 Strategic Plan, 2019-20 Annual Report and the 2021-22 Local Service Plan. These publications highlight our most recent accomplishments

and lay out our plans for the future. These aspirations have been shaped by your voices, our staff's expertise, and a deep commitment to dismantling the systemic bias and inequities that produce disproportionate outcomes for our children.

We look forward to our continued collaboration with you in pursuit of our vision, and bound by our values of student success, equity, partnership, and innovative service.

With appreciation,



A blue ink handwritten signature, appearing to read 'Dan Goldman', written in a cursive style.

Dan Goldman | Superintendent

Our Board of Directors

We are governed by a nine-member board: Five members are elected by voters in Clatsop, Columbia, Tillamook and Washington counties; four are appointed by the elected board members. Members represent specific geographic zones or community groups in our service area. These volunteer community members work closely with our Superintendent to oversee policies and ensure our component school districts receive quality services.



Lisa Poehlitz, Chair
Zone 3: Hillsboro

Lisa lives in Scholls and is a former member of the Hillsboro School District Board of Directors. She worked at the Sherwood School District in the Department of Teaching and Learning and retired in 2019. She is also the parent of a student who received services through NWRESd during his early childhood and K-12 education. Lisa has a bachelor's degree in fashion merchandising (in retail management) and previously worked at the Fred Meyer central office as an assistant buyer.



Tony Erickson, Vice Chair
Zone 4: Beaverton, Clatskanie, Rainier, Scappoose, St. Helens, Vernonia

Tony serves as chief operating officer for Oregon Aero Inc., where he manages the company's daily operations. For the past 24 years he has worked with the Scappoose-based manufacturing company, which designs advanced comfort and safety systems for the aviation industry, law enforcement and the military.



Christine Riley
Zone 1: Gaston, Sherwood, Tigard-Tualatin

Christine has been on the Gaston School Board since 2004 and has served on the NWRESd Board since 2012. She has long been a strong advocate of public service and community volunteering. Chris is a retired Research Director at Intel, and she currently owns Upstream Alpacas with her husband, Alan McConkie.



Dave Hollandsworth
Zone 2: Astoria, Banks, Forest Grove, Jewell, Knappa, Neah-Kah-Nie, Nestucca Valley, Seaside, Tillamook, Warrenton-Hammond

Dave is a longtime advocate of education, especially special education. He has a son with autism spectrum disorder who has received NWRESd services for many years. He currently serves as the chair of the Tillamook School District Board. Dave owns and operates an insurance agency in Tillamook. He is married to Cathy and has three children.



Karen Cunningham
Zone 5: Beaverton

Karen has been an advocate for public education and equity in education for many years. She served on the Beaverton School Board from 2001 through 2013 and in various capacities at the Oregon School Board Association. Karen and her husband reside in Beaverton, have two grown sons, and own a computer consulting business together.



Marilyn McGlasson
Board Member At-Large

Marilyn is a retired educator with 33 years experience as a teacher, counselor, and principal. She served as superintendent for 18 years. She has also given back to the community as a volunteer and board member with various organizations. Marilyn currently serves as a Meals on Wheels Volunteer and Director of the Banks Alumni Foundation. In 2016 she was recognized for 30 years as an ESD Board member.



Ross Tomlin
Higher Education

Ross has nearly 40 years experience with community colleges. He spent 21 years as full-time faculty teaching Forestry and Natural Resources at the community college level, as well as nearly two decades of experience as a college administrator. He has been the President of Tillamook Bay Community College since May 2017.



DaWayne Judd
Business

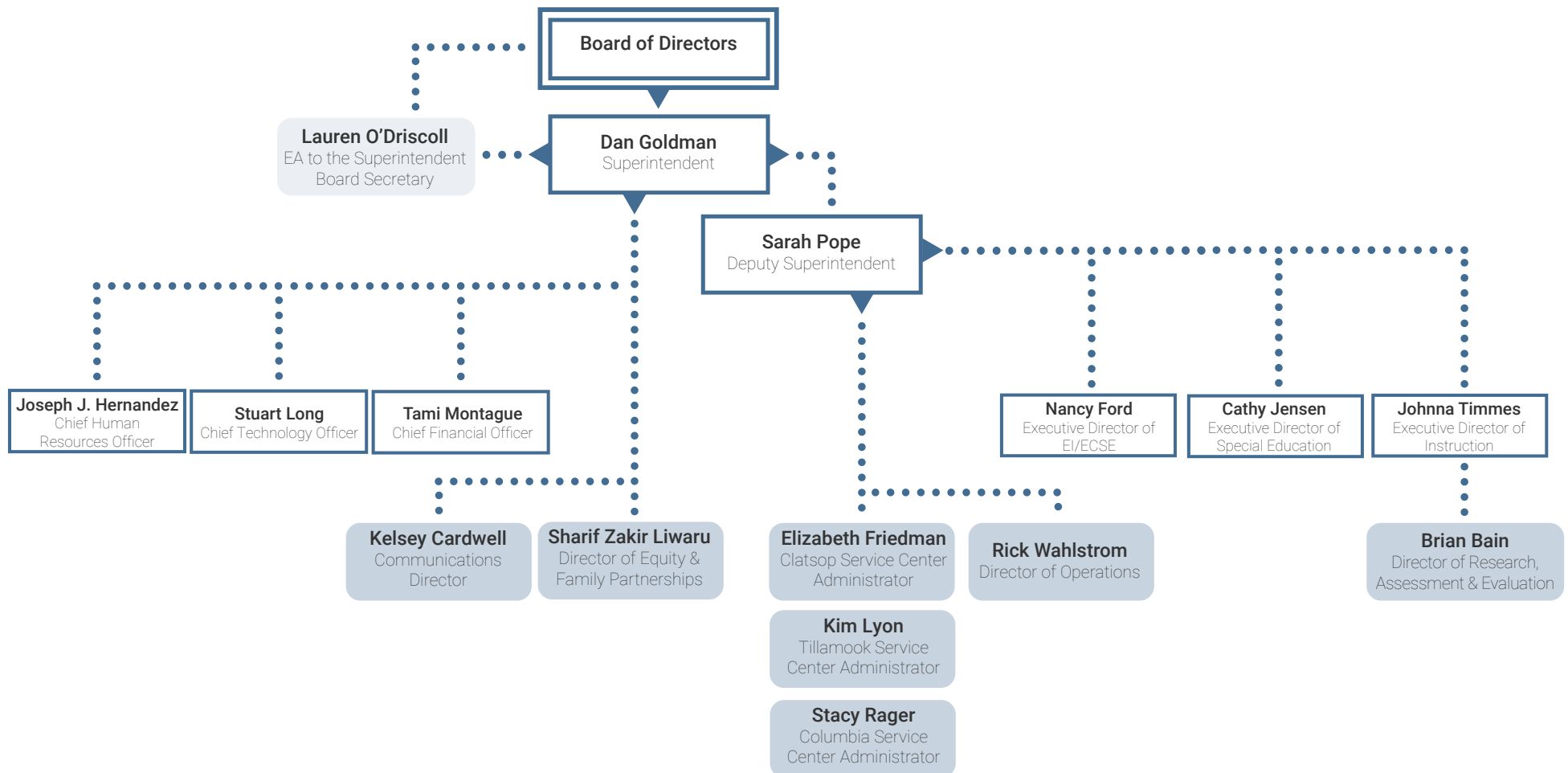
DaWayne Judd is the Director of Financial Planning Analysis at Columbia Sportswear Company. He has more than 20 years of non-profit board experience and has served as the president of two Fortune 500 companies' African American affinity groups, as board member of The Black Leadership Council in Miami, and minority recruitment and funding director for Teach America. He also serves on the boards of Alia Family Services and Partners in Diversity.



Renée Bruce
Social Service

Renée has more than 20 years of experience managing social support programs. She retired from her position as Director of Family & Community Resources at Community Action in Washington County in 2019. Renée also serves on the board at Creating Assets Savings & Hope, Essential Health Clinic (C.A.S.H.) and the Washington County Housing Advisory Board. She chairs the Washington County Childhood Care and Education Advisory Committee.

Organizational Chart and Executive Leadership



Glossary of Services

Key

Funding Sources



Local Service Plan
Core Services



State and Federal
Government Grants



Local Service Plan **Menu**
(Service credits and contracts)



Private Grants

Service Category



Administrative



Instructional



Special Education



Technology



Application Support

Cascade Technology Alliance's dedicated staff provide development, support, and hosting for multiple applications including: Criminal Information Systems, Data Warehouse, Destiny Library, Home School Notification, Learn360, ORSpEd, Public School Works, Restraint and Seclusion, and Truancy.



Attendance and School Reconnection

We partner with school district attendance teams to grow community awareness about the importance of regular attendance, and to strengthen school-to-home connections. As a last resort, we also provide truancy services. Our officers take a restorative approach to their process, working with students and families to identify barriers to school attendance and strengthening communication between families and schools.



Augmentative and Alternative Communication and Assistive Technology

Our assistive technology team is composed of specialists in assistive technology and augmentative communication. Assistive technology encompasses technological supports and augmentative communication systems. We provide training, information, technical assistance and resources regarding the uses of technology for children with disabilities.

M G



Autism Spectrum Disorder (ASD) Services

Our ASD team supports students who experience autism spectrum disorder (ASD) and the educators who support them. Available services include: evaluations; licensed special education teachers with ASD expertise; and coaching and consultation for teachers, specialists, parents and instructional assistants.

M G



Blind Visually Impaired (BVI) Student Services

Our BVI team serves students birth to age 21 who experience low vision, are blind or are DeafBlind. Teachers of the Visually Impaired (TVI) provide instruction, consultation, evaluation and professional development. Orientation and Mobility (O&M) Specialists instruct students in safe, efficient and independent travel. Our braille list provides braille services to several school districts.



Cascade Alliance for Equity

CAFE (Cascade Alliance for Equity) is a collaborative partnership of ESDs consisting of Clackamas, Multnomah and Northwest Regional. Together we serve over 50% of Oregon's students. The mission is to leverage the collective work of educators and community partners across the region to foster culturally sustaining practices that result in equitable opportunities and improved outcomes for all students in Oregon.

M



Cascade Education Corps (CEC)

CEC is an experiential education program for Tigard-Tualatin School District students that aims to provide underserved youth with the knowledge, skills, resources and confidence to be lifelong environmental stewards. Students spend time in the field working on restoration projects.

G



Child Care Resource and Referral (CCR&R)

Northwest CCR&R supports child care providers in Clatsop, Columbia and Tillamook counties through training, career advancement opportunities, licensing and other forms of support. The team also advances child care sector planning for the region.

M G



Deaf and Hard of Hearing Services (D/HH) and Audiology

Our D/HH program is part of Oregon's Low-Incidence Regional Programs. Itinerant teachers serve students who are eligible for Special Education or Section 504 services. Services include: evaluation, consultation to educators, instruction (typically reading, written language, self-advocacy and other areas most impacted by hearing loss), and professional learning. Our audiologist provides testing, consultation and workshops.

M



Diverse Educator Pathway

The Washington County Diverse Educator Pathway is designed to fill critical shortages of bilingual and/or culturally competent teachers in the county through an innovative and collaborative “grow your own” program in collaboration with Washington County school districts, Western Oregon University, Portland Community College and Pacific University.

G



Early Childhood Special Education (ECSE)

Early Childhood Special Education (ECSE) offers special education services to children found eligible through our screening and evaluations process. Services include specially designed instruction and related services such as physical, occupational, or speech and language therapy. These services are often provided at community preschools, child care facilities or designated sites.

G



Early Intervention (EI)

Our Early Intervention (EI) program provides services and supports to eligible children from birth to age 3 years. The program also helps families develop the skills they need to help their children learn and grow. Services are delivered through a parent coaching model at home or in other care-giving settings.

M

G



Early Intervention/Early Childhood Special Education (EI/ECSE) Screening and Evaluations

EI/ECSE screening and evaluations will look at a child's development and whether special education supports will build skills to further a child's individual developmental progress. Evaluations and screenings are free for children ages birth to five. Children who are found to be eligible for EI/ECSE receive free services.

G



Early Learning Hub

The Northwest Early Learning Hub convenes cross-sector partners—educators, health care providers, community advocates, businesses and others—to create local systems that are aligned, coordinated, and family-centered. Families in Clatsop, Columbia and Tillamook counties receive the support they need to become healthy, stable and attached and their children receive the early learning experiences they need to thrive.

C



Emergency Closure Network

We provide all 20 districts in our region with access to an emergency communication system that enables them to share school delays and closures with their communities and the local media.

M G



English Language Learner Consortium (Title III)

This consortium ensures English learners, including immigrant children and youth, attain English proficiency and achieve academically in English and all other subjects. We assist teachers, including preschool teachers, principals and other school leaders in establishing and sustaining effective language education programs so that students are ready to attend classes in English.

M



Fire Science Program

The Fire Science Program is a partnership between Banks Fire Department, Banks School District, Hillsboro Fire Department and the Hillsboro School District. This program provides career exposure and exploration in the areas of fire and rescue to participating high school students. Students have the opportunity to apply basic skills in firefighter safety, firefighting equipment, along with search and rescue and emergency medical procedures.

C M



Grant Management

Our instructional services team provides grant writing services to school districts seeking competitive grants, including state, federal and private grants. Our grant writer partners with school district teams to envision, plan and convey projects and match them to grant opportunities.

C



Help Desk

The staff at Cascade Technology Alliance offer a full suite of Technology Support Solutions to meet the specific needs of local districts. Our direct site support, technology planning and purchasing, engineering, and remote help desk services are tailored to each district's needs.

C



Home School Notifications

We manage home school notifications by providing information about home schooling on our website as well as an online portal that allows parents to create and manage their own home school account. School districts have access to the online portal to view home school students in their district.

C



Information Systems

Cascade Technology Alliance hosts and supports two critical school operations software suites. Tyler's Infinite Visions supports business services including GL, AP, AR, budgeting, reporting and payroll. Edupoint's Synergy Student Information System provides a single entry for complete school operations including attendance, grading, demographics, and reporting along with a dedicated special education module.

C



Library Services

Cascade Technology Alliance hosts and supports Follett's Destiny Library Management System, which provides a full service suite of school library software for managing inventory, check in/out, fees, and users.

M



Medicaid Reimbursements

Medicaid reimburses schools for health and related services provided to Medicaid-enrolled students. Schools bill for services provided through an individualized family service plan (IFSP) or individual education plan (IEP). The Medicaid administrative claiming (MAC) program reimburses districts for administrative activities associated with coordination, referral, outreach and program planning of Medicaid-covered health services.

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Migrant Education Program (MEP)

MEP ensures children whose families migrate for work in the agricultural, fishing, timber and other similar industries can fully benefit from public education. The program focuses on family partnership, kindergarten preparation, student empowerment and high school completion.

C



Network Services

Cascade Technology Alliance keeps districts connected to the internet with a full suite of network management and connectivity services. We provide a sustainable model that increases speed and redundancy while maintaining low costs for school districts.

M



Northwest Promise

In collaboration with local high schools and higher education institutions, students earn college credits while they are still in high school. We focus on cooperation between high school teachers and college faculty to ensure students are working and learning at a college-level, specifically seeking to engage historically underserved students, including students of color and first-generation college goers.

M

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Nursing Services

Our nursing team provides staff and expertise. Services include direct one-to-one care to students in the classroom, site-based nursing care or general nursing services in school districts. Nurses also train and consult with educators. Districts can contract with NWRESA to provide nursing services to students based on a physician's order and/or as designated in the individual IFSP/IEP.

M



Occupational Therapy (OT) Services

Our OT team helps students fully benefit from public education by helping them develop, recover, improve and maintain basic skills needed to participate in an educational environment. We provide staffing, training, coaching and consultation so each child's school team is equipped to support their success. Therapists also communicate with medical providers and facilitate assistive technology and equipment usage.

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Oregon Virtual Education (ORVED)

Oregon Virtual Education (ORVED) offers a suite of online standards-based courses taught by Oregon-certified teachers.

M

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Outdoor Science School

Northwest Outdoor Science School is a multiday, overnight experience for elementary and middle school students. In an immersion experience, students learn about the natural world at one of our five sites in northwest Oregon. Each site's 10-12 staff members are supported by high school volunteers.

M



Physical Therapy (PT) Services

Our PT services provide our component districts with expertise and staff to address the gross motor needs of their students. Physical therapists evaluate the functional skills of students with disabilities to identify and address barriers. For example, they: fit and facilitate equipment use for positioning or mobility; provide specialized planning regarding mobility; train classroom staff; attend IEP meetings, etc.

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Professional Learning

Our professional learning team coaches educators and convenes networks to catalyze shared learning experiences centered in equity and student success. Topics include: 9th Grade Success, Early Learning, School Culture and Climate, Mental and Behavioral Health, PreK-3 Reading, Instructional Coaching and Educational Technology. Our equity team also trains educators with a conference series and custom opportunities.

G



Regional Educator Network

The Northwest Regional Educator Network (REN) is one of 10 networks across Oregon tasked with determining how to spend local grant funds to best ensure students have access to high-quality educators. The Northwest REN encompasses Columbia, Clatsop, Tillamook and Washington counties and is responsible for disseminating \$2.5 million per year in state funds (funding rates are for the 2019-21 biennium).

M G



Regional Equipment Center

The equipment center is a collection of adaptive equipment available for eligible student use and assistive technology devices available for trial/assessment. The equipment is available to students who are qualified as orthopedically, visually or hearing impaired and referred by their home district for low incidence regional services. Equipment center staff consult with therapists to determine students' equipment needs.

C



Regional Innovations

Through Regional Innovations, we provide grant writing support to help districts and internal ESD programs make their innovative visions a reality. Services include: support with program design, program coordination and strategy, connection to potential funders, and writing, editing, and submitting grant proposals. Regional Innovations funds also contribute to the STEM Hub, Early Learning Hub and Northwest Promise.

M



Research, Assessment and Evaluation

We support educators with the collection, use and analysis of educational data. We provide training and support to improve: data quality; longitudinal data systems; data literacy; data access, transparency and usability; and program monitoring and evaluation. We facilitate the effective use of assessment results and other educational data to inform instructional decision-making and improve student outcomes.

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School Psychology Services

Our psychologists provide expertise in mental health, learning and behavior to schools and their students. They support evaluations for special education eligibility, Functional Behavioral Assessments (FBA), and school law and individualized education plan (IEP) procedures. They help improve academic achievement, promote positive behavioral and mental health, establish safe school climates and strengthen family partnerships.

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School Safety and Prevention System

The School Safety and Prevention System (SSPS) was established through Section 36 of the Student Success Act and Senate Bill 52 (Adi's Act). This new statewide system is centered on equity, racial equity and access to mental health services. This system provides an integrative approach for aligning school safety, public education and health systems.

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Social Emotional Learning Schools

We operate five specialized school programs for K-12 students with significant emotional and behavioral learning needs: Cascade Academy, Columbia Academy, Day Treatment Program, Levi Anderson Learning Center, Pacific Academy. School districts or county mental health programs recommend student placements.

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Speech-Language Pathology (SLP) Services

Our SLPs partner with school districts and educational teams to promote language literacy, social learning and increase student engagement. Students receive culturally and linguistically sustaining services. Our SLPs support students who exhibit the full range of communication needs, including language, literacy, articulation (speech sound disorders), fluency, voice/resonance and swallowing.

G



STEM (Science, Technology, Engineering, Math) Hub

Northwest STEM Hub supports Clatsop, Columbia and Tillamook counties. We work to: identify community needs and assets; convene families, educators, higher education, community-based organizations and industry to promote STEM experiences; strategize to fill STEM learning gaps; build shared social and economic prosperity through STEM access, interest and skills attainment, especially for those furthest from opportunity.

M



Substitute Services

Cascade Technology Alliance's substitute services arm works in collaboration with Human Resources to manage the hiring and placement for licensed and classified substitutes for school districts in Clackamas, Clatsop, Columbia, Marion, Multnomah, Polk, Tillamook, Washington and Yamhill counties.

C



Technical Engineering Cooperative

Cascade Technology Alliance provides technology support and technology management services that support in-district technology support needs including desktop, server and technology administration. This service dedicates support hours and scope for support based on district needs.

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Tillamook Education Consortium

Tillamook Education Consortium dues support shared programming for Tillamook County. This past year their shared programming has included a School Improvement/CTE coordinator, drug and alcohol counselor, health occupations program, and Tillamook Works.

G



Traumatic Brain Injury (TBI) Services

Our TBI liaison connects educators, families and students to resources both within our region and throughout the state. The TBI Liaison also works closely with members of the statewide TBI team, which includes professionals throughout our region who have volunteered to complete professional learning activities needed to provide consultation within their school district.



Youth Transition Program (YTP)

YTP is a collaboration between school districts and the Office of Vocational Rehabilitation that prepares students with disabilities for employment or career-related postsecondary education or training through the provision of a comprehensive array of pre-employment transition services and supports. Clatsop County school districts match grant funds to sustain the work of two Transition Specialists funded with this grant.

2020-2025 Strategic Plan

Section
02

Introduction to the 2020-2025 Strategic Plan



Our five-year strategic plan is rooted in our mission, values and community input. After hundreds of conversations with community members, staff, school district partners and students, our agency developed and launched a 2020-25 strategic plan.

A 28-member strategic plan work group outlined a vision and six collective commitments. We believe that when all of our staff work in collaborative teams to pursue these six collective commitments, then we will achieve our vision: **Every student educated, equipped and inspired to achieve their full potential and enrich their communities.** The strategic plan also outlines the strategies and metrics to hold us accountable to these commitments.

Our Vision

Every student educated, equipped and inspired to achieve their full potential and enrich their communities.

Our Mission

In partnership with the communities we serve, Northwest Regional Education Service District improves student learning by providing equitable access to high-quality services and support.

Our Values

- **Student Success:** Improving student outcomes is the core of our work. We believe all students can fulfill their potential. Our services provide districts and families high-quality learning opportunities to realize this belief.
- **Equity:** We are committed to equitable outcomes for the diverse communities we serve. We strive to eliminate achievement gaps for students and provide equitable access to services for our partner districts, regardless of size and geography. We are committed to antiracism.
- **Partnership:** We work in partnership with families, districts and other educational providers to increase impact and leverage resources. We provide seamless learning opportunities and transitions for all students from birth to 21.
- **Innovative Service:** We offer specialized services to students, families and districts through skilled and responsive providers. Our innovative service delivery allows us to maximize resources for partner districts and preserve their local budgets, while providing quality services.

Collective Commitment #1

Cultivate antiracism, multiculturalism and diverse racial perspectives in program design, continuous improvement and decision-making.

Strategy 1.1 All NWRESD schools, sites, and departments establish Equity Learning Teams to support continuing professional learning for all staff and inform policies, practices, and decision-making

Metric 1.1.1 100% of schools, sites and departments establish and support Equity Learning Teams

Metric 1.1.2 90% of participating staff report Equity Learning Teams are effective/highly effective

Metric 1.1.3 80% of staff report the NWRESD is at a level 4 or 5 on the Anti-racist Multicultural Continuum

Metric 1.1.4 100% of Administrative Rules and Staff Handbooks are revised to align with Board policy changes resulting from Strategy 1.3.1

Strategy 1.2 All new NWRESD staff receive meaningful and ongoing equity professional development as a part of required onboarding

Metric 1.2.1 100% of new staff participate

Metric 1.2.2 90% of new staff report professional development is effective/highly effective

Strategy 1.3 Form a racially diverse Board Equity Policy Advisory Committee to conduct policy and procedural reviews to eliminate practices that perpetuate inequities and systemic racism

Metric 1.3.1: 100% of instruction, student, community relations, and new recommended policies from OSBA are reviewed with recommendations for revision

Strategy 1.4 Develop and implement best practices for recruitment, retention, and promotion of a diverse workforce

Metric 1.4.1 100% of screening and interview participants receive anti-bias training

Metric 1.4.2 Exit interviews find BIPOC staff do not leave due to dissatisfaction

Strategy 1.5 Expand employment pathways to ensure the region benefits from the strengths and assets of a racially diverse workforce

Metric 1.5.1 The gap between BIPOC staff and students within the ESD will decrease from 28% to 22.5% in 2024-25

Metric 1.5.2 The gap between BIPOC staff and students in the region will decrease from 32.5% to 27.5% in 2024-25

Metric 1.5.3 Increase in the number of BIPOC students who participate in Diverse Educator Pathways (DEP) by 10%, from 36 to 40 in 2024-25

Collective Commitment #2

Create culturally sustaining learning environments that ensure each student is safe, known, and connected.

Strategy 2.1 Each child's strengths and needs are known by an adult in their building

Metric 2.1.1 Regular attender rates in NWRES D schools will increase from 67% to 74% in 2025

Metric 2.1.2 Regular attender rates in NWRES D ECSE sites will increase from 35.1% to 45% in 2025

Metric 2.1.3 Every student/family can identify at least one NWRES D educator who knows and is responsive to their/child's strengths and needs

Strategy 2.2 All NWRES D schools and sites have robust Positive Behavior Intervention Support systems

Metric 2.2.1 Establish baseline data and then annually reduce by 10% the loss of learning time incidents (as defined by breaks, restraints, and seclusions)

Metric 2.2.2 100% of schools and sites will achieve 80% on the school wide implementation measure School-wide Evaluation Tool (SET) or Pre-SET

Strategy 2.3 All NWRES D schools and sites use evidence-based, culturally sustaining, social-emotional learning curriculum

Metric 2.3.1 Five percentage point increase from 51.8% to 56.8% by 2025 in social emotional learning on the Assessment, Evaluation, and Programming System (AEPS) in EI/ECSE

Metric 2.3.2 100% of school teams consistently use adopted Social Emotional Learning (SEL) curriculum

Strategy 2.4 NWRES D schools, sites, and programs have reliable and demonstrated systems for emergency response and reunification

Metric 2.4.1 100% of schools, sites, and programs have reliable and demonstrated systems for emergency response and reunification

Strategy 2.5 Expand regional internet connectivity for students and ensure all NWRES D students and staff are connected

Metric 2.5.1 100% internet connectivity for NWRES D students and staff by 2025

Metric 2.5.2 91.2% to 100% by 2025 in internet connectivity for students in the NWRES D region

Collective Commitment #3

Establish high expectations for achievement and personal growth for each student.

Strategy 3.1 Expand regional prekindergarten access for students of color and students in special education

Metric 3.1.1 Ten percentage point increase for BIPOC students with access to pre-K from 32.3% to 42.3%

Metric 3.1.2 Ten percentage point increase for students in SPED with access to pre-K from 59.7% to 69.7%

Strategy 3.2 Launch a research-based early literacy professional learning network

Metric 3.2.1 30% of elementary schools in our region participate annually (34 schools)

Metric 3.2.2 95% of participants rate the professional learning as impactful/highly impactful on their work toward improved outcomes for BIPOC students

Strategy 3.3 Facilitate a regional mental and behavioral health professional learning network

Metric 3.3.1 30% of all schools in our region participate annually (70 schools)

Metric 3.3.2 95% of participants rate the professional learning as impactful/highly impactful on their work toward improved outcomes for BIPOC students

Strategy 3.4 Sustain the regional professional learning network to increase high school graduation

Metric 3.4.1 90% of high schools in our region participate annually (30 schools)

Metric 3.4.2 95% of participants rate the professional learning as impactful/highly impactful on their work toward improved outcomes for BIPOC students

Strategy 3.5 Expand college credit and/or CTE+STEM opportunities for BIPOC students in high school

Metric 3.5.1 10 percentage point increase in the number of BIPOC students who earn college credit while in high school

Metric 3.5.2 10 percentage point increase in the number of BIPOC students who earn certification through a Career Technical Education (CTE) Pathway

Strategy 3.6 Develop a regional data system to ensure teams identify, intervene, monitor, and adjust interventions for students

Metric 3.6.1 100% of NWRES D schools and programs utilize Multi-Tier System of Supports (MTSS) data system

Metric 3.6.2 80% of component school districts utilize Multi-Tier System of Supports (MTSS) data system

Collective Commitment #4

Use culturally sustaining, research-based practices for designing and delivering instruction.

Strategy 4.1 Develop, implement, and monitor departmental and school Action Plans (APs) in partnership with racially diverse students, families, staff, and community organizations

Metric 4.1.1 100% of Action Plans (APs) include purposeful involvement with racially diverse partners in plan development and accountability

Strategy 4.2 Implement teacher-driven professional learning communities (PLCs) within NWRESD schools, sites and programs

Metric 4.2.1 100% of NWRESD schools are audited to ensure implementation of research based PLCs

Metric 4.2.2 80% of participants rate their PLC as effective/highly effective

Strategy 4.3 NWRESD curriculum adoption and implementation efforts prioritizes the needs of emerging bilingual students, students with disabilities, and students of color

Metric 4.3.1 Increase percentage of students of color in NWRESD schools achieving a 3 or 4 on SBAC ELA from 18.2% to 30% and the percentage achieving a 3 or 4 in SBAC math from 4.3% to 20% by 2025

Metric 4.3.2 15 NWRESD teachers participate in an agency-wide curriculum review committee on the state-adopted schedule

Collective Commitment #5

Develop authentic, reciprocal, and inclusive partnerships with our diverse students, families, and community partners.

Strategy 5.1 All NWRESD schools, sites, and programs embed family partnership strategies in their Action Plans (APs)

Metric 5.1.1 100% of APs include family partnership strategies

Metric 5.1.2 Family partnership in schools, sites, and programs increases as measured by empathy interviews with racially diverse families

Strategy 5.2 Design and implement a family partnership communication framework

Metric 5.2.1 Framework developed and utilized 100% of the time

Metric 5.2.2 Annual review using qualitative and quantitative data demonstrates communications are accessible/highly accessible to linguistically and racially diverse families and partners

Strategy 5.3 NWRESD leads regional racial equity learning and partnerships

Metric 5.3.1 250 schools in the tri-ESD (Northwest, Multnomah, Clackamas) region participate in Cascade Alliance for Equity

Collective Commitment #6

Seek, organize, and allocate resources toward achieving these commitments.

Strategy 6.1 Establish comprehensive onboarding process for all new staff

Metric 6.1.1 Empathy interviews with 3-5 new employees completed by HR Office twice annually

Metric 6.1.2 80% of participants rate the onboarding process as effective/highly effective

Strategy 6.2 Embed racial equity expectations within the professional evaluation system for all staff

Metric 6.2.1 Professional evaluation system is revised and includes a standard(s) on racial equity

Strategy 6.3 Refine and implement a meaningful, growth-oriented professional evaluation system for licensed staff

Metric 6.3.1 Annual review of evaluations by HR finds supervisors provide actionable feedback focused on instructional improvement

Metric 6.3.2 80% of licensed staff report the evaluation feedback they received led to instructional improvements

Strategy 6.4 Improve budget development process and timeline to ensure resources are aligned to the strategic plan

Metric 6.4.1 Establish annual cross-department budget development team

Metric 6.4.2 Annual budget documents demonstrate alignment of resources to strategic plan

Metric 6.4.3 100% of revenue and expenditures align for contract and grant-funded programs

Strategy 6.5 Ensure NWRESD budget provides prudent reserves to meet unexpected emergencies and statewide funding shortfalls

Metric 6.5.1 By 2025, maintain 8% percent of operating revenue in reserves, net of the beginning fund balance

Strategy 6.6 NWRESD service centers, sites, and programs offer wellness opportunities for staff

Metric 6.6.1 100% of service centers, sites, and programs offer wellness programs

Metric 6.6.2 90% of users rate wellness activities as effective/highly effective

2019-20 Annual Report

Section
03

Our Service Area

Land Acknowledgement: Every community owes its existence to those who took part in making the history that led us to where we are today. Some were brought to this region against their will, some were drawn to leave distant homes in pursuit of a better life, and some have lived here for countless generations. We acknowledge that our service area overlays the traditional lands of the Atfalati, Nekelim, Siletz and Tillamook peoples. In our daily work in service to this region, we aspire to honor with gratitude the land itself and the people who have stewarded it throughout the generations.

School Districts

Clatsop County

- Astoria (SD #1)
- Jewell (SD #8)
- Knappa (SD #4)
- Seaside (#10)
- Warrenton-Hammond (SD #30)

Columbia County

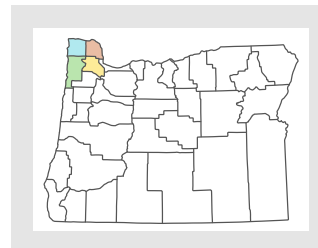
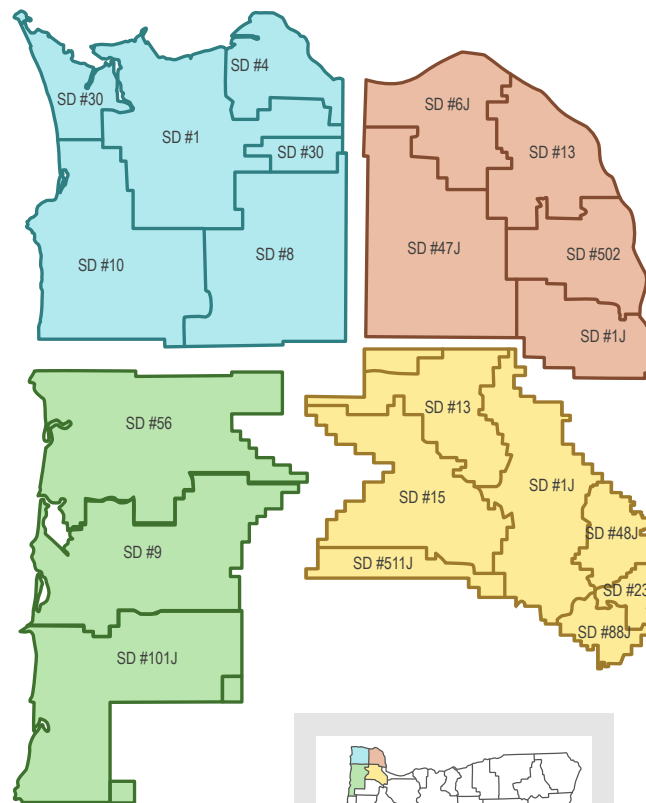
- Clatskanie (SD #6J)
- Rainier (SD #13)
- Scappoose (SD #1J)
- St. Helens (SD #502)
- Vernonia (SD #47J)

Tillamook County

- Neah-Kah-Nie (SD #56)
- Nestucca Valley (SD #101J)
- Tillamook (SD #9)

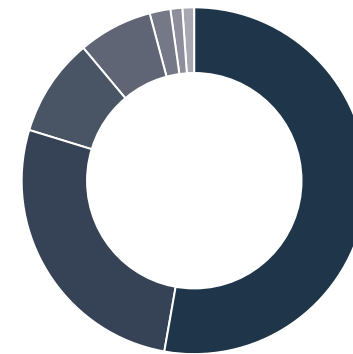
Washington County

- Banks (SD #13)
- Beaverton (SD #48J)
- Forest Grove (SD #15)
- Gaston (SD #511J)
- Hillsboro (SD #1J)
- Sherwood (SD #88J)
- Tigard-Tualatin (SD #23J)



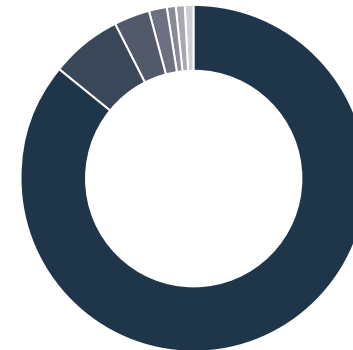
Demographics

Students



Indigenous - 1.0%
 Pacific Islander - 1.1%
 Black - 2.3%
 Multiracial - 7.2%
 Asian - 10.7%
 Latinx - 29.2%
 White - 50.5%

Teachers



Indigenous - 0.4%
 Pacific Islander - 0.9%
 Black - 0.9%
 Multiracial - 1.9%
 Asian - 3.6%
 Latinx - 7.4%
 White - 85.3%

Highlights from 2019-20



Student speakers pose with state lawmakers at the Washington County legislative summit hosted at NWRESA's office in Hillsboro.

The 2019-20 school year spanned a period of unprecedented hope and optimism (Student Success Act implementation) and unprecedented crisis (the COVID-19 pandemic). Through it all, we are proud to share our team's unwavering display of our values: student success, partnership, equity and innovative service.

Student Success Act Implementation

When lawmakers and advocates called on our public education system to improve outcomes for students who have been historically marginalized, we took our role to heart. Our activities to advance this landmark legislation included:

- Coached and trained school districts to **deepen community engagement efforts** and ensure high-quality plan submissions for the Student Investment Account.
- Advised on research-based and culturally sustaining practices, to help districts **match proven strategies to community-identified needs** at scale.
- Developed plans to expand **leadership and mentorship** in high-need areas identified by districts, specifically in early literacy, social emotional learning and racial equity.
- **Identified systemic barriers** for historically marginalized students and assisted district leaders to prioritize opportunity gaps in student investment account plans.
- Identified ways to expand **high-quality early learning access** and ensure alignment with the K-12 system.

Here's a snapshot of how we've contributed to community engagement in support of school district and early learning planning efforts:

- 10 meetings co-facilitated with school leaders across the region to support community-based root cause analysis.
- 20,292 survey responses coded to identify investment strategies that will improve outcomes for focal populations.
- 130 educators trained in empathy interviews, a strategy to deepen understanding of community need.
- 117 conversations with parents and caretakers in support of early learning planning.

Read more about this work in [the report from the technical assistance team that supported Student Investment Account planning](#), in the [summary printout for legislators](#) (also attached in the addendum to this document) and in the [Northwest Early Learning Hub's January 2020 report](#) to partners.

Regional Educator Network Planning



The 13-member Regional Educator Network coordinating body from the Northwest Regional ESD region met in the fall of 2019 to launch its work.

Led by Mariana Zaragoza, Ph.D., the Northwest Regional ESD Regional Educator Network coordinating body met 12 times during 2019-20. The Educator Advancement Council (EAC) tasked the body with creating a plan that centers educator voices to spark meaningful systemic changes for our region's public educators. The 13-member coordinating body identified retention and recruitment, specifically for educators of color, as the plan's focus areas. Highlights from 2019-20 and the resulting plan include:

- Nearly 50 empathy interviews conducted with regional educators who are Black, Indigenous and people of color (BIPOC).
- Seven change ideas identified for testing across the region.

[Read 2020-23 plan produced by the coordinating body.](#)

Expansion of Equity Initiatives

We continued to deepen our work as an antiracist organization by addressing intrapersonal, institutional and structural racism through professional learning and innovations to governance. Highlights include:

- Launched the [Cascade Alliance for Equity](#) (CAFE), a collaborative effort with Clackamas and Multnomah ESDs to advance equity; CAFE hosted two conferences drawing more than 300 educators each.
- [Our Ninth Grade Success Network received a prestigious national award from the Carnegie Foundation](#) for work to improve outcomes across all marginalized student groups.
- Our Board of Directors laid the groundwork for the establishment of a [Board Equity Policy Advisory Committee](#).
- The Equity and Family Partnerships team laid the groundwork for a Fall 2020 launch of our [Antiracist Multicultural Continuum](#) (attached in the addendum to this document) to guide and assess our organizational culture, policies and practice.



Yashica Island, professional development specialist, received a standing ovation at the fall CAFE conference for sharing her personal story and "why."

Response During the COVID-19 Pandemic



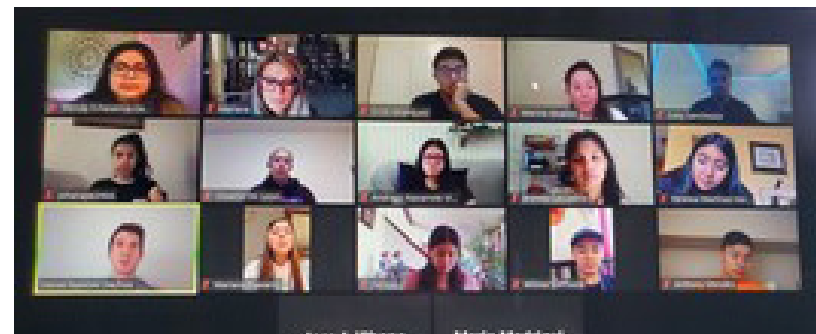
A family receives a food bag and kindergarten prep learning materials from the Migrant Education Program.

When COVID-19 first hit our communities, we redoubled our convening efforts. School leaders gathered virtually and often to coordinate a consistent, unified response across the region. County public health authorities, school district superintendents, school nurses and others met to coordinate prevention, crisis response, and decision-making aligned to Oregon's "Ready Schools, Safe Learners" guidance. Our program teams also jumped into action:

- **Migrant Students and Families:** Our Migrant Education Program (MEP) distributed 1,500 face coverings and masks, 100 bottles of hand sanitizer, 175 food bags and instructional materials. The team worked directly with hundreds of families to provide emotional support and meet other needs.
- **Child Care Assistance:** As child care programs rapidly stood up emergency services, our Child Care Resource and Referral team met with providers in Clatsop, Columbia and Tillamook

counties on a weekly basis to keep them informed about the latest regulations, distribute emergency supplies and connect providers to grant opportunities.

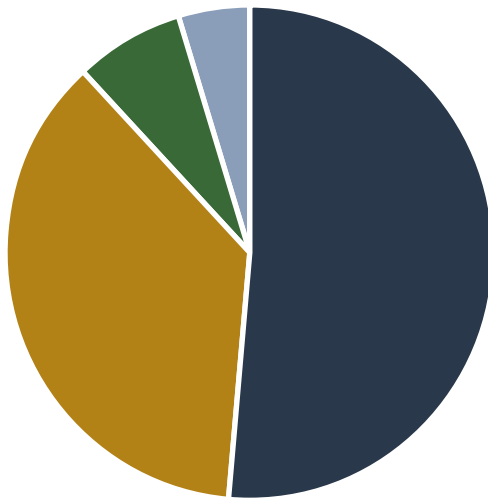
- **Comprehensive Distance Learning:** Over the summer, our technology and professional learning teams collaborated to build a suite of services, including training, online curriculum and an integrated learning management system, that would support our region's educators during comprehensive distance learning. Educators in our Early Intervention/Early Childhood Special Education and school-age special education programs swiftly established virtual supports for families and their children.
- **Student Internships:** Our Instructional Services team supported multiple internship programs, advancing students' career experiences despite challenging odds during the pandemic. Students in Columbia County [gained experience at the Oregon Manufacturing Innovation Center](#), thanks in part to our STEM Hub. Students in Diverse Educator Pathways, a program to support aspiring teachers who are linguistically and culturally diverse, [participated in internships](#) that helped our Migrant Education Program and STEM Hub.



Interns meet with Daniel Ramirez, Ph.D., a Latino educator who works as the Interim Executive Director of the Educator Advancement Council.

Overview of 2019-20 Financials

Total Revenue - \$120,792,957



- Grants, contracts and special projects - \$62,118,487
- Local Service Plan - \$44,481,288
- General operations - \$8,730,360
- Enterprise funds - \$5,462,822

Operations Expenditures

Attendance Services	179,285
Instruction Services	197,177
Equity and Family Partnerships	424,738
Health Services	5,985
Board of Directors	168,402
Business Services	1,632,600
Communications	181,447
Facilities/Maintenance	595,261
Courier Services	41,565
Human Resources	1,171,198
Reception	316,567
Office of Superintendent	895,407
Service Center Administration	684,779
Technology	1,328,387
Debt Service	781,379
Transfers - ESD Operations	563,514
Total	\$9,167,691

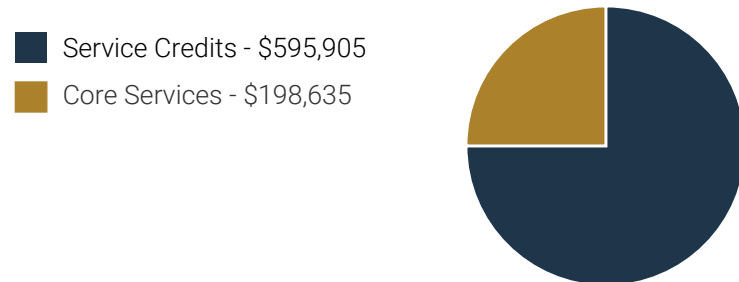
Local Service Plan Core Services

Technology	2,343,988
Instructional Services	1,058,375
Home School Registration	16,650
Emergency Closure	9,870
County Allocations	1,540,773
Total	\$4,969,656

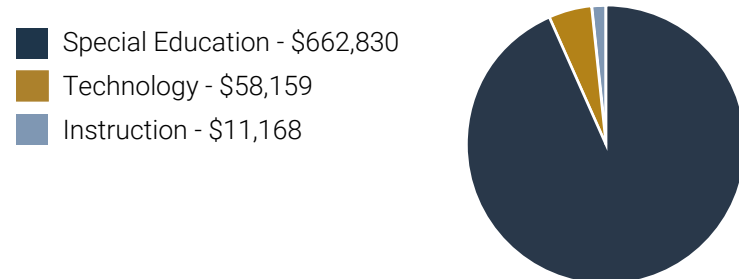
Astoria School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Instruction Total **11,168.33**
 Northwest Promise Membership 7,668.33
 Workshops/Trainings 3,500

Special Education Total **662,830.27**
 Staffing Services 588,669.53
 EI/ECSE Evaluations 62,200.00
 Other 11,960.74

Technology Total **58,159.29**
 Infinite Visions 27,054.49
 Regional Data Warehouse 27,054.49
 Other 4,050.31

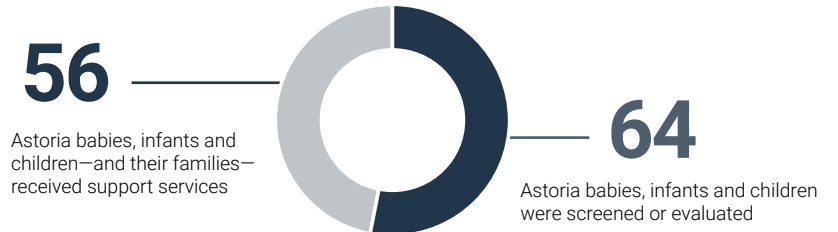
Total Spent **\$732,157.89**

Summary of Services - Special Education

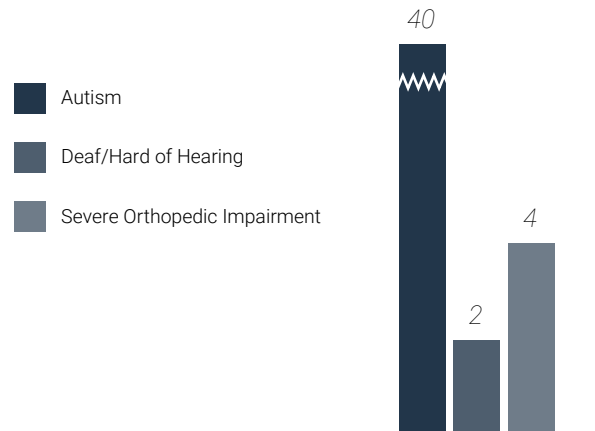
NWRESD Special Education Staff Supporting Astoria Schools



Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD



Astoria Students Served by NWRESD Special Education



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Astoria Students

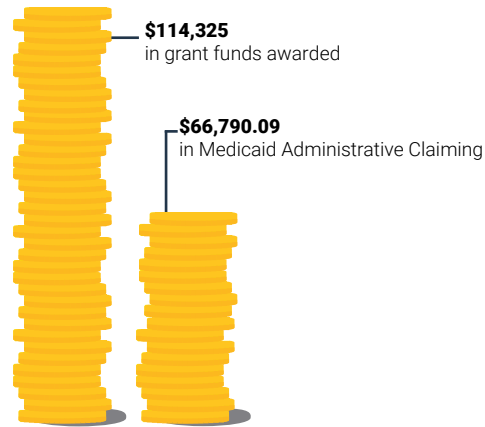


Chart not drawn to scale. Grant funds awarded includes all competitive grants specific to the district plus regional grants awarded. The proportional benefit equals the % of regional enrollment (ADM) x annual regional grant award total.

Professional Learning From NWRESD

Network Participants

3 9th Grade Success

Additional Services Provided to Astoria Schools

116

Migrant students served

1,347

engagements co-facilitated for Student Investment Account planning

62

Home school registrations

I have many families I have worked with over the past 29 years and many great stories. This particular year has been challenging for all of us. One of my favorites this year was a grandmother who shared a picture of her high school grandson (with significant autism) doing his "distance learning" yoga. He is practically standing on his head with his Chromebook and a smile. His grandmother is always so proud of him and so positive about the school and staff who work with them.

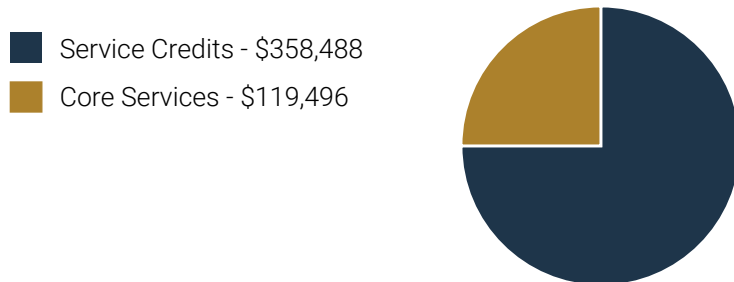
-Maggie Shumaker, School Psychologist



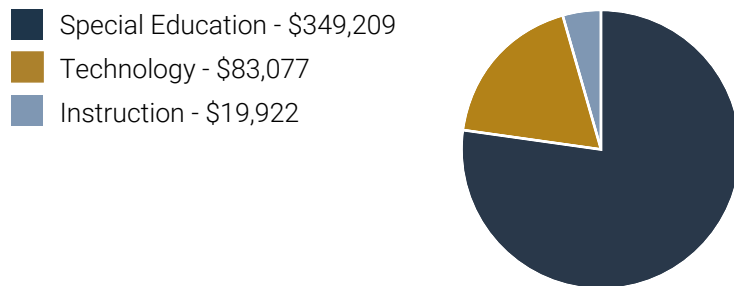
Banks School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Instruction Total	19,922.47
Outdoor School	13,986.00
Northwest Promise Membership	4,476.47
Other	1,460.00

Special Education Total	349,208.95
Staffing Services	336,878.95
EI/ECSE Evaluations	12,330.00

Technology Total	83,076.88
Technology Purchasing	32,777.60
Technology Support	27,225.00
Other	23,074.28

Total Spent	\$452,208.30
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Summary of Services - Special Education

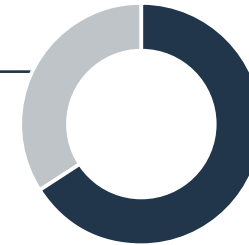
NWRESD Special Education Staff Supporting Banks Schools



Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD

17

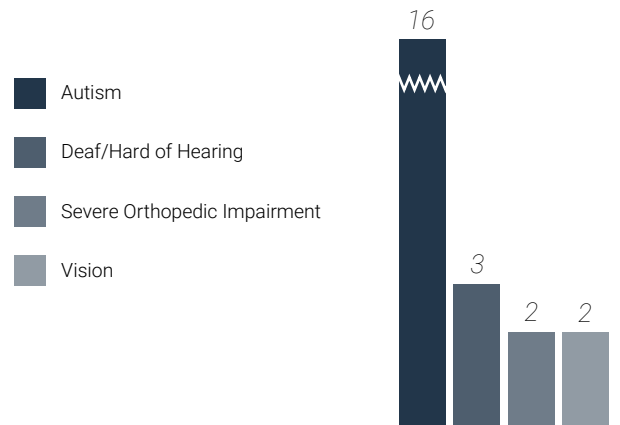
Banks babies, infants and
children—and their families—
received support services



33

Banks babies, infants and
children were screened
or evaluated

Banks Students Served by NWRESD Special Education



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Banks Students

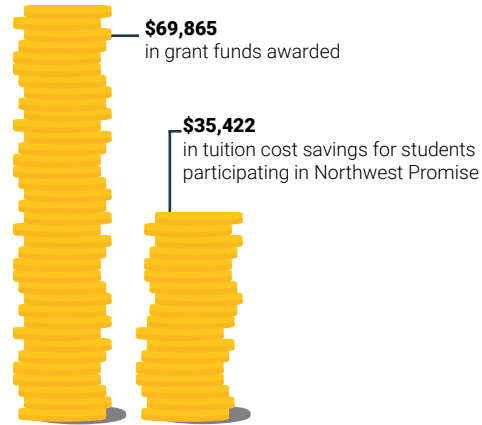


Chart not drawn to scale. Grant funds awarded includes all competitive grants specific to the district plus regional grants awarded. The proportional benefit equals the % of Regional Enrollment (ADM) x annual regional grant award total.

Additional Services Provided to Banks Schools

24

Migrant Students Served

8

Outdoor School Student Leader Volunteers

19

Home School Registrations

938

engagements co-facilitated for Student Investment Account planning

90

Outdoor School Participants

184

Northwest Promise College Credits Awarded

13

Truancy Contacts Made

Professional Learning From NWRESD

Network Participants

7

9th Grade Success

5

Early Learning

12

School Culture and Climate

Equity Professional Learning

3

hours of training delivered by the Office of Equity, Diversity and Inclusion

1

educator registered for Cascade Alliance for Equity conferences

I've been so impressed by the work the CTE program at Banks is doing, and supporting them has been so rewarding. Watching students learn to use professional software to design and produce shirts, laser-etched water bottles, and so many other things has been so much fun! I can't wait to see where the program goes.

”

-Freya Lewis, Support Technician II

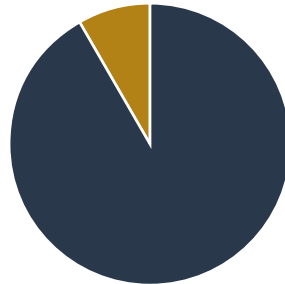


Beaverton School District

For a description of the services referenced, see page 8 of this document.

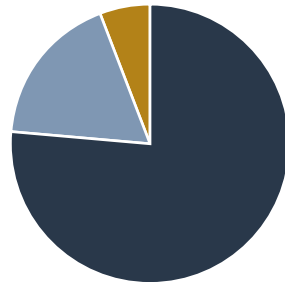
Local Service Plan Allocation

- Core Services - \$545,752
- Service Credits - \$6,103,959



Total Expenditures by Service Category

- Special Education - \$5,414,625
- Instruction - \$1,253,880
- Technology - \$407,928



Summary of Services Purchased

Instruction Total	1,253,880.20
Outdoor School	506,691.60
Regional Innovations	350,000.00
Professional Development Services	195,752.00
Northwest Promise Membership	174,216.60
Other	27,220.00

Special Education Total	5,414,625.25
Student Programs/Classrooms	4,428,441.08
EI/ECSE Evaluations	813,720.00
Other	172,464.17

Technology Total	407,928.37
Library Services	117,227.10
ORSpEd	92,714.30
Network Connectivity	84,418.81
Technical Engineering Cooperative	66,851.89
Other	46,716.27

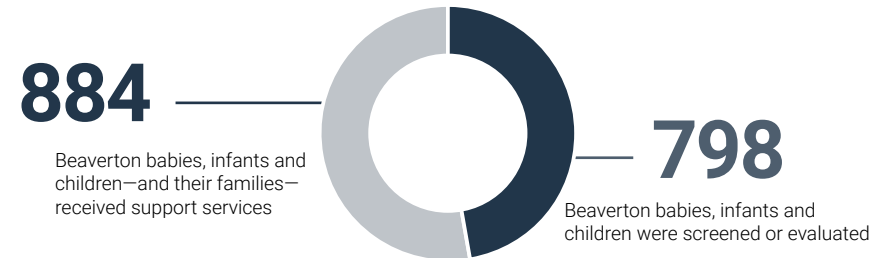
Total Spent **\$7,076,433.82**

Summary of Services - Special Education

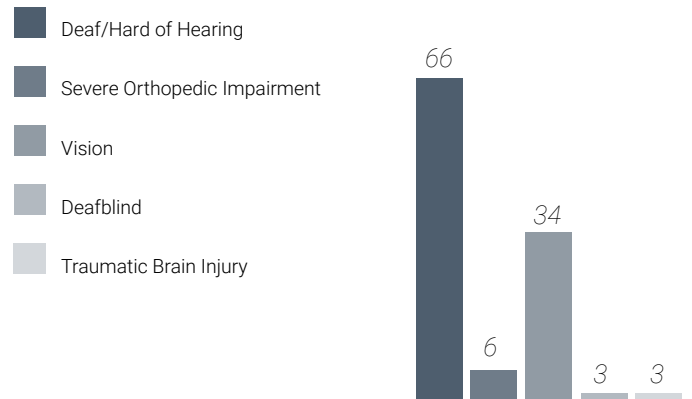
NWRESD Special Education Staff Supporting Beaverton Schools



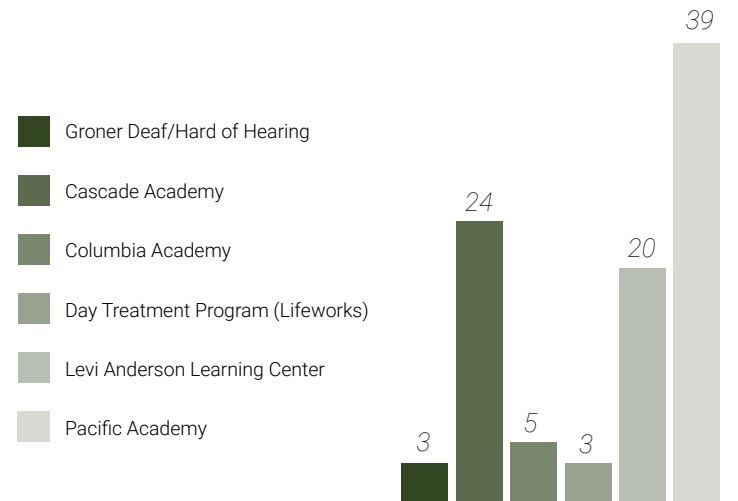
Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD



Beaverton Students Served by NWRESD Special Education



Beaverton Students in NWRESD's K-12 Classrooms



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Beaverton Students

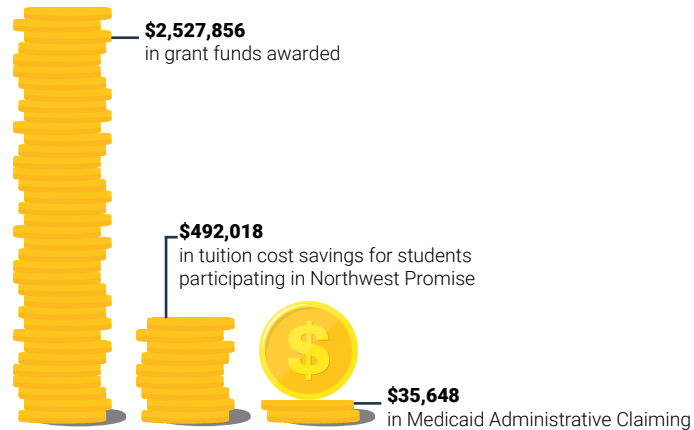


Chart not drawn to scale. Grant funds awarded includes all competitive grants specific to the district plus regional grants awarded. The proportional benefit equals the % of Regional Enrollment (ADM) x annual regional grant award total.

Additional Services Provided to Beaverton Schools

5
Diverse Educator Pathway Participants

3,101
Outdoor School Participants

206
Outdoor School Student Leader Volunteers

2,863
Northwest Promise College Credits Awarded

266
Home School Registrations

58
Truancy Contacts Made

4,002
engagements co-facilitated for Student Investment Account planning

Professional Learning From NWRESD

Network Participants

69 9th Grade Success

4 Early Learning

Equity Professional Learning

31 educators registered for Cascade Alliance for Equity conferences

Working with students who have hearing loss typically means working with technology and devices teachers and case managers are not always familiar with. I really appreciate that Beaverton educators are open to using new equipment and giving it a go with whatever piece of equipment I bring out. We often have to try different things before we get the perfect fit, and I'm so appreciative of how open and willing they are to use what gives their students the best access to their education.

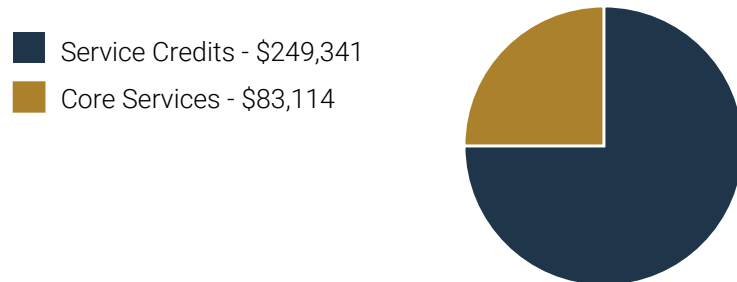
-Heather Davis, Teacher of the Deaf and Hard of Hearing



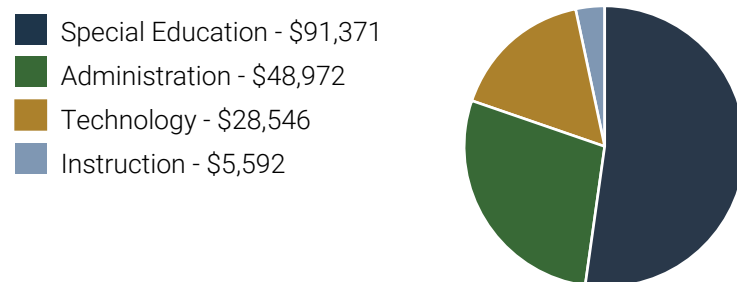
Clatskanie School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Administration Total	48,972.05
Business Services	44,400.00
Substitute Services	4,572.05

Instruction Total	5,591.55
Northwest Promise Membership	3,296.55
Workshops/Trainings	1,875.00
Other	420.00

Special Education Total	91,371.48
Staffing Services	75,846.48
EI/ECSE Evaluations	15,470.00
Other	55.00

Technology Total	28,545.74
Infinite Visions	17,084.49
Technology Support	8,000.00
Other	3,461.25

Total Spent \$174,480.82

Summary of Services - Special Education

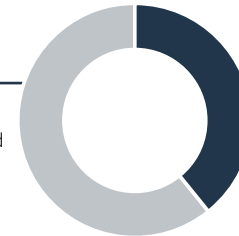
NWRESD Special Education Staff Supporting Clatskanie Schools



Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD

31

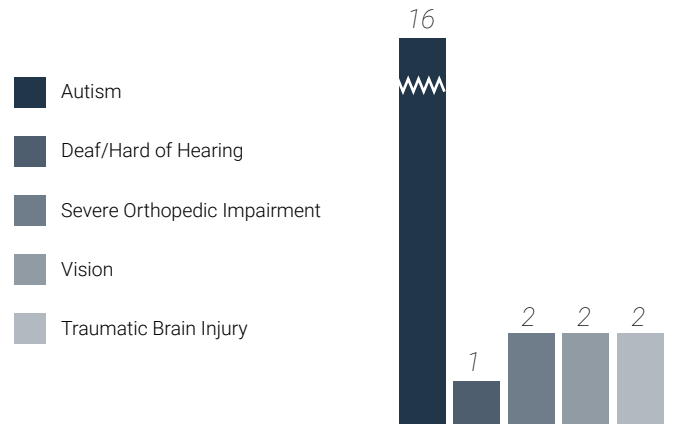
Clatskanie babies, infants and children—and their families—received support services



20

Clatskanie babies, infants and children were screened or evaluated

Clatskanie Students Served by NWRESD Special Education



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Clatskanie Students

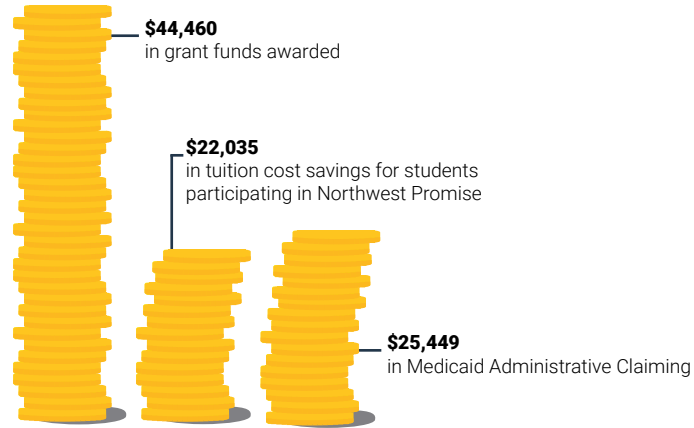


Chart not drawn to scale. Grant funds awarded includes all competitive grants specific to the district plus regional grants awarded. The proportional benefit equals the % of Regional Enrollment (ADM) x annual regional grant award total.

Professional Learning From NWRESD

Network Participants

- 3** 9th Grade Success
- 9** School Culture and Climate

Additional Services Provided to Clatskanie Schools

8

Migrant Students Served

1,300

Substitute Requests Filled

11

Truancy Contacts Made

108

Northwest Promise College Credits Awarded

7

Home School Registrations

465

engagements co-facilitated for Student Investment Account planning

When the COVID-19 pandemic hit, I collaborated with Clatskanie educators to distribute nine hotspots to students without internet access. With assistance from our technology team, we made sure the students were able to access all of the programs. I communicated between the families and the school district to explain the process of having hotspots. During the process, I was able to set up one family with a contact person who was able to help them gain access to health coverage. A few weeks later this family was impacted by COVID, and the Migrant Program was able to provide them with extra food bags and contacted their new contact person to provide them with a multitude of additional resources.

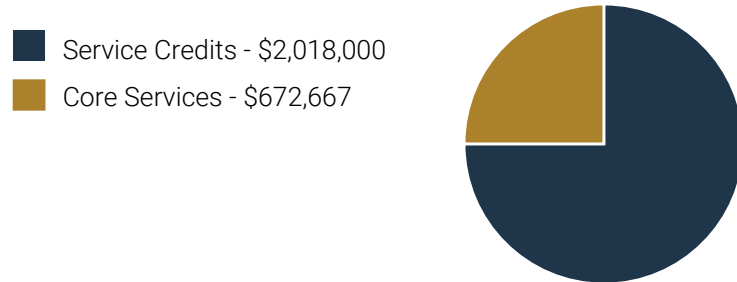
-Eredi Pintor, Migrant Recruiter



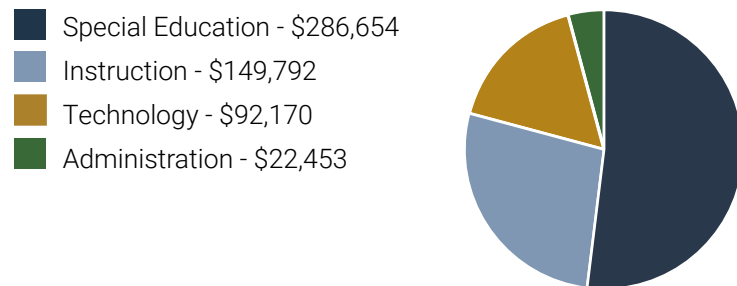
Forest Grove School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Administration Total 22,452.99
 Substitute Services 22,452.99

Instruction Total 149,791.53
 Outdoor School 73,534.80
 Attendance Services/Tuancy Officers 27,389.00
 Northwest Promise Membership 27,444.73
 Other 21,423.00

Special Education Total 286,654.08
 EI/ECSE Evaluations 146,410.00
 Student Programs/Classrooms 133,966.08
 Other 6,278.00

Technology Total 92,170.21
 Infinite Visions 66,308.17
 Regional Data Warehouse 15,897.68
 Other 9,964.36

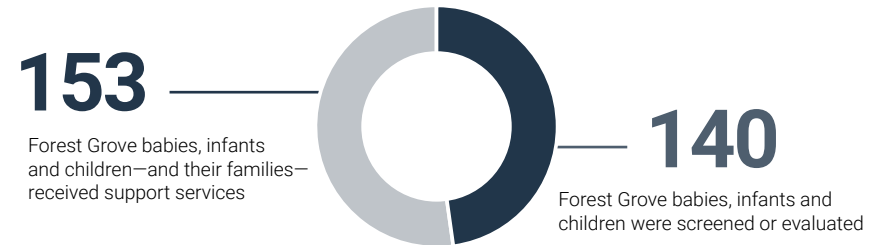
Total Spent \$551,068.81

Summary of Services - Special Education

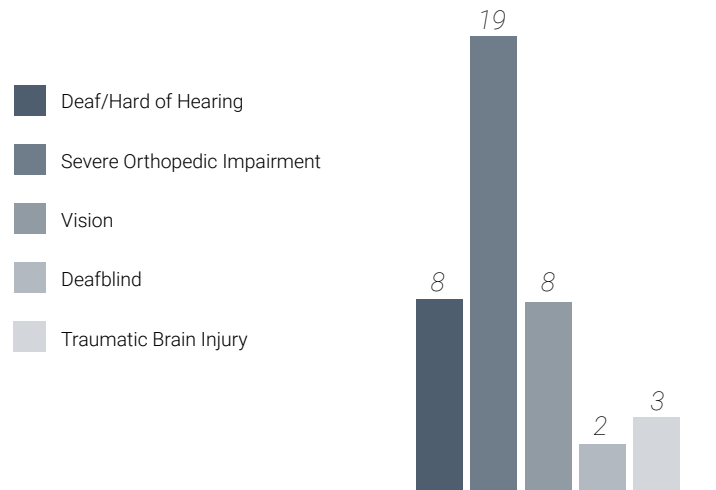
NWRESD Special Education Staff Supporting Forest Grove Schools



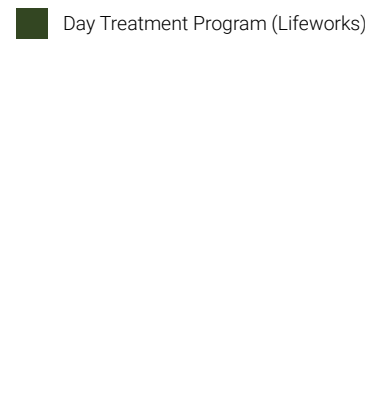
Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD



Forest Grove Students Served by NWRESD Special Education



Forest Grove Students in NWRESD's K-12 Classrooms



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Forest Grove Students

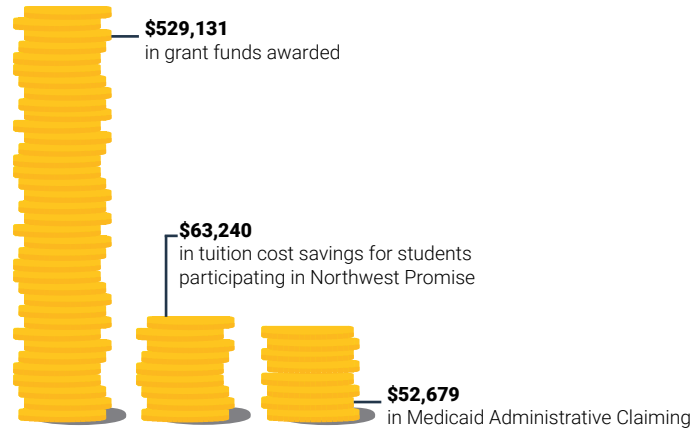


Chart not drawn to scale. Grant funds awarded includes all competitive grants specific to the district plus regional grants awarded. The proportional benefit equals the % of Regional Enrollment (ADM) x annual regional grant award total.

Additional Services Provided to Forest Grove Schools

3

Diverse Educator Pathway Participants

22

Outdoor School Student Leader Volunteers

5,849

Substitute Requests Filled

350

Truancy Contacts Made

540

Outdoor School Participants

372

Northwest Promise College Credits Awarded

37

Home School Registrations

I've had the pleasure of working with Assistant Superintendent John O'Neill's team on several projects, and the Juntos program launch stands out the most. The district saw an urgent need to better support Latino young men on their path to graduation and college. We wrote a successful three-year grant to the Meyer Memorial Trust to launch Juntos—a research-based, culturally specific mentoring and family engagement program. John and his team were enthusiastic, responsive, equity-focused and highly collaborative in developing a program that would align with grant requirements and meet student need. They were a true pleasure to work with!

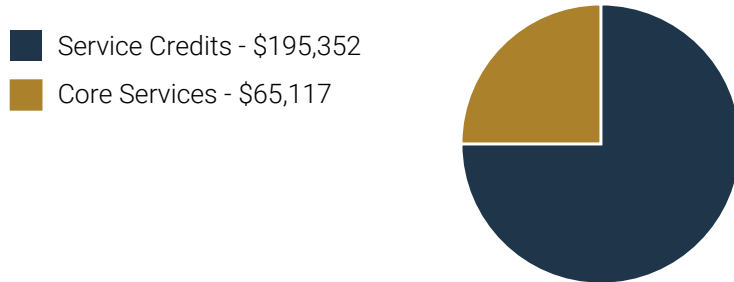
-Crystal Greene, Grants Manager



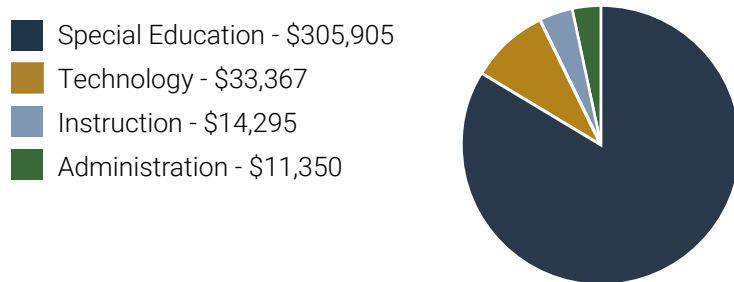
Gaston School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Administration Total 11,350.00
 Business Services 11,350.00

Instruction Total 14,294.71
 Outdoor School 11,421.00
 Northwest Promise Membership 2,623.71
 Other 250.00

Special Education Total 305,905.25
 Student Programs/Classrooms 168,915.04
 Staffing Services 123,795.21
 Other 13,195.00

Technology Total 33,367.27
 Infinite Visions 16,350.20
 Technology Support 15,000.00
 Other 2,017.07

Total Spent **\$364,917.23**

Summary of Services - Special Education

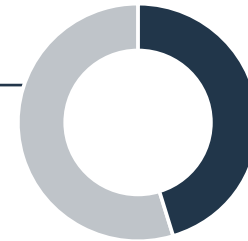
NWRESD Special Education Staff Supporting Gaston Schools



Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD

17

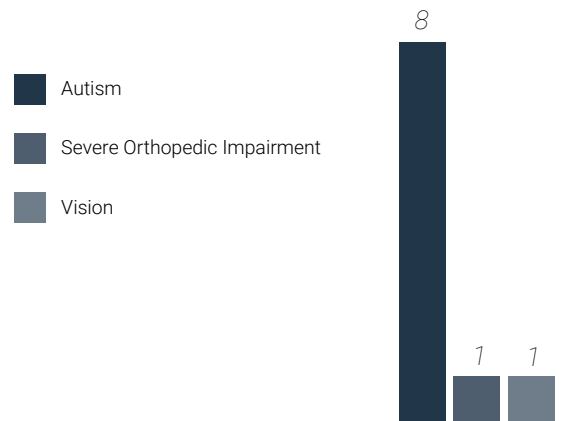
Gaston babies, infants and
children—and their families—
received support services



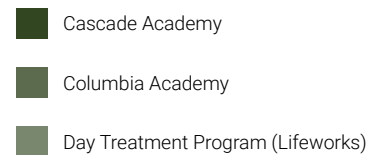
15

Gaston babies, infants and children
were screened or evaluated

Gaston Students Served by NWRESD Special Education



Gaston Students in NWRESD's K-12 Classrooms



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Gaston Students

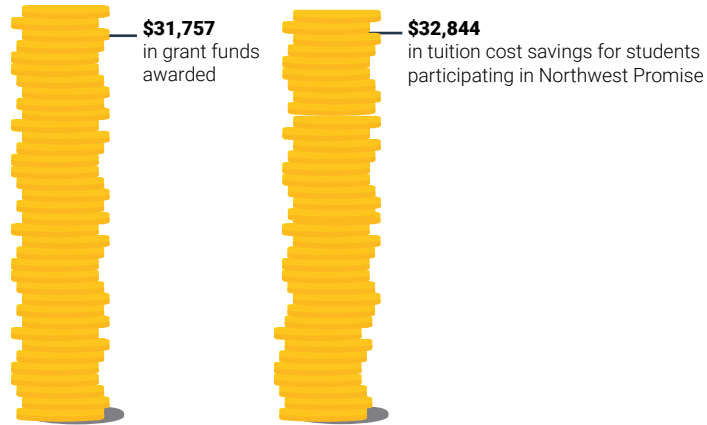


Chart not drawn to scale. Grant funds awarded includes all competitive grants specific to the district plus regional grants awarded. The proportional benefit equals the % of Regional Enrollment (ADM) x annual regional grant award total.

Professional Learning From NWRESD

Network Participants

- 8** Early Learning
- 5** School Culture and Climate

Additional Services Provided to Gaston Schools

2

Migrant Students Served

6

Outdoor School Student Leader Volunteers

6

Home School Registrations

900

engagements co-facilitated for Student Investment Account planning

47

Outdoor School Participants

142

Northwest Promise College Credits Awarded

34

Truancy Contacts Made

I absolutely love working in Gaston! I have a wonderful supportive special education and administrative team who value using a collaborative-based approach when it comes to problem-solving and providing excellent services to kids. This is especially important to me because each of us come to the table with a different lens, but when we work together, we are fully wrapping around that student and supporting their needs to be successful in the classroom.

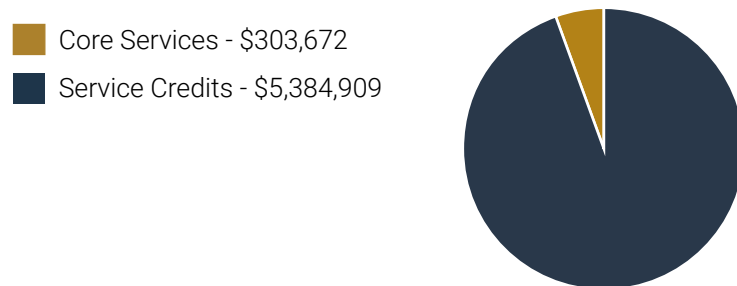
-Ashley Vuylsteke, Speech-Language Pathologist



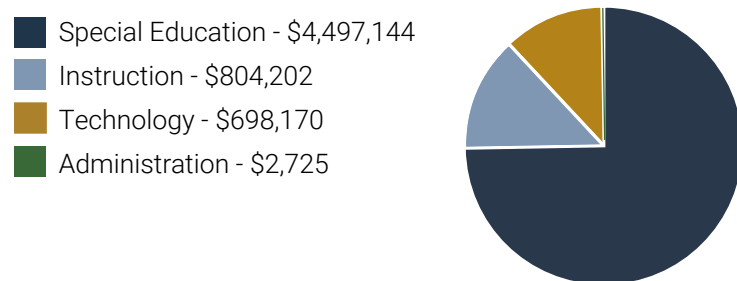
Hillsboro School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Administration Total 2,725.00
Business Services 2,725.00

Instruction Total 804,202.21
 Outdoor School 222,481.86
 Regional Innovations 200,000.00
 Fire Science Program 160,989.64
 Professional Development Services 103,672.00
 Other 117,058.71

Special Education Total 4,497,143.50
 Student Programs/Classrooms 2,713,155.36
 Staffing Services 1,267,105.90
 Other 516,882.24

Technology Total 698,170.49
 Infinite Visions 172,481.96
 Technology Purchasing 149,437.83
 Synergy Applications 131,209.74
 Library Services 91,076.92
 Other 153,964.04

Total Spent \$6,002,241.20

Summary of Services - Special Education

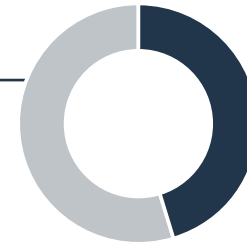
NWRESD Special Education Staff Supporting Hillsboro Schools



Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD

593

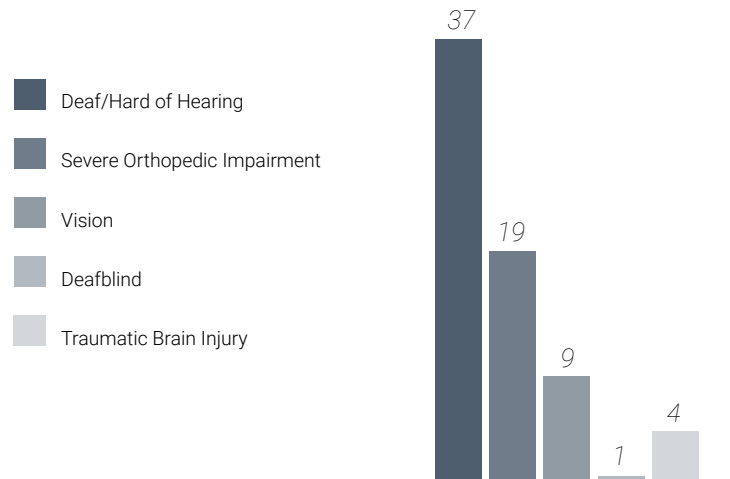
Hillsboro babies, infants and children—and their families—received support services



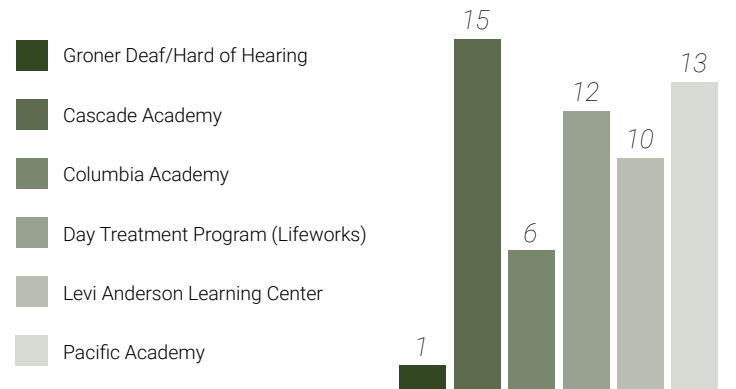
492

Hillsboro babies, infants and children were screened or evaluated

Hillsboro Students Served by NWRESD Special Education



Hillsboro Students in NWRESD's K-12 Classrooms



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Hillsboro Students

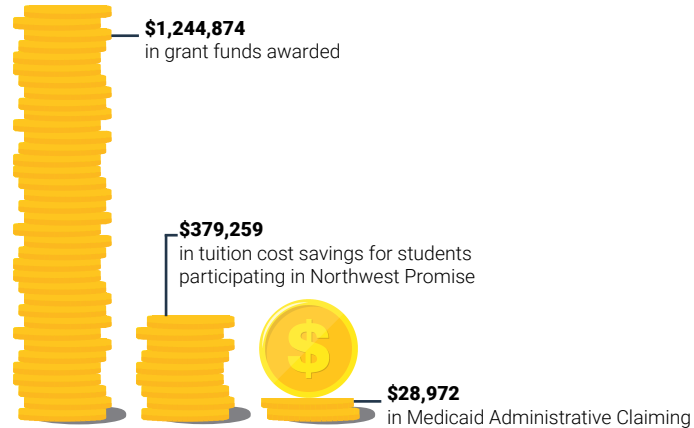


Chart not drawn to scale. Grant funds awarded includes all competitive grants specific to the district plus regional grants awarded. The proportional benefit equals the % of Regional Enrollment (ADM) x annual regional grant award total.

Additional Services Provided to Hillsboro Schools

6

Diverse Educator Pathway Participants

54

Outdoor School Student Leader Volunteers

237

Home School Registrations

1,650

Outdoor School Participants

1,839

Northwest Promise College Credits Awarded

Professional Learning From NWRESD

Network Participants

31

9th Grade Success

5

Early Learning

13

School Culture and Climate

Equity Professional Learning

7

educators registered for Cascade Alliance for Equity conferences

The goal of the 9th Grade Success Network is to improve adult practices so 9th graders — particularly students who have been historically marginalized — will have culturally sustaining and engaging experiences. Last year, together with support from Hillsboro educators Morgan Quimby and Kori Sakamoto, all four 9th Grade Success teams were able to use data to make improvements at the individual student as well as system levels. Despite all the challenges the pandemic created, Hillsboro educators continued to show up for students. Bret Davis from Liberty High School led a cross-network collaboration that helped educators reach students while monitoring their academic progress. This work demonstrates how she and her fellow educators are shifting their practices in order to better serve students. Wylie Wan, Education Research and Data Specialist

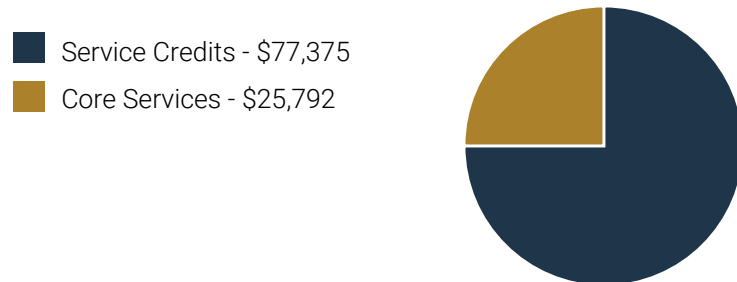
”



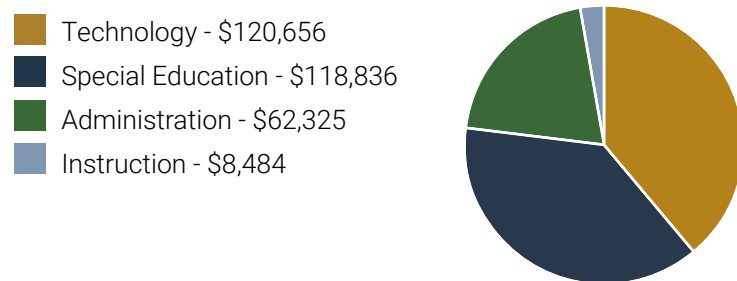
Jewell School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Administration Total 62,325.00
 Business Services 62,325.00

Instruction Total 8,483.75
 Outdoor School 7,290.00
 Northwest Promise Membership 1,193.75

Special Education Total 118,836.07
 Staffing Services 111,382.55
 EI/ECSE Evaluations 3,880.00
 Other 3,573.52

Technology Total 120,656.12
 Technology Support 53,900.00
 Technology Purchasing 43,099.37
 Other 23,656.75

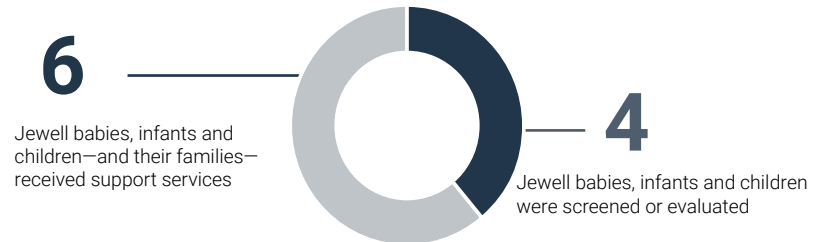
Total Spent **\$310,300.94**

Summary of Services - Special Education

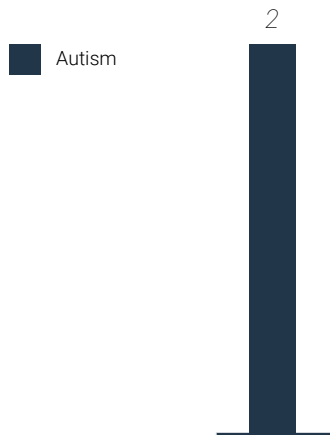
NWRESD Special Education Staff Supporting Jewell Schools



Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD



Jewell Students Served by NWRESD Special Education



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Jewell Students

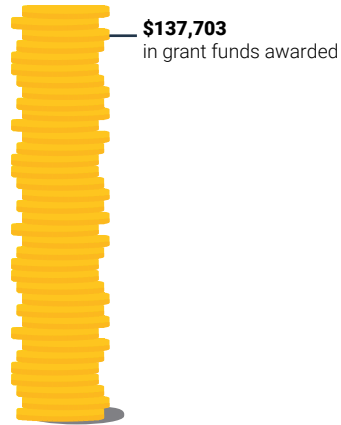


Chart not drawn to scale. Grant funds awarded includes all competitive grants specific to the district plus regional grants awarded. The proportional benefit equals the % of Regional Enrollment (ADM) x annual regional grant award total.

Additional Services Provided to Jewell Schools

30

Outdoor School Participants

1

Home School Registration

280

Substitute Requests Filled

The pandemic has been difficult for everyone, but it has been especially challenging for a remote community like Jewell where the internet can be difficult to access. However, one of the great aspects of a small school is its community. Every day, I see staff stepping up to collaborate and support one another. And during these days of remote work, the staff know that we are just an email, phone call or video chat away.

”

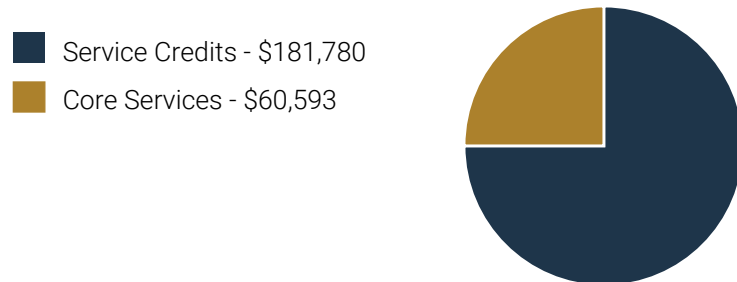
-Tera VanDyke, Business Manager, Jewell School District



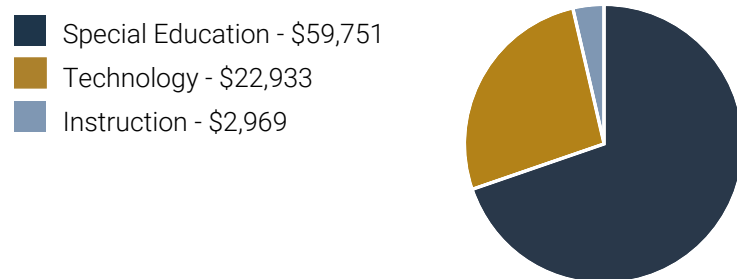
Knappa School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Instruction Total 2,968.52
 Northwest Promise Membership 2,368.52
 Workshops/Trainings 600.00

Special Education Total 59,750.84
 Staffing Services 31,791.29
 EI/ECSE Evaluations 19,590.00
 Other 8,369.55

Technology Total 22,933.07
 Infinite Visions 19,588.82
 Technology Purchasing 2,816.00
 Other 528.25

Total Spent **\$85,652.43**

Summary of Services - Special Education

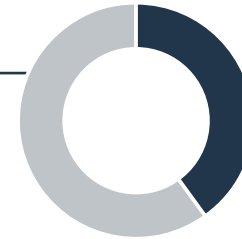
NWRESD Special Education Staff Supporting Knappa Schools



Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD

22

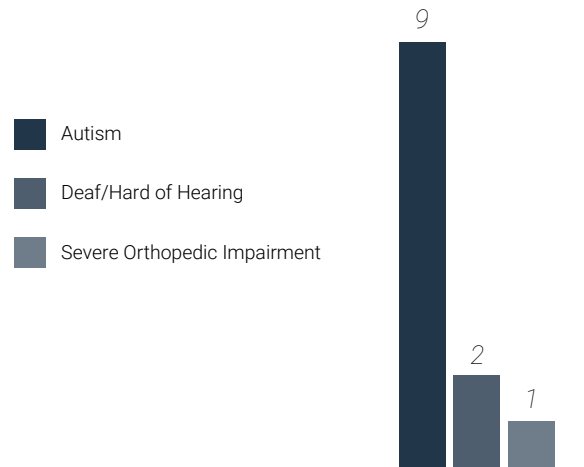
Knappa babies, infants and children—and their families—received support services



14

Knappa babies, infants and children were screened or evaluated

Knappa Students Served by NWRESD Special Education



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Knappa Students

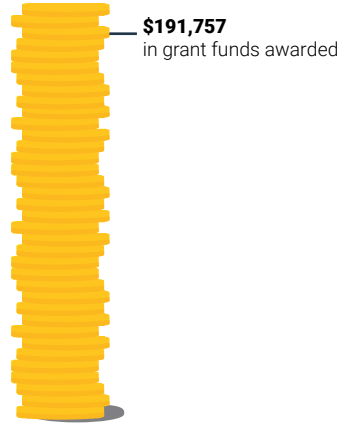


Chart not drawn to scale. Grant funds awarded includes all competitive grants specific to the district plus regional grants awarded. The proportional benefit equals the % of Regional Enrollment (ADM) x annual regional grant award total.

Professional Learning From NWRESD

Network Participants

6 9th Grade Success

9 School Culture and Climate

Equity Professional Learning

6 educators registered for Cascade Alliance for Equity conferences

Additional Services Provided to Knappa Schools

11

Home School Registrations

184

engagements co-facilitated for Student Investment Account planning

7

Truancy Contacts Made

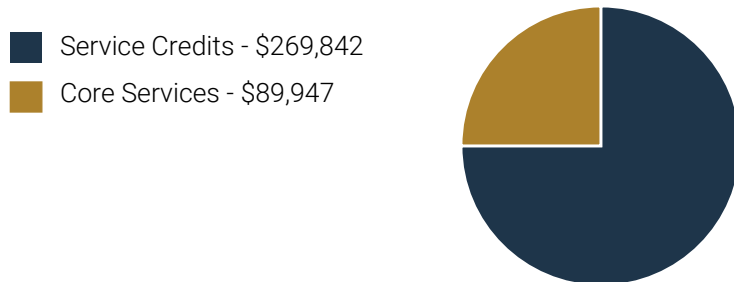
In Knappa, I primarily work with four talented case managers who coordinate services for students in special education. We plan methods and practices to support students' access to instruction and to the educational environment. As a group, we remove barriers to learning and help children and families explore and implement a variety of ways to augment learning. Students discover which methods work best for them and are able to gradually build their self-knowledge and their skills in advocating for their particular needs. I have learned of the power that caring administrators and teachers can have in creating a safe and inclusive learning environment, and how far compassion can go in helping students recognize and put into action their own unique strengths and talents. -Claire S., Occupational Therapist



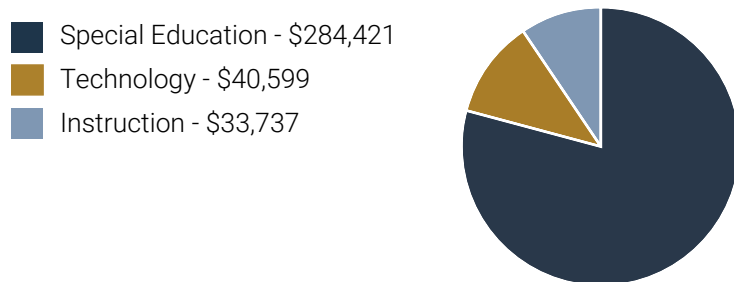
Neah-Kah-Nie School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Instruction Total	33,736.72
Tillamook Education Consortium Membership	15,000.00
Outdoor School	14,850.00
Other	3,886.72

Special Education Total	284,421.00
Staffing	273,301.00
EI/ECSE Evaluations	10,370.00
Other	750.00

Technology Total	40,599.45
Infinite Visions	19,588.82
Technology Support	15,000.00
Other	6,010.63

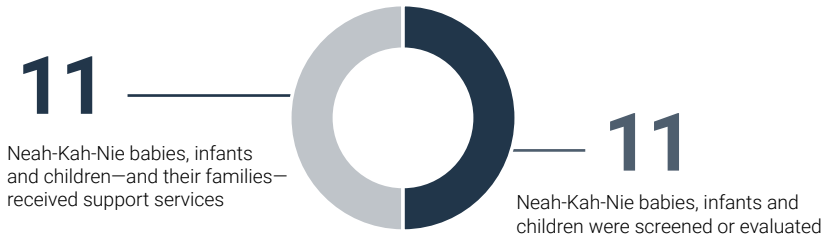
Total Spent	\$358,757.17
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Summary of Services - Special Education

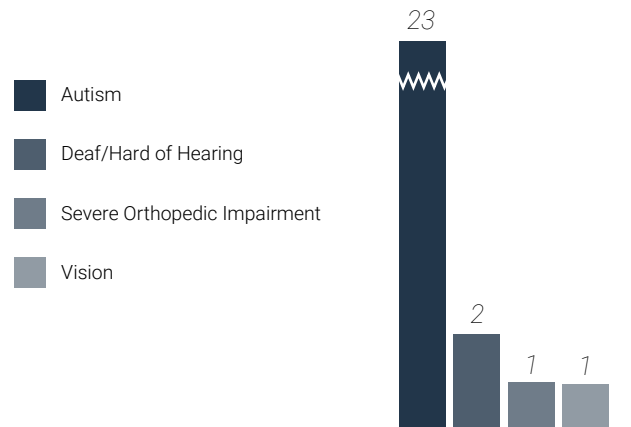
NWRESD Special Education Staff Supporting Neah-Kah-Nie Schools



Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD



Neah-Kah-Nie Students Served by NWRESD Special Education



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Neah-Kah-Nie Students



Chart not drawn to scale. Grant funds awarded includes all competitive grants specific to the district plus regional grants awarded. The proportional benefit equals the % of Regional Enrollment (ADM) x annual regional grant award total.

Professional Learning From NWRESD

Network Participants

- 5** 9th Grade Success
- 7** Early Learning
- 3** School Culture and Climate

Additional Services Provided to Neah-Kah-Nie Schools

13

Migrant Students Served

7

Outdoor School Student Leader Volunteers

16

Home School Registrations

1,255

engagements co-facilitated for Student Investment Account planning

69

Outdoor School Participants

830

Northwest Promise College Credits Awarded

53

Truancy Contacts Made

When distance learning began, I had to find ways of reaching kids who have complex communication disorders virtually. I remember my first session with a young man who brought his pets. I have no pets, but I could bring my stuffies. So, surrounded by lizards and bearded dragons, we reestablished our connection while reading "Dragons Love Tacos." I have cooked with my students and shared journals, photos, books and video adventures with them. Through these experiences, I have strengthened my connections with their families. I look forward to the day when I can be in person at my schools again, but I also know my relationships with my students and their families have changed for the best and I hope it continues!

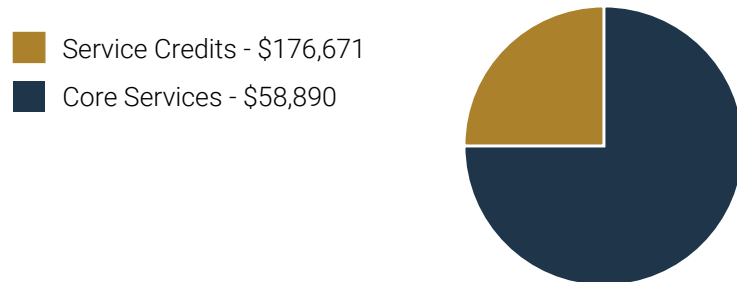
-Robin Pickering, Speech-Language Pathologist



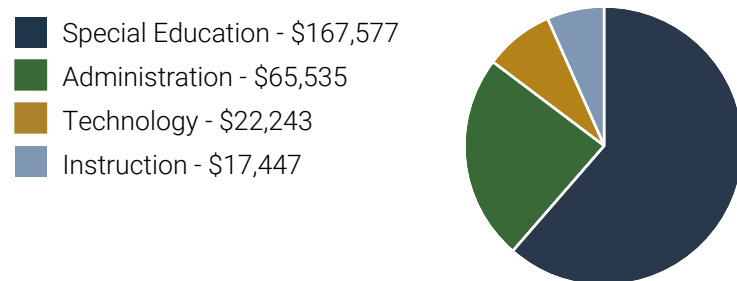
Nestucca Valley School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Administration Total 65,535.00
 Business Services 62,325.00
 Substitute Services 3,210.00

Instruction Total 17,447.34
 Tillamook Education Consortium Membership 15,000.00
 Northwest Promise Membership 2,447.34

Special Education Total 167,576.70
 Staffing Services 157,686.70
 EI/ECSE Evaluations 9,890.00

Technology Total 22,242.68
 Infinite Visions 19,588.82
 Regional Data Warehouse 1,507.61
 Other 1,146.25

Total Spent **\$272,801.72**

Summary of Services - Special Education

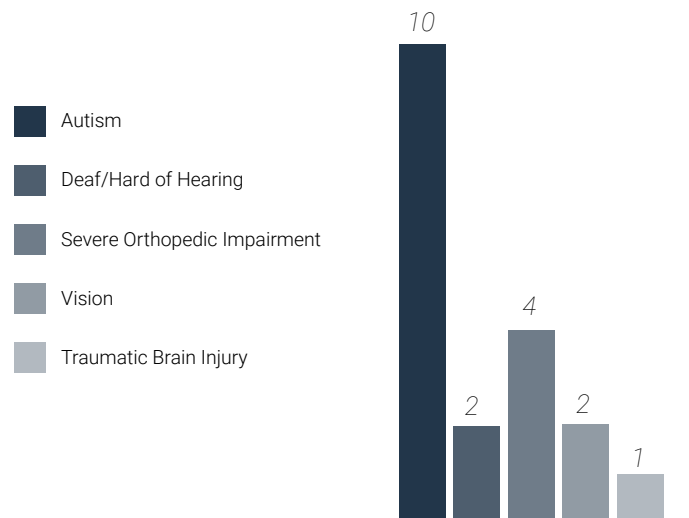
NWRESD Special Education Staff Supporting Nestucca Valley Schools



Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD



Nestucca Valley Students Served by NWRESD Special Education



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Nestucca Valley Students

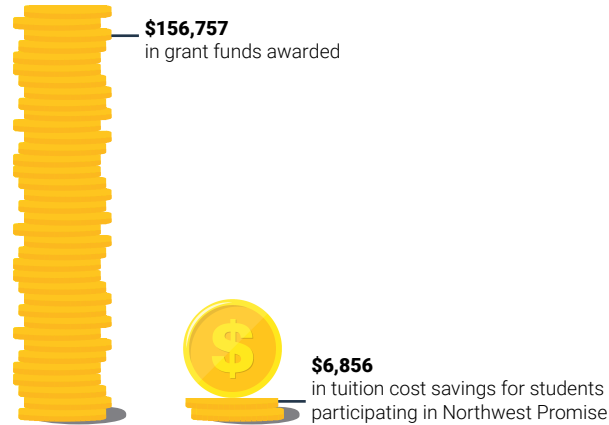


Chart not drawn to scale. Grant funds awarded includes all competitive grants specific to the district plus regional grants awarded. The proportional benefit equals the % of Regional Enrollment (ADM) x annual regional grant award total.

Professional Learning From NWRESD

Network Participants

- 4** 9th Grade Success
- 5** Early Learning

Additional Services Provided to Nestucca Valley Schools

21

Migrant Students Served

727

Substitute Requests Filled

33

Truancy Contacts Made

56

Northwest Promise College Credits Awarded

4

Home School Registrations

Being a speech-language pathologist has got to be one of the most rewarding careers one could choose. I have the opportunity to support Nestucca Valley students academically, socially and emotionally. I work as part of a dedicated team, alongside families, students, coworkers and community members, who share the fervent belief that all children can learn. I am supported by Northwest Regional ESD and its deep respect for local culture, diversity, priorities and challenges in order to offer tailored services and comprehensive resources.

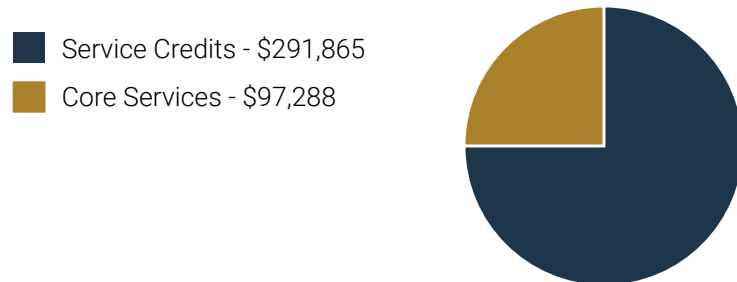
-Dia Norris, Speech-Language Pathologist



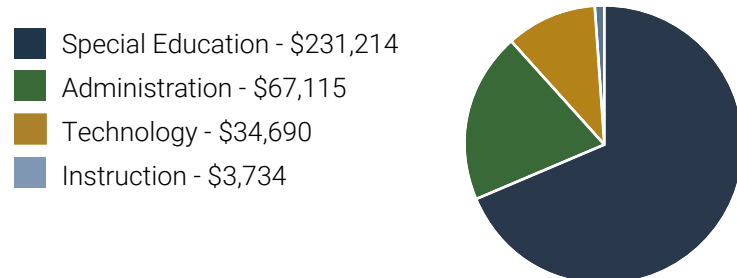
Rainier School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Administration Total 67,115.00
 Business Services 62,325.00
 Substitute Services 4,790.31

Instruction Total 3,733.93
 Northwest Promise Membership 3,653.93
 Other 80.00

Special Education Total 231,214.20
 Staffing Services 210,354.20
 EI/ECSE Evaluations 20,860.00

Technology Total 34,690.10
 Infinite Visions 18,938.75
 Technology Support 11,500.00
 Other 4,251.35

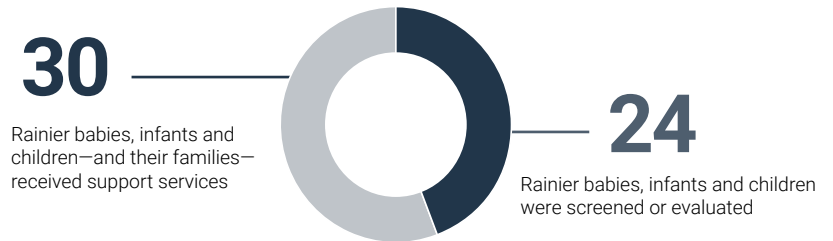
Total Spent **\$336,753.54**

Summary of Services - Special Education

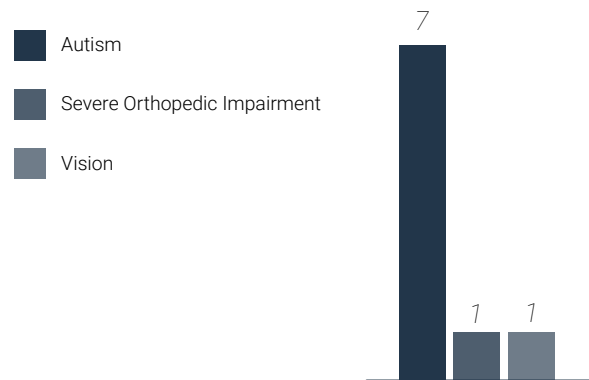
NWRESD Special Education Staff Supporting Rainier Schools



Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD



Rainier Students Served by NWRESD Special Education



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Rainier Students

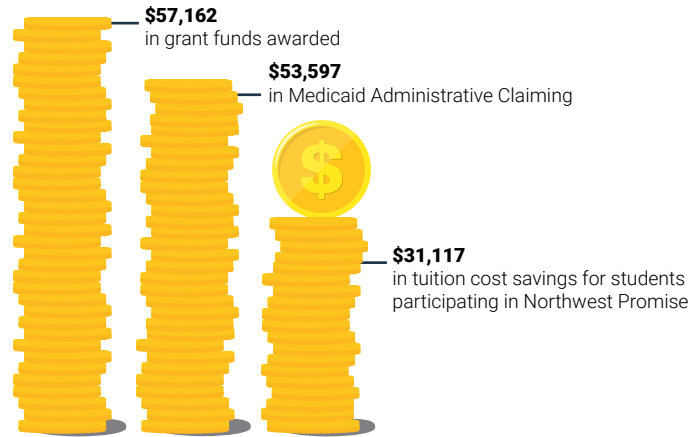


Chart not drawn to scale. Grant funds awarded includes all competitive grants specific to the district plus regional grants awarded. The proportional benefit equals the % of Regional Enrollment (ADM) x annual regional grant award total.

Additional Services Provided to Rainier Schools

6

Migrant Students Served

1,148

Substitute Requests Filled

68

Truancy Contacts Made

152

Northwest Promise College Credits Awarded

27

Home School Registrations

574

engagements co-facilitated for Student Investment Account planning

Professional Learning From NWRESD

Network Participants

4

9th Grade Success

3

School Culture and Climate

Equity Professional Learning

1

educators registered for Cascade Alliance for Equity conferences

Since we began working with Rainier School District, Northwest Regional ESD's business services team has been able to simplify processes while adding greater financial internal controls to safeguard district assets. We are constantly working to improve financial processes for the district. For example, when Rainier had difficulties balancing the budget this past year, our teams were able to devise a plan to remedy the deficit. Because of our partnership and collaboration, Rainier was able to end the year with a positive ending fund balance without negatively affecting students.

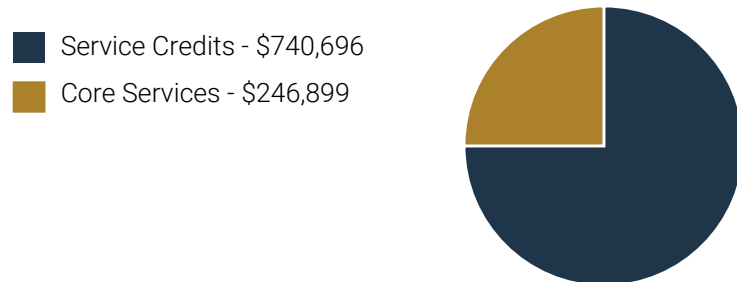
-Scotti Erickson, Business Manager



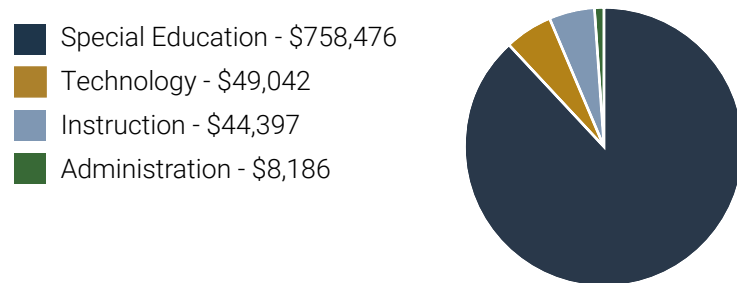
Scappoose School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Administration Total 8,186.41
 Substitute Services 8,186.41

Instruction Total 44,397.00
 Outdoor School 23,230.80
 Northwest Promise Membership 10,505.20
 Truancy 7,686.00
 Workshops and Trainings 2,975.00

Special Education Total 758,476.06
 Staffing Services 396,592.92
 Student Programs/Classrooms 319,310.64
 Other 42,572.50

Technology Total 49,042.40
 Infinite Visions 33,797.25
 CRIS - Background Checks 11,500.00
 Other 3,745.15

Total Spent \$860,101.87

Summary of Services - Special Education

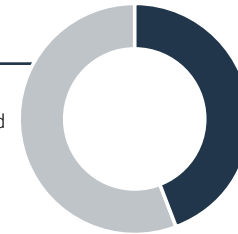
NWRESD Special Education Staff Supporting Scappoose Schools



Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD

60

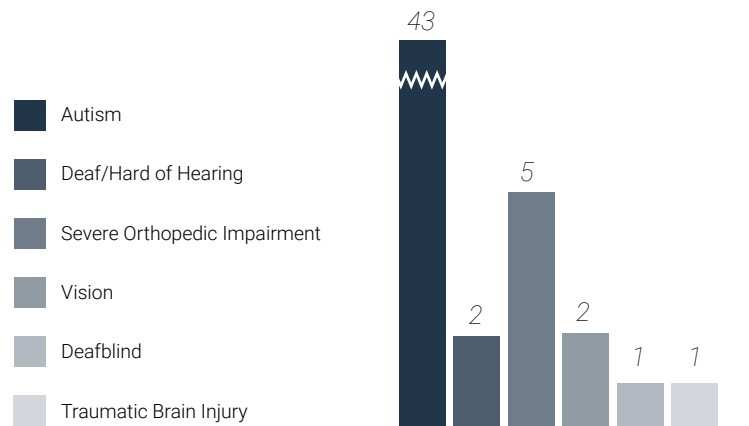
Scappoose babies, infants and children—and their families—received support services



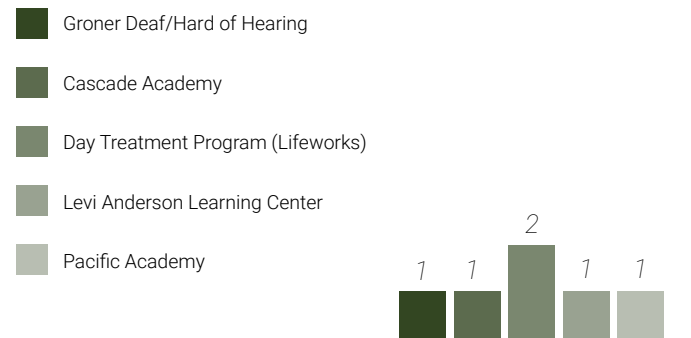
48

Scappoose babies, infants and children were screened or evaluated

Scappoose Students Served by NWRESD Special Education



Scappoose Students in NWRESD's K-12 Classrooms



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Scappoose Students

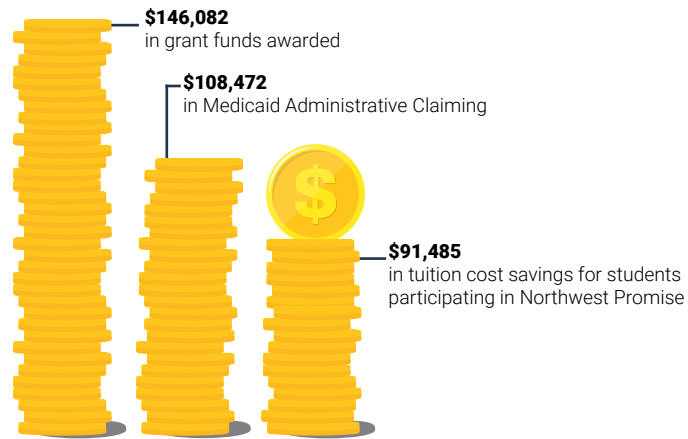


Chart not drawn to scale. Grant funds awarded includes all competitive grants specific to the district plus regional grants awarded. The proportional benefit equals the % of Regional Enrollment (ADM) x annual regional grant award total.

Professional Learning From NWRESD

Network Participants

- 5** Early Learning
- 9** School Culture and Climate

Additional Services Provided to Scappoose Schools

65

Migrant Students Served

5

Outdoor School Student Leader Volunteers

22

Home School Registrations

240

engagements co-facilitated for Student Investment Account planning

186

Outdoor School Participants

452

Northwest Promise College Credits Awarded

50

Truancy Contacts Made

The Northwest STEM Hub has been collaborating with Scappoose School District and local community partners to establish the Columbia Works paid internship program with applied learning opportunities for local youth. With the ultimate goal of developing a K-12 career pathway to OMIC, we built courses leading Scappoose High School students to eight paid internship opportunities at OMIC R&D in 2020. This would not have been possible without the incredible work of Scappoose educators and counselors!

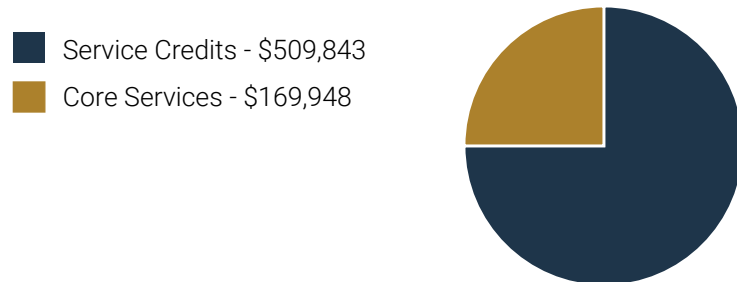
-Myronda Schiding, School Improvement Specialist: STEM & CTE



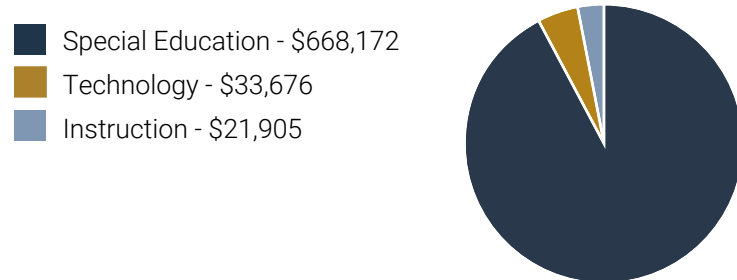
Seaside School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Instruction Total **21,904.64**
 Outdoor School 14,821.20
 Northwest Promise Membership 7,083.44

Special Education Total **668,171.67**
 Staffing Services 603,725.59
 EI/ECSE Evaluations 47,160.00
 Other 17,286.08

Technology Total **33,675.92**
 Infinite Visions 25,872.81
 Regional Data Warehouse 4,319.00
 Other 3,484.11

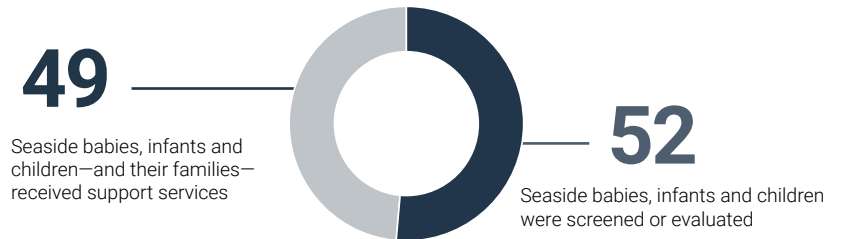
Total Spent **\$723,752.23**

Summary of Services - Special Education

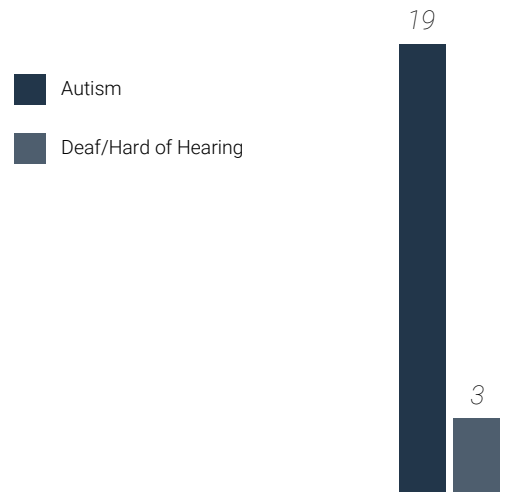
NWRESD Special Education Staff Supporting Seaside Schools



Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD



Seaside Students Served by NWRESD Special Education



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Seaside Students

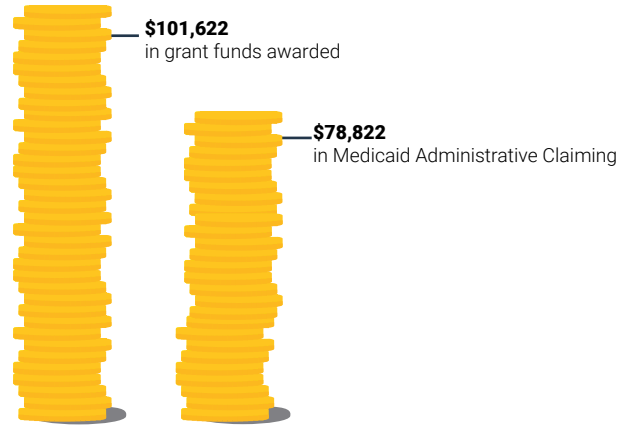
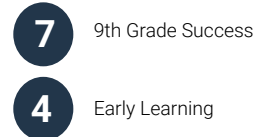


Chart not drawn to scale. Grant funds awarded includes all competitive grants specific to the district plus regional grants awarded. The proportional benefit equals the % of Regional Enrollment (ADM) x annual regional grant award total.

Professional Learning From NWRESD

Network Participants



Additional Services Provided to Seaside Schools

11

Migrant Students Served

138

Outdoor School Participants

16

Home School Registrations

1

Truancy Contact Made

Last year the speech team at Gearhart Elementary, Sam Spies and Beth Catt and I, teamed up for a weekly group focusing on autism awareness for three elementary students identified with autism. With the support of their general education and special education team, the three of us collaborated to provide instruction focused on helping them understand how autism gave them both challenges to overcome and gifts to celebrate. After meeting over several months, teachers and parents shared the huge gains in how the students advocated for themselves by explaining their needs as it related to their autism. A huge success!

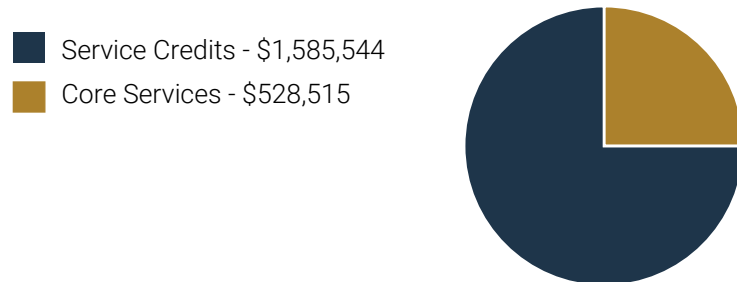
-Stacie Peeler, Autism Spectrum Disorder Specialist



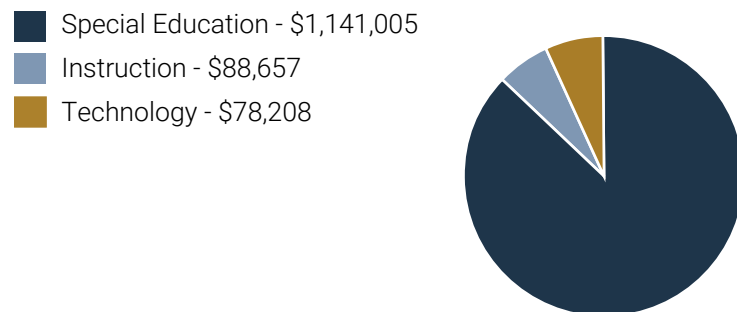
Sherwood School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Instruction Total	88,657.16
Outdoor School	41,886.00
Northwest Promise Membership	20,967.98
Diverse Educator Pathway	20,000.00
Other	5,803.18

Special Education Total	1,141,005.41
Student Programs/Classrooms	628,905.12
Staffing Services	456,835.29
Other	55,265.00

Technology Total	78,208.75
Infinite Visions	49,158.17
CRIS - Background Checks	15,380.75
Other	13,669.83

Total Spent\$1,307,871.32

Summary of Services - Special Education

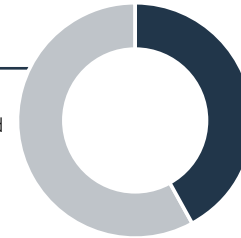
NWRESD Special Education Staff Supporting Sherwood Schools



Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD

84

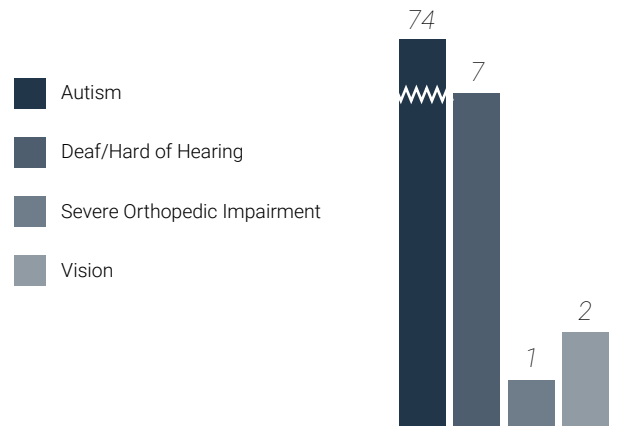
Sherwood babies, infants and children—and their families—received support services



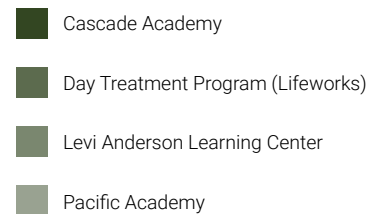
61

Sherwood babies, infants and children were screened or evaluated

Sherwood Students Served by NWRESD Special Education

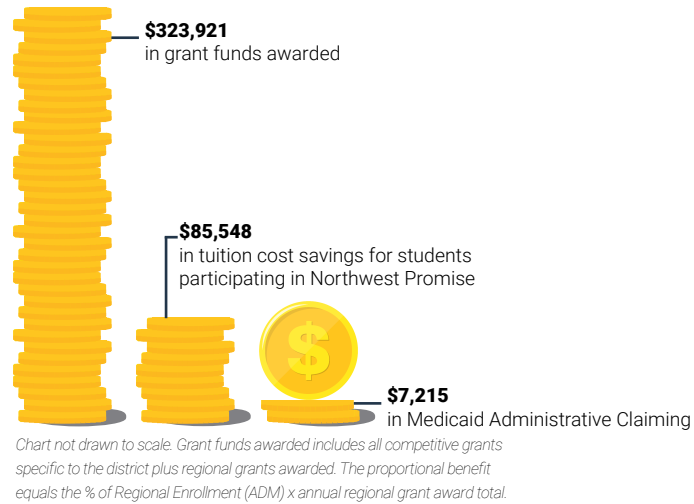


Sherwood Students in NWRESD's K-12 Classrooms



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Sherwood Students



Professional Learning From NWRESD

- 25** Administrators received equity professional development
- 11** Educators were part of the early learning network
- 10** hours of training delivered by the Office of Equity, Diversity and Inclusion
- 14** educators registered for Cascade Alliance for Equity conferences

Additional Services Provided to Sherwood Schools

2
Diverse Educator Pathway Participants

425
Outdoor School Participants

437
Northwest Promise College Credits Awarded

21
Truancy Contacts Made

11
Migrant Students Served

14
Outdoor School Student Leader Volunteers

48
Home School Registrations

What makes Sherwood administrators unique is how open and eager their leadership is to learn about racial equity. I can feel their energy when I step in the room. I can feel their passion and their desire to learn how to be more equitable and inclusive for their students and school community. When I asked the group about how we could make people care about microaggressions, one staff member said, "I don't know, but I'm here to learn and help figure it out." Cuddles to Sherwood for being positive optimists. That's what makes their team of educators stand out!

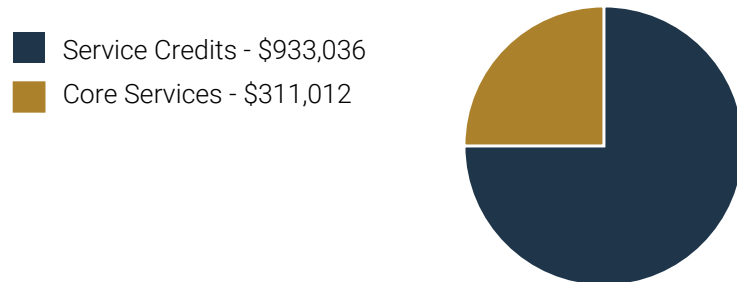
-Yashica Island, Equity Professional Development Specialist



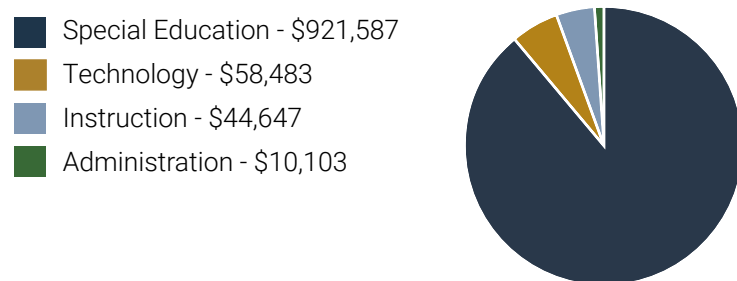
St. Helens School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Administration Total 10,102.97
 Substitute Services 10,102.97

Instruction Total 44,647.47
 Outdoor School 29,232.00
 Northwest Promise Membership 11,640.97
 Other 3,774.50

Special Education Total 921,586.72
 Staffing Services 823,723.60
 EI/ECSE Evaluations 76,490.00
 Other 21,373.12

Technology Total 58,482.69
 Infinite Visions 36,717.71
 Public School Works 7,767.50
 Other 13,997.48

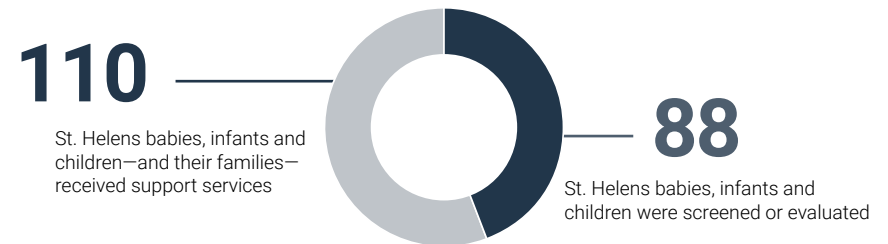
Total Spent \$1,034,819.85

Summary of Services - Special Education

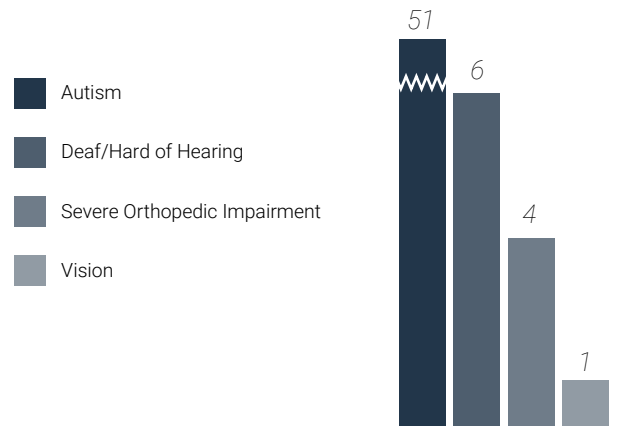
NWRESD Special Education Staff Supporting St. Helens Schools



Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD



St. Helens Students Served by NWRESD Special Education



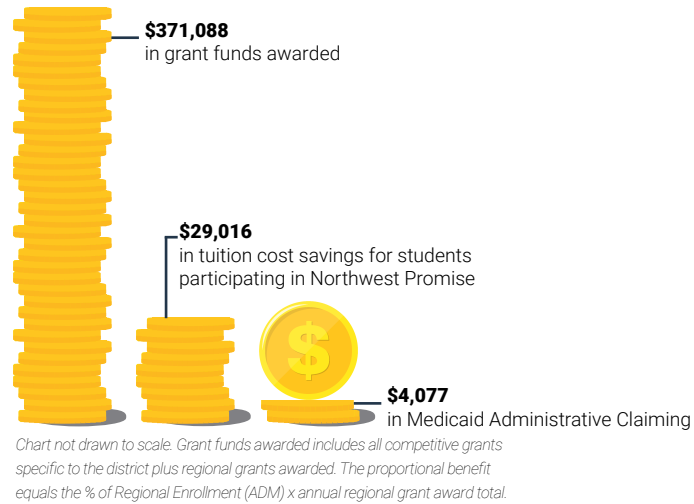
St. Helens Students in NWRESD's K-12 Classrooms

Groner Deaf/Hard of Hearing



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for St. Helens Students



Professional Learning From NWRESD

Network Participants

- 7** 9th Grade Success
- 1** Early Learning

Additional Services Provided to St. Helens Schools

2

Migrant Students Served

16

Outdoor School Student Leader Volunteers

2,860

Substitute Requests Filled

38

Truancy Contacts Made

210

Outdoor School Participants

156

Northwest Promise College Credits Awarded

30

Home School Registrations

As a key community partner in Columbia County, St. Helens School District has partnered closely with Child Care Resource & Referral to improve the experiences and outcomes for children and families by supporting child care providers. Over the course of the pandemic, Martine Barnett, Director of Early Learning, has partnered with me to build deeper community connections. She has also worked to ensure provider voices are heard and that families' needs are met.

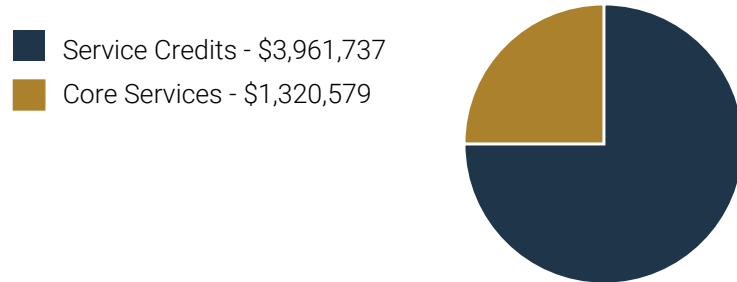
-Dorit Harvey-Skidmore, Preschool Promise Instructional Coach



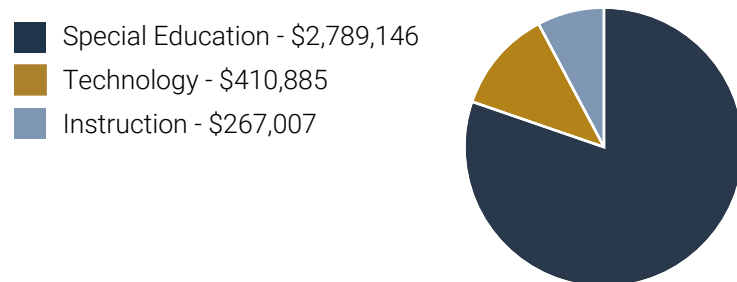
Tigard-Tualatin School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Instruction Total	267,006.84
Outdoor School	128,942.06
Northwest Promise Membership	59,363.46
Cascade Education Corps	51,489.32
Other	27,212.00

Special Education Total	2,789,146.23
Staffing Services	1,602,485.15
Student Programs/Classrooms	934,191.08
Other	252,470.00

Technology Total	410,885.36
Infinite Visions	148,420.54
Technology Support	92,927.2
Technology Purchasing	72,532.39
Synergy Applications	54,160.83
Other	42,844.40

Total Spent **\$3,467,038.43**

Summary of Services - Special Education

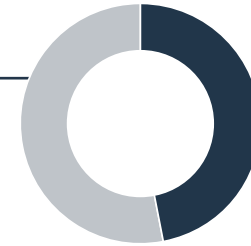
NWRESD Special Education Staff Supporting Tigard-Tualatin Schools



Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD

267

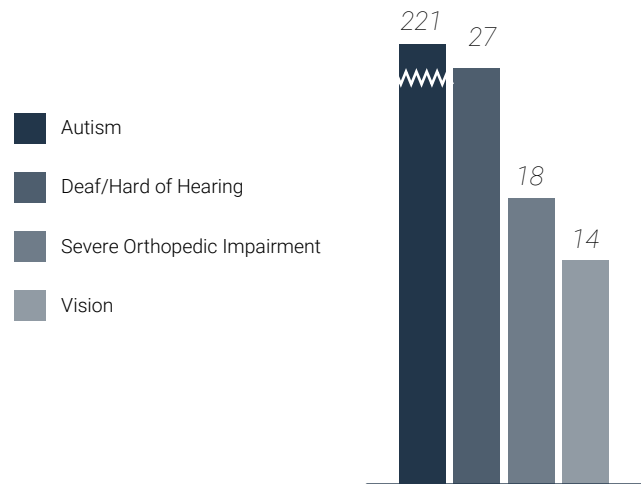
Tigard-Tualatin babies, infants
and children—and their families—
received support services



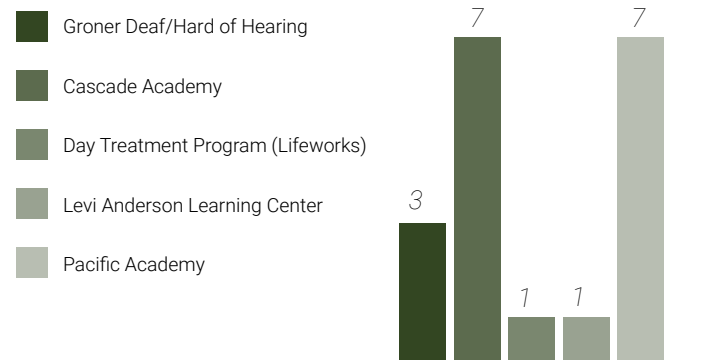
238

Tigard-Tualatin babies, infants and
children were screened or evaluated

Tigard-Tualatin Students Served by NWRESD Special Education

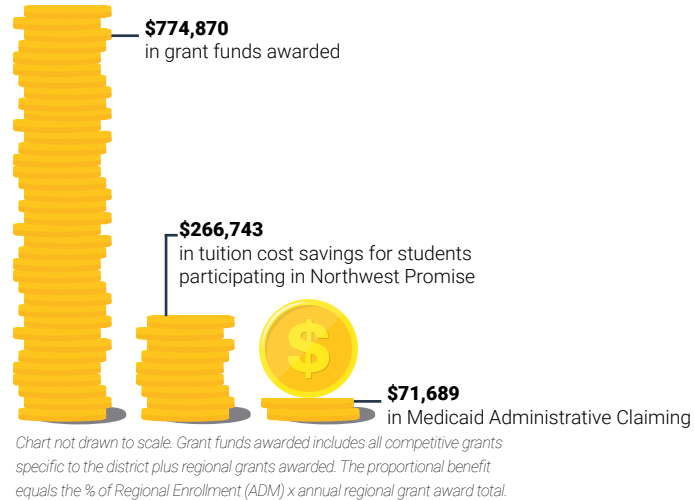


Tigard-Tualatin Students in NWRESD's K-12 Classrooms



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Tigard-Tualatin School District



Professional Learning From NWRESD

Network Participants

19 9th Grade Success

10 Early Learning

Equity Professional Learning

33 educators registered for Cascade Alliance for Equity conferences

Additional Services Provided to Tigard-Tualatin Schools

3
Diverse Educator Pathway Participants

907
Outdoor School Participants

1,168
Northwest Promise College Credits Awarded

113
Truancy Contacts Made

45
Migrant Students Served

53
Outdoor School Student Leader Volunteers

125
Home School Registrations

Typically each winter, I offer a parent workshop specifically focused on helping parents and caregivers communicate better with their children. Many families who live in the Tigard-Tualatin School District attend these workshops, and later share that it is so beneficial to collaborate and learn with families whose children are experiencing the same challenges. Offering this program to our families is one of the most rewarding parts of my job and is a key component of preparing children ages 1-5 for kindergarten.

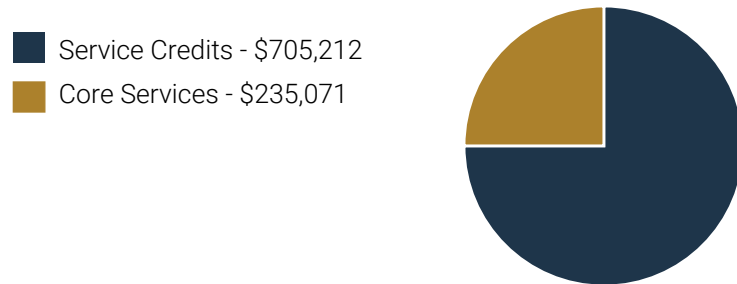
-Brenda Hancock, Early Childhood Education Specialist



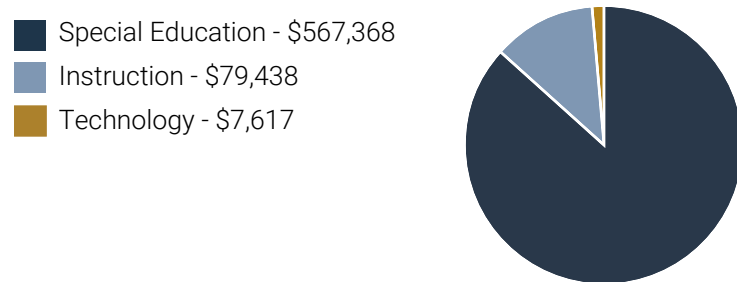
Tillamook School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Instruction Total	79,438.11
Assessment Coordinator	48,233.00
Tillamook Education Consortium Membership	15,000.00
Northwest Promise Membership	9,275.11
Other	6,930.00

Special Education Total	567,367.59
Staffing Services	517,402.59
EI/ECSE Evaluations	49,030.00
Other	935.00

Technology Total	7,616.67
Regional Data Warehouse	5,652.17
CRIS - Background Checks	1,623.50
Other	341.00

Total Spent \$654,422.37

Summary of Services - Special Education

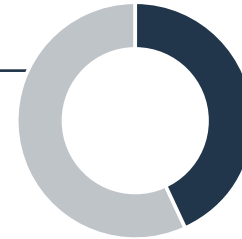
NWRESD Special Education Staff Supporting Tillamook Schools



Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD

59

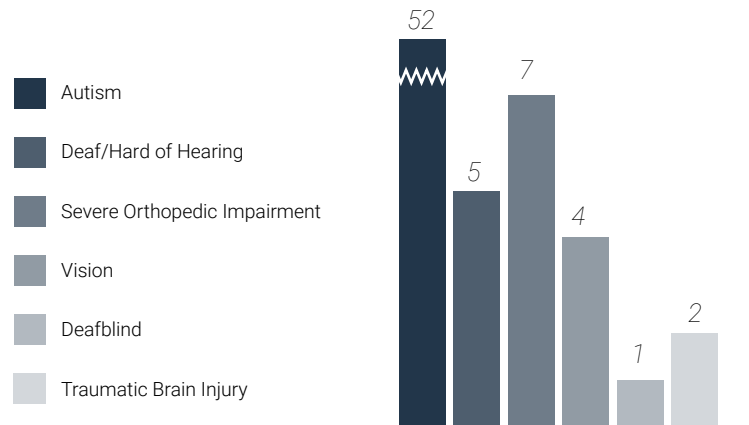
Tillamook babies, infants and children—and their families—received support services



45

Tillamook babies, infants and children were screened or evaluated

Tillamook Students Served by NWRESD Special Education



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Tillamook Students

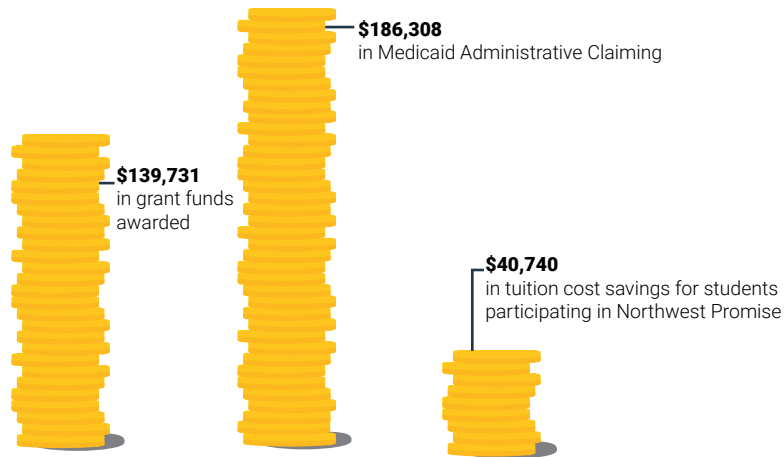


Chart not drawn to scale. Grant funds awarded includes all competitive grants specific to the district plus regional grants awarded. The proportional benefit equals the % of Regional Enrollment (ADM) x annual regional grant award total.

Professional Learning From NWRESD

Network Participants

6 9th Grade Success

Equity Professional Learning

2 educators registered for Cascade Alliance for Equity conferences

Additional Services Provided to Tillamook Schools

118

Migrant Students Served

21

Home School Registrations

449

Northwest Promise College Credits Awarded

Tillamook School District has been a strong and consistent partner in offering parent cafés to families in their schools. With leadership from Tillamook educators Jennifer Guarcello, Molly Sappington, Dixie Lee and Connie Sutton, Parent Cafés build parent-to-parent connections, teach parents about child development and promote resilience. TSD has brought together more than 100 parents and caregivers since 2018. Participants later said they felt a sense of connectedness with others and appreciated knowing they are not alone and have similar challenges as parents.

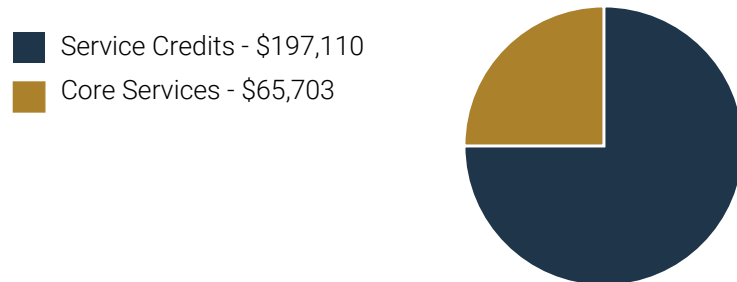
-Elena Barreto, School Outreach Coordinator, Early Learning Hub



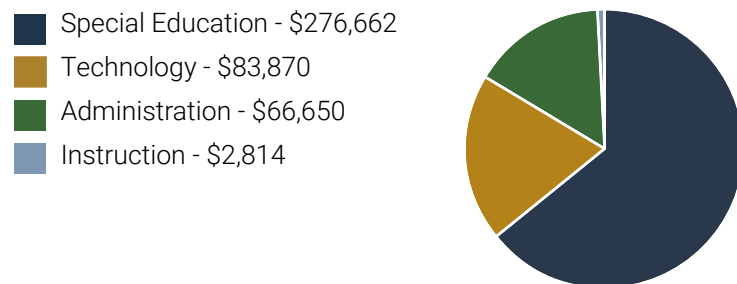
Vernonia School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Administration Total 66,650.47
 Business Services 62,325.00
 Substitute Services 4,325.47

Instruction Total 2,814.32
 Northwest Promise Membership 2,749.32
 Other 65.00

Special Education Total 276,662.02
 Staffing Services 159,990.02
 Student Programs/Classrooms 106,162.00
 Other 10,510.00

Technology Total 83,870.48
 Technology Purchases 49,815.67
 Technology Support 17,070.00
 Other 16,984.81

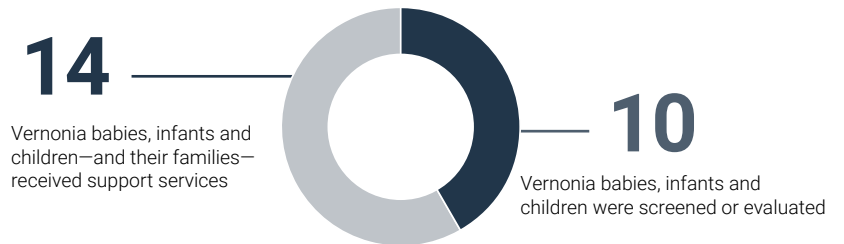
Total Spent **\$429,997.29**

Summary of Services - Special Education

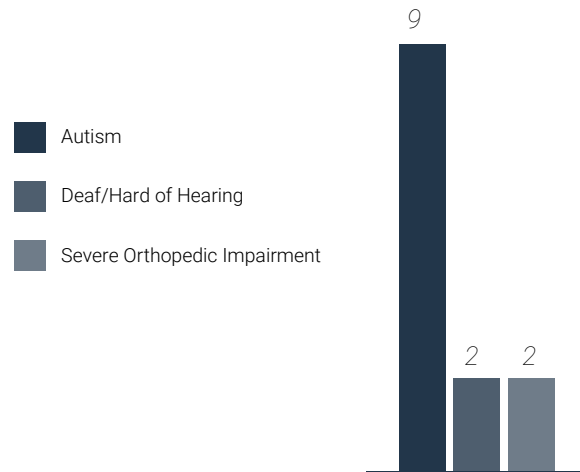
NWRESD Special Education Staff Supporting Vernonia Schools



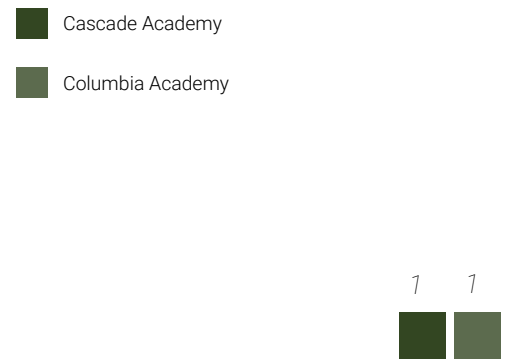
Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD



Vernonia Students Served by NWRESD Special Education



Vernonia Students in NWRESD's K-12 Classrooms



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Vernonia Students

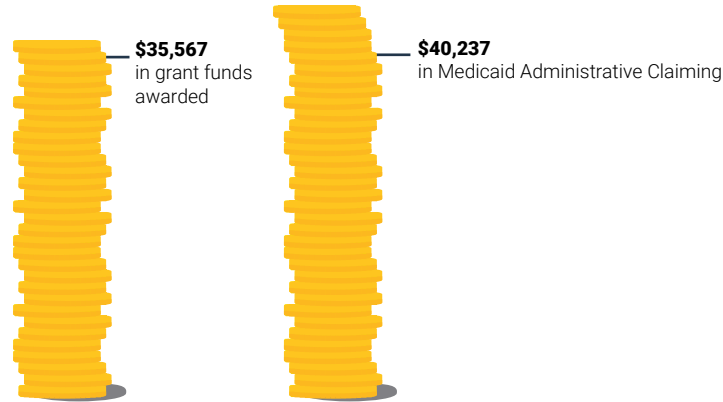


Chart not drawn to scale. Grant funds awarded includes all competitive grants specific to the district plus regional grants awarded. The proportional benefit equals the % of Regional Enrollment (ADM) x annual regional grant award total.

Additional Services Provided to Vernonia Schools

2

Migrant Students Served

746

Substitute Requests Filled

5

Home School Registrations

469

engagements co-facilitated for Student Investment Account planning

Professional Learning From NWRESD

Network Participants

- 5** 9th Grade Success
- 7** Early Learning
- 8** School Culture and Climate

Equity Professional Learning

- 8** hours of training delivered by the Office of Equity, Diversity and Inclusion
- 1** educators registered for Cascade Alliance for Equity conferences

Working at NWRESD and with Vernonia School District, I have witnessed a culture of collaboration and teamwork like nowhere else, including back in India. The educators in Vernonia stand out from the rest due to their willingness to go the extra step to make sure all collaborators are closely aligned and working in sync. It creates perfect harmony and timely payroll closures every month.

-Ritu Patra, Accounting Support Specialist

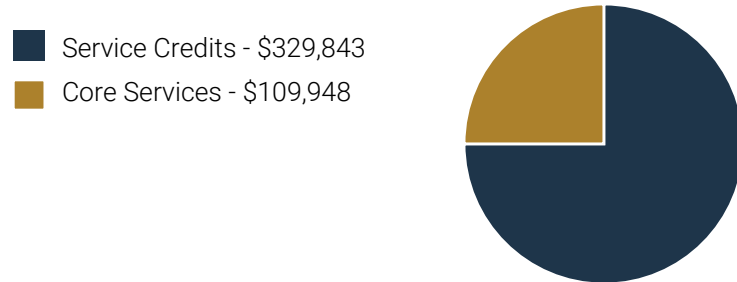
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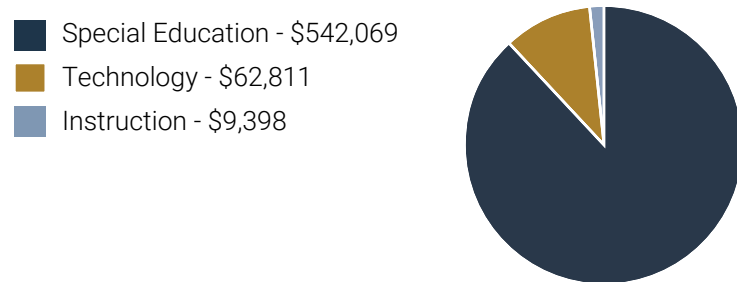
Warrenton-Hammond School District

For a description of the services referenced, see page 8 of this document.

Local Service Plan Allocation



Total Expenditures by Service Category



Summary of Services Purchased

Instruction Total	9,398.06
Northwest Promise Membership	4,430.06
Workshops/Training	3,870.00
Truancy Officers/Attendance	1,098.00

Special Education Total	542,068.64
Staffing Services	495,723.60
EI/ECSE Evaluations	36,580.00
Other	9,765.04

Technology Total	62,811.09
Technology Support	28,904.50
Infinite Visions	19,603.61
Other	14,302.98

Total Spent \$614,277.79

Summary of Services - Special Education

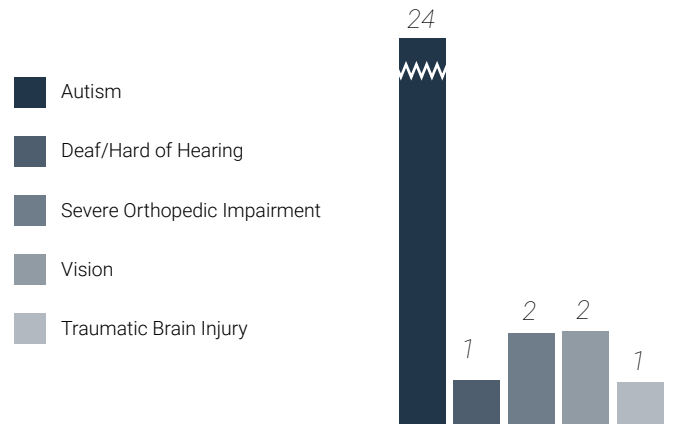
NWRESD Special Education Staff Supporting Warrenton-Hammond Schools



Early Intervention/Early Childhood Special Education (EI/ECSE) Birth to Age 5 Services From NWRESD



Warrenton-Hammond Students Served by NWRESD Special Education



Summary of Services - Administration, Instruction and Technology

Funds Leveraged by NWRESD for Warrenton-Hammond Students

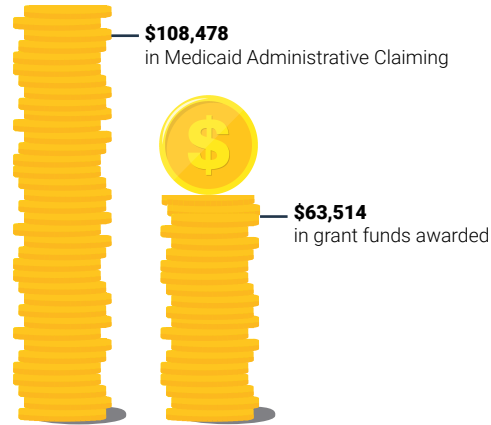


Chart not drawn to scale. Grant funds awarded includes all competitive grants specific to the district plus regional grants awarded. The proportional benefit equals the % of Regional Enrollment (ADM) x annual regional grant award total.

Additional Services Provided to Warrenton-Hammond Schools

44

Migrant Students Served

7

Home School Registrations

Professional Learning From NWRESD

Network Participants

6

9th Grade Success

Equity Professional Learning

12

hours of training delivered by the Office of Equity, Diversity and Inclusion

The education team at Warrenton-Hammond School District works collaboratively to support our students and their best interests. Teachers and specialists often work together to think about and discuss the students' needs holistically. They often exchange ideas on how to connect with students and their families to promote their educational and social-emotional well-being. Teachers exemplify the same "flexible thinking" that they encourage in students in order to better adapt to the changing needs of our students.

-Paulette Rubio, Speech-Language Pathologist



2021-22 Local Service Plan

Section

04

About the Local Service Plan

Every fall, we work collaboratively with our school district partners to develop next school year's Local Service Plan. Services in the Local Service Plan are funded through the State School Fund (SSF) and local property taxes. The plan includes Core Services, which are shared among school districts; and it includes a Menu of services available for individual districts to purchase with Local Service Plan service credit allocations or through other funding sources.

The Oregon State Legislature has defined the purpose of Oregon education service districts:

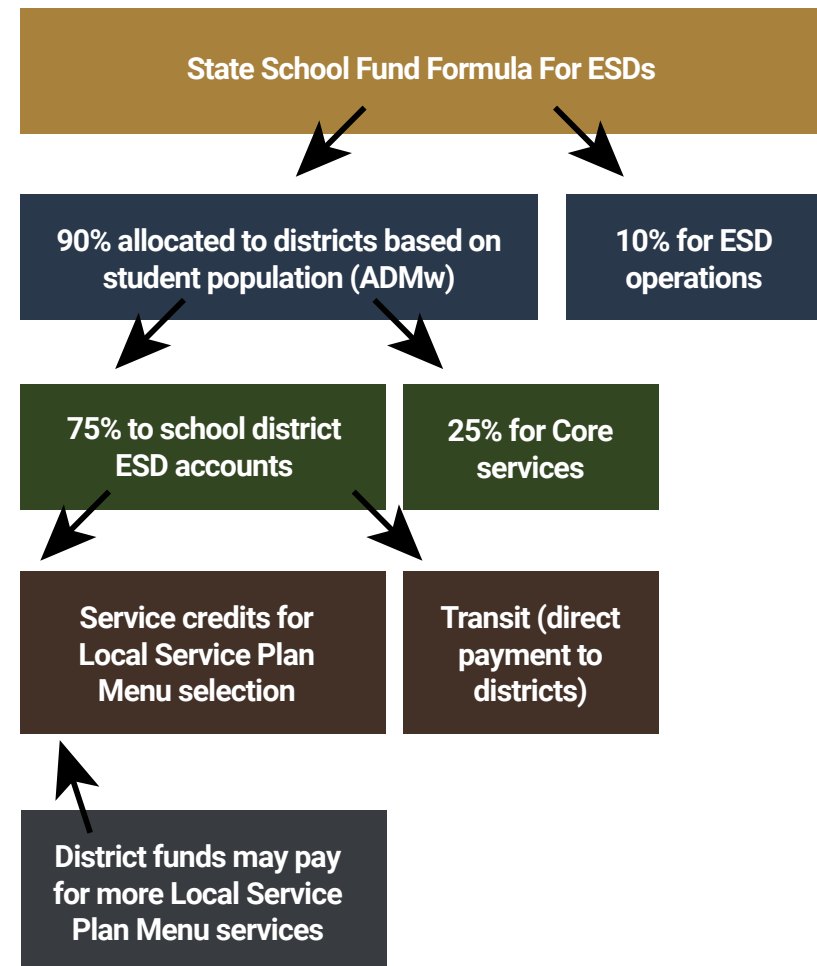
"The mission of education service districts is to assist school districts and the Department of Education in achieving Oregon's educational goals by providing equitable, high quality, cost-effective and locally responsive educational services at a regional level."

The Local Service Plan must address four areas as outlined in ORS 334.175:

- Special Education
- Technology
- Instructional (referred to as school improvement in ORS)
- Administrative

New this year, the Local Service Plan must also include our Student Success Act plan, as required by HB 3427 Section 25.

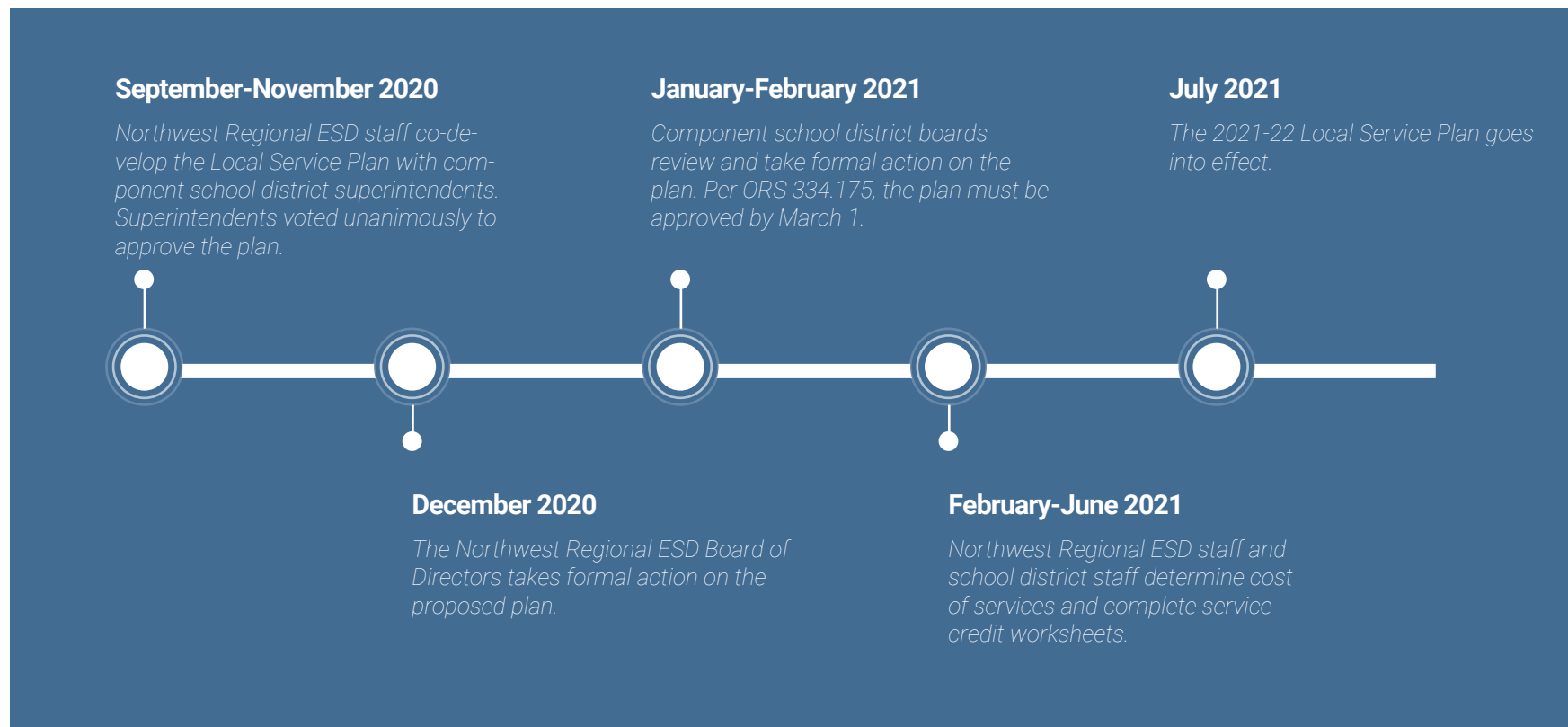
Local Service Plan Funding Flow



Timeline for Development and Approval Process

After school district superintendents approve the proposed Local Service Plan, our board of directors adopts the plan. The proposed plan must then be approved on or before March 1 by resolution of two-thirds of the component school districts that are a part of the

education service district and that have at least a majority of the pupils included in the average daily membership of the education service district, as determined by the reports of such school districts for the preceding year, enrolled in the schools of the school districts.



Local Service Plan - Core Summary

Assumptions - \$9.1 Billion State School Fund (SSF)

1. Available revenue is projected based on 49% allocation in year one of biennium
2. Flat to declining enrollment region-wide
3. Districts with declining enrollment between 2019-20 and 2020-21 "held harmless" and not further docked for projections
4. No additions to Core Services are proposed. All remaining money will flow to county allocations
5. Increase (approx 2.5%) is projected for cost of technology services due to inflationary factors offset by PERS rate reduction
6. Increase (approx 2.5%) from \$4.67/ADMw to \$4.79/ADMw for Professional Development Strands

Core Services Include

Technology

- Network Services
- Help Desk
- Application Support and Development (OR SpEd, Home School, Truancy Application, Restraint & Seclusion, App Development)
- Technical Engineering Coop
- Information Systems (Synergy, Edupoint, Forecast5)
- Library Services

Instructional Services

- Professional Development Strands
- Regional Innovations

Miscellaneous Services

- Home School
- Emergency Closure Network

County Allocations

	2021-22 SSF Estimated 49% of \$9.1 GRB	2020-21 SSF Estimate 6.26.20	Variance
Estimated SSF Allocation as GRB	\$ 49,049,000	\$ 50,797,998	(1,748,998)
ESD Operations @ 10%	4,904,900	5,079,800	(174,900)
Local Service Plan @ 90%	44,144,100	45,718,198	(1,574,098)
Beaverton (39.69%)	17,521,565	17,875,065	(353,500)
Hillsboro (19.98%)	8,818,559	9,202,378	(383,819)
Amount Available for 18 Districts	17,803,976	18,640,755	(836,779)
CORE Services - 25% of Plan	4,450,994	4,660,189	(209,195)
Service Credits - 75% of Plan	\$ 13,352,982	\$ 13,980,566	(627,584)

Projected NWRESD 2021-22 Local Service Plan: Core Services Budget		
Program	2020-21 Projected Budget	2021-22 Projected Budget
Instructional Services		
Professional Development Strands BSD + HSD	343,050	355,011
Professional Development Strands CORE Dist	236,221	239,961
Regional Innovations Fund BSD + HSD	618,750	634,219
Total Instructional Services	\$ 1,198,021	\$ 1,229,191
Technology		
Network Services	339,827	348,323
Help Desk	115,763	118,658
Application Support/Development	528,234	541,440
Technical Engineering Coop	440,447	451,458
Student Information System	844,497	865,609
Library Services	168,979	173,204
Total Technology Services	2,437,748	2,498,691
Miscellaneous Services		
Miscellaneous		
Home School	15,000	15,000
Emergency Closure Network	10,500	10,500
County Allocations	1,699,798	1,686,842
Total Miscellaneous Services	1,725,298	1,712,342
Total Core Services	\$ 5,361,067	\$ 5,440,224

Local Service Plan - County Allocations

Projected NWRESD 2020-21 Local Service Plan: Allocations

County

Total Available for Allocation	\$	1,686,842
Base per County =	\$	125,000 x 4 = 500,000
Available by ADMW		1,186,842

County	District	Resolution Plan ADMW w/ Growth	County Base	Allocation Outside of Base	Total 2021-22 Allocation Per County	Total 2020-21 Allocation Per County	Increase
Clatsop	Astoria	2,205.7					
	Jewell	311.5					
	Knappa	669.0					
	Seas de	1,981.0					
	Warrenton-Hammond	1,247.7					
	Total Clatsop County	6,414.9	\$ 125,000	\$ 151,873	\$ 276,873	\$ 278,460	\$ (1,587)
Columbia	Clatskanie	946.2					
	Rainier	1,057.1					
	Scappoose	2,788.8					
	St. Helens	3,348.4					
	Vernonia	817.6					
	Total Columbia County	8,967.9	125,000	212,317	337,317	340,387	(3,070)
Tillamook	Neah-Kah-Nie	1,041.8					
	Nestucca Valley	693.9					
	Tillamook	2,690.1					
	Total Tillamook County	4,425.9	125,000	104,783	229,783	230,695	(912)
Washington	Banks	1,318.6					
	Forest Grove	7,539.3					
	Gaston	748.1					
	Sherwood	5,981.3					
	Tigard-Tualatin	14,724.4					
	Total Washington County	30,321.6	125,000	717,869	842,869	850,256	(7,387)
TOTAL		50,130.3	\$ 500,000	\$ 1,186,842	\$ 1,686,842	\$ 1,699,798	\$ (12,956)

Local Service Plan - Menu Summary

Projected Service Credits

County	District	ODE Report 5/3/2020 2018-19 Ex. ADMw	ODE Report 4/28/2020 2019-20 Ex. ADMw	Growth	Local Service Plan ADMw w/ Growth	% of Total	Estimated 2021-22 Service Credit Allocation	Amount per ADMw	SSF 6.26.20 2020-21 Service Credit Allocation	Variance
Clatsop	Astoria	2,205.66	2,200.71	(5.0)	2,205.66	4.40%	\$ 587,512	\$ 266.37	\$ 613,998	\$ (26,486)
	Jewell	295.86	303.70	7.8	311.54	0.62%	82,984	266.37	83,070	(86)
	Knappa	665.63	667.33	1.7	669.03	1.33%	178,207	266.37	185,622	(7,415)
	Seaside	1,980.86	1,953.86	(27.1)	1,980.96	3.95%	527,660	266.37	557,454	(29,794)
	Warrenton-Hammond	1,247.68	1,246.75	(0.9)	1,247.68	2.49%	332,339	266.37	348,043	(15,704)
Columbia	Clatskanie	946.17	929.50	(16.7)	946.17	1.89%	252,027	266.37	268,810	(16,783)
	Rainier	1,045.99	1,051.52	5.5	1,057.05	2.11%	281,562	266.37	293,349	(11,787)
	Scappoose	2,798.76	2,772.79	(26.0)	2,798.76	5.58%	745,493	266.37	785,034	(39,541)
	St. Helens	3,348.35	3,263.82	(84.5)	3,348.35	6.68%	891,885	266.37	951,295	(59,410)
	Vernonia	757.79	787.70	29.9	817.61	1.63%	217,783	266.37	211,291	6,492
Tillamook	Neah-Kah-Nie	1,030.66	1,036.24	5.6	1,041.82	2.08%	277,505	266.37	288,464	(10,959)
	Nestucca Valley	684.65	689.28	4.6	693.91	1.38%	184,834	266.37	193,385	(8,551)
	Tillamook	2,655.26	2,672.69	17.4	2,690.12	5.37%	716,555	266.37	749,758	(33,203)
Washington	Banks	1,278.68	1,298.63	20.0	1,318.58	2.63%	351,224	266.37	359,240	(8,016)
	Forest Grove	7,497.75	7,518.51	20.8	7,539.27	15.04%	2,008,202	266.37	2,088,817	(80,615)
	Gaston	748.12	714.62	(33.5)	748.12	1.49%	199,273	266.37	211,841	(12,568)
	Shenwood	5,991.30	5,931.18	(60.1)	5,991.30	11.95%	1,595,876	266.37	1,661,713	(65,837)
	Tigard-Tualatin	14,669.17	14,696.76	27.6	14,724.35	29.37%	3,922,060	266.37	4,129,385	(207,325)
TOTAL		49,848.44	49,735.59	(112.9)	50,130.28	100.00%	\$ 13,352,981		\$ 13,980,569	\$ (627,588)

About Service Credits and the Local Service Plan - Menu

- » Available by Contract or Service Credit Use
 - Staffing Services
 - Special Student Services
 - Technology Support Services
 - Instruction and School Services
 - Other Services (District Defined)
- » Transit is always allowed
- » Menu items are adopted by NWRESD Board in December then forwarded to District Boards as resolution action item before March 1.

Local Service Plan - Menu

Staffing

- ASL Assistant (2)
- ASL Educational Interpreter (2)
- ASL Teacher (1)
- Certified Occupational Therapy Assistants (3)
- Educational/Instructional Assistants (3)
- Licensed Physical Therapy Assistants (1)
- Speech Language Pathologist Assistant (SLPA) (6)
- Audiologist (Hearing Evaluations) (7)
- Audiologist (Hearing Screenings) (2)
- Behavioral Support Consultation (1)
- Braillist (5)
- Occupational Therapist (16)
- Physical Therapist (15)
- Registered Nurses & Contracted Nursing (6)
- Aug Comm/Assistive Technology Specialist (14)
- Autism Spectrum Disorder Teacher (9)
- DD/ED Teachers (2)
- Itinerant Teacher of the Deaf (11)
- School Psychologist (14)
- Speech Language Pathologist (14)
- Teachers of the Visually Impaired (3)
- ASD Tier 1 Evaluation (1)
- ASD Tier 2 Evaluation (1)
- ASD Tier 3 Evaluation (1)

Special Student Services

- Comprehensive Health Screening Age 3-6: Tillamook County (0)
- Deaf and Hard of Hearing Classrooms (4)
- Cascade Academy (6)
- Columbia Lower Elementary Classroom (2)
- Columbia Upper Elementary Classroom (2)
- Levi Anderson Learning Center (5)
- Lifeworks Day Treatment Program (children & adolescents) (6)
- Pacific Academy (5)
- EI/ECSE Evaluations (20)
- EI/ECSE Transportation (1)
- Pre-School Multiphasic Exams/Tillamook County (0)
- FM Rentals (12)
- Translators (6)
- Workforce Alliance (0)
- YTP - Youth Transition Program, Clatsop County Only (5)

Technology Support

- ENO Membership (0)
- Synergy/Additional Synergy Applications (9)
- Home School Application (2)
- Infinite Visions Hosting with Tyler Technologies Support (19)
- ORSpEd (2)
- Network Connectivity (2)
- Restraint & Seclusion (1)
- Network Management (0)
- Technical Engineering Cooperative (2)
- Learn360 Streaming Video (9)

Local Service Plan - Menu

- Truancy Application (1)
- Destiny Library Services (2)
- CRIS (20)
- Public School Works (13)
- District Level Technology Purchasing (9)
- Regional Data Warehouse (15)
- District Level Technology Support (12)
- Substitute Employees Management Services (8)

Instructional Services

- CEC / Cascade Education Corps (1)
- Educational Equity (Training and Coaching) Services (0)
- English Language Learner Program Services 0
- Fire Science Program (1)
- GED Services (0)
- Migrant Education Program Services (0)
- Professional Development Services (20)
- NW Promise Membership (14)
- Regional Innovations (20)
- NW Promise Tuition (1)
- Ion MTSS Software (7)
- Truancy Officers / Attendance (8)
- Outdoor School (5-Days / 4-Nights) - Spring (1)
- Outdoor School (4-Days / 3-Nights) - Spring (2)
- Outdoor School (3-Days/2-Nights) - Spring (3)
- Outdoor School (5-Days / 4-Nights) - Fall (0)
- Outdoor School (4-Days / 3-Nights) - Fall (3)

- Outdoor School (3-Days/2-Nights) - Fall (1)
- Camp Westwind Surcharge (1)
- Willamette Promise 2

Other

- Business Services (9)
- Diverse Educators Pathway Program (5)
- Medicaid Technical Guidance - 1. Provider Enrollment Package (1)
- Medicaid Technical Guidance - 2. Additional Consultation Package (1)
- Other Service (12)
- TEC Membership Dues (1)
- Missing Equipment (1)
- Workshops/Trainings (3)
- Transits/Distribution of Funds (5)

The number in the parentheses refers to the number of school districts purchasing this service.

Local Service Plan - Student Success Act (SSA) Plan

- » SSA Plan as Required by HB 3427 Section 25
 - Preliminary estimate @ \$1.7 million
- » Regional professional development networks for educators focused on:
 - mental and behavioral health;
 - preK-3 reading;
 - instructional coaching;
 - education technology.
- » Research & evaluation support to develop and train educators to use a research-based MTSS system
- » Community engagement and Communications support
- » Equity/Culturally Sustaining Practices PD/Coaching

Addendum: Supporting Materials

Section

05

BACKGROUND: ABOUT NORTHWEST REGIONAL ESD

We deliver educational services and provide leadership to 20 school districts and the communities they serve in Clatsop, Columbia, Tillamook and Washington Counties. In addition to the many early childhood programs and


social emotional learning centers we operate directly, we play the critical function of making state policy a reality by providing coaching, regional planning, deep collaboration, and locally-relevant leadership.

WE SERVE TO

 **Maximize and leverage resources**

 **Align interagency work across the education continuum**

 **Develop and train excellent educators**

 **Ensure equity and access**

WE PROVIDE

 **Early learning**

 **Outdoor school**

 **Technology infrastructure**

 **Administrative capacity**

 **Online curricula**

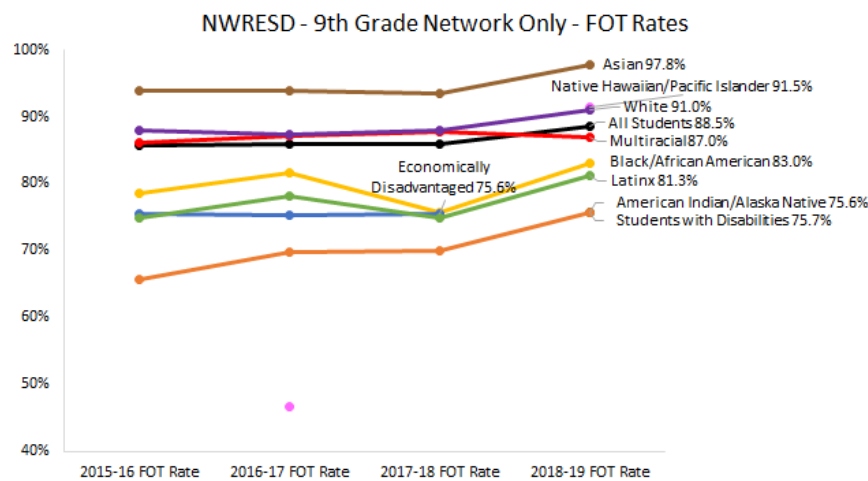
 **Social emotional schools**

 **Special education**

 **Professional learning for educators**

2019 HIGHLIGHTS

Our 9th Grade Success Professional Learning Network received national recognition from the Carnegie Foundation for their work “to make measurable improvement on a state-level education policy priority.” See their results in the chart below, and [watch NWRES D’s Dr. Kimberley Ednie and Dr. Daniel Luis Ramirez deliver a speech on their work at the National Press Club \(http://bit.ly/2F5wqEf\).](#)



2019 IN NUMBERS

10,417
students served by Outdoor School,
a record high.

3,004
children received Early Intervention/Early
Childhood Special Education services

Other possible numbers to highlight:
Students served in SEL schools
Inclusive preschools/slots added in 2019
Educators received equity training
Educators in a professional learning network
NW Promise
Remember captions to the right...



**Northwest
Regional
Education
Service
District**





“Thanks to your leadership, schools have entered an era of optimism. We are resourced to address student mental health needs, and positioned to challenge predictable outcomes for those who have been historically underserved. Northwest Regional ESD is at the center of Student Success Act implementation. I’m honored to report on progress that’s been made since the historic legislative session of 2019.

-Dan Goldman, Superintendent, Northwest Regional ESD

STUDENT SUCCESS ACT IMPLEMENTATION: NORTHWEST REGIONAL ESD’S ROLE

- Coach and train school districts to **deepen community engagement efforts** and ensure high-quality plan submissions for the Student Investment Account.
- Advise on research-based and culturally sustaining practices, to help districts **match proven strategies to community-identified needs** at scale.
- Provide **leadership and mentorship** in high-need areas identified by districts, specifically in early literacy and social-emotional learning.
- Identify and **dismantle systemic barriers** for historically marginalized students.
- Expand access to **high quality early learning experiences** and ensure alignment with the K-12 system.

SNAPSHOT OF STUDENT INVESTMENT ACCOUNT PLANNING IN HD32

Below are some examples of activities NWRES D has partnered on in your region:

Jewell School District educators conducted empathy interviews with students.

Astoria School District hosted a meeting with community service providers from across Clatsop County to identify the highest leverage allowable investments for persistent challenges their communities face.

Tillamook School District strategized on

how to utilize federal funding to bolster solutions identified in community engagement activities.

Teachers in **Nestucca Valley School District** will conduct surveys at their upcoming parent-teacher conferences.

Neah Kah Nie School District will round out a series of engagement sessions with focal

populations with a facilitated work session to draft the Student Investment Account application.

“The team that NWRES D put in place in the real deal. They are experts in the field and patient with our community members and staff.” -Stephen Phillips, Superintendent, Jewell School District

DEEPENING COMMUNITY ENGAGEMENT THROUGHOUT NORTHWEST OREGON

School districts across Clatsop, Columbia, Tillamook and Washington counties are actively expanding community and family partnerships to identify innovative, community-driven solutions for improving students’ academic and social success. As a regional partner, Northwest Regional ESD

has provided technical assistance, training and support to raise the bar and deepen this effort that will undoubtedly change the trajectory for thousands of children. Here’s a snapshot of how we’ve contributed to engagement efforts:

10

MEETINGS CO-FACILITATED WITH SCHOOL LEADERS, WITH AN OBJECTIVE TO TRAIN SCHOOL DISTRICTS IN COMMUNITY-BASED ROOT CAUSE ANALYSIS.

20,292

SURVEY RESPONSES CODED TO IDENTIFY INVESTMENT STRATEGIES THAT WILL IMPROVE OUTCOMES FOR FOCAL POPULATIONS.

130

EDUCATORS TRAINED IN EMPATHY INTERVIEWS, A RESEARCH-BASED STRATEGY TO BUILD UNDERSTANDING.



“The Student Success Act has led to an unprecedented commitment to equity, and I’ve seen a willingness to consider and learn new strategies to engage families that I haven’t seen before.

Johnna Timmes,
Executive Director of
Instructional Services &
Regional SSA Liaison

Above: Astoria School District hosts a community meeting with Clatsop County school districts and community partners. Above, representatives from schools, the Department of Human Services, and parents of special education students analyze the root cause of generally poor outcomes for students with special needs.

THANK YOU FOR PASSING THE STUDENT SUCCESS ACT!

ANTIRACIST MULTICULTURAL CONTINUUM

CONFORMITY

SYMBOLIC

AFFIRMING

ANTIRACIST

INTEGRATIVE
AWARENESS



CONFORMITY

An organization in the conformity stage **complies** with standards, rules and laws and behaves in accordance with socially acceptable conventions of the group or community. Organizations in this phase:

- Intentionally or unintentionally exclude historically underserved and marginalized groups.
- Intentionally or unintentionally enforce institutional racism, including formal policies and practices, teachings and decision-making approaches at all levels.
- Enforce attitudes of white supremacy and overtly diminish other ways of thinking and being.
- Are tolerant of a limited number of token people of color while maintaining the structures of white privilege throughout the organization. Any challenge to this privilege is viewed as discriminatory against the majority. Racial superiority attitudes remain intact.
- Avoid open discussions about race, oppression or marginalized people among staff and organizational leaders.
- Accept the concept of colorblindness as the norm.

SYMBOLIC

An organization in the symbolic stage **uses symbolism** to represent equity, diversity and inclusion. Organizations in this phase:

- See themselves as committed to inclusion of people of color and affirm pronouncements of equality but are relatively unaware of continuing patterns of white privilege, paternalism and community control.
- Recruit people of color for staff positions and committees but not people who will publicly express their views or make waves.
- Think the primary solution to inequality is through time-bound celebrations of other cultures or including a token ritual into an otherwise white, Eurocentric calendar of events; inject other viewpoints/units of study into an otherwise white-dominant history/ curriculum.
- Make official policy pronouncements regarding multicultural diversity but offer little in terms of contextual change in everyday cultural activities or decision-making.
- Experience high attrition rates of staff of color without investigating or understanding the underlying causes.
- Reflect incongruence between intentions and results.

AFFIRMING

An organization in the affirming stage **actively supports and affirms** the position of equity, diversity and inclusion. This is the first stage of an identity change for an organization. The intent to change is present, but the results do not match the intent. Organizations in this phase:

- Desire to eliminate discriminatory practices and inherent advantage of one racial group over another.
- Sponsor programs of equity and antiracism training.
- Encourage teams to investigate and challenge the existence and impact of institutional racism.
- Work to expand views of diversity by including socially oppressed groups, but decision-makers and/or decision-making groups in all levels of the organization may still conform to the status quo and the discriminatory practices of the larger community.
- Provide equal access to resources rather than equitable access.
- Discuss and develop plans to be accountable to historically oppressed students and communities, but these actions are not yet fully implemented or inclusive of those voices.
- Are conscious of institutionalized white power and privilege but inconsistently focus on the attributes, voices and assets of people of color and other historically marginalized groups in the workplace.
- Are unwilling to, or unskilled at, substantially altering the way things have always been done.

ANTIRACIST

An organization in the antiracist stage **actively incorporates processes against racism**. Staff are engaged and supported to seek understanding of how racial ideology is manufactured and how it impacts the lived experiences of people they serve daily. Organizations in this phase:

- View historically marginalized groups as an asset.
- Include the contributions and interests of diverse racial, cultural and economic groups in determining their mission, policies and practices.
- Create conditions for staff, students and community partners to consistently disrupt and negate systemic and structural racism and inequity while actively supporting equity and social justice.
- Have leaders who acknowledge and decenter white privilege and who will ensure resources are allocated equitably so that those who need more will receive more.
- Audit all aspects of school life to represent antiracist commitments.
- Have policies and procedures that are actualized for inclusive decision-making, pedagogy and community partnerships.
- Provide and lead antiracism, equity training for all staff.
- Are structured in a way that hold the group accountable to marginalized groups and confers identifiable power to those groups.
- Acts as an ally to communities who are battling social oppression.
- Have adopted an antiracist identity that is recognized and accepted by the members of the community.
- Foster a sense of community and mutual caring that is seen and felt by all.

INTEGRATIVE AWARENESS

An organization in the integrative awareness stage is **fully inclusive of all marginalized groups**. Institutional structures are in place to make sure all identities are integrated into the decisions for the institution. Integrated awareness exists in all aspects of the institution. Organizations in this phase:

- Experience equity as the expected norm or the new status quo of the community.
- Incorporate equitable practices into every aspect of the institutional structure.
- Sponsor programs that educate staff and other community members about the inequities surrounding multiple marginalized identities (e.g., intersectionality of race and gender, sexual orientation, disability, etc.).
- Employ staff whose demographics match the racial identities of the communities being served.
- Promote an environment where people of color and white people are able to positively identify with their own racial groups while also acknowledging that other aspects of their identity (e.g., gender, talent/abilities, and unique experiences) contribute to their personhood.

KNAPPA SCHOOL DISTRICT NO. 4

41535 Old Highway 30

Astoria, OR 97103

2020-2021

~Budget Calendar~

Monday, February 24, 2020	Regular Board Meeting
Monday, March 2, 2020	Board Work Session
Monday, March 16, 2020	Regular Board Meeting
Friday, April 10, 2020	Publish FIRST NOTICE OF FIRST BUDGET COMMITTEE MEETING
Monday, April 20, 2020	Regular Board Meeting
Friday, April 24, 2020	Publish SECOND NOTICE OF FIRST BUDGET COMMITTEE MEETING
Tuesday, April 28, 2020	Budget Proposal Printed
Monday, May 4, 2020	Budget Committee Meeting 5:30 p.m.
Monday, May 18, 2020	Regular Board Meeting
Monday, June 1, 2020	2nd Budget Committee meeting 5:30 p.m. (Target Date for approval of Budget by Budget committee)
Friday, June 5, 2020	Publish NOTICE OF BUDGET HEARING - (ED1), Financial Summary (ED2), and Fund Summaries (ED3)
Monday, June 15, 2020	5:30 p.m. Public Hearing of the Budget 5:45 p.m. Regular Board Meeting Enact Resolutions Adopting the Budget, Making the Appropriations and Declaring the Tax Levy and Categorizing Taxes
Wednesday, July 15, 2020	Last Date to File Tax Levy with Assessor

Knappa School District 2021-2022 Board Calendar

4 Independence Day

Swear in new board members

JULY '21						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

JANUARY '22

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

18 Board Meeting

Board Recognition Month
Approve Division 22 Assurances
Superintendent Self Evaluation

2 Board Work Session
16 Board Meeting

Board Goals
Board Self Evaluation
Supt. Evaluation Timeline

AUGUST '21						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

FEBRUARY '22

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

21 Board Meeting

Approve Teacher Contracts
Approve NWRES Plan
Approve District Calendar
Audit Report
Approve Budget Calendar
Superintendent Board Evaluation

20 Board Meeting

Finish District and Board Goals

SEPTEMBER '21						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MARCH '22

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

7 Board Meeting
21 Board Work Session

Final Superintendent Evaluation
Approval of Supt. Contract

4 Board Work Session
18 Board Meeting

Test Results Discussion
Improvement Discussion

OCTOBER '21						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

APRIL '22

S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

4 Board Work Session
18 Board Meeting

15 Board Meeting

OSBA Elections

NOVEMBER '21						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

MAY '22

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

2 Budget Meeting 6:00 pm
16 Board Meeting

Possible Board Elections
First Reading of the Budget

20 Board Meeting

DECEMBER '21						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JUNE '22

S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

6 Budget Meeting 6:00 pm
20 Public Hearing on Budget
followed by Board Meeting 6:00 pm

Designate Officers & Agents of Record
Approval of union contracts
Custody & Disbursement of School Funds
Approval of Budget

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2020



12700 SW 72nd Ave.
Tigard, OR 97223

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

FINANCIAL REPORT

For the Year Ended June 30, 2020

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KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

2019-2020 FINANCIAL REPORT

BOARD OF DIRECTORS

TERM EXPIRES

Craig Weaver, Chair

June 30, 2021

Cullen Bangs, Vice-Chair

June 30, 2021

Tammy Goozee

June 30, 2021

Ed Johnson

June 30, 2023

Will Isom

June 30, 2023

Board members receive mail at the District address listed below.

ADMINISTRATION

Bill Fritz
Superintendent

Diane Barendse
Business Manager

41535 Old Highway 30
Astoria, OR 97103

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KNAPPA SCHOOL DISTRICT NO. 4

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KNAPPA SCHOOL DISTRICT NO. 4

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

December 4, 2020

Board of Directors
Knappa School District No. 4
Clatsop County, Oregon

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying basic financial statements of the governmental activities and each major fund of Knappa School District (the District), as of and for the year ended June 30, 2020, and the related notes to the basic financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements.

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

Opinions

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Knappa School District, as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplemental information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the schedules of changes in total OPEB liability and related ratios and employer contributions for health insurance, or the schedules of net OPEB asset/liability and contributions for RHIA, or the schedules of net pension liability and contributions for PERS, or management's discussion and analysis because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance on them.

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

Supplementary Information

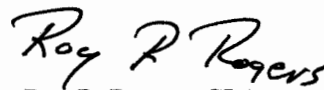
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

The listing of board members containing their term expiration dates, located before the table of contents, and the other information, as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Reports on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 4, 2020, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

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

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

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KNAPPA SCHOOL DISTRICT
Clatsop County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS
Year ended June 30, 2020

As management of Knappa School District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2020.

FINANCIAL HIGHLIGHTS

- In the government-wide statements, the assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows or resources at June 30, 2020 by \$1,507,271. Of this amount, \$3,548,125 represents the District's net investment in capital assets, \$467,080 is restricted for various purposes and the deficit of \$2,507,934 is unrestricted.
- The District's total net position decreased \$253,066 for the fiscal year.
- The District's governmental funds reported a combined ending fund balance of \$2,723,177 at June 30, 2020, an increase of \$251,161.
- At the end of the fiscal year ending June 30, 2020, unassigned fund balance for the General Fund was \$1,811,006, which represents an increase of \$180,797 in comparison with the prior year.
- The District's total debt decreased by \$507,194 during the 2019-20 fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

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

The Statement of Net Position. The *statement of net position* presents information on all of the assets and liabilities of the District as of the date on the statement. Net position is what remains after the liabilities have been paid off or otherwise satisfied. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

KNAPPA SCHOOL DISTRICT
Clatsop County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS
Year ended June 30, 2020

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

In the government-wide financial statements, the District's activities are shown as governmental activities. All basic District functions are shown here, such as regular and special education, child nutrition services, transportation, administration, and facilities acquisition and construction. These activities are primarily financed through property taxes, Oregon's State School Fund and other intergovernmental revenues.

Fund financial statements. The *fund financial statements* provide more detailed information about the District's funds, focusing on its most significant or "major" funds – not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Knappa School District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

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

The basic governmental fund financial statements can be found on page 6 and 8 of this report.

The District maintains three individual governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental fund's statement of revenues, expenditures and changes in fund balances for the General, Special Revenue and Capital Projects Funds, which are considered to be major funds. A combining schedule is provided in the required supplementary information to show the individual funds that comprise the Special Revenue Fund.

KNAPPA SCHOOL DISTRICT
Clatsop County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS
Year ended June 30, 2020

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found beginning on page 10 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information* consisting of schedules detailing ten years of pension (assets)/liabilities and pension contributions and changes in other post-employment benefits liability. Required supplementary information can be found starting on page 37 of this report.

Supplementary Information present on pages 42-44, includes the budgetary comparisons for the non-major funds and schedules of property tax transactions and balances. *Other Information* including combining statements for special revenue funds, the schedule of expenditures of federal awards, schedules and supplemental information required by the Oregon Department of Education, and continuing disclosures for debt can be found on pages 45 - 60.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources by \$1,507,271 as of June 30, 2020, a decrease of \$253,066 during the year.

Capital assets, which consist of the District's land, buildings, building improvements, and equipment, net of accumulated depreciation, represent about 52.3 percent of total assets. The remaining assets consist mainly of investments, cash, grants and property taxes receivable. Of these assets, 47.7 percent are current assets.

The District's largest liability, which represents 82.3 percent of total liabilities, is for the repayment of long-term obligations and its proportionate share of the net pension liability. Other liabilities consist primarily of payables on accounts, salaries and benefits, and amounts received but unearned as of June 30, 2020.

A portion of the District's net position reflect its investment in capital assets (e.g. land, buildings, and equipment), less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students and other District residents; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources (generally property taxes), since the capital assets themselves cannot be used to liquidate these liabilities.

KNAPPA SCHOOL DISTRICT
Clatsop County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS
Year ended June 30, 2020

KNAPPA SCHOOL DISTRICT STATEMENT OF NET POSITION			
	Governmental Activities		
	June 30, 2020	June 30, 2019	Increase (Decrease)
ASSETS			
Current Assets	\$ 3,742,591	\$ 3,206,074	\$ 536,517
Capital Assets, net of depreciation	4,096,672	4,152,165	(55,493)
Total Assets	<u>7,839,263</u>	<u>7,358,239</u>	<u>481,024</u>
DEFERRED OUTFLOWS OF RESOURCES			
Net Deferred Outflow of Pension Related Resources	2,497,251	2,351,543	145,708
OPEB Related Deferred Outflows - Health Insurance	28,248	-	28,248
OPEB Related Deferred Outflows - RHIA	3,206	-	3,206
Total Deferred Outflow of Resources	<u>2,528,705</u>	<u>2,351,543</u>	<u>177,162</u>
LIABILITIES			
Current Liabilities	1,477,693	1,200,230	277,463
PERS net pension liability	6,638,075	5,498,757	1,139,318
Long-Term Obligations	242,843	548,547	(305,704)
Total Liabilities	<u>8,358,611</u>	<u>7,247,534</u>	<u>1,111,077</u>
DEFERRED INFLOWS OF RESOURCES			
Net Deferred Inflow of Pension Related Resources	492,203	701,911	(209,708)
Total OPEB Related Deferred Inflows - RHIA	9,883	-	9,883
Total Deferred Inflows of Resources	<u>502,086</u>	<u>701,911</u>	<u>(199,825)</u>
NET POSITION			
Net Investment in Capital Assets	3,548,125	3,096,424	451,701
Restricted	467,080	360,160	106,920
Unrestricted	(2,507,934)	(1,696,247)	(811,687)
Total Net Position	<u>\$ 1,507,271</u>	<u>\$ 1,760,337</u>	<u>\$ (253,066)</u>

Governmental Activities. During the current fiscal year, the District's net position decreased by \$253,066. Revenues increased by \$474,230 in 2019-20 compared to the previous year due primarily to an increase in state funding.

Overall changes in expenses for instruction, support services and enterprise and community services saw an increase of \$938,152 due primarily to increases in pension, OPEB and in salaries and benefits expenses along with a decrease of \$29,393 in interest expense for bonded debt.

KNAPPA SCHOOL DISTRICT
Clatsop County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS
Year ended June 30, 2020

KNAPPA SCHOOL DISTRICT CHANGES IN NET POSITION Year Ended June 30,			
	Governmental Activities		Increase
	2020	2019	(Decrease)
REVENUES			
Program Revenues			
Charges for Services	\$ 14,764	\$ 208,615	\$ (193,851)
Operating Grants and Contributions	476,332	389,305	87,027
General Revenues			
Property Taxes Levied for:			
General Purposes	1,274,535	1,238,952	35,583
Debt Service	495,494	375,380	120,114
Earnings on Investments	74,184	88,781	(14,597)
Other Local Sources	360,628	420,252	(59,624)
Intermediate Sources	506,900	450,373	56,527
State Sources	4,257,690	3,814,639	443,051
Total revenues	<u>7,460,527</u>	<u>6,986,297</u>	<u>474,230</u>
EXPENSES			
Instruction	4,427,607	3,901,847	525,760
Support services	2,762,473	2,353,447	409,026
Enterprise and Community Services	270,241	237,482	32,759
Interest on Long-Term Debt	46,106	75,499	(29,393)
Total expenses	<u>7,506,427</u>	<u>6,568,275</u>	<u>938,152</u>
Increase (Decrease) in Net Position	(45,900)	418,022	(463,922)
Net Position - Beginning as Restated	<u>1,553,171</u>	<u>1,342,315</u>	<u>210,856</u>
Net Position - Ending	<u>\$ 1,507,271</u>	<u>\$ 1,760,337</u>	<u>\$ (253,066)</u>

FUND FINANCIAL ANALYSIS

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

To further enhance this analysis, the District implemented GASB Statement No. 54 for fiscal year ending June 30, 2012. This GASB reporting requirement requires an analysis and breakdown of ending fund balance for governmental fund types between five new fund balance categories. For more information on the details behind each fund balance category see Note 1 on page 14 of this report.

KNAPPA SCHOOL DISTRICT
Clatsop County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS
Year ended June 30, 2020

At June 30, 2020, the District's governmental funds reported combined ending fund balances of \$2,723,177 an increase of \$251,161 in comparison with the prior year. Of this amount, \$912,171 (about 33.5 percent) of the ending fund balances constitutes restricted or assigned ending fund balance, which are amounts that are legally restricted by outside parties for a specific purpose (such as student body, debt service and capital projects). The remaining \$1,811,006 (66.5 percent) of the ending fund balances is unassigned and available for spending at the District's discretion.

General Fund. The General Fund is the primary operating fund of the District. As of June 30, 2020, fund balance was \$1,811,006. The fund balance increased by \$180,797 during the current fiscal year. As a measure of the fund's liquidity, it may be useful to compare general fund balance to total general fund expenditures. The fund balance represents 33 percent of total General Fund expenditures.

Special Revenue. The Special Revenue Fund accounts for revenues and expenditures of funds restricted for specific programs, such as grants, and associated student body activities as well as internal funds segregated by the Board for the food service program. Grant revenues are primarily from Federal sources. As of June 30, 2020, fund balance was \$885,253. The fund balance increased by \$120,165 during the current fiscal year.

Debt Service Fund. As of June 30, 2020, the restricted fund balance was \$26,918. The fund balance decreased by \$49,801 from the prior year, as debt service expenditures were slightly higher than property tax revenues collected.

BUDGETARY HIGHLIGHTS

The budget for the General Fund was adopted by the Board on June 27, 2019. During the year, there were no appropriation transfers done for the 2019-20 budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The District's investment in capital assets includes land, buildings and improvements, and equipment. As of June 30, 2020, the District had invested \$4,096,672 in capital assets, net of depreciation, as shown in the following table. The total capital assets net of depreciation decreased overall by \$55,493, due to continued buildings and improvements and equipment offset by depreciation.

KNAPPA SCHOOL DISTRICT
Clatsop County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS
Year ended June 30, 2020

KNAPPA SCHOOL DISTRICT CAPITAL ASSETS (net of depreciation)			
	Governmental Activities		
	June 30, 2020	June 30, 2019	Increase (Decrease)
Land	\$ 189,391	\$ 189,391	\$ -
Building and improvements	3,798,716	3,881,374	(82,658)
Equipment	108,565	81,400	27,165
Total Capital Assets, net of depreciation	<u>\$ 4,096,672</u>	<u>\$ 4,152,165</u>	<u>\$ (55,493)</u>

Additional information regarding the District's capital assets can be found in the notes to the financial statements of this report.

Long-term Debt. At the end of the current fiscal year, the District had \$548,547 in outstanding debt. This is a decrease of \$507,194 from prior year, as the District is continuing to pay down other outstanding obligations.

Additional information on the District's long-term debt can be found in the notes to basic financial statements of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The most significant economic factor for the District is the financial condition of Oregon's State School Fund (SSF). For the year ended June 30, 2020, the State School Fund – General Support provided about 94 percent of the District's General Fund resources. The Oregon Legislature passed a statewide education budget of \$9.0 billion for the 2019-21 biennium. SSF support payments are made to districts based on that budget. However, the budget is contingent upon a forecast of Oregon's continued economic recovery and the projected tax receipts based associated with that forecast. In March of 2020 Oregon declared a state of emergency due to the Covid-19 global pandemic. Many businesses were shut down and forecasted income tax revenue declined sharply. The District immediately put into place cost saving measures including furlough days, and spending and hiring freezes to mitigate anticipated reductions to the SSF and other education grants. In August of 2020, the Oregon legislature voted to largely hold the SSF harmless for the 2019-21 biennium by drawing down emergency funds and reducing other education grants. This decision mitigated most of the negative financial impact to the District for fiscal year 2020-21. Because many of the state level emergency and reserve funds were drawn down, there remains

KNAPPA SCHOOL DISTRICT
Clatsop County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS
Year ended June 30, 2020

concern about the 2021-23 biennium and the long-term impact of income loss related to the Covid-19 pandemic.

Employer rates for the Public Employees Retirement System (PERS) will increase significantly for the 2019-2021 biennium; a result of a decrease in investment earnings and the Oregon Supreme Court's *Moro* decision which reversed a significant portion of the reductions the 2013 Oregon Legislature made to future Cost of Living Adjustments. The rates beginning July 1, 2019 for the 2019-2021 biennium are 32.03% of salary covered under the plan for Tiers 1 and 2 employees and 26.58% for employees covered under the Oregon Public Services Retirement Plan (OPSRP). Current actuarial projections show slight decreases in the next two biennia. Market performance through the end of 2019 was used to set the 2021-2022 rates and therefore does not include the financial impact of the Covid-19 pandemic. The next rate setting action for the PERS system will be based on market performance through December of 2021 for the 2023-25 biennium. The projected contribution rate for the 2021-23 biennium is 26.83% of salary covered under the plan for Tiers 1 and 2 employees and 23.72% for employees covered under the Oregon Public Services Retirement Plan (OPSRP).

The 2020-21 adopted budget reflects challenging economic times. The budget will focus on restructuring and maintenance of staffing with great anticipation of greater funding with the Oregon's new funding Student Success Act to begin in 2020-21.

The District's Budget Committee and School Board considered all of these factors while preparing the District's budget for the 2020-21 fiscal year.

REQUESTS FOR INFORMATION

This financial report is designed to present the user (citizens, taxpayers, investors, and creditors) with a general overview of the District's finances and to demonstrate the District's accountability. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Diane Barendse, Business Manager, Knappa School District 41535 Old Highway 30 Astoria, Oregon 97103.

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

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KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2020

ASSETS:	
Cash and Cash Equivalents	\$ 3,194,706
Property Taxes and Other Receivables	492,526
Inventory	5,583
Net OPEB Asset - RHIA	49,776
Capital Assets:	
Land	189,391
Other Capital Assets, net of depreciation	<u>3,907,281</u>
Total Assets	<u>7,839,263</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Pension Related Deferrals - PERS	2,497,251
OPEB Related Deferred Outflows - Health Insurance	28,248
OPEB Related Deferred Outflows - RHIA	<u>3,206</u>
Total Deferred Outflows of Resources	2,528,705
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>10,367,968</u>
LIABILITIES:	
Accounts Payable	226,195
Accrued Payroll, Taxes, and Employee Withholdings	251,484
Unearned Revenue	277
Other Current Liabilities	409,135
Noncurrent Liabilities	
Accrued Compensated Absences Payable	42,055
Net Pension Liability - PERS	6,638,075
OPEB Liability - Health Insurance	242,843
Long Term Obligations Due within One Year	<u>548,547</u>
Total Liabilities	<u>8,358,611</u>
DEFERRED INFLOWS OF RESOURCES:	
Pension Related Deferrals - PERS	492,203
OPEB Related Deferred Inflows - RHIA	<u>9,883</u>
Total Deferred Inflows of Resources	502,086
TOTAL LIABILITIES AND PENSION RELATED DEFERRALS	<u>8,860,697</u>
NET POSITION:	
Net Investment in Capital Assets	3,548,125
Restricted for:	
Restricted for Net OPEB Asset - RHIA	49,776
Debt Service	26,918
Transportation Reserve	125,687
Food Service	72,835
State and Local Grants	191,864
Unrestricted	<u>(2,507,934)</u>
Total Net Position	<u>\$ 1,507,271</u>

See accompanying notes to basic financial statements.

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Instruction	\$ 4,427,607	\$ 12,435	\$ 293,322	\$ (4,121,850)
Support Services	2,762,473	-	183,010	(2,579,463)
Community Services	270,241	2,329	-	(267,912)
Interest on Long-Term Debt	46,106	-	-	(46,106)
Total Governmental Activities	<u>\$ 7,506,427</u>	<u>\$ 14,764</u>	<u>\$ 476,332</u>	<u>(7,015,331)</u>
General Revenues:				
Property Taxes - General				1,274,535
Property Taxes - Debt Service				495,494
State Revenue Sharing				4,257,690
Income Not Restricted to Specific Programs:				
Local Sources				360,628
Intermediate Sources				506,900
Federal Sources				-
Interest and Investment Earnings				<u>74,184</u>
Total General Revenues				<u>6,969,431</u>
Changes in Net Position				(45,900)
Net Position - Beginning as Restated				<u>1,553,171</u>
Net Position - Ending				<u>\$ 1,507,271</u>

See accompanying notes to basic financial statements.

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2020

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	TOTALS
ASSETS:				
Current Assets				
Cash and Investments	\$ 2,454,011	\$ 726,339	\$ 14,356	\$ 3,194,706
Receivables:				
Taxes	74,014	-	27,316	101,330
Accounts	228,570	155,345	7,281	391,196
Inventory	-	5,583	-	5,583
Total Assets	<u>\$ 2,756,595</u>	<u>\$ 887,267</u>	<u>\$ 48,953</u>	<u>\$ 3,692,815</u>
LIABILITIES, AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 224,558	\$ 1,637	\$ -	\$ 226,195
Payroll Liabilities	251,384	100	-	251,484
Other Current Liabilities	409,135	-	-	409,135
Unearned Revenue-Grants	-	277	-	277
Total Liabilities	<u>885,077</u>	<u>2,014</u>	<u>-</u>	<u>887,091</u>
Deferred Inflows of Resources:				
Unavailable Revenue-Taxes	<u>60,512</u>	<u>-</u>	<u>22,035</u>	<u>82,547</u>
Total Deferred Inflows of Resources	<u>60,512</u>	<u>-</u>	<u>22,035</u>	<u>82,547</u>
Fund Balances:				
Nonspendable	-	5,583	-	5,583
Restricted for:				
Debt Service	-	-	26,918	26,918
Transportation Reserve	-	125,687	-	125,687
Food Service	-	72,835	-	72,835
State and Local Grants	-	191,864	-	191,864
Assigned	-	489,284	-	489,284
Unassigned	<u>1,811,006</u>	<u>-</u>	<u>-</u>	<u>1,811,006</u>
Total Fund Balances	<u>1,811,006</u>	<u>885,253</u>	<u>26,918</u>	<u>2,723,177</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 2,756,595</u>	<u>\$ 887,267</u>	<u>\$ 48,953</u>	<u>\$ 3,692,815</u>

See accompanying notes to basic financial statements.

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2020

Total Fund Balances - Governmental Funds	\$	2,723,177
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The net PERS pension asset (liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.

		(6,638,075)
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Deferred Inflows and Outflows of resources related to the pension plan and OPEB include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.

Deferred Outflows - PERS	2,497,251	
OPEB Deferred Outflows - Health Insurance	28,248	
OPEB Deferred Outflows - RHIA	3,206	
Deferred Inflows - PERS	(492,203)	
OPEB Deferred Inflows - RHIA	<u>(9,883)</u>	2,026,619

The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the District as a whole.

Capital Assets, Net of Adjustments	\$ 10,396,201	
Accumulated Depreciation, Net of Adjustments	<u>(6,299,529)</u>	4,096,672

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

General Obligation Bonds Payable	(540,000)	
OPEB Liability - Health Insurance	(242,843)	
OPEB Asset (Liability) - RHIA	49,776	
Accrued Compensated Absences	<u>(42,055)</u>	(775,122)

The unamortized portion of premiums is not available to pay for current period expenditures, and therefore is not reported in the governmental funds.

Bond Premiums		(8,547)
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Deferred revenue related to property taxes		<u>82,547</u>
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Ending Net Position	\$	<u><u>1,507,271</u></u>
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See accompanying notes to basic financial statements.

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	TOTALS
REVENUES:				
From Local Sources:				
Taxes	\$ 1,276,167	\$ -	\$ 495,870	\$ 1,772,037
Earnings From Investments	73,749	4,455	435	78,639
Other Local Sources	54,460	311,819	-	366,279
Intermediate Sources	483,400	23,500	-	506,900
State Sources	4,007,105	255,243	-	4,262,348
Federal Sources	-	476,331	-	476,331
Total Revenues	5,894,881	1,071,348	496,305	7,462,534
EXPENDITURES:				
Current:				
Instruction	3,286,364	669,388	-	3,955,752
Support Services	2,168,720	299,354	-	2,468,074
Community Services	-	241,441	-	241,441
Debt Service	-	-	546,106	546,106
Total Expenditures	5,455,084	1,210,183	546,106	7,211,373
Revenues Over, (Under) Expenditures	439,797	(138,835)	(49,801)	251,161
Other Financing Sources, (Uses):				
Transfers In	-	259,000	-	259,000
Transfers Out	(259,000)	-	-	(259,000)
Total Other Financing Sources, (Uses)	(259,000)	259,000	-	-
Net Change in Fund Balance	180,797	120,165	(49,801)	251,161
Beginning Fund Balance	1,630,209	765,088	76,719	2,472,016
Ending Fund Balance	\$ 1,811,006	\$ 885,253	\$ 26,918	\$ 2,723,177

See accompanying notes to basic financial statements.

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balances to the Statement of Activities
For the Year Ended June 30, 2020

Total Net Changes in Fund Balances - Governmental Funds	\$	251,161
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The PERS Pension Expense represents the changes in Net Pension Asset (Liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.

(783,902)

OPEB Income - Health Insurance		14,184
OPEB Income - RHIA		21,486

Repayment of bond principal, capital leases, and post retirement obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Additions to bond principal, capital leases, and post retirement obligations, is an expense for the Statement of Net Position but not the governmental funds.

GO Bond		500,000
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Compensated absences are recognized as an expenditure in the governmental funds when they are paid. In the Statement of Activities, compensated absences are recognized as an expenditure when earned.

1,478

Capital asset additions are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. This is the difference between capital assets additions and depreciation.

Capital Asset Adjustments		12,100
Depreciation Expense, net of Adjustments		(67,593)

Bond Proceeds are recorded as an other financing source in the Governmental Funds, but are a premium in the Government-Wide Statements. The Statement of Net Position includes those costs as liabilities that are amortized over the life of the bonds.

Bond Premium		7,194
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Property tax revenue in the Statement of Activities differs from the amount reported in the governmental funds. In the governmental funds, which are on the modified accrual basis, the District recognizes a deferred revenue for all property taxes levied but not received, however in the Statement of Activities, there is no deferred revenue and the full property tax receivable is accrued.

General Fund		(1,632)
Debt Service Fund		(376)

Change in Net Position of Governmental Activities	\$	(45,900)
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See accompanying notes to basic financial statements.

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Knappa School District No. 4 (the District) is a municipal corporation governed by an elected Board of Directors. Administration officials are approved by the Board. Daily functions are under the supervision of the Superintendent-Clerk. As required by accounting principles generally accepted in the United States of America, all activities have been included in these basic financial statements.

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

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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

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

All direct expenses are reported by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities.

FUND FINANCIAL STATEMENTS

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

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENTAL FUND TYPES

Governmental funds are used to account for general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Property tax revenue and proceeds from sale of property are not considered available and, therefore, are not recognized until received. Expenditures are recorded when the liability is incurred, except for non-matured interest on general long-term debt which is recognized when due, interfund transactions and certain compensated absences, pension costs, OPEB cost, and claims and judgments which are not recognized as expenditures because they will be liquidated with future expendable financial resources.

Revenues susceptible to accrual are interest, state, county and local shared revenue and federal and state grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The following major governmental funds are reported:

GENERAL FUND

This fund accounts for the financial operations not accounted for in any other fund. Principal sources of revenue are property taxes and distributions from the State of Oregon. Expenditures in the fund are made for instructional purposes and related support services.

SPECIAL REVENUE FUNDS

This fund accounts for the revenue and expenditures restricted for specific educational projects or programs. Principal revenues sources are federal grants and other local sources.

DEBT SERVICE FUND

Bond principal and interest payments are accounted for in the Debt Service Fund. The main source of revenue is local property taxes.

USE OF ESTIMATES

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

CASH AND CASH EQUIVALENTS

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

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PROPERTY TAXES

Uncollected real and personal property taxes are reflected on the statement of net position and the balance sheet as receivables. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens; therefore no allowance for uncollectible taxes has been established. All property taxes receivable are due from property owners within the District.

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic distributions of collections to entities levying taxes. Property taxes become a lien against the property when levied on July 1 of each year and are payable in three installments due on November 15, February 15 and May 15. Property tax collections are distributed monthly except for November, when such distributions are made weekly.

GRANTS

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

SUPPLY INVENTORIES

School operating supplies, maintenance supplies, and food and other cafeteria supplies are stated at average invoice cost. Commodities purchased from the United States Department of Agriculture in the Special Revenue Fund are included in the inventories at USDA wholesale value. Inventory is accounted for based on the consumption method in the government wide financial statements and on the purchase method, and therefore expensed, in the fund statements. Under the consumption method inventory is recorded when purchased and expenditures/expenses are recorded when inventory items are used. Donated commodities consumed during the year are reported as revenues and expenditures.

CAPITAL ASSETS

Capital assets, which include land, buildings, equipment and construction in progress, are reported in the government wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets are recorded at historical cost or estimated historical cost.

Donated Capital assets are recorded at their estimated fair market value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

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

Buildings	50 years
Equipment	5 to 20 years

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

COMPENSATED ABSENCES

It is policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since there is no policy to pay any amounts when employees separate from service. All vacation pay is accrued in the government wide financial statements.

LONG-TERM OBLIGATIONS

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount.

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

NET POSITION

Net position comprises the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net position are classified in the following three categories:

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

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

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

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. At June 30, 2020, there were deferred outflows representing PERS pension, OPEB-RHIA, and OPEB-Health Insurance related deferrals reported in the Statement of Net Position.

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two types of items which qualify for reporting in this category. The first item, unavailable revenue, is reported only in the governmental funds balance sheet for property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. At June 30, 2020 there were also deferred inflows reported in the Statement of Net Position representing PERS pension and OPEB-RHIA related deferrals.

FUND BALANCE

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

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

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

There are no committed fund balances at June 30, 2020.

RETIREMENT PLANS

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

FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY

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

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

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

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

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

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

A budget is prepared and legally adopted for each fund in accordance with Oregon Local Budget Law. The budget is prepared using the modified accrual basis of accounting.

The budgeting process begins by appointing Budget Committee members in early fall. Budget recommendations are developed by management through spring, with the Budget Committee meeting and approving the budget document in late spring. Public notices of the budget hearing are generally published in May or June, and the hearing is held in June. The budget is adopted, appropriations are made and the tax levy is declared no later than June 30. Expenditure budgets are appropriated at the major function level (instruction, support services, community services, debt service, contingency, and transfers) for each fund. Expenditure appropriations may not legally be over expended, except in the case of grant receipts which could not be reasonably estimated at the time the budget was adopted.

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

Budget amounts shown in the basic financial statements include the original and final budget amounts. Appropriations lapse at the end of each fiscal year. Expenditures of the various funds were within authorized appropriations.

3. BUDGET/GAAP REPORTING DIFFERENCES

The budgetary basis of accounting differs from generally accepted accounting principles. The budgetary statements provided as part of supplementary information elsewhere in this report are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The budgetary basis of accounting is substantially the same as generally accepted accounting principles in the United States of America with the exceptions that capital outlay expenditures are expensed when purchased and depreciation and amortization are not calculated, inventories of supplies are budgeted as expenditures when purchased, tax revenue is shown as receipts when collected instead of when levied, pension and OPEB costs are not recorded as expenses until paid, and debt issuance costs, post-employment obligations and compensated absences are expensed as paid instead of when incurred.

4. CASH AND INVESTMENTS

Cash management policies are governed by state statutes. Statutes authorize the investment in bankers acceptances, time certificates of deposit, commercial paper, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and Local Government Investment Pools.

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. CASH AND INVESTMENTS (CONTINUED)

The District maintains a pool of cash and investments that are available for use by all funds. Each fund's portion of this pool is displayed on the financial statements as cash and investments. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized.

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

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

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

Cash and Investments at June 30, 2020 (recorded at fair value) consisted of:

Deposits with Financial Institutions:

Petty Cash	\$	800
Demand Deposits		897,553
Investments		2,296,353
	\$	<u>3,194,706</u>

At year-end, the investment balances were as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in months)</u>		
		<u>Less than 3</u>	<u>3-18</u>	<u>18-59</u>
State Treasurer's Investment Pool	\$ 2,296,353	\$ 2,296,353	\$ -	\$ -
Total	\$ 2,296,353	\$ 2,296,353	\$ -	\$ -

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. CASH AND INVESTMENTS (CONTINUED)

DEPOSITS

Deposits with financial institutions are comprised of bank demand deposits and certificates of deposit. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury. The total bank balance per the bank statements as of June 30, 2020 was \$968,997, of which \$416,361 was insured by FDIC with the remaining amount collateralized by the Oregon Public Funds Collateralization Program (PFCP).

CREDIT RISK – DEPOSITS

In the case of deposits, this is the risk that in the event of a bank failure, the deposits may not be returned. There is no deposit policy for custodial credit risk. As of June 30, 2020, none of the bank balances were exposed to custodial credit risk.

Interest Rate Risk – Investments

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

Credit Risk – Investments

Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE. The state investment pool is not rated.

Concentration of Credit Risk

At June 30, 2020, 100% of total investments were in the State Treasurer's Investment Pool. State statutes do not limit the percentage of investments in this instrument.

5. ACCOUNTS / GRANTS RECEIVABLE

Special revenue fund grants receivable are comprised of claims for reimbursement of costs under various federal and state grant programs. Other accounts receivable are mostly comprised of money due from Clatsop County and Northwest Regional ESD. No allowance for uncollectible accounts has been recorded because all receivables are considered by management to be collectible.

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. CAPITAL ASSETS

The changes in capital assets for the fiscal year ended June 30, 2020 are as follows:

	Governmental Capital Assets 7/1/2019	Adjustments	Additions	Deletions	Governmental Capital Assets 6/30/2020
Capital assets not being depreciated:					
Land	\$ 189,391	\$ -	\$ -	\$ -	\$ 189,391
Total capital assets not being depreciated	189,391	-	-	-	189,391
Capital assets being depreciated:					
Buildings & Improvements	8,676,666	-	-	-	8,676,666
Equipment	1,518,044	12,100	-	-	1,530,144
Total capital assets being depreciated	10,194,710	12,100	-	-	10,206,810
Accumulated Depreciation:					
Buildings & Improvements	4,795,292	(38,722)	121,380	-	4,877,950
Equipment	1,436,644	(56,539)	41,474	-	1,421,579
Total accumulated depreciation	6,231,936	(95,261)	162,854	-	6,299,529
Total capital assets, net	<u>\$ 4,152,165</u>				<u>\$ 4,096,672</u>

During the year ended June 30, 2020, the District reviewed their capital assets register in light of the capitalization policy and adjusted balances accordingly.

Depreciation expense was allocated to the following programs:

Instruction	\$ 96,825
Support Services	60,145
Community Services	<u>5,884</u>
Total	<u>\$ 162,854</u>

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN

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

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

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

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

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2017 actuarial valuation, which became effective July 1, 2019. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2020 were \$878,832, excluding amounts to fund employer specific liabilities. In addition, approximately \$32,458 in employee contributions were paid or picked up by the District in 2019-2020.

Pension Asset or Liability – At June 30, 2020, the District reported a net pension liability of \$6,638,075 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement dates of June 30, 2019 and 2018, the District's proportion was .038 percent and .036 percent, respectively. Pension expense for the year ended June 30, 2020 was \$783,902.

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

The rates in effect for the year ended June 30, 2020 were:

- (1) Tier 1/Tier 2 – 32.03%
- (2) OPSRP general services – 26.58%

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 366,070	\$ -
Changes in assumptions	900,531	-
Net difference between projected and actual earnings on pension plan investments	-	(188,183)
Net changes in proportionate share	197,696	(304,020)
Differences between District contributions and proportionate share of contributions	154,122	-
Subtotal - Amortized Deferrals (below)	1,618,419	(492,203)
District contributions subsequent to measurement date	878,832	-
Net deferred outflow (inflow) of resources	<u>\$ 2,497,251</u>	<u>\$ (492,203)</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2021.

Subtotal amounts related to pension as deferred outflows of resources, \$1,618,419 and deferred inflows of resources, (\$492,203), net to \$1,126,216 and will be recognized in pension expense as follows:

Year ending June 30,	Amount
2021	610,111
2022	62,091
2023	226,457
2024	206,222
2025	21,335
Thereafter	-
Total	<u>\$ 1,126,216</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020. Oregon PERS produces an independently audited CAFR which can be found at:

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

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2017 rolled forward to June 30, 2019
Experience Study Report	2016, Published July 26, 2017
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier one/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years
Asset valuation method	Market Value of Assets
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 percent
Cost of Living Adjustment	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service
Mortality	Healthy retirees and beneficiaries: RP -2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Active members: RP -2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Disabled retirees: RP -2014 Disabled retirees, sex distinct, generational with unisex, Social Security Data Scale.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2016 Experience Study which is reviewed for the four-year period ending December 31, 2016.

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Assumed Asset Allocation:

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

Source: June 30, 2019 PERS CAFR; p. 100

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

LONG-TERM EXPECTED RATE OF RETURN:

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Core Fixed Income	8.00%	3.49%
Short-term Bonds	8.00%	3.38%
Bank/Leaveraged Loans	3.00%	5.09%
High Yield Bonds	1.00%	6.45%
Large/Mid Cap US Equities	15.75%	6.30%
Small Cap US Equities	1.31%	6.69%
Micro Cap US Equities	1.31%	6.80%
Developed Foreign Equities	13.13%	6.71%
Emerging Market Equities	4.13%	7.45%
Non-US Small Cap Equities	1.88%	7.01%
Private Equity	17.50%	7.82%
Real Estate (Property)	10.00%	5.51%
Real Estate (REITS)	2.50%	6.37%
Hedge Fund of Funds - Diversified	2.50%	4.09%
Hedge Fund - Event-driven	0.63%	5.86%
Timber	1.88%	5.62%
Farmland	1.88%	6.15%
Infrastructure	3.75%	6.60%
Commodities	1.88%	3.84%
<i>Assumed Inflation - Mean</i>		2.50%

Source: June 30, 2019 PERS CAFR; p. 74

Discount Rate – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2019 and 2018 was 7.20 percent for both years, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

	1% Decrease 6.20%	Discount Rate 7.20%	1% Increase 8.20%
District's proportionate share of the net pension liability (asset)	\$ 10,630,289	\$ 6,638,075	\$ 3,297,143

Changes Subsequent to the Measurement Date

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

There are no changes subsequent to the June 30, 2019 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

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

Pension Benefits:

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

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Death Benefits:

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

Contributions:

Employees of the District pay six (6) percent of their covered payroll. The District did not make any optional contributions to member IAP accounts for the year ended June 30, 2020.

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

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

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

Plan Description:

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

Funding Policy:

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

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.06% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2021. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District's contributions to RHIA for the year ended June 30, 2020 were \$2,426, which equaled the required contribution for the year.

At June 30, 2020, the District reported a net OPEB liability/(asset) of (\$49,776) for its proportionate share of the net OPEB liability/(asset). The OPEB liability/(asset) was measured as of June 30, 2019, and the total OPEB liability/(asset) used to calculate the net OPEB liability/(asset) was determined by an actuarial valuation as of December 31, 2017. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB liability/(asset) is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement dates of June 30, 2019 and 2018, the District's proportion was .03 percent for both years. OPEB income for the year ended June 30, 2020 was \$21,486.

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (6,474)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	193
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	<u>-</u>
Employer's Total OPEB Expense/(Income)	<u><u>\$ (6,281)</u></u>

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 6,564
Changes in assumptions	-	52
Net difference between projected and actual earnings on pension plan investments	-	3,072
Net changes in proportionate share	780	195
Differences between District contributions and proportionate share of contributions	<u>-</u>	<u>-</u>
Subtotal - Amortized deferrals (below)	780	9,883
District contributions subsequent to measurement date	2,426	-
Deferred outflow (inflow) of resources	<u><u>\$ 3,206</u></u>	<u><u>\$ 9,883</u></u>

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

COMPONENTS OF DEFERRED OUTFLOWS/INFLOWS OF RESOURCES (CONTINUED)

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability/(asset) in the fiscal year ended June 30, 2021.

Subtotal amounts related to OPEB as deferred outflows of resources, \$780, and deferred inflows of resources, (\$9,883), net to (\$9,103) and will be recognized in OPEB expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2021	\$ (4,769)
2022	(4,120)
2023	(531)
2024	317
2025	-
Thereafter	-
Total	<u>\$ (9,103)</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2019. That independently audited report was dated March 4, 2020 and can be found at:

<https://www.oregon.gov/pers/EMP/Documents/GASB/2019/PERS%20GASB%2075%20RHIA%20Report%20FY%206.30.19.pdf>

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2017 rolled forward to June 30, 2019
Experience Study Report	2016, Published July 26, 2017
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Discount Rate	7.20 percent
Projected salary increase	3.50 percent
Retiree healthcare participation	Healthy retirees: 35%; Disabled retirees: 20%
	Healthy retirees and beneficiaries:
	RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.
Mortality	

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

Actuarial Methods and Assumptions (Continued):

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2016 Experience Study which is reviewed for the four-year period ending December 31, 2016.

Discount Rate:

The discount rate used to measure the total OPEB liability as of the measurement dates of June 30, 2019 and 2018 was 7.20 and 7.20 percent, respectively. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

Long-Term Expected Rate of Return (Continued):

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Core Fixed Income	8.00%	3.49%
Short-Term Bonds	8.00%	3.38%
Bank/Leveraged Loans	3.00%	5.09%
High Yield Bonds	1.00%	6.45%
Large/Mid Cap US Equities	15.75%	6.30%
Small Cap US Equities	1.31%	6.69%
Micro Cap US Equities	1.31%	6.80%
Developed Foreign Equities	13.13%	6.71%
Emerging Market Equities	4.13%	7.45%
Non-US Small Cap Equities	1.88%	7.01%
Private Equity	17.50%	7.82%
Real Estate (Property)	10.00%	5.51%
Real Estate (REITS)	2.50%	6.37%
Hedge Fund of Funds - Diversified	2.50%	4.09%
Hedge Fund - Event-driven	0.63%	5.86%
Timber	1.88%	5.62%
Farmland	1.88%	6.15%
Infrastructure	3.75%	6.60%
Commodities	1.88%	3.84%
<i>Assumed Inflation - Mean</i>		2.50%

(Source: June 30, 2019 PERS CAFR; p. 74)

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

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
District's proportionate share of the net OPEB liability (asset)	\$ (38,589)	\$ (49,776)	\$ (59,308)

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2019 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. OTHER POST-EMPLOYMENT BENEFITS (OPEB) – HEALTH BENEFITS

The District operates a single-employer retiree benefit plan that provides access to post-employment health benefits to eligible employees and their spouses. Benefits and eligibility for members are established through the collective bargaining agreements.

The District's post-retirement health insurance program was established in accordance with ORS 243.303. ORS stipulates that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims costs, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree health insurance premiums, represents the District's implicit employer contribution. The plan is currently unfunded in accordance with GASB Statement No. 75.

At June 30, 2020, the following employees were covered by the benefit terms:

Active Employees	47
Eligible Employees	3
Spouses of Ineligible Retirees	<u>1</u>
Total Participants	<u><u>51</u></u>

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

Valuation Date	July 1, 2019 rolled forward to June 30, 2021
Actuarial Cost Method	Entry Age Normal
Discount Rate	3.50% for results as of June 30, 2019 measurement date which reflects the Bond Buyer 20-year General Obligation Bond Index. Reporting Dates follow measurement dates by one full year.
Health Care Cost Trend	Dental and Vision: 4.00% per year Health cost trend affects both the projected health care costs as well as the projected health care premiums.
Inflation Rate	2.5% per year, used to develop other economic assumptions
Salary Scale	3.5% per year

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. OTHER POST-EMPLOYMENT BENEFITS (OPEB) – HEALTH BENEFITS (CONTINUED)

Changes in Total OPEB Liability:

Total OPEB Liability at June 30, 2019	\$ 228,779
Changes for the year:	
Service Cost	20,496
Interest	9,230
Changes of Benefit Terms	-
Differences between expected and actual experience	-
Changes of assumptions or other inputs	6,076
Benefit Payments	<u>(21,738)</u>
Net Changes	<u>14,064</u>
Total OPEB Liability at June 30, 2020	<u>\$ 242,843</u>

Sensitivity of the total OPEB Liability to changes in discount rate: the following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate 1 percentage point higher and lower than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption.

Discount Rate Sensitivity:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability, as of June 30, 2020	\$ 260,097	\$ 242,843	\$ 226,816

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability, as of June 30, 2020	\$ 219,699	\$ 242,843	\$ 270,407

Schedule of Deferred Inflows and Outflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions or inputs	5,401	-
Subtotal	\$ 5,401	\$ -
Benefits Payments subsequent to measurement date	22,847	-
Total as of June 30, 2020	<u>\$ 28,248</u>	<u>\$ -</u>

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. OTHER POST-EMPLOYMENT BENEFITS (OPEB) – HEALTH BENEFITS (CONTINUED)

Subtotal amounts related to OPEB deferred inflows of resources are \$5,401 and will be recognized in OPEB expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2021	\$ 675
2022	675
2023	675
2024	675
2025	675
Thereafter	2,026
Total	<u>\$ 5,401</u>

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

10. PROPERTY TAX LIMITATIONS

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

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

11. LONG-TERM OBLIGATIONS

On May 25, 2005, \$4,125,000 of general obligation refunding bonds were issued to provide resources to purchase U. S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments on the remaining balance due on the \$5,080,000 of general obligation bonds. As a result, the refunded bonds are considered to be defeased, and the liability has been removed from the government activities column of the statement of net position. The new bonds have an interest rate of 4.00-4.50% and will mature in 2021.

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

11. LONG-TERM OBLIGATIONS – (CONTINUED)

These bonds were issued at a premium of \$115,110, which is being amortized over the life of the new debt issue. The advance refunding was undertaken to reduce total debt service payments over the following 15 years by \$169,530.

The payment of principal and interest on these bonds when due is guaranteed by the full faith and credit of the State of Oregon under the provisions of the Oregon School Bond Guaranty Act – Oregon Revised Statutes (ORS) 328.321 and 328.356. In the event of a significant default and if the District were to fail in transferring sufficient moneys to meet scheduled debt service payments, the State Treasurer's Office would step in to make the required transfer then seek to recover from the district the amounts transferred. The Treasurer's Office then obtains priority over and may intercept any source of operating moneys provided by or through the State to the District under the OSBG Act.

The following changes occurred in the long-term obligations for the year ended June 30, 2020:

	Balance 7/1/2019	Additions	Payments & Deletions	Balance 6/30/2020	Due Within One Year
General Obligation Bond	\$ 1,040,000	\$ -	\$ (500,000)	\$ 540,000	\$ 540,000
Bond Premium	15,741	-	(7,194)	8,547	8,547
Total	<u>\$ 1,055,741</u>	<u>\$ -</u>	<u>\$ (507,194)</u>	<u>\$ 548,547</u>	<u>\$ 548,547</u>

Future payments on long-term bonds are as follows:

Year Ended	Principal	Interest	Total
June 30,			
2021	\$ 540,000	\$ 24,300	\$ 564,300

All long-term obligations are payable from the General and Debt Service funds.

12. RISK MANAGEMENT

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

13. CONTINGENT LIABILITIES

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

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

13. CONTINGENT LIABILITIES – (CONTINUED)

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

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

14. INTERFUND TRANSFERS

Interfund transfers are comprised of the following activity:

<u>Fund</u>	<u>Transfers Out</u>	<u>Transfers In</u>
General Fund	\$ 259,000	\$ -
Special Revenue Funds	-	259,000
Total Funds	<u>\$ 259,000</u>	<u>\$ 259,000</u>

Interfund Transfers are used to finance operations between funds.

15. TAX ABATEMENTS

As of June 30, 2020, the District potentially had tax abatements through various state allowed programs that impacted levied taxes. Based on the information available from the county as of the date of issuance of these basic financial statements, there were no material abatements disclosed by the county for the year ended June 30, 2020 for any program covered under GASB 77.

16. RESTATEMENT OF NET POSITION

Due to the current actuarial valuation of the District's OPEB - RHIA and OPEB - Health Insurance benefits for GASB Statement No. 75, a restatement of the prior year net position was required to correctly record the RHIA asset and OPEB – Health Insurance liability at the prior measurement date.

Net Position - Beginning as previously reported	\$ 1,760,337
Change in June 30, 2019 RHIA asset	21,613
Change in June 30, 2019 OPEB - Health Insurance Liability	<u>(228,779)</u>
Net Position - Beginning as restated	<u>\$ 1,553,171</u>

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KNAPPA SCHOOL DISTRICT NO. 4

CLATSOP COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

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KNAPPA SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
At June 30, 2020

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	0.038 %	\$ 6,638,075	\$ 3,212,966	206.6 %	80.2 %
2019	0.036	5,498,757	3,099,017	177.4	82.1
2018	0.038	5,132,566	2,977,053	172.4	83.1
2017	0.042	6,284,132	2,721,055	230.9	80.5
2016	0.045	2,563,266	2,612,816	98.1	91.9
2015	0.051	(1,152,998)	2,511,226	(45.9)	103.6
2014	0.051	2,595,790	2,325,510	111.6	92.0

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

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

SCHEDULE OF CONTRIBUTIONS

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2020	\$ 878,832	\$ 878,832	\$ -	\$ 3,300,736	26.6 %
2019	658,622	658,622	-	3,212,966	20.5
2018	689,151	689,151	-	3,099,017	22.2
2017	516,117	516,117	-	2,977,053	17.3
2016	502,881	502,881	-	2,721,055	18.5
2015	521,386	521,386	-	2,612,816	20.0
2014	484,031	484,031	-	2,511,226	19.3

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

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

KNAPPA SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2020

OPEB - RHIA

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

Year Ended June 30,	(a) District's Proportion of the net OPEB asset/(liability) (NOA/(L))	(b) District's proportionate share of the net OPEB asset/(liability)(NOA/(L))	(c) District's covered payroll	(b/c) NOA/(L) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	0.02576 % \$	49,776 \$	3,212,966 \$	1.55 %	144.4 %
2019	0.02718	30,344	3,099,017	0.98	124.0
2018	0.02543	10,613	2,977,053	0.36	108.9
2017	0.02623	(7,124)	2,721,055	(0.26)	90.0

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

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

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

SCHEDULE OF CONTRIBUTIONS FOR RHIA

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	District's covered payroll	Contributions as a percent of covered payroll
2020	N/A	\$ N/A	\$ N/A	\$ 3,300,736	N/A %
2019	N/A	N/A	N/A	3,212,966	N/A
2018	N/A	N/A	N/A	3,099,017	N/A
2017	N/A	N/A	N/A	2,977,053	N/A

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

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

All statutorily required contributions were made and are included within PERS contributions (See p. 37)

**KNAPPA SCHOOL DISTRICT
CLATSOP COUNTY, OREGON**

**REQUIRED SUPPLEMENTARY INFORMATION
OTHER POST EMPLOYMENT BENEFITS
June 30, 2020**

**IMPLICIT BENEFIT (OPEB) - HEALTH INSURANCE BENEFITS:
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**

<u>Year Ended June 30,</u>	<u>Total OPEB Liability - Beginning</u>	<u>Service Cost</u>	<u>Interest</u>	<u>Changes of Benefit Terms</u>	<u>Changes of Assumptions</u>	<u>Benefit Payments</u>	<u>Total OPEB Liability - End of Year</u>	<u>Estimated Covered Payroll</u>	<u>Total OPEB Liability as a % of Covered Payroll</u>
2020	\$ 228,779	\$ 20,496	\$ 9,230	\$ 0	\$ 6,076	\$ (21,738)	\$ 242,843	\$ N/A	N/A

SCHEDULE OF EMPLOYER CONTRIBUTIONS

<u>Year Ended June 30,</u>	<u>(a) Actuarially Determined Contribution</u>	<u>(b) Contributions During Year</u>	<u>(b)-(a) Difference</u>	<u>(c) Covered Payroll</u>	<u>(b/c) Contributions as a Percentage of Payroll</u>
2020	\$ 20,496	\$ N/A	\$ N/A	\$ N/A	N/A

The above table presents the most recent actuarial valuations for the District's post-retirement health insurance and it provides information that approximates the funding progress of the plan.

In implementing GASB Statement No. 75, the following changes since the prior valuation were implemented; (i) the actuarial cost method was changed from Projected Unit Credit to Entry Age Normal, (ii) the interest rate for discounting future liabilities was lowered to match municipal bond rates, (iii) premium increase rates were modified to reflect anticipated experience, (iv) the percentage of future retirees covering a spouse on the plan was decreased to reflect the anticipated experience, (v) demographic assumptions were revised to match (as closely as possible) those developed in the most recent experience study for Oregon PERS, and (vi) an implicit rate subsidy is now being valued for participants in the health plans. In prior valuations, the District's participating in the health plans determined to be a community rated arrangement.

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KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended June 30, 2020

<u>GENERAL FUND</u>				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
REVENUES:				
From Local Sources	\$ 1,260,000	\$ 1,260,000	\$ 1,404,376	\$ 144,376
From Intermediate Sources	250,000	250,000	483,400	233,400
From State Sources	4,326,800	4,326,800	4,007,105	(319,695)
From Federal Sources	5,000	5,000	-	(5,000)
Total Revenues	5,841,800	5,841,800	5,894,881	53,081
EXPENDITURES:				
Instruction	3,604,710	3,604,710 (1)	3,286,364	318,346
Support Services	2,364,910	2,364,910 (1)	2,168,720	196,190
Contingency	347,280	347,280 (1)	-	347,280
Debt Service	8,900	8,900 (1)	-	8,900
Total Expenditures	6,325,800	6,325,800	5,455,084	870,716
Excess of Revenues Over, (Under) Expenditures	(484,000)	(484,000)	439,797	923,797
OTHER FINANCING SOURCES, (USES)				
Transfers Out	(259,000)	(259,000) (1)	(259,000)	-
Total Other Financing Sources, (Uses)	(259,000)	(259,000)	(259,000)	-
Net Change in Fund Balance	(743,000)	(743,000)	180,797	923,797
Beginning Fund Balance	743,000	743,000	1,630,209	887,209
Ending Fund Balance	\$ -	\$ -	\$ 1,811,006	\$ 1,811,006

(1) Appropriation Level

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended June 30, 2020

SPECIAL REVENUE FUNDS

	ORIGINAL BUDGET	FINAL BUDGET	FOOD SERVICE FUND	GRANTS FUND	PERS LITIGATION
REVENUES:					
From Local Sources					
Earnings from investment	\$ 4,030	\$ 4,030	\$ -	\$ -	\$ 4,455
Other local sources	357,800	357,800	58,777	93,426	-
From Intermediate Sources	236,810	236,810	-	23,500	-
From State Sources	44,200	44,200	5,014	218,895	-
From Federal Sources	392,630	392,630	218,613	257,718	-
Total Revenues	1,035,470	1,035,470	282,404	593,539	4,455
EXPENDITURES:					
Instruction	846,430	846,430 (1)	-	325,897	-
Support Services	505,890	505,890 (1)	-	239,959	-
Enterprise and Community Services	261,200	261,200 (1)	236,541	4,900	-
Contingency	345,600	345,600 (1)	-	-	-
Total Expenditures	1,959,120	1,959,120	236,541	570,756	-
Excess of Revenues Over, (Under) Expenditures	(923,650)	(923,650)	45,863	22,783	4,455
Other Financing Sources					
Transfers In	266,050	266,050	7,000	-	-
Total Other Financing Sources	266,050	266,050	7,000	-	-
Net Change in Fund Balance	(657,600)	- (657,600)	52,863	22,783	4,455
Beginning Fund Balance	657,600	657,600	19,972	169,081	193,130
Ending Fund Balance	\$ -	\$ -	\$ 72,835	\$ 191,864	\$ 197,585

(1) Appropriation Level

(Continued on next page)

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended June 30, 2020

<u>SPECIAL REVENUE FUNDS</u>					
STUDENT BODY FUND *	EXTRA CURRICULAR FUND	MAINTENANCE RESERVE FUND	TRANSPORTATION EQUIPMENT RESERVE FUND	TOTALS	VARIANCE TO FINAL BUDGET
\$ -	\$ -	\$ -	\$ -	\$ 4,455	\$ 425
31,412	128,204	-	-	311,819	(45,981)
-	-	-	-	23,500	(213,310)
-	-	-	31,334	255,243	211,043
-	-	-	-	476,331	83,701
31,412	128,204	-	31,334	1,071,348	35,878
215,923	127,568	-	-	669,388	177,042
-	-	59,395	-	299,354	206,536
-	-	-	-	241,441	19,759
-	-	-	-	-	345,600
215,923	127,568	59,395	-	1,210,183	748,937
(184,511)	636	(59,395)	31,334	(138,835)	784,815
186,000	-	66,000	-	259,000	(7,050)
186,000	-	66,000	-	259,000	(7,050)
1,489	636	6,605	31,334	120,165	777,765
(12)	144,813	143,751	94,353	765,088	107,488
\$ 1,477	\$ 145,449	\$ 150,356	\$ 125,687	\$ 885,253	\$ 885,253

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* Combined with Extra Curricular Fund in prior financial report.

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KNAPPA SCHOOL DISTRICT NO. 4

CLATSOP COUNTY, OREGON

SUPPLEMENTARY INFORMATION

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KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended June 30, 2020

<u>DEBT SERVICE FUND</u>				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
REVENUES:				
From Local Sources:				
Taxes-Current Levy	\$ 490,000	\$ 490,000	\$ 483,764	\$ (6,236)
Taxes-Prior Levy	23,500	23,500	12,106	(11,394)
Earnings On Investments	5,000	5,000	435	(4,565)
Total Revenues	518,500	518,500	496,305	(22,195)
EXPENDITURES:				
Debt Service				
Principal	546,800	546,800 (1)	546,106	694
Total Expenditures	546,800	546,800	546,106	694
Other Financing Sources, -Uses:				
Transfers In	-	-	-	-
Total Other Financing Sources, -Uses	-	-	-	-
Net Change in Fund Balance	(28,300)	(28,300)	(49,801)	(21,501)
Beginning Fund Balance	70,000	70,000	76,719	6,719
Ending Fund Balance	\$ 41,700	\$ 41,700	\$ 26,918	\$ (14,782)

(1) Appropriation Level

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED - GENERAL FUND
For the Year Ended June 30, 2020

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/2019	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/2020
<u>GENERAL FUND:</u>						
Current:						
2019-2020	\$ 1,332,082	\$ 34,279	\$ (2,139)	\$ 781	\$ 1,253,136	\$ 43,309
Prior Years:						
2018-2019	39,958	-	(1,649)	1,581	23,406	16,484
2017-2018	16,737	-	(1,356)	1,336	7,693	9,024
2016-2017	8,416	-	(1,634)	1,615	5,711	2,686
2015-2016	3,158	-	(863)	845	2,334	806
Prior Years	2,177	-	(396)	314	390	1,705
Total Prior	70,446	-	(5,898)	5,691	39,534	30,705
Total General Fund	<u>\$ 1,402,528</u>	<u>\$ 34,279</u>	<u>\$ (8,037)</u>	<u>\$ 6,472</u>	<u>\$ 1,292,670</u>	<u>\$ 74,014</u>

RECONCILIATION TO REVENUE:						GENERAL FUND
Cash Collections by County Treasurer Above						\$ 1,292,670
Accrual of Receivables:						
June 30, 2019						(8,302)
June 30, 2020						13,502
Taxes in lieu						(23,335)
Total Revenue						<u>\$ 1,274,535</u>

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED - DEBT SERVICE FUND
For the Year Ended June 30, 2020

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/2019	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/2020
<u>DEBT SERVICE FUND:</u>						
Current:						
2019-2020	\$ 515,135	\$ 13,256	\$ (827)	\$ 302	\$ 484,606	\$ 16,748
Prior Years:						
2018-2019	12,231	-	(505)	484	7,164	5,046
2017-2018	5,278	-	(427)	421	2,426	2,846
2016-2017	4,820	-	(936)	925	3,271	1,538
2015-2016	1,701	-	(465)	455	1,257	434
Prior Years	1,073	-	(332)	155	192	704
Total Prior	25,103	-	(2,665)	2,440	14,310	10,568
Total Debt Service Fund	<u>\$ 540,238</u>	<u>\$ 13,256</u>	<u>\$ (3,492)</u>	<u>\$ 2,742</u>	<u>\$ 498,916</u>	<u>\$ 27,316</u>

RECONCILIATION TO REVENUE:		DEBT SERVICE FUND
Cash Collections by County Treasurer Above		\$ 498,916
Accrual of Receivables:		
June 30, 2019		(2,692)
June 30, 2020		5,281
Taxes in lieu		(6,011)
Total Revenue		<u>\$ 495,494</u>

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KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

OTHER INFORMATION

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KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2020

FOOD SERVICE FUND

REVENUES:

From Local Sources:

Other Revenue from Local Sources \$ 58,777

Total From Local Sources 58,777

From State Sources:

SSF-School Lunch Match (1) 2,329

Other revenue from State Sources 2,685

Total From State Sources 5,014

From Federal Sources:

Restricted Revenue From Federal through State 218,613

Total From Federal Sources 218,613

Total Revenues 282,404

EXPENDITURES:

Enterprise and Community Services:

Supplies & Materials 236,541

Total Expenditures 236,541

OTHER FINANCING SOURCES, (USES)

Transfers In 7,000

Total Other Financing Source, -Uses 7,000

Net Change in Fund Balance 52,863

Beginning Fund Balance 19,972

End Fund Balance \$ 72,835

- (1) The National School Lunch Program State Revenue Matching amount of \$2,329 was used to support lunch fund expenses recorded in the general fund.

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KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 2020

<u>GRANTS FUND</u>							
<u>FEDERAL GRANTS</u>							
	<u>TITLE I</u>	<u>IDEA</u>	<u>REAP Flex</u>	<u>CARL PERKINS</u>	<u>TITLE IIA</u>	<u>STATE & LOCAL GRANTS</u>	<u>TOTAL</u>
REVENUES:							
From Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,426	\$ 93,426
From Intermediate Sources	-	-	-	-	-	23,500	23,500
From Federal Sources	76,915	82,325	34,371	3,457	11,480	49,170	257,718
Total Revenues	76,915	82,325	34,371	3,457	11,480	384,991	593,539
EXPENDITURES:							
Instruction	76,880	81,042	23,121	3,295	11,480	130,079	325,897
Support Services	-	1,283	11,250	162	-	227,264	239,959
Debt Service	-	-	-	-	-	4,900	4,900
Total Expenditures	76,880	82,325	34,371	3,457	11,480	362,243	570,756
Net Change in Fund Balance	35	-	-	-	-	22,748	22,783
Beginning Fund Balance	(35)	-	-	-	-	169,116	169,081
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 191,864</u>	<u>\$ 191,864</u>

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the Year Ended June 30, 2020

STATE AND LOCAL GRANTS

	OTHER PRIVATE GRANTS	TITLE IV SSAE FUND	SCHOOL IMPROVEMENT FUND	SB1149 ENERGY	MUSIC BAND	HIGH SCHOOL SUCCESS	AVID
REVENUES:							
From Local Sources	\$ 2,729	\$ -	\$ -	\$ 16,388	\$ -	\$ -	\$ 4,547
From Intermediate Sources	16,000	-	-	-	-	-	7,500
From State Sources	50,000	-	-	-	-	168,895	-
From Federal Sources	-	10,000	39,170	-	-	-	-
Total Revenues	68,729	10,000	39,170	16,388	-	168,895	12,047
EXPENDITURES:							
Instruction	11,772	10,000	21,883	-	-	48,916	-
Support Services	55,453	-	17,287	-	-	119,979	12,047
Debt Service	-	-	-	-	-	-	-
Total Expenditures	67,225	10,000	39,170	-	-	168,895	12,047
Net Change in Fund Balance	1,504	-	-	16,388	-	-	-
Beginning Fund Balance	(1,504)	-	-	127,923	1,987	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 144,311	\$ 1,987	\$ -	\$ -

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KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 2020

STATE AND LOCAL GRANTS

<u>KNAPPA FOUNDATION MINI</u>	<u>CELL TOWER LEASE</u>	<u>LIBRARY BOOKS</u>	<u>PBS PRIZES FUND</u>	<u>TOTAL</u>
\$ 53,532	\$ 12,435	\$ 3,795	\$ -	\$ 93,426
-	-	-	-	23,500
-	-	-	-	218,895
-	-	-	-	49,170
<u>53,532</u>	<u>12,435</u>	<u>3,795</u>	<u>-</u>	<u>384,991</u>
29,291	7,049	-	1,168	130,079
19,341	-	3,157	-	227,264
4,900	-	-	-	4,900
<u>53,532</u>	<u>7,049</u>	<u>3,157</u>	<u>1,168</u>	<u>362,243</u>
-	5,386	638	(1,168)	22,748
-	<u>35,353</u>	<u>4,189</u>	<u>1,168</u>	<u>169,116</u>
<u>\$ -</u>	<u>\$ 40,739</u>	<u>\$ 4,827</u>	<u>\$ -</u>	<u>\$ 191,864</u>

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KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2020

PERS LITIGATION FUND

REVENUES:

From Local Sources:	
Earnings on Investments	\$ 4,455
Total Revenues	4,455
Net Change in Fund Balance	4,455
Beginning Fund Balance	193,130
Ending Fund Balance	\$ 197,585

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2020

EXTRACURRICULAR FUND

REVENUES:

From Local Sources:

Other Revenue from Local Sources	\$ 128,204
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Total Revenues	128,204
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EXPENDITURES:

Instruction:

Elementary / Middle School - Extra Curricular	12,688
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Employee Benefits	114,880
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Other Objects	
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Total Expenditures	127,568
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Net Change in Fund Balance	636
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Beginning Fund Balance	144,813
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Ending Fund Balance	\$ 145,449
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KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2020

STUDENT BODY ACCOUNTS FUND

REVENUES:

From Local Sources:

Other Revenue from Local Sources \$ 31,412

Total Revenues 31,412

EXPENDITURES:

Instruction:

Elementary / Middle School - Extra Curricular

Employee Benefits 215,923

Other Objects -

Total Expenditures 215,923

Revenues Over, (Under) Expenditures (184,511)

Other Financing Sources, (Uses)

Transfers in 186,000

Transfers out -

Total Other Financing Sources 186,000

Net Change in Fund Balance 1,489

Beginning Fund Balance (12)

Ending Fund Balance \$ 1,477

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2020

MAINTENANCE RESERVE FUND

EXPENDITURES:

Support Services:	
Operations and maintenance	\$ 59,395
Total Expenditures	59,395
Other Financing Sources, (Uses)	
Transfers In	66,000
Total Other Financing Sources	66,000
Net Change in Fund Balance	6,605
Beginning Fund Balance	143,751
Ending Fund Balance	\$ 150,356

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2020

TRANSPORTATION EQUIPMENT RESERVE FUND

REVENUES:

Basic School Support-Transportation	\$ 31,334
Total Revenues	<u>31,334</u>
Net Change in Fund Balance	31,334
Beginning Fund Balance	<u>94,353</u>
Ending Fund Balance	<u><u>\$ 125,687</u></u>

**KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
As required by Oregon Department of Education
For the Year Ended June 30, 2020**

Federal Grantor/Pass Through Grantor/ Program Title	Pass Through Organization	Federal CFDA Number	Pass Through Number	Grant Period	Expenditures	Pass Through to Sub-Recipients
U.S. Department of Education						
Rural Education Achievement Program	USDOE	84.358A	S358A193578	7/1/19-9/30/2020	\$ 34,370	-
Total Rural Education Achievement Program					<u>34,370</u>	<u>-</u>
Title I Grants to Local Educational Agencies	ODE	84.010	53298	7/1/19-9/30/20	76,915	-
Title I Grants to Local Educational Agencies	ODE	84.010	52076	8/30/18-9/30/20	39,170	-
Total Title I, Part A					<u>116,085</u>	<u>-</u>
Special Education Cluster						
Special Education Grants to States	ODE	84.027	53792	7/1/19-9/30/21	79,853	-
Total Special Education Grants to States CFDA 84.027					<u>79,853</u>	<u>-</u>
Special Education Preschool Grants	ODE	84.173	53999	7/1/19-9/30/21	2,472	-
Total Special Education Preschool Grants					<u>2,472</u>	<u>-</u>
Total, Special Education Cluster					<u>82,325</u>	<u>-</u>
Title IIA - Improving Teacher Quality State Grants	ODE	84.367	53560	7/1/19-9/30/20	11,480	-
Total IIA Improving Teacher Quality State Grants					<u>11,480</u>	<u>-</u>
Title IV-A Student Support and Academic Enrichment	ODE	84.424	54550	7/1/19-9/30/20	10,000	-
Total IV-A Student Support and Academic Enrichment					<u>10,000</u>	<u>-</u>
Career and Technical Education - Basic Grants to States	Clatsop CC	84.048			3,457	-
Total Career and Technical Education - Basic Grants to States					<u>3,457</u>	<u>-</u>
Total, U.S. Department of Education					<u>257,718</u>	<u>-</u>
U.S. Department of Agriculture						
Child Nutrition Cluster						
School Breakfast Program	ODE	10.553	N/A	2019-2020	69,099	-
Total School Breakfast Program					<u>69,099</u>	<u>-</u>
National School Lunch Program	ODE	10.555	N/A	2019-2020	134,306	-
National School Lunch Program Commodities	ODE	10.555	N/A	2019-2020	15,207	-
Total National School Lunch Program CFDA 10.555					<u>149,514</u>	<u>-</u>
Total, Child Nutrition Cluster					<u>218,613</u>	<u>-</u>
Total, U.S. Department of Agriculture					<u>218,613</u>	<u>-</u>
Total, Federal Awards					<u>\$ 476,331</u>	<u>\$ -</u>

Note: Since less than \$750,000 of federal awards were expended, no single audit was necessary.

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

SUPPLEMENTAL INFORMATION
As Required by The Oregon Department of Education
For the Year Ended June 30, 2020

A. Energy bills for heating - all funds:

	Objects 325 and 326 and 327
Function 2540	\$ 98,113
Function 2550	4,500

B. Replacement of equipment - General Fund:

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

Exclude these functions:

	Amount
1113, 1122 & 1132	
1140	
1300	
1400	
Co-curricular activities	4150
Pre-kindergarten	2550
Continuing education	3100
Summer school	3300
Construction	\$ -
Pupil transportation	
Food service	
Community services	

KNAPPA SCHOOL DISTRICT NO 4

Clatsop County, Oregon

REVENUE SUMMARY - ALL FUNDS

YEAR ENDED JUNE 30, 2020

	Fund 100	Fund 200	Fund 300	TOTAL
Revenue from Local Sources				
1111 Taxes - current year's levy	\$ 1,243,965	\$ -	\$ 483,764	\$ 1,727,729
1112 Taxes - prior year's levies	32,202	-	12,105	44,307
1114 Taxes - payments in lieu of property taxes	4,212	-	-	4,212
1190 Penalties and interest on taxes	33	-	13	46
1510 Earnings on investments	73,716	4,463	422	78,601
1600 Food Service	-	55,383	-	55,383
1700 Extracurricular Activities	-	151,354	-	151,354
1910 Rentals	-	12,435	-	12,435
1920 Contributions and donations from private sources	-	54,032	-	54,032
1960 Recovery of prior year expenditures	44,705	14,810	-	59,515
1990 Miscellaneous	5,544	7,410	-	12,954
1995 SB1149	-	16,388	-	16,388
Total Revenue from Local Sources	1,404,377	316,275	496,304	2,216,956
Revenue from Intermediate Sources				
2101 County school funds	483,400	-	-	483,400
2200 Restricted revenue	-	23,500	-	23,500
Total Revenue from Intermediate Sources	483,400	23,500	-	506,900
Revenue from State Sources				
3101 State School Support	3,889,445	-	-	3,889,445
3102 SSF School Lunch Match	-	2,329	-	2,329
3103 Common school fund	44,621	-	-	44,621
3104 State managed county timber	46,629	-	-	46,629
3199 Other unrestricted sources	26,409	20,000	-	46,409
3222 SSF Transportation Equipment	-	31,334	-	31,334
3299 Other restricted grants-in-aid	-	201,580	-	201,580
Total Revenue from State Sources	4,007,104	255,243	-	4,262,347
Revenue from Federal Sources				
4300 Restricted Rev Fed Gov through State	-	34,370	-	34,370
4500 Restricted Rev Fed Gov through State	-	441,961	-	441,961
Total Revenue from Federal Sources	-	476,331	-	476,331
Revenue from Other Sources				
5200 Interfund Transfers	-	259,000	-	259,000
5400 Resources - Beginning Fund Balance	1,630,209	765,088	76,719	2,472,016
Total Revenue from Other Sources	1,630,209	1,024,088	76,719	2,731,016
Total	\$ 7,525,090	\$ 2,095,437	\$ 573,023	\$ 10,193,550

KNAPPA SCHOOL DISTRICT NO 4

Clatsop County, Oregon

GENERAL FUND EXPENDITURE SUMMARY YEAR ENDED JUNE 30, 2020

Fund: 100 General Fund

	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700	TOTAL
Instruction Expenditures								
1111 Primary, K-3	\$ 834,655	\$ 464,166	\$ 46,707	\$ 26,978	\$ -	\$ 350	\$ -	\$ 1,372,856
1121 Middle/Junior high school programs	242,965	136,267	4,608	16,443	-	-	-	400,283
1122 Middle/Junior high school extracurricular	-	-	-	17	-	-	-	17
1131 High school programs	462,327	289,040	44,919	38,488	-	-	-	834,774
1220 Restrictive programs for student with disabilities	-	-	190,470	-	-	-	-	190,470
1250								
Less restrictive programs for student with disabilities	263,303	128,107	27,231	7,696	-	-	-	426,337
1272 Title IA/D	10,925	4,873	942	-	-	-	-	16,740
1291 English Second Language Programs	26,415	16,706	1,128	638	-	-	-	44,887
Total Instruction Expenditures	1,840,590	1,039,159	316,005	90,260	-	350	-	3,286,364
Support Services Expenditures								
2120 Guidance services	67,805	43,788	148	136	-	-	-	111,877
2130 Health services	25,778	6,256	369	2,001	-	140	-	34,544
2150 Speech pathology and audiology services	64,681	36,153	-	1,547	-	99	-	102,480
2190 Service direction, student support services	33,223	20,701	72	-	-	-	-	53,996
2220 Educational media services	18,919	8,034	236	2,519	-	752	-	30,460
2240 Instructional Staff Development	291	8,466	2,399	3,206	-	-	-	14,362
2310 Board of education services	3,183	1,300	45,529	576	-	67,380	-	117,968
2320 Executive administration services	83,327	44,647	928	2,283	-	3,153	-	134,338
2410 Office of the principal services	246,797	158,435	26,317	6,915	-	2,901	-	441,365
2520 Fiscal services	106,987	46,119	10,215	3,604	-	3,939	-	170,864
2540 Operation and maintenance of plant services	196,730	109,901	148,623	49,224	-	1,301	-	505,779
2550 Student transportation services	202,445	88,637	9,891	37,623	-	12,874	-	351,470
2620 Planning, Research, Development, Evaluation	-	-	-	-	-	30	-	30
Services, Grant Writing and Statistical Services								
2660 Technology services	41,960	10,724	3,764	42,739	-	-	-	99,187
Total Support Services Expenditures	1,092,126	583,161	248,491	152,373	-	92,569	-	2,168,720
Other Uses Expenditures								
5200 Transfers of Funds	-	-	-	-	-	-	259,000	259,000
Total Other Uses Expenditures	-	-	-	-	-	-	259,000	259,000
Total 100 General Fund	\$ 2,932,716	\$ 1,622,320	\$ 564,496	\$ 242,633	\$ -	\$ 92,919	\$ 259,000	\$ 5,714,084

KNAPPA SCHOOL DISTRICT NO 4

Clatsop County, Oregon

**SPECIAL REVENUE FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2020**

Fund: 200 Special Revenue Fund

	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700	TOTAL
Instruction Expenditures								
1111 Primary, K-3	\$ 31,177	\$ 11,634	\$ 5,726	\$ 19,371	\$ -	\$ -	\$ -	\$ 67,908
1121 Middle/Junior high school	5,181	1,132	488	10,229	-	-	-	17,030
1122 Middle/Junior high school extracurricular	14,024	4,993	8,760	16,806	-	1,883	-	46,466
1131 High school programs	21,979	9,431	20,737	24,027	-	-	-	76,174
1132 High school extracurricular	90,411	22,458	39,307	140,715	-	4,135	-	297,026
1250 Less restrictive programs for student with disabilities	57,097	17,297	6,494	-	-	-	-	80,888
1272 Title I	47,765	24,300	2,501	2,314	-	-	-	76,880
Total Instruction Expenditures	267,634	91,245	84,013	213,462	-	6,018	-	662,372
Support Services Expenditures								
2120 Guidance services	37,926	15,367	-	135	-	-	-	53,428
2220 Educational Media Services	-	-	-	5,068	-	-	-	5,068
2240 Instructional staff development	2,078	685	24,320	8,390	-	-	-	35,473
2320 Executive Administration Services	2,000	-	34,803	-	-	-	-	36,803
2410 Office of the Principal Services	13,893	663	210	-	-	-	-	14,766
2520 Fiscal Services	2,384	156	-	-	-	-	-	2,540
2540 Operation and maintenance of plant services	-	-	105,167	29,980	-	-	-	135,147
2550 Student transportation services	1,289	502	-	-	-	-	-	1,791
2660 Technology Services	-	-	-	21,356	-	-	-	21,356
Total Support Services Expenditures	59,570	17,373	164,500	64,929	-	-	-	306,372
Enterprise and Community Services								
3100 Food services	86,299	35,283	1,501	115,349	-	3,009	-	241,441
Total Enterprise and Community Services	86,299	35,283	1,501	115,349	-	3,009	-	241,441
Total 200 Special Revenue Fund	\$ 413,503	\$ 143,901	\$ 250,014	\$ 393,740	\$ -	\$ 9,027	\$ -	\$ 1,210,185

KNAPPA SCHOOL DISTRICT NO 4

Clatsop County, Oregon

**DEBT SERVICE FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2020**

Fund: 300 Debt Service

	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700	TOTAL
Other Uses Expenditures								
5100 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 546,106	\$ -	\$ 546,106
Total Other Uses Expenditures	-	-	-	-	-	546,106	-	546,106
Total 300 Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 546,106	\$ -	\$ 546,106

**KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON**

CONTINUING DISCLOSURES

**Major Taxpayers - Fiscal Year 2019-20
Clatsop County**

Taxpayer	Business/Service	Tax	Assessed Value	Percent of Value
Georgia Pacific Consumer Products	Paper Manufacturing	\$ 1,820,058	\$ 176,071,843	2.69%
L&C Tree Farms LLC	Forest Products	983,124	20,907,343	0.32%
Worldmark the Club	Timeshare Resort	623,093	10,124,436	0.15%
Pacificorp	Electrical Utility	620,777	46,648,000	0.71%
Hampton Lumber Mills Inc	Forest Products	552,521	40,182,214	0.61%
Norhtwest Natural Gas Co.	Natural Gas Utility	529,934	39,145,000	0.60%
Charter Communication	Telecommunications	488,389	29,872,300	0.46%
Weyerhaeuser Columbia Timberland	Forest Products	396,723	10,647,002	0.16%
CenturyLink	Telecommunications	360,785	26,881,000	0.41%
Port of Astoria	Transportation	297,383	16,811,554	0.26%
Subtotal - ten of County's largest taxpayers			417,290,692	3.69%
All other County's taxpayers			6,118,672,833	93.62%
Total County			\$ 6,535,963,525	97.31%

**Major Taxpayers - Fiscal Year 2019-20
Knappa School District No. 4**

Taxpayer	Business/Service	Tax	Assessed Value	Percent of Value
Pacificorp	Electrical Utility	\$ 81,919	\$ 6,641,000	2.27%
CenturyLink	Telecommunications	60,923	4,948,000	1.69%
Norhtwest Natural Gas Co.	Natural Gas Utility	58,572	4,745,000	1.62%
Agency Creek Management Co	Forest Products	38,025	2,588,570	0.89%
Verizon Communications	Telecommunications	26,573	2,208,000	0.76%
Pacific Highway Holding Company LLC	Warehouse	20,472	1,588,757	0.54%
Bradwood LLC	Natural gas import terminal	18,088	1,489,860	0.51%
Matoaka Forests LLC	Forest Products	15,086	1,109,120	0.38%
L&C Tree Farms LLC	Forest Products	13,846	885,502	0.30%
Tynkila Farms Inc	Forest Products	13,458	1,053,693	0.36%
Subtotal - ten of County's largest taxpayers			27,257,502	7.05%
All other County's taxpayers			265,144,595	90.68%
Total County			\$ 292,402,097	97.73%

KNAPPA SCHOOL DISTRICT NO. 4
CLATSOP COUNTY, OREGON

CONTINUING DISCLOSURES

Total Knappa School District No 4, Clatsop County OR

Fiscal				GO Bond			
Year	Total Assessed Value	M5 Real Market	Value	Capacity	GO Bonds	Outstanding	Remaining Capacity
				(7.95% of RMV)			
2020	\$ 292,402,097	454,798,775	\$	36,156,503	\$	540,000	\$ 35,616,503
2019	\$ 281,978,200	417,777,989	\$	33,213,350	\$	1,040,000	\$ 32,173,350
2018	267,878,949	371,059,291		29,499,214		1,510,000	27,989,214
2017	258,335,652	355,387,280		28,253,289		1,940,000	26,313,289
2016	247,729,370	329,712,166		26,212,117		2,345,000	23,867,117
2015	239,197,171	301,930,439		24,003,470		2,725,000	21,278,470
2014	230,032,723	299,226,570		23,788,512		3,080,000	20,708,512

KNAPPA SCHOOL DISTRICT NO. 4

CLATSOP COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT REQUIRED
BY OREGON STATE REGULATIONS

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(503) 620-2632 (503) 684-7523 FAX
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December 4, 2020

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Knappa School District No. 4 as of and for the year ended June 30, 2020, and have issued our report thereon dated December 4, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of basic financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **State school fund factors and calculation.**
- **Programs funded from outside sources.**

In connection with our testing nothing came to our attention that caused us to believe the Knappa School District No. 4 was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

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

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


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

Superintendent Report - February 2021

School Operational Status

Students in grades K-8 are currently on-site, five days per week. Students in grades 9-12 are accessing instruction via a hybrid model.

Knappa High School is discussing manners in which they may expand in-person instruction, given limitations of space, personnel, and ability to supervise students.

Teaching and Learning

Elementary teachers continue to practice newly learned skills for deepening students' conceptual understanding in mathematics. Our trainer with the Developing Mathematical Thinking Institute joined classes last week and met with teachers to discuss classroom strategies.

Professional development in literacy for elementary employees is ongoing.

Teachers are finalizing mathematics and literacy curriculum maps at this time.

The Superintendent and Principals have identified key pieces of data to create the District Performance Profile and reviewed a draft of the profile on Friday the 12th.

The music program has been launched with elementary instruction. Mr. Achilles has been teaching students of all grade levels with a primary focus on rhythm and reading music at the elementary level, with choral and percussion at the secondary level.

Early Childhood Services

The District has contracted with Dan Gaffney to help craft a pre-school program to be launched this fall. He is helping to identify and blend funding streams, designing the program, and helping with logistics for a strong start so that students get the foundational skills they need. A meeting is scheduled for Wednesday the 17th with a potential community partner site.

Capital Projects and Future Bond

The Architect Firm has met with teachers at all grade levels, has conducted a mechanical and systems review of the building, had met with support staff, and will be engaging with the Citizen's Committee on Thursday the 18th. They plan to attend the Board Work Session on March 1.

The community should be on the lookout for invitations to participate in virtual dialogues regarding capital priorities and surveys as well.

School Climate Surveys

All families will receive a link to a school climate survey around February 22. We will be using this feedback to learn more about perceptions of our academic, support, and logistical operations. Please take a few minutes to fill this out. We will use these data for our improvement efforts.

Finances

The District's financial standing is stable. On the revenue side, we are receiving a bit more than was originally budgeted from the State School Fund. On the expenditure side, we are performing as planned. The District received a December COVID Relief Act allocation in the amount of \$288,188.54 which we plan to spend on HVAC ventilation and air-flow improvements at the high school as well as provision of quarantine relief for employees.

Community Relations

The *Chat with the Superintendent* occurred February 4th.

The Citizen's Advisory Committee for planning the facility is scheduled for this Thursday (February 18). Polling will occur in late February and early March related to a possible bond. This feedback will be helpful to create a Bond proposal that has community support.

The District continues to participate in the School Backpack Program providing weekend meals to students through a partnership with the Clatsop County Food Bank. If families qualify for free/reduced lunch and are not already in the program, they can contact us. It's never too late to sign up.

The Annual Knappa Schools Foundation Auction is virtual this year and it is scheduled for February 27.

**KNAPPA SCHOOL DISTRICT #4
BUSINESS OFFICE
Phone: 503-458-5993 Fax: 503-458-6979**

**February 16, 2021
Board Meeting**

NOTES FROM THE BUSINESS OFFICE:

General

I have enclosed the January 31, 2021 financial report for your review. Due to a combination of greater revenue received in 19-20, furlough days, and lower overall spending in the spring of 2020, we have a larger than projected ending fund balance. Total expected property tax revenue reflects what we have actually received year to date. I have adjusted down expected revenue from investment interest to roughly half of what was budgeted due to declining interest rates.

2020-2021 REVENUE AND EXPENDITURES

GENERAL FUND

As of January 31, 2021

		ACTUAL	PROJECTED REV	Total Expected	Balance	BALANCE
		through	through	Revenue	From Budget	as % of
REVENUES	BUDGET	January 31, 2021	June 30, 2021			BUDGET
Property Taxes	1,202,000.00	1,288,791.76	10,798.38	1,299,590.14	(97,590.14)	108%
County School Fund	195,000.00	142,469.76	52,500.00	194,969.76	30.24	100%
State School Fund	4,427,900.00	2,961,998.00	2,602,042.36	4,445,853.18	(17,953.18)	126%
Unrestricted Grants (Small High School)	28,000.00		28,000.00	28,000.00	-	100%
Common School Fund	49,900.00		49,900.00	49,900.00	-	100%
State Managed County Timber	75,000.00	556.44	74,500.00	75,056.44	(56.44)	100%
Medicaid	5,000.00		1,500.00	1,500.00	3,500.00	30%
Total State Support Formula Revenues	5,982,800.00	4,393,815.96	2,819,240.74	7,213,056.70	(1,230,256.70)	121%
Revenue EDS				-	-	
Other Local Sources	110,000.00	25,451.53	50,565.47	76,017.00	33,983.00	69%
Total Revenue	6,092,800.00	4,419,267.49	2,869,806.21	7,289,073.70	(1,196,273.70)	120%
Interfund Transfers	-			-	-	
Beginning Fund Balance	950,000.00	1,811,006.11	-	1,811,006.11	(861,006.11)	191%
				-	-	
TOTAL RESOURCES	7,042,800.00	6,230,273.60	2,869,806.21	9,100,079.81	(2,057,279.81)	129%

		ACTUAL	ENCUMBERED	Total Expected		BALANCE
		through	through	Expenditures	BALANCE	as % of
EXPENDITURES BY OBJECT	BUDGET	January 31, 2021	June 30, 2021			BUDGET
Personal Services	3,312,308.71	1,594,173.42	1,534,298.08	3,128,471.50	183,837.21	6%
Associated Payroll Costs	1,825,549.86	800,037.73	766,612.20	1,566,649.93	258,899.93	14%
Purchased Services	538,400.00	156,476.80	54,087.98	210,564.78	327,835.22	61%
Supplies & Materials	243,100.00	80,759.51	39,221.81	119,981.32	123,118.68	51%
Capital Outlay				-	-	0%
Other Objects	118,000.00	110,421.23	542.98	110,964.21	7,035.79	6%
Transfers	337,000.00		337,000.00	337,000.00	-	0%
Total Expenditures	6,374,358.57	2,741,868.69	2,731,763.05	5,473,631.74	900,726.83	14%
Contingency / Unappropriated	668,441.43	-	-	-	668,441.43	100%
				-	-	
TOTAL EXPENDITURES	7,042,800.00	2,741,868.69	2,731,763.05	5,473,631.74	1,569,168.26	22%

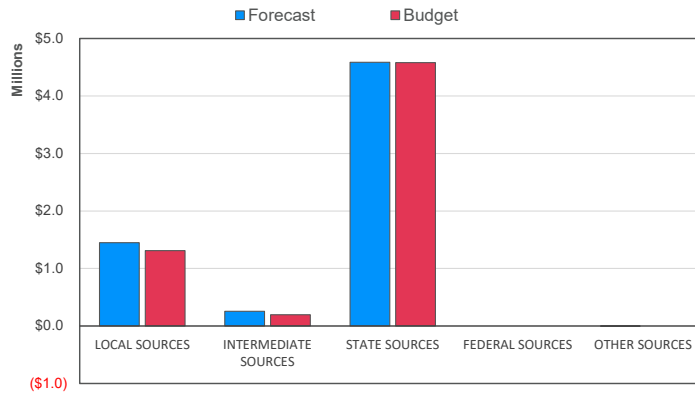
		ACTUAL	ENCUMBERED	Total Expected		BALANCE
		through	through	Expenditures	BALANCE	as % of
EXPENDITURES BY MAJOR FUNCTION	BUDGET	January 31, 2021	June 30, 2021			BUDGET
1000 - Instruction	3,583,470.70	1,536,573.18	1,556,659.28	3,093,232.46	490,238.24	14%
2000 - Support Services	2,442,787.87	1,201,587.48	838,103.77	2,039,691.25	403,096.62	17%
5000 - Other Uses/Debt Services/Transfers	348,100.00	3,708.03	337,000.00	340,708.03	7,391.97	2%
Total Expenditures	6,374,358.57	2,741,868.69	2,731,763.05	5,473,631.74	900,726.83	14%
6000 - Contingency / Unappropriated	668,441.43		-	-	668,441.43	0%
				-	-	
TOTAL EXPENDITURES	7,042,800.00	2,741,868.69	2,731,763.05	5,473,631.74	1,569,168.26	22%

100 GENERAL FUND | Financial Projection by Function

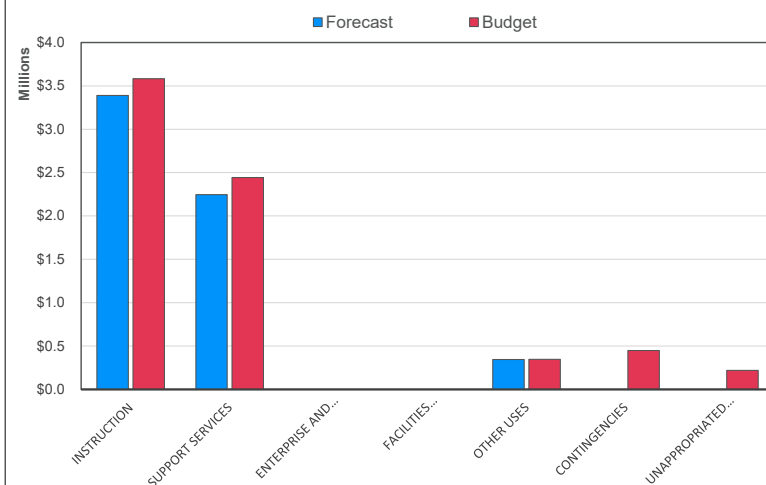
For the Period Ending January 31, 2021

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
Beginning Fund Balance	\$ 1,630,211	\$ 1,811,006	\$ -	\$ 1,811,006	\$ 950,000	\$ 861,006
REVENUES						
Local Sources	1,257,617	1,314,560	132,870	1,447,430	1,312,000	135,430
Intermediate Sources	81,804	142,470	112,815	255,285	195,000	60,285
State Sources	2,853,798	2,962,554	1,622,399	4,584,953	4,580,800	4,153
Federal Sources	-	-	-	-	-	-
Other Sources	-	(595)	-	(595)	-	(595)
TOTAL REVENUE	\$ 4,193,219	\$ 4,418,988	\$ 1,868,084	\$ 6,287,073	\$ 6,087,800	\$ 199,273
EXPENDITURES						
Instruction	\$ 1,529,754	\$ 1,536,573	\$ 1,852,789	\$ 3,389,362	\$ 3,583,471	\$ 194,108
Support Services	1,221,028	1,200,117	1,046,300	2,246,418	2,442,788	196,370
Enterprise and Community Services	-	-	-	-	-	-
Facilities Acquisition and Construction	-	-	-	-	-	-
Other Uses	8,527	3,708	341,720	345,428	348,100	2,672
Contingencies	-	-	-	-	448,320	448,320
Unappropriated Ending Fund Balance	-	-	-	-	220,121	220,121
TOTAL EXPENDITURES	\$ 2,759,308	\$ 2,740,399	\$ 3,240,810	\$ 5,981,208	\$ 7,042,800	\$ 1,061,591
SURPLUS / (DEFICIT)	\$ 1,433,912	\$ 1,678,590	\$ (1,372,725)	\$ 305,865	\$ (955,000)	\$ 1,260,864
Projected Year End Fund Balance				\$ 2,116,871		

Revenues by Source | Forecast vs. Budget



Expenditures by Function | Forecast vs. Budget

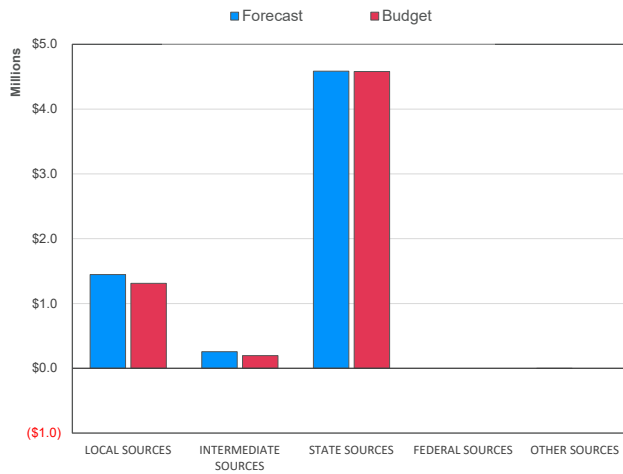


100 GENERAL FUND | Financial Projection by Object

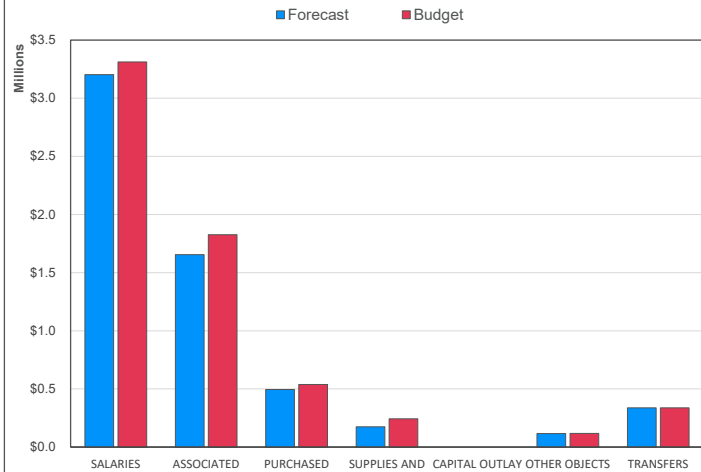
For the Period Ending January 31, 2021

	Prior YTD	Current Year Budget	Current YTD	% of Budget	Annual Forecast	Variance Fav / (Unfav)
RESOURCES						
Operating Revenues						
Local Sources	\$ 1,257,617	\$ 1,312,000	\$ 1,314,560	100.20%	\$ 1,447,430	\$ 135,430
Intermediate Sources	81,804	195,000	142,470	73.06%	255,285	60,285
State Sources	2,853,798	4,580,800	2,962,554	64.67%	4,584,953	4,153
Federal Sources	-	-	-	0.00%	-	-
Other Sources	-	-	(595)	0.00%	(595)	(595)
Total Operating Revenues	\$ 4,193,219	\$ 6,087,800	\$ 4,418,988	72.59%	\$ 6,287,073	\$ 199,273
Beginning Fund Balance	1,630,211	950,000	1,811,006	190.63%	1,811,006	861,006
TOTAL RESOURCES	\$ 5,823,430	\$ 7,037,800	\$ 6,229,995	88.52%	\$ 8,098,079	\$ 1,060,279
REQUIREMENTS						
Operating Expenditures						
Salaries	\$ 1,529,180	\$ 3,312,309	\$ 1,592,703	48.08%	\$ 3,203,184	\$ 109,125
Associated Payroll Costs	799,616	1,825,550	800,038	43.82%	1,655,465	\$ 170,085
Purchased Services	180,129	538,400	156,477	29.06%	494,825	\$ 43,575
Supplies and Materials	150,421	243,100	80,760	33.22%	174,017	\$ 69,083
Capital Outlay	-	-	-	0.00%	-	-
Other Objects	99,961	118,000	110,421	93.58%	116,718	\$ 1,282
Transfers	-	337,000	-	0.00%	337,000	-
Total Operating Expenditures	\$ 2,759,308	\$ 6,374,359	\$ 2,740,399	42.99%	\$ 5,981,208	\$ 393,150
Contingencies	-	448,320	-	0.00%	-	448,320
Unappropriated Ending Fund Balance	-	220,121	-	0.00%	-	220,121
TOTAL REQUIREMENTS	\$ 2,759,308	\$ 6,822,679	\$ 2,740,399	40.17%	\$ 5,981,208	\$ 1,061,591
Ending Fund Balance					\$ 2,116,871	
OPERATING SURPLUS / (DEFICIT)	\$ 1,433,912	\$ (286,559)	\$ 1,678,590		\$ 305,865	\$ (193,877)
(Operating Revenue less Operating Expenses)						

Revenues by Source | Forecast vs. Budget



Expenditures by Object | Forecast vs. Budget

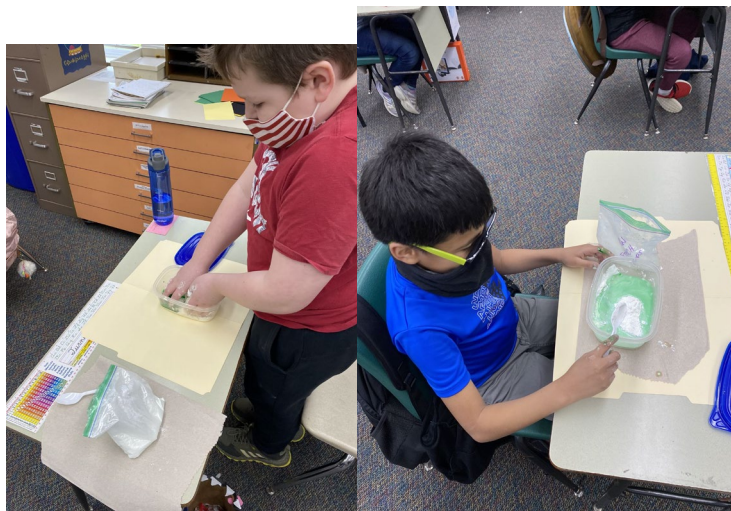


Hilda Lahti February Board Report 2/11/2021

REOPENING: Staff spent many hours planning for the final step to bring students into the building five hours a day, five days a week. Students participate in recess, lunch, music and PE. Protocols are reinforced and cleaning occurs regularly. We have had some challenges with staffing due to non COVID illnesses. Our staff has been so flexible and willing to help out when needed. It is so fun to see kids



learning and even the challenges they exhibit.



PROFESSIONAL DEVELOPMENT: Each month, our staff has been involved in Math training. They are working on strategies that will build conceptual understanding. As I observe in classrooms, I see these strategies being used.



February 22nd, fourteen staff members will start a ten week course learning how to use the Orton Gillingham method for teaching reading. This is a method proven to be effective with students with dyslexia, but also for all learners.

ENROLLMENT NUMBERS:

Traditional Learners:

K-33

1-28

2-33

3-24

4-29

5-25

6-31

K-6 Total: 203 (Increase in 14 from last month)

KVA

K-7

1-4: 28

5-11

6-6

K-6 Total: 52 (Decrease in 13 from last month)

Middle School

7-45(10 in KVA)

8-44(9 in KVA)

Middle School Total: 89 (increase in 1 student)

Total Enrollment 344

Respectfully submitted,

Tammy McMullen

February KSD Board Meeting
Knappa High School

Grade	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June
9	30/9	31/11	31/11	36/6	36/6	36/6	37/4				
10	31/7	25/13	26/13	32/7	31/7	32/7	32/5				
11	34/6	28/10	28/10	30/8	30/8	30/8	28/10				
12	21/8	9/17	9/17	13/14	13/14	13/14	14/13				
Total	116/30	93/51	94/51	111/34	110/34	110/34	111/32				

*KHS hybrid enrollment/KVA enrollment

- KHS 2nd semester began on February 2, 2021
- The Season 2 athletic season is scheduled to begin on Feb. 22. Football practice began Feb. 8 with a week of non-contact activities. Contests in football, volleyball, and cross country are scheduled to begin in March.
- A Season 2 Student/Parent Athletic meeting was held on Thursday, 2/11/21 to discuss changes to the season and athletic policies.
- KHS staff met Wednesday, 2/3/22 to begin planning the next steps for expansion of hybrid learning. Details to come soon.
- KHS students are spending the last week of January, finishing up the semester and preparing for the 2nd half of the school year.

- KHS Seniors Victoria Ramvick and Sierra McGuire-Weirup were the Astoria Rotary Students of the Month. They were honored with a luncheon on Monday, 2/8/21.

