

**LEBANON COMMUNITY SCHOOL DISTRICT
SCHOOL BOARD MEETING AGENDA**

**January 11, 6:00 PM
Santiam Travel Station
750 S. 3rd Street, Lebanon, Oregon 97355**

A. WELCOME

1. **Call to Order**
2. **Flag Salute**

B. GOOD NEWS/COMMUNITY COMMUNICATIONS

1. Attendance Team at LHS
2. LHS Student Body Representative

C. AUDIENCE COMMENTS

This is a time for citizens to address the Board. The Chair will recognize speaker(s) at the designated time. All speakers should identify themselves and state their name before speaking. Speakers are asked to write their name, address, and phone number. Each speaker will be allowed 3 minutes.

D. GENERAL BUSINESS

1. Policies (Enclosures D-1)

a. **Discussion:** Policy BDDH: Public Participation at Board Meetings and BDDH-AR: Public Comment at Board Meetings *-page 3*

b. **Action:** Adopt Revised Board Policies on First Reading *-page 9*

- i. CCG: Evaluation of Administrators *-page 10*
- ii. GCN/GDN: Evaluation of Staff *-page 15*
- iii. GCN-AR: Core Teaching Standards (delete) *-page 17*
- iv. GDN: Evaluation of Classified Staff (delete) *-page 18*

c. **Action:** Adopt Revised Board Policies on Second Reading

- i. IGBA: Students with Disabilities – Child Identification Procedures *-page 109*
- ii. IGBAG-AR: Special Education – Procedural Safeguards *-page 113*
- iii. IGBAH: Special Education – Evaluation Procedures *-page 124*
- iv. IGBAJ: Special Education: Free Appropriate Public Education (FAPE) *-page 127*
- v. IGBAJ-AR: Special Education: Free Appropriate Public Education (FAPE) *-page 129*
- vi. IGBHE: Expanded Options Program *-page 135*
- vii. IGBHE-AR: Expanded Options Program *-page 142*
- viii. IGCA: Post Graduate Scholars Program *-page 147*
- ix. JEC: School Admission and Open Enrollment *-page 150*
- x. JEC-AR(1): Open Enrollment/School Attendance Areas (information only) *-page 152*
- xi. JEC-AR(3): Application for Open Enrollment (information only) *-page 154*
- xii. JECA: Admission of Resident Students *-page 156*
- xiii. IKF: Graduation Requirements *-page 159*
- xiv. IKF-AR: Graduation Requirements *-page 163*
- xv. IKFB: Graduation Exercises *-page 169*
- xvi. JFCG/JFCH/JFCI: Use of Tobacco Products, Alcohol, Drugs and Inhalant Delivery Systems (new) *-page 172*
- xvii. JFCH: Alcohol (delete) *-page 174*
- xviii. JFCI: Substance /Drug Abuse (delete) *-page 175*
- xix. JFCG-AR: Discipline for Use, Possession, Distribution of Sale of Tobacco Products or Inhalant Delivery Systems (new) *-page 177*
- xx. JOA: Directory Information – 179
- xxi. KBA: Public Records *-page 181*
- xxii. KBA-AR: Public Records *-page 184*

2. **Report:** Sand Ridge Charter School (Enclosure D-2) *-page 187*

3. **Action:** Approve Non Resident Open Enrollment and Interdistrict Transfer (Enclosure D-3) *-page 273*

4. **Discussion:** CET Ad Hoc Committee Update

5. **Discussion:** Update on Public Complaint Policy and Process

6. **Report:** 2020 Vision Reflection (Enclosure D-4) *-page 275*

7. **Report:** Division 22 Assurances (Enclosure D-5) *-page 280*

8. **Action:** Approve LBL ESD Local Service Plan (Enclosure D-6) *-page 285*

9. **Discussion:** Seven Oak Overcrowding Solutions (Enclosure D-7) *-page 311*

E. DEPARTMENT REPORTS

1. **Finance**
 - a. **Report** (Enclosure E-1) *-page 317*
 - b. **Report:** 2016-2017 Audit Report (Enclosure E-2) *-page 324*
2. **Operations**
3. **Human Resources**

F. COMMUNICATION

1. **Board**
2. **Superintendent**
 - a. CTE Ad Hoc Committee Update
 - b. Calendar Committee Update

G. CONSENT AGENDA

1. **Action:** Approve December 14, 2017 Board Minutes (Enclosure G-1) *-page 419*
2. **Action:** Approve Hiring
 - i. Cindy Cady – 3rd Grade Teacher, Riverview School (Temporary 2017-2018 School Year)
 - ii. Katherine Harkins – Elementary Teacher, Green Acres School and Pioneer School (Temporary 2017-2018 School Year)

H. AUDIENCE COMMENTS

This is a time for citizens to address the Board. The Chair will recognize speaker(s) at the designated time. All speakers should identify themselves and state their name before speaking. Speakers are asked to write their name, address, and phone number. Each speaker will be allowed 3 minutes.

I. ADJOURN

The Lebanon Community School District Board of Directors welcomes you to our regular meeting. It is the Board's desire to hold an effective and efficient meeting to do the business of the District. In keeping with that objective the Board provides a place for AUDIENCE COMMENTS on each of its regular agendas. This is a time when you can provide statements or ask questions. The Board allows three minutes for each speaker. The following quote is instructive to the Board and its visitors.

"The Public Meetings Law is a public attendance law, not a public participation law. Under the Public Meetings Law, governing body meetings are open to the public except as otherwise provided by law. ORS 192.630 The right of public attendance guaranteed by the Public Meetings Law does not include the right to participate by public testimony or comment."

"Other statutes, rules, charters, ordinances, and bylaws outside the Public Meetings Law may require governing bodies to hear public testimony or comment on certain matters. But in the absence of such a requirement, a governing body may conduct a meeting without any public participation. Governing bodies voluntarily may allow limited public participation at their meetings." Oregon Attorney General's Administrative Law Manual and Uniform and Model Rules of Procedure under the Administrative Procedures Act. Hardy Myers, Attorney General, March 27, 2000.

FUTURE MEETINGS

February 8, 2018 - 6 PM	Santiam Travel Station
March 8, 2018 – 6 PM	Santiam Travel Station
April 12, 2018 – TBA	TBA

MEMORANDUM



To: Board of Directors

From: Nicole Hundley, Executive Secretary

Date: January 4, 2018

Re: Policy BDDH regarding Public Comment

Suggested changes from OSBA of Policy BDDH and Policy BDDH-AR were previously tabled for later consideration by the Board. These items are being brought back to the Board for discussion at this time.

PUBLIC COMMENTS

Policy Implications

- BDDH - Public Comment at Board Meetings (Highly Recommended)
- BDDH-AR - Public Comment at Board Meetings (Optional)

Summary

As a result of several court cases, OSBA's legal staff recommends that members no longer allow any public comment – not just prohibiting complaints – concerning staff.

By prohibiting only criticism, it could be seen as “viewpoint discrimination” which is protected under the First Amendment.

Legal Reference

See policy document for changes.

Local District Responsibility

It is recommended that the Board review the recommended language and readopt this highly recommended policy, and review the recommended revised language in the administrative regulation and issue it to the Board for review.

LCSD Commentary

The District does not currently have BDDH-AR. The Board should consider if or how it would like to implement such a policy AR.

Lebanon Community Schools

Code: **BDDH**
Adopted: 6/16/09
Readopted: 2/4/10
Orig. Code(s): BDDH

Public Participation in Board Meetings

All Board meetings, with the exception of executive sessions, will be open to the public. The Board invites district ~~citizens~~ community members to attend Board meetings to become acquainted with the program and operation of the schools. Members of the public also are encouraged to share their ideas and opinions with the Board when appropriate.

It is the intent of the Board to ensure communications with individuals with disabilities are as effective as communications with others. Individuals with hearing, vision or speech impairments will be given an equal opportunity to participate in Board meetings. Primary consideration will be given to requests of qualified individuals with disabilities in selecting appropriate auxiliary aids¹ and services.

~~Auxiliary aids include, but are not limited to, such services and devices as qualified interpreters, assistive listening systems, note takers, readers, taped text, Brailled materials and large print. Auxiliary aids and services for disabled persons will be available at no charge to the individual.~~

Auxiliary aids and services for persons with disabilities will be available at no charge to the individual. All auxiliary aids and/or service requests must be made with appropriate advance notice. Should the Board demonstrate such requests would result in a fundamental alteration in the service, program or activity or in undue financial and administrative burdens, alternative, equally effective means of communication will be used.

Audience

During an open session of a Board meeting, members of the public are specifically invited to present concerns during the designated portion of the agenda. At the discretion of the chair, further public participation may be allowed.

Request for an Item on the Agenda

A member of the public may request the superintendent place an item of concern on the agenda of a regular Board meeting. This request should be made in writing and presented to the superintendent for consideration at least five working days prior to the scheduled meeting.

Procedures for Public Participation in Meetings

The Board will establish procedures for public participation in open meetings. The purpose of these procedures will be to inform the public how to effectively participate in Board meetings for the best

¹Auxiliary aids may include, but are not limited to, such services and devices as qualified interpreters, assistive listening systems, note takers, readers, taped texts, Braille materials and large print.

interests of the individual, the district and the patrons. The information will be easily accessible and available to all patrons attending a public Board meeting.

~~At the discretion of the Board chair, anyone wishing to speak before the Board, either as an individual or as a member of a group, on any agenda item or other topic, may do so by addressing the Board during an appropriate time on the agenda.~~

1. Discussion or presentation concerning a published agenda item is limited to its designated place on the agenda, unless otherwise authorized by the Board chair.
2. A visitor speaking during the meeting may introduce a topic not on the published agenda. The Board, at its discretion, may ~~direct-require~~ that a proposal, inquiry or request be submitted in writing, and reserves the right to ~~referred the matter~~ to the administration for action or study.
3. Any person who is invited by the Board chair to speak to the Board during a meeting should state his/her name and address and, if speaking for an organization, the name and identity of the organization. A spokesperson ~~may-should~~ be requested-designated to represent a group with a common purpose.
4. Statements by members of the public should be brief and concise. The Board chair may use discretion to establish a time limit on discussion or oral presentation by visitors.
5. Questions asked by the public , when possible, may-will be answered ~~immediately~~ by the Board chair or referred to ~~the superintendent staff members~~ for reply. Questions requiring investigation may, at the discretion of the Board chair, be referred to the superintendent for response at a later time.
6. At the discretion of the Board chair, anyone wishing to speak before the Board, either as an individual or as a member of a group, on any agenda item or other topic, may do so by addressing the Board during an appropriate time on the agenda.

The Board chair should be alert to see that all visitors have been acknowledged and thanked for their presence and for any contributed comments on agenda issues. Similar courtesy should be extended to members of staff who have been in attendance. Their return for future meetings should be welcomed.

Petitions

Petitions may be accepted at any Board meeting. No action will be taken in response to a petition before the next regular meeting. Petitions will be referred to the superintendent for consideration and recommendation. ~~Petitions shall not be accepted in lieu of following established complaint procedures.~~

Criticisms of Comments Regarding Staff Members

Speakers may offer objective criticism of school operations and programs, ~~but~~ The Board will not hear complaints concerning comments regarding any individual school personnel in a public meeting District staff member. The Board chair will direct the visitor to the procedures in Board policy KL- Public Complaints appropriate means for for Board consideration ~~and disposition~~ of a legitimate complaints involving individuals a staff member. ~~The association contract governing the employee's rights will be~~

followed.] A commendation involving a staff member should be sent to the superintendent [, who will forward it to the [employee, his/her supervisor and the Board]].

END OF POLICY

Legal Reference(s):

[ORS 165.535](#)
[ORS 165.540](#)
[ORS 192.610 - 192.690](#)
[ORS 332.057](#)

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 ([2017](#)); 29 C.F.R. Part 1630 (~~2006~~[2017](#)); 28 C.F.R. Part 35 (~~2006~~[2017](#)).

Americans with Disabilities Act Amendments Act of 2008.

Baca v. Moreno Valley Unified Sch. Dist., 936 F. Supp. 719 (C.D. Cal. 1996).

Leventhal v. Vista Unified Sch. Dist., 973 F. Supp. 951 (S.D. Cal. 1997).

HR 9/28/17 | PH

Cross Reference(s):

BDDC - Board Meeting Agenda

Lebanon Community Schools

Code: **BDDH-AR**
Reviewed:

NEW

Public Comment at Board Meetings

The Board requests that a public comment add information or a perspective that has not already been mentioned previously, and that the patron refrains from repeating a similar point.

To make a comment or present a topic during public comment, if the opportunity is available on the Board agenda, please complete the Intent to Speak card and submit it to the Board secretary prior to the start of the meeting. An individual that has submitted an Intent to Speak card and has been invited to speak by the Board chair, will be allowed [three] minutes.

Any person, who is invited by the Board chair to speak to the Board during a meeting, should state his/her name and address and, if speaking for an organization, the name of the organization. A spokesperson should be designated to represent a group with a common purpose.

Please keep in mind that reference to a specific employee or group of employees, is prohibited as follows:

Board policy BDDH - Public Comment at Board Meetings:

Comments Regarding Staff Members -

Speakers may offer objective criticism of district operations and programs. The Board will not hear comments regarding any individual district staff member. The Board chair will direct the visitor to the procedures in Board policy KL - Public Complaints for Board consideration of a legitimate complaint involving a staff member. [The association contract governing the employee's rights will be followed.] A commendation involving a staff member should be sent to the superintendent [, who will forward it to the [employee, his/her supervisor and the Board]].”

INTENT TO SPEAK

The Board welcomes your input. Please submit this completed card to the Board secretary prior the start of the meeting.

Name: _____ Phone: _____

Address: _____

Email (optional): _____

Topic or comment to be presented (brief description): _____

A complaint brought before the Board shall be referred to the proper school authorities. A complaint shall be processed in accordance with [Board policy KL - Public Complaints and KL-AR - Public Complaints Procedure]. A hearing conducted before the Board regarding personnel shall take place in an executive session.

The Board requests that a topic or comment is limited to three minutes or less.

9/28/17 | PH

MEMORANDUM



To: Board of Directors

From: Jennifer Meckley, Director of Human Resources and Community Relations

Nicole Hundley, Executive Secretary

Date: January 4, 2018

Re: Policy Recommendations

OSBA recently sent us a higher amount of policy revisions than usual. In order to best process these changes, we are bringing the suggested revisions to the Board in smaller groups organized by type. The District supports OSBA's recommendations on the policy revisions listed in the packet. Additional explanations on the suggested changes from OSBA are included before each policy revision group along with additional commentary from the District when necessary.

TEACHER AND ADMINISTRATOR EVALUATIONS

Policy Implications

- CCG - Evaluation of Administrators (Version 1 is kept; updated; removed “Version 1” from title)
- CCG - Evaluation of Administrators (*Delete/Replace* Version 2 with the revised version attached)
- CCG-AR - Administrative Standards (Recommend *Delete*; no longer necessary in an AR)
- GCN/GDN - Evaluation of Staff (Required)
- GCN-AR - Core Teaching Standards (Recommend *Delete*; no longer necessary in an AR)
- GDN - Evaluation of Classified Staff (*Recommend Delete*)

Summary

At its June 2017 meeting the Oregon Board of Education revised the Oregon Administrative Rule (OAR) 581-022-2410 (renumbered from 581-022-1723) on Teacher and Administrator Evaluation and Support. These revisions removed the requirements generated by the expired NCLB waiver, while maintaining the integrity of Senate Bill 290. The changes requires district superintendents to regularly evaluate and report to the Board on the implementation of their local evaluation and support systems and educator effectiveness.

Legal Reference

None

Collective Bargaining Impact

The OAR states, “The standards shall be customized based on the collaborative efforts of the teachers and administrators of the school district and the exclusive bargaining representative of the employees of the school district.” Review the district’s collective bargaining agreement and any administrator agreements.

Local District Responsibility

The district should review the recommended changes and readopt the attached versions of policy CCG and GCN/GDN. If the district previously adopted Version 2 of policy CCG, OSBA recommends replacing it with the revised version presented in this update for policy CCG.

If the district previously adopted single coded versions of policy GCN and GDN, this double-coded version (GCN/GDN) can replace them both.

LCSD Commentary

GCN/GDN – From Jennifer Meckley

The Certified Professional Growth and Accountability (PG&A) program was created through collaboration between the District and certified staff. The current PGA (attached) has been aligned with state requirements for teacher evaluation. Teachers are evaluated using multiple measures using four performance level ratings of effectiveness. The District and certified staff members will be meeting this winter to review the current program and make any necessary adjustments to ensure alignment with new state requirements.

CCG – From Rob Hess

The passage of SB 290 in 2011 resulted in multiple measures of evaluation for teachers and administrators, including the requirement of SMART goals, observations, self-reflections, assessments, and portfolios of evidence. All of these requirements are reflected in policy CCG. Our administrative evaluation system was revised based upon the passage of that bill. The handbook created through that revision is included. The district contracted with TalentEd Perform to electronically track all of the required elements of our evaluation system. TalentEd is now used to for the evaluation of all staff. Any revisions to the program based on new legislation (like ESSA) have been incorporated through TalentEd and are reflected in policy CCG.

Policy CCG allows for districts to customize their evaluation program to reflect local needs provided the program is attached to state standards. The alignment of our standards to the state standards begins on page 57 our handbook. Each of our administrators is evaluated twice a year on the standards. Their evaluation cycle includes creating SMART goals, reflecting on those goals, and monthly coaching meeting on progress and needs of the school.

Code:

CCG

Adopted: 6/15/98

Readopted: 3/4/10, 11/15/12

Orig. Code(s): CCG

Licensed Evaluation — Administrators Evaluation of Administrators

The superintendent will implement and supervise an evaluation system for administrative personnel. ~~The purpose of administrator evaluations is to assist an administrator with developing and strengthening his/her professional abilities, to improve the instructional program and management of the school system, and for supervisors to make recommendations regarding their employment and/or salary status. He/She will report to the Board annually on the performance of all administrators and make recommendations regarding their employment and/or salary status.~~

~~A F~~formal evaluations will be ~~made-conducted~~ at least ~~annually~~once each year. They ~~evaluation~~ shall be conducted according to the following guidelines:

1. Evaluative criteria for each position will be in written form and made available to the administrator;
2. Evaluations will be made by the superintendent and/or a qualified, licensed designee;
3. Evaluations will be in writing and discussed with the administrator by the person who ~~makes~~ conducts the evaluation;
4. The administrator being evaluated will have the right to attach a memorandum to the written evaluation and the right of appeal through established grievance procedures, if applicable.

~~An A~~administrator's² evaluations shall ~~be customized based on collaborative efforts and include use~~ the following educational leadership-administrator standards¹ adopted by the State Board of Education. ~~The standards include:~~

1. Visionary leadership;
2. Instructional improvement;
3. Effective management;
4. Inclusive practice;
5. Ethical leadership; and
6. Socio-political context.

¹These standards are aligned with the Interstate School Leaders Licensure Consortium (ISLLC) and the Educational Leadership Constituents Council (ELCC) standards for Education Leadership.

Administrator evaluations shall be based on the core administrator standards adopted by the Oregon State Board of Education. The standards shall be customized based on collaborative efforts with the administrators and any exclusive bargaining representative of the administration.

Local evaluation and support systems established by the district for administrators must be designed to meet or exceed the requirements defined in the Oregon Framework for Teacher and Administrator Evaluation and Support Systems, including:

1. Four performance level ratings of effectiveness;
2. Consideration of multiple measures of administrator practice and responsibility which may include, but are not limited to:
 - a. Classroom-based assessments including observations, lesson plans and assignments;
 - b. Portfolios of evidence;
 - c. Supervisor reports; and
 - d. Self-reflections and assessments.
3. Consideration of evidence of student academic growth and learning based on multiple measures of student progress including performance data of students, schools and districts that is both formative and summative. Evidence may also include other indicators of student success;
4. A summative evaluation method for considering multiple measures of professional practice, professional responsibilities, and student learning and growth to determine the administrator's professional growth path;
5. Customized by the district, which may include individualized weighting and application of the standards.

~~Evaluations~~ An evaluation using the administrator standards must attempt to:

1. Strengthen the knowledge, skills, disposition and administrative practices of administrators;
2. Refine the support, assistance and professional growth opportunities offered to an administrator, based on the individual needs of the administrator and the needs of the students, the school and the district;
3. Allow the administrator to establish a set of administrative practices and student learning objectives that are based on the individual circumstances of the administrator, including other assignments of the administrator;
4. Establish a formative growth process for each administrator that supports professional learning and collaboration with other administrators; ~~and~~
5. Use evaluation methods and professional development, support and other activities that are based on curricular standards and are targeted to the needs of the administrator-; and

6. Address ways to help all educators strengthen their culturally responsive practices.

Evaluation and support systems established by the district must evaluate administrators on a regular cycle. The superintendent shall regularly report to the Board on the implementation of the evaluation and support systems and educator effectiveness.

END OF POLICY

Legal Reference(s):

[ORS 192.660\(2\), \(8\)](#)
[ORS 332.505](#)
[ORS 342.513](#)

[ORS 342.815](#)
[ORS 342.850](#)
[ORS 342.856](#)

[OAR 581-022-17202405](#)
[OAR 581-022-17232410](#)
[OAR 581-022-17252420](#)

Hanson v. Culver Sch. Dist. (FDAB 1975)

R~~9/20/12~~9/28/17 | RS

Lebanon Community Schools

Code: GCN/GDN
Adopted: 6/15/98
Readopted: 9/16/10, 11/15/12
Orig. Code(s): GCN

Evaluation of Staff *

An effective evaluation program is essential to a quality educational program. It is an important tool to determine the current level of a teacher's performance of the teaching responsibilities. It is also an important assessment of classified employees and current performance of their job assignments. Under Board policy, administrators are charged with the responsibility of evaluating the staff. An evaluation program provides a tool for supervisors who are responsible for making decisions about promotion, demotion, contract extension, contract nonextension, contract renewal or nonrenewal, dismissal and discipline.

Licensed Staff

~~Evaluation of licensed staff shall be conducted to conform with applicable Oregon Revised Statutes and any applicable collective bargaining provisions.~~

~~Teachers' The evaluations for licensed staff shall be based on the core teaching standards adopted by the Oregon State Board of Education. The standards shall be customized based on collaborative efforts and include the core teaching standards adopted by the State Board of Education with teachers and any exclusive representatives of the licensed staff.~~

~~Evaluation and support systems established by the district for teachers must be designed to meet or exceed the requirements defined in the Oregon Framework for Teacher and Administrator Evaluation and Support Systems, including:~~

- ~~1. Four performance level ratings of effectiveness;~~
- ~~2. Classroom-level student learning and growth goals set collaboratively between the teacher and the evaluator;~~
- ~~3. Consideration of multiple measures of teacher practice and responsibility which may include, but are not limited to:
 - ~~a. Classroom-based assessments including observations, lesson plans and assignments;~~
 - ~~b. Portfolios of evidence;~~
 - ~~c. Supervisor reports; and~~
 - ~~d. Self-reflections and assessments.~~~~
- ~~4. Consideration of evidence of student academic growth and learning based on multiple measures of student progress, including performance data of students, that is both formative and summative. Evidence may also include other indicators of student success;~~

5. A summative evaluation method for considering multiple measures of professional practice, professional responsibilities and student learning and growth to determine the teacher's professional growth path;
6. Customized by each district, which may include individualized weighting and application of standards.

Evaluations must attempt to:

An evaluation using the core teaching standards must attempt to:

1. Strengthen the knowledge, skills, disposition and classroom practices of teachers;
2. Refine the support, assistance and professional growth opportunities offered to a teacher, based on the individual needs of the teacher and the needs of the students, the school and the district;
3. Allow the teacher to establish a set of classroom practices and student learning objectives that are based on the individual circumstances of the teacher, including the classroom and other assignments;
4. Establish a formative growth process for each teacher that supports professional learning and collaboration with other teachers;
5. Use evaluation methods and professional development, support and other activities that are based on curricular standards and are targeted to the needs of the teacher; and
6. Address ways to help all educators strengthen their culturally responsive practices.

Evaluation and support systems established by the district must evaluate teachers on a regular cycle. The superintendent shall regularly report to the Board on implementation of the evaluation and support systems and educator effectiveness.

Each probationary teacher shall be evaluated at least annually, but with multiple observations. The purpose of the evaluation is to aid the teacher in making continuing professional growth and to determine the teacher's performance of the teaching responsibilities. Evaluations shall be based upon at least two observations and other relevant information developed by the district.

Classified Staff

All classified employees will be formally evaluated by their immediate supervisor at least twice during their first year of employment and at least once ~~a~~ each year thereafter.

END OF POLICY

Legal Reference(s):

[ORS 243.650](#)
[ORS 332.505](#)
[ORS 342.850](#)

[ORS 342.856](#)
[OAR 581-022-17202405](#)
[OAR 581-022-17232410](#)

[OAR 581-022-17242415](#)

R9/28/17 | RS

Core Teaching Standards

The core teaching standards must:

1. Consider multiple measures of teacher effectiveness that encompass a range of appropriate administrative behaviors. These measures use multiple evaluation methods that utilize multiple measures to evaluate teacher performance which may include, but is not limited to:
 - a. Student performance;
 - b. Student assessment;
 - c. Classroom-based assessments, including observations, lesson plans and assignments;
 - d. Portfolios of evidence;
 - e. Supervisor reports; and
 - f. Self-reflections and assessments.
2. Consider evidence of student academic growth and learning based on multiple measures of student progress, including student performance data;
3. Be research based;
4. Be separately developed for each teacher; and
5. Be customized to the district, which may include individualized weighting and application of standards.

Local evaluation and support systems established by the district for teachers must be:

1. Designed with four performance level ratings of effectiveness as defined in the *Oregon Framework for Teacher and Administrator Evaluation and Support Systems*;
2. Based on significant consideration of student learning, which may include, but is not limited to:
 - a. Schoolwide academic growth, as determined by the statewide assessment system implemented by the Oregon Department of Education under ORS 329.485;
 - b. Formative and summative assessments; and
 - c. Classroom-level student learning goals set collaboratively between teachers and evaluators.
3. On a regular cycle.

Superintendents shall regularly report to the Board on implementation of the evaluation and support systems and educator effectiveness.

9/20/12 | RS

Lebanon Community Schools

Code: **GDN**
Adopted: 6/15/98
Readopted: 9/16/10
Orig. Code(s): GDN

Evaluation of Classified Employees

The effective functioning of all classified support personnel is a key to the success of the district. The evaluation program shall be designed to assess the performance of the employee and provide the basis for improvement.

Administrators and supervisors are charged with the responsibility of evaluating all classified employees in relation to position descriptions, performance standards, district regulations and any applicable collective bargaining agreement provisions.

END OF POLICY

Legal Reference(s):

[ORS 243.650](#)
[ORS 332.505](#)
[ORS 342.850](#)
[OAR 581-022-1720](#)

***Administrative
Professional Growth & Accountability
Handbook***

Lebanon Community School District

Fall 2013

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The Administrative Evaluation system in Lebanon is designed around the following four domains that encompass effective instruction:

- I. Curriculum, Instruction, and Assessment**
- II. Instructional Leadership**
- III. Building Management**
- IV. Culture**

Administrative Domains

Curriculum, Instruction, and Assessment:

This domain stresses the importance for building administrators to be instructional leaders in their school. It emphasizes how crucial the teacher evaluation system is for helping teachers to improve instruction, being visible in the classroom, and providing meaningful feedback about teaching and learning. It also means each administrator has deep knowledge about curriculum (what needs to be taught), instruction (effective ways to teach the curriculum), and how to know whether or not students are learning the curriculum via meaningful assessments for the purpose of supporting powerful teaching and learning so that all students can meet standards. Building administrators must be familiar with evidence-based programs and understand how to effectively use time to ensure the academic success and growth of all students.

Instructional Leadership:

In this document, leadership implies an administrator's ability to develop a compelling vision and help everyone in the building engage in change, innovation, and continuous improvement through the effective use of data. Principals with strong instructional leadership skills are able to help students, staff, and parents through effective communication move forward in directions that will lead to student achievement gains, school improvement, and successful outcomes for all students.

Building Management:

Schools are complex organizations that require a great deal of management, planning, and organization to run successfully. The management domain implies that principals are able to effectively handle all of the demands on their time and use that efficiency to build trust and support among all stakeholders. Management includes the ability to supervise budgets, schedules, legal issues, and facilities in an effective manner so that trust and support is developed among all stakeholders.

School Culture:

Developing a positive school and building culture is paramount to success for administrators. This includes being culturally competent, being an effective listener, and providing a supportive environment where learning becomes the most important value.

Domain I: Curriculum, Instruction, and Assessment
Standard 1: Knowledge of Curriculum
A. Facilitates curriculum planning, implementation, and evaluation.
B. Ensures that the curriculum is relevant to the needs of all students.
C. Understands recent research about curriculum models and their effectiveness.
Standard 2: Knowledge of Instruction
A. Focuses on instruction, provides meaningful feedback, and understands effective instructional strategies.
B. Continually learns and disseminates knowledge of educational research and best practices.
C. Supports the use of technology as an instructional tool to enhance student learning.
Standard 3: Knowledge of Assessment
A. Uses data to determine student instructional needs and works with staff to monitor progress and improvement.
B. Implements guidelines for assessment and accountability.
C. Keeps staff focused on closing the achievement gap.
Standard 4: Powerful Teaching and Learning
A. Conducts goal setting and evaluation with all staff.
B. Devotes time and energy for student learning.
C. Maximizes student learning time by supporting staff to improve their teaching and learning.
Domain II: Instructional Leadership
Standard 5: Vision
A. Fosters a shared vision and purpose in order to build community.
B. Creates and implements school improvement goals and strategies via distributed leadership.
C. Open on-going, transparent communication.

¹ Refers to administrators that are assigned to buildings—generally principals and assistant principals.

Standard 6: Data-Driven Decision-Making
A. Collaborates with teachers to collect and use external and internal data.
B. Develops, uses, and supports staff teams.
C. Thinks and acts strategically to improve all outcomes and close all achievement gaps.
Standard 7: Innovation & Continuous Improvement
A. Models and encourages creativity.
B. Provides sustained professional development opportunities for all staff.
C. Continually and skillfully uses data to drive measurable academic and behavior improvements.

Domain III: Building Management
Standard 8: Professionalism
A. Possesses a professional code of ethics and is familiar with legal and contract requirements. Staff believes you are honest and that information received is reliable.
B. Commitment to district vision, values, and initiatives.
C. Actively seeks professional growth opportunities.
Standard 9: Building Operations
A. Manages the school facility effectively.
B. Maximizes human resources efficiently.
C. Applies principles of financial management and creative resource utilization.
Standard 10: Effective Systems
A. Implements the LCSD teacher evaluation system to enhance teaching and learning.
B. Uses data systematically to improve the effectiveness of all services and student outcomes.
C. Fosters effective transition/articulation between different grade levels/schools.
D. Creates systems that ensure that effective communication occurs.
Domain IV: School Culture
Standard 11: Positive Relationships
A. Communicates effectively and provides reliable information to all stakeholders.
B. Develops positive relationships with students and staff.
C. Develops relationships with parents and the community.
Standard 12: Community Connections
A. Integrates the school with the community at large.
B. Solicits and utilizes community resources.
C. Engages parents and community to facilitate student success.
Standard 13: School Climate
A. Builds a personalized learning environment through effective feedback systems.

B. Fosters pride and community within the school.
C. Develops and supports a safe, welcoming, caring, and inclusive school environment.
Standard 14: Cultural Diversity
A. Institutionalizes cultural knowledge among all staff.
B. Promotes understanding and value of diversity within and between cultures
C. Maximizes cultural assessment in a variety of ways.

Lebanon Administrative Standards ~ Directors & Supervisors

The following domains and standards apply to administrators that are not assigned to school buildings. These employees are in management positions throughout the district. Though these standards could apply to any leader, they are specifically written for non-building administrators.

Domain I: Management Skills
Standard 1: Organization
A. Maintains a professional office and working environment.
B. Demonstrates strong verbal, written, and technology communication skills including the ability to clearly articulate key processes in the system.
C. Understands budgets and effectively uses and leverages resources to achieve improved outcomes for all students.
Standard 2: Commitment to Follow through
A. Pays attention to detail.
B. Complete projects within budget and on time.
C. Dependable and trustworthy to complete assigned tasks.
Standard 3: Professional and ethical behavior
A. Treats everyone with high levels of respect, integrity, and confidentiality.
B. Committed to district vision, values, and initiatives.
C. Models professionalism and follows all contracts, legal obligations, district policies/ procedures, and keeps professional obligations.
D. Focused on the best interests of students and the district.
Standard 4: Customer Focus
A. Understands and delivers high quality service at all times.
B. Responds effectively to requests throughout the organization.
C. Continually builds positive relationships with internal and external community members.

The following standards apply to administrators that are not assigned to school buildings. These employees are in management positions throughout the district. Though these standards could apply to any leader, they are specifically written for non-building administrators.

Domain II: Leadership Abilities
Standard 5: Provides Direction
A. Motivates others toward the achievement of shared goals.
B. Maintains high expectations and effectively uses evaluation systems to provide employee feedback and professional growth opportunities.
C. Effectively provides a clear vision to achieve the work.
D. Able to synthesize a collection of ideas into a course of action.
Standard 6: Facilitates Positive Change
A. Effectively plans, implements, and leads change while understanding the complexities of balancing competing priorities.
B. Demonstrates a willingness to learn and accept feedback.
C. Creative possibility thinker who imagines possibilities to overcome obstacles.
Standard 7: Achieves Results
A. Uses data to monitor progress toward measurable goals and continuously improve all outcomes.
B. Assumes bottom line authority for the success of their department/area of responsibility.
C. Strategic thinker who is able to empower others to take responsibility for results.
D. Creates partnerships to achieve results.
E. Designs and implements effective systems to continuously improve all outcomes.
Standard 8: Promotes Teamwork
A. Works collaboratively across departments to support each others success.
B. Demonstrates the ability to understand others points of view and is continually working toward becoming culturally competent.
C. Shares information, listens, supports, and empowers team members.
D. Demonstrates effective facilitation skills.
E. Engages with the external community and partner organizations.

Lebanon Administrative Evaluation Cycle

Administrators are provided a Summative Evaluation and Formative Evaluation each year. The Formative Evaluation is completed by June 30th. The Summative Evaluation is completed by Jan 30th

Evaluation Cycle Components

The Evaluation Cycle runs from February 1st to January 31st each year and includes the following components:

Professional Practice: (Standards 1-7, 13, 14)

Observations: Two observations per year which consist of being shadowed from 2 to 4 hours including the observation of a staff meeting and providing feedback to staff. The observation will include feedback on the principal observation rubrics. October to May.

Examination of Artifacts: Possible artifacts are: staff meeting agendas, written feedback to teachers, surveys about leadership, climate, or communication, records of professional development sessions, teacher evaluations, and school board/community presentations.

Professional Responsibilities: (Standards: 8, 9, 11, 12)

Goal Setting: Evidence of administrator's progress toward professional goals and school/district goals will include at least one professional learning goal to improve the administrator's practice or support the school or district goals. Goals connected to professional growth and school climate are strongly encouraged.

Artifacts: Possible artifacts are: school improvement plans, coaching session notes, self-reports/reflection activities, portfolios, parent and community involvement, data including staff retention, graduation, grades, etc.

Student Learning and Growth:

Student learning and growth goals: August to September: At least two SMART goals connected to student learning and growth. Goals are assessed in the following ways:

- 1) Are they completed on time on the proper form?
- 2) Are they rigorous, stretch goals? Are the student learning goals based on the State Assessment?
- 3) Are there aligned activities to ensure success?
- 4) Is data kept and reported on so that progress can be monitored along the way?

Evaluation Cycle Processes:

The evaluation cycle runs from February 1st to January 31st according to the following schedule:

- Professional Goal Setting by March 1st
- 360 Staff Evaluation/Feedback by May 30th
- Formative Evaluation by June 30th
- Student Goal Setting (SMART student learning goals) by September 30th

- Summative Evaluation by January 30th and is based upon 56% performance on the standards, and 44% performance on Goal progress and achievement.

In addition, throughout the school year, there are monthly Coaching Sessions and formal/informal observations.

Student Growth Goals

Administrators, in collaboration with their supervisor/evaluator, will establish at least two student growth goals from the three categories in the table below. One goal must be related to student learning and growth using state assessment (Category 1) as a measure (e.g., building-level data on proficiency and growth in reading and math, including all subgroups).

Types of Measures for Student Learning and Growth for Principal Evaluations

Category	Types of Measures (Aligned to Standards)	Examples include but are not limited to:
1	State or national standardized tests	<ul style="list-style-type: none"> • Oregon Assessment of Knowledge and Skills (OAKS), SMARTER Balanced (when adopted), English Language Proficiency Assessment (ELPA), Extended Assessments
2	Common national, international, regional, district-developed measures	ACT, PLAN, EXPLORE, AP, IB, DIBELS, C-PAS, other national measures; or common assessments approved by the district or state as valid, reliable and able to be scored comparably across schools or classrooms
3	Other school-wide or district-wide measures	Graduation rate, attendance rate, drop-out rate, discipline data, college ready indicators (PSAT, AP/IB)

SOURCE: The *Oregon Framework for Teacher and Administrator Evaluation and Support Systems*, July 2012.

During the monthly coaching sessions throughout the year, administrators will review both their student learning goals and their professional goal along with reviewing their formal and informal observations. They will monitor and adjust their plans monthly based upon their data and implementation strategies. In addition, professional development needs are discussed on a monthly basis. The principal and evaluator will identify specific professional development activities that are coming up that align with the professional goal and current data related to each student learning goal. Also, during the monthly meetings the supervisor and principal will review recent professional development activities the principal participated in and review the level of implementation. The process of monthly review allows the principal and supervisor to individualize the professional development plan for each individual principal.

All professional goals are aligned to the Summative evaluation and the principal's professional learning plan is reflected on the SMART goal form. As a result, each principal will have a minimum of three goals (and action plans) each year.

SMART Goal Setting & Action Planning Form

Name _____ Building _____ Goal _____ of _____

Cycle Dates _____ Student Learning/Growth _____ Professional _____

<p><u>Specific:</u> What content, grade level, subject area, standard is being addressed?</p>	
<p><u>Measurable:</u> How will the goal be measured? How will growth be identified. At least one Student Learning Goal must include state assessment.</p>	
<p><u>Activities:</u> What specific actions will you take to achieve the goal? How will you support staff and students? What support/resources are needed? (PG: How will you align your training to your evaluation? What area needs improvement?</p>	
<p><u>Rigorous/Realistic:</u> What is your baseline data and context for the goal? Is it a stretch goal that can inspire others?</p>	
<p><u>Timebound:</u> When will you know if you achieved your goal or be able to measure progress toward it? How will you adjust/monitor along the way?</p>	

Date Submitted: _____ Reviewed/Revised on: _____

Scoring Rubric for Goals:

We are using a weighted model for evaluation that has 100 points possible. In this model, each of the 14 standards is worth 4 points, for a total possible of 56 points (56%). All of the goals (both student learning and professional) are worth a total of 44 points (44%). Professional goals must be aligned to identified areas of need and include professional development/learning activities.

The scoring rubric for the goals is as follows:

Elements	Unsatisfactory	Basic	Proficient	Exemplary
Realistic Specific Measureable Timebound 1-9 points possible	1 or 2 of the elements are present, but they are not easily understood and deadlines are not met. (1-2 pts)	3 or 4 of the elements are present, but they are not easily understood. (3-4 pts)	All of the elements are present. (5-7 pts)	All of the elements are present, clear, concise, and easily understood. (8-9 pts)
Rigor 1-5 points possible	The goals set are not difficult to achieve. (1 point)	Some of the goals set are difficult to achieve. (2-3 points)	Goals set are difficult to achieve and aligned to areas of need. (4 points)	Goals set are difficult to achieve, aligned to area of need, compelling, and inspire staff to take action. (5 points)
Activities 1-20 points possible	Activities are not identified or the activities identified are not best practices and they are not monitored or adjusted. (1-4 pts)	1 or 3 specific, high yield activities and best practices to achieve each goal is identified, but the activities are not monitored or adjusted. (5-10 pts)	3 to 5 Specific, high yield activities and best practices to achieve each goal is identified and the activities are monitored/adjusted 1-3 times throughout the year. (11-15 pts)	Over 5 specific, high yield activities and best practices to achieve the goals are identified, and the activities are monitored/adjusted more than 3 times throughout the year. (16-20 pts)
Attainment 1-10 points possible	Goals are not achieved and growth is minimal. (1-2 pts)	Some of the goals are achieved and some growth can be demonstrated. (3-5 pts)	Goals are achieved or significant growth toward the goals is achieved. (6-8 pts)	Goals are achieved through significant growth. (9-10 pts)

Formative Evaluation Form ~ Building-Based

Administrator's Name _____

Supervisor _____

Assignment _____

U = Unsatisfactory; **B** = Basic; **P** = Proficient; **E** = Exemplary; **NA** = Not Applicable or Not Observed**Domain I: Curriculum, Instruction, and Assessment**

Standard 1: Knowledge of Curriculum	U	B	P	E
A. Facilitates curriculum planning, implementation, and evaluation.				
B. Ensures that the curriculum is relevant to the needs of all students.				
C. Understands recent research about curriculum models and their effectiveness.				
Comments:				
Standard 2: Knowledge of Instruction	U	B	P	E
A. Focuses on instruction, provides meaningful feedback, and understands effective instructional strategies.				
B. Continually learns and disseminates knowledge of educational research and best practices.				
C. Supports the use of technology as an instructional tool to enhance student learning.				
Comments:				
Standard 3: Knowledge of Assessment	U	B	P	E
A. Uses data to determine student instructional needs and works with staff to monitor progress and improvement.				
B. Implements guidelines for assessment and accountability.				
C. Keeps staff focused on closing the achievement gap.				
Comments:				
Standard 4: Powerful Teaching and Learning	U	B	P	E
A. Conducts goal setting and evaluation with all staff.				
B. Devotes time and energy for student learning.				

C. Maximizes student learning time by supporting staff to improve their teaching and learning.				
Comments:				

This Standards Review has been discussed between the administrator and supervisor.

The administrator has attached comments to this form: ☐ Yes ☐ No

Administrator

Supervisor

Date

Formative Evaluation Form ~ Building-Based

Administrator's Name _____

Supervisor _____

Assignment _____

U = *Unsatisfactory*; **B** = *Basic*; **P** = *Proficient*; **E** = *Exemplary*; **NA** = *Not Applicable or Not Observed*

Domain II: Instructional Leadership

Standard 5: Vision	U	B	P	E
A. Fosters a shared vision and purpose in order to build community.				
B. Creates and implements school improvement goals and strategies via distributed leadership.				
C. Open on-going, transparent communication.				
Comments:				

Standard 6: Data-Driven Decision-Making	U	B	P	E
A. Collaborates with teachers to collect and use external and internal data.				
B. Develops, uses, and supports staff teams.				
C. Thinks and acts strategically to improve all outcomes and close all achievement gaps.				
Comments:				

Standard 7: Innovation & Continuous Improvement	U	B	P	E
A. Models and encourages creativity.				
B. Provides sustained professional development opportunities for all staff.				
C. Continually and skillfully uses data to drive measurable academic and behavior improvements.				
Comments:				

This Standards Review has been discussed between the administrator and supervisor.

The administrator has attached comments to this form: ☐ Yes ☐ No

Administrator

Supervisor

Date

Formative Evaluation Form ~ Building-Based_____
Administrator's Name_____
Supervisor_____
Assignment**U** = *Unsatisfactory*; **B** = *Basic*; **P** = *Proficient*; **E** = *Exemplary*; **NA** = *Not Applicable or Not Observed***Domain III: Building Management**

Standard 8: Professionalism	U	B	P	E
A. Possesses a professional code of ethics and is familiar with legal and contract requirements. Staff believes you are honest and that information received is reliable.				
B. Commitment to district vision, values, and initiatives.				
C. Actively seeks professional growth opportunities.				
Comments:				
Standard 9: Building Operations	U	B	P	E
A. Manages the school facility effectively.				
B. Maximizes human resources efficiently.				
C. Applies principles of financial management and creative resource utilization.				
Comments:				
Standard 10: Effective Systems	U	B	P	E
A. Implements the LCSD teacher evaluation system to enhance teaching and learning.				
B. Uses data systematically to improve the effectiveness of all services and student outcomes.				
C. Fosters effective transition/articulation between different grade levels/schools.				
D. Creates systems that ensure that effective communication occurs.				

Comments:

This Standards Review has been discussed between the administrator and supervisor.

The administrator has attached comments to this form: ☐ Yes ☐ No

Administrator

Supervisor

Date

Formative Evaluation Form ~ Building-Based

Administrator's Name _____

Supervisor _____

Assignment _____

U = *Unsatisfactory*; **B** = *Basic*; **P** = *Proficient*; **E** = *Exemplary*; **NA** = *Not Applicable or Not Observed***Domain IV: School Culture**

Standard 11: Positive Relationships	U	B	P	E
A. Communicates effectively and provides reliable information to all stakeholders.				
B. Develops positive relationships with students and staff.				
C. Develops relationships with parents and the community.				
Comments:				
Standard 12: Community Connections	U	B	P	E
A. Integrates the school with the community at large.				
B. Solicits and utilizes community resources.				
C. Engages parents and community to facilitate student success.				
Comments:				
Standard 13: School Climate	U	B	P	E
A. Builds a personalized learning environment through effective feedback systems.				
B. Fosters pride and community within the school.				
C. Develops and supports a safe and welcoming, caring, and inclusive school environment.				
Comments:				
Standard 14: Cultural Diversity	U	B	P	E
A. Institutionalizes cultural knowledge among all staff.				
B. Promotes understanding and value of diversity within and between cultures.				

C. Maximizes cultural assessment in a variety of ways.

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Comments:

This Standards Review has been discussed between the administrator and supervisor.

The administrator has attached comments to this form: ☐ Yes ☐ No

Administrator

Supervisor

Date

Summative Evaluation Form: Building Based

Administrator's Name _____ Probationary: A: B: C: Contract:

Supervisor: _____ Assignment: _____

Domain I: Curriculum, Instruction, and Assessment

	U	B	P	E
Standard 1: Knowledge of Curriculum				
Standard 2: Knowledge of Instruction				
Standard 3: Knowledge of Assessment				
Standard 4: Powerful Teaching and Learning				

Comments:

Domain II: Instructional Leadership

	U	B	P	E
Standard 5: Vision				
Standard 6: Data-Driven Decision-Making				
Standard 7: Innovation & Continuous Improvement				

Comments:

Summative Evaluation Form: Building Based

Administrator's Name _____ Probationary: A: B: C: Contract:

Supervisor: _____ Assignment: _____

Domain III: Building Management

	U	B	P	E
Standard 8: Professionalism				
Standard 9: Building Operations				
Standard 10: Effective Systems				
Comments:				

Domain IV: School Climate

	U	B	P	E
Standard 11: Positive Relationships				
Standard 12: Community Connections				
Standard 13: School Climate				
Standard 14: Cultural Diversity				
Comments:				

Points based upon Standards

Unsatisfactory			Basic			Proficient			Exemplary		
14	17	20	21	28	34	35	42	48	49	52	56

Points based upon Goals

Unsatisfactory			Basic			Proficient			Exemplary		
4	6	9	10	16	22	23	28	34	35	40	44

Overall Evaluation

Unsatisfactory			Basic			Proficient			Exemplary		

18	23	29	31	44	56	58	70	82	84	92	100
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Overall Comments

This evaluation has been discussed between the administrator and supervisor.

The administrator has attached comments to this evaluation: Yes No

Administrator

Supervisor

Date

Formative Evaluation Form ~ Directors & Supervisors

Name _____

Supervisor _____

Assignment _____

U = Unsatisfactory; **B** = Basic; **P** = Proficient; **E** = Exemplary; **NA** = Not Applicable or Not Observed

Domain I: Management Skills					
Standard 1: Organization	U	B	P	E	NA
A. Maintains a professional office and working environment.					
B. Strong verbal, written, and technology communication skills including the ability to clearly articulate key processes in the system.					
C. Understands budgets and effectively uses and leverages resources to achieve improved outcomes for all students.					
Comments:					
Standard 2: Commitment to Follow-Through	U	B	P	E	NA
A. Pays attention to detail.					
B. Able to complete projects on budget on time.					
C. Trustworthy and dependable to complete assigned tasks.					
Comments:					
Standard 3: Professional and Ethical Behavior	U	B	P	E	NA
A. Treats everyone with high levels of respect, integrity, and confidentiality.					
B. Committed to district vision, values, and initiatives.					
C. Models professionalism and follows all contracts, legal obligations, district policies/procedures, and keeps personal obligations.					
D. Focuses on the best interests of students and the district.					
Comments:					
Standard 4: Customer Focus	U	B	P	E	NA
A. Understands and delivers high quality service at all times.					
B. Effectively responds to the requests throughout the organization.					

C. Continually builds positive relationships with internal and external community members.					
Comments:					

This Standards Review has been discussed between the administrator and supervisor.

The administrator has attached comments to this form: ☐ Yes ☐ No

Name	Supervisor	Date

Formative Evaluation Form ~ Directors & Supervisors

Name _____ Supervisor _____ Assignment _____

U = Unsatisfactory; **B** = Basic; **P** = Proficient; **E** = Exemplary; **NA** = Not Applicable or Not Observed

Domain II: Leadership Abilities					
Standard 5: Provides Direction	U	B	P	E	NA
A. Motivates others toward the achievement of shared goals.					
B. Maintains high expectations and effectively uses evaluation systems to provide employee feedback and professional growth opportunities.					
C. Effectively provides a clear vision to achieve the work.					
D. Able to synthesize a collection of ideas into a course of action.					
Comments:					
Standard 6: Facilitates Positive Change	U	B	P	E	NA
A. Effectively plans, implements, and leads change while understanding the complexities of balancing competing priorities.					
B. Demonstrates a willingness to learn and accept feedback.					
C. Creative possibility thinker who imagines possibilities as opposed to obstacles.					
Comments:					
Standard 7: Achieves Results	U	B	P	E	NA
A. Uses data to monitor progress toward measurable goals and continuously improve all outcomes.					
B. Assumes bottom line authority for the success of their department.					
C. Strategic thinker who is able to empower others to take responsibility for results.					
D. Creates partnerships to achieve results.					
Comments:					
Standard 8: Promotes Teamwork	U	B	P	E	NA
A. Works collaboratively across departments to break down silos and is invested in the success of other team members.					
B. Demonstrates the ability to understand others points of view and is continually working toward becoming culturally competent.					

C. Shares information, listens, supports, and empowers team members.					
D. Demonstrates effective facilitation skills and effectively engages with the external community and partner organizations.					
Comments:					

This Standards Review has been discussed between the administrator and supervisor.

The administrator has attached comments to this form: ☐ Yes ☐ No

Name Supervisor Date

Summative Evaluation Form: Non-Building Based

Name _____ Probationary: A: B: C: Contract:

Supervisor: _____ Assignment: _____

Domain I: Management Skills

	U	B	P	E	NA
Standard 1: Organization					
Standard 2: Commitment to Follow-Through					
Standard 3: Professional and Ethical Behavior					
Standard 4: Customer Focus					
Comments:					

Domain II: Leadership Abilities

	U	B	P	E	NA
Standard 5: Provides Direction					
Standard 6: Facilitates Positive Change					
Standard 7: Achieves Results					
Standard 8: Promotes Teamwork					
Comments:					

This evaluation has been discussed between the employee and supervisor.

The employee has attached comments to this evaluation: Yes No

Name

Supervisor

Date

Building-Based Standard 1: Knowledge of Curriculum

Unsatisfactory	Basic	Proficient	Exemplary
<p>Seldom focuses on curriculum, instruction, or assessment. Rarely proposes curriculum that helps students to meet benchmarks and state standards. Has a basic understanding of curriculum and instructional practice but rarely leads staff in the implementation of relevant curriculum. Results in terms of achievement and growth are rare and difficult to discern at best.</p>	<p>Facilitates linkages among curriculum, instruction, and assessment. Sometimes assists staff in implementing curriculum that helps students to meet benchmarks and state standards. Understands elements of curriculum and instructional practice but is not committed to seeing that the curriculum provided to students is relevant to their needs and interests. Results in terms of achievement and growth are inconsistent and at times difficult to discern.</p>	<p>Assures a sufficient linkage and interdependence among curriculum, instruction, and assessment. Is able to lead staff in implementing curriculum to help students meet benchmarks and state standards. Has an adequate understanding of curriculum and instructional practice. Usually collaborates with staff to align the school's curriculum with state standards. Committed to seeing that the curriculum provided to students is usually relevant to their needs and interests. Results in terms of achievement and growth are consistent and predictable.</p>	<p>Assures a strong linkage and interdependence among curriculum, instruction, and assessment. Leads staff in implementing curriculum to help students meet benchmarks and state standards. Has a strong understanding of curriculum and instructional practice. Continually collaborates with staff to align the school's curriculum with state standards. Strongly committed to seeing that the curriculum provided to students is highly relevant to their needs and interests. Results in terms of achievement and growth are clearly evident and provide a model for others to emulate.</p>

Building-Based Standard 2: Knowledge of Instruction

Unsatisfactory	Basic	Proficient	Exemplary
<p>Knowledge about theories and teaching strategies for learning is poorly developed and does not understand the elements that contribute to student learning. Teachers do not individualize instruction.</p> <p>Sometimes supports staff to use evidence-based best practices. Communicates ineffectively regarding effective instruction. Rarely shares information of research-based best practices with staff. Seldom models best practices for staff including the use of technology as a strategy for increased engagement in learning and has not regularly implemented it with student learning.</p>	<p>Knowledge about theories and teaching strategies for learning is not sufficiently developed and does not fully understands the elements that contribute to student learning. Inconsistently communicates those concepts to others. Sometimes supports staff to use evidence-based best practices. Encourages teachers to individualize instruction to some degree.</p> <p>Occasionally shares information of research-based best practices with staff. Inconsistently models best practices for staff including the use of technology as a strategy for increased engagement in learning. Inconsistently seeks resources for increased technology. Occasionally provides staff training on uses of technology.</p>	<p>Has sufficient knowledge about various theories and teaching strategies that support student learning, and is usually able to communicate those concepts to others. Usually possesses the knowledge and skills to improve instruction and student achievement. Encourages teachers to individualize instruction.</p> <p>Supports staff to be life-long learners. Is aware of recent developments in the field. Usually shares information of evidence-based best practices with staff. Provides articles and resources to staff. Usually models best practices for staff including the use of technology as a strategy for increased engagement in learning. Seeks resources for increased technology. Provides staff training on uses of technology.</p>	<p>Is extremely knowledgeable about various theories and teaching strategies to support student learning and is able to effectively communicate those concepts to others. Understands the elements that significantly contribute to student learning. Possesses the knowledge and skills to improve instruction and student achievement. Effectively trains and encourages teachers to individualize instruction.</p> <p>Strongly guides and supports staff to use research-based best practices. Supports staff to be life-long learners. Is aware of recent developments in the field and communicates that knowledge to others. Continually shares information of evidence-based best practices with staff. Provides articles and resources to staff. Continually models best practices for staff including the use of technology as a strategy for increased engagement in learning. Continually Identifies and seeks resources for increased technology. Provides staff training on uses of technology. Creatively uses technology to increase student learning. Integrates technology as an instructional tool.</p>

Building-based Standard 3: Knowledge of Assessment

Unsatisfactory	Basic	Proficient	Exemplary
<p>Seldom uses data collection to identify what needs to be done within the school and analyze school reform. Data does not systematically determine focus. Occasionally uses data to get students to the standards to drive what is done in the school. There is little evidence to show he believes that all students can learn. Shows some signs of grasping what it means to close the achievement gap and how to accomplish this, but there is little to no evidence that achievement gaps have been closed.</p>	<p>Sometimes uses data to identify what needs to be done within the school and analyze school reform. Occasionally uses assessment data to gauge student success. Sometimes uses pre and post data to measure program effectiveness. Sometimes uses data for school improvement but does not usually take ownership of data. At times there is a lack of focus on bringing all students to standards. Staff is partially committed to closing the achievement gap. Data reflects that many achievement gaps still in the school. Sometimes participates in data team training and support.</p>	<p>Consistently uses data to identify what needs to be done within the school and analyze school reform. Uses assessment data to gauge student success. Uses pre and post data to measure program effectiveness. Consistently uses data for school improvement and usually takes ownership of data. Believes all students can reach standards and employs the data to drive what is done in the school. Focuses on bringing all students to standards. Staff is usually committed to closing the achievement gap. Data reflects that achievement gaps in the school are closing. Participates in data team training and support</p>	<p>Expertly uses data to identify what needs to be done within the school and analyze school reform. Fosters a culture where data “speaks” for change. Continually assesses data to gauge student success. Uses pre and post data to measure program effectiveness. Continuously and skillfully uses data for school improvement. Leads by taking ownership of data. Believes all students can reach high standards, employs the data to drive what is done in the school. Creates and implements accountability measures based on data. Consistently focuses on bringing all students to standards. Rigorous courses are available to all students. Staff is committed to closing the achievement gap. Data reflects that achievement gaps rarely exist in the school. Leads data team training and support.</p>

Building-based Standard 4: Powerful Teaching and Learning

Unsatisfactory	Basic	Proficient	Exemplary
<p>Rarely works with teachers to create goals. Seldom utilizes effective evaluation methods to provide assistance to teachers. Evaluation of staff is not received in a positive way. Classroom observations and walkthroughs seldom occur. Feedback is not timely and consistent. Teachers do not feel supported in the classroom. Focus on student learning is inconsistent. Classroom visits are infrequent. Limited knowledge of Lebanon's Teacher Growth and Evaluation Handbook. Rarely share practices for increasing "time on task" with staff. Does not assess the schedule to monitor the best use of time.</p>	<p>Sometimes works with teachers to create goals. Inconsistently utilizes effective evaluation methods to provide assistance to teachers. Evaluation of staff is not received in a positive way. Inconsistently conducts meaningful classroom observations. Feedback is not timely and consistent. Focus on student learning is inconsistent. Classroom visits are infrequent. Limited knowledge of Lebanon's Teacher Growth and Evaluation Handbook. Rarely shares practices for increasing "time on task" with staff. Seldom assesses the schedule to monitor the best use of time.</p>	<p>Consistently works with teachers to create goals and revisits progress made toward meeting those goals, and restructures goals as needed. Is able to positively evaluate staff and foster staff growth. Conducts meaningful classroom observations. Provides continuous feedback. Puts student learning at the core of activities and decisions. Commonly visits classrooms and takes interest in student projects and achievement. Periodically guest lectures in a class and leads student extra-curricular events. Strong knowledge of Lebanon's Teacher Growth and Evaluation Handbook. Trains teachers in best practices for increasing "time on task." Assesses the schedule to monitor the best use of time. Organizes time in innovative ways to improve student learning.</p>	<p>Always works with teachers to create goals and revisits progress made toward meeting those goals, and restructures goals as needed. Is able to positively evaluate staff and foster staff growth. Uses multiple strategies to improve teacher's instructional practices. Conducts meaningful classroom observations on a regular basis. Puts student learning at the core of activities and decisions. Constantly focuses on student learning. Frequently visits classrooms and takes interest in student projects and achievement. Periodically guest lectures in a class and leads student extra-curricular events. Expert knowledge of Lebanon's Teacher Growth and Evaluation Handbook. Trains teachers in best practices for increasing "time on task." Continually assesses the schedule to monitor the best use of time. Fosters learning in co-curricular activities and other arenas outside of the classroom, uses transitions. Organizes time in innovative ways to improve student learning.</p>

Building-based Standard 5: Vision

Unsatisfactory	Basic	Proficient	Exemplary
Shared vision is not evident among staff. Vision is not evident when making key decisions. School improvement goals are incomplete, vague, rarely measurable, and the strategies for achieving them are not evident or unclear. The goals are not aligned to the school or district vision.	Shared vision is not evident among staff. Vision is sometimes evident when making key decisions. School improvement goals are vague, seldom measurable, and the strategies for achieving them are inconsistent. The goals are not aligned to the school or district vision.	Fosters shared vision among staff and attempts to encourage ownership to all. Develops the vision with members of the school and community. Leads the development of a vision statement for the school. Attempts to build capacity in others to move toward the vision while reinforcing staff that move towards the vision. Vision is usually evident when making key decisions. Identifies steps and benchmarks to systematically achieve vision. Is able to articulate the vision and the steps to achieve it. School improvement goals are clear, usually measurable, and have strategies for achieving them. The goals are aligned to the school and district vision.	Fosters shared vision among staff and integrates all staff into the process. Extends ownership to all. Develops the vision with members of the school and community. Skillfully guides the vision. Leads the development of a vision statement for the school. Builds capacity in others to move toward the vision while reinforcing staff that move towards the vision. Connects the vision to the decision-making process. Vision is evident when making key decisions. Identifies steps and benchmarks to systematically achieve vision. Important decisions are driven by the vision. The success of these decisions are measured in reference to how they have assisted the school in achieving its vision. Clearly articulates the vision and the steps to achieve it. School improvement goals are clear, measurable, and have articulated strategies for achieving them. The goals are aligned to the school and district vision.

Building-based Standard 6: Data-Driven Decision Making

Unsatisfactory	Basic	Proficient	Exemplary
<p>Occasionally supports teachers in the gathering of data, but does not regularly use or lead the data movement in the school.</p> <p>Has a basic understanding of the implications of external data. Informs staff of data's implications (e.g. NCLB). Is not able to identify gaps in assessment data and or modify measures to provide additional info.</p> <p>Understands the importance of staff teams but is rarely successful in designing a system to support teacher collaboration and successful teaming. Attempts to build trust and relationships but is consistently successful.</p> <p>Realizes the importance of results but is inconsistent in data improvements.</p>	<p>Supports teachers in the gathering of data, but does not regularly use or lead the data movement in the school.</p> <p>Understands the implications of external data. Informs staff of data's implications (e.g. NCLB). Is able to identify gaps in assessment data and modify measures to provide additional info. Disaggregates data into several categories.</p> <p>Understands the importance of staff teams to create proposals, suggest decisions, and collaborate. Attempts to arrange systems for mentorship and support among teachers. Attempts to build trust and relationships but is not always successful.</p> <p>Realizes the importance of results but is inconsistent in data improvements.</p>	<p>Supports teachers in the creation or gathering of data and demonstrates the potential of data to teachers. Uses data as part of the instructional practice, to assess student learning, and make appropriate adjustments.</p> <p>Understands the implications of external data and is familiar with different ways school quality is measured. Informs staff of data's implications (e.g. NCLB). Is able to identify gaps in assessment data and modify measures to provide additional info. Disaggregates data into several categories to support school improvement efforts.</p> <p>Understands the importance of staff teams to create proposals, suggest decisions, and collaborate. Arranges systems for mentorship and support among teachers. Builds trust and relationships.</p> <p>Realizes the importance of results and is usually able to obtain them.</p>	<p>Leads and empowers teachers in the creation or gathering of data and continually demonstrates the potential of data to teachers. Helps teachers and community to understand assessment measures. Leads staff through action-research. Fosters an environment where teachers use data for curriculum decisions.</p> <p>Thoroughly understands the implications of external data and is familiar with different ways school quality is measured. Informs staff of data's implications (e.g. NCLB). Creates site-based measures to gather internal data on attitudes or performance. Is able to identify gaps in assessment data and modify measures to provide additional info. Disaggregates data into several categories. Leads the school in closing all achievement gaps.</p> <p>Systematically delegates and supports staff teams to create proposals or suggest decisions. Successfully fosters collaboration among teachers through Professional Learning Communities. Arranges systems for mentorship and support among teachers. Builds deep trust and relationships. Committed to results and is continually able to obtain them.</p>

Building-based Standard 7: Innovation and Continuous Improvement

Unsatisfactory	Basic	Proficient	Exemplary
<p>Seeks to recognize staff for implementing and using innovative programs but is not always consistent in support and follow through of those programs.</p> <p>Inconsistently models innovation and creativity by rarely trying new things.</p> <p>Rarely supports staff to take calculated risks. Training opportunities for staff is inconsistent.</p> <p>Commitment and delivery of improved academic and behavior outcomes is inconsistent.</p>	<p>Seeks to recognize staff for implementing and using innovative programs but is not always consistent in support and follow through of those programs.</p> <p>Inconsistently models innovation and creativity by sometimes trying new things. Sometimes supports staff to take calculated risks. Training opportunities for staff is inconsistent.</p> <p>Commitment and delivery of improved academic and behavior outcomes is inconsistent.</p>	<p>Implements creative programs and attempts to support them. Seeks to recognize staff for implementing and using innovative programs but is not always consistent in support and follow through of those programs.</p> <p>Models innovation and creativity by trying new things. Supports staff to take calculated risks. Provides a variety of trainings for most staff. Empowers staff as facilitators for training sessions by tapping the expertise and experience of staff members.</p> <p>Supports representatives to attend educational trainings and fosters accountability for reporting back to entire staff with new practices. Provides professional development that usually results enhanced student learning. Uses data to guide decisions about professional development.</p> <p>Is committed to improved outcomes and is usually able to demonstrate continuous improvement of specific academic and behavior outcomes for all students.</p>	<p>Implements and supports creative programs, embraces creative solutions, and rewards/recognizes staff for implementing and using them. Is able to follow through on all effective innovative programs so that they are implemented fully.</p> <p>Models innovation and creativity by trying new things and “thinking outside the box.” Encourages and supports staff to take calculated risks. Provides and supports a variety of trainings for all staff. Empowers staff as facilitators for training sessions by tapping the expertise and experience of staff members.</p> <p>Identifies and encourages representatives to attend educational trainings and fosters accountability for reporting back to entire staff with new practices. Provides appropriate professional development that results enhanced student learning. Uses data to guide decisions about professional development.</p> <p>Is committed to improved outcomes and is continuously able to demonstrate continuous improvement of specific academic and behavior outcomes for all students.</p>

Building-based Standard 8: Professionalism

Unsatisfactory	Basic	Proficient	Exemplary
<p>Possesses limited legal and contract knowledge and is not consistent in using that knowledge to make decisions. Inconsistently processes decisions with stakeholders and rarely shares that information with members of the school community.</p> <p>Is not aware of professional development opportunities in the district and outside the district, and does not consistently take advantage of opportunities when they arise. Rarely takes on leadership roles at the district level. Limited knowledge or ability to implement best practices.</p> <p>Carries out some duties as assigned and needs reminders to complete necessary paperwork or reports. Inconsistently available to others when needed does not return phone calls and e-mails in a timely manner.</p>	<p>Possesses some legal and contract knowledge but is not consistent in using that knowledge to make decisions. Inconsistently processes decisions with stakeholders and inconsistently shares that information with members of the school community.</p> <p>Aware of professional development opportunities in the district and outside the district, but does not consistently take advantage of opportunities when they arise. Rarely takes on leadership roles at the district level. Limited knowledge or ability to implement best practices.</p> <p>Carries out duties as assigned, but needs reminders to complete necessary paperwork or reports. Responds professionally most of the time, but is inconsistently available to others when needed. Inconsistently returns phone calls and e-mails.</p>	<p>Communicates and models core values of the district. Applies ethics related to school and education. Possesses adequate legal and contract knowledge and uses that knowledge to make decisions. Processes decisions with most stakeholders. Shares information with members of the school community when appropriate. Is known for integrity and honesty.</p> <p>Aware of professional development opportunities in the district and outside the district and takes advantage of opportunities when they arise. Occasionally takes on leadership roles at the district level. Engages in goal setting in order to improve performance. Knowledgeable about best practices and displays the qualities of a lifelong learner.</p> <p>Carries out duties as assigned, maintains accurate and organized records and sometimes needs reminders to complete necessary paperwork or reports. Responds professionally and is available to others when needed. Returns phone calls and e-mails in a timely manner.</p>	<p>Communicates and models core values of the district. Applies ethics related to school and education. Possesses strong legal and contract knowledge and uses that knowledge to make effective decisions. Processes decisions effectively with all stakeholders. Uses a clear model for making decisions. Shares information with members of the school community when appropriate. Is known for integrity, honesty and is able to have hard conversations with respect.</p> <p>Acutely aware of professional development opportunities in the district and outside the district and frequently takes advantage of opportunities when they arise. In addition, takes on leadership roles at the district level. Engages in meaningful goal setting in order to improve performance. Extremely knowledgeable about best practices and consistently displays the qualities of a lifelong learner.</p> <p>Carries out all duties as assigned, maintains extremely accurate and organized records and rarely needs reminders to complete necessary paperwork or reports. Responds professionally in all situations and is available to others when needed. Returns phone calls and e-mails in a timely manner.</p>

Building-based Standard 9: Building Operations

Unsatisfactory	Basic	Proficient	Exemplary
<p>Inconsistently utilizes space, supplies, and equipment. Attempts to provide a welcoming environment for students and community members but has limited success. Has limited knowledge of school safety and security. Organization the school site to support an effective learning environment is inconsistent.</p> <p>The school's vision is not developed, and the administrator has limited success in retaining quality staff. Inconsistently aligns staff talent with the tasks and activities of the school. Limited use of volunteers and other community members hinders school success.</p> <p>Inconsistently works with staff to manage resources. Demonstrates poor allocation of financial and material resources in relationship to school goals.</p>	<p>Inconsistently utilizes space, supplies, and equipment. Attempts to provide a welcoming environment for students and community members but has limited success. Has limited knowledge of school safety and security. Organization the school site to support an effective learning environment is inconsistent.</p> <p>The school's vision is not developed completely, and the administrator has limited success in retaining quality staff. Inconsistently aligns staff talent with the tasks and activities of the school. Limited use of volunteers and other community members hinders school success. Attempts to create partnerships with universities and the community.</p> <p>Inconsistently works with staff to manage resources. Demonstrates below average allocation of financial and material resources in relationship to school goals. Seeks additional resources to supplement state and district resources but is rarely successful.</p>	<p>References the school improvement plan when making building decisions. Effectively utilizes space, supplies, and equipment. Provides a welcoming environment for students and community members. Has knowledge of school safety and security. Organizes the school site to support an effective learning environment.</p> <p>Selects, assigns, and organizes staff to achieve the school's vision and is usually able to retain quality staff. Aligns staff talent with the tasks and activities of the school. Recognizes future leaders for the school and district. Uses volunteers and other community members to assist in school activities. Attempts to create partnerships with universities and the community.</p> <p>Efficiently works with staff to manage resources. Demonstrates adequate allocation of financial and material resources in relationship to school goals. Seeks additional resources to supplement state and district resources.</p>	<p>Constantly references the school improvement plan when making building decisions. Effectively utilizes space, supplies, and equipment. Fosters a welcoming environment for students and community members. Has detailed knowledge of school safety and security. Organizes the school site to support an effective learning environment.</p> <p>Selects, assigns, and organizes staff to best achieve the school's vision and is able to retain quality staff. Aligns staff talent with the tasks and activities of the school. Builds on staff strengths. Recognizes and supports future leaders for the school and district. Creatively uses volunteers and other community members to assist in school activities. Creates partnerships with universities and the community.</p> <p>Efficiently works with staff to manage resources. Demonstrates optimal allocation of financial and material resources in relationship to school goals. Seeks and finds additional resources to supplement state and district resources.</p>

Building-based Standard 10: Effective Systems

Unsatisfactory	Basic	Proficient	Exemplary
<p>Unaware of some LCSD components of the teacher evaluation system and as a result fails to meet many required deadlines. Is not able to use data systemically to improve operational systems.</p> <p>Attempts to support systems within the school to make transitions between grade levels more effective. Sometimes fails to communicate with feeder schools and as a result, transitions between levels are difficult.</p>	<p>Unaware of some LCSD components of the teacher evaluation system and as a result fails to meet some required deadlines. Uses data systemically to improve some operational systems.</p> <p>Attempts to support systems within the school to make transitions between grade levels more effective. Sometimes fails to communicate with feeder schools and as a result, transitions between levels are from time to time not smooth.</p>	<p>Understands and implements the LCSD teacher evaluation system effectively to meet all required deadlines. Uses data systemically to improve all operational systems.</p> <p>Creates and supports systems within the school to design transitions between grade levels. Communicates effectively with feeder schools to assist vertical articulation. Supports linkages for K-16 pathways.</p>	<p>Thoroughly understands and implements the LCSD teacher evaluation system effectively to not only meet all required deadlines but work ahead of the deadlines. Uses data systemically to significantly improve all operational systems.</p> <p>Creates and supports systems within the school to design seamless transitions between grade levels. Initiates effective communication with feeder schools to assist strong vertical articulation. Builds linkages for K-16 pathways.</p>

Building-based Standard 11: Positive Relationships

Unsatisfactory	Basic	Proficient	Exemplary
<p>Communication and positive language is sometimes lacking. Not very receptive to feedback and does not have systems for requesting it. Attempts to build relationships with staff, students, parents, and community members but is not very effective. Staff and students at the school do not feel personally and individually supported.</p> <p>Rarely maintains contact with parents and community members. Is not visible in the community. Little attempt is made to recruit parents and community members to participate in school planning and/or events. Parents are not frequently engaged in the student's education.</p>	<p>Communication and positive language is sometimes lacking. Not always receptive to feedback and does not have systems for requesting it. Attempts to build relationships with staff, students, parents, and community members but is not always effective. Staff and students at the school at times do not feel personally and individually supported.</p> <p>At times maintains contact with parents and community members. Is not visible in the community. Attempts to recruit parents and community members to participate in school planning and/or events but is only sometimes effective. Parents are not frequently engaged in the student's education.</p>	<p>Encourages communication and positive language. Is receptive to feedback and systematically requests it. Builds relationships with staff, students, parents, and community members. Staff and students at the school are personally and individually supported. Has a network for dialogue with colleagues.</p> <p>Maintains contact with parents and community members. Is visible in the community. Recruits parents and community members to participate in school planning and/or events. Engages parents to assist student's education.</p>	<p>Encourages and models open communication and positive language. Is receptive to feedback and systematically requests it. Builds strong relationships with staff, students, parents, and community members. Manages by walking around. Staff and students at the school are personally and individually supported. Has a network for dialogue with colleagues.</p> <p>Maintains contact with a diverse group of parents and community members. Is visible in the community. Effectively recruits parents and community members to participate in school planning and/or events. Engages parents to assist student's education and designs systems that support parent and community involvement.</p>

Building-based Standard 12: Community Connections

Unsatisfactory	Basic	Proficient	Exemplary
<p>Infrequently engages the school in community events. The schools image to the community is not always positive. Is not able to effectively communicate the school's needs or fosters partnerships with the community.</p> <p>The network to solicit support and resources is weak. Resources are lacking and it is difficult to gather support from the community. Has limited success in receiving grants. Or connecting with community leaders.</p>	<p>Infrequently engages the school in community events. The schools image to the community is not always positive. Is not able to effectively communicate the school's needs or fosters partnerships with the community.</p> <p>The network to solicit support and resources is weak. Resources are lacking and it is difficult to gather support from the community. Has limited success in receiving grants. Or connecting with community leaders.</p>	<p>Engages the school in several community events. Portrays a positive school image to the community and communicates the school's needs. Fosters partnerships with the community. Unifies the community around common goals and expectations.</p> <p>Employs a network to solicit resources. Attempts to create strategic partnerships. Is proactive in finding resources. Has success in receiving grants, and uses the assistance of staff. Obtains the support of central office and community leaders through communication.</p>	<p>Engages the school continuously in numerous community events. Portrays a positive school image to the community and actively communicates the school's needs. Fosters strong partnerships with the community. Unifies the community around common goals and expectations.</p> <p>Employs a strong network to solicit resources. Creates strategic partnerships. Is proactive in finding resources. Has a high success rate in receiving grants, and effectively uses the assistance of staff. Obtains the strong support of central office and community leaders through effective communication.</p>

Building-based Standard 13: School Culture

Unsatisfactory	Basic	Proficient	Exemplary
<p>Infrequently supports a student-centered environment, both in the classrooms and throughout the school site. Student needs and strengths are rarely considered when making decisions.</p> <p>The campus setting is not very welcoming. There is a lack of pride and school spirit evident throughout the school. Limited energy is put into the school's image and facilities. There is little attempt to improve the school's culture, climate, and environment. Feedback systems are not used.</p>	<p>Attempts to support a student-centered environment, both in the classrooms and throughout the school site but is not always successful. Sometimes considers students' needs and strengths when making decisions.</p> <p>The campus setting is not always welcoming. There is a lack of pride and school spirit evident throughout the school. Some energy is put into the school's image and facilities. Attempts to improve the school's culture, climate, and environment but does not use effective feedback systems.</p>	<p>Supports a student-centered environment, both in the classrooms and throughout the school site. Considers students' needs and strengths when making most decisions.</p> <p>Develops a welcoming campus setting. Models pride in the school to the staff and students. Puts energy into the school's image and facilities. Develops pride for the school internally. Improves the school's culture, climate, and environment through feedback systems that are designed to support student academic and behavioral learning needs.</p>	<p>Creates a strong student-centered environment, both in the classrooms and throughout the school site. Considers students' needs and strengths when making all decisions. Creates support systems for students.</p> <p>Develops a unique and welcoming campus setting. Models pride in the school to the staff and students. Puts significant energy into the school's image and facilities. Develops pride for the school internally. Improves the school's culture, climate, and environment through strong and effective feedback systems that are designed to support student academic and behavioral learning needs.</p>

Building-based Standard 14: Cultural Diversity

Unsatisfactory	Basic	Proficient	Exemplary
<p>The value of a diverse staff and student body is rarely evident. Some staff do not feel safe having conversations about culture and race. There is little evidence of methods used to collect and utilize demographic, cultural, and school outcome data for racial, socio-economic, and ethnic groups in the school. Support structures for diverse students are hard to find.</p> <p>There is a lack of support for staff to understand the diversity within and between cultures. Staff development about the diversity between and within cultures rarely occurs. Parents, students, staff, and community are not engaged in diversity appreciation events.</p> <p>There is a lack of multicultural clubs and events. Visual evidence of cultural components is evident in the school is hard to find. Staff are not engaged in activities increases their self—awareness and learn more about their own biases, fears, and comfort levels.</p>	<p>Attempts to support the value of a diverse staff and student body. Most staff feel safe having conversations about culture and race. Sometimes uses methods to collect and utilize demographic, cultural, school outcome data for racial, socio-economic, and ethnic groups in the school. Support structures for diverse students are sometimes not available.</p> <p>At times there is a lack of support for staff to understand the diversity within and between cultures. Staff development about the diversity between and within cultures is limited. Parents, students, staff, and community are seldom engaged in diversity appreciation events.</p> <p>There is a lack of multicultural clubs and events. Visual evidence of cultural components is evident in the school is hard to find. Staff are seldom engaged in activities increases their self—awareness and learn more about their own biases, fears, and comfort levels.</p>	<p>Encourages the value of a diverse staff and student body. Supports a variety of cultural experiences for staff. Staff feel safe having conversations about culture and race. Uses methods to collect and utilize accurate demographic, cultural, school outcome data for racial, socio-economic, and ethnic groups in the school. Support structures for diverse students are ongoing.</p> <p>Expects staff to understand the diversity within and between cultures. Provides ongoing staff development about the diversity between and within cultures. Attempts to engage parents, students, staff, and community in diversity appreciation events.</p> <p>Organizes multicultural clubs and events. Visual evidence of cultural components is evident in the school. Supports opportunities for staff and self to develop their own cultural assessments. Arranges ongoing education and training. Fosters an environment where staff increases their self—awareness and learn more about their own biases, fears, and comfort levels. After the assessment, opportunities are provided for training.</p>	<p>Believes in and models the value of a diverse staff and student body. Ensures a variety of cultural experiences for all staff. All staff feel safe having conversations about culture and race. Uses a variety of methods to collect and utilize accurate demographic, cultural, school outcome data for racial, socio-economic, and ethnic groups in the school. Support structures for diverse students are effective and ongoing.</p> <p>Ensures that all staff understands the diversity within and between cultures. Provides ongoing relevant staff development about the diversity between and within cultures. Engages parents, students, staff, and community in diversity appreciation events.</p> <p>Organizes multicultural clubs and events. Visual evidence of cultural components is evident in the school. Creates many opportunities for staff and self to develop their own cultural assessments. Requires and arranges ongoing education and training. Fosters an environment where staff increases their self—awareness and learn more about their own biases, fears, and comfort levels. After the assessment, opportunities are provided for training.</p>

Non-Building-Based Standard 1: Organization

Unsatisfactory	Basic	Proficient	Exemplary
<p>Office is cluttered and messy so that clients have to move items to find a place to sit or work.</p> <p>Documentation is not efficiently organized. As a result, the administrator must take extra time to locate critical information. Office operates hectically and lacks professionalism due to ineffective systems. Important papers and files are sometimes lost or misplaced.</p> <p>Discussions email, letters, (communications) are sometimes unclear and misunderstood by the client. Clients report confusion on a regular basis. Clients do not have a clear and uniform vision of school processes.</p> <p>Budget elements cannot be defended and explained. Reminders are required to turn in necessary budget items. Resources are sometimes not used effectively or remain unspent. As a result, it is more difficult to achieve the district vision.</p>	<p>Office is cluttered so that clients may have to move items to find a place to sit or work.</p> <p>Documentation is not efficiently organized. As a result, the administrator may take extra time to locate critical information. Office operates hectically and may lack professionalism due to ineffective systems. Important papers and files are sometimes lost or misplaced.</p> <p>Discussions email, letters, (communications) are sometimes unclear and misunderstood by the client. Clients report some confusion. Clients do not have a clear and uniform vision of school processes.</p> <p>Budget elements cannot be clearly defended and explained. Reminders are required to turn in necessary budget items. Resources are sometimes not used effectively or remain unspent. As a result, it is more difficult to achieve the district vision.</p>	<p>Office is inviting and tidy enough that clients can sit comfortably and participate in a meeting without having to look at confidential information or having to move items to find a place to sit or work.</p> <p>Documentation is organized in such a way that administrator can usually access critical information in a timely manner to meet the needs of their clients. Office operates with calmness, efficiency and professionalism due to effective underling systems.</p> <p>Discussions email, letters, (communications) are usually clear and understandable by client. Clients report little confusion. Clients have a clear and uniform vision of school processes.</p> <p>Every budget element can be clearly defended and explained. Appropriately allocates targeted resources and uses those resources to achieve the district vision.</p>	<p>Office is immaculate, appropriately furnished. All paperwork binders and clutter are out of sight. Seating space is available for meetings.</p> <p>Documentation is meticulously organized in such a way that the administrator can access critical information in a timely manner as necessary. Office operates with exceptional calmness, efficiency and professionalism due to effective underling systems.</p> <p>Discussions email, letters, (communications) are impeccably clear and understandable by client. Clients report no confusion. Clients have a clear and uniform vision of school processes.</p> <p>Every budget element can be clearly defended and explained. Appropriately allocates targeted resources and uses those resources in a highly effective and efficient way to achieve the district vision.</p>

Non-Building-Based Standard 2: Commitment to Follow Through

Unsatisfactory	Basic	Proficient	Exemplary
<p>Does not pay attention to detail on projects, plans, evaluations, observations. As a result, work is frequently half-completed or several reminders are needed in order to complete the assigned work.</p> <p>Attempts to support implementation of plans but frequently fails in follow through. Goals are not met on a regular basis. Projects are frequently over-budget and late.</p> <p>Administrator cannot be relied upon to complete assigned tasks.</p>	<p>Sometimes completes projects within budget and on time. Work is occasionally half-completed or reminders are needed in order to complete the assigned work.</p> <p>Attempts to support implementation of plans but sometimes fails in follow through. Goals are not met on a regular basis. Projects are occasionally over-budget and late.</p> <p>Sometimes the administrator can be relied upon to complete tasks. Attempts are made to support implementation of plans, but sometimes fails in the follow through of effort.</p>	<p>Completes projects within budget and on time. Reminders are rarely needed to complete assigned work.</p> <p>Pays attention to detail on projects, plans, evaluations, observations, and work assignments. Completes assignments and meets required outcomes.</p> <p>Supports the implementation of plans and follows through to make sure things tasks get completed. Goals are met on a regular basis.</p> <p>Administrator can be relied upon to complete tasks.</p>	<p>Ensures the completion of projects within budget and on time by working and planning ahead. Reminders are not needed to complete assigned work. Often completes additional work beyond what was required or expected.</p> <p>Pays strict attention to detail on projects, plans, evaluations, observations, and work assignments. Completes assignments and meets or exceeds the required outcomes.</p> <p>Strongly supports the implementation of plans and follows through to make sure things tasks get completed. Goals are almost always met or exceeded.</p> <p>Administrator can be strongly relied upon to complete tasks.</p>

Non-Building-based Standard 3: Professional and Ethical Behavior

Unsatisfactory	Basic	Proficient	Exemplary
<p>Interactions with stakeholders (board, team members, staff, parents, students) are sometimes disrespectful, dishonest or not held in confidence.</p> <p>Lacks commitment to the district vision, values, and initiatives. Weak efforts are made to follow contracts, district obligations, policies, and procedures.</p> <p>Not frequently engaged in activities that focus on the best interests of students and the district.</p>	<p>Interactions with stakeholders (board, team members, staff, parents, students) are occasionally disrespectful, dishonest or not held in confidence.</p> <p>At times lacks commitment to the district vision, values, and initiatives. Inconsistent efforts are made to follow contracts, district obligations, policies, and procedures.</p> <p>Inconsistently engaged in activities that focus on the best interests of students and the district.</p>	<p>Models positive examples of respect, integrity, and confidentiality with all interactions. Is engaged with all stakeholders by promoting and supporting the district vision and values.</p> <p>Provides resources for the implementation of district values and vision. Is competent in professional adherence to following contracts, district obligations, policies, and procedures.</p> <p>Committed to following all contracts and obligations with the respect, integrity, and confidentiality.</p> <p>Is committed to keeping the focus on what is in the best interest of students at all levels and in all settings.</p>	<p>Encourages and models positive examples of respect, integrity, and confidentiality with all interactions. Highly engaged with all stakeholders (board, team members, staff, parents, students) by promoting and supporting the district vision and values.</p> <p>Provides and secures resources for the implementation of district values and vision. Is distinguished in professional adherence to following contracts, district obligations, policies, and procedures.</p> <p>Committed to following all contracts and obligations with the utmost respect, integrity, and confidentiality.</p> <p>Is passionate about keeping the focus on what is in the best interest of students at all levels and in all settings.</p>

Non-Building-based Standard 4: Customer Focus

Unsatisfactory	Basic	Proficient	Exemplary
<p>Makes little effort to interact with and responds to the needs of students, parents, staff, community, team members, and the school board. As a result, a lack of confidence and trust is reflected in the administrator's ability to serve others with a customer focus.</p> <p>Unaware of the need to utilize input from students, parents, staff, community, and school board about ways to improve the organization.</p> <p>Limited awareness exists of the importance and need to build positive relationships. As a result, poor decisions that negatively affect people in the organization occur on a regular basis.</p>	<p>Inconsistently attempts to interact with and responds to the needs of students, parents, staff, community, team members, and the school board with levels of quality, service, and satisfaction. As a result, there may be a lack of confidence and trust is reflected in the administrator's ability to serve others with a customer focus.</p> <p>Infrequently utilizes input from students, parents, staff, community, and school board about ways to improve the organization.</p> <p>Is aware that interactions can create and build positive relationships, but is not always effective in their attempts to build and develop those relationships.</p>	<p>Effectively interacts with and responds to the needs of students, parents, staff, community, team members, and the school board with strong levels of quality, service, and satisfaction. As a result, trust is developed throughout the organization.</p> <p>Usually seeks and utilizes input from students, parents, staff, community, and school board about ways to improve the organization and moves forward with action plans to improve.</p> <p>Recognizes and attempts to make interactions with others an opportunity to build positive relationships.</p>	<p>Constantly interacts with and responds to the needs of students, parents, staff, community, team members, and the school board with high levels of quality, service, and satisfaction. As a result, strong trust is developed throughout the organization.</p> <p>Proactively and constantly seeks and utilizes input from students, parents, staff, community, and school board about ways to improve the organization and moves forward with action plans to improve.</p> <p>Is acutely aware and committed to make each interaction with others an opportunity to build positive relationships. As a result, people are consistently seeking their advice and support to achieve improved outcomes for the organization.</p>

Non-Building-based Standard 5: Provides Direction

Unsatisfactory	Basic	Proficient	Exemplary
<p>Unable to motivate others in the organization toward the achievement of shared goals. There is clear evidence of weak or ineffective systems.</p> <p>Inconsistently or does not engage in goal setting and does not provide strategic formative and summative feedback throughout the evaluation cycle. Lacks high expectations for self and others. There is little evidence of personal goals.</p> <p>Lacks a vision and does not ask for feedback and support when needed. Action plans are incomplete and ineffective. As a result, team members are not able to achieve their goals and the organization/department does not reach their potential.</p>	<p>Inconsistently motivates others in the organization toward the achievement of shared goals. There is clear evidence of weak or ineffective systems.</p> <p>Inconsistently engages in goal setting and rarely provides strategic formative and summative feedback throughout the evaluation cycle. Lacks high expectations for self and/or others. Does not set personal goals that can be measured.</p> <p>Lacks a clear vision and rarely asks for feedback and support when needed. Action plans are incomplete or ineffective. As a result, team members are not able to achieve their goals consistently and the organization/department does not reach their potential.</p>	<p>Motivates others in the organization toward the achievement of shared goals through guidance, support, follow through, and effective systems.</p> <p>Engages in regular goal setting with strategic formative and summative feedback throughout the evaluation cycle. Maintains strong expectations for self and others. Sets personal goals that are measurable and provide helpful direction to the organization.</p> <p>Makes the vision explicit to all stakeholders and asks for feedback and support as needed. Creates action plans that are implemented with clear timelines. As a result, team members are able to achieve their goals consistently.</p>	<p>Highly motivates others in the organization toward the achievement of shared goals through guidance, support, follow through, and highly effective systems.</p> <p>Engages in effective goal setting with strategic formative and summative feedback throughout the evaluation cycle. Maintains high expectations for self and others. Sets personal goals that are aggressive, measurable, and provide strong and helpful direction to the organization.</p> <p>Makes the vision explicit and transparent to all stakeholders and asks for feedback and support as needed. Creates strong action plans that are implemented with clear timelines. As a result, team members are provided strong direction and able to achieve their goals consistently and often go above and beyond the call of duty for the organization.</p>

Non-Building-based Standard 6: Facilitates Positive Change

Unsatisfactory	Basic	Proficient	Exemplary
<p>Unable or makes no attempt to bring people together, gain support, agreement, and communicate to others a vision of things that should be changed/improved. As a result, the status quo is often defended and discussions center around reasons why things cannot or should not be changed. Improvement is rare.</p> <p>Unwilling to recognize and accept feedback from others. Frequently gets defensive and provides excuses when confronted with the need to change/improve.</p> <p>Status quo manager who is unable to see the big picture. Stuck in yesterday. As a result, there is no change/improvement occurring in their department/organization.</p>	<p>Inconsistent in the ability to bring people together, gain support, agreement, and communicate to others a vision of things that should be changed/improved. As a result, the status quo is often defended and discussions center around reasons why things cannot or should not be changed. Improvement is rare.</p> <p>Rarely seeks the input of others to synthesize and apply ideas that will lead to positive change.</p> <p>Status quo manager who is frequently unable to see the big picture. Stuck in yesterday. As a result, there is little to no change/improvement occurring in their department/organization.</p>	<p>Has a strong ability to bring people together, gain support, agreement, and communicate to others a defined vision of things that should be changed/improved. Realizes and can adjust to the unintended consequences of positive change.</p> <p>Consistently seeks the input of others to synthesize and apply ideas that will lead to positive change. Input includes reading, dialog with others, attending conferences, and applying those ideas through written plans and proposals.</p> <p>Creative, visionary leader who has the ability to communicate and resolve most issues effectively. As a result, there is buy-in and support for change.</p>	<p>Has an exceptional ability to bring people together, gain support, agreement, and communicate to others a clear and defined vision of things that should be changed/improved. Realizes and can adjust effectively to the unintended consequences of positive change.</p> <p>Actively seeks the input of others to synthesize and apply ideas that will lead to positive change. Effective input includes reading, dialog with others, attending conferences, and applying those ideas through written plans and proposals.</p> <p>Creative, visionary leader who has the ability to effectively communicate and resolve complex issues and see those issues from multiple points of view. As a result, there is tremendous buy-in and support for change that will lead to positive results.</p>

Non-Building-based Standard 7: Achieves Results

Unsatisfactory	Basic	Proficient	Exemplary
<p>Is unaware of how data can be analyzed in qualitative and quantitative ways and as a result data is frequently not used or accessed ineffectively.</p> <p>Rarely makes data available to others so that it is not frequently used to set goals or make mid-course corrections.</p> <p>Does not believe or demonstrate through actions that the status quo can be improved. As a result, there is little to no effort placed to problem-solve around obstacles that hinder program improvement unless forced to address the issues through outside pressure.</p> <p>Rarely provides alternative solutions or invite others to participate so there is little to no evidence of effective strategies/actions occurring.</p> <p>Few people and resources are working together to achieve results and improve outcomes. There is evidence of an apathetic or negative community that is regularly involved in blaming others and finger-pointing.</p>	<p>Is somewhat aware of how data can be analyzed in qualitative and quantitative ways but does not ask enough questions to truly understand the data.</p> <p>Inconsistently makes data available to others so that it is not frequently used to set goals or make mid-course corrections.</p> <p>Believes but does not demonstrate through actions that the status quo can always be improved. As a result, there is little effort placed to problem-solve around obstacles that hinder program improvement.</p> <p>Occasionally provides alternative solutions or invite others to participate so but there is little evidence of effective strategies/actions occurring.</p> <p>Some people and resources are working together to achieve results and improve outcomes. There is evidence of an apathetic or disinterested community that is getting mixed results for their efforts.</p>	<p>Understands and uses a variety of data (qualitative and quantitative) on a regular basis in order to achieve results. Knows and practices how to ask questions about data.</p> <p>Continuously makes data available in a so most stakeholders can analyze and gain insights from their data in the midst of projects and adjust strategies accordingly.</p> <p>Believes that the status quo can always be improved and uses creativity and innovation to problem-solve around obstacles that hinder program improvement.</p> <p>Provides alternative solutions and invites others to participate and bring ideas to the table so that the effective strategies can be implemented and actions can be taken.</p> <p>Most people and resources are working together to achieve results and improve outcomes. There is evidence of a healthy and vibrant community that is continuously improving most of the time.</p>	<p>Understands and expertly uses a variety of data (qualitative and quantitative) on a regular basis in order to achieve above average results. Knows and practices how to ask questions about data.</p> <p>Continuously makes data available in a user-friendly way so all stakeholders can analyze and gain insights from their data in the midst of projects and adjust strategies accordingly.</p> <p>Believes that the status quo can always be improved and uses strong/effective creativity and innovation to problem-solve around obstacles that hinder program improvement.</p> <p>Provides alternative creative solutions and invites others to participate and bring ideas to the table so that the best and most effective strategies can be implemented and actions can be taken.</p> <p>All people and resources are working together to achieve results and improve outcomes. There is strong evidence of a healthy and vibrant community that is continuously improving at all times.</p>

Non-Building-based Standard 8: Promotes Teamwork

Unsatisfactory	Basic	Proficient	Exemplary
<p>Little effort is made to build strong relationships. Communication between departments does not exist. As a result, misunderstandings, miscommunication, and a loss of work time/doubling work efforts occurs on a regular basis.</p> <p>Is not aware of the need and importance of cultural competency and therefore does not work toward understanding the differences that exists between people from different backgrounds and cultures. As a result, the administrator does not attend trainings or seminars that promote and support cultural diversity.</p> <p>Rarely shares information and as a result the information that is shared is generally inaccurate. Attempts to listen to stakeholders, but does not change a course of action based upon the input.</p> <p>Is ineffective at facilitating small and large groups. As a result, the teams do not reach their potential and there is evidence of mistrust and dysfunction on the team.</p>	<p>Attempts to build strong relationships but communicates ineffectively across departments throughout the organization. As a result, misunderstandings, miscommunication, and a loss of work time occurs on a regular basis.</p> <p>Is not fully aware of the need and importance of cultural competency and therefore does not consistently work toward understanding the differences that exists between people from different backgrounds and cultures. As a result, the administrator infrequently attends trainings or seminars that promote and support cultural diversity.</p> <p>Does not consistently share information and as a result the information that is shared is sometimes inaccurate. Attempts to listen to stakeholders, but does not change a course of action based upon the input.</p> <p>At times is ineffective at facilitating small and large groups. As a result, the teams do not reach their potential and there is evidence of mistrust and dysfunction on the team.</p>	<p>Builds strong relationships most of the time by communicating across all departments throughout the organization.</p> <p>Is aware of the need and importance of cultural competency and is consistently working toward understanding the differences that exists between people from different backgrounds and cultures. As a result, the administrator attends trainings, seminars and reads books that promote and support cultural diversity.</p> <p>Shares information accurately. Authentically listens to all stakeholders, supports/empowers team members.</p> <p>Facilitates small and large groups so that team members are usually working together toward the same outcome. As a result, the team is usually meeting the expected outcomes.</p> <p>Attempts to engage the external community and partner organizations.</p>	<p>Builds strong relationships at all times by effectively communicating across all departments throughout the organization.</p> <p>Is acutely aware of the need and importance of cultural competency and is constantly working toward understanding the differences that exists between people from different backgrounds and cultures. As a result, the administrator regularly attends trainings, seminars and reads books that promote and support cultural diversity.</p> <p>Continuously shares information, concisely and accurately. Authentically listens to all stakeholders, supports/empowers team members.</p> <p>Effectively facilitates small and large groups so that everyone on the team is working together toward the same outcome. As a result, the team is consistently achieving beyond their expectations of success.</p> <p>Actively engages the external community and partner organizations that results in increased resources that helps the organization to achieve the vision.</p>

Coaching Sessions

Administrator: Probationary: A: B: C:

School: Date:

G: Progress on Goals

R: Reality Check (how is it going for you? Standards discussion, observations, etc.)

O. Options for Action (Explore the possibilities)

W. Will (what will you and I do next?)

Crosswalk between the ISLLC Standards (2008) and the LCSD Administrative PG&A

ISLLC Standards (2008)	LCSD Principal Standards
<p>Standard 1: An education leader promotes the success of every student by facilitating the development, articulation, implementation, and stewardship of a vision of learning that is shared and supported by all stakeholders.</p>	<p>Standard 1: Curriculum The principal understands the importance of <i>relevancy</i> in curriculum planning/design and helps teachers deliver a curriculum that is meaningful, supports high-level thinking, and is aligned among/between grade levels.</p> <p>Standard 2: Instruction The principal understands the importance of <i>relationships</i> when it comes to delivering high quality instruction and works to insure that teaching staff build and maintain high quality relationships with students so that instruction is effective.</p> <p>Standard 3: Assessment The principal understands the importance of <i>rigorous</i> formative and summative assessments and supports teachers in the development and implementation of rigorous assessments.</p> <p>Standard 5: Vision The principal has a vision for improving the quality of experience for all students and enlists others in the development and implementation of that vision.</p>

<p>Standard 2:</p> <p>An educational leader promotes the success of every student by advocating, nurturing, and sustaining a school culture and instructional program conducive to student learning and staff professional growth.</p>	<p>Standard 4: Powerful Teaching and Learning</p> <p>The principal places a premium on teaching and learning through constant dialog, training, modeling, thinking, and frequent <i>conversations</i>.</p> <p>Standard 6: Data-Driven Decision Making</p> <p>The principal constantly collects and uses data to make decisions on ways to improve student learning outcomes.</p> <p>Standard 7: Innovation and Continuous Improvement</p> <p>The principal understands that improvement comes through <i>bold</i> actions and is looking for ways to make improvements in teaching and learning delivery and outcomes.</p> <p>Standard 13: School Climate</p> <p>The principal builds a personalized inclusive learning environment that fosters pride, community, and caring throughout the school.</p>
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<p>Standard 3:</p> <p>An education leader promotes the success of every student by ensuring management of the organization, operation, and resources for a safe, efficient, and effective learning environment.</p>	<p>Standard 9: Building Operations</p> <p>The principal recognizes the importance of maintaining and upgrading building facilities.</p> <p>Standard 10: Effective Systems</p> <p>The principal implements systems that create a smooth running and safe school.</p>
<p>Standard 4:</p> <p>An education leader promotes the success of every student by collaborating with faculty and community members, responding to diverse community interests and needs, and mobilizing community resources.</p>	<p>Standard 11: Positive Relationships</p> <p>The principal communicates effectively with all stakeholders, and develops positive relationships with students, parents, staff, and the community.</p> <p>Standard 12: Community Connections</p> <p>The principal understands the importance connecting to the community and develops meaningful relationships with community partners.</p>
<p>Standard 5:</p> <p>An education leader promotes the success of every student by acting with integrity, fairness, and in an ethical manner.</p>	<p>Standard 8: Professionalism</p> <p>The principal is committed to professionalism and demonstrates professionalism in all situations. High level of trust is evident throughout the school community.</p>
<p>Standard 6:</p> <p>An education leader promotes the success of every student by understanding, responding to, and influencing the political, social, economic, legal, and cultural context.</p>	<p>Standard 14: Cultural Diversity</p> <p>The principal appreciates diversity and works hard to provide equity for all students and staff.</p>

Lebanon Community School District

Professional Growth and Accountability Program 6.0

July 2017

A System for Instructional Excellence:

- Standards
- Performance Targets
- Descriptive Narratives

PROFESSIONAL GROWTH AND ACCOUNTABILITY 6.0

Supervision and Evaluation Program for Licensed Teachers

The development and implementation of the Lebanon Community School District's Professional Growth and Accountability Program (PG&A) has taken place in the context of continual improvement and refinement. It is considered a "living document" that will never be completed, only improved by thoughtful practitioners of instruction and instructional supervision. Following is a brief history to date of the program development.

In the fall of 1997, a joint committee of administrators and teachers was formed by Lebanon Community School District. This committee was faced with the task of reviewing and revising the District's eight year old teacher evaluation program. A lot had changed in the prior eight years, and the committee was eager to apply the current knowledge, research, and best thinking in the field of teaching and learning, as well as a renewed state emphasis on education, reflected in the 21st Century Schools Act (HB 2991) and the Accountability for Schools for the 21st Century Law (SB 880). The program would need to strongly promote continual professional growth while at the same time providing a set of standards against which professional skill could be judged. The committee expressed a strong desire to "do it right" and decided that the development of a quality program would take time.

During the 2005-06 year, a second joint committee made fairly extensive revisions to the program while also maintaining the overall core philosophy. Primary changes included a synthesis of the Standards and enhancement of the data collection procedures as well as a Level III component.

During the 2009-2010 school year the PG&A was reviewed in light of work with the CLASS Project committee in aligning staff development, evaluation, career paths and compensation opportunities and underwent another transformation. The most significant change was the addition of the professional domain (Domain 4). The document reflected the original work, yet provided a new focus for the use of the evaluation tool. While still used for evaluation, it also determined targeted staff development activities in the form of "performance targets" based on individual evaluations, with the expectation that evaluation be truly "differentiated" instruction for the instructors.

In 2013, revisions were made to align our system to the requirements of SB 290. These revisions continue as Oregon works for the approval of their ESEA flexibility waiver. The most recent version shifts our program to the state-wide matrix model and the student learning and growth rubric.

The core of the District's supervision and evaluation program is the twelve Performance Standards, the District's operational definition of effective teaching. The committee's resource from the beginning has been Enhancing Professional Practice-A Framework for Teaching by Charlotte Danielson. This framework provides the basis from which the committee crafted the District's performance standards as contained in this manual. The framework is of great assistance, providing a comprehensive model, which includes research-based descriptions of levels of performance of teaching.

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THE GUIDING PRINCIPLES:

1. The system is grounded in student learning.
2. The system defines quality instruction, reflecting the complex nature of teaching and learning.
3. The system guides continual focus and reflection on professional actions.
4. Performance drives professional development and continuous improvement.
5. Collaboration is integral to professional growth.

PERFORMANCE STANDARDS BY DOMAIN & TITLE

Domain I: Planning and Preparation

Standard 1: Knowledge of Content

Standard 2: Curriculum Design

Domain II: Classroom Environment

Standard 3: Climate of Respect and High-Expectations for Learning

Standard 4: Classroom Procedures and Physical Environment

Standard 5: Managing Student Behavior

Domain III: Instruction

Standard 6: Lesson Delivery

Standard 7: Feedback to Students

Standard 8: Using Data and Assessment to Inform Instruction

Domain IV: Professional Responsibilities

Standard 9: Ongoing Professional Growth

Standard 10: Professionalism and Availability

Standard 11: Communication

Standard 14: Special Education Responsibilities

Domain V: Student Growth and Learning

Standard 12: SMART Goal Setting and Student Growth and Learning (Goal 1)

Standard 13: SMART Goal Setting and Student Growth and Learning (Goal 2)

PERFORMANCE STANDARDS BY POSITION

1. Teachers – 1-13
2. Special Education and Title I Teachers – 1-14
3. Media Specialists – 1, 3, 4, 5, 9 - 13
4. Nurses – 3, 4, 5, 9 – 13
5. Teacher on Special Assignment – 1, 9, 10, 11-13
6. Counselors – 1, 3, 5, 7-13
7. Teacher Leader Positions – Standards may vary but in all cases include: 1, 9, 10 - 13

PG& A ANNUAL PROGRAM CALENDAR • 2017-2018

- A **Formal Observation** consists of a 30-minute classroom observation, feedback on the observation based upon the standards, and a post-observation conference (within 10 working days of the observation) about the observation and data collected.
- There must be approximately 20 working days between **Formal Observations**.
- There must be 10 working days between face to face feedback following **Mini Observations** and the next

<p>Probationary Teachers</p> <p>Probationary teachers complete summative evaluation process on an annual basis.</p>	<ul style="list-style-type: none"> • Complete Summative Self Reflection by October 1st (for the purpose of developing professional growth goal) • Complete SMART Goals Setting by October 15th • Two (2) Formal Observations or (1) Formal Observation and (3) Mini Observations by January 31st • Complete SMART Goals mid-year review between February 15th and March 15th (SMART Goals may need to be continued based on timelines of goal) • Complete Summative Evaluation by February 15th (Review Summative Self Reflection and SMART Goal Achievement) • Complete SMART Goal Achievement and Professional Goal Reviewed by the final day of school year.
<p>Contract Teachers: Summative Evaluation Year</p> <p>Last name beginning with A-L: School years starting in an ODD numbered year (e.g., 2015/16)</p> <p>Last name beginning with M-Z: School years starting in an EVEN numbered year (e.g., 2014/15)</p> <p>NOTE: Teachers who are on Directed Goals, Plans of Assistance, etc. may also receive a summative evaluation.</p>	<ul style="list-style-type: none"> • Complete Summative Self Reflection by October 1st (for the purpose of developing professional growth goal) • Complete SMART Goals Setting by October 15th • Two (2) Formal Observations or (1) Formal Observation and (3) Mini Observations by May 15th • Complete SMART Goals mid-year review between February 15th and March 15th • Complete Summative Evaluation by May 31st. (Review Summative Self Reflection and SMART Goal Achievement)
<p>Contract Teachers: Formative Year</p>	<ul style="list-style-type: none"> • Complete Formative Self Reflection by October 1st • Complete SMART Goals Setting by October 15th • Complete SMART Goals mid-year review between February 15th and March 15th • Complete SMART Goal Achievement and Professional Goal Reviewed by the final day of school year.

LEVELS

Probationary Teachers

- Teachers who are in the first three (3) years of their teaching career at LCSD.
- To become a contract teacher, probationary teachers must be proficient or above in **ALL** standards.

Contract Teachers

- Teacher who have been with the district more than three (3) years.

DEFINITIONS

EXEMPLARY (E): The educator's skills in this content area are in the top 10% of their field and serve as a model and example to other teachers and administrators. There must be significant evidence for a teacher to be ranked Exemplary on a teaching standard.

PROFICIENT (P): The educator's performance is strong, with some room for improvement.

BASIC (B): The educator's performance is emerging, but there are specific performance targets that must be improved.

DEFICIENT (D): The educator's performance is unacceptable and must improve significantly in several performance targets.

MULTIPLE MEASURES

Professional Practice:

Observations: Two formal observations per year, which consist of a 30-minute classroom observation, feedback on the observation based upon the standards, and a post-observation conference (within 10 working days of the observation) about the observation and data collected.

Evaluation Rubric: Domain I – (Planning and Preparation), Domain II –(Classroom Environment) and Domain III – (Instruction).

Professional Responsibilities:

Goal Setting: Evidence of teacher's progress towards SMART Goals is assessed at mid-year (as part of a post observation conference) and as part of the summative evaluation.

Evaluation Rubric: Domain IV – (Professional Responsibility).

Student Learning and Growth:

Student Learning and Growth Goals: Two SMART Goals are connected to student learning and growth. Goals are assessed using Domain V – Standard 12 (SMART Goal Setting and Student Learning and Growth, Goal 1) and Standard 13 (SMART Goal Setting and Student Learning and Growth, Goal 2).

Guiding Questions:

- Does teacher have sufficient (quantity) and proficient (quality) knowledge of the subject matter taught?
- Is the content taught connected to current state, district, or national standards?
- What kind of instructional resources (including technology) are used to communicate and enhance the content?
- Are students learning the required content?

#	Exemplary	Proficient	Basic	Deficient
1A	The teacher has up to date knowledge of important concepts and skills and connects this knowledge to previous learning to guide instruction.	The teacher has knowledge of content and skills, and uses this knowledge to guide instruction.	The teacher has limited content knowledge and skills, and misses opportunities to use the knowledge to guide instruction.	The teacher makes content errors.
1B	Teacher's plans and practice reflect thorough understanding of prerequisite relationships among topics and concepts and provide a link to necessary cognitive structures needed by students to ensure understanding.	Teacher's plans and practice reflect understanding of prerequisite relationships among topics and concepts.	Teacher's plans and practice indicate some awareness of prerequisite relationships, although such knowledge may be inaccurate or incomplete.	Teacher's plans and practice display little understanding of prerequisite relationships important to student's learning of the content.

Possible evidence:

- Posted goals and/or learning targets in the classroom that includes content material.
- Deep knowledge of current content is communicated in a variety of forms (classroom artifacts, resources made available to students, activity selection, etc.).
- Student success on classroom-based assessments.
- The teacher has a strong command of subject matter and possesses deep knowledge of current content.
- The teacher is always learning new things about content and remaining up-to-date on changes in content.
- Interaction between teacher and students around meaningful feedback related to essential content.

Standard 2: Knowledge of Students and Curriculum Design Domain I: Planning and Preparation

Guiding Questions:

- Is the teacher familiar with state content standards and knows where to find them?
- Can the teacher state instructional objectives for a(n) activity, lesson or unit?
- Are objectives measurable? Are they stated in terms of student learning?
- Does the teacher individualize instructional objectives based upon student needs? Is the planned instruction relevant to student needs and interests?
- Does the teacher share objectives with other teachers in order to improve practice?
- Has the teacher developed lesson plans that support a clear scope and sequence of material to cover?
- Does planned instruction engage students in problem-solving and critical thinking? Does it reflect research-based best practices?
- Can teacher describe research-based best instructional practices that apply to their content area and level?

#	Exemplary	Proficient	Basic	Deficient
2A	The teacher creates detailed developmentally appropriate units based on objectives linked to national, state, local or departmental standards and revises them as learning progresses and data is made available.	The teacher creates developmentally appropriate units based on objectives linked to national, state, local or departmental standards and uses the standards to guide instruction.	The teacher creates units that are limited in scope and detail, often not based on objectives linked to national, state, local or departmental standards, and often not used to guide instruction.	The teacher creates units that are limited in scope, are not based on objectives linked to national, state, local or departmental standards, are unrelated to actual instruction or are not created at all.
2B	The teacher selects the best practices for the lesson to be taught and is able to articulate why the practice was chosen.	The teacher designs coherent instruction that incorporates researched-based best practices.	The teacher designs coherent instruction that occasionally incorporates researched-based best practices but is unclear why the practice was chosen.	The teacher seldom or never designs coherent instruction.
2C	The teacher designs instruction that incorporates creativity, collaboration, critical thinking and communication consistently as learning progresses.	The teacher designs instruction that promotes creativity, collaboration, critical thinking and communication.	The teacher designs instruction that may include creativity, collaboration, critical thinking and communication but rarely sees all four.	The teacher rarely or never designs instruction that includes creativity, collaboration, critical thinking or communication.
2D	The teacher reflects on the lessons/units taught and modifies plans for future lessons/units that will be affected based on changes that will occur.	The teacher reflects on the lessons/units taught and plans instructional improvements.	The teacher occasionally reflects on lessons/units taught but rarely makes improvements to lessons.	The teacher rarely or never reflects on the effectiveness of lessons/units.

Standard 2: Knowledge of Student/Curriculum Design-continued Domain I: Planning and Preparation

Possible evidence:

- The teacher is familiar with national, state, district, and school content standards and uses them in curriculum/planning documents.
- The teacher sets whole group, small group, and individual learning objectives for students that can be measured.
- The students and parents know the objectives and work collaboratively to achieve them.
- Lesson and unit objectives are written on the board or posted in the classroom for students to see and understand.
- Yearlong, unit, and weekly lesson plans are developed that include instructional objectives and learning outcomes.
- Yearlong, unit, and weekly lesson plans are detailed, age appropriate, and relevant to student needs/interests.
- The teacher uses resources beyond the textbook to provide the highest quality learning experiences for students.
- The teacher can describe how assessment is used prior to and during instruction.
- Students have several ways and opportunities to demonstrate learning throughout the lesson or unit.
- The teacher is familiar with best practice research, attends and can share information obtained from trainings, workshops, books, courses, or conferences helped guide the teacher in designing curriculum and assessment.

Standard 3: Climate of Respect and High Expectations for Learning

Domain II: Classroom Environment

Guiding Questions:

- Does the teacher support all students learning and achieving at high levels?
- Is the teacher familiar with behavior systems that promote climates of respect and learning?
- Does the teacher promote safety, respect, and learning through their language, behavior, classroom arrangement and displays?
- How does the teacher respond to appropriate and inappropriate student treatment of others in the classroom?

#	Exemplary	Proficient	Basic	Deficient
3A	The teacher creates an environment where students promote equity, respect, and positive interpersonal interaction.	The teacher creates an environment that promotes equity, respect, and positive interpersonal interaction.	The teacher does not create an environment where equity, respect, and positive interpersonal interaction are present.	The teacher creates an environment that does not promote equity, respect or positive interpersonal interaction and fails to address related issues.
3B	The teachers and students interactions are encouraging, demonstrate positive relationship(s), are age and culturally appropriate.	The teacher's interactions with students are encouraging, demonstrate positive relationship(s), are age and culturally appropriate.	The teacher misses opportunities to encourage and demonstrate positive relationship(s), which are age and culturally appropriate.	Interactions between teacher and students are not appropriate, encouraging, do not demonstrate positive relationship(s), are not age and culturally appropriate or are largely negative interactions.
3C	High expectations for student success, work quality and achievement are in place and shared by student and teacher.	Expectations for student success, work quality and achievement are in place by the teacher.	Limited expectations for student success, work quality and achievement are not communicated or in place for some students.	Low expectations for student success, work quality and achievement are not in place and are not communicated to students.

Possible evidence:

- Classroom and student displays promote a climate of learning and respect.
- Students treat other students, staff, and community in positive and appropriate ways.
- Teacher and students use positive and appropriate language in their interactions with others.
- The teacher intervenes when necessary to establish and promote a classroom of respect and learning.
- The teacher demonstrates knowledge of behavior systems and uses them effectively.
- Students treat equipment, materials, and facilities with respect.
- Students interact with the curriculum and the teacher and are engaged in the educational process.
- Students complete quality work and submit it on time.
- Students feel safe in the classroom.
- Students are comfortable asking questions or sharing concerns.

Standard 4: Classroom Procedures and Physical Environment Domain II: Classroom Environment

Guiding Questions:

- Does the teacher have a coherent and comprehensive system for managing classroom procedures and minimizing distractions?
- Do the students have ownership during transitions and know what is expected of them so that instructional time is not lost?
- Do students have access to the instructional materials they need to be successful?
- Is the classroom environment and room arrangement safe, warm, inviting, accessible, and conducive to high levels of learning?

#	Exemplary	Proficient	Basic	Deficient
4A	Design of classroom environment is safe and accessible for all students and constructed to facilitate learning.	Design of classroom environment is safe and accessible for all students.	Design of classroom environment is safe but accessibility for all students has not been addressed.	Design of classroom environment has barriers that limit accessibility for all students or is unsafe.
4B	The teacher develops procedures that create independence for students.	The teacher develops procedures so that students lose a minimal amount of instructional time.	The teacher has procedures which cause a loss of instructional time.	Classroom procedures are not in place.
4C	The teacher oversees smooth transitions where students know what is expected of them and transition independently.	The teacher facilitates smooth transitions so that students know what is expected and proceed with a prompt.	The teacher facilitates transitions where students are confused about what they should be doing or the next step to take & need frequent reminders.	The teacher facilitates transitions where students do not know what to do during transitions, are off task, need continual reminders and behavioral concerns increase.
4D	The teacher ensures all students have access to the materials, technology, and necessary resources needed to be successful. Students know how to access these resources and do so in an independent fashion.	The teacher ensures students have access to materials, technology, and necessary resources needed to be successful.	The teacher utilizes materials, technology, and necessary resources as an afterthought with limited setup.	Few or no students have access to materials, technology, and necessary resources resulting in reduced success.
4E	Purposefully arranges classroom furniture, materials, and displays to support unit and lesson objectives that supports increased rigor of the lesson, supports student/student and student/teacher interactions.	Organizes classroom furniture, materials, and displays to support unit and lesson objectives, facilitates student/student and student/teacher interactions.	Classroom furniture, materials, & displays have no impact on unit & lesson objectives while limiting student/student & student/teacher interactions.	Classroom furniture, materials & displays interfere with lesson activities, inhibits student/student & student/teacher interactions resulting in distractions.

Possible evidence:

- Classroom is organized and welcoming.
- Instructional time is not lost during transitions.
- The teacher has a very clear, well-articulated system for managing all classroom procedures and materials. Students know, understand, and can explain the system to others.

Guiding Questions:

- Does the teacher understand the critical elements of teaching positive reinforcement, and logical consequences?
- Can the teacher clearly articulate classroom and school expectations?
- Does the teacher enforce classroom and school expectations?
- Is the teacher aware of the importance of prevention versus reaction in dealing with negative behavior?
- Is the teacher aware of strategies that help prevent negative behavior and reinforce positive behavior?

#	Exemplary	Proficient	Basic	Deficient
5A	The teacher clearly communicates classroom expectations developed with input from the students.	The teacher clearly communicates classroom expectations that are understood by all students.	The teacher communicates classroom expectations that are confusing or unclear.	The teacher's classroom expectations are not communicated.
5B	Classroom expectations are enforced, retaught when students require re-teaching and used to support positive behavior in and the classroom and throughout the school.	Classroom expectations are enforced so that classroom behavior is appropriate.	Classroom expectations are enforced inconsistently so student behavior is appropriate only some of the time and distracting to classmates at others.	Classroom expectations are not enforced so student behavior is often inappropriate or unsafe.
5C	The teacher monitors and proactively addresses inappropriate behavior appropriately, predictably and in a preventative way, following student behavior plans and the differentiated needs of the student.	The teacher monitors and addresses inappropriate behavior appropriately, predictably and in a preventative way and follows individual student behavior plans.	The teacher inconsistently monitors and addresses inappropriate with students sometimes surprised by teacher responses.	The teacher does not monitors and addresses inappropriate behavior.
5D	The teacher uses a variety of discipline strategies that show caring, respect and fairness for all students and build strong positive relationships with all students.	The teacher uses a variety of discipline strategies that show caring, respect and fairness for all students.	The teacher uses discipline strategies that show caring, respect and fairness for some students but increase the frequency of behavior concerns with others.	The teacher's discipline strategies are unfair or disrespectful to students.

Possible evidence:

- The teacher is familiar with/uses effective behavior strategies to maintain positive behavior.
- Students are well behaved, treat one another with respect, and follow directions.
- Classroom expectations are posted, taught, reinforced, and re-taught.
- Students are aware of the classroom and school expectations.

Guiding Questions:

- Is the lesson delivery clear and easy to understand?
- Does the teacher use a variety of instructional strategies and activate prior knowledge?
- How is instruction differentiated to meet the needs of all learners?
- Does the instructional lesson elicit higher-level thinking and problem solving?
- How does the teacher create high levels of engagement? Is a variety of questioning techniques used to engage students?
- How does the teacher use assessment and/or questioning techniques and strategies to monitor and adjust instruction?

	Exemplary	Proficient	Basic	Deficient
6A	The teacher consistently presents the learning target for each lesson. It is written in student friendly language, and threaded throughout the lesson. Students know and understand the target and can self-assess their understanding.	The teacher clearly and consistently presents the learning target of each lesson, which is threaded throughout the lesson.	The teacher shares the learning target but it does not connect to the overall lesson.	The learning target of the lesson is missing or not shared.
6B	Lesson delivery is clear and concise, pacing of the lesson enhances student learning, the teacher uses a variety of research-based strategies and resources that promote higher order thinking, and students are actively engaged and contribute to the learning.	Lesson delivery is clear, reflects appropriate pacing, and uses multiple strategies and resources that engage the student.	The lesson either lacks clarity, reflects inappropriate pacing, or uses a limited number of strategies and resources.	Lesson delivery is not clear, difficult for students to follow has inappropriate pacing, and few strategies and resources.
6C	The teacher activates students' prior knowledge by using a variety of strategies including making connections that are relevant for the student and connections to the real world	The teacher uses multiple strategies to activate students' prior knowledge.	The teacher uses a single strategy to activate prior knowledge that is relevant for the student.	The teacher does not apply strategies to access prior knowledge that are relevant for the student.
6D	The teacher differentiates instruction to meet the needs of diverse learners by using a wide variety of strategies that ensure mastery for students across the continuum or skill.	The teacher differentiates instruction to meet the needs of diverse learners by using instructional strategies that address individual needs.	The teacher uses one or two differentiation strategies sometimes unsuccessfully.	The teacher does not differentiate instruction to meet the needs of diverse learners, using just one strategy for all learners, often unsuccessfully.
6E	Uses a variety of questioning and discussion techniques to elicit student reflection, analysis, evaluation and creativity.	Uses a variety of questioning and discussion techniques to elicit student reflection and participation.	Rarely uses more than one or two questioning and discussion techniques to elicit student reflection.	Does not use questioning or discussion techniques or strategies to elicit student reflection.
6F	The teacher ensures students actively think about, discuss, and use the ideas and skills being taught throughout the lesson utilizing a variety of strategies.	The teacher engages students to actively think about, discuss, and use the ideas and skills being taught.	The teacher creates only a single opportunity for students to think about, discuss, and use the ideas and skills being taught.	The teacher does not engage students to actively think about, discuss or use the ideas and skills being taught.

Possible evidence:

- Students are actively engaged in learning.
- The teacher is organized, knows the required learning targets, and is able to effectively communicate them.

Guiding Questions:

- Does the teacher listen to his/her students? How do you know?
- How immediate is feedback to students?
- How does the teacher provide feedback about student learning and progress? Is the feedback helpful?
- Do students feel like they are learning?
- Is the feedback helpful and timely?
- Does student performance reflect feedback?
- Can students describe how learning has progressed?

#	Exemplary	Proficient	Basic	Deficient
7A	Provides feedback that increases learning and academic growth, which generates high levels of motivation to improve academic and behavior performance.	Provides feedback that facilitates learning and academic growth and encourages students to improve academic and behavioral performance.	Provides feedback that facilitates learning but little guidance to improve academics and behavior.	Provides feedback that is inconsistent, and does not facilitate learning or academic growth and provides no guidance to improve academics and behavior.
7B	Provides feedback that facilitates learning and academic growth by sharing and reviewing clear criteria for proficient work, including rubrics and exemplars which students use to self assess.	Provides feedback that facilitates learning and academic growth by sharing and reviewing clear criteria for demonstrating proficiency.	The teacher provides the students with some of the qualities their finished work should exhibit and students are left with questions of whether their work shows proficiency.	The teacher leaves it up to the students to determine what it takes to demonstrate proficiency.
7C	Provides feedback in a variety of forms that is consistent, ongoing and timely, so students know what learning targets they have mastered and what they need to do to improve their performance.	Provides feedback that is consistent, ongoing and timely so students know how they are progressing toward mastery and what they need to do to improve that performance.	Provides feedback that allows the student to sometimes know how they are progressing but not how to improve toward mastery.	The teacher provides inconsistent or little feedback.

Possible evidence:

- Students are not afraid to make mistakes or ask questions.
- There is an attitude of continuous progress that is pervasive throughout the class.
- Students are willing to take risks in their learning.
- Evaluation of student progress is based on previously given feedback.
- Students are motivated to improve. They have not given up.
- The teacher sets high expectations through meaningful feedback and encourages students to meet those high expectations by providing the necessary support.
- The teacher can produce evidence of systems designed to facilitate frequent, consistent, specific feedback.
- Teachers design questions with the purpose of determining student understanding/misunderstanding in order to provide meaningful feedback.
- Feedback is frequent, specific, helpful and consistent.

Standard 8: Using Data and Assessment to Inform Instruction Domain III: Instruction

Guiding Questions:

- Is the teacher familiar with and able to use the wide variety of assessment options that are available?
- Can the teacher explain how to effectively use different types of assessments?
- Does the teacher connect (align) classroom and district assessments with instructional objectives and lesson activities?
- In what ways does the teacher use formative and summative assessment to inform planning, guide instruction, and provide meaningful feedback?
- Is the teacher familiar with the distinction of assessment for learning as opposed to assessment of learning?
- What kind of assessment data does the teacher use to inform instruction?

#	Exemplary	Proficient	Basic	Deficient
8A	The teacher has a strong knowledge of the types, purpose and uses of content area, school, district, and state assessment methods/options as evidenced by use of the assessments for their intended purpose and to guide and monitor instruction.	The teacher understands the types, purposes and uses of content area, school, district, and state assessment methods and options and uses assessment to guide instruction.	The teacher has limited knowledge of the types, purposes and uses of content area, school, district, and state assessment methods and options and may use assessments to guide instruction.	The teacher lacks familiarity of the types, purposes and uses of content area, school, district, and state assessment methods and options as evidenced by not using assessments to guide instruction.
8B	The teacher collects, maintains and analyzes formative and summative assessment data to guide, inform and modify instruction for each student.	The teacher collects, maintains and analyzes formative and summative assessment data to guide, inform and modify instruction for groups of students.	The teacher collects, and maintains summative assessment data, which is rarely used for the purpose of informing instruction.	The teacher does not collect formative or summative assessment data.
8C	The teacher designs coherent instruction that is modified based on data from interim/formative assessments (e.g., checking for understanding) where students are always familiar with their own assessment data and have ownership of their learning.	The teacher designs coherent instruction that is modified based on data from interim/formative assessments (e.g., checking for understanding).	The teacher designs coherent instruction with infrequent modifications based on data from interim assessments (e.g., checking for understanding) occasionally used.	The teacher designs instruction that does not advance learning and does not utilize data from interim assessments (e.g., checking for understanding)..

Possible evidence:

- A variety of formative and summative assessments are used appropriately.
- The teacher has an organized assessment system that can be easily explained and understood.
- The teacher keeps detailed records of assessments, student performance and uses them to develop relevant and rigorous daily, weekly and unit lesson plans.
- The teacher knows the level and needs of students based upon formative and summative assessments.
- Partnerships exist between students and teacher around self-monitoring and goal setting processes.
- The teacher can describe how assessment is used during, and after instruction.
- The teacher knows the difference and distinctions of formative assessments and summative assessments and when to use them.

Guiding Questions:

- What kind of professional growth opportunities is the educator engaged in?
- Is the educator a self-directed learner when it comes to professional growth opportunities? Is the educator willing to take risks in order to grow and change as a professional?
- Does the educator reflect on individual strengths and weaknesses? How is the educator enhancing his/her strengths and addressing weaknesses?
- What leadership role(s) has the educator pursued at the school and district level?
- Is the educator aware of building and district instructional initiatives?
- What strategies or actions does the educator apply to facilitate and support implementation of instructional initiatives?

#	Exemplary	Proficient	Basic	Deficient
9A	Leads professional development and leadership* opportunities while, taking full advantage of professional development opportunities inside and outside the district.	Pursues professional development and leadership* opportunities, taking advantage of professional development opportunities inside and outside the district.	Pursues professional development opportunities taking limited advantage of professional development opportunities inside & outside the district.	Does not pursue professional development opportunities taking little or no advantage of professional development opportunities inside or outside the district.
9B	Pursues teacher leadership* opportunities by regularly taking on leadership roles at the school and district level and encouraging others to pursue professional growth opportunities.	Pursues teacher leadership* opportunities by taking on leadership roles at the school.	Does not take on opportunities to lead and/or to interact professionally with others.	Refuses to take on leadership roles even when the training is provided within normal working conditions and times.
9C	Pursues professional development opportunities by learning about current best practices, embeds new learning in the classroom and shares with others.	Pursues professional development opportunities by learning about current best practices and applies them in the classroom.	Learns about current best practices but are not applied in the classroom.	Rarely or never learns about current best practices.
9D	The educator participates in the development of building and district instructional priorities and programs and directs strong energy toward sharing this information with other staff members.	The educator engages in building and district instructional priorities and programs and directs energy toward learning about the initiatives.	The educator directs limited energy toward learning about the building initiatives.	The educator rarely directs energy toward learning about the building initiatives.
9E	The teacher knows, continuously applies and supports the growth of others with a wide range of strategies that facilitate continuous progress toward building and district instructional initiatives and programs to affect change in all areas.	Knows and applies strategies that facilitate continuous progress toward building and district instructional initiatives and programs to affect change.	Aware of and sporadically applies the strategies that facilitate continuous progress toward building and district instructional initiatives and programs to affect change in some areas.	Doesn't know and/or fails to apply strategies that facilitate continuous progress toward building and district instructional initiatives and programs to affect change in any area.
9F	Willing to change, learn, and grow professionally and also able and willing to lead others in implementation of district initiatives and programs.	Willing to change, learn, and grow professionally and support others in the implementation of district initiatives and programs.	Reluctant to change, learn and grow professionally; infrequently supports others in implementation of district initiatives and programs.	Unwilling to change, learn, or grow as a professional and works against implementation activities.

**These are not necessarily official positions, but may be in the form of collaboration or other professional relationships.*

Possible evidence:

- The educator can describe best practices related to instruction, content area, assessment and educational research.
- The educator constantly pursues professional growth opportunities and applies the learning to improve his/her performance.
- The educator displays the qualities of a life-long learner including the habits of reading, writing, reflection, and sharing with others.
- The educator supports building and district instructional priorities through increased knowledge and a change in teaching practice.

Standard 10: Professionalism and Availability Domain IV: Professional Responsibilities

Guiding Questions:

- Does the educator perform required duties as assigned?
- Does the educator respond professionally to all constituents?
- What kind of record keeping and documentation system does the educator use to keep track of communication with all stakeholders? How effective is that system?
- Does the educator consistently follow applicable laws, policies, regulations and procedures?

#	Exemplary	Proficient	Basic	Deficient
10A	Maintains records that are accurate, clear, organized and readily available to their intended audience	Maintains records that are accurate and organized.	Maintains records that are fairly accurate and somewhat organized, but often needs reminders to complete necessary paperwork or additional time to access them.	Maintains records that are not accurate, incomplete and needs constant reminders to turn in paperwork and complete work.
10B	The teacher searches out ways to be accessible to others, provides support, is proactive in keeping administration informed about concerns, asks for help when needed, and provides ideas and input at all times and in a professional, proactive manner.	The teacher is available to others, provides support when necessary, keeps administration informed about concerns, asks for help when needed, provides ideas and input and is professional and proactive.	The teacher is intermittently available to others by providing limited support when requested, infrequently informs administration about some concerns, may ask for help when needed, and provides ideas and input occasionally, and is not proactive in some situations.	The teacher is not available to others, does not provide support when necessary, does not keep administration informed about concerns, will not ask for help when needed, and provides ideas and input once in awhile, but is unprofessional or not proactive in most situations.
10C	Proactively contacts stakeholders to provide them with important information.	Is responsible by responding to phone calls, e-mails and correspondence in a timely manner.	Responds to some phone calls, e-mails and correspondence but not always in a timely manner.	The teacher is unavailable to others by not returning phone calls and/or e-mails.
10D	Maintains perfect or near-perfect professional attendance and willingly attends and assists with meetings.	Maintains professionalism by attending required meetings.	Irregular professional attendance and occasionally misses required meetings	Poor professional attendance and does not attend required meetings.
10E	Behaves and dresses in a professional manner and is consistently culturally component with students and families, always demonstrates a professional demeanor and maintains appropriate professional boundaries.	Behaves and dresses in a professional manner and is responsive to the values and cultures of the students/ families, demonstrating a professional demeanor and maintains appropriate professional boundaries.	Usually behaves and dresses in a professional manner but is inconsistently sensitive to the values and cultures of the students/ families, or occasionally acts in an unprofessional manner.	Rarely behaves or dresses in a professional manner and is insensitive to the values and cultures of the students, families and community, frequently displays unprofessional demeanor or language and violates appropriate boundaries.

Possible evidence:

- The educator can be counted on to complete all required duties, reports, and paperwork.
- The educator is punctual to school and meetings, ready to start class when students arrive.
- The educator's record-keeping system is clear, organized, up-to-date, and easy to understand.
- The educator collaborates and communicates frequently with others, returns phone calls and e-mails in a timely manner and makes an effort to be available to students, parents and staff.
- The educator acts and dresses professionally and appropriately for the assignment or day's activities.

Guiding Questions:

- Does the educator communicate effectively and respectfully with others?
- Does the educator initiate consultation with other teachers/professionals as appropriate?
- Does the educator need to facilitate meetings as a component of the job? Are meetings facilitated effectively?
- In what ways does the educator collaborate with others? Is the educator an effective collaborator?
- Does the educator communicate student progress in a timely manner to students, parents, colleagues, etc.?

#	Exemplary	Proficient	Basic	Deficient
11A	The educator communicates effectively and respectfully with all stakeholders (students, parents, colleagues, and supervisors), maintaining professional relationships with people..	The educator communicates effectively and respectfully with stakeholders (students, parents, colleagues, and supervisors).	The educator sometimes communicates effectively and respectfully with some stakeholders (students, parents, colleagues, and supervisors).	The educator rarely communicates effectively or respectfully with stakeholders (students, parents, colleagues, and supervisors), is often disrespectful resulting in frequent miscommunications, leading to mistrust, and relationship breakdowns.
11B	The educator communicates using humor appropriately and with respect for the age and culture of the audience all the time.	The educator uses humor appropriately and with respect for the age and culture of the audience.	The educator uses humor inappropriately at times, or is not understood by many.	The educator communicates using humor and sarcasm inappropriately, often offending the audience.
11C	Contacts parents proactively by celebrating student success and addressing concerns, helps parents feel welcome at school. Uses a variety of methods including report cards, conferences, works to reach all parents, even “hard to reach” parents through the method that works best for them.	Responds promptly to parent concerns, helps parents feel welcome at school and provides parents information about their student, highlighting the positives and discussing problems using methods including report cards, conferences.	Occasionally responds to parent concerns, infrequently helps parents feel welcome at school and provides limited feedback/information that focuses mostly on problems or negative behavior; contacts a few parents, but usually prefers to positively communicate with parents of high-achieving students.	Rarely responds to parent concerns, may not help parents feel welcome at school, feedback to parents is inconsistent or nonexistent.
11D	Initiates collaboration with colleagues to accomplish tasks, plan units, share teaching ideas, or look at student work, contributing ideas and expertise resulting in instructional improvements among members of the team and furthering the school’s mission.	Collaborates with colleagues to accomplish tasks, plan units, share teaching ideas, or look at student work as a team player, contributing ideas and expertise to the discussion.	Reluctantly collaborates with colleagues to accomplish tasks, plan units, share teaching ideas, or look at student work, contributing a few ideas and limited expertise to the discussion.	Does not collaborate with colleagues contributing no input or limited expertise to discussions or often declining to work with others.

**If meetings are required.*

Possible evidence:

- The educator communicates in a respectful and positive manner to everyone.
- The educator has high value for collaboration and frequently is involved in projects/activities that use collaboration.

Standard 12: SMART Goal Setting and Student Learning and Growth (Goal 1)

Domain V: Student Growth and Learning

Guiding Questions:

- What tools are you using to measure individual student success in your classroom on a daily basis?
- How are you measuring overall student success in your classroom?
- How do you know when to modify your instruction? How do you measure the effectiveness of the changes to your lesson or lesson delivery?

Level 4	This category applies when approximately 90% of students met their target(s) and approximately 25% of students exceeded their target(s). This category should only be selected when a substantial number of students surpassed the overall level of attainment established by the target(s). Goals are very rigorous yet attainable, and differentiated (as appropriate) for all students.
Level 3	This category applies when approximately 90% of students met their target(s). Results within a few points, a few percentage points, or a few students on either side of the target(s) should be considered “met”. The bar for this category should be high and it should only be selected when it is clear that all or almost all students met the overall level of attainment established by the target(s). Goals are rigorous yet attainable and differentiated (as appropriate) for all students.
Level 2	This category applies when 70-89% of students met their target(s), but those that missed the target missed by more than a few points, a few percentage points or a few students. Goals are attainable but might not be rigorous or differentiated (as appropriate) for all students.
Level 1	<p>This category applies when less than 70% of students meet their target(s). If a substantial proportion of students did not meet their target(s), the SMART goal was not met. Goals are attainable, but not rigorous.</p> <p>This category also applies when results are missing or incomplete.</p>

Possible evidence:

- The educator collects data related to the SMART Goal targets.
- The educator observes and monitors student performance on daily activities, then uses the data to modify instruction delivery or activities to address student learning needs.
- The educator adjusts lesson pacing in response to implicit and explicit student feedback.
- SMART Goal form was completed.

Standard 13: SMART Goal Setting and Student Learning and Growth (Goal 2)

Domain V: Student Growth and Learning

Guiding Questions:

- What tools are you using to measure individual student success in your classroom on a daily basis?
- How are you measuring overall student success in your classroom?
- How do you know when to modify your instruction? How do you measure the effectiveness of the changes to your lesson or lesson delivery?

Level 4	This category applies when approximately 90% of students met their target(s) and approximately 25% of students exceeded their target(s). This category should only be selected when a substantial number of students surpassed the overall level of attainment established by the target(s). Goals are very rigorous yet attainable, and differentiated (as appropriate) for all students.
Level 3	This category applies when approximately 90% of students met their target(s). Results within a few points, a few percentage points, or a few students on either side of the target(s) should be considered “met”. The bar for this category should be high and it should only be selected when it is clear that all or almost all students met the overall level of attainment established by the target(s). Goals are rigorous yet attainable and differentiated (as appropriate) for all students.
Level 2	This category applies when 70-89% of students met their target(s), but those that missed the target missed by more than a few points, a few percentage points or a few students. Goals are attainable but might not be rigorous or differentiated (as appropriate) for all students.
Level 1	<p>This category applies when less than 70% of students meet their target(s). If a substantial proportion of students did not meet their target(s), the SMART goal was not met. Goals are attainable, but not rigorous.</p> <p>This category also applies when results are missing or incomplete.</p>

Possible evidence:

- The educator collects data related to the SMART Goal targets.
- The educator observes and monitors student performance on daily activities, then uses the data to modify instruction delivery or activities to address student learning needs.
- The educator adjusts lesson pacing in response to implicit and explicit student feedback.
- SMART Goal form was completed.

Standard 14: Special Education Responsibilities Domain IV: Professional Responsibilities

Guiding Questions:

- Does the educator consistently follow applicable laws, policies, regulations, and procedures?
- Does the educator complete all student assessments and evaluations in a timely manner?
- Does the educator use data to inform and guide IEP meetings to develop appropriate objectives and outcomes for the student?
- Are the educator's student plans clear and detailed and guide appropriate instruction and/or other services for students?

#	Exemplary	Proficient	Basic	Deficient
14A	Has extensive comprehensive knowledge and adheres to applicable laws, policies, regulations and procedures, including assessment, and evaluation procedures and maintains accurate documentation, completing all student assessments and evaluations within required timelines.	Has knowledge of and adheres to applicable laws, policies, regulations and procedures including assessment and evaluation procedures and maintains accurate documentation, completing student assessments and evaluations within required timelines.	Has an incomplete knowledge of and sometimes adheres to applicable laws, policies, regulations, and procedures including assessment and evaluation procedures, makes errors in paperwork and does not complete all student assessment and evaluations on time.	Has vague or inaccurate knowledge of and rarely adheres to applicable laws, policies, regulations, and procedures including assessment and evaluation procedures and often makes critical errors in procedure or documentation and fails to complete most student assessments and evaluations on time or at all.
14B	Always adheres to applicable laws, policies, regulations and procedures by being prepared for all meetings with relevant data, involving all required participants in IEP meetings, guiding discussions toward clearly articulated goals with maximum efficiency, and assessing outcomes for adjustment & improvement.	Adheres to applicable laws, policies, regulations and procedures by being prepared for meetings with relevant data, involving required participants in IEP meetings, then following up and monitoring any intended actions and outcomes.	Sometimes adheres to some applicable laws, policies, regulations and procedures by being prepared for only a few meetings but not always having relevant data, not involving all required participants in IEP meetings, and not guiding discussions nor following up or monitoring intended actions & outcomes.	Rarely adheres to a few applicable laws, policies, regulations and procedures by not being prepared for meetings, failing to have or to use relevant data and/or failing to involve all required participants in IEP meetings, resolutions are usually not determined and/or follow up rarely occurs.
14C	Adheres to applicable laws, policies, regulations and procedures by maintaining accurate records* consistent with district, state and federal guidelines and expectations.	Adheres to applicable laws, policies, regulations and procedures by maintaining accurate records consistent with district guidelines and expectations.	Adheres to some applicable laws, policies, regulations and procedures by sometimes maintaining records that are partially accurate and consistent with district guidelines/expectations	Adheres to a few applicable laws, policies, regulations and procedures by not maintaining records and/or not maintaining accurate records based on district guidelines/expectations.
14D	Collects data to develop student goals creating clear individual education plans that are effective and efficient in guiding appropriate instruction or other services for students.	Collects data to develop student goals creating clear individual education plans that are effective in guiding appropriate instruction or other services for students.	Data collection is inconsistent or lacks the frequency necessary to develop individual education plans that guide instruction or other services for students.	Data is not collected or available for the development of an individual education plan.
14E	Support personnel are scheduled effectively to support students on the special education caseload and based on their individual strengths. In addition, the teacher uses knowledge of external supports to refer students efficiently and effectively.	Utilizes support personnel to support students on the special education caseload and uses knowledge of external supports to refer students efficiently and effectively.	Support personnel are underutilized to cover the students on the special education caseload with holes in their schedule or assigned to support students where power struggles or missed learning time occur. The teacher misses opportunities to access external supports.	Support personnel are not used efficiently and the teacher has little knowledge of external support programs and when to refer students.

*Records = building files/paperwork

Possible evidence:

- The educator ensures required meetings (referral, evaluation, IEP) include all required team members, adhere to established protocols, and are held within required timelines.
- The educator ensures eligibility, IEP, and other related documents are completed accurately and within legal time constraints.

Goal Setting

Teachers will establish at least **two** student learning goals and identify strategies and measures that will be used to determine goal attainment (see table below). The also will specify what evidence will be provided to document progress on each goal:

1. Teachers who are responsible for student learning in tested subjects and grades (e.g., English-language arts and mathematics in grades 3-8 and 11), must use a Category 1 state assessment for one of their SMART goals and measures from Category 2 or 1 for their second goal to provide additional evidence of students' growth and proficiency/mastery of the standards and evidence of deeper learning and 21st century skills.
2. Teachers in non-tested (state test) subjects and grades will use measures from Category 2 for both of their goals.

Types of Measures for Student Learning and Growth for Teacher Evaluations

Category	Types of Measures (Aligned to Standards)	Examples include but are not limited to:
1	Oregon's state assessments <u>Category 1 Goal Not Required for 2014-15 School Year</u>	SMARTER Balanced Assessment Extended Assessments (special education assessment)
2	Commercially developed assessments, locally developed assessments, results from proficiency based assessment systems, or locally-developed collections of evidence, i.e. portfolios of student work that includes multiple types of performance.	<i>ACT, PLAN, EXPLORE, AP, EasyCBM, MAPS</i> or other approved by the district or state as valid, reliable and able to be scored comparatively across schools or classrooms, with pre and post-measures.

SMART Goal Quality Review Checklist

Before SMART goals are used in teacher and administrator evaluations, this checklist must be used in order to approve them. For the SMART goal to be approved, all criteria must be met.

Baseline Data	Yes	No
Is baseline data used to make data-drive decisions for the SLG goal, including student information from past assessments and/or pre-assessment results?		
Student Growth Goal (Targets)		
Is the SMART goal written as a "growth" goal v. "achievement" goal? (i.e. growth goals measure student learning between two or more points in time and achievement goals measure student learning at only one point in time.)		
Does the SMART goal describe a "target" or expected growth for all students, tiered or differentiated as needed based on baseline data?		
Rigor of Goals		
Does the goal address specific knowledge and skills aligned to the course curriculum and based on content standards?		
Is the SMART goal measurable and challenging, yet attainable?		

SMART (student learning) and Professional Goal Setting Form

Original to Teacher
Copy to Supervisor

Teacher Name: _____

Goal Number: _____

Date: _____

Supervisor: _____

School: _____

Assignment: _____

Intended Outcome / Goal:

What is to be achieved specifically and is it realistic?

How does it align with team, school and district goals?

Measurement:

On which data is the goal outcome based?

What is the baseline data specific to this student growth goal?

Based on the data will your goal measure student growth? (If not, the goal must be revised.)

How often will data be collected?

Action Plan:

What specific activities/instructional strategies will you utilize to meet this goal?

Rationale:

What is the purpose of your goal?

Why did you choose this goal?

What data did you use to formulate your goal?

Professional Growth Goal: (Teachers must develop one Professional Growth Goal per year.)

In what ways will your Professional Growth Goal help you to achieve your SMART Goals?

Supervisor Support Plan:

What will your supervisor do to help you achieve your goal?

What opportunities for learning will the teacher utilize?

Lebanon Standards Connections:

☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ 7 ☐ 8 ☐ 9 ☐ 10 ☐ 11 ☐ 12 ☐ 13 ☐ 14 ☐

Must Complete Two SMART Goals and One Professional Goal

Smart Goal Mid-Year Review
(form completed during post observation conference)

Name_____

Meeting Date_____

Administrator_____

What progress has been made towards achievement of your SMART goals?

What action steps related to your SMART goals have been completed to date?

Are there any modifications that should be made, based your current data, to the action steps developed to achieve your SMART goals?

What progress has been made towards achievement of your professional growth goal?

What action steps related to your professional growth goal have been completed to date?

Are there any modifications that should be made to your action steps related to your professional growth goal?

Pre-Summative/Summative Evaluation
PRE-SUMMATIVE EVALUATION

It can be used to provide feedback to educators to document progress on various standards or to identify areas of potential need.

- It is recommended that it be completed in November or December for educators who are in need of support through ***DIRECTED GOALS*** or ***A PLAN OF ASSISTANCE FOR IMPROVEMENT***.
- Both the educator and the administrator should complete a copy then meet to discuss it. The administrator may make modifications to the final copy based on input and discussion with the educator.
- Once completed and discussed with the educator it can be used to develop ***DIRECTED GOALS*** or ***A PLAN OF ASSISTANCE FOR IMPROVEMENT***

As a ***SUMMATIVE EVALUATION*** this form is designed for ease of use by both teacher and administrator.

- It provides a summary statement for each performance target for all the standards in the PGA.
- It should be completed by:
 - ✓ February 15th for Probationary teachers
 - ✓ The end of the school year for Contract teachers

Additional options for both the ***PRE-SUMMATIVE and SUMMATIVE EVALUATION*** are included for use at the administrator's discretion.

Teacher Self Reflection and Aligned Professional Development

The Summative/Formative Evaluation forms are also used as a self-reflection tool for teachers. The self-reflection is completed at the beginning of the school year. Teachers use this form to reflect on their practice and to set a professional growth goal for the upcoming evaluation cycle.

The district uses this information (via Talent Ed Perform) to review the professional development needs identified by each teacher and to develop a differentiated professional development program to address the identified needs.

Furthermore, as the district curriculum department identifies upcoming professional development opportunities, the director uses evaluation data to determine which teachers have an identified need in the area covered through the professional development offering. This allows the district to differentiate professional development based on individual teacher performance.

Finally, during the mid-year review the teacher and supervisor review the professional goal and differentiated professional development the teacher has participated in. Together they assess the level of implementation of the professional development in their practices at the classroom level.

SUMMATIVE EVALUATION (Form S-PS-1)

Employee Name: _____

TYPE: Pre Summative ☐ Final ☐ Completed by: Administrator ☐ Teacher ☐ Date: _____

DIRECTIONS: This form is to be completed by BOTH the teacher and the supervisor. Mark the box for each *Performance Target* that accurately reflects the teacher's current skills, knowledge and abilities. Schedule a meeting to discuss the assessment and self-reflection. The information should be used to set goals, identify areas of growth and those needing support and to develop Plans of Assistance if appropriate.

Domain I: Planning and Preparation

Performance Targets		#	Exemplary	Proficient	Basic	Deficient
Standard 1: Knowledge of Content		Overall Rating: E P B D NA				
The teacher has knowledge of content and skills, and uses this knowledge to guide instruction.		1A				
Teacher's plans and practice reflect understanding of prerequisite relationships among topics and concepts.		1B				

Standard 2: Curriculum Design**Overall Rating: E P B D NA**

The teacher creates developmentally appropriate units based on objectives linked to national, state, local or departmental standards and uses the standards to guide instruction.	2A				
The teacher designs coherent instruction that incorporates researched-based best practices.	2B				
The teacher designs instruction that promotes creativity, collaboration, critical thinking and communication.	2C				
The teacher reflects on the lessons/units taught and plans instructional improvements.	2D				

Domain II: Classroom Environment**Standard 3: Climate of Respect, Engagement and High Expectations for Learning****Overall Rating: E P B D NA**

The teacher creates an environment that promotes equity, respect, and positive interpersonal interaction.	3A	
The teacher's interactions with students are encouraging, demonstrate positive relationship(s), are age and culturally appropriate.	3B	
High expectations for student success, work quality and achievement are in place by the teacher.	3C	

Domain II: Classroom Environment - continued

Performance Targets <i>Standard 4: Classroom Procedures and Physical Environment</i> <i>Overall Rating: E P B D NA</i>	#	Exemplary	Proficient	Basic	Deficient
Design of classroom environment is safe and accessible for all students.	4A				
The teacher develops procedures so that students lose a minimal amount of instructional time.	4B				
The teacher facilitates smooth transitions so that students know what is expected and proceed with a prompt.	4C				
The teacher ensures students have access to materials, technology, and necessary resources needed to be successful.	4D				
Organizes classroom furniture, materials, and displays to support unit and lesson objectives, facilitates student/student and student/teacher interactions	4E				

Standard 5: Managing Student Behavior

Overall Rating: E P B D NA

The teacher clearly communicates classroom expectations that are understood by all students.	5A				
Classroom expectations are enforced so that classroom behavior is appropriate.	5B				
The teacher monitors and addresses inappropriate behavior appropriately, predictably and in a preventative way and follows individual student behavior plans.	5C				
The teacher uses a variety of discipline strategies that show caring, respect and fairness for students.	5D				

Domain III: Instruction

Standard 6: Lesson Delivery

Overall Rating: E P B D NA

The teacher clearly and consistently presents the learning target of each lesson, which is threaded throughout the lesson.	6A				
Lesson delivery is clear, reflects appropriate pacing, and uses variety of strategies and resources that engage the student.	6B				
The teacher uses multiple strategies to activate students' prior knowledge.	6C				
The teacher differentiates instruction to meet the needs of diverse learners by using instructional strategies that address individual needs.	6D				
Uses a variety of questioning and discussion techniques to elicit student reflection and participation.	6E				
The teacher engages students to actively think about, discuss, and use the ideas and skills being taught.	6F				

Standard 7: Feedback to Students

Overall Rating: E P B D NA

Provides feedback that facilitates learning and academic growth and encourages students to improve academic and behavioral performance.	7A				
Provides feedback that facilitates learning and academic growth by sharing and reviewing clear criteria for demonstrating proficiency.	7B				
Provides feedback that is consistent, ongoing and timely so students know how they are progressing toward mastery and what they need to do to improve that performance.	7C				

Standard 8 Using Data and Assessment to Inform Instruction

Overall Rating: E P B D NA

The teacher understands the types, purposes and uses of content area, school, district, and state assessment methods and options and uses assessment to guide instruction.	8A				
The teacher collects, maintains and analyzes formative and summative assessment data to guide, inform and modify instruction for groups of students.	8B				
The teacher designs coherent instruction that is modified based on data from interim/formative assessments (e.g., checking for understanding).	8C				

Domain IV: Professional Responsibilities

Standard 9: Ongoing Professional Growth

Overall Rating: E P B D NA

Pursues professional development and leadership opportunities, taking advantage of professional development opportunities inside and outside the district.	9A				
Pursues teacher leadership* opportunities by taking on leadership roles at the school.	9B				
Pursues professional development opportunities by learning about current best practices and applies them in the classroom.	9C				
The educator is aware of and professionally engages in building and district instructional priorities and programs and directs energy toward learning about the initiatives.	9D				
Knows and applies strategies that facilitate continuous progress toward building and district instructional initiatives and programs to affect change.	9E				
Willing to change, learn, and grow professionally and support others in the implementation of district initiatives and programs.	9F				

Standard 10: Professionalism and Availability

Overall Rating: E P B D NA

Maintains records that are accurate and organized.	10A				
The teacher is available to others, provides support when necessary, keeps administration informed about concerns, asks for help when needed, provides ideas and input and is professional and proactive.	10B				
Is responsible by responding to phone calls, e-mails and correspondence in a timely manner.	10C				
Maintains professionalism by attending required meetings.	10D				
Behaves and dresses in a professional manner and is responsive to the values and cultures of the students/ families, demonstrating a professional demeanor and maintains appropriate professional boundaries.	10E				

Standard 11: Communication

Overall Rating: E P B D NA

The educator communicates effectively and respectfully with stakeholders (students, parents, colleagues, and supervisors).	11A				
The educator uses humor appropriately and with respect for the age and culture of the audience.	11B				
Responds promptly to parent concerns, helps parents feel welcome at school and provides parent information about their student, highlighting the positives and discussing problems using methods including report cards, conferences.	11C				
Collaborates with colleagues to accomplish tasks, plan units, share teaching ideas, or look at student work as a team player, contributing ideas and expertise to the discussion.	11D				

Standard 12: SMART Goal Setting and Student Learning and Growth (Goal 1) Overall Rating: E/4 P/3 B/2 D/1

Level 4	This category applies when approximately 90% of students met their target(s) and approximately 25% of students exceeded their target(s). This category should only be selected when a substantial number of students surpassed the overall level of attainment established by the target(s). Goals are very rigorous yet attainable, and differentiated (as appropriate) for all students.
Level 3	This category applies when approximately 90% of students met their target(s). Results within a few points, a few percentage points, or a few students on either side of the target(s) should be considered “met”. The bar for this category should be high and it should only be selected when it is clear that all or almost all students met the overall level of attainment established by the target(s). Goals are rigorous yet attainable and differentiated (as appropriate) for all students.
Level 2	This category applies when 70-89% of students met their target(s), but those that missed the target missed by more than a few points, a few percentage points or a few students. Goals are attainable but might not be rigorous or differentiated (as appropriate) for all students.
Level 1	This category applies when less than 70% of students meet their target(s). If a substantial proportion of students did not meet their target(s), the SMART goal was not met. Goals are attainable, but not rigorous. This category also applies when results are missing or incomplete.

Standard 13: SMART Goal Setting and Student Learning and Growth (Goal 2) **Overall Rating:** E/4 P/3 B/2 D/1

Level 4	This category applies when approximately 90% of students met their target(s) and approximately 25% of students exceeded their target(s). This category should only be selected when a substantial number of students surpassed the overall level of attainment established by the target(s). Goals are very rigorous yet attainable, and differentiated (as appropriate) for all students.
Level 3	This category applies when approximately 90% of students met their target(s). Results within a few points, a few percentage points, or a few students on either side of the target(s) should be considered “met”. The bar for this category should be high and it should only be selected when it is clear that all or almost all students met the overall level of attainment established by the target(s). Goals are rigorous yet attainable and differentiated (as appropriate) for all students.
Level 2	This category applies when 70-89% of students met their target(s), but those that missed the target missed by more than a few points, a few percentage points or a few students. Goals are attainable but might not be rigorous or differentiated (as appropriate) for all students.
Level 1	This category applies when less than 70% of students meet their target(s). If a substantial proportion of students did not meet their target(s), the SMART goal was not met. Goals are attainable, but not rigorous. This category also applies when results are missing or incomplete.

Special Education Teachers

Standard 14: Special Education Responsibilities

Overall Rating: E P B D NA

Has knowledge of and adheres to all applicable laws, policies, regulations, procedures including assessment and evaluation procedures and maintains accurate documentation, completing student assessments and evaluations within required timelines.	14A
Prepared for meetings with relevant data, involving required participants in IEP meetings, then following up and monitoring any intended actions and outcomes.	14B
Maintains accurate records consistent with district guidelines and expectations.	14C
Uses data to guide the development of student goals creating clear individual student plans that comply with state and district requirements and are effective in guiding appropriate instruction or other services for students.	14D
Utilizes support personnel efficiently, and uses knowledge of external support programs to refer students efficiently and effectively.	14E

My signature indicates I received a copy of this document and discussed it with my supervisor.

Employee's Signature

Administrator's Signature

Date

Comments:

APPENDIX A

Oregon Matrix with Oregon Department of Education Language and Descriptions

In the Oregon Matrix, Professional Practice (PP) and Professional Responsibility (PR) intersects with Student Learning and Growth (SLG) culminating in a Professional Growth Plan and summative performance level. When there is a discrepancy between the PP/PR level and SLG level, further inquiry is triggered to explore and understand the reasons for the discrepancy in order to then determine the Professional Growth Plan and corresponding summative performance level.

Y-AXIS: Combined Rating on Professional Practice and Professional Responsibilities (PP/PR)	LEVEL 4 (Highest)	COLLEGIAL PLAN With focus on SLG Goals <i>*SLG INQUIRY due to LOW level of fidelity between measures</i> <div>3</div>	FACILITATIVE or COLLEGIAL PLAN With focus on SLG Goals Determined post inquiry <i>*SLG INQUIRY due to only SOME level of fidelity between measures</i> <div>3 or 4</div>	FACILITATIVE PLAN Educator leads development of Professional Growth Plan GOOD level of fidelity between measures <div>4</div>	FACILITATIVE PLAN Educator leads development of Professional Growth Plan HIGHEST level of fidelity between measures <div>4</div>
	LEVEL 3	COLLEGIAL or CONSULTING PLAN With focus on SLG Goals Determined post inquiry <i>*SLG INQUIRY due to SOME level of fidelity between measures</i> <div>2 or 3</div>	COLLEGIAL PLAN With focus on SLG Goals GOOD level of fidelity between measures <div>3</div>	COLLEGIAL PLAN Educator and evaluator collaboratively develop Professional Growth Plan HIGHEST level of fidelity between measures <div>3</div>	COLLEGIAL PLAN Educator and evaluator collaboratively develop Professional Growth Plan GOOD level of fidelity between measures <div>3</div>
	LEVEL 2	CONSULTING PLAN With focus on SLG Goals Evaluator consults with the educator and guides development of Professional Growth Plan GOOD level of fidelity between measures <div>2</div>	CONSULTING PLAN With focus on SLG Goals Evaluator consults with the educator and guides development of Professional Growth Plan HIGHEST level of fidelity between measures <div>2</div>	CONSULTING PLAN Evaluator consults with the educator and guides development of Professional Growth Plan GOOD level of fidelity between measures <div>2</div>	COLLEGIAL or CONSULTING PLAN Determined post inquiry <i>*PP/PR INQUIRY due to only SOME level of fidelity between measures</i> <div>2 or 3</div>
	LEVEL 1 (Lowest)	DIRECTED PLAN With focus on SLG Goals Evaluator determines Professional Growth Plan HIGHEST level of fidelity between measures <div>1</div>	DIRECTED PLAN With focus on SLG Goals Evaluator determines Professional Growth Plan GOOD level of fidelity between measures <div>1</div>	CONSULTING or DIRECTED PLAN Determined post inquiry <i>*PP/PR INQUIRY due to only some level of fidelity between measures</i> <div>1 or 2</div>	CONSULTING PLAN Evaluator consults with the educator and guides development of Professional Growth Plan <i>*PP/PR INQUIRY due to only LOW level of fidelity between measures</i> <div>2</div>
		LEVEL 1 (Lowest)	LEVEL 2	LEVEL 3	LEVEL 4 (Highest)
X AXIS: Rating on Student Learning and Growth					

Y-Axis: Professional Practice and Professional Responsibility (PP/PR)

The evaluator will:

- 1) Add up all component scores to get the total points possible (standards 1-11 and 14 for special education);
- 2) Divide by the number of targets (i.e. 45 for teachers and 50 for special education teachers);
- 3) Get a rating between 1 and 4 for PP/PR;
- 4) Use the following thresholds to determine PP/PR level:
 - 3.6 – 4.0 = 4 PP/PR
 - 2.81 – 3.59 = 3 PP/PR
 - 1.99 – 2.8 = 2 PP/PR*
 - <1.99 = 1 PP/PR

***PP/PR Scoring Rule:** If the educator scores two 1's in any PP/PR component and his/her average score falls between 1.99-2.499, the educator's performance level cannot be rated above a 1.

5) Find the PP/PR performance level (1-4) on the Y-axis of the matrix.

X-Axis: Student Learning and Growth (SLG) SMART Goals

The level of performance on SLG will be determined by scoring the SMART goals using the Oregon SMART Goal scoring rubric (Standards 12 and 13). All educators will set two SMART goals annually. Educators on a two year evaluation cycle (formative and summative) will select two of the four goals collaboratively with their evaluator to be included in their summative evaluation.

- 1) Score the SMART goal using the Oregon SMART Goal scoring rubric (Standard 12 and 13);
- 2) Get a rating between 1 and 4 for each SMART goal;
- 3) Use the thresholds below to determine SLG level;
- 4) Find the SLG performance level (1-4) on the X-Axis of the matrix.

Level 4	Level 3	Level 2	Level 1
<ul style="list-style-type: none"> • 4 on both goals 	<ul style="list-style-type: none"> • 3 on both goals, or • 3 on one goal & 4 on one goal, or • 4 on one goal & 2 on one goal 	<ul style="list-style-type: none"> • 2 on both goals, or • 2 on one goal & 3 on one goal, or • 3 on one goal & 1 on one goal, or • 4 on one goal & 1 on one goal 	<ul style="list-style-type: none"> • 1 on both goals, or • 1 on one goal & 2 on one goal

FINAL SUMMATIVE PERFORMANCE LEVEL AND PROFESSIONAL GROWTH PLAN

Taking the performance levels for professional practice and professional responsibilities (PP/PR) and student learning and growth (SLG) find where the X-Axis intersects with the Y-Axis on the matrix. The PP/PR will then be compared to the SLG to determine the educator's Professional Growth Plan and overall summative performance level. The four types of Professional Growth Plans are defined as follows:

Facilitative Growth Plans – The educator leads the conversation and with the evaluator chooses the focus on the Professional Growth Plan and professional goal(s) as the educator and evaluator collaborate on the plan/professional goal(s) must also include a focus on increasing the educator's overall aptitude in this measure.

Collegial Growth Plans – The educator and evaluator collaboratively develop the educator's Professional Growth Plan/professional goal(s). If the educator had a SLG performance level 1 or 2, the plan/professional goal(s) must also include a focus on increasing the educator's overall aptitude in this measure.

Consultative Growth Plans – the evaluator consults with the educator and uses the information gathered to inform the educator's Professional Growth Plan / professional goal(s). If the educator had a SLG performance level 1 or 2, the plan/professional goal(s) must also include a focus on increasing the educator's overall aptitude in this measure.

Directed Growth Plans – the evaluator directs the educator's Professional Growth Plan / professional goal(s). This plan should involve a focus on the most important area(s) to improve educator performance. If the educator had a SLG performance level 1 or 2, the plan/professional goal(s) must also include a focus on increasing the educator's overall aptitude in this measure.

The matrix summative rating is to be used for state reporting purposes as required by the ESEA Flexibility Waiver.

SENATE BILL 20

Policy Implications

- IGBA - Students with Disabilities - Child Identification Procedures (Required)
- IGBAG-AR - Special Education - Procedural Safeguards** (Required)
- IGBAH - Special Education - Evaluation Procedures** (Required)
- IGBAJ - Special Education - Free Appropriate Public Education (FAPE)** (Required)
- IGBAJ-AR - Special Education - Free Appropriate Public Education (FAPE)** (Required)
- IGBHE - Expanded Options Program** (Highly Recommended)
- IGBHE-AR - Expanded Options Program (Recoded from IGBHE-AR(1); Highly Recommended)
- IGCA - Post-Graduate Scholars Program (Conditionally Required)
- JEC - Admissions** (Optional)
- JECA - Admission of Resident Students** (Highly Recommended)

Summary

Senate Bill (SB) 20 passed by the 2017 Legislature updated state law references to the Every Student Succeeds Act of 2015 (ESSA) in current law.

SB 20 changed references from NCLB to ESSA in several Oregon statutes.

Additionally, SB 20 changed statute so that the modified diploma is treated similarly to a regular high school diploma affecting several student related policies such as, but not limited to, IGBA, IGBAH, IGBAJ, IGCA, JEC and JECA.

The changes affecting policy IGBHE are a result of the Oregon Department of Education's removal of the Expanded Options Program rules in lieu of ORS Chapter 340.

Legal Reference

See policy documents for changes.

Local District Responsibility

If the district has the policies or administrative regulations (AR), review and adopt the new policy language, and review the revised administrative regulation or adopt as required (ARs related to special education require the board to adopt).

The sample policy JEC was previously offered in three versions; two of the versions have been deleted from OSBA samples and the final version is provided herein. It remains an optional policy.

If the district has IGBHE-AR(2) - Expanded Options Program Summary (District) and IGBHE-AR(3) - Expanded Options Program Checklist, review them for updates based on recommended policy changes as needed.

LCSD Commentary

The majority of these policy changes are a result of changes in references to ESSA and to incorporate reference to a modified diploma.

While IGBHE and IGBHE-AR regarding the Expanded Options Program have been heavily redacted, this is to refer to state law instead of ODE rules. These changes to policy do not impact the way the District operates this program. The changes have been reviewed by program administrators.

JEC is an optional policy that the District has developed beyond OSBA's recommendations over several years. In addition to OSBA's use for outlining admissions, we also use this policy to outline our in-district open enrollment process. The changes suggested by OSBA related to admissions have been incorporated to keep the policy as clean as possible while still maintaining our open enrollment policy. Annually we revise the related JEC-AR(1) and JEC-AR(3) prior to the spring so that the open enrollment process and application are updated with the next year information regarding due dates and school enrollment caps. This year we have also added a clarification for the intent of the open enrollment policy to automatically allow students open enrolled at the elementary level in a feeder school to continue on to the middle school with their cohort. We have brought these ARs forward at this time for board information since the policy itself was presented with revisions from OSBA.

Lebanon Community Schools

Code: **IGBA**
Adopted: 3/3/08
Readopted: 12/16/10, 4/19/12
Orig. Code(s): IGBA

Students with Disabilities - Child Identification Procedures

The district implements an ongoing system to locate, identify and evaluate all children birth to age 21 residing within its jurisdiction who have disabilities and need early intervention, early childhood special education or special education services. For preschool children the district is responsible for the evaluation(s) used to determine eligibility; the designated referral and evaluation agency Early Intervention is responsible for determining the eligibility of children for EI/ECSE services in accordance with Oregon Administrative Rule (OAR) 581-015-2100. The district identifies all children with disabilities, regardless of the severity of their disabilities, including those who are:

1. Highly mobile, such as migrant and homeless children;
2. Wards of the state;
3. Indian preschool children living on reservations;
4. Suspected of having a disability even though they ~~have not failed, been retained in a course or a grade, and are advancing~~ from grade to grade;
5. Home schooled;
6. Resident and nonresident students, including residents of other states, attending a private school (religious or secular) ~~school~~ located within the boundaries of the district;
7. Attending a public charter school located in the district;
8. Below the age of compulsory school attendance; or
9. Above the age of compulsory school attendance who have not graduated from high school with a regular or modified diploma and have not completed the school year in which they reach their 21st birthday.

The district determines residency in accordance with Oregon Revised Statutes (ORS) Chapter 339 and, for the purposes of charter school students with disabilities, in accordance with ORS Chapter 338 and ORS Chapter 339. The district enrolls all students who are five by September 1 of the school year. Students with disabilities are eligible to enroll in the district through the school year in which they reach the age of 21 if they have not graduated with a regular diploma.

The district shall annually submit data to the Oregon Department of Education regarding the number of resident students with disabilities who have been identified, located and evaluated are receiving special education and related services. The district conducts an annual count of the total number of private school children attending private schools located within the boundaries of the district, and a count of all children with disabilities attending private schools located within the boundaries of the district, in accordance with OAR 581-015-2465. The district reports any additional data to ODE required by the ODE to meet the requirements of federal or state law and the applicable reporting dates.

END OF POLICY

Legal Reference(s):

[ORS 332.075](#)
[ORS 338.165](#)
[ORS 339.115 to-137](#)
[ORS 343.151](#)
[ORS 343.157](#)
[ORS 343.193](#)
[ORS 343.221](#)

[ORS 343.517](#)
[ORS 343.533](#)

[OAR 581-015-2040](#)
[OAR 581-015-2045](#)
[OAR 581-015-2080](#)
[OAR 581-015-2085](#)

[OAR 581-015-2190](#)
[OAR 581-015-2195](#)
[OAR 581-015-2315](#)
[OAR 581-015-2480](#)
[OAR 581-021-0029](#)
[OAR 581-022-~~1340~~2315](#)

Individuals with Disabilities Education Act (IDEA), 20 U.S.C. § 1412 (a)(3) (~~2006~~[2017](#)).
Early Intervention Program for Infants and Toddlers with Disabilities, 34 C.F.R. Part 303 (~~2006~~[2017](#)).
Assistance to States for the Education of Children with Disabilities, 34 C.F.R. § 300.111 (~~2006~~[2017](#)).

~~R2/16/19/28/172~~ | RS

Special Education - Procedural Safeguards**

1. Procedural Safeguards

- a. The district provides procedural safeguards to:
 - (1) Parents, guardians (unless the guardian is a state agency) or persons in parental relationship to the student;
 - (2) Surrogate parents; and
 - (3) Students who have reached the age of 18, the age of majority or are considered emancipated under Oregon law and to whom rights have transferred by statute, identified as adult students (called “eligible students”).
- b. The district gives parents a copy of the *Procedural Safeguards Notice*, published by the Oregon Department of Education (ODE):
 - (1) At least once a year; and
 - (2) At the first referral or parental request for evaluation to determine eligibility for special education services;
 - (3) When the parent (or adult student) requests a copy;
 - (4) To the parent and the student one year before the student’s 18th birthday or upon learning that the student is ~~considered~~ emancipated.
- c. The *Procedural Safeguards Notice* is:
 - (1) Provided written in the native language or other communication of the parents (unless it is clearly not feasible to do so) and in language clearly understandable to the public.
 - (2) If the native language or other mode of communication of the parent is not a written language, the district takes steps to ensure that:
 - (a) The notice is translated orally or by other means to the parent in his/her native language or other mode of communication;
 - (b) The parent understands the content of the notice; and
 - (c) There is written evidence that the district has met these requirements.

2. Content of *Procedural Safeguards Notice*

The procedural safeguards notice includes all of the content provided in the *Procedural Safeguards Notice* published by ODE.

3. Parent or Adult Student Meeting Participation

- a. The district provides parents or adult students an opportunity to participate in meetings with respect to the identification, evaluation, individualized education program (IEP) and educational placement of the student, and the provision of a free appropriate public education (FAPE) to the student.
- b. The district provides parents or adult students written notice of any meeting sufficiently in advance to ensure an opportunity to attend. The written notice:
 - (1) States the purpose, time and place of the meeting and who is invited to attend;
 - (2) Advises that parents or adult students may invite other individuals who they believe have knowledge or special expertise regarding the student;
 - (3) Advises the parents or adult student that the team may proceed with the meeting even if they are not in attendance;
 - (4) Advises the parent or adult students who to contact before the meeting to provide information if they are unable to attend; and
 - (5) Indicates if one of the meeting's purposes is to consider transition services or transition service needs. If so:
 - (a) Indicates that the student will be invited; and
 - (b) Identifies any agencies invited to send a representative.
- c. The district takes steps to ensure that one or both of the parents of a student with a disability are present at each IEP or placement meeting or are afforded the opportunity to participate, including:
 - (1) Notifying parents of the meeting early enough to ensure that they will have an opportunity to attend; and
 - (2) Scheduling the meeting at a mutually agreed on time and place.
- d. If neither parent can participate, the district will use other methods to ensure participation, including, but not limited to, individual or conference phone calls or home visits.
- e. The district may conduct an evaluation planning or eligibility meeting without the parent or adult student if the district provided meeting notice to the parent or adult student sufficiently in advance to ensure an opportunity to attend.
- f. The district may conduct an IEP or placement meeting without the parent or adult student if the district is unable to convince the parents or adult students that they should participate. Attempts to convince the parent to participate will be considered sufficient if the district:
 - (1) Communicates directly with the parent or adult student and arranges a mutually agreeable time and place and sends written notice to confirm the arrangement; or
 - (2) Proposes a time and place in the written notice stating that a different time and place might be requested and confirms that the notice was received.

- g. If the district proceeds with an IEP meeting without a parent or adult student, the district must have a record of its attempts to arrange a mutually agreed upon time and place such as:
 - (1) Detailed records of telephone calls made or attempted and the results of those calls;
 - (2) Copies of correspondence sent to the parents and any responses received; and
 - (3) Detailed records of visits made to the parents' home or place of employment and the results of those visits.
- h. The district takes whatever action is necessary to ensure that the parent or adult student understands the proceedings at a meeting, including arranging for an interpreter for parents or adult students who are deaf or whose native language is other than English.
- i. After the transfer of rights to an adult student at the age of majority, the district provides written notice of meetings to the adult student and parent, if the parent can be reasonably located. After the transfer of rights to an adult student at the age of majority, a parent receiving notice of an IEP meeting is not entitled to attend the meeting unless invited by the adult student or the district.
- j. An IEP meeting does not include:
 - (1) Informal or unscheduled conversations involving district personnel;
 - (2) Conversations on issues such as teaching methodology, lesson plans or coordination of service provision if those issues are not addressed in the student's IEP; or
 - (3) Preparatory activities that district or public personnel engage in to develop a proposal or response to a parent proposal that will be discussed at a later meeting.

4. Surrogate Parents

- a. The district protects the rights of a student with a disability, or suspected of having a disability, by appointing a surrogate parent when:
 - (1) The parent cannot be identified or located after reasonable efforts;
 - (2) The student is a ward of the state or an unaccompanied homeless youth and there is reasonable cause to believe that the student has a disability, and there is no foster parent or other person available who can act as the parent of the student; or
 - (3) The parent or adult student requests the appointment of a surrogate parent.
- b. The district secures nominations of persons to serve as surrogates. The district appoints surrogates within 30 days of a determination that the student needs a surrogate, unless a surrogate has already been appointed by juvenile court.
- c. The district will only appoint a surrogate who:
 - (1) Is not an employee of the district or ODE;
 - (2) Is not an employee of any other agency involved in the education or care of the student;
 - (3) Is free of any personal or professional interest that would interfere with representing the student's special education interests; and
 - (4) Has the necessary knowledge and skills that ensure adequate representation of the student in special education decisions. The district will provide training, as necessary, to ensure that surrogate parents have the requisite knowledge.
- d. The district provides all special education rights and procedural safeguards to appointed surrogate parents.

- e. A surrogate will not be considered an employee of the district solely on the basis that the surrogate is compensated from public funds.
 - f. The duties of the surrogate parent are to:
 - (1) Protect the special education rights of the student;
 - (2) Be acquainted with the student's disability and the student's special education needs;
 - (3) Represent the student in all matters relating to the identification, evaluation, IEP and educational placement of the student; and
 - (4) Represent the student in all matters relating to the provision of FAPE to the student.
 - g. A parent may give written consent for a surrogate to be appointed.
 - (1) When a parent requests that a surrogate be appointed, the parent shall retain all parental rights to receive notice and all of the information provided to the surrogate. When the district appoints a surrogate at parent request, the district will continue to provide to the parent a copy of all notices and other information provided to the surrogate.
 - (2) The surrogate, alone, shall be responsible for all matters relating to the special education of the student. The district will treat the surrogate as the parent unless and until the parent revokes consent for the surrogate's appointment.
 - (3) If a parent gives written consent for a surrogate to be appointed, the parent may revoke consent at any time by providing a written request to revoke the surrogate's appointment.
 - h. An adult student to whom rights have transferred at age of majority may give written consent for a surrogate to be appointed. When an adult student requests that a surrogate be appointed, the student shall retain all rights to receive notice and all of the information provided to the surrogate. The surrogate, alone, shall be responsible for all matters relating to the special education of the student. The district will treat the surrogate as the adult student unless and until the adult student revokes consent for the surrogate's appointment. If an adult student gives written consent for a surrogate to be appointed, the adult student may revoke consent at any time by providing a written request to revoke the surrogate's appointment.
 - i. The district may change or terminate the appointment of a surrogate when:
 - (1) The person appointed as surrogate is no longer willing to serve;
 - (2) Rights transfer to the adult student or the student graduates with a regular or modified diploma;
 - (3) The student is no longer eligible for special education services;
 - (4) The legal guardianship of the student is transferred to a person who is able to carry out the role of the parent;
 - (5) A foster parent or other person is identified who can carry out the role of parent;
 - (6) The parent, who previously could not be identified or located, is now identified or located;
 - (7) The appointed surrogate is no longer eligible;
 - (8) The student moves to another district; or
 - (9) The student is no longer a ward of the state or unaccompanied homeless youth.
 - j. The district will not appoint a surrogate solely because the parent or student to whom rights have transferred is uncooperative or unresponsive to the special education needs of the student.
5. Transfer of Rights at Age of Majority

- a. When a student with a disability reaches the age of majority, marries or is emancipated, rights previously accorded to the student's parents under the special education laws, transfer to the student. A student for whom rights have transferred is considered an "adult student" under OAR 581-015-2000(1).
- b. The district provides notice to the student and the parent that rights (accorded by statute) will transfer at the age of majority. This notice is provided at an IEP meeting and documented on the IEP:
 - (1) At least one year before the student's 18th birthday;
 - (2) More than one year before the student's 18th birthday, if the student's IEP team determines that earlier notice will aid transition; or
 - (3) Upon actual knowledge that within a year the student will likely marry or become emancipated before age 18.
- c. The district provides written notice to the student and to the parent at the time of the transfer.
- d. These requirements apply to all students, including students who are incarcerated in a state or local adult or juvenile correctional facility or jail.
- e. After transfer of rights to the student, the district provides any written prior notices and written notices of meetings required by the special education laws to the adult student and to the parent if the parent can be reasonably located.
- f. After rights have transferred to the student, receipt of notice of an IEP meeting does not entitle the parent to attend the meeting unless invited by the student or the district.

6. Prior Written Notice

- a. The district provides prior written notice to the parent of a student, or student, within a reasonable period of time, before the district:
 - (1) Proposes to initiate or change, the identification, evaluation or educational placement of the student, or the provision of a FAPE to the child; or
 - (2) Refuses to initiate or change the identification, evaluation or educational placement of the student, or the provision of a FAPE to the child.
- b. The content of the prior written notice will include:
 - (1) A description of the action proposed or refused by the district;
 - (2) An explanation of why the district proposed or refused to take the action;
 - (3) A description of each evaluation procedure, test, assessment, record or report used as a basis for the proposal or refusal;
 - (4) A statement that the parents of a student with a disability have procedural safeguards and, if this notice is not an initial referral for evaluation, how a copy of the *Procedural Safeguards Notice* may be obtained;
 - (5) Sources for parents to contact to obtain assistance in understanding their procedural safeguards;
 - (6) A description of other options the IEP team considered and the reasons why those options were rejected; and
 - (7) A description of other factors that are relevant to the agency's proposal or refusal.

- c. The prior written notice is:
 - (1) Written in language understandable to the general public; and
 - (2) Provided in the native language of the parent or other mode of communication used by the parent, unless it is clearly not feasible to do so;
 - (3) If the native language or other mode of communication of the parent is not a written language, the district shall take steps to ensure that:
 - (a) The notice is translated orally or by other means to the parent in the parent's native language or other mode of communication;
 - (b) The parent understands the content of the notice; and
 - (c) There is written evidence that the requirements of this rule have been met.

7. Consent¹ – Initial Evaluation

- a. The district provides notice and obtains informed written consent from the parent or adult student before conducting an initial evaluation to determine whether a student has a disability (as defined by Oregon law) and needs special education. Consent for initial evaluation is not consent for the district to provide special education and related services.
- b. The district makes reasonable efforts to obtain informed consent from a parent for an initial evaluation to determine a child's eligibility for special education services. If a parent does not provide consent for an initial evaluation or does not respond to a request for consent for an initial evaluation, the district may, but is not required to, pursue the initial evaluation of the child through mediation or due process hearing procedures. The district does not violate its child find obligations if it declines to pursue the evaluation using these procedures.

8. Consent – Initial Provision of Special Education Services

- a. The district provides notice and obtains informed written consent from the parent or adult student before the initial provision of special education and related services to the student.
- b. The district makes reasonable efforts to obtain informed consent, but if a parent or adult student does not respond or refuses consent for initial provision of special education and related services, the district does not convene an IEP meeting, develop an IEP or seek to provide special education and related services through mediation or due process hearing procedures. The district will not be considered to be in violation of the requirement to make FAPE available to the student under these circumstances. The district stands ready to serve the student if the parent or adult student later consents.

9. Consent – Re-evaluation

- a. The district obtains informed parent consent before conducting any re-evaluation of a child with a disability, except:

¹“Consent” means that the parent or adult student: a) has been fully informed, in his/her native language or other mode of communication, of all information relevant to the activity for which consent is sought; and b) understands and agrees in writing to the carrying out of the activity for which his/her consent is sought. Consent is voluntary of the part of the parent and meeting the requirements of consent provision for OAR 581-015-2090, IDEA and Family Education Rights and Privacy Act (FERPA).

- (1) The district does not need written consent for a re-evaluation if the parent does not respond after reasonable efforts to obtain informed consent. However, the district does not conduct individual intelligence tests or tests of personality without consent.
 - (2) If a parent refuses to consent to the re-evaluation, the district may, but is not required to, pursue the re-evaluation by using mediation or due process hearing procedures.
- b. A parent or adult student may revoke consent at any time before the completion of the activity for which they have given consent. If a parent or adult student revokes consent, that revocation is not retroactive.

10. Consent – Other Requirements

- a. The district documents its reasonable efforts to obtain parent consent, such as phone calls, letters and meeting notes.
- b. If a parent of a student who is home schooled or enrolled by the parents in a private school does not provide consent for the initial evaluation or the re-evaluation, or if the parent does not respond to a request for consent, the district:
 - (1) Does not use mediation or due process hearing procedures to seek consent; and
 - (2) Does not consider the child as eligible for special education services.
- c. If a parent or adult student refuses consent for one service or activity, the district does not use this refusal to deny the parent or child any other service, benefit or activity, except as specified by these rules and procedures.
- d. If, at any time subsequent to the initial provision of special and related services, the parent of a child revokes consent in writing for the continued provision of special education and related services, the district:
 - (1) May not continue to provide special education and related services to the child, but must provide prior written notice before ceasing the provision of special education and related services;
 - (2) May not use mediation or due process procedures to obtain an agreement or ruling that the services may be provided to the child;
 - (3) The district will not be considered to be in violation of the requirement to make FAPE available to the child because of the failure to provide the child with further special education and related services; and
 - (4) The district is not required to convene an IEP team meeting or develop an IEP for the child for further provision of special education or related services.

11. Exceptions to Consent

- a. The district does not need written parent or adult student consent before:
 - (1) Reviewing existing data as part of an evaluation or re-evaluation;
 - (2) Administering a test or other evaluation administered to all students without consent unless, before administration of that test or evaluation, consent is required of parents of all students;

- (3) Conducting evaluations, tests, procedures or instruments that are identified on the student's individualized education program (IEP) as a measure for determining progress; or
 - (4) Conducting a screening of a student by a teacher or specialist to determine appropriate instructional strategies for curriculum implementation.
- b. The district does not need written parent consent to conduct an initial special education evaluation of a student who is a ward of the state and not living with the parent if:
 - (1) Despite reasonable efforts to do so, the district has not been able to find the parent;
 - (2) The parent's rights have been terminated in accordance with state law; or
 - (3) The rights of the parent to make educational decisions have been subrogated by a judge in accordance with state law and consent for an initial evaluation has been given by an individual appointed by the judge to represent the child.
- c. The district does not need written parental consent if an administrative law judge (ALJ) determines that the evaluation or re-evaluation is necessary to ensure that the student is provided with a free appropriate public education.

12. Independent Educational Evaluations (IEE)

- a. A parent of a student with a disability has a right to an independent educational evaluation at public expense if the parent disagrees with an evaluation obtained by the district.
- b. If a parent requests an independent educational evaluation at public expense, the district provides information to parents about where an independent educational evaluation may be obtained, and the district criteria applicable for independent educational evaluations.
- c. If a parent requests an independent educational evaluation at public expense, the district, without unnecessary delay, either:
 - (1) Initiates a due process hearing to show that its evaluation is appropriate; or
 - (2) Ensures that an independent educational evaluation is provided at public expense unless the district demonstrates in a hearing that the evaluation obtained by the parent did not meet district criteria.
- d. The district criteria for independent educational evaluations are the same as for district evaluations including, but not limited to, location, examiner qualifications and cost.
 - (1) Criteria established by the district do not preclude the parent's access to an independent educational evaluation.
 - (2) The district provides the parents the opportunity to demonstrate the unique circumstances justifying an IEE that does not meet the district's criteria.
 - (3) A parent may be limited to one independent educational evaluation at public expense each time the district conducts an evaluation with which the parent disagrees.
- e. If a parent requests an independent educational evaluation, the district may ask why the parent disagrees with the public evaluation. The parent may, but is not required to provide an explanation. The district may not:

- (1) Unreasonably delay either providing the independent educational evaluation at public expense or initiating a due process hearing to defend the public evaluation;
 - (2) Except for the criteria listed above in c., impose conditions or timelines related to obtaining an IEE at public expense.
- f. The district considers an independent educational evaluation submitted by the parent, in any decision made with respect to the provision of a free appropriate public education to the student, if the submitted independent evaluation meets district criteria.

13. Dispute Resolution – Mediation

- a. The district or parent may request mediation from ODE for any special education matter, including before the filing of a complaint or due process hearing request.
- b. The district acknowledges that:
 - (1) Mediation must be voluntary on the part of the parties, must be conducted by a qualified and impartial mediator who is trained in effective mediation techniques and may not be used to deny or delay a parent's right to a due process hearing or filing a complaint.
 - (2) Each mediation session must be scheduled in a timely manner and must be held in a location that is convenient to the parties to the dispute.
 - (3) An agreement reached by the parties to the dispute in the mediation process must be set forth in a legally binding written mediation agreement that:
 - (a) States the terms of the agreement;
 - (b) States that all discussions that occurred during the mediation process remain confidential and may not be used as evidence in any subsequent due process hearing or civil proceeding; and
 - (c) Is signed by the parent and a representative of the district who has the authority to bind the district to the mediation agreement.
 - (4) Mediation communication is not confidential if it relates to child or elder abuse and is made to a person who is required to report abuse, or threats of physical harm, or professional conduct affecting licensure.
 - (5) The mediation agreement is enforceable in any state court of competent jurisdiction or in a district court of the United States.

14. Dispute Resolution – Complaint Investigation

- a. Any organization or person may file a signed, written complaint with the State Superintendent of Public Instruction alleging that a district or education service district (ESD) is violating or has violated the Individuals with Disabilities Education Act (IDEA) or associated regulations within one year before the date of the complaint. Upon receiving a parent complaint, the ODE forwards the complaint to the district or ESD along with a request for a district response to the allegations in the complaint.
- b. Upon receiving a request for response from ODE, the district responds to the allegations and furnishes any requested information or documents within 10 business days.
- c. The district sends a copy of the response to the complainant. If ODE decides to conduct an on-site investigation, district personnel participate in interviews and provide additional documents as needed.

- d. The district and the complainant may attempt to resolve a disagreement that led to a complaint through mediation. If they decide against mediation, or if mediation fails to produce an agreement, ODE will pursue the complaint investigation.
- e. If ODE substantiates some or all of the allegations in a complaint, it will order corrective action. The district satisfies its corrective action obligations in a timely manner.
- f. If the district disagrees with the findings and conclusions in a complaint final order, it may seek reconsideration by ODE or judicial review in county circuit court.

15. Due Process Hearing Requests

- a. The district acknowledges that parents may request a due process hearing if they disagree with a district proposal or refusal relating to the identification, evaluation, educational placement or provision of a free appropriate education to a student who may have a disability and be eligible for special education.
- b. The district may request a due process hearing regarding the identification, evaluation, educational placement or provision of a free appropriate education to a student who may have a disability and be eligible for special education.
- c. When requesting a due process hearing, the district or the attorney representing the district provides notice to the parent and to ODE.
- d. The party, including the district, that did not file the hearing request must, within 10 days of receiving the request for a hearing, send to the other party a response that specifically addresses the issues raised in the hearing request.
- e. If the parent had not yet received prior written notice of the district's proposal or refusal, the district, within 10 days of receiving the hearing request for a due process hearing, sends to the parent a response that includes:
 - (1) An explanation of why the district proposed or refused to take the action raised in the hearing request;
 - (2) A description of other options that the district considered and the reasons why those options were rejected;

- (3) A description of each evaluation procedure, assessment, record or report the district used as the basis for the proposed or refused action; and
- (4) A description of the factors relevant to the district's proposal or refusal.

16. Resolution Session

- a. Within 15 days of receiving a due process hearing request, the district will hold a resolution session with the parents and the relevant members of the IEP team who have specific knowledge of the facts identified in the due process hearing request.
- b. This meeting will include a representative of the district who has decision-making authority for the district.
 - (1) The district will not include an attorney unless the parent brings an attorney.
 - (2) The district will provide the parent with an opportunity for the parent to discuss the hearing request and related facts so that the district has an opportunity to resolve the dispute.
 - (3) The district and parent may agree in writing to waive the resolution meeting. If so, the 45 day hearing timeline will begin the next business day, unless the district and parent agree to try mediation in lieu of the resolution session.

17. Time Limitations and Exception

- a. A parent must request a due process hearing within two years after the date of the district act or omission that gives rise to the parent's hearing request.
- b. This timeline does not apply to a parent if the district withheld relevant information from the parent or incorrectly informed the parent that it had resolved the problem that led the parent's hearing request.

18. Hearing Costs

- a. The district reimburses ODE for costs related to conducting the hearing, including pre-hearing conferences, scheduling arrangement and other related matters.
- b. The district provides the parent with a written or, at the option of the parent, an electronic verbatim recording of the hearing, within a reasonable time of the close of the hearing
- c. The district does not use IDEA funds to pay attorney's fees or other hearing costs.

19. Discipline and Placement in Interim Alternative Setting

See Board policy JGDA/JGEA - Discipline of Students with Disabilities.

Special Education - Evaluation Procedures

Consistent with its child find and parent consent obligations, the district responds promptly to requests initiated by a parent or public agency for an initial evaluation to determine if a child is a child with a disability.

A full and individual evaluation of a student's educational needs that meets the criteria established in the Oregon Administrative Rules will be conducted before determining eligibility and before the initial provision of special education and related services to a student with a disability. The district implements an ongoing system to locate, identify and evaluate all children birth to 21 residing within its jurisdiction who have disabilities and need early intervention, early childhood special education or special education services.

The district identifies all children with disabilities, regardless of the severity of their disabilities, including children who are:

1. Highly mobile, such as migrant and homeless children;
2. Wards of the state;
3. Indian preschool children living on reservations;
4. Suspected of having a disability even though they advance from grade to grade;
5. Home schooled;
6. Resident and nonresident students, including residents of other states, Attending private school (religious or secular) ~~school~~ located within the boundaries of the district;
7. Attending a public charter school located in the district;
8. Below the age of compulsory school attendance; or
9. Above the age of compulsory school attendance who have not graduated from high school with a regular or modified diploma and have not completed the school year in which they reach their 21st birthday.

The district is responsible for evaluating and determining eligibility for special education services for school age children. The district is responsible for evaluating children who may be eligible for Early Intervention/Early Childhood Special Education (EI/ECSE) services. The district's designated referral and evaluation agency is responsible for determining eligibility.

Before conducting any evaluation or re-evaluation, the district:

1. Plans the evaluation with a group that includes the parent(s);
2. Provides prior written notice to the parent(s) that describes any proposed evaluation procedures the agency proposes to conduct as a result of the evaluation planning process; and
3. Obtains informed written consent for evaluation.

The district conducts a comprehensive evaluation or re-evaluation before:

1. Determining that a child has a disability;
2. Determining that a child continues to have a disability;
3. Changing the child's eligibility;
4. Providing special education and related services;
5. Terminating the child's eligibility for special education, unless the termination is due to graduation from high school with a regular or modified diploma or exceeding the age of eligibility for a free appropriate public education.

Upon completion of the evaluation, the district provides the parent or eligible child a copy of the evaluation report at no cost. The evaluation report describes and explains the results of the evaluation. Upon completion of the eligibility determination, the district provides the parent or eligible child documentation of eligibility determination at no cost.

The district ensures that assessments and other evaluation materials, including those tailored to assess specific areas of education need, used to assess a child:

1. Are selected and administered so as not to be racially or culturally discriminatory;
2. Are provided and administered in the child's native language or other mode of communication and form most likely to yield accurate information on what the child knows and can do academically, developmentally, and functionally unless it is clearly not feasible to do so;
3. Are used for purposes for which assessments or measures are valid and reliable;
4. Are administered by trained and knowledgeable personnel; and
5. Are administered in accordance with any instructions provided by the producer of such assessments.

Materials and procedures used to assess a child with limited English proficiency are selected and administered to ensure that they measure the extent to which the child has a disability and needs special education, rather than measuring the child's English language skills.

A student must meet the eligibility criteria established in the Oregon Administrative Rules.

The district conducts re-evaluations:

1. When the educational or related services needs, including improved academic achievement and functional performance of the children warrant a re-evaluation;
2. When the child's parents or teacher requests a re-evaluation; and
3. At least every three years, unless that parent and the district agree that a re-evaluation is unnecessary.

The district does not conduct re-evaluation more than once a year, unless the parent and district agree otherwise.

If a parent has previously revoked consent for special education and related services and subsequently requests special education and related services, the district will conduct an initial evaluation of the student to determine eligibility for special education.

END OF POLICY

Legal Reference(s):

[ORS 343.155](#)
[ORS 343.157](#)
[ORS 343.164](#)

[OAR 581-015-2000](#)
[OAR 581-015-2095](#)
[OAR 581-015-2105 to-2190](#)

Assistance to States for the Education of Children with Disabilities, 34 C.F.R. §§ ~~300.7, 300.530-300.534, 300.540-300.543~~
~~300.300, 300.530-300.534, 300.540-300.543, 300.7 (2017).~~
~~Assistance to States for the Education of Children with Disabilities, 34 C.F.R. §§ 300.300.~~

~~R2/16/129/28/17~~ | RS

Lebanon Community Schools

Code: **IGBAJ**
Adopted: 8/20/09
Readopted: 12/16/10
Orig. Code(s): IGBAJ

Special Education - Free Appropriate Public Education (FAPE)**

1. The district admits all resident school age children with disabilities and makes special education and related services available at no cost to those:
 - a. Who have reached five years of age but have not yet reached 21 years of age on or before September 1 of the current school year, even if they have not failed or have not been retained in a course or grade or are advancing from grade to grade;
 - b. Who have not graduated with a regular or modified diploma;
 - c. Who have been suspended or expelled in accordance with special education discipline provisions; or
 - d. Who reach age 21 before the end of the school year. These students remain eligible until the end of the school year in which they reach 21.
2. The district determines residency in accordance with Oregon law.
3. The district takes steps to ensure that its children with disabilities have available to them the variety of educational programs and services available to nondisabled children in the area served by the district and provides a continuum of services to meet the individual special education needs of all resident children with disabilities, including resident children enrolled in district charter schools.
4. The district may, but is not required to, provide special education and related services to a student who has graduated with a regular or modified diploma.
5. State law prohibits the district from recommending to parents, or requiring a child to obtain, a prescription for medication to affect or alter thought processes, mood or behavior as a condition of attending school, receiving an evaluation to determine eligibility for early childhood special education or special education, or receiving special education services.
6. If the IEP team determines that placement in a public or private residential program is necessary to provide FAPE, the program, including nonmedical care and room and board, must be at no cost to the parents of the child.
7. If a parent revokes consent for a student receiving special education and related services, the district will not be considered to be in violation of the requirement to make FAPE available to the student because of the failure to provide the student with further special education and related services.

END OF POLICY

Legal Reference(s):

[ORS 338.165](#)
[ORS 339.115](#)
[ORS 343.085](#)
[ORS 343.224](#)
[OAR 581-015-2020](#)

[OAR 581-015-2035](#)
[OAR 581-015-2040 to-2065](#)
[OAR 581-015-2050](#)
[OAR 581-015-2530](#)
[OAR 581-015-2600](#)

[OAR 581-015-2605](#)
[OAR 581-021-0029](#)
[OAR 581-015-2075](#)

Assistance to States for the Education of Children with Disabilities, 34 C.F.R. §§ 300.17, 300.101-110, 300.113, [300.300](#) (~~2006~~2017).

~~Assistance to States for the Education of Children with Disabilities, 34 C.F.R. §§ 300.300 (2008).~~

[R9/28/17 | RS](#)

Special Education - Free Appropriate Public Education (FAPE)**

1. FAPE and Age Ranges

The district provides special education and related services to all resident school-age students with disabilities, including students enrolled in public charter schools located in the district, as provided below:

- a. "School-age children" are children who have reached 5 years of age but have not yet reached 21 years of age on or before September 1 of the current school year.
- b. The district will admit an otherwise eligible student who has not yet reached 21 years of age on or before September 1 of the current school year.
- c. An otherwise eligible person whose 21st birthday occurs during the school year will continue to be eligible for FAPE for the remainder of the school year.
- d. The district provides FAPE to students with disabilities who have been suspended or expelled from school in accordance with the special education discipline rules.

2. Nonacademic Services

- a. The district provides equal opportunity for students with disabilities for participation in nonacademic and extracurricular services and activities.
- b. Nonacademic and extracurricular services and activities may include meals, recess periods, counseling services, athletics, transportation, health services, recreational activities, special interest groups or clubs sponsored by the district, referrals to agencies that provide assistance to individuals with disabilities, and employment of students, including both employment by the district and assistance in making outside employment available.
- c. The district ensures that each child with a disability participates with nondisabled children in the extracurricular services and activities to the maximum extent appropriate to the needs of each individual child.

3. Graduation

- a. A student graduating with a regular high school or modified diploma is no longer entitled to FAPE.
- b. The district provides prior written notice in a reasonable time before a student with a disability, graduates with a regular high school or modified diploma.
- c. The district is not required to conduct a reevaluation before terminating eligibility due to graduation with a regular high school or modified diploma.
- d. Graduation with an alternative document:

- (1) The district may award an alternative document meeting the criteria of the State Board of Education alternative document to a student with a disability.
 - (2) Graduation with an alternative document does not terminate eligibility, require an evaluation or require prior written notice.
- e. The district may, but is not required to, provide special education and related services to a student who has graduated with a regular or modified diploma.

4. Incarcerated Youth

- a. The district has a plan, approved by the local Board, to provide or cause to be provided, appropriate education for children placed in a local or regional correctional facility located in the district.
- b. The district provides FAPE for students with disabilities ages 18 through 21, incarcerated as adults in an adult correctional facility if, in the last educational setting before their incarceration:
 - (1) Were identified as students eligible for special education; and
 - (2) Had an individualized education program (IEP).
- c. The district's provisions of FAPE does not include:
 - (1) The requirements relating to participation of children with disabilities in statewide and district assessments.
 - (2) For students whose eligibility for services will end before their release, the requirements related to transition planning and transition service do not apply. The district makes this determination based on considerations of the sentence and eligibility for early release. Requirements relating to transition planning and transition services, with respect to the students whose eligibility will end, because of their age, before they will be eligible to be released from adult correctional facilities based on consideration of their sentence and eligibility for early release.
 - (3) The IEP team may modify the student's IEP or placement if the state has demonstrated a bona fide security or compelling penological interest that cannot otherwise be accommodated. Least restrictive environment requirements do not apply with respect to these modifications.
 - (4) The public agency responsible for the special education of students in an adult correctional facility is not required to provide notice of meetings to the parent after rights transfer to the student.

5. Residential Placement

If the IEP team determines that placement in a public or private residential program is necessary to provide FAPE to a student with a disability, the district ensures that the program, including nonmedical care and room and board, is provided at no cost to the parents of the student.

6. Physical Education

- a. The district makes physical education services, specially designed if necessary, available to every child with a disability receiving FAPE, unless the school enrolls children without disabilities and does not provide physical education to children without disabilities in the same grade.
- b. The district provides the opportunity to each child with a disability to participate in the regular physical education program available to nondisabled children unless the child needs specially designed physical education as prescribed in the child's IEP.
- c. If specially designed physical education is included in the child's IEP, the district must provide the services directly or make arrangements for those services to be provided through other public or private programs.
- d. If the child with a disability is enrolled full time in a separate facility, the district must ensure that the child receives appropriate physical education services.

7. Public Charter Schools

- a. The district serves children with disabilities attending public charter schools located in the district in the same manner and in accordance with applicable laws and rules governing the district's provision of services to children with disabilities in its other schools.
- b. The district shall, in consultation with the student's parent, guardian or person in parental relationship, provide FAPE to the student, in accordance with [Oregon Administrative Rule \(OAR\) 581-015-2230\(1\)](#), until the district implements the IEP from the previous district or develops, adopts and implements a new IEP that meets acceptable requirements. If the information received was in effect in a previous district in another state, the district will implement the IEP in accordance with OAR 581-015-2230(2).
- c. The district provides supplementary and related services onsite at a district public charter school to the same extent to which the district has a policy or practice of providing such services on the site to its other public schools.
- d. A school district in which a public charter school is located must provide Individuals with Disabilities Education Act (IDEA) funds to those public charter schools on the same basis as the school district provides those funds to other public schools in the district, including proportional distribution based on relative enrollment of children with disabilities, at the same time as funds are distributed to other public schools in the district.
- e. If a child with a disability enrolls in a public charter school, the public charter school is considered the school the child would attend if not disabled. Enrollment in any public charter school is by parent choice. Enrollment in any out-of-district public charter school does not require an interdistrict transfer agreement.

When a student enrolls in a public charter school, the district in which the public charter school is located shall:

- a. Provide written notification of the student's enrollment to the district in which the student resides;
- b. Request, in accordance with applicable confidentiality provisions in state and federal laws, the records of the student, including all information related to an individualized education program developed for the student;

- c. Provide written notification to the student's parent, guardian or person in parental relationship to provide information about:
 - (1) The district's responsibility to identify, locate and evaluate to determine a student's need for special education and related services and to provide those special education services in the public charter school; and
 - (2) The methods by which the district may be contacted to answer questions or provide information related to special education and related services.

When a student no longer is enrolled in a public charter school for any reason other than graduation, the district in which the public charter school is located shall notify:

- a. The district in which the student resided to provide notice:
 - (1) That the student no longer is enrolled in the public charter school; and
 - (2) That the district will provide the student education records including all information related to the student's IEP if the student seeks enrollment or services from the district in which the student resides.
- b. The student's parent, guardian or person in parental relationship to provide information about:
 - (1) The responsibility of the school district in which the student resides to identify, locate and evaluation students and implement services;
 - (2) The methods by which the student's resident district may be contacted to answer questions or provide information about special education and related services; and
 - (3) The responsibility of the district to provide student records, including information related to the student's IEP, if the student seeks enrollment or services from another district, including the parent's resident district.

8. Recovery of Funds for Misclassified Students

The district ensures that students identified on the special education child count under Part B of the IDEA are limited to students who:

- a. Meet eligibility requirements under OAR 581-015-2130 to 2180;
- b. Have a current IEP that is being implemented;
- c. Are receiving a ~~free appropriate public education~~ FAPE;
- d. Are enrolled in the district.

9. Students with Disabilities under IDEA Enrolled in Public Benefits or Insurance

A district may use the State's Medicaid or other public benefits or insurance programs in which a child participates to provide or pay for special education and related services required under IDEA, and permitted under the public benefits or insurance programs as specified below.

With regard to services required to provide FAPE to a child with disabilities under IDEA, a district:

- a. May not require parents to sign up for or enroll in public benefits or insurance programs in order for their child with disabilities to receive FAPE under the IDEA, but may pay the cost that the parent otherwise would be required to pay; and
- b. May not use the child's benefits under a public insurance program if that use would:
 - (1) Decrease available lifetime coverage or any other insurance benefit;
 - (2) Result in the family paying for services that would otherwise be covered by the public benefits or insurance program, and that are required for the child outside of the time the child is in school;
 - (3) Increase premiums or lead to the discontinuation of insurance; or
 - (4) Risk loss of eligibility for home and community-based waiver, based on aggregate health-related expenditures; **and**

Prior to accessing a student's or parent's public benefits or insurance for the first time, and annually thereafter, the district must provide prior written notification to the student's parents and must obtain written consent¹ that:

- a. States the personally identifiable information that may be disclosed (e.g. records or information about the services that may be provided to the student);
- b. States the purpose of the disclosure (e.g. billing for services under IDEA);
- c. Names the agency to which the disclosure may be made (e.g. Medicaid);
- d. Specifies that the parent understands and agrees that the public agency may access the parent's or student's public benefits or insurance to pay for services under IDEA;
- e. Acknowledges the district may not require parents to incur an out-of-pocket expense (i.e. payment of a deductible or co-payment incurred in filing a claim for special education or related services), but may pay the cost that the parent otherwise would be required to pay; and
- f. Acknowledges the district may not use the student's benefits under a public insurance program, if that use would:
 - (1) Decrease available lifetime coverage of any other insured benefit;
 - (2) Result in the family paying for services that would otherwise be covered by the public benefits or insurance program and that are required for the student outside of the time the student is in school;
 - (3) Increase premiums or lead to the discontinuation of insurance; or
 - (4) Risk loss of eligibility for home and community-based waivers, based on aggregate health-related expenditures.

10. Accessible Materials

- a. Districts must ensure the timely provision of print instructional materials, including textbooks that comply with the National Instructional Materials Accessibility Standards (NIMAS) for students who are blind or print disabled.

¹"Consent" means that the parent or adult student a) has been fully informed, in his/her native language or other mode of communication, of all information relevant to the activity for which consent is sought and b) understands and agrees in writing to the carrying out of the activity for which his/her consent is sought. Consent is voluntary of the part of the parent and meeting the requirements of consent provision for OAR 581-015-2090, IDEA and Family Education Rights and Privacy Act (FERPA).

- b. Districts must ensure the timely provision of instructional materials in accessible formats to children who need instructional materials in accessible formats, including those children who are not blind or print disabled.

11. Extended School Year (ESY) services as per administrative regulations, Special Education - Individualized Education Program (IEP) - IGBAF-AR.

12. Assistive ~~T~~technology devices or services as per administrative regulations, Special Education - Individualized Education Program (IEP) - IGBAF-AR.

~~R6/06/139/28/17~~ | RS

Lebanon Community Schools

Code: IGBHE
Adopted: 8/4/08
Readopted: 12/16/10, 12/15/11, 10/12/17

Expanded Options Program**

The Board is committed to providing additional options to students enrolled in grades 11 and 12 to continue or complete their education, to earn concurrent high school and college credits and to gain early entry into post-secondary education. The district's Expanded Options Program (EOP) will comply with all requirements of Oregon law (ORS 340) and give priority status to "at-risk" students.

Eligible Students

Eligible students may apply to take courses at an eligible post-secondary institution through the Expanded Options Program. A student is eligible for the Expanded Options Program EOP if he/she:

- (1) Is 16 years of age or older at the time of enrollment in a course under the Expanded Options Program EOP;
- (2) Is in grade 11 or 12 at the time of enrollment in a course under the EOP or has not yet completed the required credits for to be in grade 11 or 12, but the district has allowed the student to participate in the program;
- (3) Has developed an educational learning plan; and
- (4) Has not successfully completed the requirements for a high school diploma or a modified diploma. A student who has graduated from high school may not participate; and
- (5) Is not a foreign exchange student enrolled in a school under a cultural exchange program.

Student Notification

Prior to February 15 of each year, the district shall notify all high school students and the parents or guardian of students' parents of the Expanded Options Program EOP for the following school year. The district will notify a transfer high school student, or a returning dropout, of the Expanded Options Program EOP if the student enrolls after the district has issued the February 15 notice. The district will notify a high school student who has officially expressed an intent to participate in the Expanded Options Program EOP, and the student's parent or guardian, of the student's eligibility status within 20 business days of the expression of intent.

It is a priority for the district to provide information about the Expanded Options Program EOP to high school students who have dropped out of school. The district shall establish a process to identify and provide those students with information about the program. The district shall send information about the program to the last-known address of the family of the student.

The notice must include the following:

1. The definitions below:

a. "Eligible Students": a student who is enrolled in an Oregon public school and who is:

- (1) ~~Is 16 years or older at the time of enrollment in a course under the Expanded Options Program;~~
- (2) ~~Is in grade 11 or 12 or has not yet completed the required credits for grade 11 or 12, but the district has allowed the student to participate in the program;~~
- (3) ~~Has developed an educational learning plan as described in this policy; and~~
- (4) ~~Has not successfully completed the requirements for a high school diploma.~~

~~An eligible student who has completed course requirements for graduation but has not received a diploma, may participate.~~

~~An eligible student does not include a foreign exchange student enrolled in a school under a cultural exchange program;~~

b. ~~“**Eligible post-secondary institution**”: a community college, a state institution of higher education listed in Oregon Revised Statute (ORS) 352.002 and the Oregon Health and Science University;~~

c. ~~“**Eligible post-secondary course**”: any nonsectarian course or program offered through an eligible post-secondary institution if the course or program may lead to high school completion, a certificate, professional certification, associate degree or baccalaureate degree.~~

~~— An eligible post-secondary course does not include a duplicate course offered at the student’s resident school. Eligible post-secondary courses include academic and professional technical courses and distance education courses.~~

~~2. Purposes of the Expanded Options Program which include the following:~~

a. ~~To create a seamless education system for students enrolled in grades 11 and 12 to:~~

- (1) ~~Have additional options to continue or complete their education;~~
- (2) ~~Earn concurrent high school and college credits; and~~
- (3) ~~Gain early entry into post-secondary education.~~

b. ~~To promote and support existing accelerated college credit programs and to support the development of new programs that are unique to a community’s secondary and post-secondary relationships and resources;~~

c. ~~To allow eligible students who participate in the Expanded Options Program to enroll full time or part time in an eligible post-secondary institution; and~~

d. ~~To provide public funding to the eligible post-secondary institutions for educational services to eligible students to offset the cost of tuition, fees, textbooks, equipment and materials for students who participate in the Expanded Options Program.;~~

e. ~~To increase the number of at-risk students earning college credits or preparing to enroll in an eligible post-secondary institution.~~

3.1. Financial arrangements for tuition, textbooks, equipment and materials;

4.2. Available transportation services;

5.3. The effect of enrolling in the ~~Expanded Options Program~~EOP on the student’s ability to complete high school graduation requirements;

- ~~6.4.~~ The consequences of failing or not completing a post-secondary course;
- ~~7.5.~~ Notification that participation in the ~~Expanded Options Program~~EOPm is contingent on acceptance by an eligible post-secondary institution;
- ~~8.6.~~ District time lines affecting student eligibility and duplicate course determinations;
- ~~9.—~~The following information about eligibility for the Expanded Options Program:
- ~~a.—~~Eligible students may not enroll in eligible post-secondary courses for more than the equivalent of two academic years, and eligible students who first enroll in grade 12 may not enroll in eligible post-secondary courses for more than the equivalent of one academic year;
 - ~~b.—~~A student who has completed the requirements for a high school diploma may not participate in the Expanded Options Program.
- ~~10.—~~Notice(s) of any other program(s), agreements(s) or plan(s) in effect that provides access for public high school students to post-secondary courses;
- ~~11.—~~The district's responsibility for providing any required special education and related services to the student;
- ~~12.—~~The number of quarter credit hours that may be awarded each school year to eligible students by the resident high school;
- ~~13.—~~The Board's process for selecting eligible students to participate in the Expanded Options Program if the district has not chosen to exceed the credit hour cap and has more eligible students who wish to participate than are allowed by the cap;
- ~~14.—~~Information about program participation priority for at-risk students;
- ~~15.7.~~ Exclusion of duplicate courses as determined by the district;
- ~~16.8.~~ The process for a student to appeal the district's duplicate course determination to the Superintendent of Public Instruction or the Superintendent's designee under ORS 340.030; and
- ~~17.9.~~ Exclusion of post-secondary courses in which a student is enrolled if the student is also enrolled full time in the resident high school; and;
- ~~18.—~~Exclusion of foreign exchange students enrolled in a school under a cultural exchange program.

Enrollment Process

Prior to May 15 of each year, a student who is interested in participating in the ~~Expanded Options Program~~EOP shall notify the district of his/her intent to enroll in eligible post-secondary courses during the following school year. A high school transfer student or returning dropout has 20 business days from the date of enrollment to indicate interest.

The district shall review with the student and the student's parent or guardian the student's current status toward meeting all state and district graduation requirements and the applicability of the proposed eligible post-secondary course to the remaining graduation requirements.

A student who intends to participate in the ~~Expanded Options Program~~EOP shall develop an educational learning plan in cooperation with an advisory support team. An advisory support team may include the student, the student's parent or guardian and a teacher or a counselor. The educational learning plan may include:

1. The student's short-term and long-term learning goals and proposed activities; and
2. The relationship of the eligible post-secondary courses proposed under the ~~Expanded Options Program~~EOP and the student's learning goals.

A student who enrolls in the ~~Expanded Options Program~~EOP may not enroll in eligible post-secondary courses for more than the equivalent of two academic years. A student who first enrolls in the ~~Expanded Options Program~~EOP in grade 12 may not enroll in eligible post-secondary courses for more than the equivalent of one academic year. If a student first enrolls in an eligible post-secondary course in the middle of the school year, the time of participation shall be reduced proportionately. If a student is enrolled in a year-round program and begins each grade in the summer session, summer sessions are not counted against the time of participation.

Duplicate Courses

The district will establish a process to determine duplicate course designations. The district will notify an eligible student and the student's parent or guardian of any course the student wishes to take that the district determines is a duplicate course, within 20 business days after the student has submitted a list of intended courses.

A student may appeal a duplicate course determination to the Board based on evidence of the scope of the course. ~~The scope of the course refers to the depth and breadth of course content as evidenced through a planned course statement, including content outlines, applicable state content standards, course goals and student outcomes.~~ The Board will issue a decision on the appeal within 30 business days of receipt of the appeal. If the appeal is denied by the Board, the student may appeal the district's determination to the Superintendent of Public Instruction or designee under ORS 340.030.

Expanded Options Program Annual Credit Hour Cap

The number of quarter credit hours that may be awarded by a high school under the ~~Expanded Options Program~~EOP is limited to an amount equal to the number of students in grades 9 through 12 enrolled in the high school multiplied by a factor of 0.33. For example, the cap for a high school with 450 students in grades 9 through 12 would be 148.5 ($450 \times 0.33 = 148.5$). (The caps must be established separately for each high school.)

At the district's discretion, the district may choose to exceed both the individual high school level cap and the aggregate district level cap. If the district has more eligible students than are allowed under the credit hour cap the district shall establish a process for selecting eligible students for participation in the program. The process will give priority for participation to students who are "at risk." An "at-risk student" means: (1) a student who qualifies for a free or reduced price lunch program; or (2) an at-risk

student as defined by rules adopted by the State Board of Education. ~~An “at-risk” student includes a student who meets state or federal thresholds for poverty as indicated by eligibility for services under any of the following provisions of the Every Student Succeeds Act of 2015 (ESSA): (1) Title I—Improving Academic Achievement of the Disadvantaged, Part A—Improving Basic Programs Operated by Local Educational Agencies; (2) Title I, Part C—Education of Migratory Children; (3) Title I, Part D—Prevention and Intervention Programs for Children and Youth Who are Neglected, Delinquent, or At Risk; (4) Title III—Language Instruction for Limited English Proficient and Immigrant Students; and (5) and Title IX—A—Education of Homeless Children and Youth Program (amending subtitle B of title VII of the McKinney-Vento Homeless Educational Assistance Act).~~

If the district has not exceeded the credit hour cap, the district shall ensure that all eligible at-risk students are allowed to participate in the ~~Expanded Options Program~~EOP and may allow eligible students who are not at-risk to participate in the program.

Post-Secondary Institution Credit

Prior to beginning an eligible post-secondary course, the district shall notify the student of the number and type of credits that the student will be granted upon successful completion of the course. If there is a dispute between the district and the student regarding the number or type of credits that the district will or has granted to a student for a particular course, the student may appeal the district’s decision ~~using an appeals process adopted by to~~ the Board.

Credits granted to a student shall be counted toward high school graduation requirements and subject area requirements of the state and the district. Evidence of successful completion of each course and credits granted shall be included in the student’s education record. A student shall provide the district with a copy of the student’s grade in each course taken for credit under the ~~Expanded Options Program~~EOP. The student’s education record shall indicate that the credits were earned at an eligible post-secondary institution.

Financial Agreement

The district shall negotiate in good faith a financial agreement with the eligible post-secondary institution for the payment of actual instructional costs associated with the student’s enrollment, including tuition, ~~and fees and the costs of~~ textbooks, equipment and materials.

Waiver

A district may request a waiver from the Superintendent of Public Instruction if:

1. Compliance would adversely impact the finances of the district; or
2. Accel Programs are offered by the district (i.e., Dual Credit, Sponsored-Based Dual Credit, Assessment-Based Dual Credit, Articulated Career Technical Education (CTE) courses, two-plus-two programs, Advanced Placement (AP), International Baccalaureate Programs or other locally developed program that offers Accelerated College Credit to their respective high school student).

Student Reimbursement

Students are not eligible for any state student financial aid for college course work, but students may apply to the district for reimbursement for any textbooks, fees, equipment or materials purchased by the student that are required for an eligible post-secondary course. All textbooks, fees, equipment and materials provided to a student and paid for by the district are the property of the district.

Transportation Services

The district may provide transportation services to eligible students who attend post-secondary institutions within the education service district boundaries of which the district is a component district.

Special Education Services

The district of an eligible student participating in the ~~Expanded Options Program~~EOP shall be responsible for providing any required special education and related services to the student. ~~“Related services” includes transportation and such developmental, corrective and other supportive services as are required to assist a student with a disability to benefit from special education and is consistent with Oregon administrative rules on special education. “Special education” means specifically designed instruction consistent with Oregon administrative rules to meet the unique needs of a student with a disability by adapting, as appropriate, the content, methodology, or delivery of instruction to address the unique needs of the student that result from the student’s disability and to ensure access of the student to the general curriculum.~~ If a post-secondary institution intends to provide special education and related services to an Expanded Options ProgramEOP participant, the institution shall enter into a written contract with the district of the student. The contract shall include the following at a minimum:

1. Allowance for the student to remain in the program during the pendency of any special education due process hearing unless the parents or guardian and district agree otherwise;
2. Immediate notification to the district if the institution suspects that a student participating in the program may have a disability and requires special education or related services;
3. Immediate notification to the district if the student engaged in conduct that may lead to suspension or expulsion; and
4. Immediate notification to the district of any complaint made by the parents or guardian of the student regarding the student’s participation in the program at the institution.

District Alternative Programs

The ~~Expanded Options Program~~EOP does not affect any program, agreement or plan that existed on January 1, 2006 between the district and a post-secondary institution, which has been continued or renewed.

Any new program, agreement or plan that is developed after January 1, 2006 may be initiated at the discretion of the district and the post-secondary institution.

END OF POLICY

Legal Reference(s):

[ORS 329.485](#)
[ORS 332.072](#)
[ORS 336.615 - 336.665](#)
[ORS Chapter 340](#)
~~[OAR 581-022-1363 to 1373](#)~~

~~[Every Student Succeeds Act of 2015, 20 U.S.C. § 1111-1605; § 3111-3203 \(2017\).](#)~~
~~[McKinney-Vento Homeless Assistance Act, Subtitle VII-B, reauthorized by Title IX-A of the Every Student Succeeds Act, 42 U.S.C. §§ 11431-11435 \(2017\).](#)~~
~~[Every Student Succeeds Act of 2015, 20 U.S.C. § 1111-1605; § 3111-3203.](#)~~
~~[McKinney Vento Homeless Assistance Act, Subtitle VII B, reauthorized by Title IX A of the Every Student Succeeds Act, 42 U.S.C. §§ 11431-11435 \(2015\).](#)~~

HR~~6/27/17~~9/28/17 | PH

Lebanon Community Schools

Code: **IGBHE-AR(1)**
Revised/Reviewed: 8/4/08, 12/16/10,
12/15/11

Annual Expanded Options Program Notification

Lebanon Community School District
1700 S. 5th St.
Lebanon, OR 97355
Phone: (541) 451-8555

Annual Expanded Options Program Notification

Date: _____

Student/Parent(s) or Guardian(s): _____

Address: _____

Dear _____,
(Student/Parent(s))

~~We are sending you t~~This notice as is required by law to notify you of potential opportunities under the Expanded Options Program (EOP) for your student. Your ~~child-student~~ may qualify as an eligible student to participate in the EOP for the following school year if your ~~child-student~~ meets the criteria below. ~~and has not already completed course requirements for a high school diploma. If you are hosting a foreign exchange student, foreign exchange students are not permitted to participate in EOP.~~

Definitions

Your student may be permitted to participate if ~~you-he/she is~~are an eligible student applying to an eligible post-secondary institution for an eligible post-secondary course. An “eligible student” means a student enrolled in a public school and who is:

1. Is 16 years or older at the time of enrollment in a course under the ~~Expanded Options Program~~EOP;
2. Is in grade 11 or 12 at the time of enrollment in a course under the EOP or has not yet completed the required credits ~~for to be in~~ grade 11 or 12, but the district has allowed the student to participate in the program;
3. Has developed an educational learning plan as described in ~~this Board~~ policy IGBHE-Expanded Options Program;

4. Has not successfully completed the requirements for a high school diploma or a modified diploma; and
5. Is not a foreign exchange student enrolled in a school under a cultural exchange program.

An eligible student who has completed course requirements for graduation but has not received a diploma may participate.

An “eligible post-secondary institution” means:

1. A community college;
2. ~~A state institution of higher education in the Oregon University System~~ A public university listed in ORS 352.002; and
3. The Oregon Health and Sciences University.

An “eligible post-secondary course” means:

~~Any~~ A nonsectarian course or program offered through an eligible post-secondary institution if the course or program may lead to high school completion, a certificate, professional certification, associate degree or baccalaureate degree.;

~~It includes academic~~ It includes academic ~~courses, and professional career and~~ courses, and professional career and technical education courses and distance education courses.;

~~It does not include a duplicate course, which is defined as “a course with a scope that is identical to the scope of another course.”~~

Purpose

The purpose of this program is to:

- ~~1. Create a seamless education system for students enrolled in grades 11 and 12 to:~~
 - ~~a. Have additional options to continue or complete their education;~~
 - ~~b. Earn concurrent high school and college credits; and~~
 - ~~c. Gain early entrance into post-secondary education.~~
- ~~2. Promote and support existing accelerated college credit programs, and support the development of new programs that are unique to a community's secondary and postsecondary relationships and resources;~~
- 3.1 Allow eligible students who participate in the Expanded Options Program EOP to enroll full-time or part-time in an eligible post-secondary institution; and

4.2. Provide public funding to the eligible post-secondary institutions for educational services to eligible students to offset the cost of tuition, fees, textbooks, equipment and materials for students who participate in the ~~Expanded Options Program~~EOP;

~~5. To increase the number of at-risk students earning college credits or preparing to enroll in a post-secondary institution.~~

Graduation and Course Credit

Participating in the EOP will not adversely affect your ~~child's~~student's ability to graduate because credit received from successfully completing an eligible post-secondary course may be applied towards high school graduation requirements. If, however, your ~~child~~student does not receive a passing grade in the eligible post-secondary course, your student may not receive credit towards high school graduation. ~~Failure to successfully complete an eligible post-secondary course may affect your child's ability to remain in or re-enroll in EOP.~~

Selection

~~All~~An eligible students may apply for the EOP, but ~~all~~an eligible students who ~~applies~~ may not be accepted because of space limitations. Enrollment in the EOP may be limited because of caps on total credit hours that will be awarded by the high school. Unless notified otherwise, the total number of credits awarded under the EOP by each high school equals one-third of its enrollment in grades 9 through 12. (For example, if high school enrollment in grades 9- through 12 is 1,000 students, the high school may award no more than 330 credit hours for all students in the EOP.) If qualified applications to the EOP exceed space limitations, the district will establish a process that gives priority to "at-risk students."

~~The definition of an at-risk student is a student who either qualifies for a free or reduced lunch program, or meets state or federal thresholds for poverty which entitles the student for services under certain provisions of the No Child Left Behind Act.~~

Enrollment and Participation

To be eligible, ~~P~~participation in the EOP depends on your ~~child's~~student's acceptance by an eligible post-secondary institution to take an eligible post-secondary course. Your student will not be eligible for state financial aid. Your ~~child~~student will have all costs paid for by the district in the same manner as if your ~~child~~student was attending the public high school. The district will pay for textbooks, fees, equipment or materials, and any other cost associated with enrollment. You will be responsible for providing transportation to the eligible post-secondary institution. The district and the eligible post-secondary institution may be able to arrange transportation services, although this service may not always be available, depending on circumstances. If your ~~child~~student receives special education services, the district will continue to provide special education services under an individualized education program (IEP).

Your ~~child~~student is expected to comply with the same behavior and attendance standards as if the ~~child~~student was attending the public high school. Failure to successfully complete an eligible post-secondary course or make satisfactory progress in the course may result in no credit received toward graduation, removal from the EOP, disciplinary action or referral to law enforcement.

Your ~~child-student~~ may participate in the EOP for no more than two years. After two years, your ~~child student~~ is no longer eligible. If your ~~child-student~~ is in grade 12 when he or she first enrolls, he/she may participate no more than the equivalent of one academic year in the EOP. If your ~~student areis~~ enrolled in high school full-time and ~~you he/she areis~~ taking a post-secondary course, ~~you he/she~~ will not be awarded credit for that course under the EOP. If a student first enrolls in an eligible post-secondary course in the middle of the school year, the time of participation shall be reduced proportionately. If a student is enrolled in a year-round program and begins each grade in the summer session, summer sessions are not counted against the time of participation.

If your ~~child-student~~ intends to enroll in a course that is already offered by the district, *i.e.*, a duplicate course, your ~~child-student~~ will not be eligible to participate in the EOP. You will be notified within 20 business days after the student has submitted the list of intended courses if a specific course is denied and is considered a duplicate course. A “duplicate course” is one ~~that is similar in content and scope to another course already offered by or through the district~~ with a scope that is identical to the scope of another course. Your ~~child-student~~ should consider district-provided, educational alternative programs that offer post-secondary level courses.

If you disagree with the district’s assessment that a course is a duplicate course as determined by the district, you may appeal the decision under the procedures outlined below.

Contested Decisions/Appeal

If you disagree with the district’s determination that a course is a duplicate course, you may appeal ~~first to the superintendent~~Board. Your appeal must be in writing and contain at a minimum the following information: (1) name of student; (2) name of post-secondary course; (3) detailed description of post-secondary course; (4) name of duplicate course offered by high school; (5) detailed description of duplicate course offered by high school; and (6) reasons why you believe course is not a duplicate. You must initiate your appeal within five days of receiving notification that the post-secondary course is a duplicate. ~~The superintendent will issue a written decision within 10 days.~~

~~If dissatisfied with the superintendent’s decision, you may appeal next to the district board. Your appeal must be in writing. You must initiate your appeal within 10 days of receiving the superintendent’s determination that the post-secondary course is a duplicate. The bBoard will issue a written decision on the appeal within 30 business days of receipt of the appeal.~~

If dissatisfied with the ~~b~~Board’s decision, you may appeal the decision to the Superintendent of Public Instruction or designee ~~after exhausting local procedures or after 45 days from filing a written complaint with the district, whichever occurs first under Oregon Revised Statute (ORS) 340.030. If you appeal to the Superintendent of Public Instruction or designee, you must comply with all requirements under OAR 581-022-1940.~~

Student Notification to District

If you have questions, please call the district office. Please respond to this notice before May 15 ~~o~~if your student ~~intendst~~ to enroll in an eligible post-secondary course during the following school year. If your student ~~decides~~ to enroll in an eligible post-secondary course, we will schedule a meeting with your advisory support team to develop an educational learning plan that addresses your student’s short-term and long-term academic and career goals. Thank you for your cooperation.

Sincerely,

Principal

9/29/11 | RS

Post-Graduate Scholar Program*

The district will provide a Post-Graduate Scholar program for students in the district via the Beyond LHS program. A “post-graduate scholar” means a student who has:

1. ~~h~~Been in grades 9 through 12 for more than a total of four school years; and
2. ~~s~~Satisfied the requirements for a high school diploma or modified diploma as provided by law.

The Post-Graduate Scholar program may allow qualified post-graduate scholars to:

1. ~~e~~Enroll in courses at a community college that are part of an approved course of study in the post-graduate scholar program in the district, in order to gain a certificate or diploma;
2. ~~e~~Enroll in the approved program courses of study for one school year after the post-graduate scholar has satisfied the requirements for a high school diploma or modified diploma in the district; and
3. ~~h~~Have the district pay the costs for such approved course of study, including tuition, fees and books.

Program Qualifications

A post-graduate scholar qualifies to participate in the program if the post-graduate scholar:

1. Has completed and submitted the Free Application for Federal Student Aid (FAFSA);
2. Has completed and submitted the Oregon Promise Application;
3. Is not eligible for a grant under the Oregon Promise Program because of failure to earn the minimum cumulative grade point average, or submitted a complete application for a grant under the Oregon Promise program by the established deadline but did not receive a grant;
4. Is not eligible for a federal aid grant that is equal to or more than the average cost of tuition and fees at a community college, as determined by the U.S. Department of Education after Consultation with the Executive Director of the Office of Student Access and Completion; and
5. Retains a legal residence within the boundaries of the district through which the post-graduate scholar satisfied the requirements for a high school diploma or modified diploma.

The district establishes the following additional requirements:

6. A minimum high school GPA of 1.50;
7. An 80 percent attendance at community college courses; and
8. Regular in-person meetings with Beyond LHS staff to monitor progress held at least twice each month.

Program Goals

The goals of the program include:

9. Increasing the high school graduation rate for underserved students to 80 percent; and,
10. Increasing the percent of students from the district attending a postsecondary education institute.

The Beyond LHS program administrator will monitor program information at the end of each grading term and measure results at the end of each year. These results will be presented to the Board upon request.

11. The district approves the following courses of study for the program.

Courses that meet the requirements for;

- (1) Associate of Arts Oregon Transfer (AAOT);
- (2) Associate of Applied Science (AAS). Students must declare a program of study focus.
- (3) Associate of Science (AS) Students must declare a program of study focus.
- (4) Approved Certificate Programs.

Other District Requirements

The district has entered into a written agreement with Linn Benton Community College.

The district will provide dedicated staff via the Beyond LHS program to provide support services to post-graduate scholars, including regular in-person meetings to monitor student progress that occur at least twice each month.

The district will ensure that a majority of the students from the district who are enrolled in courses at a community college meet at least one of the following criteria:

1. Is not a post-graduate scholar;
2. Has ~~received a modified or~~ an expanded diploma or a General Educational Development (GED) certificate;
3. Was enrolled in an alternative high school program within the preceding 12 months;
4. Is, or will be, a first-generational graduate of high schools;

5. Is, or has been, a child in a foster home;
6. Is, or has been, placed in a facility or an education program by a court;
7. Is homeless;
8. Is a parent; or
9. Was identified as eligible for free or reduced price lunches within the preceding 12 months.

A district may receive or expend moneys distributed from the State School fund for post-graduate scholars who enroll in courses at a community college, only if the post-graduate scholars are enrolled in the courses as part of a program established under this section. The post-graduate scholar will not be required to accept or use any federal grant moneys to offset costs of tuition, fees or books incurred by the post-graduate scholar at the community college.

The district will provide transportation service in existing bus routes to post-graduate scholars, and is not required to alter existing bus routes to provide such transportation.

END OF POLICY

Legal Reference(s):

[ORS 327.006](#) to -327.133
[ORS 329.451](#)
[ORS 332.405](#)
[ORS 339.250](#)

[OAR 581-021-0576](#) to -0579
[SB 1537 \(2016\)](#)
[SB 20 \(2017\)](#)

McKinney-Vento Homeless Assistance Act, Subtitle VII-B, reauthorized by Title IX-A of the Every Student Succeeds Act, 42 U.S.C. §§ 11431-11435 (~~2015~~[2017](#)).

CR~~4/28/16~~[9/28/17](#) ~~SLRS~~

Lebanon Community Schools

Code: JEC

Adopted: 4/15/10

Readopted: 1/20/11, 3/10/16, 4/28/16
4/27/17

Orig. Code(s): JEC

School Admission and Open Enrollment

~~The Board is committed to providing an educational program for all students living in the district. The Board believes all students living in the district who have not completed 12 years of education should regularly attend a public full-time school and be included in the available educational programs. Students, legally residing within the district's boundaries, are eligible to attend the district schools. Compulsory attendance is established by state statute with provision for exceptions under specified conditions.~~

~~State law requires a student whose sixth birthday is on or before September 1 to enroll in a public school; and recognizes a student who is age five on or before September 1 to be kindergarten age. State law considers a child to be six years of age if the sixth birthday of the child occurred on or before September 1 and a child is considered to be five years of age if the fifth birthday of the child occurred on or before September 1. The district considers a child five years of age to be eligible for kindergarten enrollment.~~

~~All new students must register in the office of the school of residence. Registration requirements include immunization records, as required by law, and proof of the student's birth date (e.g. a birth certificate, a hospital record, a baptismal record or a signed affidavit). Students admitted to any grade must show evidence of completing the prior school years.~~

~~Students enrolled in the district shall comply with Oregon laws related to age, residence, health, attendance and immunization.~~

~~Students between the ages of 5 and 19 who are not legally emancipated or wards of a public agency shall be considered resident for school purposes in the school district in which their parents or guardian reside.~~

Students located in the district shall not be excluded from admission solely because the student does not have a fixed, regular and adequate nighttime residence or solely because the student is not under the supervision of a parent.

~~Students located in the district shall not be excluded from admission where they are otherwise eligible, not receiving special education, and they have not yet attained the age of 19 prior to the beginning of the current school year.~~

The district may admit an otherwise eligible person who is not receiving special education and who has not yet attained 21 years of age prior to the beginning of the current school year if the person is shown to be in need of additional education in order to ~~secure~~ receive a high school diploma or a modified diploma.

~~All new students must register in the office of the school of residence. Registration requirements include proof of the student's birth date (e.g. a birth certificate, a hospital record, a baptismal record or a signed~~

~~affidavit). Students must meet state law in regards to required inoculations and other health related requirements in order to be admitted to school.~~

Students who attend a district school on an interdistrict transfer or non-resident open enrollment are considered residents of the district.

Students living in the district who have attained the age of majority are considered residents of the district.

Minor students living with a parent or guardian who resides in the district are considered residents of the district.

Students who are wards of the court and who are placed in the district are residents of the district.

The Board recognizes that the educational goals of the district can best be attained through educational programs as diverse as students' needs within a pluralistic society. Therefore, the Board encourages the development of a variety of school options through the cooperative efforts of educators, parents, students, and/or community resources.

Students have a right to attend the neighborhood school which is within the attendance boundaries of which they are also resident. The district will consider parent or guardian applications for open enrollment outside their neighborhood attendance area in accordance with district regulations. Parents may apply for more than one school by priority order.

When open enrollment applications are approved by the district, the student may continue at the transferred school until the student completes the highest level of instruction in the school; the student's parent requests that the open enrollment be rescinded; or administrators revoke the open enrollment for reasons such as erratic attendance, excessive tardiness, or other unsatisfactory performance~~until such time the student completes that level of instruction provided at that site contingent on space being available.~~

END OF POLICY

Legal Reference(s):

[ORS 327.006](#)

[ORS 336.092](#)

[ORS 339.010](#)

[ORS 339.115](#)

[ORS 339.125](#)

[ORS 339.133](#)

[ORS 339.134](#)

[ORS 433.267](#)

[OAR 581-022-07052220](#)

Illegal Immigration and Immigration Reform Act of 1996, 8 U.S.C. §§ 1101, 1221, 1252, 1224, 1363, 1367 (~~2006~~[2017](#)).
McKinney-Vento Homeless Assistance Act, Subtitle VII-B, reauthorized by Title IX-A of the Every Student Succeeds Act (ESSA), 42 U.S.C. §§ 11431, 11434a (~~2015~~[2017](#)).

Cross Reference(s):

JECB - Admission of Nonresident Students

JECBD - Homeless Students

~~1/31/17~~[9/28/17](#) | [PHRS](#)

Lebanon Community Schools

Code: **JEC-AR (1)**

Revised/Reviewed: 4/15/10; 1/20/11, 4/14/16,
10/13/16, 2/9/17

Orig. Code(s): JEC-AR (A)

Open Enrollment/School Attendance Areas

Attendance Boundaries/Assignment of Students to Schools

1. Students living within the attendance boundaries of individual schools have priority for attendance at that school.
2. Parents or guardians may make application to enroll in a school other than their attendance boundary area school.
3. The superintendent will set enrollment caps at each school.
 - a. Enrollment caps for ~~2017-2018~~2018-2019 are:
 - Cascades – 350 students
 - Green Acres – 350 students
 - Hamilton Creek – 350 students
 - Lcomb – 250 students
 - Pioneer – 400 students
 - Riverview – 400 students
 - Seven Oak – ~~600~~650 students
 - b. The cap does not apply to siblings of students currently enrolled in that school.
4. Parents choosing to send their student to a school other than the school in their attendance boundary area will be responsible for transportation to and from school unless space is available on a district bus that travels an appropriate route. Routes will not be altered to accommodate open enrolled students.

Open Enrollment Process

1. Parents desiring to enroll a student in a district school in an attendance area other than the one in which they reside must complete an “Application for Open Enrollment” form and submit it to the superintendent’s office or their attendance area school by May-June 1st. Parents may submit individual student or family applications.
2. These applications will be approved unless one of the following situations exists:
 - a. The school’s enrollment capacity has been met.
 - b. The classrooms at the student’s instructional level are full. Full is defined as follows:

Grades K-2 – 23 students;
Grades 3-8 – 28 students;

3. A letter noting the district's decision made will be mailed to the parent and the schools concerned no later than August 15th.
4. If there are more students requesting open enrollment into a school than there are spaces provided by the enrollment cap, then a lottery (See Lottery Policy JEC-AR (2)) will be used to create a rank order of students. This same process will be used in elementary schools if more students are requesting open enrollment into an instructional level than there are spaces available at that level.

To be included in this lottery, open enrollment requests must be submitted to the students' attendance area school no later than May-June 1st. This lottery will take place no later than August 14th.

If spaces are available in August as a result of students leaving the district during the summer, students will be placed according to the remaining rank order created by the lottery described above. This placement will occur prior to the first day of school.

5. Once approved an open enrollment will ordinarily remain in effect until the student completes the highest level of instruction in the school; the student's parent requests that the open enrollment be rescinded; or administrators revoke the open enrollment for reasons such as erratic attendance, excessive tardiness, or other unsatisfactory performance, as defined below:
 - Student arrives tardy on more than 10% of school days
 - Student is absent on more than 10% of attendance days
 - Student has one expulsion or more than two suspensions

If a student's open enrollment to a K-5 or K-6 feeder school is in good standing in accordance with the above definitions, then the student's open enrollment will continue to be in effect for the middle school considered boundary to that feeder school.

6. Late open enrollment applications (received after May-June 1st) will ordinarily not be approved and will only be accepted on a case by case basis, subject to school and instruction level capacity.

Lebanon Community Schools

Code: **JEC-AR (3)**
Revised/Reviewed: 4/15/10; 1/20/11, 4/14/16,
10/13/16, 2/9/17
Orig. Code(s): JEC-AR (C)

Application for Open Enrollment

Name of parent/guardian: _____ Date: _____

Telephone number: _____

Address: _____

I am requesting open enrollment for my child(ren) named below to attend:

instead of: _____ (attendance area school)

(first choice school requested)
(optional - second choice school requested):
(optional - third choice school requested):

Name(s) of student(s):	1) _____	Grade: _____	(2017 -2018- 2019)
	2) _____	Grade: _____	(2017 -2018- 2019)
	3) _____	Grade: _____	(2017 -2018- 2019)
	4) _____	Grade: _____	(2017 -2018- 2019)

Reason for request:

Would you like each student considered for open enrollment on an individual basis or would you like your students to be considered together? Mark the appropriate box below.

☐ Individual student

☐ Students together

Applications for the upcoming school year must be received by the attendance area school by **May-June 1st**. Summary of open enrollment conditions and procedures included on reverse side. The district will not pay for transportation or any excess costs.

I have read, understand and will abide by the conditions written on the back of this form.

Parent/Guardian

Date

Date Received: _____ ☐ Approved ☐ Denied ☐ Approval Pending _____

Signature of superintendent: _____

Reason for denial: _____

Open Enrollment Summary

1. Parents desiring to enroll a student in a district school in an attendance area other than the one in which they reside must complete an “Application for Open Enrollment” form and submit it to the superintendent’s office or their attendance area school by May-June 1st. Parents may submit individual student or family applications.
2. These applications will be approved unless one of the following situations exists:
 - a. The school’s enrollment capacity (on May-June 1st of the previous year) has been met.
 - Cascades – 350 students
 - Green Acres – 350 students
 - Hamilton Creek – 350 students
 - Lcomb – 250 students
 - Pioneer – 400 students
 - Riverview – 400 students
 - Seven Oak – ~~600~~650 students
 - b. The classrooms at the student’s instructional level are full. Full is defined as follows:
 - Grades K-2 – 23 students;
 - Grades 3-8 – 28 students;
3. A copy of the open enrollment application form noting the district’s decision made will be mailed to the parent and the schools concerned no later than August 15th.
4. If there are more students requesting open enrollment into a school than there are spaces provided by the enrollment cap, then a lottery will be used to create a rank order of students.
5. Once approved an open enrollment will ordinarily remain in effect until the student completes the highest level of instruction in the school; the student’s parent requests that the open enrollment be rescinded; or administrators revoke the open enrollment for reasons such as erratic attendance, excessive tardiness, or other unsatisfactory performance, as defined below:
 - Student arrives tardy on more than 10% of school days
 - Student is absent on more than 10% of attendance days
 - Student has one expulsion or more than two suspensions

If a student’s open enrollment to a K-5 or K-6 feeder school is in good standing in accordance with the above definitions, then the student’s open enrollment will continue to be in effect for the middle school considered boundary to that feeder school.
6. Parents choosing to send their student to a school other than the school in their attendance boundary area will be responsible for transportation to and from school unless space is available on a district bus that travels an appropriate route. Routes will not be altered to accommodate open enrolled students.
7. Late open enrollment applications (received after May-June 1st) will ordinarily not be approved and will only be accepted on a case by case basis, subject to school and instruction level capacity.

Lebanon Community Schools

Code: JECA
Adopted: 8/4/08
Readopted: 1/20/11, 4/4/12
Orig. Code(s): JECA

Admission of Resident Students**

A ~~S~~school-age students who lives within the district attendance area between the ages of 5- and 19 shall be allowed to attend school without paying tuition.

~~Residents over age 19 who have a diploma may be admitted with the approval of the superintendent and upon payment of tuition at the rate established by the Board.~~ A ~~S~~students who turns 19 years of age during the school year shall continue to be eligible for a free and appropriate public education for the remainder of the school year.

~~The Board may admit~~ an otherwise eligible students who ~~are is~~ not receiving special education and who ~~have has~~ not yet attained 21 years of age prior to the beginning of the current school year if ~~they/he/she are is~~ shown to be in need of additional education in order to receive a diploma or a modified diploma. ~~These~~This students may attend school without paying tuition for the remainder of the school year.

~~The Board shall admit~~ an otherwise eligible students who ~~have has~~ not yet attained age 21 prior to the beginning of the current school year if the student is receiving special education services and:

1. ~~Has not yet received a regular high school diploma~~ or a modified diploma; or
2. ~~Has received a modified diploma~~, an extended diploma or an alternative certificate.

A student with disabilities shall be considered a resident in which the child's parent or guardian resides under criteria identified in Oregon Revised Statute (ORS) 339.134.

~~SA~~ Sstudents with disabilities voluntarily placed outside the home by ~~their his/her~~ parent or guardian may continue to attend the school the student was attending prior to the placement as a district resident when the student's parent or guardian and school staff can demonstrate it is in the student's best interest.

~~The superintendent or designee~~Board may, based on district criteria, deny regular school admission to a students who ~~have has~~ become a residents and who ~~are is~~ under expulsion from another district for reasons other than a weapons/drug policy violation.

~~The Board shall deny for at least one calendar year from the date of the expulsion regular school admission to~~ a students who ~~has ve~~ become a residents and who ~~are is~~ under expulsion from another district for a weapon/drug policy violation.

—The ~~superintendent or designee~~ Board ~~will~~ may, based on district criteria, ~~not~~ provide alternative programs of instruction to a ~~students~~ expelled for a weapons policy violation.

END OF POLICY

Legal Reference(s):

[ORS 109.056](#)

[ORS 327.006](#)

[ORS 339.115](#)

[ORS 339.133](#)

[ORS 339.134](#)

[ORS 433.267](#)

HR~~246/429/28/17~~ | RS

GRADUATION REQUIREMENTS

Policy Implications

- IKF - Graduation Requirements (Required; Versions 1 and 2)
- IKF-AR - Graduation Requirements (Required; accompanies only Version 2 of the policy)
- IKFB - Graduation Exercises (Optional)

Summary

House Bill (HB) 3267, passed by the 2017 Oregon Legislature, directs districts and public charter schools to give a waiver for any graduation requirements above the state's requirements, if the student at anytime from grade 9 to 12 is, or was a foster child, homeless, a runaway, a child in a military family, a child of a migrant worker or enrolled in the Youth Corrections Education Program or the Juvenile Detention Education Program.

Senate Bill 20, also passed by the 2017 Legislature, adds that a student may also have the option to participate in a high school graduation ceremony with the student's class, if the student "qualifies to receive" a modified diploma, an extended diploma or an alternative certificate, in addition to the previous allowance for a student to participate who "receives" the same.

Lastly, HB 2220 removes certain exceptions for a person, who served in the U.S. Armed Forces and was discharged or released under honorable conditions, to receive a high school diploma upon request, subject to state law.

The effective date for these amendments is July 1, 2017.

Legal Reference

See revisions in the sample policy

Local District Responsibility

If the district has adopted the required policy IKF - Graduation Requirements, review the new language and adopt. Version 1 of the policy IKF, does not require an administrative regulation; all the required language for the district's graduation requirements is included in the policy. Version 2 of policy IKF requires an accompanying administrative regulation to assure all the language is included for a district's graduation requirements (See IKF-AR).

LCSD Commentary

Community service is currently the only requirement Lebanon High School has beyond the state requirements. LHS administration has already been granting waivers for that requirement as necessary based on individual student circumstance, and they will incorporate the new group of students eligible for waivers. The new requirement for students and parents to be notified by grade five of graduation and diploma requirements will be met through parent-teacher conferences and/or report card mailings at grade five and higher.

Lebanon High School administrators have reviewed these changes.

Graduation Requirements** (Version 2)

The Board will establish graduation requirements for the awarding of a high school diploma, a modified diploma, an extended diploma and an alternative certificate which meet or exceed state requirements. A student may satisfy graduation requirements in less than four years. The district will award a diploma to a student fulfilling graduation requirements in less than four years if consent is given by the student's parent or guardian or by the student if he/she is 18 years of age or older or emancipated.

If the district requires diploma requirements beyond the state requirements, the district shall grant a waiver for those requirements to any student who, at any time from grade 9 to 12, was:

1. A foster child¹;
2. Homeless;
3. A runaway;
4. A child in a military family covered by the Interstate Compact on Educational Opportunity for Military Children;
5. A child of a migrant worker; or
6. Enrolled in the Youth Corrections Education Program or the Juvenile Detention Education Program.

For any student identified above, the district shall accept any credits earned by the student in another district or public charter school, applying those credits toward the state requirements for a diploma if the credits satisfied those requirements in that other district or public charter school².

The district will ensure that students have onsite access to the appropriate resources to achieve a diploma, a modified diploma, an extended diploma or an alternative certificate at each high school. The district will provide age-appropriate and developmentally appropriate literacy instruction to all students until graduation.

Essential Skills

The district will allow English Language Learner (ELL) students to demonstrate proficiency in the Essential Skills of Apply Mathematics in a variety of settings, in the student's language of origin for those ELL students who by the end of high school:

1. Are on track to meet all other graduation requirements; and

¹As defined in ORS 30.297.

²For a high school diploma awarded on or after January 1, 2018.

2. Are unable to demonstrate proficiency in the Essential Skills in English.

The district will allow ELL students to demonstrate proficiency in Essential Skills other than Apply Mathematics in a variety of settings, in the student's language of origin for those ELL students who by the end of high school:

3. Are on track to meet all other graduation requirements;
4. Are unable to demonstrate proficiency in the Essential Skills in English;
5. Have been enrolled in a U.S. school for five years or less; and
6. Have demonstrated sufficient English language skills using the English Language Proficiency Assessment for the 21st Century (ELPA21)³.

The district will develop procedures to provide assessment options as described in the *Essential Skills and Local Performance Assessment Manual*, in the ELL student's language of origin for those ELL students who meet the criteria above, and will develop procedures to ensure that locally scored assessment options administered in an ELL student's language of origin are scored by a qualified rater.

The district may not deny a student, who has the documented history of an inability to maintain grade level achievement due to significant learning and instructional barriers, or of a medical condition that creates a barrier to achievements, the opportunity to pursue a diploma with more stringent requirements than a modified diploma or an extended diploma for the sole reason the student has the documented history.

The district may award a modified diploma or an extended diploma to a student only upon the written consent of the student's parent or guardian. The district shall receive the written consent during the school year in which the modified diploma or the extended diploma is awarded. A student who is emancipated or has reached the age of 18 at the time the modified diploma or the extended diploma is awarded may sign the consent.

A student shall have the opportunity to satisfy the requirements for a modified diploma, an extended diploma or an alternative certificate in either four years after starting the ninth grade, or until the student reaches the age of 21, if the student is entitled to a public education until the age of 21 under state or federal law.

A student may satisfy the requirements for a modified diploma, an extended diploma or an alternative certificate in less than four years but not less than three years. In order to satisfy the requirements for a modified diploma, an extended diploma or an alternative certificate in less than four years, the student's parent or guardian or a student who is emancipated or has reached the age of 18 must provide written consent which clearly states the parent, guardian or student is waiving the fourth year and/or years until the student reaches the age of 21. A copy of the consent will be forwarded to the district superintendent who will annually report to the Superintendent of Public Instruction the number of such consents.

Beginning in grade five or after a documented history to qualify for an extended diploma has been established, the district will annually provide to the parents or guardians of the student, information about

³This criteria does not apply to students seeking a diploma in 2017-2018.

the availability and requirements of a modified diploma, an extended diploma and an alternative certificate.

A student who qualifies to receive or receives a modified diploma, an extended diploma or an alternative certificate ~~will~~shall have the option of participating in a high school graduation ceremony with the student's class.

A student who receives ~~a modified diploma~~, an extended diploma or an alternative certificate shall have access to individually designed instructional hours, hours of transition services and hours of other services that equals at least the total number of instructional hours that is required to be provided to students who are attending a public high school, ~~unless reduced as determined~~ by the individualized education program (IEP) team.

A student who qualifies to receive a modified diploma but has not yet been awarded the modified diploma shall continue to have access to individually designed instructional hours, hours of transition services and hours of other services that are designed to meet the unique needs of the student.⁴

The district will award to students with disabilities a document certifying successful completion of program requirements. No document issued to students with disabilities educated in full or in part in a special education program shall indicate that the document is issued by such a program. When a student who has an IEP completes high school, the district will give the student an individualized summary of performance.

Eligible students with disabilities are entitled to a Free Appropriate Public Education (FAPE) until the age of 21, even if they have earned a modified diploma, an extended diploma, an ~~alternate~~alternative certificate or completion of a General Education Development document. The continuance of services for students with disabilities for a modified diploma, an extended diploma or an alternative certificate is contingent on the IEP team determining the student's continued eligibility and special education services are needed.

Students and their parents will be notified by grade five of graduation and diploma requirements.

The district will review graduation requirements biennially in conjunction with the secondary school improvement plan. Graduation requirements may be revised to address student performance.

The district may not deny a diploma to a student who has opted--out of the ~~Smarter Balanced or alternate Oregon Extended Assessment statewide assessments~~ if the student is able to satisfy all other requirements for the diploma. Students who opt-out will need to meet the Essential Skills graduation requirement using another approved assessment option.

The district will issue a high school diploma, upon request and pursuant to Oregon law (ORS 332.114), to a person or a representative of a deceased person who served in the U.S. Armed Forces⁵;

⁴A student who received a modified diploma prior to July 1, 2018 shall continue to have access to instructional hours, hours of transition services and hours of other services that are designed to meet the unique needs of the student.

⁵The policy applies to any person who:

1. Served in the Armed Forces of the U.S. at any time during:
 - a. World War I;
 - b. World War II;
 - c. The Korean Conflict; or

~~as specified in Oregon law, if and~~ the person was discharged or released under honorable conditions ~~and has received either a General Educational Development, a post-secondary degree or has received a minimum score on the Armed Services Vocational Aptitude Battery.~~

The district shall establish conduct and discipline consequences for student-initiated test impropriety. “Student-initiated test impropriety” means student conduct that is inconsistent with the *Test Administration Manual* or accompanying guidance; or results in a score that is invalid.

END OF POLICY

Legal Reference(s):

ORS 329.095	ORS 339.505	OAR 581-022-11312020
ORS 329.451	ORS 343.295	OAR 581-022-11332025
ORS 329.479	OAR 581-022-1910	OAR 581-022-11342030
ORS 332.107		OAR 581-022-11352115
ORS 332.114	OAR 581-022-06152000	OAR 581-022-12102120
ORS 338.115	OAR 581-022-06172010	OAR 581-022-1215
ORS 339.115	OAR 581-022-11302015	OAR 581-022-13502505

Test Administration Manual, published by the OREGON DEPARTMENT OF EDUCATION (FEBRUARY 4, 2016).
Essential Skills and Local Performance Assessment Manual, published by the OREGON DEPARTMENT OF EDUCATION (MARCH 17, 2016)

R~~6/27/17~~9/28/17 | RS

- d. The Vietnam War;
2. Served in the Armed Forces of the U.S. and was physically present in:
 - a. Operation Urgent Fury (Grenada);
 - b. Operation Just Cause (Panama);
 - c. Operation Desert Shield/Desert Storm (Persian Gulf War);
 - d. Operation Restore Hope (Somalia);
 - e. Operation Enduring Freedom (Afghanistan); or
 - f. Operation Iraqi Freedom (Iraq);
3. Served in the Armed Forces of the U.S. in an area designated as a combat zone by the President of the U.S.

Graduation Requirements

Diploma

A high school diploma will be awarded to students in grades 9 through 12 who complete a minimum of 24 credits depending upon when the student first enrolled as a freshman according to the following table which include at least:

Subject	Student first enrolled in grade nine during 2010-11 school year or first enrolled in grade nine in any subsequent years (Graduates of 2014 and beyond)
English	4 (one unit in written comprehension)
Math	3 (at Algebra I level and higher)
Science	3
Social Studies	3
Health	1
PE	1
Career Technical Ed, The Arts or World Language (in any one or combination thereof)	3
Electives	6
Total credits required to graduate:	24
Essential Skills required:	Read and comprehend a variety of text, write clearly and accurately, apply math.
	Enrolled in grade nine during 2011-12 school year or first enrolled in grade nine in any subsequent school year (Graduates of 2015 and beyond): Read and comprehend a variety of text, write clearly and accurately, apply math, any additional Essential Skills adopted by the State Board of Education.
Other graduation requirements:	Develop an education plan and build an education profile
	Demonstrate extended application through a collection of evidence
	Participate in career related learning experiences

1. Four credits of English (shall include the equivalent of one unit in written composition);
2. Three credits of mathematics (shall include one unit at the Algebra I level and two units that are at a level higher than Algebra I);

3. Three credits of science;

4. Three credits of social sciences (including history, civics, geography and economics (including personal finance));

5. One credit in health education;

6. One credit in physical education; and

7. Three credits in career and technical education, the arts or world language (units shall be earned in any one or a combination).

The district shall offer students credit options provided the method for obtaining such credit is described in the student's personal education plan and the credit is earned by meeting requirements described in Oregon Administrative Rule (OAR) 581-022-~~1131~~2025.

To receive a diploma, in addition to credit requirements as outlined in OAR 581-022-2000, a student must:

1. Demonstrate proficiency in the Essential Skills of Reading, Writing and Apply Mathematics;

2. Develop an education plan and build an education profile;

3. Demonstrate extended application through a collection of evidence; and

4. Participate in career-related learning experiences outlined in the education plan.

Essential Skills Appeal

The district will follow Board policy KL - Public Complaints in the event of an appeal for the denial of a diploma based on the Essential Skills graduation requirement. The district will retain student work samples and student performance data to ensure that sufficient evidence is available in the event of an appeal.

Oregon University System High School Course Requirements for Fall 2012 (Informational Only)

Applicants must satisfactorily (grade of C- or above) complete at least 14 units¹ (one year equal to one unit) of college preparatory work in the following areas. Graduates of Oregon high schools may also use the Proficiency-based Admission Standards System (PASS) option to substitute for English, mathematics, science, social science and second language subject requirements.

English	4 units
Mathematics	3 units
Science	2 units

¹ Minimum requirements for admission to UO include these 14 units. For automatic admission, students must complete two additional approved units in any of the five subject requirements.

Social Studies	3 units
Second Language	2 units

Source: www.ous.edu/stucoun/prospstu/files/Admission%20policy%202011-12%Board%20Final.pdf

Modified Diploma

A modified diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic standards adopted by the State Board of Education for a high school diploma even with reasonable modifications and accommodations. A modified diploma may only be awarded to a student who meets the eligibility criteria listed below:

1. Has a documented history of an inability to maintain grade level achievement due to significant learning and instructional barriers; or
2. Has a documented history of a medical condition that creates a barrier to achievement.

Having met the above eligibility criteria, a modified diploma will be awarded to students who, while in grade nine through completion of high school, complete 24 credits which shall include:

Subject	Modified Diploma Requirements
English	3
Math	2
Science	2
Social Studies	2
Health	1
PE	1
Career Technical Ed, The Arts or World Language	1
Electives	12
Total credits required for modified diploma:	24
Essential Skills required:	Read and comprehend a variety of text, write clearly and accurately, apply math.

Essential Skills required:	Enrolled in grade nine during 2011-12 school year or first enrolled in grade nine in any subsequent school year (Graduates of 2015 and beyond): Read and comprehend a variety of text, write clearly and accurately, apply math, any additional Essential Skills adopted by the State Board of Education.
Other graduation requirements:	Develop an education plan and build an education profile.
	Demonstrate extended application through a collection of evidence.

1. Three credits in English;
2. Two credits in mathematics;
3. Two credits in science;
4. Two credits in social sciences (which may include history, civics, geography and economics (including personal finances));
5. One credit in health education;
6. One credit in physical education; and
7. One credit in career technology, the arts or a world language (units may be earned in any one or a combination).

In addition to credit requirements as outlined in OAR 581-022-2010, a student must:

1. Develop an education plan and build an education profile; and
2. Demonstrate extended application through a collection of evidence.

A student must also demonstrate proficiency in the Essential Skills with reasonable modifications and accommodations.

Districts may make modifications to the assessment for students who seek a modified diploma when the following conditions are met:

3. For a student on an individualized education program (IEP), any modifications to work samples must be consistent with the requirements established in the IEP. Modifications are changes to the achievement level, construct or measured outcome of an assessment. This means that IEP or school teams responsible for approving modifications for a student's assessment may adjust the administration of the assessment and/or the assessment's achievement standard.
4. For a student not on an IEP, any modifications to work samples must have been provided to the student during his/her instruction in the content area to be assessed, and in the year in which the student is being assessed, and modifications must be approved by the school team that is responsible for monitoring the student's progress toward the modified diploma.

Students not on an IEP or a Section 504 Plan may not receive a modified ~~OAKS Smarter Balanced~~ assessment.

A student's school team shall decide that a student should work toward a modified diploma no earlier than the end of grade six and no later than two years before the student's anticipated exit from high school. A student's school team may decide to revise a modified diploma decision.

A student's school team may decide that a student who was not previously working towards a modified diploma should work towards one when the student is less than two years from anticipated exit from high school if the documented history has changed.

Extended Diploma

An extended diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic content standards adopted by the State Board of Education for a diploma while receiving modifications and accommodations. To be eligible for an extended diploma, a student must:

1. While in grade nine through completion of high school, complete 12 credits, which may not include more than six credits in a self-contained special education classroom and will include:
 - a. Two credits of mathematics;
 - b. Two credits of English;
 - c. Two credits of science;
 - d. Three credits of history, geography, economics or civics;
 - e. One credit of health;
 - f. One credit of physical education;
 - g. One credit of the arts or a world language.
2. Have a documented history of:
 - a. An inability to maintain grade level achievement due to significant learning and instructional barriers;
 - b. A medical condition that creates a barrier to achievement; or
 - c. A change in the student's ability to participate in grade level activities as a result of a serious illness or injury that occurred after grade eight.

Alternative Certificates

Alternative certificates will be awarded to students who do not satisfy the requirements for a diploma, a modified diploma or an extended diploma if the students meet minimum credit requirements established by the district. Alternative certificates will be awarded based on individual student needs and achievement.

Assessment

Students may opt-out of the Smarter Balanced or alternate Oregon Extended Assessment by completing the Oregon Department of Education's Opt-out Form² and submitting the form to the district.

²www.ode.state.or.us; or navigate to Teaching & Learning > Testing - Student Assessment > Smarter Balanced

Lebanon Community Schools

Code: **IKFB**
Adopted: 8/7/06
Readopted: 12/16/10, 12/15/11

Graduation Exercises

~~Because~~ ~~the~~ The Board believes that completion of the requirements for a diploma, a modified diploma, an extended diploma or an alternative certificate from ~~the~~ public schools is an achievement that improves the community as well as the individual. ~~the~~ The Board wishes to recognize ~~this~~that achievement in a publicly celebrated graduation exercise.

Accordingly, appropriate graduation programs may be planned by the high school administration in consultation with senior class officers and advisors for the graduation date selected by the Board.

The district's valedictorian(s), salutarian(s) or others, at the discretion of the principal or designee, may be permitted to speak as part of the district's planned graduation program. All speeches will be reviewed and approved in advance by the building principal or designee.

-Only students who have successfully completed the district requirements for a high school diploma, a certificate of accomplishment, qualified to receive or has receives a modified diploma, an extended diploma, ~~or~~ an alternate-alternative certificate, or an honorary diploma may participate in the graduation ceremony unless students are working under an approved delayed graduation plan.

To participate in the district graduation ceremony a student must have been enrolled in the district for a minimum of the last 30 calendar days of the final semester necessary to complete the district requirements or gained the final necessary credits through a district designated alternative program.

Students must be in good behavioral conduct standing with the district to participate in the graduation ceremony.

END OF POLICY

Legal Reference(s):

~~ORS 329.035~~
~~ORS 329.451~~
~~ORS 329.465~~
ORS 332.105
ORS 332.107
ORS 332.114

ORS 339.115
ORS 339.505
ORS 343.295

OAR 581-021-0071
OAR 581-022-~~1330~~2000

OAR 581-022-2015
OAR 581-022-2010
OAR 581-022-2020
OAR 581-022-~~1350~~2505

31 OR. ATTY. GEN. OP. 428 (1964)

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683 (~~2006~~2017); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (~~2006~~2017).

Kay v. David Douglas Sch. Dist. No. 40, 1987; *cert. den.*, 484 U.S. 1032 (1988).

Doe v. Madison Sch. Dist. No. 321, 177 F.3d 789 (9th Cir. 1999).

Lee v. Weisman, 505 U.S. 577 (1992).

| Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260 (1988).

| 9/29/11-9/28/17 | RS

TOBACCO

Policy Implications

- JFCG/JFCH/JFCI - Use of Tobacco Products, Alcohol, Drugs and Inhalant Delivery Systems (Required)
- JFCG-AR - Discipline for Use, Possession, Distribution or Sale of Tobacco Products or Inhalant Delivery Systems (Versions 1 or 2) (Required)

Summary

The 2017 Legislature passed Senate Bill 754 raising the minimum age for selling to or distributing of tobacco products or inhalant delivery systems to persons, from 18 to 21 years of age, and prohibiting the possession of tobacco products or inhalant delivery systems for persons under age 21 on district grounds, in a district facility or while at a district-sponsored activity. The bill also added to the definition of “facility”, that already includes a public or private school, youth correction facility or juvenile detention facility, to include a college, community college, university, career school and technical education school.

The edits reflected in the two versions of JFCG-AR are effected by Oregon Revised Statute 339.250, which limits the use of out-of-school suspension and expulsion.

Legal Reference

Local District Responsibility

It is recommended that the Board review the recommended revisions of this required policy and readopt, and review the recommended revisions for administrative regulation JFCG-AR and revise accordingly.

LCSD Commentary

We previously had separate policies governing tobacco, alcohol, and drug/substance abuse. This is now combined all in one policy so we would like to eliminate the separate policies JFCH: Alcohol and JFCI: Substance Abuse as they would be redundant when the combined JFCG/JFCH/JFCI is adopted. The District's existing policy JFCG/KGC/GBK: Tobacco-Free Environment governs much more than only student tobacco offenses, and OSBA has recommended continuing it even though there is some overlap.

JFCG-AR: Discipline for Use, Possession, Distribution or Sale of Tobacco Products of Inhalant Delivery Systems is recommended for adoption. It provides flexibility for school administrators to determine what the proper discipline may be for a student depending on the severity of the occurrence even at first offense, while still maintaining the new recommendation that out-of-school suspension or expulsion not be used for tobacco related offenses. We typically treat a distribution or sale offense much more severely than use or possession.

Lebanon High School administrators have reviewed these changes.

Use of Tobacco Products, Alcohol, Drugs or Inhalant Delivery Systems**

NEW

Student substance abuse, possession, use, distribution or sale of tobacco products, inhalant delivery systems, alcohol or unlawful drugs, including drug paraphernalia or any substance purported to be an unlawful drug, on or near any district property or grounds, including parking lots, or while participating in school-sponsored activities is prohibited and will result in disciplinary action. If possession, use, distribution or sale occurred near district grounds, disciplinary action may include removal from any or all extracurricular activities and/or denial or forfeiture of any school honors or privileges (e.g., valedictorian, salutatorian, student body, class or club office positions, senior trip, prom, etc.). If possession, use, distribution or sale occurred on district grounds, at school-sponsored activities or otherwise while the student was under the jurisdiction of the school, students will be subject to discipline up to and including expulsion. Denial and/or removal from any or all extracurricular activities and/or forfeiture of any school honors or privileges may also be imposed. A student may be referred to law enforcement officials. Parents will be notified of all violations involving their student and subsequent action taken by the school.

A referral to community resources and/or cessation programs designed to help the student overcome tobacco product, inhalant delivery system, alcohol or unlawful drug use may also be made. The cost of such programs are the individual responsibility of the parent and the private health care system.

Clothing, bags, hats and other personal items used to display, promote or advertise tobacco products, inhalant delivery systems, alcohol or unlawful drugs are prohibited on all district grounds, including parking lots, at school-sponsored activities and in district vehicles.

Any person under age 21 possessing a tobacco product or inhalant delivery system on district property, in a district facility or while attending a district-sponsored activity is in violation of state law and is subject to a court-imposed fine.

Any person who distributes, sells or allows to be sold, tobacco products or any substance sold for the purpose of being smoked, vaporized or aerosolized, in any form, a tobacco-burning or inhalant delivery system device, to a person under 21 years of age is in violation of state law and is subject to a court-imposed fine.

An “unlawful drug” is any drug as defined by the Controlled Substances Act including, but not limited to, marijuana, cocaine, opiates, amphetamines and phencyclidine (PCP). As used in this policy, unlawful drug also means possession, use, sale or supply of prescription and nonprescription drugs in violation of Board policy and any accompanying administrative regulation.

Unlawful delivery of a controlled substance to a student or minor within 1,000 feet of district property is a Class A felony, as provided by ORS 475.904.

END OF POLICY

Legal Reference(s):

<u>ORS 153.018</u>	<u>ORS 339.883</u>	<u>OAR 581-053-0230(9)(s)</u>
<u>ORS 161.605</u>	<u>ORS 431.840</u>	<u>OAR 581-053-0330(1)(m)-(o)</u>
<u>ORS 161.625</u>	<u>ORS 431.845</u>	<u>OAR 581-053-0430(12)-(14)</u>
<u>ORS 163.575</u>	<u>ORS 431A.175</u>	<u>OAR 581-053-0531(11)-(13)</u>
<u>ORS 332.107</u>	<u>ORS 433.835 to -433.990</u>	<u>OAR 581-053-0630</u>
<u>ORS 336.067</u>	<u>ORS Chapter 475</u>	<u>OAR 584-020-0040</u>
<u>ORS 336.222</u>		
<u>ORS 336.227</u>	<u>OAR 581-021-0050 to -0075</u>	SB 754 (2017)
<u>ORS 339.240</u>	<u>OAR 581-021-0110</u>	
<u>ORS 339.250</u>	<u>OAR 581-022-2045</u>	

Controlled Substances Act, 21 U.S.C. § 812 (2017); Schedules of Controlled Substances, 21 C.F.R. §§ 1308.11-1308.15 (2017).
Pro-Children Act of 1994, 20 U.S.C. §§ 6081-6084 (2017).
Safe and Drug-Free Schools and Communities Act, 20 U.S.C. §§ 7101-7117 (2017).

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Lebanon Community Schools

Code: **JFCH**
Adopted: 8/6/07
Readopted: 1/20/11
Orig. Code(s): JFCH

Alcohol

Consumption, possession or sale of any alcoholic beverage on or about district premises or at any district-sponsored activity is prohibited.

Clothing, bags, hats and other personal items used by staff and students to display, promote or advertise alcohol products are prohibited on district grounds, at school-sponsored activities or in district vehicles. Alcohol advertising is prohibited in all school-sponsored publications and at all school-sponsored events. District acceptance of gifts or funds from the alcohol industry is similarly prohibited.

Violation of this policy may result in suspension or expulsion. Violations occurring at times other than during school hours or school activities on district property may be referred to the proper law enforcement agencies.

District administrators acting on reasonable suspicion may request that students participate in a Breathalyzer screening for alcohol at school or prior to or during a school sponsored event. If a student refuses, he/she may be subject to school discipline and or referral to law enforcement officials.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)
[ORS 336.067](#)
[ORS 336.222](#)
[ORS 336.227](#)

[ORS 339.240](#)
[ORS 339.250](#)
[OAR 581-021](#)-0050 to -0075

[OAR 581-021](#)-0110
[OAR 581-022](#)-0413
[OAR 581-053](#)-0015
[OAR 581-053](#)-0545(4)(c)(R)-(T)
[OAR 581-053](#)-0550(5)(q)-(s)

Safe and Drug-Free Schools and Communities Act, 20 U.S.C. §§ 7101-7117 (2006).

Cross Reference(s):

JFCI - Substance/Drug Abuse

Lebanon Community Schools

Code: **JFCI**
Adopted: 2/7/00
Readopted: 1/20/11
Orig. Code(s): JFCI

Substance/Drug Abuse

Substance abuse or the possession, use, sale or supply of any unlawful drug, including paraphernalia, or any substance purported to be an unlawful drug on or about the district premises or at any district sponsored activity is prohibited.

The following definitions apply to this policy:

“Substance abuse” means the use of any substance with abuse potential which is toxic, corrosive, an irritant, a strong sensitizer, flammable, combustible generates or is used to generate pressure, if such substance or mixture of substances is used in a manner that may cause substantial personal injury or severe illness when induced by any means into the human body;

“Unlawful drug” means any drug not prescribed by a licensed medical practitioner; any drug as defined by the Controlled Substances Act including, but not limited to, marijuana, cocaine, opiates, amphetamines and phencyclidine (PCP). As used in this policy, unlawful drug also means possession, use, sale or supply of prescription and nonprescription drugs in violation of Board policies JHCD – Administering Noninjectable Medicines to Students, JHCDA – Administering Injectable Medicines to Students and any accompanying administrative regulations.

“Drug paraphernalia” means all equipment, products and materials of any kind which are marketed for the use or designed for the use in manufacturing, compounding, producing, processing, preparing, analyzing, packaging, storing, containing, concealing, injecting, ingesting, inhaling or otherwise inducing a controlled substance or intoxicant into the human body.

If possession or use occurred on school grounds or while participating in school-sponsored activities, students will be subject to discipline up to and including expulsion. If possession or use occurred near school grounds, disciplinary action may include removal from any or all extracurricular activities and/or forfeiture of any school honors or privileges (e.g., valedictorian, salutatorian, student body, class or club office positions, senior trip, prom, etc.). Appropriate health and law enforcement agencies may be involved in at least a consultative and investigative capacity. Parents will be notified at the appropriate time when a violation occurs involving their child.

Clothing, bags, hats and other personal items used by staff and students to display, promote or advertise drug products are prohibited on district grounds, at school-sponsored activities or in district vehicles. Drug product advertising is prohibited in all school-sponsored publications and at all school-sponsored events. District acceptance of gifts or funds from the drug industry is similarly prohibited.

Unlawful delivery of a controlled substance to a student or minor within 1,000 feet of school property is a Class A felony.

END OF POLICY

Legal Reference(s):

[ORS 161.605](#)
[ORS 161.625](#)
[ORS 332.107](#)
[ORS 336.067](#)
[ORS 336.222](#)

[ORS 336.227](#)
[ORS 339.240](#)
[ORS 339.250](#)
[ORS Chapter 475](#)

[OAR 581-021-0050 to -0075](#)
[OAR 581-021-0110](#)
[OAR 581-022-0413](#)
[OAR 581-053-0015](#)
[OAR 581-053-0545\(4\)\(c\)\(R\)-\(T\)](#)
[OAR 581-053-0550\(5\)\(q\)-\(s\)](#)
[OAR 584-020-0040](#)

Controlled Substances Act, 21 U.S.C. § 812; Schedules of Controlled Substances, 21 C.F.R. §§ 1308.11 - 1308.15 (2006).
Safe and Drug-Free Schools and Communities Act, 20 U.S.C. §§ 7101-7117 (2006).

Cross Reference(s):

JFCH - Alcohol

Discipline for Use, Possession, Distribution or Sale of Tobacco Products or Inhalant Delivery Systems (Version 2)

NEW

The following procedures will be used for students who violate the district's policy on use, possession, distribution or sale of tobacco products or inhalant delivery systems:

First Offense

Detention, in-school suspension, and/or conference with students and parent. During detention or in-school suspension, the student will be provided with information concerning harmful effects of smoking, vaporizing or aerosolizing of inhalants and will be required to do further research on the effects of the same.

Second Offense

In-school suspension and performance of service to school or community.

Third Offense

In-school suspension and suspension from extracurricular activities for remainder of semester.

Alternative to Discipline

As an alternative to discipline, students may be referred to a cessation and/or tobacco education class. Attendance at such classes is voluntary. Any cost related to cessation classes is the responsibility of the student and his/her parent. The district may also require the successful completion of a behavior modification plan.

Other

A referral to law enforcement and/or public health authority may be made at any time.

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PUBLIC RECORDS

Policy Implications

- JOA - Directory Information** (Required)
- KBA - Public Records (Highly Recommended)
- KBA-AR - Public Records (Highly Recommended)

Summary

Senate Bill (SB) 481 passed by the 2017 Legislature established time frames for public bodies to respond to a public records request. Districts must acknowledge or complete the public records request within five business days. The district acknowledgment of a public records request must confirm that the district is, is not, or is uncertain it is the custodian of the requested public records. If the public body first acknowledges the receipt of the request for public records – without completing it – the SB also imposes a time frame for completing the request.

In addition, SB 481 defined “business day” in regard to responding to a public records request. The SB makes this new Act applicable to public records requests received by a district on or after January 1, 2018.

House Bill 3464 (2017) added legislation that a “public body” shall not “..., in accordance with state law, disclose personal information for the purpose of enforcement of federal immigration laws”.

Legal Reference

See the policy document for changes.

Local District Responsibility

If the district has these documents in its policy manual, review and adopt the new policy language and review the revised, highly recommended administrative regulation.

LCSD Commentary

In accordance with the suggestion from OSBA to consider limiting the information listed for students in JOA: Directory Information, we have removed several items. After discussing with the LHS registrar, it was determined that the remaining items are necessary to allow us to release information for certain types of request such as: honor roll to the newspaper, contact lists for graduation class party coordinators, etc.

The changes to KBA: Public Records and the related AR more specifically define the process for complying with public records requests. This process is handled through the superintendent’s office and there is very little impact to how requests were previously completed. The new clearly outlined procedure has been reviewed by staff.

Lebanon Community Schools

Code: **JOA**

Adopted: 8/20/09

Readopted: 1/20/11, 9/20/12

Orig. Code(s): JOA

Directory Information**

“Directory information” means those items of personally identifiable information contained in a student education record which is not generally considered harmful or an invasion of privacy if released. The following categories are designated as directory information. The following directory information¹ may be released to the public through appropriate procedures:

1. Student’s name;
2. Student’s address;
- ~~3. Student’s telephone listing;~~
4. Student’s electronic address;
5. Student’s photograph;
- ~~6. Date and place of birth;~~
- ~~7. Major field of study;~~
8. Participation in officially recognized sports and activities;
9. Weight and height of athletic team members;
- ~~10. Dates of attendance;~~
11. Grade level
12. Degrees, honors or awards received;
- ~~13. Most recent previous school or program attended.~~

Public Notice

The district will give annual public notice to parents of students in attendance and students 18 years of age or emancipated. The notice shall identify the types of information considered to be directory information, the district’s option to release such information and the requirement that the district must, by law, release

¹[For the health, safety and welfare of students, the district may want to consider limiting this list. Consider deleting #2, 3, 4, 6, 7, 10, 11, 12 and/or 13; recommend deleting the word ‘degrees’ in #12 if kept.]

secondary students' names, addresses and telephone numbers to military recruiters and/or institutions of higher education, unless parents or eligible students request the district withhold this information. Such notice will be given prior to release of directory information.

Exclusions

Exclusions from any or all directory categories named as directory information or release of information to military recruiters and/or institutions of higher education must be submitted in writing to the principal by the parent, student 18 years of age or emancipated student within 15 days of annual public notice. A parent or student 18 years of age or an emancipated student, may not opt out of directory information to prevent the district from disclosing or requiring a student to disclose their name, identifier, institutional email address in a class in which the student is enrolled or from requiring a student to disclose a student ID card or badge that exhibits information that has been properly designated directory information by the district in this policy.

Directory information shall be released only with administrative direction.

Directory information considered by the district to be detrimental will not be released.

Information will not be given over the telephone except in health and safety emergencies.

At no point will a student's Social Security Number or student identification number be considered directory information. The district shall not, in accordance with state law, disclose personal information for the purpose of enforcement of federal immigration laws.

END OF POLICY

Legal Reference(s):

[ORS 30.864](#)
[ORS 107.154](#)
[ORS 326.565](#)
[ORS 326.575](#)
[ORS 336.187](#)

[OAR 581-021-0220 to -0430](#)
[OAR 581-022-1660](#)
[HB 3464 \(2017\)](#)

Individuals with Disabilities Education Act (IDEA), 20 U.S.C. §§ 1400 - 1427 (~~2006~~2017).
Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (~~2011~~2017); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (~~2011~~2017).
~~No Child Left Behind Act of 2001, 20 U.S.C. § 7908 (2006).~~
Every Student Succeeds Act of 2015, 20 U.S.C. § 7908 (2017).

R~~5/23/12~~9/28/17 | ~~LFSL~~

Lebanon Community Schools

Code: **KBA**
Adopted: 8/4/03
Readopted: 1/20/11, 12/15/11, 12/5/13

Public Records**

“Public record” means any information that:

1. Is prepared, owned, used or retained by the district;
2. Is related to an activity, transaction or function of the district; and
3. Is necessary to satisfy the fiscal, legal, administrative or historical policies, requirements or needs of the district.

Public record does not include messages on voice mail or on other telephone message storage and retrieval systems, or spoken communication that is not recorded.

A request to inspect or receive a copy of a public record shall be in writing and will be presented to the superintendent's office.

Board meetings and records will be matters of public information subject to such restrictions as are set by federal law or regulation, by state statute or by pertinent court rulings.

The Board's official minutes, its written policies and its financial records will be available at the superintendent's office for inspection by any citizen desiring to examine them during hours when the superintendent's office is open. All such information will be made available to individuals with disabilities in any appropriate format upon request and with appropriate advanced notice. Auxiliary aids and services available to ensure equally effective communications to qualified persons with disabilities may include large print, Braille, audio recordings, readers, assistance in locating materials or other equally effective accommodations.

The Board supports the right of the people to know about programs and services of their schools and will make every effort to disseminate information. Each principal is authorized to use all means available to keep parents and others of his/her particular school's community informed about the school's program and activities.

No records will be released for inspection by the public or any unauthorized persons – either by the superintendent or any other person designated as custodian for district records – if such disclosure would be contrary to the public interest, as described in state law.

The Board reserves the right to establish a fee schedule which will reasonably reimburse the district for the actual cost of making public records available pursuant to law. The district will not be obligated to complete a request for which the requester has not paid the fee as permitted by state law. There will be no additional charge for auxiliary aids and services provided for qualified persons with disabilities.

~~If a copy of a record is requested, the district will provide a single certified copy. If a request to inspect a record is made and the public record is maintained in a machine readable or electronic form, the custodian shall provide the record in the form requested, if available. If not available in the form requested, it will be provided in the form the public record is maintained. If a person who is a party to a civil judicial proceeding to which the district is a party or who has filed notice under ORS 30.275 (5)(a), asks to inspect or to receive a copy of a public record that the person knows relates to the proceeding or notice, the individual must submit the request in writing to the designated custodian of district records and at the same time to the district's attorney.~~

Employee and volunteer addresses, electronic mail addresses (other than district electronic mail addresses assigned by the district to district employees), social security numbers, dates of birth and telephone numbers contained in personnel records maintained by the district are exempt from public disclosure pursuant to Oregon Revised Statute (ORS) 192.445 and ORS 192.502 (3). Such information may be released only upon the written request of the employee or volunteer or as otherwise provided by law. This exemption does not apply to a substitute teacher, as defined in ORS 342.815, when requested by a professional education association of which the substitute teacher may be a member. District electronic mail addresses assigned by the district to district employees are not exempt.

~~Additionally, t~~The district will not disclose the identification badge or card of an employee without the employee's written consent if the badge or card contains the employee's photograph and the badge or card was prepared solely for internal use by the district to identify district employees. A duplicate of the photograph used on the badge or card shall not be disclosed.

The district shall not, in accordance with state law, disclose personal information for the purpose of enforcement of federal immigration laws.

~~Upon receipt of a request, the district will respond as soon as practicable and without unreasonable delay. The response must acknowledge the receipt of the request and one of the following:~~

- ~~4. A statement that the district does not possess, or is not the custodian of, the public record;~~
- ~~5. Copies of all requested public records for which the district does not claim an exemption from disclosure under ORS 192.410 to 192.505;~~
- ~~6. A statement that the district is the custodian of at least some of the requested public records, an estimate of the time the district requires before the public records may be inspected or copies of the records will be provided and an estimate of the fees that the requester must pay as a condition of receiving the public records;~~
- ~~7. A statement that the district is the custodian of at least some of the requested public records and that an estimate of the time and fees for disclosure of the public records will be provided by the district within a reasonable time;~~
- ~~8. A statement that the district is uncertain whether the district possesses the public record and that the district will search for the record and make an appropriate response as soon as practicable;~~
- ~~9. A statement that state or federal law prohibits the district from acknowledging whether the record exists or that acknowledging whether the record exists would result in the loss of federal benefits or~~

~~other sanction. A statement under this paragraph must include a citation to the state or federal law relied upon by the district.~~

~~The district may request additional information or clarification from the requester for the purpose of expediting the district's response to the request.~~

~~The Board reserves the right to establish a fee schedule which will reasonably reimburse the district for the actual cost of making copies of public records for the public. There will be no additional charge for auxiliary aids and services provided for qualified persons with disabilities.~~

~~Requests for copies of documents shall be in writing and will be presented to the [superintendent's office].~~

The district shall retain and maintain its public records in accordance with Oregon Administrative Rule (OAR) 166, Division 400.

END OF POLICY

Legal Reference(s):

[ORS Chapter 192](#)

[OAR 137-004-0800\(1\)](#)

[OAR 166-400](#)

[HB 3464 \(2017\)](#)

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 [\(2017\)](#); 29 C.F.R. Part 1630 (~~2006~~[2017](#)); 28 C.F.R. Part 35 (~~2006~~[2017](#)).

OREGON DEP'T OF JUSTICE, OREGON ATTORNEY GENERAL, *Public Records and Meetings Manual* [\(2017\)](#).

Americans with Disabilities Act Amendments Act of 2008.

HR ~~10/24/13~~[9/28/17](#) | [PHRS](#)

Lebanon Community Schools

Code: **KBA-AR (1)**
Revised/Reviewed: 6/20/05; 1/20/11
Orig. Code(s): KBA-AR

Public Records

In compliance with Oregon Law the following guidelines apply to the dissemination and inspection of the public records of the district.

- ~~1. All requests for information must be made through the superintendent's office located at 485 S. 5th St. Lebanon, OR 97355.~~
1. ~~All~~ A public records requests ~~are to shall~~ be submitted in writing ~~through the superintendent's office at 485 S. 5th Street, Lebanon, OR 97355.~~ The district's form Request for Inspection or Copy of Public Records is available on the district web site.
2. ~~Upon receipt of a written request, the district shall respond within five business days¹ acknowledging receipt of the request or completing² the district's response to the request. If the district provides an acknowledgment of the request, it must:~~
 - ~~a. Confirm that the district is the custodian of the requested record;~~
 - ~~a-b. Inform the requester that the district is not the custodian of the requested record; or~~
 - ~~b-c. Notify the requester that the district is uncertain whether the district is the custodian of the requested record.~~
3. ~~If the district is the custodian of the requested record, as soon as reasonably possible but not later than 10 business days after the date the district is required to acknowledge receipt of the request as described above, the district shall:~~
 - ~~a. Complete its response to the public records request. If the district determines that a record is exempt from public disclosure, the district will include a statement to that effect and that the requester may appeal the decision pursuant to state law; or~~
 - ~~e-b. Provide a written statement that the district is still processing the request and a reasonable estimated date by which the district expects to complete its response based on the information currently available.~~
4. ~~The time periods, established by Oregon law and identified above in Section 2 or 3, will not apply to the district if compliance would be impracticable because:~~

¹"Business day" means a day other than Saturday, Sunday or a legal holiday, and on which at least one paid employee of the district is scheduled to and does report to work. Business day does not include any day on which the central administration offices of the district are closed.

²The district response to a public records request will be considered complete pursuant to criteria in Oregon law (ORS 192.410-192.505).

- a. The staff or volunteers³ necessary to complete a response to the public records request are unavailable;
- b. Compliance would demonstrably impede the district's ability to perform other necessary services; or
- c. Of the volume of the public records request being simultaneously processed by the district.

The district shall, as soon as practicable and without unreasonable delay, acknowledge a public records request and complete the response to the request.

~~2.5.~~ The district may request additional information or clarification from the requester for the purpose of expediting the district's response to the request as permitted by law. If the district requests additional information or clarification, in good faith, the obligation to complete the request is suspended until the requester provides the requested information or clarification or affirmatively declines to provide the information or clarification.

~~3.6.~~ If a copy of a public record is requested, the district will provide a single certified copy. If a request to inspect a public record is made and the record is maintained in a machine readable or electronic form, the custodian shall provide the record in the form requested, if available. If the public record is not available in the form requested, it will be provided in the form the record is maintained. If a person who is a party to a civil judicial proceeding to which the district is a party or who has filed notice under Oregon Revised Statute (ORS) 30.275(5)(a) asks to inspect or to receive a copy of a public record that the person knows relates to the proceeding or notice, the individual must submit the request in writing to the designated custodian of district records and at the same time to the district's attorney.

~~4.7.~~ Information will be made available to individuals with disabilities in an appropriate format upon request and advance notice. Auxiliary aids and services available to qualified persons with disabilities may include large print, Braille, audio recordings, readers, assistance in locating materials or other equally effective accommodations.

~~8.~~ Where the labor effort exceeds 30 minutes, labor, material and out-of-pocket charges will be reimbursed to the district. Labor will be calculated at the hourly rate of the employee affected. Materials and out-of-pocket charges will be reimbursed at the established rate of [\$.25 per page]. Auxiliary aids and services for qualified persons with disabilities will be available at no additional charge.

If the district has informed the requester of a permitted fee, the obligation of the district to complete its response to the request is suspended until the fee has been received by the district. If the requester fails to pay the fee within 60 days of the date he/she was informed of the fee or fails to pay the fee within 60 days of the date on which the district informed them of the denial of the fee waiver, the district shall close the request.

~~5.9.~~ The district reserves the right to restrict the inspection of some public records to the district's facilities.

~~6.~~ The district reserves the right to review the request and respond in a timely manner.

³Staff member or volunteers who are on leave or are not scheduled to work are considered to be unavailable.

- ~~7. The district will restrict the inspection of all original public records to the normal office hours of the applicable office or department and to the district's facilities as designated by the records custodian.~~
- ~~8. The district may disclose material otherwise exempt from public disclosure upon court order, upon request from any law enforcement agency, or with the written consent of the applicable employee or volunteer.~~
- ~~9. Fees intended to reasonably reimburse the district for the actual cost of making copies of public records will be charged to the individual(s) or organization(s) making the request. These fees may include both materials cost and/or charges for employee time. The fee for printed hard copies is 10 cents per page, subject to change. There will be no charge for inspections only, or for auxiliary aids and services provided for qualified persons with disabilities. Fees are due and payable at the time of delivery of the copy of the public records.~~
- ~~10. There is no obligation for the district to synthesize or compile information into a specific format from a single or multiple source in response to a request for public records. The request must be for records as they exist at the time of the request.~~

HR9/28/17 | RS

Sand Ridge Charter School 2016-17 Annual Report

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Governance

People Involved in Education: People Involved in Education, Incorporated is an Oregon nonprofit corporation (and is also known as "PIE"). PIE is an exempt organization under Section 501(c) (3) of the Internal Revenue code.

2016-2017 PIE Officers and Board Members

President	Jerry Workman
Vice President	Tavia Thornton
Secretary/Treasurer	Sherrie Ingram
Director	Mary Northern
Director	Marianne Doerfler
Director	Tavia Thornton
Director	Mary Betts
Director	Davin Dahlgren

2017-2018 PIE Officers and Board Members

President	Jerry Workman
Vice President	Tavia Thornton
Secretary/Treasurer	Sherrie Ingram
Director	Mary Northern
Director	Marianne Doerfler
Director	Mary Betts

Pie Board Meetings:

The People Involved in Education, Inc. (PIE) Board meets regularly on the first Monday of each month. The Pie Board meets at the South Main campus located at 100 Sand Ridge CT. Lebanon, OR 97355 in work session at 5:30p.m. followed by the regular monthly meeting at 6:00p.m.

Charter School

What is a Charter School?

A charter school in Oregon is:

- A free public school within a school district.
- Defined uniquely by contract or "charter."
- Authorized to operate under a contract of "charter."
- Operated by community members (often parents and teachers).
- Partially autonomous (with its own governing board).
- School of choice (for students and teachers).

What is Sand Ridge Charter School?

Sand Ridge Charter School is:

- A conversion charter school, converting from a private alternative school in 2002.
- Operated by People Involved in Education, Inc. ("PIE") which has been in continuing successful operation since 1992.
- Grade kindergarten through eighth grade.
- Core Knowledge Curriculum, Riggs Institute's Writing and Spelling Road to Reading and Thinking, Excellence in Writing, Saxon Math, and McGraw- Hill resources in Science and Reading, as well as Core Knowledge texts in Reading and Social Studies.
- Back-to Basics emphasis.
- Small learning groups/small classroom size (around 20).
- Highly qualified teacher in each classroom, along with a teacher assistant and parent volunteers.
- Individualized education plans.
- Strong emphasis on parental involvement.
- Continual engagement of all parents in the educational process.
- Very attractive to home school students and other students who have not or would not otherwise use the public school system.
- Operates on about 50% of the total tax dollar that the regular public system operates on.

If you would like to know more, please come and see us in action at 30581 Sodaville-Mountain Home Rd. and/or 100 Sand Ridge Ct. Lebanon, OR 97355 or give us a call at 541-258-2416 or 541-258-5550.

Staffing

Sand Ridge Charter School 2017-18

Administrative Staff

Director of Operations	Northern, Mary
Principal	Cota, Audrey
Principal	McDowell, Naomi
Office Managers	McLaughlin, Samantha
	Cole, Amber
Bookkeeper	Northern, Holly
Superintendent Of Facilities and Transportation	Richards, Scott

Staff

<i>Teachers</i>	<i>Support Staff</i>
Barnes, Cheryl	Blisseck, Stephanie
Bieries, Jasmin	Brennen, Nicole
Chandler, Bill	Burnham, Patricia
Church, Tayte	Carr, Chantel
Dahlgren, Emily	Chandler, Brenda
Davis, Joanie	Crossan, Staci
Dougherty, Kim	Edwards, Melody
Kelly, Jerry	Erlanger, Katie
Kolling, Crystal	Freeman, Chelsea
Lemar, NoraJean	Hickcox, Lorianne
McGovern, Danielle	Johnson, Rachel
McMullen, Brendan	Kennedy, Kristen
McNeil, Jennifer	Marvin, Marie
Morris, Katie	McDonald, Tiffany
Porth, Michelle	Morehead, Autumn
Roumagoux, Renee	Morehead, Katrina
Treichler, Amanda	Nunez, Charlotte
Watkins, Blayne	Nysewander, Shannon
Wilson, Jim	Wilkinson, Heather
	Williams, Ann

PIE Charter Schools 2017-2018

23-29 Orientation Week

AUGUST '17						
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 '18						
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			

19 Presidents' Day
No School

19 days

4 Labor Day
5 First Day of School

SEPTEMBER '17						
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

19 days

MARCH '18						
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

23 3rd Quarter
26-30 Spring Break

17 days

13 In-service (No School)
26 End of 1st Quarter
27 Prep Day (No School)
30-31 Conferences
(No School)

OCTOBER '17						
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 days

APRIL '18						
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					

2-3 Conferences (No School)

19 days

10 Veterans Day
22-23 Thanksgiving Break

NOVEMBER '17						
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		

18 days

MAY '18						
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		

28 Memorial's Day

22 days

15 Early Release
18-1 Christmas Break

DECEMBER '17						
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						

11 days

JUNE '18						
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

1 Early Release (Straw Fest)
4 Kinder Grad (S.R.)
5 Kinder Grad (S.H.)
6 8th Grade Grad
7 Last Day (Early Release)

5 days Total 167

2 School Resumes
15 M.L. King Day
25 End of 2nd Quarter
26/29 Prep (No School)

JANUARY '18						
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			

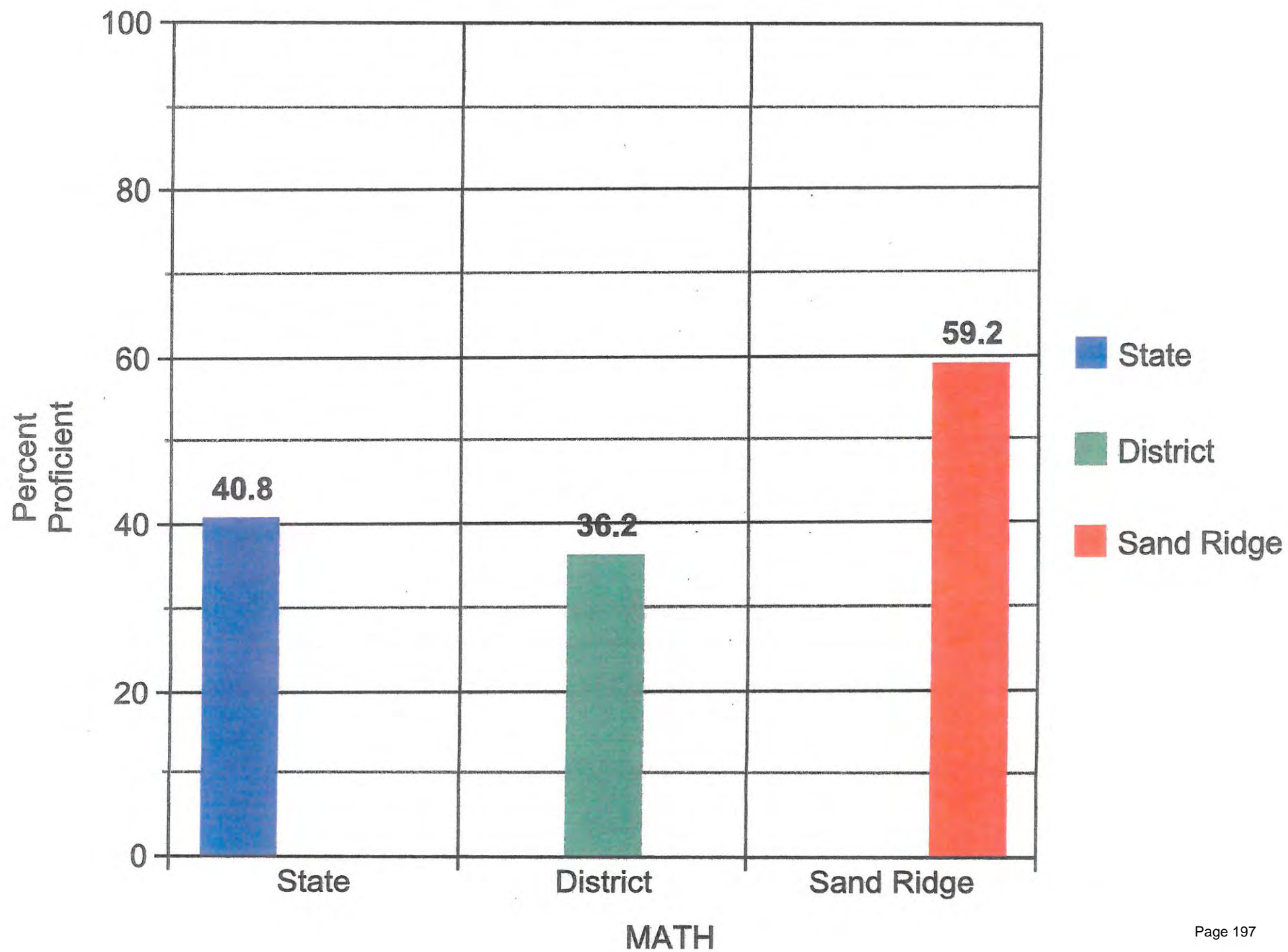
19 days

JULY '18						
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				

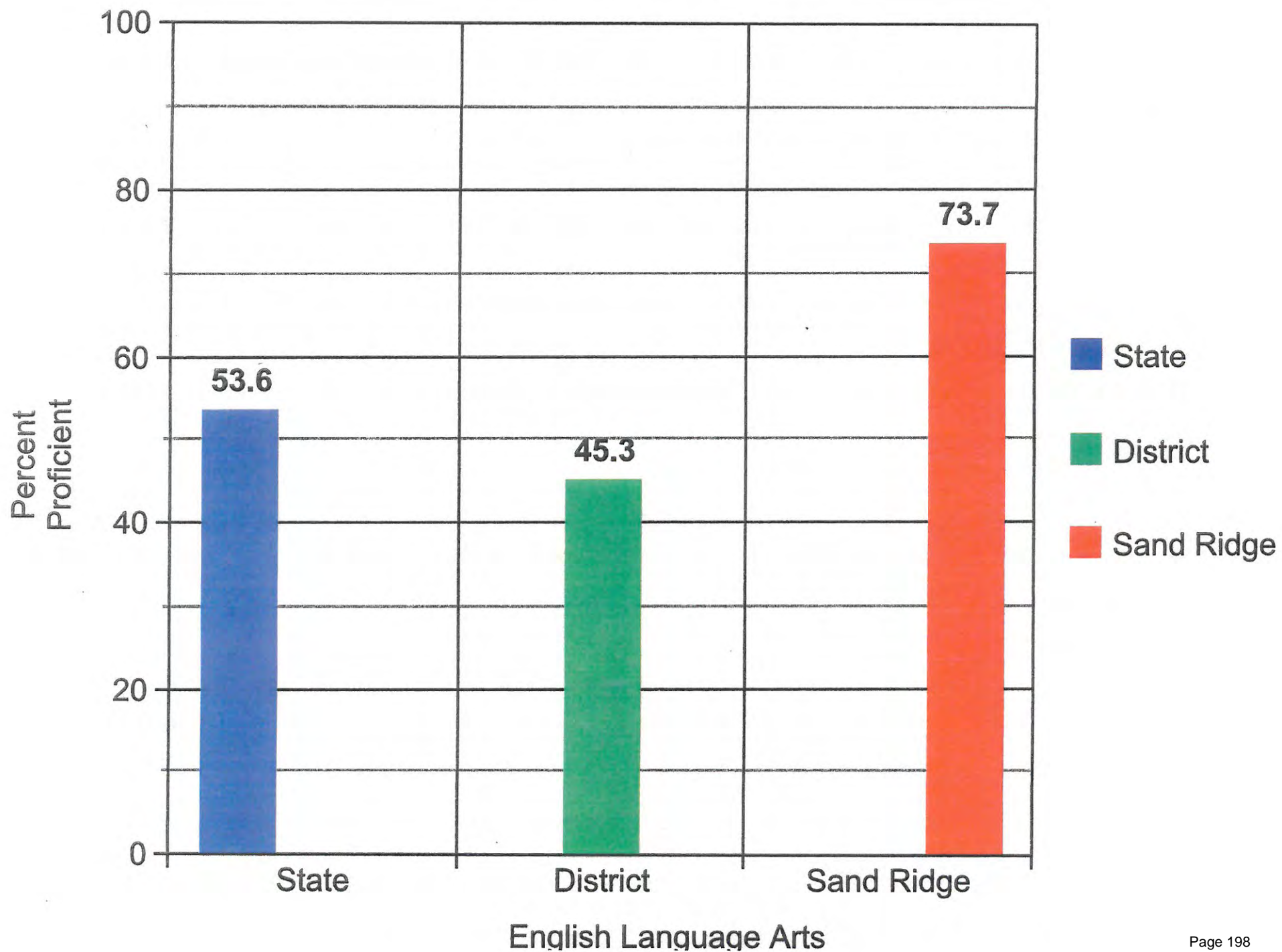
4 Independence Day

Academic Performance

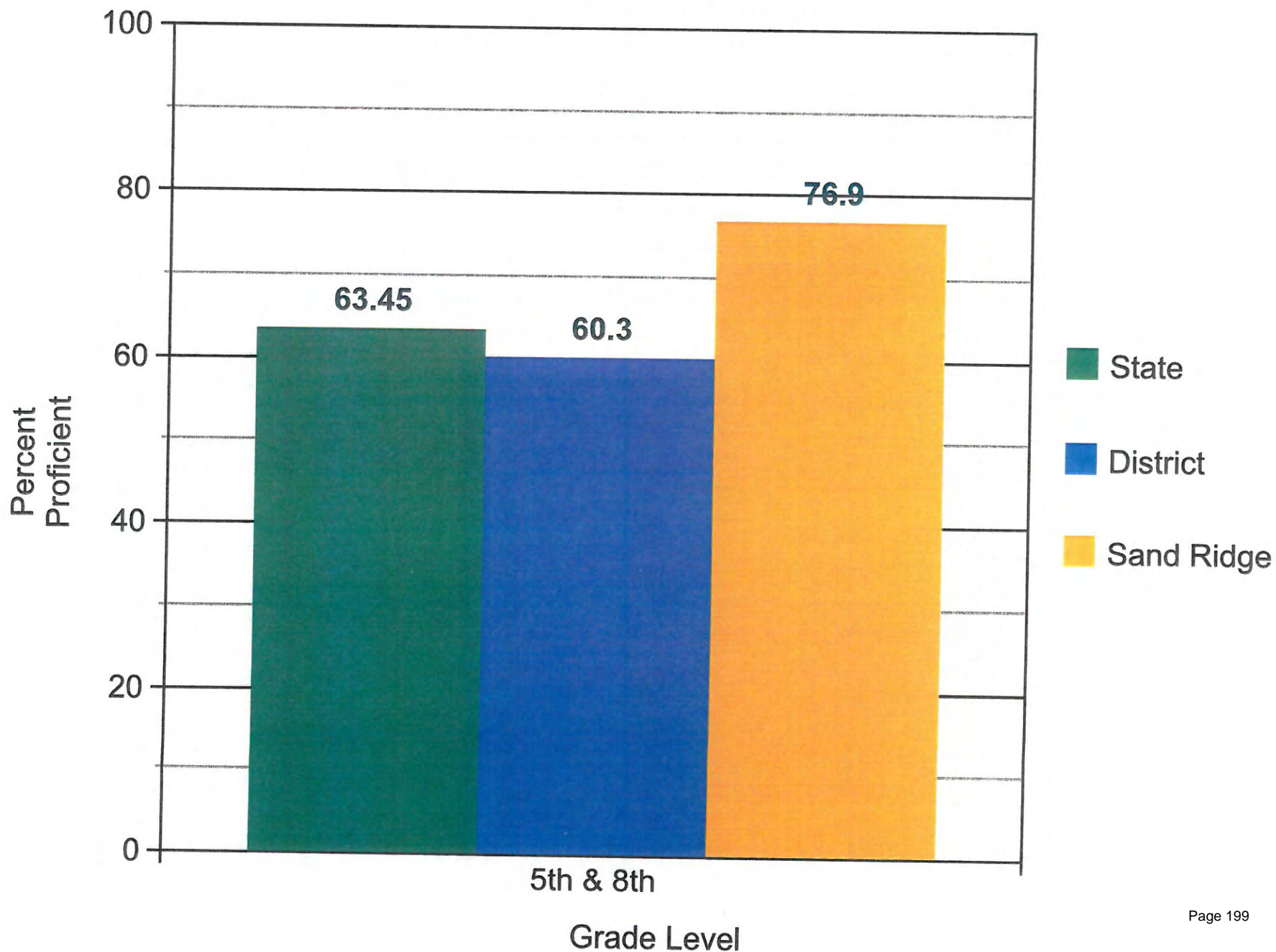
2016-17 Smarter Balance (All Grades)



Smarter Balance (All Grades)



OAKS/ Science 2016-17



Finances

SAND RIDGE CHARTER SCHOOL

Balance Sheet

As of June 30, 2017

Accrual Basis

	Jun 30, 17
ASSETS	
Current Assets	
Checking/Savings	
Umqua Checking 9841456453	
Carry Over Activity Fees	3,631.28
Food Services	-4,994.22
Umqua Checking 9841456453 - Other	282,515.70
Total Umqua Checking 9841456453	281,152.76
Total Checking/Savings	281,152.76
Total Current Assets	281,152.76
Other Assets	
Equipment Purchase	33,000.00
241 · Office/School Equip/Furnishings	60,789.80
242 · Accumulated Depreciation	-46,675.01
Total Other Assets	47,114.79
TOTAL ASSETS	328,267.55
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
421 · Accounts Payable	2,607.85
Total Accounts Payable	2,607.85
Other Current Liabilities	
400 · DEPOSITS	
499* · Textbook Deposit	22,351.00
Total 400 · DEPOSITS	22,351.00
Total Other Current Liabilities	22,351.00
Total Current Liabilities	24,958.85
Total Liabilities	24,958.85
Equity	
Opening Bal Equity	101,010.29
*Retained Earnings	189,570.47
Net Income	12,727.94
Total Equity	303,308.70
TOTAL LIABILITIES & EQUITY	328,267.55

SAND RIDGE CHARTER SCHOOL

Profit & Loss

July 2016 through June 2017

Accrual Basis

	Jul '16 - Jun 17
Ordinary Income/Expense	
Income	
1400 · Transportation Fees	1,148.58
1600 · Food Service	
1612 · Lunch	113,822.84
1611 · Breakfast	10,278.01
1600 · Food Service - Other	23,923.46
Total 1600 · Food Service	148,024.31
1990 · E-rate/Misc.	3,868.62
1950 · Textbook Sales	40.00
1920 · Donations	650.58
1300 · Various School Dist Tuition	1,866,943.12
1740 · FEES	
Library Fund	54.00
Yearbook	1,310.00
Activity Fees	14,770.00
Total 1740 · FEES	16,134.00
Total Income	2,036,809.21
Gross Profit	2,036,809.21
Expense	
660 · Depreciation Expense	5,918.07
3000 · Enterprise and Community Service	
3100.. · Food Services	
120 · Food Prep and Dispensing Serv	
200-- · Employee Benefits	
240-- · Kitchen Health Insurance	8,825.82
213-- · PERS UAL	3,781.42
211-- · PERS Employer	3,230.70
200-- · Employee Benefits - Other	930.92
Total 200-- · Employee Benefits	16,768.86
100-- · Kitchen Salaries	
112-- · Classified Salaries	54,748.67
100-- · Kitchen Salaries - Other	2,514.29
Total 100-- · Kitchen Salaries	57,262.96
Total 120 · Food Prep and Dispensing Serv	74,031.82
130 · Food Delivery	66,734.89
190 · Other Food Services	3,918.66
Total 3100.. · Food Services	144,685.37
Total 3000 · Enterprise and Community Service	144,685.37
2500 · Business Support Services	
2552 · Vehicle Operation Servies	
Fuel	3,138.18
2552 · Vehicle Operation Servies - Other	4,063.79
Total 2552 · Vehicle Operation Servies	7,201.97
2520 · Fiscal Services	
410^ · Consumable supplies and materia	1,255.38
385 · Management Services	61,618.85
Total 2520 · Fiscal Services	62,874.23
2550 · Student Transportation Services	
100- · Salaries	36,809.15
2550 · Student Transportation Services - Other	2,194.98

SAND RIDGE CHARTER SCHOOL

Profit & Loss

July 2016 through June 2017

Accrual Basis

	Jul '16 - Jun 17
Total 2550 · Student Transportation Services	39,004.13
2540 · Business Operation & Maint.	
2542 · Care & Upkeep of Bldg Services	
460-- · Non-consumable supplies and mat	533.61
300' · Purchased Services	
351-- · Telephone	8,509.65
329-- · Other Property Services	15,552.39
328-- · Garbage	6,956.16
327-- · Water and Sewage	13,427.14
325-- · Electricity	23,400.08
324 · Rent	160,000.00
322-- · Repairs and Maintenance	4,703.33
321 · Cleaning Services	17,876.37
Total 300' · Purchased Services	250,425.12
410-- · Consumable Supplies and Mat.	10,555.45
Total 2542 · Care & Upkeep of Bldg Services	261,514.18
Total 2540 · Business Operation & Maint.	261,514.18
Total 2500 · Business Support Services	370,594.51
2000 · Support Services	
2310 · Board of Education Services	
381 · Audit Services	8,600.00
Total 2310 · Board of Education Services	8,600.00
2600 · Central Activities Support Serv	
2640 · Staff Services	
2642389 · Background Checks	551.00
Total 2640 · Staff Services	551.00
Total 2600 · Central Activities Support Serv	551.00
2200 · Instructional Staff Support	
2240' · Instructional Staff Development	
319' · Other Instructional	30.00
Total 2240' · Instructional Staff Development	30.00
2220 · Educational Media	
430 · Library Books/Supplies	836.33
Total 2220 · Educational Media	836.33
Total 2200 · Instructional Staff Support	866.33
2400' · School Administration	
600- · Principal Office - Other	
653- · PO Property Insurance	15,495.00
640- · PO Dues and Fees	2,915.05
Total 600- · Principal Office - Other	18,410.05
400- · Principals Office- Supplies	
480- · PO - Computer Hardware	99.99
460- · PO Non-Consumable Items	11.99
410- · PO - Consumable Supplies	325.96
Total 400- · Principals Office- Supplies	437.94
300- · Principals Office Purchased Ser	
311.. · Instruction Services	149.00
389- · PO Other Non-Instructional	354.00
353- · PO Postage	376.00
319- · PO Other Instructional, Profess	360.00

SAND RIDGE CHARTER SCHOOL

Profit & Loss

July 2016 through June 2017

Accrual Basis

	Jul '16 - Jun 17
Total 300- · Principals Office Purchased Ser	1,239.00
200- · Principals Office Emp Benefits	
240- · Contractual Employee Benefits	24,991.89
210- · PO - PERS	37,956.70
Total 200- · Principals Office Emp Benefits	62,948.59
100' · Principals Office Salaries	
114- · PO Salaries - Managerial Classi	86,034.29
113- · PO Administrators	109,681.32
Total 100' · Principals Office Salaries	195,715.61
Total 2400' · School Administration	278,751.19
Total 2000 · Support Services	288,768.52
1000 · Instruction	
1113 · Activities/Extra Curricular	
343.. · Student Travel	1,174.12
410.. · Consumable supp. and mat.	5,878.43
1113 · Activities/Extra Curricular - Other	4,309.43
Total 1113 · Activities/Extra Curricular	11,361.98
1121* · Middle/Junior High Instruction	
400* · 6-8 Supplies and Materials	
480* · 6-8 Computer Hardware	277.96
470* · 6-8 Computer Software	1,185.58
460* · 6-8 Non-consumable Items	637.15
430* · 6-8 Library Books	62.33
420* · 6-8 Textbooks	1,279.94
410* · 6-8 Consumable Supp & Mater	5,636.37
Total 400* · 6-8 Supplies and Materials	9,079.33
300* · 6-8 Purchased Services	
355* · 6-8 Printing and Binding	507.25
319* · 6-8 Other Instructional	5,523.17
Total 300* · 6-8 Purchased Services	6,030.42
200* · 6-8 Employee Benefits	
240* · 6-8 Contractual Employee Benef.	
241* · 6-8 Health Insurance	29,162.64
240* · 6-8 Contractual Employee Benef. - Other	4,373.97
Total 240* · 6-8 Contractual Employee Benef.	33,536.61
231* · 6-8 Worker's Comp	1,156.36
213* · 6-8 PERS UAL	22,395.11
211* · 6-8 PERS Employer	16,846.38
Total 200* · 6-8 Employee Benefits	73,934.46
100* · Middle/Junior High Salaries	
121* · Salaries 6-8 Substitutes Licens	6,053.80
112* · Salaries - 6-8 Classified	46,631.32
111* · Salaries - 6-8 - Licensed	212,736.32
100* · Middle/Junior High Salaries - Other	2,606.04
Total 100* · Middle/Junior High Salaries	268,027.48
Total 1121* · Middle/Junior High Instruction	357,071.69
1111 · Elementary, K-5 Instruction	
400. · K-5 Supplies and Materials	
470. · K-5 Computer Software	1,255.00
460. · K-5 Non-Consumable Items	1,151.56
420. · K-5 Textbooks	1,321.92

SAND RIDGE CHARTER SCHOOL

Profit & Loss

July 2016 through June 2017

Accrual Basis

	Jul '16 - Jun 17
410. · K-5 Consumable Supp & Mater.	9,663.82
Total 400. · K-5 Supplies and Materials	13,392.30
300. · K-5 Purchased Services	
355. · K-5 Printing & Binding	984.67
319. · K-5 Other Instructional	11,022.87
Total 300. · K-5 Purchased Services	12,007.54
200. · K-5 Employee Benefits	
240. · K-5 Contractual Employee Benef.	
241. · K-5 Health Insurance	47,895.42
240. · K-5 Contractual Employee Benef. - Other	8,843.30
Total 240. · K-5 Contractual Employee Benef.	56,738.72
231. · K-5 Worker's Comp	3,469.15
213. · K-5 PERS UAL	58,893.98
210. · K-5 PERS Employer	41,748.65
Total 200. · K-5 Employee Benefits	160,850.50
100. · K-5 Salaries	
122. · Salaries K-5 Substitues Classif	113.13
121. · Salaries K-5 Substitues Licens	2,905.00
112. · K-5 Salaries - Classified	137,247.10
111. · K-5 Salaries Licensed	397,235.31
100. · K-5 Salaries - Other	8,201.79
Total 100. · K-5 Salaries	545,702.33
Total 1111 · Elementary, K-5 Instruction	731,952.67
Total 1000 · Instruction	1,100,386.34
100 · PAYROLL	
Advance	0.00
Medicare Taxes	15,721.63
Social Security Taxes	67,223.34
SUTA	29,840.87
Other	-197.34
100 · PAYROLL - Other	954.62
Total 100 · PAYROLL	113,543.12
RETURNED CHECKS	
Return Check fees	185.34
Total RETURNED CHECKS	185.34
Total Expense	2,024,081.27
Net Ordinary Income	12,727.94
Net Income	12,727.94

SAND RIDGE CHARTER SCHOOL Profit & Loss Budget Overview

July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL Jul '16 - Ju...
Ordinary Income/Expense													
Income													
1400 · Transportation Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,148.58	1,148.58
1600 · Food Service													
1612 · Lunch	19,166.34	0.00	0.00	0.00	0.00	29,355.01	15,369.16	113.20	22,048.03	0.00	27,526.70	244.40	113,822.84
1613 · Special Milk Program							0.00	0.00	0.00	0.00	0.00	0.00	0.00
1611 · Breakfast	0.00	0.00	0.00	0.00	0.00	0.00	6,063.14	54.60	4,045.07	0.00	15.30	99.90	10,278.01
1600 · Food Service - Other	482.25	0.00	2,221.40	2,724.55	652.05	2,918.84	2,469.55	3,361.35	2,819.85	486.95	3,203.95	2,582.72	23,923.46
Total 1600 · Food Service	19,648.59	0.00	2,221.40	2,724.55	652.05	32,273.85	23,901.85	3,529.15	28,912.95	486.95	30,745.95	2,927.02	148,024.31
1990 · E-rate/Misc.	0.00	2,440.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,427.82	3,868.62
1950 · Textbook Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00	40.00
1920 · Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00	0.00	55.00	650.58
1300 · Various School Dist Tuition	356,949.80	178,367.84	155,867.97	157,403.14	154,332.80	153,783.72	153,304.04	150,713.80	150,287.86	148,385.98	107,546.17	0.00	1,866,943.12
1510 · Dividend & Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1740 · FEES													
Library Fund	0.00	160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-106.00	54.00
Yearbook	0.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00	390.00	60.00	150.00	635.00	1,310.00
Activity Fees	0.00	17,220.00	780.00	60.00	0.00	-50.00	-60.00	0.00	0.00	180.00	20.00	-3,380.00	14,770.00
Total 1740 · FEES	0.00	17,455.00	780.00	60.00	0.00	-50.00	-60.00	0.00	390.00	240.00	170.00	-2,851.00	16,134.00
3100I · Grant Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	376,598.39	198,263.64	158,869.37	160,187.69	154,984.85	186,007.57	177,145.89	154,257.95	180,158.81	149,140.51	138,462.12	2,732.42	2,036,809.21
Gross Profit	376,598.39	198,263.64	158,869.37	160,187.69	154,984.85	186,007.57	177,145.89	154,257.95	180,158.81	149,140.51	138,462.12	2,732.42	2,036,809.21
Expense													
660 · Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,918.07	5,918.07
3000 · Enterprise and Community Serv													
3100.. · Food Services													
120 · Food Prep and Dispensing Serv													
200-- · Employee Benefits													
240-- · Kitchen Health Insurance	0.00	0.00	383.34	766.68	418.68	418.68	418.68	837.36	837.36	418.68	837.36	3,489.00	8,825.82
231-- · Worker's Compensation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213-- · PERS UAL	0.00	0.00	390.65	418.63	262.82	229.32	146.37	359.86	336.36	249.32	496.60	891.49	3,781.42
211-- · PERS Employer	0.00	0.00	277.73	348.76	186.86	163.03	104.05	316.08	302.39	177.26	436.01	918.53	3,230.70
200-- · Employee Benefits - Other	0.00	0.00	73.56	65.24	104.00	111.40	0.00	241.28	91.00	0.00	244.44	0.00	930.92
Total 200-- · Employee Benefits	0.00	0.00	1,125.28	1,599.31	972.36	922.43	669.10	1,754.58	1,567.11	845.26	2,014.41	5,299.02	16,768.86
100-- · Kitchen Salaries													
321.- · Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112-- · Classified Salaries	0.00	0.00	5,380.11	6,875.99	4,864.71	4,165.39	2,666.51	5,388.81	5,925.42	4,047.03	6,343.58	9,091.12	54,748.67
100-- · Kitchen Salaries - Other	0.00	0.00	215.60	307.99	261.82	215.60	138.86	277.66	308.56	0.00	0.00	788.20	2,514.29
Total 100-- · Kitchen Salaries	0.00	0.00	5,595.71	7,183.98	5,126.53	4,380.99	2,805.37	5,666.47	6,233.98	4,047.03	6,343.58	9,879.32	57,262.96
Total 120 · Food Prep and Dispensing Serv	0.00	0.00	6,720.99	8,783.29	6,098.89	5,303.42	3,474.47	7,421.05	7,801.09	4,892.29	8,357.99	15,178.34	74,031.82
130 · Food Delivery	0.00	0.00	11,998.41	9,267.78	5,070.43	5,498.99	6,060.75	7,626.55	7,112.72	7,167.99	6,007.79	923.48	66,734.89
190 · Other Food Services	0.00	0.00	84.14	2,150.00	0.00	0.00	598.19	0.00	0.00	0.00	56.73	975.00	3,864.06
Total 3100.. · Food Services	0.00	0.00	18,803.54	20,201.07	11,169.32	10,802.41	10,133.41	15,047.60	14,913.81	12,060.28	14,422.51	17,076.82	144,630.77
Total 3000 · Enterprise and Community Serv	0.00	0.00	18,803.54	20,201.07	11,169.32	10,802.41	10,133.41	15,047.60	14,913.81	12,060.28	14,422.51	17,076.82	144,630.77
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54.60	0.00	0.00	0.00	54.60
2500 · Business Support Services													
2552 · Vehicle Operation Servies													
Fuel	0.00	79.84	0.00	258.36	338.19	317.98	144.80	310.58	736.43	0.00	334.77	617.23	3,138.18
2552 · Vehicle Operation Servies - Other	985.95	165.78	210.03	0.00	1,679.17	429.12	506.83	22.56	20.98	0.00	43.37	0.00	4,063.79

SAND RIDGE CHARTER SCHOOL Profit & Loss Budget Overview

July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL Jul '16 - Ju...
Total 2552 - Vehicle Operation Servies	985.95	245.62	210.03	258.36	2,017.36	747.10	651.63	333.14	757.41	0.00	378.14	617.23	7,201.97
2520 - Fiscal Services													
410* - Consumable supplies and materia	0.00	0.00	0.00	0.00	120.96	0.00	0.00	0.00	89.90	1,044.52	0.00	0.00	1,255.38
385 - Management Services	0.00	0.00	14,887.31	4,932.22	4,931.70	4,931.71	5,068.79	5,069.40	5,069.50	5,069.30	5,069.51	6,589.41	61,618.85
389* - Bookkeeping Services	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total 2520 - Fiscal Services	0.00	0.00	14,887.31	4,932.22	5,052.66	4,931.71	5,068.79	5,069.40	5,159.40	6,113.82	5,069.51	6,589.41	62,874.23
2550 - Student Transportation Services													
100 - Salaries	0.00	0.00	5,007.67	4,444.73	3,734.09	3,126.29	2,563.77	2,499.46	4,342.12	3,518.67	4,383.61	3,188.74	36,809.15
2550 - Student Transportation Services - Other	0.00	0.00	0.00	620.58	0.00	0.00	0.00	387.12	355.16	454.56	0.00	377.56	2,194.98
Total 2550 - Student Transportation Services	0.00	0.00	5,007.67	5,065.31	3,734.09	3,126.29	2,563.77	2,886.58	4,697.28	3,973.23	4,383.61	3,566.30	39,004.13
2540 - Business Operation & Maint.													
2544* - Maintenance													
112** - Janitor Wages													
Total 2544* - Maintenance							0.00	0.00	0.00	0.00	0.00	0.00	0.00
2542 - Care & Upkeep of Bldg Services							0.00	0.00	0.00	0.00	0.00	0.00	0.00
460-- - Non-consumable supplies and mat	0.00	0.00	26.70	0.00	0.00	0.00	0.00	0.00	0.00	241.91	265.00	0.00	533.61
300 - Purchased Services													
354-- - Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353-- - Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
351-- - Telephone	693.72	693.85	693.85	693.45	707.60	707.60	707.15	707.15	707.15	707.72	707.72	782.69	8,509.65
329-- - Other Property Services	199.00	181.18	228.90	69.51	933.38	2,010.25	3,318.06	2,181.63	4,259.32	643.14	391.02	1,137.00	15,552.39
328-- - Garbage	579.35	579.35	579.35	579.35	579.35	579.35	580.01	580.01	580.01	580.01	580.01	580.01	6,956.16
327-- - Water and Sewage	912.95	966.06	1,128.92	1,725.88	1,669.68	978.52	891.83	977.21	974.88	960.80	1,094.48	1,145.93	13,427.14
325-- - Electricity	918.27	901.66	1,424.52	1,973.74	1,896.38	2,421.11	2,747.47	2,849.32	2,307.34	2,027.10	2,136.07	1,797.10	23,400.08
324 - Rent	160,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160,000.00
322-- - Repairs and Maintenance	347.85	1,725.70	653.14	0.00	1,023.59	114.05	496.40	0.00	0.00	0.00	0.00	325.65	4,703.33
321 - Cleaning Services	0.00	5,260.00	2,702.64	316.71	1,403.49	1,238.63	839.59	1,139.14	1,219.51	1,119.42	1,198.34	1,438.90	17,876.37
Total 300* - Purchased Services	163,651.14	10,307.80	7,411.32	5,358.64	8,213.47	8,049.51	9,580.51	8,434.46	10,048.21	6,055.14	6,107.64	7,207.28	250,425.12
100+ - Salaries													
410-- - Consumable Supplies and Mat.	0.00	278.12	3,141.81	73.85	570.57	385.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 2542 - Care & Upkeep of Bldg Services	163,651.14	10,585.92	10,579.83	5,432.49	8,784.04	8,435.31	10,291.39	9,090.73	11,363.71	7,037.96	7,223.14	9,038.52	261,514.18
Total 2540 - Business Operation & Maint.	163,651.14	10,585.92	10,579.83	5,432.49	8,784.04	8,435.31	10,291.39	9,090.73	11,363.71	7,037.96	7,223.14	9,038.52	261,514.18
Total 2500 - Business Support Services	164,637.09	10,831.54	30,684.84	15,688.38	19,588.15	17,240.41	18,575.58	17,379.85	21,977.80	17,125.01	17,054.40	19,811.46	370,594.51
2000 - Support Services													
2310 - Board of Education Services													
381 - Audit Services	0.00	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,600.00	8,600.00
Total 2310 - Board of Education Services	0.00	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,600.00	8,600.00
2600 - Central Activities Support Serv													
2640 - Staff Services													
2642389 - Background Checks	59.00	374.00	118.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	551.00
2640 - Staff Services - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 2640 - Staff Services	59.00	374.00	118.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	551.00
Total 2600 - Central Activities Support Serv	59.00	374.00	118.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	551.00
2200 - Instructional Staff Support													
2240* - Instructional Staff Development													
319* - Other Instructional													
312* - Instructional Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2240* - Instructional Staff Development - Other	0.00	0.00	0.00	30.00	0.00	0.00							0.00
													0.00
													30.00

SAND RIDGE CHARTER SCHOOL Profit & Loss Budget Overview

July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL Jul '16 - Ju...
Total 2240' - Instructional Staff Development	0.00	0.00	0.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00
2220 - Educational Media													
430 - Library Books/Supplies	0.00	71.95	0.00	519.45	0.00	-0.01	0.00	0.00	0.00	276.67	1,255.87	-1,287.60	836.33
Total 2220 - Educational Media	0.00	71.95	0.00	519.45	0.00	-0.01	0.00	0.00	0.00	276.67	1,255.87	-1,287.60	836.33
Total 2200 - Instructional Staff Support	0.00	71.95	0.00	549.45	0.00	-0.01	0.00	0.00	0.00	276.67	1,255.87	-1,287.60	836.33
2400' - School Administration													
600- - Principal Office - Other													
653- - PO Property Insurance	15,495.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,495.00
640- - PO Dues and Fees	0.00	550.58	20.36	270.02	250.00	396.10	509.00	18.99	0.00	900.00	0.00	0.00	2,915.05
Total 600- - Principal Office - Other	15,495.00	550.58	20.36	270.02	250.00	396.10	509.00	18.99	0.00	900.00	0.00	0.00	2,915.05
400- - Principals Office- Supplies													
480- - PO - Computer Hardware	0.00	0.00	99.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.99
470- - PO Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460- - PO Non-Consumable Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410- - PO - Consumable Supplies	0.00	49.54	90.30	51.94	0.00	0.00	60.17	25.86	0.00	23.65	24.50	0.00	325.96
Total 400- - Principals Office- Supplies	0.00	49.54	190.29	51.94	0.00	0.00	60.17	25.86	0.00	35.64	24.50	0.00	437.94
300- - Principals Office Purchased Ser													
385- - Management Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311- - Instruction Services	0.00	0.00	0.00	149.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389- - PO Other Non-Instructional	0.00	0.00	32.50	43.00	32.00	21.00	10.00	32.00	65.00	54.50	54.00	10.00	354.00
353- - PO Postage	188.00	0.00	0.00	0.00	94.00	0.00	47.00	0.00	47.00	0.00	0.00	0.00	376.00
319- - PO Other Instructional, Profess	0.00	0.00	360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	360.00
Total 300- - Principals Office Purchased Ser	188.00	0.00	392.50	192.00	126.00	21.00	57.00	32.00	112.00	54.50	54.00	10.00	1,239.00
200- - Principals Office Emp Benefits													
240- - Contractual Employee Benefits	0.00	0.00	1,150.02	1,150.02	1,753.96	1,674.72	1,674.72	2,311.09	1,935.66	1,674.72	1,674.72	9,992.26	24,991.89
210- - PO - PERS	0.00	0.00	3,106.49	3,106.49	3,078.54	3,045.16	3,106.49	3,106.49	3,086.51	3,106.49	3,106.49	10,107.55	37,956.70
Total 200- - Principals Office Emp Benefits	0.00	0.00	4,256.51	4,256.51	4,832.50	4,719.88	4,781.21	5,417.58	5,022.17	4,781.21	4,781.21	20,099.81	62,948.59
100' - Principals Office Salaries													
114- - PO Salaries - Managerial Classi	0.00	0.00	7,331.89	7,331.89	7,094.18	6,984.17	7,331.89	6,695.54	6,957.71	7,331.89	7,331.89	21,643.24	86,034.29
113- - PO Administrators	0.00	0.00	9,140.11	9,140.11	9,140.11	9,140.11	9,140.11	9,140.11	9,140.11	9,140.11	9,140.11	27,420.33	109,681.32
Total 100' - Principals Office Salaries	0.00	0.00	16,472.00	16,472.00	16,234.29	16,124.28	16,472.00	15,835.65	16,097.82	16,472.00	16,472.00	49,063.57	195,715.61
Total 2400' - School Administration	15,683.00	600.12	21,331.66	21,242.47	21,442.79	21,261.26	21,879.38	21,330.08	21,231.99	22,243.35	21,331.71	69,173.38	278,751.19
Total 2000 - Support Services	15,742.00	1,046.07	21,449.66	21,791.92	27,442.79	21,261.25	21,879.38	21,330.08	21,231.99	22,520.02	22,587.58	70,485.78	288,768.52
1000 - Instruction													
1113 - Activities/Extra Curricular													
343- - Student Travel	0.00	0.00	0.00	0.00	114.45	102.43	-13.98	82.85	221.71	168.51	0.00	498.15	1,174.12
410- - Consumable supp. and mat.	0.00	0.00	323.99	555.87	612.42	349.99	56.73	226.56	400.86	490.56	1,030.33	1,831.12	5,878.43
1113 - Activities/Extra Curricular - Other	0.00	0.00	703.00	19.50	0.00	0.00	189.00	722.95	419.98	1,000.85	1,040.00	214.15	4,309.43
Total 1113 - Activities/Extra Curricular	0.00	0.00	1,026.99	575.37	726.87	452.42	231.75	1,032.36	1,042.55	1,659.92	2,070.33	2,543.42	11,361.98
1131 - High School Instruction													
400 - 9-12 Supplies and Materials													
460 - 9-12 Non-consumable Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420 - 9-12 Textbooks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410 - 9-12 Consumable Supp & Mat	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 400 - 9-12 Supplies and Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300 - 9-12 Purchased Services													
319 - 9-12 Other Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

SAND RIDGE CHARTER SCHOOL Profit & Loss Budget Overview

July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL Jul '16 - Ju...
311, - 9-12 Instruction Services	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total 300, - 9-12 Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00							0.00
200, - 9-12 Employee Benefits													
240, - 9-12 Contractual Employee Benef													
241, - 9-12 Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total 240, - 9-12 Contractual Employee Benef	0.00	0.00	0.00	0.00	0.00	0.00							0.00
231, - 9-12 Worker's Comp.	0.00	0.00	0.00	0.00	0.00	0.00							0.00
213, - 9-12 PERS UAL	0.00	0.00	0.00	0.00	0.00	0.00							0.00
211, - 9-12 PERS Employer	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total 200, - 9-12 Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00							0.00
100, - High School Salaries													
121, - Salaries 9-12 Substitutes Licens	0.00	0.00	0.00	0.00	0.00	0.00							0.00
112, - Salaries 9-12 Classified	0.00	0.00	0.00	0.00	0.00	0.00							0.00
111, - Salaries 9-12 Licensed	0.00	0.00	0.00	0.00	0.00	0.00							0.00
100, - High School Salaries - Other	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total 100, - High School Salaries	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total 1131, - High School Instruction	0.00	0.00	0.00	0.00	0.00	0.00							0.00
1121* - Middle/Junior High Instruction													
400* - 6-8 Supplies and Materials													
480* - 6-8 Computer Hardware	0.00	0.00	0.00	118.05	49.96	0.00	109.95	0.00	0.00	0.00	0.00	0.00	277.96
470* - 6-8 Computer Software	585.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.58	1,185.58
460* - 6-8 Non-consumable Items	0.00	0.00	245.00	0.00	0.00	0.00	280.00	0.00	0.00	0.00	82.15	0.00	607.15
430* - 6-8 Library Books	0.00	0.00	0.00	0.00	0.00	0.00	62.33	0.00	0.00	0.00	0.00	0.00	62.33
420* - 6-8 Textbooks	0.00	0.00	1,216.14	63.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,279.94
410* - 6-8 Consumable Supp & Mater	1,218.22	675.04	1,355.60	371.65	390.17	0.00	380.80	170.70	278.96	467.43	166.74	191.06	5,666.37
Total 400* - 6-8 Supplies and Materials	1,803.22	675.04	2,816.74	553.50	440.13	0.00	833.08	170.70	278.96	467.43	248.89	791.64	9,079.33
300* - 6-8 Purchased Services													
355* - 6-8 Printing and Binding							0.00	0.00	507.25	0.00	0.00	0.00	507.25
319* - 6-8 Other Instructional	0.00	0.00	1,255.30	741.58	0.00	99.48	1,102.08	298.97	221.46	905.70	0.00	898.60	5,523.17
311* - 6-8 Instruction Services	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total 300* - 6-8 Purchased Services	0.00	0.00	1,255.30	741.58	0.00	99.48	1,102.08	298.97	728.71	905.70	0.00	898.60	6,030.42
200* - 6-8 Employee Benefits													
240* - 6-8 Contractual Employee Benef.													
243 - Dependent Care	0.00	0.00	0.00	0.00	0.00	0.00							0.00
241* - 6-8 Health Insurance	0.00	0.00	2,300.04	2,300.04	2,512.08	2,512.08	2,512.08	2,512.08	2,512.08	2,930.76	2,930.76	6,140.64	29,162.64
240* - 6-8 Contractual Employee Benef. - Other	0.00	0.00	29.91	502.99	315.63	396.64	240.37	2,088.77	312.42	425.47	61.77	0.00	4,373.97
Total 240* - 6-8 Contractual Employee Benef.	0.00	0.00	2,329.95	2,803.03	2,827.71	2,908.72	2,752.45	4,600.85	2,824.50	3,356.23	2,992.53	6,140.64	33,536.61
231* - 6-8 Worker's Comp	117.15	0.00	113.63	101.26	117.15	117.87	117.86	117.86	117.86	117.86	117.86	0.00	1,156.36
213* - 6-8 PERS UAL	0.00	0.00	1,767.61	2,001.49	1,831.03	1,929.00	1,973.66	1,933.16	1,900.33	2,366.74	1,606.39	5,085.70	22,395.11
211* - 6-8 PERS Employer	0.00	0.00	1,326.98	1,463.86	1,389.81	1,446.89	1,475.48	1,449.84	1,426.51	1,753.62	1,217.53	3,895.86	16,846.38
Total 200* - 6-8 Employee Benefits	117.15	0.00	5,538.17	6,369.64	6,165.70	6,402.48	6,319.45	8,101.71	6,269.20	7,594.45	5,934.31	15,122.20	73,934.46
100* - Middle/Junior High Salaries													
122* - Salaries 6-8 Substitutes Classi	0.00	0.00	0.00	0.00	0.00	0.00							0.00
121* - Salaries 6-8 Substitutes Licens	0.00	0.00	0.00	140.00	700.00	490.00	140.00	290.00	0.00	416.67	696.67	3,180.46	6,053.80
112* - Salaries - 6-8 Classified	0.00	0.00	4,232.70	3,360.70	3,835.39	3,862.79	4,014.81	3,527.12	3,805.50	3,856.93	3,870.81	12,264.57	46,631.32
111* - Salaries - 6-8 - Licensed	0.00	0.00	19,191.66	17,995.72	17,828.96	18,054.58	19,035.69	16,803.51	18,180.09	22,585.67	15,616.55	47,443.89	212,736.32
100* - Middle/Junior High Salaries - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,606.04	2,606.04
Total 100* - Middle/Junior High Salaries	0.00	0.00	23,424.36	21,496.42	22,364.35	22,407.37	23,190.50	20,620.63	21,985.59	26,859.27	20,184.03	65,494.96	268,027.48

SAND RIDGE CHARTER SCHOOL Profit & Loss Budget Overview

July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL Jul '16 - Ju...
Total 1121* - Middle/Junior High Instruction	1,920.37	675.04	33,034.57	29,161.14	28,970.18	28,909.33	31,445.11	29,192.01	29,262.46	35,826.85	26,367.23	82,307.40	357,071.69
1111 - Elementary, K-5 Instruction													
400 - K-5 Supplies and Materials													
480 - K-5 Computer Hardware	0.00	0.00	0.00	0.00	0.00	0.00							0.00
470 - K-5 Computer Software	1,255.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,255.00
460 - K-5 Non-Consumable Items	0.00	0.00	329.24	480.00	10.30	0.00	0.00	100.00	29.60	0.00	158.22	0.00	1,107.36
430 - K-5 Library Books	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.20	0.00	0.00	44.20
420 - K-5 Textbooks	0.00	0.00	1,233.18	34.77	53.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,321.92
410 - K-5 Consumable Supp & Mater.	3,797.73	1,092.27	850.45	614.13	640.20	79.50	599.94	429.47	582.68	328.62	524.01	124.82	9,663.82
Total 400 - K-5 Supplies and Materials	5,052.73	1,092.27	2,412.87	1,128.90	704.47	79.50	599.94	529.47	612.28	372.82	682.23	124.82	13,392.30
300 - K-5 Purchased Services													
355 - K-5 Printing & Binding							0.00	0.00	984.67	0.00	0.00	0.00	984.67
319 - K-5 Other Instructional	0.00	0.00	0.00	2,224.76	0.00	0.00	3,007.29	0.00	0.00	2,844.44	105.19	2,841.19	11,022.87
311 - K-5 Instruction Services	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total 300 - K-5 Purchased Services	0.00	0.00	0.00	2,224.76	0.00	0.00	3,007.29	0.00	984.67	2,844.44	105.19	2,841.19	12,007.54
200 - K-5 Employee Benefits													
240 - K-5 Contractual Employee Benef.													
241 - K-5 Health Insurance	0.00	0.00	3,066.72	3,833.40	4,186.80	4,186.80	4,186.80	4,186.80	4,186.80	4,186.80	4,186.80	11,687.70	47,895.42
240 - K-5 Contractual Employee Benef. - Other	0.00	0.00	171.45	775.34	598.99	671.80	617.84	1,100.09	1,812.27	857.26	1,667.11	571.15	8,843.30
Total 240 - K-5 Contractual Employee Benef.	0.00	0.00	3,238.17	4,608.74	4,785.79	4,858.60	4,804.64	5,286.89	5,999.07	5,044.06	5,853.91	12,258.85	56,738.72
231 - K-5 Worker's Comp	351.45	0.00	340.89	303.79	351.47	353.60	353.59	353.59	353.59	353.59	353.59	0.00	3,469.15
213 - K-5 PERS UAL	0.00	0.00	4,537.10	4,524.76	4,716.33	4,613.54	4,564.78	4,486.36	4,652.39	5,281.78	5,334.28	16,182.66	58,893.98
212 - K-5 PERS Employee	0.00	0.00	0.00	0.00	0.00	0.00							0.00
210 - K-5 PERS Employer	0.00	0.00	3,325.59	3,237.44	3,381.00	3,309.70	3,275.03	3,219.27	3,337.31	3,784.77	3,822.11	11,056.43	41,748.65
200 - K-5 Employee Benefits - Other							0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 200 - K-5 Employee Benefits	351.45	0.00	11,441.75	12,674.73	13,234.59	13,135.44	12,998.04	13,346.11	14,342.36	14,464.20	15,363.89	39,497.94	160,850.50
100 - K-5 Salaries													
122 - Salaries K-5 Substitutes Classif	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113.13	0.00	113.13
121 - Salaries K-5 Substitutes Licens	0.00	0.00	0.00	280.00	140.00	280.00	0.00	170.00	690.00	210.00	495.00	640.00	2,905.00
112 - K-5 Salaries - Classified	0.00	0.00	11,027.73	12,241.53	11,745.11	11,483.18	11,352.49	11,269.86	11,821.76	11,825.47	11,734.89	32,745.08	137,247.10
111 - K-5 Salaries Licensed	0.00	0.00	33,463.34	32,394.54	33,052.76	33,351.74	33,214.60	32,953.90	32,356.18	33,075.84	32,395.13	100,977.28	397,235.31
100 - K-5 Salaries - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,201.79	8,201.79
Total 100 - K-5 Salaries	0.00	0.00	44,491.07	44,916.07	44,937.87	45,114.92	44,567.09	44,393.76	44,867.94	45,111.31	44,738.15	142,564.15	545,702.33
Total 1111 - Elementary, K-5 Instruction	5,404.18	1,092.27	58,345.69	60,944.46	58,876.93	58,329.86	61,172.36	58,269.34	60,807.25	62,792.77	60,889.46	185,028.10	731,952.67
Total 1000 - Instruction	7,324.55	1,767.31	92,407.25	90,680.97	88,573.98	87,691.61	92,849.22	88,493.71	91,112.26	100,279.54	89,327.02	269,878.92	1,100,386.34
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00							0.00
100 - PAYROLL													
Bus Driver							0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advance	0.00	100.00	-100.00	1,750.00	0.00	0.00	1,500.00	-200.00	-200.00	1,700.00	-1,700.00	-2,850.00	0.00
Medicare Taxes	0.00	0.00	1,305.65	1,321.02	1,297.68	1,290.41	1,272.50	1,309.75	1,324.69	1,356.05	1,299.69	3,944.19	15,721.63
Social Security Taxes	0.00	0.00	5,582.64	5,648.47	5,548.93	5,517.50	5,440.77	5,600.52	5,663.92	5,798.57	5,557.36	16,864.66	67,223.34
SUTA	0.00	0.00	2,385.15	2,302.35	2,196.80	2,065.48	2,544.88	2,619.61	2,712.28	2,712.28	2,599.34	7,765.75	29,840.87
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-32.89	0.00	-32.89	-32.89	-197.34	0.00
100 - PAYROLL - Other	0.00	0.00	80.71	102.17	82.80	42.99	27.68	91.10	60.98	78.93	93.05	294.21	954.62
Total 100 - PAYROLL	0.00	100.00	9,254.15	11,124.01	9,126.21	8,916.38	10,785.83	9,388.09	9,498.82	11,612.94	7,816.55	25,920.14	113,543.12
RETURNED CHECKS													
Return Check fees	25.00	259.39	-250.00	0.00	14.99	14.99	14.99	14.99	14.99	0.00	0.00	76.00	185.34
Total RETURNED CHECKS	25.00	259.39	-250.00	0.00	14.99	14.99	14.99	14.99	14.99	0.00	0.00	76.00	185.34

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Accrual Basis

SAND RIDGE CHARTER SCHOOL Profit & Loss Budget Overview

July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL Jul '16 - Ju...
Total Expense	187,728.64	14,004.31	172,349.44	159,486.35	155,915.44	145,927.05	154,238.41	151,654.32	158,804.27	163,597.79	151,208.06	409,167.19	2,024,081.27
Net Ordinary Income	188,869.75	184,259.33	-13,480.07	701.34	-930.59	40,080.52	22,907.48	2,603.63	21,354.54	-14,457.28	-12,745.94	-406,434.77	12,727.94
Net Income	<u>188,869.75</u>	<u>184,259.33</u>	<u>-13,480.07</u>	<u>701.34</u>	<u>-930.59</u>	<u>40,080.52</u>	<u>22,907.48</u>	<u>2,603.63</u>	<u>21,354.54</u>	<u>-14,457.28</u>	<u>-12,745.94</u>	<u>-406,434.77</u>	<u>12,727.94</u>

SAND RIDGE CHARTER SCHOOL
Profit & Loss Budget Overview
 July 2017 through June 2018

	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	TOTAL Jul '17 - Jun 18
Primary Income/Expense													
Income													
1400 · Transportation Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
1600 · Food Service													
1612 · Lunch	15,118.56	453.73	0.00	0.00	0.00	29,355.01	15,369.16	113.20	22,048.03	0.00	27,526.70	244.40	110,228.79
1613 · Special Milk Program	0.00	0.00	0.00	0.00	0.00	0.00							0.00
1611 · Breakfast	5,834.71	42.00	0.00	0.00	0.00	0.00	6,063.14	54.60	4,045.07	0.00	15.30	99.90	16,154.72
1600 · Food Service - Other	0.00	0.00	1,146.95	2,724.55	652.05	2,918.84	2,469.55	3,361.35	2,819.85	486.95	3,203.95	2,582.72	22,366.76
Total 1600 · Food Service	20,953.27	495.73	1,146.95	2,724.55	652.05	32,273.85	23,901.85	3,529.15	28,912.95	486.95	30,745.95	2,927.02	148,750.27
1990 · E-rate/Misc.	3,045.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,427.82	4,473.60
1950 · Textbook Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00	0.00	25.00	40.00
1920 · Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	568.00	27.58	0.00	55.00	650.58
1300 · Various School Dist Tuition	256,220.41	128,033.35	170,744.95	170,000.00	170,000.00	170,000.00	170,000.00	170,000.00	170,000.00	170,000.00	296,000.00	0.00	2,040,998.71
1740 · FEES													
Library Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Yearbook	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	390.00	60.00	150.00	750.00	1,500.00
Activity Fees	17,580.00	540.00	120.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,300.00
Total 1740 · FEES	17,580.00	690.00	120.00	60.00	0.00	0.00	0.00	0.00	390.00	60.00	150.00	750.00	19,800.00
Total Income	297,799.46	129,219.08	172,011.90	172,784.55	170,652.05	202,273.85	193,901.85	173,544.15	199,870.95	170,574.53	326,895.95	6,184.84	2,215,713.16
Gross Profit	297,799.46	129,219.08	172,011.90	172,784.55	170,652.05	202,273.85	193,901.85	173,544.15	199,870.95	170,574.53	326,895.95	6,184.84	2,215,713.16
Expense													
660 · Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,918.07	5,918.07
3000 · Enterprise and Community Servic													
3100.. · Food Services													
120 · Food Prep and Dispensing Serv													
200-- · Employee Benefits													
240-- · Kitchen Health Insurance	0.00	0.00	837.36	837.36	837.36	837.36	837.36	837.36	837.36	837.36	837.36	2,512.08	10,048.32
231-- · Worker's Compensation	0.00	0.00	0.00	0.00	0.00	0.00							0.00
213-- · PERS UAL	0.00	0.00	526.38	526.38	526.38	526.38	526.38	526.38	526.38	526.38	526.38	1,579.14	6,316.56
211-- · PERS Employer	0.00	0.00	379.75	379.75	379.75	379.75	379.75	379.75	379.75	379.75	379.75	1,139.25	4,557.00
200-- · Employee Benefits - Other	0.00	0.00	62.40	62.40	62.40	62.40	62.40	62.40	62.40	62.40	62.40	187.20	748.80
Total 200-- · Employee Benefits	0.00	0.00	1,805.89	1,805.89	1,805.89	1,805.89	1,805.89	1,805.89	1,805.89	1,805.89	1,805.89	5,417.67	21,670.68
100-- · Kitchen Salaries													
321.- · Purchased Services	0.00	502.00	28.59	0.00	0.00	0.00							530.59
112-- · Classified Salaries	0.00	0.00	4,546.10	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	15,000.00	59,546.10
100-- · Kitchen Salaries - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 100-- · Kitchen Salaries	0.00	502.00	4,574.69	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	15,000.00	60,076.69
Total 120 · Food Prep and Dispensing Serv	0.00	502.00	6,380.58	6,805.89	6,805.89	6,805.89	6,805.89	6,805.89	6,805.89	6,805.89	6,805.89	20,417.67	81,747.37
130 · Food Delivery	0.00	2,941.40	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	1,000.00	66,941.40
190 · Other Food Services	0.00	0.00	73.10	2,150.00	0.00	0.00	598.19	0.00	54.60	0.00	56.73	975.00	3,907.62
Total 3100.. · Food Services	0.00	3,443.40	13,453.68	15,955.89	13,805.89	13,805.89	14,404.08	13,805.89	13,860.49	13,805.89	13,862.62	22,392.67	152,596.39
Total 3000 · Enterprise and Community Servic	0.00	3,443.40	13,453.68	15,955.89	13,805.89	13,805.89	14,404.08	13,805.89	13,860.49	13,805.89	13,862.62	22,392.67	152,596.39
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.00	0.00							0.00
2500 · Business Support Services													
2552 · Vehicle Operation Services													
Fuel	0.00	0.00	300.00	258.36	338.19	317.98	144.80	310.58	736.43	0.00	334.77	617.23	3,358.34
2552 · Vehicle Operation Services - Other	0.00	0.00	0.00	0.00	1,679.17	429.12	506.83	22.56	20.98	0.00	43.37	0.00	2,702.03
Total 2552 · Vehicle Operation Services	0.00	0.00	300.00	258.36	2,017.36	747.10	651.63	333.14	757.41	0.00	378.14	617.23	6,060.37
2520 · Fiscal Services													
410^ · Consumable supplies and materia	0.00	0.00	0.00	0.00	120.96	0.00	0.00	0.00	89.90	1,044.52	0.00	0.00	1,255.38
385 · Management Services	0.00	0.00	15,295.37	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	60,295.37
Total 2520 · Fiscal Services	0.00	0.00	15,295.37	5,000.00	5,120.96	5,000.00	5,000.00	5,000.00	5,089.90	6,044.52	5,000.00	5,000.00	61,550.75
2550 · Student Transportation Services													
100 · Salaries	0.00	0.00	90.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90.38
2550 · Student Transportation Services - Other	0.00	0.00	0.00	620.58	0.00	0.00	0.00	387.12	355.16	454.56	0.00	377.56	2,194.98
Total 2550 · Student Transportation Services	0.00	0.00	90.38	620.58	0.00	0.00	0.00	387.12	355.16	454.56	0.00	377.56	2,285.36
2540 · Business Operation & Maint.													
2542 · Care & Upkeep of Bldg Services													

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	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	TOTAL Jul '17 - Jun 18
460-- Non-consumable supplies and mat	0.00	0.00	202.82	0.00	0.00	0.00	0.00	0.00	0.00	241.91	265.00	0.00	709.73
300- Purchased Services													
354-- Advertising	0.00	0.00	0.00	0.00	0.00	0.00							0.00
353-- Postage	0.00	0.00	0.00	0.00	0.00	0.00							0.00
351-- Telephone	744.06	782.26	707.78	707.78	707.78	707.78	707.78	707.78	707.78	707.78	707.78	707.78	8,604.12
329-- Other Property Services	8.50	289.42	455.21	69.51	933.38	2,010.25	3,318.06	2,181.63	4,259.32	643.14	391.02	1,137.00	15,696.44
328-- Garbage	580.01	580.01	580.01	580.01	580.01	580.01	580.01	580.01	580.01	580.01	580.01	580.01	6,960.12
327-- Water and Sewage	726.91	1,047.74	131.55	1,725.88	1,669.68	978.52	891.83	977.21	974.88	960.80	1,094.48	1,145.93	12,325.41
325-- Electricity	924.99	913.01	1,551.73	1,973.74	1,896.38	2,421.11	2,747.47	2,849.32	2,307.34	2,027.10	2,136.07	1,797.10	23,545.36
324- Rent	160,000.00	0.00	0.00	0.00	0.00	0.00							160,000.00
322-- Repairs and Maintenance	0.00	631.90	3,399.62	0.00	1,023.59	114.05	496.40	0.00	0.00	16.95	0.00	325.65	6,008.16
321- Cleaning Services	0.00	0.00	5,042.44	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	14,042.44
Total 300- Purchased Services	162,984.47	4,244.34	11,868.34	6,056.92	7,810.82	7,811.72	9,741.55	8,295.95	9,829.33	5,935.78	5,909.36	6,693.47	247,162.05
410-- Consumable Supplies and Mat.	204.56	799.44	3,000.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	9,404.00
Total 2542- Care & Upkeep of Bldg Services	163,189.03	5,043.78	15,071.16	6,656.92	8,410.82	8,411.72	10,341.55	8,895.95	10,429.33	6,777.69	6,774.36	7,293.47	257,295.78
Total 2540- Business Operation & Maint.	163,189.03	5,043.78	15,071.16	6,656.92	8,410.82	8,411.72	10,341.55	8,895.95	10,429.33	6,777.69	6,774.36	7,293.47	257,295.78
Total 2500- Business Support Services	163,189.03	5,043.78	30,756.91	12,535.86	15,549.14	14,158.82	15,993.18	14,616.21	16,631.80	13,276.77	12,152.50	13,288.26	327,192.26
2000- Support Services													
2310- Board of Education Services													
381- Audit Services	0.00	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,600.00	8,600.00
Total 2310- Board of Education Services	0.00	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,600.00	8,600.00
2600- Central Activities Support Serv													
2640- Staff Services													
2642389- Background Checks	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total 2640- Staff Services	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total 2600- Central Activities Support Serv	0.00	0.00	0.00	0.00	0.00	0.00							0.00
2200- Instructional Staff Support													
2240- Instructional Staff Development													
319- Other Instructional	0.00	0.00	0.00	30.00	0.00	0.00							30.00
Total 2240- Instructional Staff Development	0.00	0.00	0.00	30.00	0.00	0.00							30.00
2220- Educational Media													
430- Library Books/Supplies	171.50	-4.99	-13.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-153.02	0.00
Total 2220- Educational Media	171.50	-4.99	-13.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-153.02	0.00
Total 2200- Instructional Staff Support	171.50	-4.99	-13.49	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-153.02	30.00
2400- School Administration													
600- Principal Office - Other													
653- PO Property Insurance	0.00	15,885.00	0.00	0.00	0.00	0.00							15,885.00
640- PO Dues and Fees	529.89	0.00	0.00	270.02	250.00	396.10	509.00	18.99	0.00	900.00	0.00	0.00	2,874.00
Total 600- Principal Office - Other	529.89	15,885.00	0.00	270.02	250.00	396.10	509.00	18.99	0.00	900.00	0.00	0.00	18,759.00
400- Principals Office- Supplies													
480- PO - Computer Hardware	0.00	0.00	0.00	0.00	0.00	0.00							0.00
470- PO Computer Software	0.00	0.00	0.00	0.00	0.00	0.00							0.00
460- PO Non-Consumable Items	2,278.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.99	0.00	0.00	2,289.99
410- PO - Consumable Supplies	0.00	0.00	8.99	51.94	0.00	0.00	60.17	25.86	0.00	23.65	24.50	0.00	195.11
Total 400- Principals Office- Supplies	2,278.00	0.00	8.99	51.94	0.00	0.00	60.17	25.86	0.00	35.64	24.50	0.00	2,485.10
300- Principals Office Purchased Ser													
385- Management Services	0.00	0.00	0.00	0.00	0.00	0.00							0.00
311- Instruction Services	0.00	0.00	0.00	149.00	0.00	0.00							149.00
389- PO Other Non-Instructional	0.00	0.00	200.00	43.00	32.00	21.00	10.00	32.00	65.00	54.50	54.00	10.00	521.50
353- PO Postage	147.00	0.00	0.00	0.00	94.00	0.00	47.00	0.00	47.00	0.00	0.00	0.00	335.00
319- PO Other Instructional, Profess	0.00	0.00	360.00	0.00	0.00	0.00							360.00
Total 300- Principals Office Purchased Ser	147.00	0.00	560.00	192.00	126.00	21.00	57.00	32.00	112.00	54.50	54.00	10.00	1,365.50
200- Principals Office Emp Benefits													
240- Contractual Employee Benefits	0.00	0.00	1,674.72	1,674.72	1,674.72	1,674.72	1,674.72	1,674.72	1,674.72	1,674.72	1,674.72	5,024.16	20,096.64
210- PO - PERS	0.00	0.00	3,592.40	3,592.40	3,592.40	3,592.40	3,592.40	3,592.40	3,592.40	3,592.40	3,592.40	10,777.20	43,108.80
Total 200- Principals Office Emp Benefits	0.00	0.00	5,267.12	5,267.12	5,267.12	5,267.12	5,267.12	5,267.12	5,267.12	5,267.12	5,267.12	15,801.36	63,205.44
100- Principals Office Salaries													

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	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	TOTAL Jul '17 - Jun 18
114 - PO Salaries - Managerial Class	0.00	0.00	7,604.87	7,604.87	7,604.87	7,604.87	7,604.87	7,604.87	7,604.87	7,604.87	7,604.87	22,814.61	91,258.44
113 - PO Administrators	0.00	0.00	12,062.53	12,062.53	12,062.53	12,062.53	12,062.53	12,062.53	12,062.53	12,062.53	12,062.53	36,187.59	144,750.36
Total 100* - Principals Office Salaries	0.00	0.00	19,667.40	19,667.40	19,667.40	19,667.40	19,667.40	19,667.40	19,667.40	19,667.40	19,667.40	59,002.20	236,008.80
Total 2400* - School Administration	2,954.89	15,885.00	25,503.51	25,448.48	25,310.52	25,351.62	25,560.69	25,011.37	25,046.52	25,924.66	25,013.02	74,813.56	321,823.84
Total 2000 - Support Services	3,126.39	15,880.01	25,490.02	25,478.48	31,310.52	25,351.62	25,560.69	25,011.37	25,046.52	25,924.66	25,013.02	77,260.54	330,453.84
1000 - Instruction													
1113 - Activities/Extra Curricular													
343... - Student Travel	0.00	0.00	0.00	0.00	114.45	102.43	-13.98	82.85	221.71	168.51	0.00	498.15	1,174.12
410... - Consumable supp. and mat.	0.00	0.00	0.00	555.87	612.42	349.99	56.73	226.56	400.86	490.56	1,030.33	1,831.12	5,554.44
1113 - Activities/Extra Curricular - Other	0.00	0.00	97.32	19.50	0.00	0.00	189.00	722.95	419.98	1,000.85	1,040.00	214.15	3,703.75
Total 1113 - Activities/Extra Curricular	0.00	0.00	97.32	575.37	726.87	452.42	231.75	1,032.36	1,042.55	1,659.92	2,070.33	2,543.42	10,432.31
1121* - Middle/Junior High Instruction													
400* - 6-8 Supplies and Materials													
480* - 6-8 Computer Hardware	0.00	0.00	0.00	118.05	49.96	0.00	109.95	0.00	0.00	0.00	0.00	0.00	277.96
470* - 6-8 Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460* - 6-8 Non-consumable Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430* - 6-8 Library Books	0.00	0.00	0.00	0.00	0.00	0.00	280.00	0.00	0.00	0.00	82.15	0.00	362.15
420* - 6-8 Textbooks	0.00	0.00	0.00	0.00	0.00	0.00	62.33	0.00	0.00	0.00	0.00	0.00	62.33
410* - 6-8 Consumable Supp & Mater	1,120.65	410.16	222.22	371.65	390.17	0.00	380.80	170.70	278.96	467.43	166.74	191.06	4,170.54
Total 400* - 6-8 Supplies and Materials	1,120.65	410.16	222.22	553.50	440.13	0.00	833.08	170.70	278.96	467.43	248.89	791.64	5,537.36
300* - 6-8 Purchased Services													
355* - 6-8 Printing and Binding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	507.25	0.00	0.00	0.00	507.25
319* - 6-8 Other Instructional	0.00	0.00	819.40	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,519.40
Total 300* - 6-8 Purchased Services	0.00	0.00	819.40	300.00	300.00	300.00	300.00	300.00	807.25	300.00	300.00	300.00	4,026.65
200* - 6-8 Employee Benefits													
240* - 6-8 Contractual Employee Benef.													
241* - 6-8 Health Insurance	0.00	0.00	1,674.72	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	7,500.00	29,174.72
240* - 6-8 Contractual Employee Benef. -	0.00	0.00	80.08	80.08	80.08	80.08	80.08	80.08	80.08	80.08	80.08	240.00	960.72
Total 240* - 6-8 Contractual Employee Bene	0.00	0.00	1,754.80	2,580.08	2,580.08	2,580.08	2,580.08	2,580.08	2,580.08	2,580.08	2,580.08	7,740.00	30,135.44
231* - 6-8 Worker's Comp	125.01	0.00	34.26	34.26	34.26	34.26	34.26	34.26	34.26	34.26	34.26	34.26	467.61
213* - 6-8 PERS UAL	0.00	0.00	1,653.18	1,653.18	1,653.18	1,653.18	1,653.18	1,653.18	2,500.00	2,500.00	2,500.00	7,500.00	24,919.08
211* - 6-8 PERS Employer	0.00	0.00	957.29	957.29	957.29	957.29	957.29	957.29	1,500.00	1,500.00	1,500.00	4,500.00	14,743.74
Total 200* - 6-8 Employee Benefits	125.01	0.00	4,399.53	5,224.81	5,224.81	5,224.81	5,224.81	5,224.81	6,614.34	6,614.34	6,614.34	19,774.26	70,265.87
100* - Middle/Junior High Salaries													
121* - Salaries 6-8 Substitutes Licens	0.00	0.00	180.00	140.00	700.00	490.00	140.00	290.00	0.00	416.67	696.67	3,180.46	6,233.80
112* - Salaries - 6-8 Classified	0.00	0.00	5,266.19	5,266.19	5,266.19	5,266.19	5,266.19	5,266.19	5,266.19	5,266.19	5,266.19	15,798.57	63,194.28
111* - Salaries - 6-8 - Licensed	0.00	0.00	17,277.35	17,277.35	17,277.35	17,277.35	17,277.35	17,277.35	17,277.35	17,277.35	17,277.35	51,832.05	207,328.20
100* - Middle/Junior High Salaries - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 100* - Middle/Junior High Salaries	0.00	0.00	22,723.54	22,683.54	23,243.54	23,033.54	22,683.54	22,833.54	22,543.54	22,960.21	23,240.21	70,811.08	276,756.28
Total 1121* - Middle/Junior High Instruction	1,245.66	410.16	28,164.69	28,761.85	29,208.48	28,558.35	29,041.43	28,529.05	30,244.09	30,341.98	30,403.44	91,676.98	356,586.16
1111 - Elementary, K-5 Instruction													
400 - K-5 Supplies and Materials													
470 - K-5 Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460 - K-5 Non-Consumable Items	0.00	815.80	86.87	480.00	10.30	0.00	0.00	100.00	29.60	44.20	158.22	0.00	1,724.99
430 - K-5 Library Books	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420 - K-5 Textbooks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410 - K-5 Consumable Supp & Mater.	3,719.28	848.39	417.37	614.13	640.20	79.50	599.94	429.47	582.68	328.62	524.01	124.82	8,908.41
Total 400 - K-5 Supplies and Materials	3,719.28	1,664.19	504.24	1,128.90	704.47	79.50	599.94	529.47	612.28	372.82	682.23	124.82	10,722.14
300 - K-5 Purchased Services													
355 - K-5 Printing & Binding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	984.67	0.00	0.00	0.00	984.67
319 - K-5 Other Instructional	0.00	0.00	0.00	2,224.76	0.00	0.00	3,007.29	0.00	0.00	2,844.44	105.19	2,841.19	11,022.87
Total 300 - K-5 Purchased Services	0.00	0.00	0.00	2,224.76	0.00	0.00	3,007.29	0.00	984.67	2,844.44	105.19	2,841.19	12,007.54
200 - K-5 Employee Benefits													
240 - K-5 Contractual Employee Benef.													
241 - K-5 Health Insurance	0.00	892.95	3,768.12	4,605.48	4,605.48	4,605.48	4,605.48	4,605.48	4,605.48	4,605.48	4,605.48	13,816.44	55,321.35
240 - K-5 Contractual Employee Benef. -	0.00	0.00	175.35	175.35	175.35	175.35	175.35	175.35	175.35	175.35	175.35	526.05	2,104.20
Total 240 - K-5 Contractual Employee Bene	0.00	892.95	3,943.47	4,780.83	4,780.83	4,780.83	4,780.83	4,780.83	4,780.83	4,780.83	4,780.83	14,342.49	57,425.55

SAND RIDGE CHARTER SCHOOL
Profit & Loss Budget Overview
July 2017 through June 2018

	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	TOTAL Jul '17 - Jun 18
231. · K-5 Worker's Comp	375.04	0.00	102.77	102.77	102.77	102.77	102.77	102.77	102.77	102.77	102.77	102.77	1,402.74
213. · K-5 PERS UAL	0.00	0.00	6,434.15	6,434.15	6,434.15	6,434.15	6,434.15	6,434.15	8,000.00	8,000.00	8,000.00	24,000.00	86,604.90
210. · K-5 PERS Employer	0.00	0.00	3,792.78	3,792.78	3,792.78	3,792.78	3,792.78	3,792.78	5,000.00	5,000.00	5,000.00	15,000.00	52,756.68
200. · K-5 Employee Benefits - Other	7.37	0.00	0.00	0.00	0.00	0.00							7.37
Total 200. · K-5 Employee Benefits	382.41	892.95	14,273.17	15,110.53	15,110.53	15,110.53	15,110.53	15,110.53	17,883.60	17,883.60	17,883.60	53,445.26	198,197.24
100. · K-5 Salaries													
122. · Salaries K-5 Substitutes Classif	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113.13	0.00	113.13
121. · Salaries K-5 Substitutes Licens	0.00	0.00	1,050.00	1,000.00	140.00	280.00	0.00	170.00	690.00	210.00	495.00	640.00	4,675.00
112. · K-5 Salaries - Classified	0.00	0.00	12,893.94	12,893.94	12,893.94	12,893.94	12,893.94	12,893.94	12,893.94	12,893.94	12,893.94	38,681.82	154,727.28
111. · K-5 Salaries Licensed	0.00	0.00	37,770.83	37,770.83	37,770.83	37,770.83	37,770.83	37,770.83	37,770.83	37,770.83	37,770.83	113,312.49	453,249.96
100. · K-5 Salaries - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 100. · K-5 Salaries	0.00	0.00	51,714.77	51,664.77	50,804.77	50,944.77	50,664.77	50,834.77	51,354.77	50,874.77	51,272.90	152,634.31	612,765.37
Total 1111 · Elementary, K-5 Instruction	4,101.69	2,557.14	66,492.18	70,128.96	66,619.77	66,134.80	69,382.53	66,474.77	70,835.32	71,975.63	69,943.92	209,045.58	833,692.29
Total 1000 · Instruction	5,347.35	2,967.30	94,754.19	99,466.18	96,555.12	95,145.57	98,655.71	96,036.18	102,121.96	103,977.53	102,417.69	303,265.98	1,200,710.76
100 · PAYROLL													
Bus Driver	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Advance	0.00	1,200.00	-200.00	-200.00	-200.00	-200.00	-200.00	-200.00	0.00	0.00	0.00	0.00	0.00
Medicare Taxes	0.00	0.00	1,436.39	1,436.39	1,436.39	1,436.39	1,436.39	1,436.39	1,436.39	1,436.39	1,436.39	4,309.17	17,236.68
Social Security Taxes	0.00	0.00	6,141.75	6,141.75	6,141.75	6,141.75	6,141.75	6,141.75	6,141.75	6,141.75	6,141.75	18,425.25	73,701.00
SUTA	0.00	0.00	2,727.53	2,727.53	2,727.53	2,727.53	2,727.53	2,727.53	2,727.53	2,727.53	2,727.53	8,182.59	32,730.36
Other	0.00	0.00	-32.89	-32.89	-32.89	-32.89	-32.89	-32.89	-32.89	-32.89	-32.89	-98.67	-394.68
100 · PAYROLL - Other	0.00	0.00	86.38	86.38	86.38	86.38	86.38	86.38	86.38	86.38	86.38	259.14	1,036.56
Total 100 · PAYROLL	0.00	1,200.00	10,159.16	10,159.16	10,159.16	10,159.16	10,159.16	10,159.16	10,359.16	10,359.16	10,359.16	31,077.48	124,309.92
RETURNED CHECKS													
Return Check fees	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
Total RETURNED CHECKS	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
Total Expense	171,687.77	28,534.49	174,613.96	163,595.57	167,379.83	158,621.06	164,772.82	159,628.81	168,019.93	167,344.01	163,804.99	453,203.00	2,141,206.24
Ordinary Income	126,111.69	100,684.59	-2,602.06	9,188.98	3,272.22	43,652.79	29,129.03	13,915.34	31,851.02	3,230.52	163,090.96	-447,018.16	74,506.92
ome	126,111.69	100,684.59	-2,602.06	9,188.98	3,272.22	43,652.79	29,129.03	13,915.34	31,851.02	3,230.52	163,090.96	-447,018.16	74,506.92

**SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON**

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2017



12700 SW 72nd Ave.
Tigard, OR 97223

SAND RIDGE CHARTER SCHOOL

LINN COUNTY, OREGON

FINANCIAL REPORT

For the Year Ended June 30, 2017

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SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

2016-17

BOARD OF DIRECTORS

<u>Name</u>	<u>Term End Date</u>
Jerry Workman, President	June 30, 2018
Tavia Thornton, Vice President	June 30, 2018
Sherrie Ingram, Secretary/Treasurer	June 30, 2018
Mary Betts, Director	June 30, 2018
Davin Dahlgren, Director	June 30, 2017
Marianne Doerfler, Director	June 30, 2018
Mary Northern, Director	June 30, 2018

All board members receive mail at the address below:

ADMINISTRATION

Mary Northern

30581 Sodaville Mountain Home Road
Lebanon, OR 97355

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SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

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

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Sand Ridge Charter School
Linn County, Oregon

October 16, 2017

Report on the Financial Statements

We have audited the accompanying basic financial statements of the governmental activities and major fund of Sand Ridge Charter School (the School) as of and for the year ended June 30, 2017, and the related notes to the 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 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 major fund of Sand Ridge Charter School, as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

The School adopted the provisions of GASB Statement No. 73 – *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68* and GASB Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the Schedules of Net Pension Liability and Contributions for PERS and the Management Discussion and Analysis because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The listing of board members, located before the table of contents, and the other information, as listed in the table of contents, are not a required part of the basic financial statements and 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.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated October 16, 2017 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.



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

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the year ended June 30, 2017

As management of Sand Ridge Charter School (the School), we offer the following narrative overview and analysis of the School's financial statements for the year ended June 30, 2017. Because the information contained in this discussion is select in nature, it should be considered in conjunction with the financial statements included in this audit report.

These financial statements are presented in conformance with Governmental Accounting Standards Board (GASB) Statement No. 34. GASB 34 requires the School's financial statements to be presented on the same basis as those of our sponsoring district, Lebanon School District.

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

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

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

The fund financial statements on pages are presented focusing on near-term inflows and outflows of available resources, as well as balances of available resources available at the end of the year. The Reconciliation of Governmental Fund Statements provides reconciliation between the fund financial statements and the government-wide financial statements. The Schedule of Revenues, Expenditures and Changes in Fund Balance includes the School's budget, which is approved by the board of directors each year. This information is useful in assessing the School's near-term financial situation, and in the analysis of its annual budget.

There is a substantial difference from last year in our government wide financials due to GASB 68 PERS liabilities and expenses. A total expense of \$161,276 is due to the actuarial determined PERS for the year. There is also a portion of liabilities of \$1,945,183 that was also determined actuarially due to GASB 68. The above actuarially determined expenses and liabilities did not affect our fund financial statements. Before the GASB 68 adjustment our ending net position in the government-wide financial statements was \$303,309.

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

	2017	2016	% Change
ASSETS:			
Current and other assets	\$ 281,153	\$ 262,014	7.3%
Capital assets (net)	47,115	53,033	-11.2%
Total Assets	328,268	315,047	4.2%
DEFERRED OUTFLOWS OF RESOURCES:			
Pension related deferral	1,098,904	235,043	367.5%
TOTAL ASSETS AND PENSION RELATED DEFERRALS	\$ 1,427,172	\$ 550,090	159.4%
LIABILITIES:			
Current and other liabilities	\$ 1,970,142	\$ 812,289	142.5%
Total Liabilities	1,970,142	812,289	142.5%
DEFERRED INFLOWS OF RESOURCES:			
Pension related deferral	69,126	201,349	-65.7%
TOTAL LIABILITIES AND PENSION RELATED DEFERRALS	2,039,268	1,013,638	101.2%
NET POSITION:			
Net investment in capital assets	47,115	53,033	-11.2%
Unrestricted	(659,211)	(516,581)	27.6%
Total Net Position	(612,096)	(463,548)	32.0%
TOTAL LIABILITIES, PENSION RELATED DEFERRALS AND NET POSITION	\$ 1,427,172	\$ 550,090	159.4%

	2017	2016	% Change
REVENUES:			
Charges for services	\$ 164,158	\$ 159,879	2.7%
Operating grants / contributions	651	5,350	-87.8%
General revenues	1,872,000	1,971,604	-5.1%
Total Revenues	2,036,809	2,136,833	-4.7%
EXPENDITURES:			
Instruction	1,222,152	1,710,515	-28.6%
Support services	804,686	798,255	0.8%
Community services	152,601	200,556	-23.9%
Unallocated depreciation	5,918	5,918	0.0%
Total Expenses	2,185,357	2,715,244	-19.5%
Change in Net Position	(148,548)	(578,411)	-74.3%
Beginning Net Position	(463,548)	114,863	-503.6%
Ending Net Position	\$ (612,096)	\$ (463,548)	32.0%

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

- There was a decrease in net position of \$148,548. This decrease is due largely to the GASB 68 PERS liability and expenses that were actuarially determined.
- Revenues came primarily from these major sources; State School Fund revenues were \$1,866,943 and program fees were \$164,158
- Our expenses totaled \$2,185,357

An analysis of the governmental fund financial statements shows the following:

- The Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Governmental Fund provides greater detail regarding the School's revenues and expenditures for the year. There were no significant budgetary variations we feel should be discussed further.

The School is committed to budgeting conservatively. Our approach is to build our budget so as to operate the School on the revenue from the State School Fund. The School chooses not to budget based on funds from grants, donations, or fund-raising due to the uncertainties of receipt of such funds. If funds from grants, donations, or fund-raising are received, those funds are allocated and spent based on the decision of the School's Board of Directors. As a result, the amount that total actual expenditures were less than budgeted expenditures reflects our success in obtaining and using additional revenue sources, not under-budgeting for expenditures.

As we write this in the fall of 2017, we are currently at an enrollment of approximately 310 students. We expect student enrollment to become stable at this level. Student retention has been very good, with a waiting list for enrollments. The School's revenues remain difficult to predict due to the unstable school funding environment in Oregon. The School's Board of Directors remains committed to budgeting conservatively to handle possible downward trends in per-pupil funding, should that result.

Please refer to the notes to the financial statements for a discussion of other issues related to the 2016-2017 year. Within that section are explanations of Sand Ridge Charter School's organization and operation, a summary of significant accounting policies, and other important information.

This financial report is designed to provide a general overview of the School's finances for all those with an interest in the School's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director, Mary Northern, Sand Ridge Charter School, 100 Sand Ridge Ct., Lebanon, Oregon 97355.

Mary Northern, Director
Sand Ridge Charter School

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BASIC FINANCIAL STATEMENTS

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SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

STATEMENT OF NET POSITION
at June 30, 2017

ASSETS:

Cash and cash equivalents	\$ 281,153
Capital assets, net of accumulated depreciation	<u>47,115</u>
Total Assets	328,268

DEFERRED OUTFLOWS OF RESOURCES:

Pension related deferrals	<u>1,098,904</u>
---------------------------	------------------

TOTAL ASSETS AND PENSION RELATED DEFERRALS

\$ 1,427,172

LIABILITIES:

Accounts payable	\$ 2,608
Textbook deposits payable	22,351
Net pension liability	<u>1,945,183</u>
Total Liabilities	1,970,142

DEFERRED INFLOWS OF RESOURCES:

Pension related deferrals	<u>69,126</u>
---------------------------	---------------

TOTAL LIABILITIES AND PENSION RELATED DEFERRALS

2,039,268

NET POSITION:

Net investment in capital assets	47,115
Unrestricted	<u>(659,211)</u>
Total Net Position	<u>(612,096)</u>

TOTAL LIABILITIES, PENSION RELATED DEFERRALS AND NET POSITION

\$ 1,427,172

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

STATEMENT OF ACTIVITIES
for the Year Ended June 30, 2017

FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Instruction	\$ 1,222,152	\$ 16,134	\$ 651	\$ (1,205,367)
Support Services	804,686	-	-	(804,686)
Enterprise and Community Services	152,601	148,024	-	(4,577)
Unallocated Depreciation	<u>5,918</u>	<u>-</u>	<u>-</u>	<u>(5,918)</u>
Total Governmental Activities	<u>\$ 2,185,357</u>	<u>\$ 164,158</u>	<u>\$ 651</u>	<u>(2,020,548)</u>
General Revenues:				
State Sources				1,866,943
Miscellaneous				<u>5,057</u>
Total General Revenues				<u>1,872,000</u>
Changes in Net Position				(148,548)
Net Position - Beginning				<u>(463,548)</u>
Net Position - Ending				<u>\$ (612,096)</u>

See accompanying notes to the basic financial statements.

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUND
at June 30, 2017

	GENERAL FUND
ASSETS:	
Cash and cash equivalents	\$ 281,153
Total Assets	<u>\$ 281,153</u>
LIABILITIES AND FUND BALANCE:	
Liabilities:	
Accounts payable	\$ 2,608
Textbook deposits payable	<u>22,351</u>
Total Liabilities	24,959
Fund Balance:	
Unassigned	<u>256,194</u>
Total Fund Balance	<u>256,194</u>
Total Liabilities and Fund Balance	<u>\$ 281,153</u>

See accompanying notes to the basic financial statements.

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

Reconciliation of the Governmental Fund
Balance Sheet to the Statement of Net Position
at June 30, 2017

Total Fund Balances - Governmental Fund	\$	256,194
---	----	---------

The net pension asset (liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries. (1,945,183)

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

Deferred Outflows of Resources	1,098,904
Deferred Inflows of Resources	(69,126)

The cost of capital assets purchased or constructed (equipment and leasehold improvements) is reported as an expenditure in the governmental fund. The Statement of Net Position includes those capital assets among the assets of the School as a whole.

Net Capital Assets		<u>47,115</u>
--------------------	--	---------------

Net Position	\$	<u><u>(612,096)</u></u>
--------------	----	-------------------------

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
for the Year Ended June 30, 2017

REVENUES:

Local sources
State sources

Total Revenues

GENERAL
FUND

\$ 169,866
1,866,943

2,036,809

EXPENDITURES:

Instruction
Support services
Enterprise and community services

Total Expenditures

1,100,386
773,092
144,685

2,018,163

Net Change in Fund Balance

18,646

Beginning Fund Balance

237,548

Ending Fund Balance

\$ 256,194

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

Reconciliation of the Governmental Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
to the Statement of Activities
for the Year Ended June 30, 2017

Total Net Changes in Fund Balances - Governmental Funds	\$	18,646
---	----	--------

The pension expense represents the changes in net pension asset (liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits. (161,276)

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 amount by which capital assets additions exceeds depreciation.

Depreciation Expense		<u>(5,918)</u>
----------------------	--	----------------

Change in Net Position of Governmental Activities	\$	<u>(148,548)</u>
---	----	------------------

See accompanying notes to the basic financial statements.

NOTES TO THE
BASIC FINANCIAL STATEMENTS

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. THE FINANCIAL REPORTING ENTITY

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

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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

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

FUND FINANCIAL STATEMENTS

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

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

GOVERNMENTAL FUND TYPES

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

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

There is one major governmental fund:

GENERAL FUND

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

NET POSITION

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

Net investment in capital assets – consists of all capital assets, net of accumulated depreciation and any related debt.

Restricted – consists of external constraints placed on assets used by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There was no restricted net position at June 30, 2017.

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

C. BUDGET

A budget is prepared for the General Fund on the modified accrual basis of accounting in the main program categories as listed below. The budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America except that capital outlay and inventory are expensed when purchased, pension costs are not recorded until paid, and depreciation expense is not recorded. Local budget law as it applies to charter schools in Oregon, under ORS 338, does not require annual adopted appropriations of expenditures.

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. BUDGETS (CONTINUED)

Expenditure budgets are made at the following levels for each fund:

LEVEL OF CONTROL

Instruction
Support Services
Enterprise and Community Services

A comparison of budget amounts to actual amounts can be found on page 23 of this report.

D. CAPITAL ASSETS

Capital assets, which includes equipment and leasehold improvements, is reported in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$10,000 and a useful life exceeding 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 asset lives are not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings and Improvements	10 to 50 years
Equipment	5 to 30 years

E. DEFINED BENEFIT PENSION PLAN

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

F. 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 the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. FUND BALANCE

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

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

There are no non-spendable, restricted, committed, or assigned fund balances as of June 30, 2017.

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.

H. DEFERRED OUTFLOWS / INFLOWS OF RESOURCES

In addition to assets, the basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense / expenditure) until then. At June 30, 2017 there were deferred outflows of \$1,098,904 representing pension related deferrals in the Statement of Net Position.

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2017 there were deferred inflows of \$69,126 representing pension related deferrals in the Statement of Net Position.

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. 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.

There were no investments at June 30, 2017.

2. CASH AND CASH EQUIVALENTS

DEPOSITS

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury. Cash is deposited in an approved depository for public funds, and thus is collateralized under ORS 295.

CREDIT RISK – DEPOSITS

In the case of deposits, this is the risk that in the event of a bank failure, deposits may not be returned. There is no deposit policy for custodial credit risk. As of June 30, 2017 none of the bank balances were exposed to custodial credit risk.

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

2. CASH AND CASH EQUIVALENTS (CONTINUED)

INTEREST RATE RISK

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.

CREDIT RISK

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

CONCENTRATION OF CREDIT RISK

There were no investments at June 30, 2017.

3. CAPITAL ASSETS

Changes in capital assets for the year ended June 30, 2017 are as follows:

	July 1, 2016	Additions	Deletions	June 30, 2017
Capital Assets				
Equipment	\$ 68,505	\$ -	\$ -	\$ 68,505
Leasehold Improvements	25,285	-	-	25,285
Total	93,790	-	-	93,790
Accumulated Depreciation				
Equipment	34,857	5,076	-	39,933
Leasehold Improvements	5,900	842	-	6,742
Total	40,757	5,918	-	46,675
	<u>\$ 53,033</u>			<u>\$ 47,115</u>

Depreciation expense was not allocated to any function.

4. DEFINED BENEFIT PENSION PLAN

PLAN DESCRIPTION

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

<http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

PLAN DESCRIPTION (CONTINUED)

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.
- ii) Death Benefits. Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
 - member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,
 - member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
- iii) Disability Benefits. A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
- iv) Benefit Changes After Retirement. Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

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.

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

PLAN DESCRIPTION (CONTINUED)

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.
- 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.
- iv) **Benefit Changes After Retirement.** Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

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, 2013 actuarial valuation, which became effective July 1, 2015. The state of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2017 were \$184,853 excluding amounts to fund employer specific liabilities.

Pension Asset or Liability - At June 30, 2017 the School reported a net pension liability of \$1,945,183 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014. The School's proportion of the net pension liability was based on a projection of the School's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2016 the School's proportion was 0.013 percent.

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

PLAN DESCRIPTION (CONTINUED)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 64,355	\$ -
Changes in assumptions	414,861	-
Net difference between projected and actual earnings on pension plan investments	384,286	-
Net changes in proportionate share and differences between employer contributions and proportionate share of contributions	50,549	(69,126)
Subtotal - amortized deferrals (below)	914,051	(69,126)
School contributions subsequent to measurement date	184,853	-
Total deferred outflow (inflow) of resources	\$ 1,098,904	\$ (69,126)

Subtotal amounts related to pension as deferred outflows of resources, \$914,051, and deferred inflows of resources \$(69,126), net to \$844,925 and will be recognized in pension expense as follows:

Year ending June 30,	Amount
2018	\$ 150,506
2019	150,506
2020	291,908
2021	221,189
2022	30,816
Thereafter	-
Total	\$ 844,925

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017. Oregon PERS produces an independently audited CAFR which can be found at:

<http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

ACTUARIAL VALUATIONS

The employer contribution rates effective July 1, 2015 through June 30, 2017, 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.

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

ACTUARIAL VALUATIONS (CONTINUED)

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessarily 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, 2014 rolled forward to June 30, 2016
Experience Study Report	2014, Published September 2015
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 (reduced from 2.75%)
Investment rate of return	7.50 percent (reduced from 7.75%)
Projected salary increase	3.50 percent overall payroll growth; salaries for individuals are assumed to grow at 3.50 percent plus assumed rates of merit/longevity increases based on service (reduced from 3.75%). For COLA, a blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with Moro decision, blend based on service.
Mortality	Healthy retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale BB (changed from Scale AA), with collar adjustments and set-backs as described in the valuation. Active members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation. Disabled retirees: Mortality rates are a percentage (70% for males and 95% for females; changed from 65% for males and 90% for females) of the RP-2000 sex-distinct, generational per Scale BB, disabled mortality table (changed from static combined disabled mortality sex-distinct table).

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 2014 Experience Study which is reviewed for the four-year period ending December 31, 2014.

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

ACTUARIAL VALUATIONS (CONTINUED)

Discount Rate – The discount rate used to measure the total pension liability was 7.50 percent 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.

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Cash	0.0%	3.0%	0.0%
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Private Equity	16.0%	24.0%	20.0%
Real Estate	9.5%	15.5%	12.5%
Alternative Equity	0.0%	10.0%	10.0%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			100%

Source: June 30, 2014 PERS CAFR; p. 54 – 55

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 2013 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.

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

ACTUARIAL VALUATIONS (CONTINUED)

Asset Class	Target	Compound Annual Return (Geometric)
Core Fixed Income	7.20%	4.50%
Short-term Bonds	8.00%	3.70%
Intermediate-Term Bonds	3.00%	4.10%
High Yield Bonds	1.80%	6.66%
Large Cap US Equities	11.65%	7.20%
Mid Cap US Equities	3.88%	7.30%
Small Cap US Equities	2.27%	7.45%
Developed Foreign Equities	14.21%	6.90%
Emerging Foreign Equities	5.49%	7.40%
Private Equity	20.00%	8.26%
Opportunity Funds/Absolute Return	5.00%	6.01%
Real Estate (Property)	13.75%	6.51%
Real Estate (REITS)	2.50%	6.76%
Commodities	7.71%	6.07%
Assumed Inflation		2.75%

Source: June 30, 2014 PERS CAFR; p. 54 – 55

Sensitivity of the School's proportionate share of the net pension liability to changes in the discount rate – The following presents the School's proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the School's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate.

	(6.50%)	(7.50%)	(8.50%)
School's proportionate share of the net pension liability (asset)	\$ 3,140,821	\$ 1,945,183	\$ 945,838

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

ACTUARIAL VALUATIONS (CONTINUED)

Changes Subsequent to the Measurement Date:

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

At its July 28, 2017 meeting, the PERS Board lowered the assumed rate to 7.2 percent. For member transactions, this rate will take effect January 1, 2018. The current assumed rate is 7.5 percent and has been in effect for member transactions since January 1, 2016. The actuarial effect of this change on the net pension liability has not yet been determined.

As reflected in the December 31, 2014 actuarial valuation, the system-wide actuarial accrued liability has increased primarily due to the Moro decision and assumption changes, along with interest on the liability as current active members get closer to retirement. The Oregon Supreme Court decision in *Moro v. State of Oregon*, issued on April 30, 2015, reversed a significant portion of the reductions passed by the 2013 Oregon Legislature, which increased the benefits projected to be paid by Employers compared to those previously developed and consequently increased plan liabilities. The employers' projected long-term contribution effort reflects the estimated impact of the Moro Decision. Following the completion of the December 31, 2014 actuarial valuation, the PERS Board adopted several assumption changes, including lowering the investment return assumption from 7.75% to 7.50%.

Individual Account Program - In the 2003 legislative session, the Oregon Legislative Assembly created a successor plan for OPERS. The Oregon Public Service Retirement Plan (OPSRP) is effective for all new employees hired on or after August 29, 2003, and applies to any inactive OPERS members who return to employment following a six month or greater break in service. The new plan consists of the defined benefit pension plans and a defined contribution pension plan (the Individual Account Program or IAP). Beginning January 1, 2004, all OPERS member contributions go into the IAP portion of OPSRP. OPERS' members retain their existing OPERS accounts, but any future member contributions are deposited into the member's IAP, not the member's OPERS account. Those employees who had established an OPERS membership prior to the creation of OPSRP will be members of both the OPERS and OPSRP system as long as they remain in covered employment. Members of OPERS and OPSRP are required to contribute six percent of their salary covered under the plan which is invested in the IAP.

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

<http://www.oregon.gov/pers/EMP/Documents/GASB/2014/GASB-Disclosure-Information.pdf>

5. 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 the past three years.

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

6. OPERATING LEASES

Classroom and office space is leased under two facilities leases for a period of five years, effective July 1, 2014 through June 30, 2019 from PIE a related party. See note 10. The leases are paid in semi-annual lump sum payments of \$80,000 each. Total lease payments for the fiscal year ended June 30, 2017 totaled \$160,000. Future lease payments are scheduled as follows:

Year	100 Sand Ridge Ct Lease	30581 Sodaville Lease	Total Annual Lease Obligation
2017-2018	80,000	80,000	160,000
2018-2019	80,000	80,000	160,000
Total	\$ 160,000	\$ 160,000	\$ 320,000

7. TEXTBOOK DEPOSITS PAYABLE

When a student initially enrolls, a textbook deposit is required. The deposit is retained for the potential replacement of damaged or lost books. When a student leaves the school, any remaining balance, net of costs of damage or replacement, is refunded. The textbook deposit balance at June 30, 2017 was \$22,351.

8. TAX STATUS

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

U.S. Generally Accepted Accounting Principles requires management to evaluate tax positions taken and recognize a tax liability (or asset) if an uncertain position has been taken that more likely than not, would not be sustained upon examination by the Internal Revenue Service. The School is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Management believes the School is no longer subject to income tax examinations for years prior to 2013.

9. COMMITMENTS AND CONTINGENCIES

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

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

SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

10. RELATED PARTY TRANSACTIONS

People Involved in Education, Inc. (PIE) is the non-profit corporation that operates the Sand Ridge Charter School. PIE shares the same Board of Directors as Sand Ridge Charter School.

Sand Ridge Charter School paid \$61,619 to PIE for management service fees during the fiscal year ended June 30, 2017.

Classroom and office space are leased from PIE under an operating lease agreement. See Note 6.

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REQUIRED
SUPPLEMENTARY INFORMATION

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SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

At June 30, 2017

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Entity's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2017	0.01 %	\$ 1,945,183	\$ 954,861	203.7 %	80.5 %
2016	0.01	787,823	876,584	89.9	91.9
2015	0.02	(358,826)	766,798	(46.8)	103.6
2014	0.02	807,839	803,159	100.6	92.0

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

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

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
2017	\$ 184,853	\$ 184,853	\$ -	\$ 1,027,724	18.0 %
2016	171,811	171,811	-	954,861	18.0
2015	177,110	177,110	-	876,584	20.2
2014	153,109	153,109	-	766,798	20.0

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

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

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REPORTS ON LEGAL AND
OTHER REGULATORY REQUIREMENTS

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OTHER INFORMATION

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SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GOVERNMENTAL FUND
for the Year Ended June 30, 2017

REVENUES:	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Local sources	\$ 172,906	\$ 172,906	\$ 169,866	\$ (3,040)
State sources	1,872,186	1,872,186	1,866,943	(5,243)
Total Revenues	2,045,092	2,045,092	2,036,809	(8,283)
EXPENDITURES:				
Instruction	1,106,601	1,106,601	1,100,386	6,215
Support services	780,132	780,132	773,092	7,040
Enterprise and community services	150,933	150,933	144,685	6,248
Total Expenditures	2,037,666	2,037,666	2,018,163	19,503
Net Change in Fund Balance	7,426	7,426	18,646	11,220
Beginning Fund Balance	290,581	290,581	237,548	(53,033)
Ending Fund Balance	\$ 298,007	\$ 298,007	\$ 256,194	\$ (41,813)

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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.paulyrogersandcpcpas.com

October 16, 2017

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of Sand Ridge Charter School as of and for the year ended June 30, 2017, and have issued our report thereon dated October 16, 2017. 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 Sand Ridge Charter School's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 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:

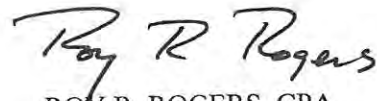
- Insurance and fidelity bonds in force or required by law.
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with our testing nothing came to our attention that caused us to believe that Sand Ridge Charter School, Oregon 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 internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of internal control over financial reporting.

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

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

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

**SAND RIDGE CHARTER SCHOOL
LINN COUNTY, OREGON**

COMMUNICATION TO THE GOVERNING BODY

FOR THE YEAR ENDED JUNE 30, 2017



12700 SW 72nd Ave.
Tigard, OR 97223



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

October 16, 2017

To the Board of Directors
Sand Ridge Charter School
Linn County, Oregon

We have audited the basic financial statements of the governmental activities and major fund of Sand Ridge Charter School for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

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

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

Our Responsibility under U.S. Generally Accepted Auditing Standards

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

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

Planned Scope and Timing of the Audit

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

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

Results of Audit

1. Audit opinion letter - an unmodified opinion on the basic financial statements has been issued. This means we have given a "clean" opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment.
3. Management letter – No separate management letter was issued.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017, except for the implementation of GASB Statement No. 73 – *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68* and GASB Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There was an uncorrected misstatement noted during the audit which was discussed with management.

Disagreements with Management

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

Pauly, Rogers and Co., P.C.

Management Representations

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

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Required Supplementary Information

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

Other Information

With respect to the other information accompanying the basic financial statements, we read the information to identify if any material inconsistencies or misstatement of facts existed with the audited basic financial statements. Our results noted no material inconsistencies or misstatement of facts.

Best Practices – Not Significant Deficiencies

1. Segregation of Duties

Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records or to all phases of a transaction. Specifically, the bookkeeper has access to QuickBooks and check stock. The bookkeeper is also responsible for creating new employees in the system, processing payroll, and entering pay rates. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected and also opens up the possibility of management override of controls. We recommend that the Board continue to monitor the financial activities to mitigate this risk and consider obtaining additional fidelity (employee honesty) insurance coverage to compensate for this risk.

2. QuickBooks Accounting Software

QuickBooks accounting software is used. QuickBooks may allow users to delete transactions. We recommend a review of the audit tracker for deleted or unusual transactions be conducted on at least a quarterly basis by someone other than the user of QuickBooks.

3. Fidelity Insurance Coverage

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

4. Capitalization Policy

We noted that the school has a high capitalization policy for capital assets. GASB (Governmental Accounting Standards Board) and GFOA (Government Finance Officers Association) recommend that most governments adopt a \$5,000 capitalization limit, and we believe this would be a good limit for the school to consider.

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



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



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

07/28/2017

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	Rhodes-Warden Insurance Inc. PO Box 8 Lebanon, OR 97355	CONTACT NAME: Deborah D. Ford-Bates AAI, CISR PHONE (A/C, No, Ext): 541-258-2131 FAX (A/C, No): 541-451-1718 E-MAIL: dford@rhodeswardenins.com ADDRESS:
INSURED	People Involved in Education, Inc. DBA Sand Ridge Charter School 100 Sandridge Court Lebanon, OR 97355	INSURER(S) AFFORDING COVERAGE INSURER A: Special Districts Association of Oregon INSURER B: SAIF Corporation INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES

CERTIFICATE NUMBER: 00000000-24738

REVISION NUMBER: 21

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			32P60170-1007	07/01/2017	07/01/2018	EACH OCCURRENCE \$ 10,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ 20,000,000 PRODUCTS - COMP/OP AGG \$ OTHER:
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			32P60170-1007	07/01/2017	07/01/2018	COMBINED SINGLE LIMIT (Ea accident) \$ INCLUDED BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ OTHER:
	UMBRELLA LIAB EXCESS LIAB DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ OTHER:
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	796066	09/01/2017	09/01/2018	PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CANCELLATION

Lebanon Community School
District #9
485 S Fifth Street
Lebanon, OR 97355

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

(DFB)

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MEMORANDUM



To: Board of Directors

From: Rob Hess, Superintendent

Nicole Hundley, Executive Secretary

Date: January 4, 2018

Re: Non-Resident Open Enrollment and InterDistrict Transfer

Annually in January, the Board determines how many nonresident students the District will accept via two separate processes: Non-Resident Open Enrollment and InterDistrict Transfer. Non-Resident Open Enrollment is separate from the “open enrollment” process we have for students that already reside within the Lebanon District boundaries. Historically, we have not limited non-resident open enrollments or interdistrict transfers. For Fall 2017, we did begin to limit interdistrict transfers for K-8 based on space availability at the requested school and grade level and waited until in-district open enrollment was processed before approving any requests at that level.

Non-Resident Open Enrollment

This process only allows applicants from March 1-31 each year for the next school year. This only requires the approval of the receiving district. Under this process, a student becomes a “resident” student for most purposes and the transfer cannot be revoked for behavior or attendance.

Historically, we have had very little applicants through this process. Because of space constraints, we propose closing Non-Resident Open Enrollment for Seven Oak Middle School and Lcomb School for 2018-2019.

Interdistrict Transfers

This process allows applicants year-round, and requires the approval of both the receiving and releasing district. A student is subject to behavior and attendance standards or could face revocation of the transfer. We propose continuing to allow acceptances for all schools, but at the K-8 grade level they would be postponed until after consideration of resident requests for in-district open enrollment and also subject to space availability at the grade level and school requested. This would allow us to continue to accept non-resident students when there is space.

We have historically always released any student requesting transfer out of the District, and propose continuing to do so.

Language for Action of Board for Open Enrollment of Non-Resident Students

The Board of Directors has established that all nonresident students shall receive written consent for admission under ORS 339.133(5)(b) for the 2018-2019 school year at the following schools: Cascades School, Green Acres School, Hamilton Creek School, Pioneer School, Riverview School, and Lebanon High School. Non-Resident Open Enrollments will not be accepted at Seven Oak Middle School or Lacombe School.

Language for Action of Board for InterDistrict Transfer of Non-Resident and Resident Students

The Board of Directors has established that all nonresident students shall receive written consent for admission under the interdistrict transfer policy for the 2018-2019 school year, subject to space availability for the K-8 grade levels and school requested and only after consideration of resident requests for open enrollment.

The Board of Directors has established that all resident students shall receive written consent for release to another district under the interdistrict transfer policy for the 2018-2019 school year.

MEMORANDUM



To: Board of Directors

From: Rob Hess, Superintendent

Date: January 5, 2018

Re: 2020 Vision Reflection

The following 2020 Vision Reflection covers areas 16-20 of the 25 areas of focus listed in the original 2020 Vision that was published in the fall of 2010. This reflection contains the original vision of the area that the community identified, evidence of progress we have made toward the vision in the last seven years, and some suggestions for next steps.

A work session is planned for the Spring to coordinate all of the 2020 Vision Reflections with Board Goals and the Strategic Plan.

16. Technology for Students

Priority: Rigor

Vision: Technology is available to every student and classrooms at all levels integrate technology into the instructional program. Students graduate able to demonstrate proficiency in identified technology standards. Students are cognizant of and adhere to appropriate “tech etiquette” and good *digital citizenship* behaviors. All staff members are proficient in current technologies and able to assist the students in learning and demonstrating identified technology standards.

Evidence:

- **Chrome Books:** Over the last several years, we discovered the utility, effectiveness, and price point of chrome books and have implemented them throughout the district with great effect. During the 2016-17 school year, we increased a one to one ratio for all students in grades 3 through 5. We feel that helping students master technology skills at this age will give them the tools and experience they need to show what they know on the state assessment (SBAC). It will also help them to become fluent in the dominant educational language of the future.
- **Google Apps:** We have implemented the platform of Google Apps throughout our schools and systems. These apps consist of Google Docs, Sheets, Slides, Classroom, Calendar, and G-Mail. Each student is provided an email address and space on our server to store all of their work throughout their educational career in our system. This “digital file cabinet” can be accessed from anywhere there is an Internet connection and helps our students become fluent in 21st century skills that will help them succeed in college and beyond to the world of work.
- **Training for Staff/Students:** We have provided regular training for staff on a variety of applications for education and learning.

Next Steps: Now that we have universal access, we need to keep increasing the strength of our network to support the increased use of devices in our schools. We also need to constantly upgrade our fleet and provide training for staff in the use of apps and tools that can support the curriculum and help students become the owners of their learning.

17. Arts and Music

Priority: Culture

Vision: All students have access to visual and performing arts. Each student graduates with an understanding of the role the arts play in society and culture. Each student has the opportunity to experience professional arts and is able to express him- or herself through art. Every student benefits from an increased, district-wide emphasis on arts and music at all grade levels.

Evidence:

- **Music/Arts:** We have consistently increased FTE in the areas of music and the arts over the past eight years from 4 FTE in 2009 to 7.5 entering the 2017-18 school year. For the first time in recent history, all schools will have music instruction from a licensed professional and all students in grades 7-12 will have the opportunity to participate in band.
- **Elective Opportunities:** We have increased opportunities for students to take electives in the arts at 7 Oak and have increased the number of students who can access these electives by changing Pioneer from a K-8 school to a K-6 school. These opportunities include music, band, art, and drama.

Next Steps: This is an area that is highly dependent on state funding, and we can realistically only go as fast and as far as state funding allows us. We only want to add opportunities that can be sustained and scaled over time, so we have to continue to be strategic and thoughtful when adding program and opportunities. Some of the next areas to consider are elementary art specialists and a theater/drama program at the high school.

18. Health, Wellness and Nutrition

Priority: Culture

Vision: Students at all levels are able to identify and take steps toward a healthy lifestyle. Students are provided with the tools to make healthy choices.

Evidence:

- **Wellness Policies & Programs:** Over the past several years, we have implemented a variety of wellness policies and programs that has increased the number of students we serve and the quality of our meals. This includes the community meal program where we feed all of the students breakfast and lunch at school. Currently five of our schools qualify for this program.
- **School Gardens:** We have functioning school gardens in 6 of our 8 schools. These gardens provide a variety of wellness and nutrition activities for our students.
- **Live Longer Lebanon Collaboration:** We have partnered with a variety of community leaders and groups to form Live Longer Lebanon! This group is dedicated pursuing

grants and opportunities to help staff, students, and families pursue healthier choices and lifestyles.

Next Steps: Our next step in this area to implement our policies in this area with greater fidelity and focus on ways to support staff wellness in mind and body.

19. **“Beyond the School Day” Programs – 50% (In Progress)**

Priority: Culture

Vision: Students at all levels have access to academic and enrichment opportunities during non-school hours. Partnerships with community providers enhance these opportunities and provide a consistent variety of additional activities, including middle school sports, afterschool programs, clubs, community service, exchange programs and more.

Evidence:

- **Boys & Girls’ Club Partnership:** Our growing partnership with our local Boys and Girls Club has provided a variety of programs for our students beyond the school day and throughout the summer. Over the past few years we have significantly increased both the number of students served and the number of programs offered.
- **Middle School Sports:** In the 2016-17 school year, we added football and volleyball to our middle school sport offerings. These offerings provided afterschool opportunities for nearly 200 students at a very reasonable cost.
- **School-Based Clubs:** Schools based clubs have increased throughout the district over the past few years based on contract language that pays certified staff a stipend to create a club based on student interest.

Next Steps: Even when resources are thin, we need to keep finding ways to increase opportunities to expand middle school sports/activities, clubs, and afterschool programs for elementary students. Opportunities such as these help students stay engaged in school, learn valuable lessons, and increase their chances of graduating.

20. **Community Connections – 50% (In Progress)**

Priority: College & Career/Culture

Vision: The Lebanon community is welcome and active in our schools and school activities. Students of all levels benefit from working with volunteers, participating in community internships, doing job shadows or hearing speakers from the community and local businesses.

Evidence:

- **Partnership:** Over the last eight years we have worked hard to build relationships with many successful local organizations including: Comp Northwest (medical school), Veteran’s Home, Build Lebanon Trails, Lebanon Hospital, Boys and Girls Club, LBCC, and

many other businesses that has helped us to provide a variety of opportunities for our students which include work experiences, internships, and job shadows.

- **Career Fairs and Experiences:** Through AVID and the GEAR Up Grant, we have created opportunities for students to learn about the world of work and career possibilities.

Next Steps: This is an area of growth for us. Community connections and partnerships are important to build and sustain so that our students can learn about careers and the world of work.

MEMORANDUM



To: Board of Directors

From: Jennifer Meckley, Director of Human Resources and Community Relations

Date: January 4, 2018

Re: Division 22 Standards

By February 1 of each year, school district superintendents are required to report to their local school board the district's standing with respect to all Standards for Public Elementary and Secondary Schools as set forth in Oregon Administrative Rules 581-022-2305 (Division 22 Standards). For the 2017-2018 school year, districts will report compliance to the full list of Division 22 Standards.

OR
 Lebanon Community SD 9
 485 S 5th St
 Lebanon OR 97355
 541-451-8511

Division 22 Assurances

For 2017-2018, districts are expected to report on all Division 22 Oregon Administrative Rules.

The following information is required for the person completing this form:

Name:	Jennifer Meckley
Title:	Director of Human Resources and Community Relations
Email:	jennifer.meckley@lebanon.k12.or.us
Phone:	541-451-8511

REPORT TO THE COMMUNITY

581-022-2305 Compliance and Reporting on Standards Operating Policies and Procedures

In October 2017, the State Board of Education revised the district reporting requirements for Division 22 compliance. The following questions are in regards to your district's compliance to the revised rule.

By February 1 of each year, school district superintendents are required by OAR 581-022-2305 Operating Policies and Procedures to report to their communities the district's standing with respect to all of the Standards for Public Elementary and Secondary Schools as set out in Oregon Administrative Rules Chapter 581, Division 22 [OAR 581-022-2305 Operating Policies and Procedures \(click here to review policy\)](#)

The district report to the community was provided by February 1.

☒ Yes

Your district board acknowledged receipt of this report on:	
Your district report on compliance with the state standards was posted on:	
The report was provided to the local district board on:	1/11/2018

Upload Required:

Please check to verify your district has uploaded the appropriate documentation.

Describe the process your district used to determine whether the district is or is not in compliance with the Division 22 Oregon Administrative Rules.

The Division 22 Assurances were completed through collaboration with district personnel (Superintendent, Assistant Superintendent, Federal Programs Director, Human Resources, and Special Educaiton). Supporting materials are filed in Human Resources office.

Compliance Review :

On the checklist below, please indicate whether your district is or is not in compliance with each of the

requirements of Oregon's administrative rules found in [DIVISION 22 - STANDARDS FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS](#).

For each rule marked not in compliance, enter a plan for coming into compliance in the box provided beside the rule title.

Yes	No	Oregon Administrative Rule	Compliance Plan
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-0102 Definitions	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-0620 Test Development	
<input type="checkbox"/>	<input type="checkbox"/>	581-022-1512 Child Development Specialist Programs	NA
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-1910 Exemptions	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-1920 Waivers and Permission	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2000 Diploma Requirements	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2010 Modified Diploma	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2015 Extended Diploma	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2020 Alternative Certificate	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2025 Credit Options	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2030 District Curriculum	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2045 Prevention Education Programs in Drugs and Alcohol	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2050 Human Sexuality Education	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2055 Career Education	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2060 Comprehensive Guidance and Counseling	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2060 Records and Reports	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2065 Report on Physical Education Data	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2100 Administration of State Assessments	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2110 Exception of Students with Disabilities from State Assessment Testing	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2115 Assessment of Essential Skills	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2120 Essential Skills for English Language Learners	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2130 Kindergarten Assessment	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2205 Policies on Reporting of Child Abuse	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2210 Anabolic Steroids and Performance Enhancing Substances	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2215 Safety of School sports -- Concussions	

<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2220 Health Services	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2223 Healthy and Safe Schools Plan	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2225 Emergency Plans and Safety Programs	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2230 Asbestos Management Plans	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2250 District Continuous Improvement Plan	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2255 School and District Performance Report Criteria	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2270 Individual Student Assessment, Recordkeeping, Grading, and Reporting	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2300 Standardization	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2305 Operating Policies and Procedures	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2310 Equal Educational Opportunities	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2315 Special Education for Children with Disabilities	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2320 Required Instructional Time	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2325 Identification of Academically Talented and Intellectually Gifted Students	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2330 Rights of Parents of Talented and Gifted Students	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2335 Daily Class Size	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2340 Media Programs	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2345 Auxiliary Services	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2350 Independent Adoptions of Instructional Materials	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2355 Instructional Materials Adoption	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2360 Postponements of Purchase of State-Adopted Instructional Materials	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2370 Complaint Procedures	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2400 Personnel	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2405 Personnel Policies	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2410 Teacher and Administrator Evaluation and Support	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2415 Core Teaching Standards	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2420 Educational Leadership – Administrator Standards	

<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2430 Fingerprinting of Subject Individuals in Positions Not Requiring Licensure...	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2440 Teacher Training Related to Dyslexia	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2500 Programs and Services for Talented and Gifted Students	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	581-022-2505 Alternative Education Programs	

MEMORANDUM



To: Board of Directors

From: Nicole Hundley, Executive Secretary

Date: January 4, 2018

Re: 2018-2019 LBL ESD Local Service Plan

The 2018-2019 LBL ESD Local Service Plan is presented for Board approval. The plan has previously been approved by the LBL Board of Directors, and all local component districts must review and approve the plan by March 1, 2018.

Linn Benton Lincoln Education Service District

Local Service Plan

2018-2019 Resolution

Resolution Service Allocation

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

Tier 1 Resolution Services

Tier 1 includes services that are available to all 12 districts and are determined as being essential to all districts. Approval to sustain or add a Tier 1 service occurs with a positive vote of 2/3 of the districts, representing over 50% of the students (based on the ADMr using the final 2015-2016 estimate published in May 2017. The emphasis in Tier 1 is on achieving the greatest economies of scale and assuring equity of access. Tier 1 services are fully funded from the 90% SSF allocation. Though service decisions are typically made for a two-year period, it is agreed that these service decisions will be approved for the 2018-2019 year only. If a service is provided through a contract that LBL holds with a third party vendor, the term of that contract will take precedence.

- Business Information Services
- InTouch Student Receipting Software
- Courier
- Student Information System Suite: General Student Records, Gradebook, Attendance, Scheduler, Online Registration, and Data Warehouse and Analytics
- PowerSchool Special Education Records Systems
- Curriculum/Instructional Technology
- Help Desk
- Systems Analysts
- Network Support Services Including Wide Area Network Operation
- Education Evaluation and Consultation Center (School Psychologists, Speech Language Pathologists, and other special education assessment personnel); includes Early Intervention/Early Childhood Special Education and Audiology evaluations
- Occupational Therapy, Physical Therapy and Augmentative Communication Services
- Support and Consultation for Students with Severe Disabilities
- Student and Family Services Support
- Home School Registration and Assessment Tracking

Tier 2 Resolution Services

Once Tier 1 funds are allocated, the remaining balance is used for Tier 2 services. Tier 2 funds are allocated based on the ADMw of the 12 component districts using the final 2015 – 2016 estimate published in May 2017. The amount is rounded to the nearest whole percentage, not less than 1%. Once established, the Tier 2 ADMw calculation does not change over a two-year period in order for districts and LBL to maintain stable programs. LBL and its component

school districts will stay within the constraints of the agreements, yet provide flexibility in the use of funds.

It is further agreed:

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

- Assist component school districts in meeting requirements of state and federal law
- Improve student learning
- Enhance the quality of instruction provided to students
- Provide professional development to component school district employees
- Enable component school districts and the students who attend schools in those districts to have equitable access to resources
- Maximize operational and fiscal efficiencies for component school districts
- Service decisions will be made prior to May 1st of each year when possible
- Estimates of available resolution funding will be provided in April of each year

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

Amendments to the Local Service Plan

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

Approved by the Lebanon School District

Tom Oliver
Board Chair
Lebanon School District

Date

Heather Search
Board Chair
Linn Benton Lincoln ESD

Date



**Linn Benton Lincoln
Education Service District**

**Local Service Plan
2018 - 2019**

**Linn Benton Lincoln Education Service District
905 4th Avenue SE
Albany, Oregon 97321-3199
www.lblesd.k12.or.us
541-812-2600**

LBL Local Service Plan 2018-2019

Administrative Services

Superintendent: Mary McKay

Assistant Superintendent: Don Dorman

Chief Financial Officer: Jackie Olsen

Chief Human Resources Officer: Vicki Harlos

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Introduction

Linn Benton Lincoln Education Service District (LBL) comprises 12 component school districts and approximately 37,000 students in Linn, Benton and Lincoln counties. LBL also serves students and districts elsewhere in Oregon through grants and contracts. Its governance structure includes a seven-member Board of Directors. LBL has an annual budget of approximately \$60 million and work force of approximately 225 employees.

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

LBL Mission

LBL ESD serves districts, schools and students by providing equitable, flexible and effective educational services through economy of scale

LBL Vision

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

LBL Values

Success for all students and their districts

Relationships built on trust, responsiveness and honesty

The four "E"s of *Excellence, Equity, Efficiency and Effectiveness*

Accountability

LBL Agency Goals

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

Goal 2 – Foster positive relationships by strengthening communication within the ESD, with school districts, other organizations and communities

Goal 3 – Continue long-term financial stability

LBL Programs

- **Administrative Services**
 - **Superintendent Office** – Provide LBL and regional leadership; support districts in meeting educational needs.
 - **Human Resources** – Support LBL employees including recruitment, personnel management, benefit management, and contract management; includes Facilities Services.
 - **Business Services** - Provide a full range of Business Office Functions and Business Information Systems, including Medicaid Fee for Service.
- **Cascade Regional Program** – Provide services for students with Low Incidence Disabilities: Vision, Hearing, Orthopedic, Autism and Traumatic Brain Injury. The program also provides Audiology and Augmentative Communication services.
- **Early Intervention/Early Childhood Special Education** – Provide Early Intervention services for children birth to two years and Early Childhood Special Education for children three to five years.
- **Information Systems** – Provide services that support the Student Information System Suite consisting of general student records, gradebook, attendance, scheduler, online registration and data warehouse and analytics. Services include Customer Representative support, Systems Analyst support, Web Development, and Curriculum/Instructional Technology.
- **Long Term Care and Treatment Education Program** – Provide education services for students that are currently placed in mental health residential and day treatment care.
- **Network Services**- Provide services that support the Wide and Local Area Networks, Data Center, Phone Systems, Network Design and Support. Services include Computer Support Technician support.
- **Special Education and Evaluation Services** – Services include the Education Evaluation & Consultation Center, Targeted Instruction support, Talented and Gifted support, Severe Disabilities, and Individuals with Disabilities Education Act (IDEA) Consortium.
- **Student and Family Support Services** – Services include attendance and behavior support for students and families, Home School Registration, Positive Behavior Interventions Support, Youth Transition Program, Transition Network Facilitation, and School-Based Medicaid Administrative Claiming.

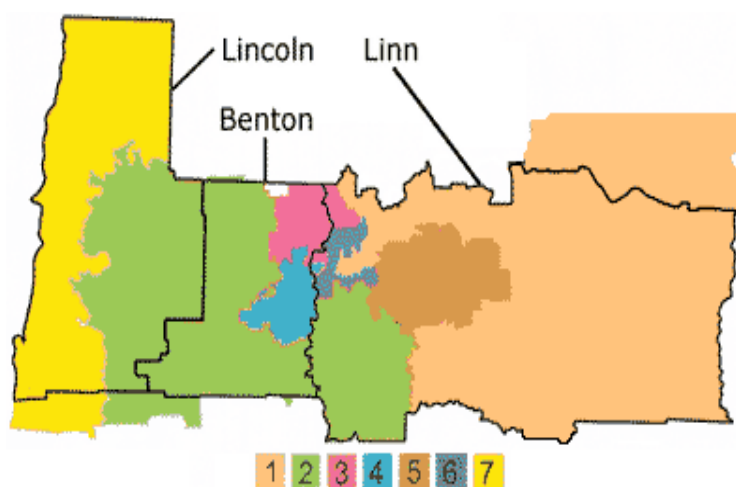
LBL Governance

LBL Board of Directors, Superintendent and staff serve districts, schools and students by providing equitable, flexible and effective, educational services.

LBL Board of Directors		
Zone	Board Member	Term Expires
1	Heather Search	6/30/2021
2	Roger Irvin	6/30/2021
3	Frank Bricker	6/30/2021
4	David Dowrie	6/30/2021
5	Terry Deacon	6/30/2019
6	Jan Doerfler	6/30/2019
7	David Dunsdon	6/30/2019

LBL Budget Committee			
Zone	District	Member	Term Expires
1	Santiam Canyon	Richard Moore	6/30/2020
2	Philomath	Rachael Brown	6/30/2019
3	Albany	Lyle Utt	6/30/2019
4	Corvallis	Sara Finger McDonald	6/30/2018
5	Lebanon	Russ McUne	6/30/2020
6	Albany	Micah Smith	6/30/2018
7	Lincoln County	Ron Beck	6/30/2020
	At Large	Dale Keene	6/30/2019

LBL Board Zones



LBL Component School Districts

Valley Coast Superintendent Association (VCSA)

District	Superintendent
Alsea 7J P O Box B 301 S 3rd Alsea, OR 97324	Marc Thielman 541-487-4305
Central Linn 552C P.O. Box 200 Halsey, OR 97348	Brian Gardner 541-369-2813 ext. 3222
Corvallis 509 J 1555 SW 35 th Street Corvallis, OR 97333-1130	Ryan Noss 541-757-5841
Greater Albany 8J 718 Seventh Avenue SW Albany, OR 97321-2399	Jim Golden 541-967-4511
Harrisburg #7 P O Box 208 865 LaSalle Street Harrisburg, OR 97446-9549	Bryan Starr 541-995-6626 ext. 1
Lebanon Community #9 485 S Fifth Street Lebanon, OR 97355	Rob Hess 541-451-8458
Lincoln County 459 SW Coast Hwy Newport, OR 97365-4931	Tom Rinearson 541-265-4403
Monroe 1J 365 N 5 th Street Monroe, OR 97456	Bill Crowson 541-847-6292
Philomath 17J 1620 Applegate Street Philomath, OR 97370-9516	Melissa Goff 541-929-3169
Santiam Canyon 129J P O Box 197 150 SW Evergreen Street Mill City, OR 97360-0197	Todd Miller 503-897-2321
Scio 95 38875 NW First Avenue Scio, OR 97374-9501	Gary Tempel 503-394-3261
Sweet Home 55 1920 Long Street Sweet Home, OR 97386	Tom Yahraes 541-367-7126

LBL Local Service Plan 2018-2019 Resolution

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

By _____ School District

LBL Board Chair

Date

School District Board Chair

Date

LBL Planning Calendar for Developing and Approving Resolution Services

Month(s)	Activity
September and October	Visit and interview districts to discuss service level satisfaction, LBL performance measures, and emerging needs. Survey electronically as needed.
October/November	Present VCSA draft resolution Local Service Plan for next biennium. Review/revise the Local Service Plan as described under ORS 334.175(1) and with input from superintendents.
November	VCSA Superintendents finalize Local Service Plan services and agreements resulting in recommendation of the LBL Local Service Plan to LBL Board of Directors and Component School Districts.
December	Recommended LBL Local Service Plan will be provided to LBL Board of Directors for adoption for the biennium. By statute, the Local Service Plan must be approved by districts each year.
January/February	After being adopted by the LBL Board of Directors the Local Service Plan is approved on or before March 1 by resolution of two-thirds of the component school districts that are part of the education service district and that have at least a majority of the pupils included in the average daily membership of LBL. Adoption by component district boards shall occur before March 1.
March	Notify LBL staff of changes in service requirements as established in the Local Service Plan.
April and May	LBL acquires the necessary staffing, equipment, and technology and other resources to deliver the services required or services are brokered through other sources.

LBL Service Assessment: Regional Advantage and Infrastructure Capacity

LBL will use the following guidelines to assist in determining the feasibility of adding or changing services.

- LBL can provide the service more **efficiently** due to regional presence
- LBL can provide the service more **effectively** due to regional presence
- LBL has the current capacity to add the proposed service
- LBL has the capacity to expand as needed in order to provide the proposed service

LBL Service Areas

Administrative Services Board and Superintendent	
Service Description	Funding Source
Board of Directors Support the LBL Board of Directors on legal and policy issues including negotiating contracts, litigation and issues related to Board action.	Non-Resolution Funds Generated from 10% of State School Funds, indirect charges and investment earnings.
Office of the Superintendent Provide LBL and regional leadership; support districts in meeting educational needs. Provide conference space and training labs.	Non-Resolution Funds Generated from 10% of State School Funds, indirect charges and investment earnings.
Human Resources Program Deliver effective strategies in supporting LBL employees including recruitment, personnel management, benefit management and contract management.	Non-Resolution Funds Generated from 10% of State School Funds, indirect charges and investment earnings.
Facility Management Maintain the LBL Facility and Conference Center for use by employees and other educators throughout the region.	Non-Resolution Funds Generated from 10% of State School Funds, indirect charges and investment earnings.
Web Design and Maintenance - LBL Specialized web development services; LBL intranet content management.	Non-Resolution Funds Generated from 10% of State School Funds, indirect charges and investment earnings.

Administrative Services Business Services	
LBL ESD Business Services Program provides services to assist schools, districts and LBL in day-to-day business operations	
Service Description	Funding Source
Business Services Delivery and support of Infinite Visions business information system software (including help desk) and all business functions to LBL.	Non-Resolution Funds Generated from 10% of State School Fund and Indirect Fees on Services
Courier Service Delivery of goods and equipment to component districts via a twice-weekly schedule.	Non-Resolution Funds and Tier 1 Resolution Service

Administrative Services Business Services - Continued	
LBL ESD Business Services Program provides services to assist schools, districts and LBL in day-to-day business operations	
Service Description	Funding Source
Business Information System (BIS) Delivery and Support of Infinite Visions business information system software (including help desk) to component school districts.	Tier 1 Resolution
Business Information System Delivery and Support of Infinite Visions business information system software (including help desk) to the following non-component school districts and charter schools: Athena Weston Condon Eddyville Charter Falls City Gervais Jefferson Klamath Falls Milton Freewater Morrow County Mt Angel Pilot Rock Pleasant Hill North Central ESD* Silver Falls Siletz Academy Charter Siletz Valley Charter Springfield St. Paul * Arlington, Fossil, Mitchell, Sherman, Spray	Non-Component District Intergovernmental Agreements
Business Information System Delivery and Support of InTouch Receipting software for tracking student body funds (including help desk) to the following component and non-component school districts: Component Districts: Alsea Albany Central Linn Corvallis Harrisburg Lebanon Lincoln County Monroe Philomath Santiam Canyon Scio Sweet Home Non-Component Districts, Charter Schools: Amity Athena Weston Eddyville Charter Jefferson Klamath Falls	Tier 1 Resolution and Non-Component District Intergovernmental Agreements
Business Administration Services Provide a variety of business services to districts. Services include: assist districts in preparing and maintaining budgets, meeting audit and Oregon Department of Education (ODE) reporting requirements, maintaining general ledger, processing payroll, completing accounts payable tasks, reconciling employee benefits, preparing tax payments, processing PERS payments. Component Districts: Alsea Monroe Philomath Santiam Canyon Scio Sweet Home	Tier 2 Resolution

Administrative Services Business Services - Continued	
LBL ESD Business Services Program provides services to assist schools, districts and LBL in day-to-day business operations	
Service Description	Funding Source
Business Administration Services (continued) Non-Component Districts: Eddyville Charter Falls City Gervais Siletz Charter Silver Falls Sutherlin Willamina	Non-Component District Intergovernmental Agreements
Administration Services Tier 2 funds used for services that are not provided by LBL.	Tier 2 Resolution

Cascade Regional Program	
Services for students with Low Incidence Disabilities: Vision, Hearing, Orthopedic and Autism, in addition to audiology and augmentative communication	
Service Description	Funding Source
Cascade Regional Program Provide support for students with vision impairment, hearing impairment, severe orthopedic impairment, autism spectrum disorder and traumatic brain injury. The program staff members consist of teachers licensed in special education and licensed occupational and physical therapists. Services include consultation, assessment, instruction and adaptive materials. Includes transit funds to South Coast ESD.	Oregon Department of Education Contract
Support Services to Students with Special Needs Provide services specific to individual district program needs. Services include occupational and physical therapy and augmentative communication support.	Tier 1 Resolution

Early Intervention/Early Childhood Special Education	
Early intervention services for children birth through two years and early childhood special education for children three to five years	
Service Description	Funding Source
Early Intervention/Early Childhood Special Education (EI/ECSE) Provide assessment, evaluation, early intervention and early childhood special education services for eligible children from birth to five years in Benton, Linn and Lincoln counties. EI/ECSE specialists, speech language pathologists and related service staff members provide a continuum of services, both consultative and direct for eligible children and their families. Support includes assisting in kindergarten transition efforts. Includes transit funds to South Coast ESD.	Oregon Department of Education Contract

Information Systems	
Supporting Instructional Improvement through Technology	
Service Description	Funding Source
LBL Student Information System (SIS) A suite of student information records management software applications specifically tailored for Oregon schools. Products include: General Student Records, Gradebook, Attendance, Scheduler, Online Registration, and Data Warehouse and Analytics. The SIS Suite is provided to all component school districts.	Tier 1 Resolution
LBL Student Information System A suite of student information records management software applications specifically tailored for Oregon schools. Products include: General Student Records, Gradebook, Attendance, Scheduler, and Data Warehouse and Analytics. <i>Non-Component Districts, Charter Schools and Programs:</i> Amity Athena Weston Eddyville Charter Falls City Four Rivers Jefferson Lake County Mt. Angel North Santiam Pilot Rock Pleasant Hill Prospect Charter Silver Falls Siletz Valley Charter Siletz Early College Academy Four Rivers Community School LBL Long Term Care and Treatment Program Lincoln City Career Technical High School	Non-Component District Intergovernmental Agreements
PowerSchool Special Education Records Management Software license, Help Desk support, training and state reporting for Special Education records. Includes Section 504 Module for component districts.	Tier 1 Resolution
PowerSchool Special Education Records Management Software license, Help Desk support, training and state reporting for Special Education and/or Modules: Section 504 Records/Spanish Translation/Response to Intervention. <i>Non-Component Districts, Charter Schools and Programs:</i> Amity Ashland Athena Weston Baker Bethel Cascades Cove Creswell Crow-Applegate Dallas Dufur Elgin Falls City Gervais Harney County SDs #1, #3, #4 Harney ESD* Helix Imbler InterMountain ESD Ione Jefferson Jefferson County Jefferson ESD** La Grande Lake County Lake ESD*** Lowell Marcola McKenzie Morrow County Mt. Angel North Lake North Powder North Santiam Oakland Oakridge	Tier 2 Resolution (Spanish Translation, Response to Intervention Modules) and Non-Component District Intergovernmental Agreements

Information Systems - Continued	
Supporting Instructional Improvement through Technology	
Service Description	Funding Source
PowerSchool Special Education Records Management (continued) Non-Component Districts. Charter Schools and Programs: Perrydale Pilot Rock Pine Eagle Pleasant Hill Prospect Charter Riddle Sheridan Siletz Valley Charter Siletz Valley Early College Academy Silver Falls South Lane South Umpqua South Wasco St. Paul Stanfield Umatilla Union George Fox University LBL Long Term Care and Treatment Program Old Mill Center Oregon Department of Corrections (4) * Diamond, Double O, Drewsey, Fields/South Harney Frenchglen, Pine Creek, Suntex ** Ashwood, Black Butte, Culver *** Adel, Paisley, Plush	Non-Component District Intergovernmental Agreements
Systems Analysts System analysts support all information systems, legacy systems, network, and state reporting requirements.	Tier 1 Resolution
Help Desk Service Support for all areas of technology including information systems and network services. These include state reporting, instructional technology, SIS and legacy systems.	Tier 1 Resolution
School Improvement and Student Achievement Support Facilitate regular meetings of district curriculum leaders. Facilitate region-wide professional development. Support the use of technology in linking standards to student outcomes and providing tools to report student progress and achievement.	Tier 1 Resolution
Web Design and Maintenance – District Service Provide specialized web development and management services.	Tier 2 Resolution and Non-Component District Intergovernmental Agreements

Long Term Care and Treatment Education Program	
Education services for students placed in residential and day treatment programs	
Service Description	Funding Source
Farm Home School Provide educational programs, serving a rotational population of students in residence and day treatment at Children’s Farm Home. Clients are referred from counties throughout the state for assessment, stabilization and treatment of mental health disorders.	Oregon Department of Education Contract
Wake Robin School Provide educational programs for students in day treatment. Clients are placed for mental health purposes	
Network Systems	
Wide and Local Area Networks, Data Center Services	
Service Description	Funding Source
Wide Area Network (WAN) Provide ongoing support of services, equipment, security and monitoring for the regional network that connects districts, LBL and the internet. This service enables safe and efficient access to data-delivery systems beyond the district network.	Tier 1 Resolution
District Network Second-Level Support Provide ongoing escalation support for district staff when solving network-based technical problems and planning future network-based technology projects.	Tier 1 Resolution
Component District Technology Support Provide technical support and/or recommended licenses to support district technology programs/projects. These include but are not limited to Microsoft Exchange email service, email (Gmail and Office 365 setup), email archiving, iBoss CIPA filtering, Internet Service Provider-bandwidth provisioning, LAN and wireless support, off-site data storage, VMware, Active Directory and virtual server hosting. All LBL component districts use a variety of these services, based on individual district needs.	Tier 2 Resolution
Support Local Area Networks and Computer Support Technicians Hire and support staff to meet network/computer needs of individual districts. Component Districts: Albany Central Linn Harrisburg Monroe Non-Component Districts, Charter Schools and Programs: Eddyville Charter Siletz Valley Charter Long Term Care and Treatment Early Intervention/Early Childhood Special Education	Tier 2 Resolution and Non-Component District Intergovernmental Agreements

Special Education and Evaluation Services	
Special education evaluation, consultation and direct services. Additional support to districts that includes special projects and grant implementation.	
Service Description	Funding Source
Special Education Evaluation Services The Education Evaluation and Consultation Center (EECC) provides special education evaluation and consultation for K-12 students. Evaluations are provided both in-district and at the LBL facility. Funds are also allocated for audiology evaluations and EI/ECSE evaluations. Includes tiered instruction consultation and Spanish interpreter/translator support and training.	Tier 1 Resolution
Services to Students with Severe Disabilities Provide funds and consultation for students with severe disabilities.	Tier 1 Resolution
Support Services to Students with Special Needs Provide services specific to individual district program needs. Services include school psychologists and speech language pathologists.	Tier 2 Resolution
Talented and Gifted Test Support Distribute and score assessments to assist districts in determining TAG eligibility.	Tier 2 Resolution
Individuals with Disabilities Education Act (IDEA) Consortium Services Provide IDEA Consortium services and support to six component districts. Component Districts: Alsea Central Linn Harrisburg Monroe Scio Santiam Canyon	IDEA Consortium Funds

Student and Family Support Services	
Serving students with behavior, social service, and academic achievement needs.	
Service Description	Funding Source
Student and Family Services Support Provide .5 FTE administrative oversight to program services listed below. Also includes facilitating interagency collaboration, crisis response training, student threat assessment team training, grant writing and other activities that support social, emotional and mental health needs of students.	Tier 1 Resolution
Home School Support LBL registers and provides support for home school students residing in the LBL region.	Tier 1 Resolution
Attendance Services Assist schools, students and parents by supporting regular school attendance. Provide intervention with students that have excessive absences or who are not enrolled in an education program. Consult with districts and schools regarding policies and practices that may improve student attendance.	Tier 2 Resolution
Behavior Consultant Services Provide direct and consultative behavior support services related to the needs of students who are experiencing social, emotional and behavioral challenges that interfere with school success.	Tier 2 Resolution and Non-Component District Intergovernmental Agreements
Family Support Liaison Services Provide support, home visiting and linkage to school, health and community resources to students who are experiencing a variety of challenges to their success in school or for school readiness.	Tier 2 Resolution, Juvenile Crime Prevention Funds (Linn County), Youth and Community Grant Funds, InterCommunity Health Network-Coordinated Care Organization, LBL Administrative Medicaid Funds
Positive Behavior and Instructional Support (PBIS) Work with district and building level teams to support implementation of PBIS.	Tier 2 Resolution
Transition Network Facilitator Provide special education transition technical assistance and training to districts and community partners,	ODE Grant
Youth Transition Program Transition services for students with disabilities that present a barrier to employment.	ODE and Vocational Rehabilitation Grant; District Matching Funds

Student and Family Support Services (Continued)	
Serving students with behavior, social service, and academic achievement needs.	
Service Description	Funding Source
<p><i>Continued:</i></p> <p>Oregon Health Authority (OHA) Medicaid Administrative Claiming (MAC)</p> <p>Provide training and consultation to district coordinators in implementing the Medicaid Administrative Claiming process. Monitor district survey results and submit MAC survey results and claims to OHA. Generated funds are transited to districts.</p>	<p>Tier 2 Resolution</p>

LBL Program Performance Goals

2017 – 2018

Human Resources	
LBL Agency Goal #1	Support success for all students and their districts by delivering excellent, equitable, efficient and cost effective services.
Human Resources Performance Goal #1	Collaborate with a balanced group of administrators and classified employees to revise the Classified Employee Handbook by June 2018. Incorporate Classified employee and administrator input and relevant changes in LBL processes and policy.
Human Resources Performance Goal #2	In order to maintain LBL administrators' Human Resources related knowledge and skill, increase availability of training opportunities by providing concise, informative training on critical processes and topics on a monthly basis throughout the school year. 100% of administrators will report they have gained additional Human Resources related skill and knowledge when surveyed at the end of the 2017- 2018 school year.

Business Services	
LBL Agency Goal #3	Continue long-term financial stability.
Business Services Performance Goal #1	By June 2018, develop and implement a plan to transition all customer districts using Infinite Visions, InTouch and Enterprise Scenario Planning (ESP) from Citrix to Remote Desktop Web Access.
Business Services Performance Goal #2	By June 2018, develop a business plan that communicates services, benefits, costs and a related customer implementation plan that will promote LBL's business products/applications and expand district use by 15% compared to fiscal year 2016-2017 services.

Cascade Regional Program	
LBL Agency Goal #1	Support success for all students and their districts by delivering excellent, equitable, efficient and cost effective services.
Cascade Regional Program Performance Goal #1	By June 2018, Cascade Regional Program will have an Autism Specialist fully trained by Michigan State University and begin Reciprocal Imitation Training (RIT) to LBL Autism Specialists. The training will result in an increase in the number of families with young children on the Autism Spectrum becoming proficient with this strategy; an increase of 80% over families trained in 2016-17.
Cascade Regional Program Performance Goal #2	To achieve equitable and effective caseload distribution, formulation, and practices, a workgroup will be established to create a consistent and balanced caseload assignment plan for Occupational and Physical Therapists resulting in a 90% consensus of support by the therapists and an increase to 90% in the measured retention rate of assigned therapists to the same district in the 2019-2020 school year.

Early Intervention/Early Childhood Special Education (EI/ECSE)	
LBL Agency Goal #1	Support success for all students and their districts by delivering excellent, equitable, efficient and cost effective services.
Early Intervention/Early Childhood Special Education Goal #1	In alignment with the goals of the State Systemic Improvement Plan (SSIP) to increase social, emotional and ‘approaches to learning’ skills, the LBL ESD EI/ECSE program will adopt a coaching model for implementation of Positive Behavior Interventions and Supports (PBIS), resulting in two trained coaches to support staff, by June 2018.
Early Intervention/Early Childhood Special Education Goal #2	In alignment with the goals of the State Systemic Improvement Plan (SSIP) to increase social, emotional and ‘approaches to learning’ skills, the LBL ESD EI/ECSE program will successfully implement the Collaborative Problem Solving model in one pilot classroom by June 2018. Success will be demonstrated by a 15% improvement over baseline data in child behaviors as measured by the Child Behavior Rating Scale (CBRS) and a 15% decrease from baseline data in teacher stress levels as measured by a teacher stress index (TK-COT).
Early Intervention/Early Childhood Special Education Goal #3	To promote early childhood special education services provided in local community settings, the LBL ESD EI/ECSE program will increase the number of students receiving special education services in a community site from 26.7% to the state target of 35.5% by June 2018.

Information Systems	
LBL Agency Goal #1	Support success for all students and their districts by delivering excellent, equitable, efficient and cost effective services.
Information Systems Goal #1	By June 2018, 50% of District users that use more than one of LBL Student Information System (SIS) product (WebSIS, Pinnacle, TIENET, Argos, Registar, Silk) will access these applications using Classlink Single Sign On software.
Information Systems Goal #2	By December 2017 a plan will be developed and testing initiated to expand the use of Classlink to include applications in addition to the SIS products.
LBL Agency Goal #2	Foster positive relationships by strengthening communication within the ESD, with school districts, other organizations and communities.
Information Systems Goal #2	The Information Systems Program will establish a process to increase and document information exchange with established SIS User Groups. Communication will include opportunity for face-to-face meetings and multiple electronic exchanges at least quarterly.

Long Term Care and Treatment (LTCT)	
LBL Agency Goal #1	Support success for all students and their districts by delivering excellent, equitable, efficient and cost effective services.
Long Term Care and Treatment Goal #1	In 2017-2018, professional development will focus on literacy and writing. By June 2018, students in residence or day treatment for at least 90 days, that complete a pre and post writing sample, will demonstrate growth on at least two attributes of writing as scored on the Oregon Department of Education (ODE) Official Writing Scoring Guide.
LBL Agency Goal #2	Foster positive relationships by strengthening communication within the ESD, with school districts, other organizations and communities.
Long Term Care and Treatment Goal #2	The LTCT program will continue implementation of the comprehensive communication and engagement plan for parents and guardians. Total contact data for 2017-2018 will increase by 25% over 2016-2017 contact data.

Network Systems	
LBL Agency Goal #1	Support success for all students and their districts by delivering excellent, equitable, efficient and cost effective services.
Network Program Goal #1	To recover and protect the Information Technology (IT) infrastructure in the event of a disaster, the Network Program will formalize and enhance LBL's Disaster Recovery Plan with full implementation and testing complete by June 2018.
Network Program Goal #2	To support districts in managing multiple iOS devices, LBL will develop a service that offers a Multiple Device Management (MDM) option. The service will be available by February 2018.
LBL Agency Goal #2	Foster positive relationships by strengthening communication within the ESD, with school districts, other organizations and communities.
Network Program Goal #3	LBL will maintain internet availability at 99.9% per month, excluding scheduled maintenance outages; provide districts quarterly monitoring reports.

Special Education and Evaluation Services (SEES)	
LBL Agency Goal #1	Support success for all students and their districts by delivering excellent, equitable, efficient and cost effective services.
Special Education and Evaluation Services Goal #1	The SEES program will conduct a comprehensive review of the Tier 1 evaluation services and provide results and recommendations for possible changes to the Superintendent group by April 30, 2018.
LBL Agency Goal #2	Foster positive relationships by strengthening communication within the ESD, with school districts, other organizations and communities.
Special Education and Evaluation Services Goal #2	In collaboration with ODE, SEES will provide regional training and follow-up support to district special education staff on writing quality Individual Education Plans (IEP). Beginning in August 2017 and continuing throughout the school year, multiple trainings will be provided with 75% of those trained indicating an increase knowledge base.

Student and Family Support Services	
LBL Agency Goal #1	Support success for all students and their districts by delivering excellent, equitable, efficient and cost effective services.
Student and Family Support Services Goal #1	Student and Family Support Services will implement innovative evidence-based strategies and provide materials and resources to targeted districts to reduce chronic absenteeism in their schools to 10% or less.
LBL Agency Goal #3	Continue long-term financial stability.
Student and Family Support Services Goal #2	Student and Family Support Services will secure sustainable funding through grants, contracts, and Medicaid billing, and explore possibilities of expanding services and roles to better serve LBL component school districts by June 2018.

MEMORANDUM



To: Board of Directors

From: Rob Hess, Superintendent

Date: January 4, 2018

Re: Superintendent Recommendations for Over-Crowding at Seven Oak

During the December 14th board meeting, concerns about over-crowding at Seven Oak were raised. The school's design capacity is 750 students. Current enrollment is 650 students. The district has been exploring a variety of options to address the growing concerns of over-crowding at the school. All of the options are listed below in no particular order. The inclusion of pros and cons are not exhaustive, but they do represent our best thinking to date and are based on the following facts and assumptions:

FACTS:

- Our current bond does not expire until 2030.
- Over 15% of our current students district-wide are open enrolled at the school they are attending.
- During the spring of 2016 community, parent, and staff meetings and surveys were conducted throughout the district. Over 200 responses were collected in a variety of formats. There was mixed support for all configuration options, but the majority did favor Seven Oak becoming a 7-8 junior high school and the continuation of open enrollment.
- Since 1990, school district enrollment has been relatively flat with low and high years. We lost our largest group of students during the 2009 recession, but have recently grown to reach pre-2009 levels.
- The board approved boundary changes in the spring of 2016 to alleviate over-crowding at some schools, under enrollment at other schools, and community growth in some areas of the town. The boundary changes increased the boundary of Green Acres and Pioneer and decreased the boundary of Riverview and Cascades. Seven Oak, Hamilton Creek, and Lacombe boundaries were not affected.
- The board voted to make Pioneer a K-6 school in spring of 2016.
- Since the spring of 2016, the combined decisions of the boundary changes, Pioneer becoming a K-6 school, and shifting community demographics had the following enrollment impacts:
 - Green Acres increased in enrollment (formerly under-enrolled)
 - Cascades decreased enrollment (formerly over-enrolled)
 - Riverview maintained current size
 - Pioneer decreased in enrollment
 - Hamilton Creek increased in enrollment (formerly under-enrolled)
 - Lacombe increased in enrollment (now considered crowded)

- Seven Oak increased in enrollment (now considered crowded)
- 6TH grade students in our district (in general) have a history of higher achievement, growth, and positive social/emotional development in the elementary school setting

ASSUMPTIONS:

- District residents would not support the construction of a new school at this time based upon our tax rate and the fact that our current bond does not expire for another 12 years. The facilities planning process scheduled to begin in 2018 is key to any long term consideration for new facilities.
- Over-crowding at Seven Oak needs to be addressed this spring. Some of the options presented may necessitate that a decision be made at the February meeting.
- Engaging our middle school students at a high level across the district so that they are growing academically and have opportunities to pursue areas of interest is a priority. A high level of engagement is the key for increasing our graduation rate by ensuring our middle level students are prepared to be successful at the high school level and that engagement is achieved by a combination of both opportunities and academic rigor.
- There is not a significant advantage to, nor support for, adjusting the K-8 model for the two rural schools (Lacomb and Hamilton Creek).
- Open enrollment remains a priority for many families.

Option A: Expand Cascades to become a K-6 school

Pros:

- Academically Sound: Research and experience in Lebanon has shown that students in the 6th grade benefit more academically in an elementary setting, and our students are currently behind the state average academically at this level. Another year in an elementary setting will benefit the majority of our students academically and socially.
- Cost effective: Cascades currently has three 5th grade classrooms but next year would need only two classes. The school has at least two open classrooms and could handle the extra 50 students. Current enrollment is 325 students. The school was up to 400 students prior to the 2016 boundary adjustment. This option would lower our enrollment projections at Seven Oak by 50 students.
- Create a 6th grade wing at Seven Oak: This option would allow us to create a 6th wing at Seven Oak so those students could have their own self-contained schedule at the school. There are currently three 5th grade classrooms at Riverview and two at Green Acres. There are a total of five classrooms available to be a part of the proposed 6th grade wing. Having a 6th grade team of five teachers on their own schedule would reduce the overcrowding that is occurring based on the current schedule of having all three grades share the same passing times throughout the day.
- Expand 6th Grade Band district wide: We currently have a band teacher on leave who would be willing to come back next year to teach band at the 6th grade level in all schools that do not have a 6th grade band option. Having two 6th grades in

town makes this possibility a viable option for students. This would bring us another step closer to our 2020 Vision of music and band expansion across the district.

Cons:

- Change is hard: Any kind of change can be hard on people. There would be a change at Cascades with the addition of a grade level. There would also be change involved to create a self-contained 6th grade wing at Seven Oak including potential teacher transfers and moving classrooms.
- Cost: There would be a cost of .5 FTE music teacher to implement this option.
- Close Open Enrollment to Seven Oak at 6th grade: Option A would require us to close 6th grade open enrollment at Seven Oak. We currently have several students from Hamilton Creek and Pioneer open enrolled at the 6th grade level. Since next year we could only accommodate the five classrooms from Green Acres and Riverview, we would not be able to permit 6th grade open enrollment. Since our district has a long history of supporting open enrollment whenever possible, some parents would not be supportive of this decision. However, any student currently open enrolled to a proposed 6th grade feeder school (Riverview and Green Acres) would continue to be articulated with their peers to Seven Oak.

Option B: Expand Cascades and Green Acres to become K-6 schools

Pros:

- Academically Sound: Research and experience in Lebanon has shown that students in the 6th grade benefit more academically in an elementary setting, and our students are currently behind the state average academically. Another year in an elementary setting will benefit the majority of our students academically, and we would be able to increase this benefit to another 50 students at Green Acres.
- Create a 6th grade wing at Seven Oak and support Open Enrollment: Option B would also allow us to create a 6th wing at Seven Oak so those students could have their own self-contained schedule at the school. There are currently three 5th grade classrooms at Riverview, but we would create space in the wing for a team of four 6th grade teachers. It is more efficient to build a four-teacher schedule as opposed to five, and we could also support open enrollment from Hamilton Creek, Pioneer, Cascades, and Green Acres since we would have 25 open enrollment seats. This option would reduce our projections at Seven Oak by 75 students.
- Expand 6th Grade Band district wide: We would still be able to support 6th grade band with a .5 FTE music teacher.
- Flexibility: Due to the advantage of open enrollment, this option provides the most flexibility to meet student needs.

Cons:

- Change is hard: Option B impacts more schools and families than Option A, so the impact and stress of the change would be increased.
- Cost: Option B is more expensive. In addition to cost of a .5 FTE music teacher, we would need to purchase/lease a two classroom modular building to place at Green Acres. Due to the need for special education and district services

at the school, there are not enough regular education classrooms to expand the school to 6th grade without the addition of two modular classrooms.

Option C: Fully implement the K-6 Model for all in town elementary schools

Pros:

- Academically Sound: Research and experience in Lebanon has shown that students in the 6th grade benefit more academically in an elementary setting, and our students are currently behind the state average academically. Another year in an elementary setting will benefit the majority of our students academically, and we would be able to increase this benefit to all 6th grade students in the district.
- Seven Oak becomes a 7th and 8th grade junior high school: Under this plan Seven Oak could operate as a true junior high school. Students would enter the school more academically prepared, and the school could focus on student career interest and plans. This would allow for more CTE options and electives at the school. The school size would be under 500 students which would reduce the need for administrative and office support. Managing student behavior would also be easier.
- No Need for Open Enrollment: Though there would be some open enrollment requests from Hamilton Creek and Lacombe, this option would definitely reduce the number of open enrollment requests for Seven Oak since the school would only have two grade levels.
- Future growth in the community: Though predicting enrollment growth is not an exact science, this option does prepare our district for student enrollment growth for the next 5-10 years. It not only expands the capacity of our elementary schools through additional space, but also creates space for at least another 200 7th and 8th grade students at Seven Oak.
- 6th Grade Band: Through an additional .5 FTE music teacher, we could still have 6th grade band at all of our elementary schools.

Cons:

- Cost: This is by far the most costly option as it would require modular buildings at both Green Acres and Riverview so they could keep their 6th grade students.
- Significant Change: This option would require transferring several teachers, and based upon certification, layoffs are a definite possibility if a decision is made to implement this model by the fall of 2018.

Option D: Implement the “Sister School” or Princeton Plan

Pros:

- Restructure in-town schools into two P-2 and two 3-6 schools: Structuring schools according to the development needs of children was started in Princeton, New Jersey and has experienced growing success around the country. There are several schools organized this way in the LBL region and prior to consolidation in 1995, Waterloo and Crowfoot were designed after this model. The advantages of this model include having more teachers per grade level, less school shopping/swapping, ability to expand pre-school, focus Title dollars to two schools, and design professional development at each school according to student need. Our two newer schools (Pioneer and Riverview) would become the 3-6 schools, while the older ones (Green Acres and Cascades) would be P-2.
- Cost Efficient: Because the schools would be tailored to the developmental needs of the students they are serving, there would be significant efficiencies gained in terms of how space is used, programs offered, and function of the school. The P-2 schools would be designed to teach students to read (with no state testing occurring), while the 3-6 schools would be focused on reading to learn. Since we could use space more efficiently, we would be able to move to this model without adding any additional classrooms or modular buildings.
- Seven Oak becomes a 7th and 8th grade junior high school: Under this plan Seven Oak could operate as a true junior high school. Students would enter the school more academically prepared, and the school could focus on student career interest and plans. This would allow for more CTE options and electives at the school. The school size would be under 500 students which would reduce the need for administrative and office support. Managing student behavior would also be easier. This is the best model to prepare for anticipated community growth during the next 5 to 10 years.

Cons:

- Significant Change and potential cost: This option would highly impact five schools. It would require transferring a significant number of teachers, and district programs. Based upon certification at the middle school level, layoffs would be a possibility. Implementing this type of change for the fall of 2018 would require a decision by February or March at the latest. A change of this nature would be a significant undertaking.
- Families can feel less connected to schools: Since no student would be at a school for over 4 years, some families may feel disconnected to their local school. In this model, it would be possible for a large family to have children at four different schools for a period of time.

Option E: Pioneer reverts to a K-8 school

Pros:

- Seven Oak enrollment is decreased by 50 students: Converting Pioneer back to a K-8 would mean that their current 6th graders would stay at the school next year as 7th graders and the following year as 8th graders. This would have an immediate benefit for Seven Oak in terms of numbers for the next two years.

Cons:

- Loss of Programs: The 2016 boundary changes increased the number of students attending Pioneer so creating space at Pioneer for an additional 50 students would require two current classroom programs to be displaced: the district behavior program for elementary students and the district pre-school partnership would have to be moved or eliminated. The following year two more classrooms would be needed to expand the school to be a K-8. This would require the additional cost of a modular building or adding classrooms to the building.
- Loss of Equity: Many Pioneer families have had a positive experience sending their junior high students to Seven Oak. They have appreciated the additional programming and opportunities provided to their children. These opportunities would no longer exist for these families and students. The school board approved the configuration change based on positive input from the school about the change. Going backwards on that decision at this point would most likely result in negative feedback to the board.
- Loss of the K-6 Model: Implementing the K-6 model at Pioneer has been extremely successful in terms of student achievement and growth. Eliminating the K-6 model would be considered a step backwards. Across the district, our students are consistently scoring significantly below the state average at the middle level. The K-6 model provides a proven effective, academic intervention that helps our students be academically prepared for 7th/8th grade and beyond.

Option F: Take no formal action

Taking no action is always a choice. If the board takes no formal action this spring to address Seven Oak overcrowding, we will most likely have over 700 students at the school this fall, and the problems we are facing now would increase the need for additional staffing. There could be some relief in designing a different schedule for the school, but that won't change the perception of an "over-crowded" school.

Business Report

January 11, 2018

Financial Report: *(enclosure E-1)*

The 2017-2018 Financial Board report included in this packet reflects all of revenue and expenditures for 2014-2018, along with the budgeted and spent or encumbered amounts for 2017-2018. The Ending Fund Balance for 2016-2017 is \$3,310,041. The projected Ending Fund Balance (EFB) for 2017-2018 is \$4,111,500 which is an increase of \$83,200 from the December Report. The higher EFB in 2017-2018 will help since we have the same funding in 2018-2019, a result of 50/50 funding for the biennium. There are many factors that impact this projected EFB, including staffing changes, contract conditions, and items required for district operations.

Audit: *(enclosure E-2)*

The June 30, 2017 Annual Financial Report (Audit) is provided for your reading. A printed copy is available at your request. Within the report you will find that the District has an unmodified opinion. This may sound bad, but in reality, it is good (see below):

An unmodified opinion provides a high level of assurance the professional, independent examination of financial statements has not revealed any actual or possible material misstatements in those financial statements.

In 2016 GASB (Governmental Accounting Standards Board) 68 was implemented, which requires that we list our PERS liability on the Net Position sheet. This impact changed our Net Position from \$(3,954,321) in 2015 to \$(19,270,145) in 2016 and \$(19,996,422) in 2017. Happy Reading!

	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Budget	1-3-18 YTD & Enc	1-3-18 Balance	17/18 Project 12/7/2017
General Fund - Revenue							
SSF Formula	34,926,096	36,112,627	37,261,330	37,574,000	25,539,447	12,034,553	38,799,000
SSF Adjustment	48,134	(330,463)	261,223	-	-	-	(50,000)
Interest	62,596	91,245	156,492	70,000	69,990	10	175,000
Third Party Billing	25,179	45,178	102,447	80,000	71,545	8,455	110,000
TMR	154,930	149,514	208,252	175,000	104,839	70,161	209,000
JROTC	64,220	66,034	73,726	65,000	28,758	36,242	69,900
Other	379,017	297,128	299,398	420,000	144,019	275,981	292,500
Interfund Transfer	60,000	60,000	60,000	645,000	30,828	614,172	60,000
BFB	3,162,455	3,932,387	3,024,733	3,100,000	3,310,041	(210,041)	3,310,000
Total	38,882,628	40,423,650	41,447,600	42,129,000	29,299,468	12,829,532	42,975,400
	=====	=====	=====	=====	=====	=====	=====
General Fund - Expenses							
Salaries	16,263,399	17,884,343	18,826,313	19,519,650	18,250,149	19,519,650	19,127,500
Benefits	10,020,660	10,645,144	10,952,659	13,242,597	11,480,833	13,242,597	11,959,300
P. Services	5,112,768	5,027,111	4,332,849	4,819,956	2,102,920	4,819,956	4,564,500
Supplies	1,477,643	1,380,753	1,337,164	1,652,163	945,864	1,652,163	1,428,000
Capital Outlay	6,779	20,047	65,034	52,900	22,274	52,900	65,000
Other Objects	308,993	286,294	442,882	421,734	281,526	421,734	384,600
Transfers	1,760,000	2,155,225	2,180,656	1,335,000	1,335,000	1,335,000	1,335,000
Contingency	-	-	-	1,085,000	-	1,085,000	-
Total	34,950,241	37,398,917	38,137,559	42,129,000	34,418,566	42,129,000	38,863,900
	=====	=====	=====	=====	=====	=====	=====
						Projected Ending Fund Balance	4,111,500

	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Budget	1-3-18 YTD	1-3-18 Balance	17/18 Project 1/4/2018
SSF Formula							
Taxes	8,234,812	8,533,160	9,048,901	8,750,000	8,819,359	(69,359)	9,200,000
Federal Forest Fees	264,679	205,708	23,160	150,000	-	150,000	-
Common School	409,884	492,013	502,314	500,000	-	500,000	514,000
State Timber	405,152	181,382	137,286	150,000	-	150,000	150,000
School Support Fund	25,578,283	26,623,971	27,420,195	28,024,000	16,720,088	11,303,912	28,935,000
Adjustments to SSF Payments							
Adj for Prior Year payments	-	-	-	-	-	-	(50,000)
Adj for HC Disability Grant	33,286	76,394	129,474	-	-	-	-
Adj for 11/12 payment	-	-	-	-	-	-	-
Adj for 12/13 payment	-	-	-	-	-	-	-
Adj for 13/14 payment	48,134	-	-	-	-	-	-
Adj for 14/15 payment	-	(330,463)	-	-	-	-	-
Adj for 15/16 payment	-	-	261,223	-	-	-	-
Total SSF Formula	34,974,231	35,782,164	37,522,552	37,574,000	25,539,447	12,034,553	38,749,000
						-	
Interest of Investments	62,596	91,245	156,492	70,000	69,990	10	175,000
Third Party billing - Medicaid	25,179	45,178	102,447	80,000	71,545	8,455	110,000
TMR	154,930	149,514	208,252	175,000	104,839	70,161	209,000
JROTC reimbursement	64,220	66,034	73,726	65,000	28,758	36,242	69,900
Other							
Rental Fees	27,828	10,474	9,114	10,000	3,373	6,628	9,800
Fees Charged to Grants	-	800	-	30,000	-	30,000	-
Miscellaneous	282,468	202,944	213,437	300,000	72,640	227,360	214,700
E-Rate reimbursement	68,721	82,910	76,847	80,000	68,007	11,993	68,000
Interfund Transfer - Athletics	60,000	60,000	60,000	645,000	30,828	614,172	60,000
Beginning Fund Balance	3,162,455	3,932,387	3,024,733	3,100,000	3,310,041	(210,041)	3,310,000
Total	38,882,628	40,423,650	41,447,600	42,129,000	29,299,468	12,829,532	42,975,400
	=====	=====	=====	=====	=====	=====	=====

									1/4/2018
Obj	Description	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Budget	1-3-18 YTD	1-3-18 Encumb	1-3-18 Balance	17/18 Project
111	Certified salaries	9,311,147	10,161,648	10,831,007	11,132,090	3,716,786	7,119,348	295,956	10,923,000
112	Classified salaries	4,164,521	4,545,055	4,757,666	5,127,319	1,994,928	3,004,672	127,719	5,004,000
113	Administrative salaries	1,464,907	1,648,330	1,614,127	1,513,354	779,321	785,603	(51,570)	1,565,000
114	Managerial - classified	94,714	178,755	187,797	187,797	93,899	93,899	-	188,000
116	Retirement stipends	76,123	51,134	35,621	27,364	11,374	6,038	9,952	17,500
118	Retirement Support Program	-	-	-	-	-	-	-	-
119	Confidential salaries	125,785	84,504	131,698	150,061	73,031	73,031	4,000	168,000
121	Certified subs	373,350	432,293	446,157	438,935	113,502	-	325,433	414,000
122	Classified subs	148,818	155,004	150,074	166,100	51,803	-	114,297	150,000
123	Temp certified	62,030	73,949	133,971	83,000	59,485	-	23,515	120,000
124	Temp classified	982	-	-	500	6,698	-	(6,198)	16,000
127	Student helpers salaries	11,768	7,895	6,544	7,000	13,720	-	(6,720)	20,000
132	Compensation time	23,861	25,767	37,764	34,600	6,612	-	27,988	41,000
133	Extra duty	254,381	324,897	286,017	422,268	123,625	43,919	254,725	295,000
134	Classified extra hrs	142,975	185,048	192,566	207,662	71,149	-	136,513	185,000
135	Vacation Payoff	4,377	6,938	12,246	16,200	6,437	-	9,763	19,000
136	Mentor teacher pay	990	609	-	-	449	-	(449)	-
137	Personal Leave Payout	75	-	-	-	-	-	-	-
138	Department Head Extra Duty	2,159	1,613	1,556	4,000	319	-	3,681	1,000
142	Taxable Meal Reimbursement	436	903	1,503	1,400	504	-	896	1,000
	Total Salaries	16,263,399	17,884,343	18,826,313	19,519,650	7,123,640	11,126,508	1,269,501	19,127,500
								-	
210	PERS	3,976,407	4,187,401	4,442,519	5,744,620	1,927,472	3,015,411	801,737	5,095,500
220	Social Security	1,207,537	1,328,140	1,385,595	1,497,051	525,353	808,348	163,350	1,400,800
231	Worker's Comp	136,822	173,370	196,943	232,028	94,861	124,042	13,125	225,000
241	Employee Ins - Admin	177,948	212,862	208,912	232,321	103,434	106,345	22,542	210,000
242	Employee Ins - Certified	2,307,416	2,328,554	2,370,817	2,779,702	855,965	1,645,744	277,993	2,563,000
243	Employee Ins - Classified	1,874,827	2,137,321	2,102,847	2,516,049	821,191	1,311,407	383,452	2,223,000
244	Employee Ins - Other	20,700	7,731	27,124	38,826	17,547	17,920	3,359	42,000
245	Employee Ins - Retired	276,090	228,774	195,821	190,000	93,794	-	96,206	188,000
247	TSA	42,912	40,991	22,082	12,000	6,000	6,000	-	12,000
	Total Benefits	10,020,660	10,645,144	10,952,659	13,242,597	4,445,617	7,035,216	1,761,764	11,959,300

Obj	Description	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Budget	1-3-18 YTD	1-3-18 Encumb	1-3-18 Balance	17/18 Project
311	Instructional Services	152,856	157,581	110,051	164,000	23,606	30,000	110,394	110,000
312	Instr Prog Improve Service	43,468	36,748	39,424	52,000	39,846	-	12,154	58,000
319	Other Instr-Prof-Tech SVCS	21,870	9,745	23,110	15,000	966	-	14,034	13,000
322	Repairs & Maintenance	163,270	168,482	173,295	146,050	44,767	31,687	69,596	155,000
323	Radio Service	-	7,767	38,310	10,900	4,471	3,530	2,900	7,000
324	Rentals	135,308	104,777	102,560	132,975	47,995	28,614	56,366	105,000
325	Electricity	467,896	473,758	466,093	518,000	215,703	-	302,297	469,000
326	Fuel	177,759	187,899	223,740	231,500	53,215	-	178,285	224,000
327	Water & Sewer	139,255	121,239	150,725	156,800	63,849	-	92,951	137,000
328	Garbage	86,324	96,811	95,095	99,700	32,845	-	66,855	97,000
329	Other Property Services	13,001	19,246	34,726	20,000	7,585	6,984	5,431	22,300
330	Reimb. Student Transportation	6,950	-	1,589	5,200	-	-	5,200	5,000
340	Travel	114,592	140,225	178,985	177,976	57,461	475	120,040	153,000
343	Travel - Student - Out of Dist.	-	-	2,916	8,255	2,084	463	5,709	5,000
346	Meals/Transportation	104	48	99	200	-	-	200	200
348	Staff Tuition	49,577	44,768	71,830	55,000	60,849	450	(6,299)	75,000
351	Telephone	82,642	70,529	39,486	80,200	23,682	4,347	52,171	83,000
353	Postage	23,607	21,909	14,712	26,650	9,185	-	17,465	24,000
354	Advertising	4,416	3,551	1,087	4,300	437	-	3,863	3,000
355	Printing & Binding	68,861	48,223	51,996	46,050	7,685	-	38,365	32,000
360	Charter School Payments	2,064,403	1,961,788	1,866,943	2,005,000	1,060,258	-	944,742	2,100,000
371	Tuitions Payments to Other Dist.	40,570	29,701	29,536	85,000	-	-	85,000	-
373	Tuition Pay Private School	-	-	-	5,000	-	-	5,000	-
374	Other Tuition	605,954	625,503	162,192	203,000	120	45,603	157,277	180,000
381	Audit Services	27,650	25,150	27,700	30,000	-	350	29,650	30,000
382	Legal Services	2,028	5,288	11,261	35,000	14,338	8,432	12,230	50,000
384	Negotiation Services	5,934	13,784	8,590	15,000	-	-	15,000	9,000
386	Data Processing SVCS	59,787	76,794	75,380	89,500	38,462	120	50,918	77,000
388	Election Services	4,565	-	1,573	-	-	-	-	-
389	Other Non_instr Pro/Tech	515,889	539,114	292,488	358,100	95,187	6,165	256,748	300,000
391	Physical Exams - Drivers	2,380	3,168	4,193	3,700	1,065	2,835	(200)	4,000
392	Drug Tests Drivers	1,110	635	1,255	3,000	220	1,780	1,000	1,000
393	Child Care Services	22,000	22,000	22,000	25,000	5,337	11,078	8,585	25,000
394	Sub calling service	5,559	7,489	6,464	8,000	6,764	-	1,236	7,000
396	Criminal History checks	2,546	2,928	3,179	2,900	2,006	81	813	3,000
398	Fingerprinting	639	462	266	1,000	(59)	-	1,059	1,000
	Total P. Services	5,112,768	5,027,111	4,332,849	4,819,956	1,919,929	182,991	2,717,036	4,564,500

Obj	Description	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Budget	1-3-18 YTD	1-3-18 Encumb	1-3-18 Balance	17/18 Project
406	Gas Oil & Lubricants	152,805	103,868	115,426	193,700	53,047	116,130	24,523	124,000
410	Supplies & Materials	457,671	419,096	486,014	555,341	263,644	30,280	261,417	486,000
413	Vehicle repair parts	50,201	48,980	44,746	55,500	21,570	21,682	12,248	48,000
414	Transportation operations	5,674	6,060	8,776	6,000	4,259	1,727	14	9,000
420	Textbooks	240,685	131,379	83,687	193,800	39,967	1,490	152,343	84,000
430	Library Books	9,934	8,588	5,880	12,794	2,521	-	10,273	8,000
440	Periodicals	6,012	1,937	5,354	3,640	4,299	-	(659)	4,000
460	Equipment under 5K	125,632	212,514	184,119	205,618	96,742	10,622	98,254	213,000
470	Computer software	173,513	195,888	181,289	229,850	174,062	-	55,788	196,000
480	Computer hardware	255,516	252,444	221,873	195,920	99,675	4,148	92,097	256,000
	Total Supplies & Materials	1,477,643	1,380,753	1,337,164	1,652,163	759,785	186,079	706,299	1,428,000
540	Equipment	6,779	20,047	65,034	52,900	20,278	1,996	30,626	65,000
	Total Capital Outlay	6,779	20,047	65,034	52,900	20,278	1,996	30,626	65,000
621	Regular Interest	-	-	-	500	-	-	500	-
640	Dues & Fees	92,488	67,655	178,632	172,034	42,217	4,530	125,287	144,500
650	Insurance & Judgments	216,456	218,639	230,250	249,000	234,779	-	14,221	240,000
670	Taxes & Licenses	49	-	-	200	-	-	200	100
	Total Other Objects	308,993	286,294	442,882	421,734	276,996	4,530	140,208	384,600
707	Transfer - Vocational House Fund	-	-	-	80,000	80,000	-	-	80,000
710	Transfer - Technology	175,000	200,000	225,000	-	-	-	-	-
711	Transfer - Classroom Furniture	50,000	50,000	25,000	-	-	-	-	-
712	Transfer - Textbook Adoption	350,000	350,000	300,000	50,000	50,000	-	-	50,000
713	Transfer - Capital Improvement	225,000	250,000	250,000	250,000	250,000	-	-	250,000
714	Transfer - Track and Turf Fund	110,000	110,000	10,000	10,000	10,000	-	-	10,000
715	Transfer - Athletic Fund	365,000	365,000	405,000	415,000	415,000	-	-	415,000
716	Transfer - Bus Replacement	250,000	250,000	250,000	250,000	250,000	-	-	250,000
717	Transfer - Unemploy Ins	25,000	15,000	25,000	95,000	95,000	-	-	95,000
718	PERS Reserve	150,000	500,000	500,000	-	-	-	-	-
719	Transfer - Food Service	50,000	65,225	90,656	50,000	50,000	-	-	50,000
730	Transfer - Debt Service	-	-	100,000	135,000	135,000	-	-	135,000
731	Transfer - Academic Achievemer	10,000	-	-	-	-	-	-	-
	Total Transfers	1,760,000	2,155,225	2,180,656	1,335,000	1,335,000	-	-	1,335,000
810	Reserve/Contingency	-	-	-	1,085,000	-	-	1,085,000	-
	Grand Total	34,950,241	37,398,917	38,137,559	42,129,000	15,881,246	18,537,320	7,710,434	38,863,900

All Funds

Fund	Description	14/15	15/16	16/17	16/17	17/18	1-3-18	1-3-18	1-3-18	1/4/2018	
		Actual	Actual	Actual	EFB	Adopted Budget	Y-T-D	Encumb	Balance	17/18	17/18
										Proj. Actual	Proj. EFB
100	General Fund	34,950,241	37,398,917	38,137,559	3,310,041	42,129,000	15,881,246	18,537,320	7,710,434	38,863,900	4,111,500
200	Grant Funds	2,591,884	2,353,551	2,861,683	2,002	5,200,500	1,094,681	1,267,801	2,838,018	2,862,000	2,000
205	Senate Bill 1149	185,000	-	-	170,452	245,000	-	-	245,000	-	264,000
212	Academic Achievement	-	-	-	18,650	28,650	-	-	28,650	5,000	13,600
230	Bus Replacement	100,735	-	633,327	175,006	425,000	219,312	-	205,688	219,000	208,000
232	Classroom Furniture	50,000	40,792	24,777	9,431	11,500	10,055	-	1,445	9,431	-
240	Textbook Adoption	18,550	759,564	112,367	192,207	280,000	13,902	-	266,098	50,000	178,000
272	Capital Improvments	284,536	156,950	152,300	190,750	420,000	45,789	26,209	348,002	175,000	224,000
274	Technology	124,500	495	397,112	345,261	675,000	103,510	9,445	562,045	435,000	50,000
277	Track and Turf Replacement	100,000	100,000	-	98,954	139,000	-	-	139,000	-	100,000
279	Student Activity	590,053	632,780	731,692	494,132	1,120,000	283,276	36,540	800,184	750,000	500,000
286	High School Athletics	445,055	453,152	547,517	72,194	607,000	276,101	96,849	234,049	567,000	40,000
292	CTE Local Fund	-	-	-	-	-	114,831	196,302	(311,132)	350,000	-
296	Nutrition Services	1,596,163	1,615,906	1,710,052	454,889	2,050,007	703,210	710,201	636,596	1,800,000	450,000
299	PERS Reserve	-	-	-	1,150,000	1,150,000	-	-	1,150,000	-	1,150,000
300	Debt Service	3,442,481	3,528,481	3,618,481	146,778	3,710,582	970,291	-	2,740,291	3,710,000	90,000
311	2011 Non-Bonded Debt	223,547	223,547	223,547	41,306	315,000	97,214	-	217,787	223,500	45,000
530	Vocational House Fund	-	-	60,415	19,585	200,000	11,290	5,412	183,298	100,000	-
601	Unemployment	37,539	10,646	46,123	74,507	175,000	6,128	350	168,522	50,000	125,000
Grand Total		44,740,285	47,274,779	49,256,952	6,966,145	58,881,239	19,830,836	20,886,429	18,163,974	50,169,831	7,551,100
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====



Accuity, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Lebanon Community School District No. 9
Lebanon, Oregon 97355

We have audited the financial statements of the governmental activities, each major fund, and the remaining fund information of Lebanon Community School District No. 9 for the year ended June 30, 2017, and issued our report thereon dated December 13, 2017. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 5, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies

Qualitative Aspects of the District's Significant Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Lebanon Community School District No. 9 are described in Note I to the financial statements. No new accounting policies were adopted during the year ended June 30, 2017. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

- Management's estimate of depreciable lives and salvage values of capital assets, which are based on expected useful lives of the assets and current market conditions. We evaluated the key factors and assumptions used to develop the depreciable lives and salvage values and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Lebanon Community School District No. 9's financial statements relate to long-term liabilities, pensions, and post-employment benefits.

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

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

Disagreements with Management

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

Management Representations

We have requested certain written representations from management, which are included in the attached letter dated December 13, 2017.

Management Consultations with Other Independent Accountants

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

Other Information in Documents Containing Audited Financial Statements

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

Other Matters

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

Restriction on Use

This information is intended solely for the use of board of directors and management of Lebanon Community School District No. 9, and is not intended to be, and should not be used by anyone other than these specified parties.


Accuity, LLC

December 13, 2017



LEBANON
Community Schools

Pursuing excellence for every student every day

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2017



Accuity, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

DISTRICT OFFICIALS

June 30, 2017

BOARD OF DIRECTORS

Russ McUne
35632 Brewster Road
Lebanon, Oregon 97355

Kellie Weber
39844 McDowell Creek Drive
Lebanon, OR 97355

Mike Martin
769 Mountain River Road
Lebanon, Oregon 97355

Richard Borden, Chair
320 Wheeler Street
Lebanon, Oregon 97355

Jerry Williams
899 W. D Street
Lebanon, Oregon 97355

ADMINISTRATION

Robert T. Hess, Superintendent

Linda Darling, Business Director

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

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FINANCIAL SECTION



Accuity, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Lebanon Community School District No. 9
Lebanon, Oregon 97355

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the remaining fund information of Lebanon Community School District No. 9, Lebanon, Oregon, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's 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 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 financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Sand Ridge Charter School, a discretely presented component unit, which represents 0.66%, 3% and 4%, respectively, of the assets, net position, and revenues of the governmental activities. Those statements were audited by other auditors, whose report has been furnished to us and our opinion, insofar as it relates to the amounts included for Sand Ridge Charter School, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200; *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the 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 entity's 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 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, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the remaining fund information of Lebanon Community School District No. 9, Lebanon, Oregon as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity 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 management's discussion and analysis, schedules of funding progress and employer contributions, and budgetary comparison information on pages 4 through 11, 50 through 52, and 53 through 54, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis and schedules of funding progress and employer contributions 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 management's discussion and analysis or schedules of funding progress and employer contributions because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lebanon Community School District No. 9's basic financial statements. The individual fund schedules, other financial schedules, and supplemental information required by the Oregon Department of Education are presented for purposes of additional analysis and are not a

required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

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

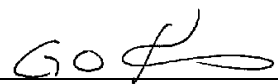
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2017 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated December 13, 2017 on our tests of the District's compliance with certain provisions of laws and regulations specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Accuity, LLC

By: 
Glen O. Kearns, CPA

Albany, Oregon
December 13, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

As management of Lebanon Community School District No. 9, Lebanon, Oregon, we offer readers this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2017. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2017, total net position of Lebanon Community School District No. 9 amounted to \$(19,996,422). Of this amount, \$(6,892,033) was invested in capital assets, net of related debt. The remaining balance included \$1,657,421 restricted for various purposes and \$(14,761,810) of unrestricted net position.
- At June 30, 2017, the District's governmental funds reported combined ending fund balances of \$6,872,052.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Lebanon Community School District No. 9's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

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

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

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Sand Ridge Charter School is a charter school sponsored by the District and is reported as a discretely presented component unit. Their complete financial statements may be obtained from the District's administrative offices. The District is not financially responsible for the charter school, but the nature and significance of their financial relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The component unit is presented in total in a separate column in the government-wide financial statements to emphasize that they are a legally separate organization from the District. Revenues reported by the component unit as state school fund monies equal the amount passed through the District.

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

Fund Financial Statements

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of Lebanon Community School District No. 9 can be divided into two categories: governmental funds and proprietary funds.

□ **Governmental Funds**

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

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

The District maintains three governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Special Revenue, and Debt Service Funds, all of which are considered to be major governmental funds.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Lebanon Community School District No. 9 adopts an annual appropriated budget for all of its funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets.

The basic governmental fund financial statements can be found on pages 15 through 18 of this report.

□ **Proprietary Funds**

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

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District uses the enterprise fund to account for its vocational housing construction operation.

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

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

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 22 through 49 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes schedules of funding progress and employer contributions, as well as budgetary comparison information for the General and Special Revenue Funds. This required supplementary information can be found on pages 50 through 54 of this report.

Individual fund schedules can be found immediately following the required supplementary information on pages 55 through 57 of this report.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. At June 30, 2017, the District's liabilities exceeded its assets by \$19,996,422.

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

District's Net Position

The District's net position decreased by \$726,270 during the current fiscal year. Condensed statement of net position information is shown below.

Condensed Statement of Net Position						
	Governmental Activities		Business-type Activities		Totals	
	2017	2016	2017	2016	2017	2016
Assets						
Current and other assets	\$ 10,379,381	\$ 9,522,805	\$ 80,000	\$ -	\$ 10,459,381	\$ 9,522,805
Restricted assets	1,349,083	1,155,634	-	-	1,349,083	1,155,634
Capital assets, net	<u>37,684,400</u>	<u>38,117,443</u>	<u>-</u>	<u>-</u>	<u>37,684,400</u>	<u>38,117,443</u>
Total assets	<u>49,412,864</u>	<u>48,795,882</u>	<u>80,000</u>	<u>-</u>	<u>49,492,864</u>	<u>48,795,882</u>
Deferred outflows of resources	<u>23,046,833</u>	<u>4,961,756</u>	<u>-</u>	<u>-</u>	<u>23,046,833</u>	<u>4,961,756</u>
Liabilities						
Current liabilities	4,566,252	4,464,881	-	-	4,566,252	4,464,881
Noncurrent liabilities	<u>84,229,924</u>	<u>63,725,981</u>	<u>-</u>	<u>-</u>	<u>84,229,924</u>	<u>63,725,981</u>
Total liabilities	<u>88,796,176</u>	<u>68,190,862</u>	<u>-</u>	<u>-</u>	<u>88,796,176</u>	<u>68,190,862</u>
Deferred inflows of resources	<u>3,739,943</u>	<u>4,836,928</u>	<u>-</u>	<u>-</u>	<u>3,739,943</u>	<u>4,836,928</u>
Net position						
Net investment in capital assets	(6,892,033)	(8,188,835)	-	-	(6,892,033)	(8,188,835)
Restricted for various purposes	1,657,421	1,386,106	-	-	1,657,421	1,386,106
Unrestricted	<u>(14,841,810)</u>	<u>(12,467,423)</u>	<u>80,000</u>	<u>-</u>	<u>(14,761,810)</u>	<u>(12,467,423)</u>
Total net position	<u>\$ (20,076,422)</u>	<u>\$ (19,270,152)</u>	<u>\$ 80,000</u>	<u>\$ -</u>	<u>\$ (19,996,422)</u>	<u>\$ (19,270,152)</u>

District's Changes in Net Position

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2017	2016	2017	2016	2017	2016
Program revenues						
Charges for services	\$ 335,937	\$ 322,612	\$ -	\$ -	\$ 335,937	\$ 322,612
Operating grants and contributions	5,512,619	4,726,387	-	-	5,512,619	4,726,387
Total program revenues	5,848,556	5,048,999	-	-	5,848,556	5,048,999
General revenues						
Taxes	12,801,738	12,034,904	-	-	12,801,738	12,034,904
State school fund - general support	27,681,417	26,293,507	-	-	27,681,417	26,293,507
Common school fund	502,314	492,013	-	-	502,314	492,013
Unrestricted state and local revenue	137,286	181,382	-	-	137,286	181,382
Unrestricted grants and contributions	231,412	355,222	-	-	231,412	355,222
Investment earnings	205,176	183,761	-	-	205,176	183,761
Miscellaneous	551,470	274,684	80,000	-	631,470	274,684
Total general revenues	42,110,813	39,815,473	80,000	-	42,190,813	39,815,473
Total revenues	47,959,369	44,864,472	80,000	-	48,039,369	44,864,472
Program expenses						
Regular programs	17,263,884	23,399,549	-	-	17,263,884	23,399,549
Special programs	9,293,483	12,013,682	-	-	9,293,483	12,013,682
Adult continuing education	80,620	28,372	-	-	80,620	28,372
Summer school programs	33,382	90,250	-	-	33,382	90,250
Student support services	2,578,867	3,205,646	-	-	2,578,867	3,205,646
Instructional staff support	1,802,073	1,824,240	-	-	1,802,073	1,824,240
General administrative support	445,721	361,333	-	-	445,721	361,333
School administrative support	3,938,477	4,494,668	-	-	3,938,477	4,494,668
Business support services	5,848,509	6,761,626	-	-	5,848,509	6,761,626
Central activities support	1,467,770	1,624,216	-	-	1,467,770	1,624,216
Enterprise and community services	1,918,216	2,118,468	-	-	1,918,216	2,118,468
Supplemental retirement	366,024	477,967	-	-	366,024	477,967
Unallocated depreciation expense	1,791,565	1,742,353	-	-	1,791,565	1,742,353
Interest on long-term debt	1,937,048	2,037,933	-	-	1,937,048	2,037,933
Total program expenses	48,765,639	60,180,303	-	-	48,765,639	60,180,303
Change in net position	(806,270)	(15,315,831)	80,000	-	(726,270)	(15,315,831)
Net position - beginning of year	(19,270,152)	(3,954,321)	-	-	(19,270,152)	(3,954,321)
Net position - end of year	<u>\$ (20,076,422)</u>	<u>\$ (19,270,152)</u>	<u>\$ 80,000</u>	<u>\$ -</u>	<u>\$ (19,996,422)</u>	<u>\$ (19,270,152)</u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Revenues

Since the District's mission is to provide a free and appropriate public education for kindergarten through twelfth grade students within its boundaries, the District may not charge for its core services. As expected, therefore, general revenues provide 88% of the funding required for governmental programs. Property taxes and state school funding combined for 96% of general revenues and 84% of total revenues.

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

• Food services charges for lunch and breakfast	\$ 110,053
• Various student extracurricular activities	<u>225,884</u>
Total charges for services	<u><u>\$ 335,937</u></u>

Operating grants and contributions represent 11% of total revenues. Included in this category are \$5,512,619 for grants and contributions to support various educational activities, including grants to support school nutrition programs.

Expenses

Expenses related to governmental activities are presented in several broad functional categories. Costs of direct classroom instruction activities account for 55% of the total expenses of \$48,752,515. In addition, approximately 38% of the costs in supporting services relate to students, instructional staff, and school administration.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental Funds

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

At the end of the current fiscal year, the District's governmental funds reported combined fund balances of \$6,872,052. Of this amount, \$3,310,041 constitutes unassigned fund balance, which is available for spending at the District's discretion.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, total fund balance of the General Fund was \$3,310,041, all of which was unassigned.

Proprietary Fund

The District's proprietary funds provides the same type of information found in the government-wide financial statements, but in more detail.

Net position of the proprietary funds at year-end amounted to \$154,507, all of which is considered to be unrestricted.

BUDGETARY HIGHLIGHTS

Budget amounts shown in the financial statements reflect the original budget amounts.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2017 amounted to \$37,684,400, net of accumulated depreciation. This investment in capital assets includes land, buildings and improvements, and equipment and vehicles. The total depreciation related to the District's investment in capital assets for the current fiscal year was \$1,791,565.

Major capital asset events during the current fiscal year included improvements of equipment.

Additional information on the District's capital assets can be found in Note III-B on pages 33 through 34 of this report.

Long-Term Debt

At the end of the current fiscal year, the District had total debt outstanding of \$41,790,000. This amount is comprised of general obligation bonds and qualified school construction bonds. The District's total debt outstanding decreased by \$1,620,000 during the current fiscal year.

Additional information on the District's long-term debt can be found in Note III-D on pages 35 through 37 of this report.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

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

- The new Oregon minimum wage rates increases being implemented 2016-2023 will impact the District. The impact is not only in the areas within the minimum wage threshold but all wages for classified employees, which will have a large financial impact.
- Members of the Oregon Public Employees Retirement System have been faced with increases in retirement contributions. The average rates set for the 2017-2019 biennium are an increase of 4.55% which brings the District's required rate to slightly over 30%.

All of these factors were considered in preparing the District's budget for fiscal year 2017-2018.

The unassigned ending General Fund balance of \$3,310,041 will be available for program resources in fiscal year 2017-2018.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Lebanon Community School District No. 9's finances for all those with an interest. Questions concerning any of the information provided in the report or requests for additional information should be addressed to the District Office, Lebanon Community School District No. 9, 485 S. 5th Street, Lebanon, Oregon 97355.

BASIC FINANCIAL STATEMENTS

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9

Lebanon, Oregon

STATEMENT OF NET POSITION

June 30, 2017

	Governmental Activities	Business-Type Activities	Total Primary Government	Component Unit Sand Ridge Charter School
ASSETS				
Current assets				
Cash and cash equivalents	\$ 8,182,490	\$ 19,585	\$ 8,202,075	\$ 281,153
Accounts receivable	1,147,809	-	1,147,809	-
Inventory	17,167	60,415	77,582	-
Property taxes receivable	915,911	-	915,911	-
Total current assets	10,263,377	80,000	10,343,377	281,153
Restricted assets				
Cash and cash equivalents	164,899	-	164,899	-
Cash with bond agent	802,752	-	802,752	-
Property taxes receivable	381,432	-	381,432	-
Total restricted assets	1,349,083	-	1,349,083	-
Net pension benefit - early retirement stipends	116,004	-	116,004	-
Capital assets not being depreciated	1,411,570	-	1,411,570	-
Capital assets, net of accumulated depreciation	36,272,830	-	36,272,830	47,115
Total assets	49,412,864	80,000	49,492,864	328,268
DEFERRED OUTFLOWS OF RESOURCES	23,046,833	-	23,046,833	1,098,904
LIABILITIES				
Current liabilities				
Accounts payable	236,686	-	236,686	2,608
Deposits held	-	-	-	22,351
Payroll liabilities	2,312,078	-	2,312,078	-
Accrued interest	90,120	-	90,120	-
Compensated absences	157,368	-	157,368	-
Long-term liabilities, current portion	1,770,000	-	1,770,000	-
Total current liabilities	4,566,252	-	4,566,252	24,959
Noncurrent liabilities				
Net pension liability	41,360,281	-	41,360,281	1,945,183
Net OPEB obligation	63,210	-	63,210	-
Long-term liabilities, less current portion	42,806,433	-	42,806,433	-
Total long-term liabilities	84,229,924	-	84,229,924	1,945,183
Total liabilities	88,796,176	-	88,796,176	1,970,142

(Continued)

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

STATEMENT OF NET POSITION

June 30, 2017

(Continued)

	Governmental Activities	Business-Type Activities	Total Primary Government	Component Unit Sand Ridge Charter School
DEFERRED INFLOWS OF RESOURCES				
Unearned revenue	\$ 95,797	\$ -	\$ 95,797	\$ -
Deferred investment earnings on pension assets	<u>3,644,146</u>	<u>-</u>	<u>3,644,146</u>	<u>69,126</u>
Total deferred inflows of resources	<u>3,739,943</u>	<u>-</u>	<u>3,739,943</u>	<u>69,126</u>
NET POSITION				
Net investment in capital assets	(6,892,033)	-	(6,892,033)	47,115
Restricted for:				
Student activities	494,132	-	494,132	-
Debt service	990,835	-	990,835	-
Energy efficient improvements	170,452	-	170,452	-
Grant programs	2,002	-	2,002	-
Unrestricted	<u>(14,841,810)</u>	<u>80,000</u>	<u>(14,761,810)</u>	<u>(659,211)</u>
Total net position	<u>\$ (20,076,422)</u>	<u>\$ 80,000</u>	<u>\$ (19,996,422)</u>	<u>\$ (612,096)</u>

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2017

Functions/Programs	Net (Expense) Revenue and Changes in Net Position						
	Program Revenues			Primary Government		Component Unit	
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Totals	Sand Ridge Charter School
Primary government							
Governmental activities							
Instruction	\$ 26,671,369	\$ 15,043	\$ 2,630,928	\$ (24,025,398)	\$ -	\$ (24,025,398)	\$ -
Support services	16,447,441	210,841	1,181,801	(15,054,799)	-	(15,054,799)	-
Enterprise and community services	1,918,216	110,053	1,699,890	(108,273)	-	(108,273)	-
Unallocated depreciation expense	1,791,565	-	-	(1,791,565)	-	(1,791,565)	-
Interest on long-term debt	<u>1,937,048</u>	<u>-</u>	<u>-</u>	<u>(1,937,048)</u>	<u>-</u>	<u>(1,937,048)</u>	<u>-</u>
Total governmental activities	<u>\$ 48,765,639</u>	<u>\$ 335,937</u>	<u>\$ 5,512,619</u>	<u>(42,917,083)</u>	<u>-</u>	<u>(42,917,083)</u>	<u>-</u>
Component unit							
Governmental activities	<u>\$ 2,185,357</u>	<u>\$ 164,158</u>	<u>\$ 651</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,020,548)</u>
General revenues							
Property taxes levied for general purposes				9,444,945	-	9,444,945	-
Property taxes levied for debt service				3,356,793	-	3,356,793	-
State school fund - general support				27,681,417	-	27,681,417	1,866,943
Common school fund				502,314	-	502,314	-
Unrestricted state and local revenue				137,286	-	137,286	-
Unrestricted grants and contributions				231,412	-	231,412	-
Investment earnings				205,176	-	205,176	-
Miscellaneous				<u>551,470</u>	<u>80,000</u>	<u>631,470</u>	<u>5,057</u>
Total general revenues				<u>42,110,813</u>	<u>80,000</u>	<u>42,190,813</u>	<u>1,872,000</u>
Change in net position				(806,270)	80,000	(726,270)	(148,548)
Net position - beginning				<u>(19,270,152)</u>	<u>-</u>	<u>(19,270,152)</u>	<u>(463,548)</u>
Net position - ending				<u>\$ (20,076,422)</u>	<u>\$ 80,000</u>	<u>\$ (19,996,422)</u>	<u>\$ (612,096)</u>

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9

Lebanon, Oregon

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2017

	General Fund	Special Revenue Fund	Debt Service Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 5,347,069	\$ 2,755,005	\$ 164,899	\$ 8,266,973
Accounts receivable	322,305	825,504	-	1,147,809
Property taxes receivable	915,911	-	381,432	1,297,343
Supply inventory	<u>-</u>	<u>17,167</u>	<u>-</u>	<u>17,167</u>
Total assets	<u>\$ 6,585,285</u>	<u>\$ 3,597,676</u>	<u>\$ 546,331</u>	<u>\$ 10,729,292</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 102,825	\$ 127,951	\$ 1	\$ 230,777
Accrued liabilities	<u>2,312,078</u>	<u>-</u>	<u>-</u>	<u>2,312,078</u>
Total liabilities	<u>2,414,903</u>	<u>127,951</u>	<u>1</u>	<u>2,542,855</u>
Deferred inflows of resources				
Unavailable revenue - property taxes	860,341	-	358,247	1,218,588
Unearned revenue - grant proceeds	<u>-</u>	<u>95,797</u>	<u>-</u>	<u>95,797</u>
Total deferred inflows of resources	<u>860,341</u>	<u>95,797</u>	<u>358,247</u>	<u>1,314,385</u>
Fund balances				
Nonspendable	-	17,167	-	17,167
Restricted	-	1,104,308	188,083	1,292,391
Assigned	-	2,252,453	-	2,252,453
Unassigned	<u>3,310,041</u>	<u>-</u>	<u>-</u>	<u>3,310,041</u>
Total fund balances	<u>3,310,041</u>	<u>3,373,928</u>	<u>188,083</u>	<u>6,872,052</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,585,285</u>	<u>\$ 3,597,676</u>	<u>\$ 546,331</u>	<u>\$ 10,729,292</u>

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

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

June 30, 2017

Total fund balances \$ 6,872,052

Capital assets are not financial resources and are therefore not reported in the governmental funds:

Cost	101,458,325	
Accumulated depreciation	<u>(63,773,925)</u>	37,684,400

Property tax revenue is recognized in the net position of governmental activities when the taxes are levied; however, in the governmental fund statements, it is recognized when available to be used for current year operations. Taxes not collected within 60 days of the end of the year are not considered available to pay for current year operations and are therefore not reported as revenue in the governmental funds. 1,218,588

Amounts relating to the District's proportionate share of PERS actuarial valuation balances are not reported in governmental fund statements.

Deferred outflows of resources relating to PERS	23,046,833	
Deferred inflows of resources relating to PERS	<u>(3,644,146)</u>	19,402,687

Long-term assets are not available to pay for current period expenditures and are therefore not reported as governmental fund assets.

Cash with escrow agent	802,752	
Net pension benefit - early retirement stipends	116,004	
Net OPEB liability	<u>(63,210)</u>	855,546

The internal service fund is used by management to charge the costs of unemployment insurance premiums to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. 74,507

Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:

Accrued interest	(90,120)	
Compensated absences	(157,368)	
Net pension liability - PERS	(41,360,281)	
Bond premiums	(2,786,433)	
Bonds payable	<u>(41,790,000)</u>	<u>(86,184,202)</u>

Net position of governmental activities \$ (20,076,422)

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2017

	General Fund	Special Revenue Fund	Debt Service Fund	Total Governmental Funds
REVENUES				
Local revenue	\$ 9,491,691	\$ 1,438,341	\$ 3,699,778	\$ 14,629,810
Intermediate revenue	208,252	24,384	-	232,636
State revenue	28,450,491	402,350	-	28,852,841
Federal revenue	199,333	3,929,804	-	4,129,137
	<u>38,349,767</u>	<u>5,794,879</u>	<u>3,699,778</u>	<u>47,844,424</u>
EXPENDITURES				
Current				
Instruction	21,803,282	2,911,969	-	24,715,251
Support services	14,153,655	2,341,204	-	16,494,859
Community services	-	1,847,665	-	1,847,665
Debt service	-	-	3,842,028	3,842,028
	<u>35,956,937</u>	<u>7,100,838</u>	<u>3,842,028</u>	<u>46,899,803</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,392,830</u>	<u>(1,305,959)</u>	<u>(142,250)</u>	<u>944,621</u>
OTHER FINANCING SOURCES (USES)				
Debt subsidy rebate	-	-	45,301	45,301
Proceeds from the sale of assets	13,134	3,451	-	16,585
Transfers in	60,000	2,065,656	100,000	2,225,656
Transfers out	(2,180,656)	(70,000)	-	(2,250,656)
	<u>(2,107,522)</u>	<u>1,999,107</u>	<u>145,301</u>	<u>36,886</u>
Net change in fund balances	285,308	693,148	3,051	981,507
Fund balances - beginning	<u>3,024,733</u>	<u>2,680,780</u>	<u>185,032</u>	<u>5,890,545</u>
Fund balances - ending	<u>\$ 3,310,041</u>	<u>\$ 3,373,928</u>	<u>\$ 188,083</u>	<u>\$ 6,872,052</u>

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

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

For the Year Ended June 30, 2017

Net change in fund balances		\$ 981,507
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Expenditures for capital assets	1,358,522	
Less current year depreciation	<u>(1,791,565)</u>	(433,043)
Governmental funds record sinking fund cash deposits as debt service in the year deposited. In the statement of net position, however, making the deposits to the sinking fund increases assets.		175,135
Repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position.		
Change in accrued interest	-	
Amortization of issuance premium	109,845	
Debt principal paid	<u>1,620,000</u>	1,729,845
The internal service fund is used by management to charge the costs of unemployment insurance premiums to individual funds. This activity is consolidated with the governmental funds in the statement of activities.		(21,123)
Pension expense or credits that do not meet the measureable and available criteria are not recognized as revenue or expense in the current year in the governmental funds. In the statement of activities, pension expense or		(3,137,817)
Some expenses reported in the statement of activities do not require the use of current financial resources and are therefore not reported as expenditures in the governmental funds.		
Change in net OPEB benefit	(115,420)	
Change in net pension benefit - early retirement stipends	(11,238)	
Change in compensated absences	<u>(27,175)</u>	(153,833)
Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the statement of activities, property taxes are recognized as revenue when levied.		<u>53,059</u>
Change in net position		<u><u>\$ (806,270)</u></u>

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

June 30, 2017

	Business-Type Activity	Internal Service Fund
	Enterprise Fund	Insurance
ASSETS		
Cash and cash equivalents	\$ 19,585	\$ 80,416
Work in process inventory	<u>60,415</u>	<u>-</u>
Total assets	80,000	80,416
LIABILITIES		
Accounts payable	<u>-</u>	<u>5,909</u>
NET POSITION		
Unrestricted	<u><u>\$ 80,000</u></u>	<u><u>\$ 74,507</u></u>

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

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

PROPRIETARY FUNDS

For the Year Ended June 30, 2017

	Business-Type Activity	Internal Service Fund
	Enterprise Fund	Insurance
Operating revenues	\$ -	\$ -
Operating expenses		
Support services	-	46,123
Operating income (loss)	-	(46,123)
Nonoperating revenues (expenses)		
Miscellaneous revenue	80,000	-
Transfers in	-	25,000
Change in net position	80,000	(21,123)
Net position - beginning	-	95,630
Net position- ending	\$ 80,000	\$ 74,507

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended June 30, 2017

	Business-Type Activity Enterprise Fund	Internal Service Fund Insurance
CASH FLOWS FROM OPERATING ACTIVITIES		
Payments to employees	\$ -	\$ (44,409)
Net cash provided (used) by operating activities	-	(44,409)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Miscellaneous receipts	80,000	-
Work in process payments	(60,415)	-
Transfers in	-	25,000
Net cash provided (used) by financing activities	19,585	25,000
Net increase (decrease) in cash and cash equivalents	19,585	(19,409)
Cash and cash equivalents - beginning	-	99,825
Cash and cash equivalents - ending	<u>\$ 19,585</u>	<u>\$ 80,416</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ -	\$ (46,123)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Increase (decrease) in accounts payable	-	1,714
Net cash provided (used) by operating activities	<u>\$ -</u>	<u>\$ (44,409)</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statements of activities) report information on all of the activities of the District. Governmental activities, which normally are supported by taxes, intergovernmental revenues and other nonexchange transactions, are reported separately from business-type activities, which rely on fees and charges to external customers for support.

B. Reporting Entity

Lebanon Community School District No. 9 is a municipal corporation governed by an elected five-member board. The District was organized under provision of Oregon Statutes Chapter 332 for the purpose of operating elementary and secondary schools. As required by accounting principles generally accepted in the United States of America, these basic financial statements present Lebanon Community School District No. 9 (the primary government) and any component units. There are various governmental agencies and special service districts that provide services within the boundaries of the District; however, the District is not financially accountable for any of these entities, and, therefore, none of them are considered component units or included in these basic financial statements, except as noted below.

Sand Ridge Charter School is a charter school sponsored by the District and is reported as a discretely presented component unit. Their complete financial statements may be obtained from the District's administrative offices. The District is not financially responsible for the charter school, but the nature and significance of their financial relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The component unit is presented in total in a separate column in the government-wide financial statements to emphasize that it is a legally separate organization from the District. Revenues reported by the component unit as state school fund monies equal the amount passed through the District.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while the business-type activities incorporate data from the enterprise fund. Separate financial statements are provided for all governmental and proprietary funds. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2017

D. Basis of Presentation – Fund Financial Statements

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

The government reports the following major governmental funds:

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

Special Revenue Fund

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

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

In addition, the District reports the following proprietary funds:

Enterprise Fund - The Enterprise Fund is used to account for funds used to construct and sell homes through the vocational education program. The primary source of revenue is sales of finished goods.

Internal Service Fund

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

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2017

E. Measurement Focus and Basis of Accounting

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

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

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

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

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

F. Budgetary Information

Annual budgets are adopted on the modified accrual basis of accounting. The District budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, debt service, enterprise and internal service funds. All funds are

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2017

budgeted on the modified accrual basis of accounting.

The District begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the board of directors by resolution prior to the beginning of the District's fiscal year. The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total instruction, support services, community services, debt service, capital outlay, operating contingencies, and interfund transfers for each fund are the levels of control established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line item budgets within appropriation categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of a fund's original budget may be adopted by the board of directors at a regular board meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the board of directors. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the board of directors. During the year, there were no supplemental budgets. The District does not use encumbrances and appropriations lapse at year-end.

Budget amounts shown in the financial statements reflect the original budget amounts.

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

1. Cash and Cash Equivalents

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

2. Investments

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2017

3. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized.

Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Vehicles and Equipment	5-15
Buildings and building improvements	20-50

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

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will therefore not be recognized as an outflow of resources (expense/expenditure) until that time.

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2017

5. Net Position Flow Assumption

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

6. Fund Balance Flow Assumption

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

7. Fund Balance Policies

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

Amounts presented as nonspendable fund balance are those in nonspendable form (such as inventory) or are required to be maintained intact.

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

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2017

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

H. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

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

3. Compensated Absences

Amounts of vested or accumulated vacation leave that are expected to be liquidated with expendable available financial resources are reported as expenditures when paid. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as long-term liabilities on the statement of net position. In accordance with the provisions of GASB Statement No. 47, *Accounting for Compensated Absences*, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2017

4. Pensions

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

I. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

II. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

Lebanon Community School District No. 9 maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

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

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

The State's investment policies are governed by the Oregon Revised Statutes (ORS) and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested exercising reasonable care, skill, and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which established diversification percentages and specifies the types and maturities of investments. The portion of the external investment pool which belongs to

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local government investment participants is reported in an Investment Trust Fund in the State's Comprehensive Annual Financial Report (CAFR). A copy of the State's CAFR may be obtained at the Oregon State Treasury, 350 Winter St. N.E., Salem, Oregon 97310-0840.

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset or price paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

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

There were no transfers of assets or liabilities among the three levels of the fair value hierarchy for the year ended June 30, 2017.

Fair values of assets measured on a recurring basis at June 30, 2017 are as follows:

	<u>Level 2</u>
Investments	
LGIP	<u>\$ 7,718,345</u>

Credit Risk

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

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NOTES TO BASIC FINANCIAL STATEMENTS

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Investments

As of June 30, 2017, the District had the following investments:

	Credit Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	<u>\$ 7,718,345</u>

Interest Rate Risk

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

Concentration of Credit Risk

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

Custodial Credit Risk – Investments

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

Custodial Credit Risk – Deposits

This is the risk that, in the event of a bank failure, the District's deposits may not be returned. All District deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories. Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

The District holds accounts at Wells Fargo, for which deposits are insured by the FDIC insurance up to \$250,000. At June 30, 2017, the District's had deposits of \$250,000 insured by the FDIC, and \$3,723,944 collateralized under the PFCP.

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Deposits

The District's deposits and investments at June 30, 2017 are as follows:

Checking accounts	\$ 648,629
Total investments	<u>7,718,345</u>
Total deposits and investments	<u><u>\$ 8,366,974</u></u>

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 5,347,069
Special Revenue Fund	2,755,005
Internal service fund - Insurance Fund	<u>80,416</u>
Total governmental activities - unrestricted	8,182,490
Business-type activities - unrestricted	
Enterprise Fund	<u>19,585</u>
Governmental activities - restricted	
Debt Service Fund	<u>164,899</u>
Total cash and investments	<u><u>\$ 8,366,974</u></u>

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

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B. Capital Assets

Capital asset activity for the year ended June 30, 2017 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets not being depreciated				
Land	1,411,570	-	-	1,411,570
Total capital assets not being depreciated	1,411,570	-	-	1,411,570
Capital assets being depreciated				
Buildings and improvements	93,214,508	188,741	-	93,403,249
Equipment and vehicles	5,792,740	1,169,781	(319,015)	6,643,506
Total capital assets being depreciated	99,007,248	1,358,522	(319,015)	100,046,755
Less accumulated depreciation for				
Buildings and improvements	(57,304,299)	(1,531,365)	-	(58,835,664)
Equipment and vehicles	(4,997,076)	(260,200)	319,015	(4,938,261)
Total accumulated depreciation	(62,301,375)	(1,791,565)	319,015	(63,773,925)
Total capital assets being depreciated, net	36,705,873	(433,043)	-	36,272,830
Governmental activities capital assets, net	<u>\$ 38,117,443</u>	<u>\$ (433,043)</u>	<u>\$ -</u>	<u>\$ 37,684,400</u>

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

	<u>Capital Assets</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
Governmental activities			
Land	\$ 1,411,570	\$ -	\$ 1,411,570
Buildings and improvements	93,403,249	(58,835,664)	34,567,585
Equipment and vehicles	6,643,506	(4,938,261)	1,705,245
Total governmental capital assets	<u>\$ 101,458,325</u>	<u>\$ (63,773,925)</u>	<u>\$ 37,684,400</u>

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Depreciation was not charged to specific functions or programs of the District. Capital assets of the District are for the use of the entire District and are therefore unallocated. Depreciation expense is recorded on the statement of activities as follows:

Unallocated depreciation expense	\$ <u>1,791,565</u>
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C. Interfund Transfers

Interfund transfers during the year consisted of:

	Transfers in:		
	General Fund	Special Revenue Fund	Debt Service Fund
Transfers out:			
General Fund	\$ -	\$ 2,080,656	\$ 100,000
Special Revenue Fund	60,000	10,000	-
	<u>\$ 60,000</u>	<u>\$ 2,090,656</u>	<u>\$ 100,000</u>
			<u>\$ 2,250,656</u>

Transfers were made to cover current year special and capital projects, and debt service payments.

D. Compensated Absences

The following is a summary of compensated absences balances for the year:

	Beginning Balance	Additions	Reductions	Ending Balance
Net compensated absences	<u>\$ 130,193</u>	<u>\$ 27,175</u>	<u>\$ -</u>	<u>\$ 157,368</u>

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NOTES TO BASIC FINANCIAL STATEMENTS

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E. Long-Term Liabilities

1. Changes in Long-Term Liabilities

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

	Interest Rates	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities							
General obligation bonds							
Series 2005 refunding	3-4.55%	\$ 19,515,000	\$ 17,770,000	\$ -	\$ 465,000	\$ 17,305,000	\$ 645,000
Series 2011 refunding	2-5%	27,630,000	23,745,000	-	1,155,000	22,590,000	1,125,000
Premium - 2005 refunding		2,013,612	1,827,228	-	58,357	1,768,871	-
Premium - 2011 refunding		<u>1,259,036</u>	<u>1,069,050</u>	<u>-</u>	<u>51,488</u>	<u>1,017,562</u>	<u>-</u>
Total general obligation bonds		50,417,648	44,411,278	-	1,729,845	42,681,433	1,770,000
Qualified school construction bonds	5.13%	<u>1,895,000</u>	<u>1,895,000</u>	<u>-</u>	<u>-</u>	<u>1,895,000</u>	<u>-</u>
Total governmental activities		<u>\$ 52,312,648</u>	<u>\$ 46,306,278</u>	<u>\$ -</u>	<u>\$ 1,729,845</u>	<u>\$ 44,576,433</u>	<u>\$ 1,770,000</u>

2. General Obligation Bonds

General obligation bonds are direct obligations that pledge the full faith and credit of the District and are payable from ad valorem debt service levy proceeds. The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. The District's outstanding general obligation bonds represent funding primarily for building improvement projects. Interest is due semiannually in June and December. Interest rates increase at fixed rates over the life of the bonds in accordance with the original bond agreements. The Debt Service Fund has traditionally been used to liquidate long-term debt.

3. General Obligation Refunding Bonds Series 2005

On April 7, 2005, the District issued general obligation bonds of \$19,515,000 (par value) with interest rates of 3% to 4.55% to advance refund the portion of the Series 2001 (dated May 17, 2001) general obligation bonds maturing June 15, 2015 through June 15, 2030 with interest rates of 5.25% to 5.6% and a par value of \$19,470,000. Interest rates increase in accordance with the original bond agreements. The Series 2005 bonds were issued at a premium of \$2,013,613 and, after paying issuance costs of \$243,341, the net proceeds were \$21,396,886. The net proceeds from the issuance of the Series 2005 bonds were used to purchase state and local government securities, which were deposited into an irrevocable trust with an escrow agent to provide debt service payments until the Series 2001 bonds were called on June 15, 2013. The advance refunding met the requirements of an in-substance debt defeasance and the refunded portion of the 2001 bonds was removed from the District's government-wide financial statements.

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4. General Obligation Refunding Bonds Series 2011

In March 2011, the District issued general obligation bonds of \$27,630,000 (par value) with interest rates of 2% to 5% to advance refund Series 2001 (dated September 1, 2011) general obligation bonds with interest rates of 3.5% to 5.25% and a par value of \$28,665,000. Interest rates increase in accordance with the original bond agreements. The Series 2001 bonds were called on June 15, 2011. The Series 2011 bonds were issued at a premium of \$1,259,036 and, after paying issuance costs of \$224,036, the net proceeds were \$28,728,353. As a result of the refunding, the District reduced its total debt service requirements by \$3,197,455, which resulted in an economic gain (difference between present value of the debt service payments on the old and new debt) of \$2,135,509.

5. Qualified School Construction Bonds

The District entered into a financing agreement dated July 26, 2011 under the Qualified School Construction Bonds (QSCB) Program. The District received financing of \$1,895,000 for upgrades and improvements to school facilities. The agreement requires annual cash deposits to a sinking fund in the amount of \$126,333 to fund the only payment of \$1,895,000 in 2026.

6. Future Maturities of Long-Term Liabilities

Year Ending June 30	Bonds		
	Principal	Interest	Total
2018	\$ 1,770,000	\$ 2,037,795	\$ 3,807,795
2019	1,920,000	1,973,983	3,893,983
2020	2,090,000	1,900,201	3,990,201
2021	2,295,000	1,795,702	4,090,702
2022	2,495,000	1,694,838	4,189,838
2023-2027	18,030,000	6,257,131	24,287,131
2028-2030	13,190,000	1,409,026	14,599,026
Total	<u>\$ 41,790,000</u>	<u>\$ 17,068,676</u>	<u>\$ 58,858,676</u>

7. General Obligation Debt Capacity

ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Kindergarten through twelfth grade school districts may issue an aggregate principal amount up to 7.95% of the Real Market Value of all taxable properties within the district.

Information on the District's general obligation debt capacity is presented below.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2017

Real Market Value (Fiscal Year 2017) ⁽¹⁾	\$	2,986,907,326
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Debt Capacity

General Obligation Debt Capacity (7.95% of Real Market Value)	\$	237,459,132
Less: Outstanding Debt Subject to Limit		(41,790,000)
Remaining General Obligation Debt Capacity	\$	195,669,132
Percent of Capacity Issued		17.60%

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

⁽¹⁾ Represents voter-approved, unlimited-tax general obligations of the District.

F. Constraints on Fund Balances

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

	General Fund	Special Revenue Fund	Debt Service Fund	Total Governmental Funds
Fund balances:				
Nonspendable - inventory	\$ -	\$ 17,167	\$ -	\$ 17,167
Restricted for:				
Debt service	-	-	188,083	188,083
Energy efficient improvements	-	170,452	-	170,452
Student activities	-	494,132	-	494,132
School nutrition programs	-	437,722	-	437,722
Grant programs	-	2,002	-	2,002
Assigned to:				
Bus replacement	-	175,006	-	175,006
Textbooks	-	192,207	-	192,207
Track and turf replacement	-	98,954	-	98,954
Athletics	-	72,194	-	72,194
PERS reserve	-	1,150,000	-	1,150,000
Academic achievement support	-	18,650	-	18,650
Technology purchases	-	345,261	-	345,261
Classroom furniture	-	9,431	-	9,431
Capital additions	-	190,750	-	190,750
Unassigned	3,310,041	-	-	3,310,041
Total fund balances	\$ 3,310,041	\$ 3,373,928	\$ 188,083	\$ 6,872,052

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2017

III. OTHER INFORMATION

A. Risk Management

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

B. Retirement Plans

Name of Pension Plan

The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan.

Description of Benefit Terms

Plan Benefits – PERS Pension (Chapter 238)

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

PERS Pension

The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

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, 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 benefit results.

Death Benefits

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

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

Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining monthly benefit.

Benefit Changes after Retirement

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit.

OPSRP Pension Program (OPSRP DB)

Pension Benefits

The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

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.

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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 the termination becomes effective.

Death Benefits

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

Disability Benefits

A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit.

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. This 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, 2014 actuarial valuation, which became effective July 1, 2015. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced.

Employer contributions for the year ended June 30, 2017 were \$4,963,690.

Pension Plan Comprehensive Annual Financial Report (CAFR)

Oregon PERS produces an independently audited CAFR which can be found at:
http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx

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Actuarial Valuations

The employer contribution rates effective July 1, 2015, through June 30, 2017, were set using the entry age normal actuarial cost method.

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

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

Actuarial methods and assumptions used to determine the Total Pension Liability:

Valuation date	December 31, 2014
Measurement date	June 30, 2016
Experience Study	2014, published September 2015
<i>Actuarial Assumptions:</i>	
Inflation rate	2.50 percent (reduced from 2.75%)
Long-term expected rate of return*	7.50 percent (reduced from 7.75%)
Discount rate	7.50 percent (reduced from 7.75%)
Projected salary increases	3.50 percent (reduced from 3.75%)
Cost of living adjustment (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/.015%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	Healthy retirees and beneficiaries: RP-2000 sex-distinct, generational per Scale BB, with

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	<p>collar adjustments and set-backs as described in the valuation.</p> <p>Active members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation.</p> <p>Disabled retirees: Mortality rates are a percentage (70% for males, 95% for females) of the RP-2000 sex-distinct, generational per Scale BB, disabled mortality table.</p>
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* At its September 25, 2015 meeting, the PERS Board reduced the assumed rate of return on investments from 7.75 percent to 7.50 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2014 Experience Study, which reviewed experience for the four-year period ended on December 31, 2014.

Discount Rate

The discount rate used to measure the total pension liability of the Plan was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the 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.

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

At June 30, 2017, the District reported a liability of \$41,360,281 for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the

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projected contributions of all participating employers, actuarially determined. At June 30, 2016 the District's proportion was 0.27550889%.

For the year ended June 30, 2017, the District recognized pension expense of \$3,810,927. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,368,379	\$ -
Changes of assumptions	8,821,154	-
Net difference between project and actual earnings on investments	8,171,056	-
Changes in proportionate share	-	3,441,597
Differences between employer contributions and employer's proportionate share of system contributions	1,012,146	202,549
Total (prior to post-MD contributions)	19,372,735	3,644,146
Contributions subsequent to the MD	3,674,098	-
Total	<u>\$ 23,046,833</u>	<u>\$ 3,644,146</u>

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported by the District as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in subsequent years as follows:

Year ended June 30:	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)
2018	\$ 2,704,021
2019	2,704,021
2020	5,665,837
2021	4,152,944
2022	501,766

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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 7.50 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a higher discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

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

1% Decrease (6.5%)	Discount Rate (7.5%)	1% Increase (8.5%)
\$ 66,783,064	\$ 19,039,703	\$ 20,111,283

Plan Changes Reflected

We are not aware of any changes subsequent to the June 30, 2016 Measurement Date that are required to be reported..

1. Tax Deferred Annuities

The District provides tax deferred annuity contracts established under Section 403(b) of the Internal Revenue Code. Participation in the program is voluntary. Contributions are made from salary deductions from participating employees within the limits specified in the Code.

2. Early Retirement

Plan Description

In April 2003, an early retirement plan with two arrangements was established for certified employees who were age 55 and had 10 years of District service or 10 years of District service and 30 years of service in Oregon PERS.

To qualify for the first arrangement, an employee had to be eligible to retire on or before June 30, 2003. Beginning with the month of retirement, the District shall pay to the retired employee a monthly stipend equal to 1% of the annual salary on his/her last permanent teacher contract if the employee is under age 55 at retirement, 1.5% if the employee is age 55 to 58 at retirement, or 2% if the employee is aged 58 to 62 at retirement. The stipend is paid to age 62 or the date on which the retired employee qualifies for federal social security benefits. Employees who have accumulated 30 years of PERS membership or choose to retire prior to age 55 will have their 1% stipend increased to 1.5% at age 55 where it will remain at age 62.

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The second arrangement requires that the employee be hired on or before December 31, 1982 or eligible to retire on or before June 30, 2005. Beginning with the month of retirement, the District pays a monthly stipend to the retiree equal to 0.5% of their 2002-2003 second half salary placement amount if the employee is age 55 to 58 at retirement or 1.25% if the employee is age 58 to 62 at retirement. Such stipend shall be paid to age 62 or when eligible for social security benefits, whichever is earlier.

Administrator or confidential employees need to be hired prior to July 2000, be age 55 with 10 years of District service or 10 years of District service with 30 years under PERS. The stipend benefits for this group are the same as the first arrangement, above, for certified employees.

Upon death of the retiree, the stipend will be paid to the retiree's estate for an additional six months.

A one-time payment of \$500 will be paid to those certified, administrator, confidential, or classified employees who have served the District 20 years, are retiring at age 62 or older, and meet the requirements of the hire date as outlined in the group's supplemental retirement benefits agreements. This benefit is paid to the beneficiaries of those employees currently employed, regardless of length of service.

Contributions and Funding Policy

The benefits from this program are fully paid and, consequently, no contributions by employees are required. There is no obligation to fund these benefits in advance. The only obligation is to make current benefit payments due each fiscal year. Payments are made on a pay-as-you-go basis each year out of the General Fund and Food Service Fund. An estimate of this liability for current retirees is done annually. There is no separately issued financial report for the plan. The annual expenditures recognized on a budgetary basis for the years ended June 30, 2015, 2016 and 2017 were \$81,938, \$55,036, and \$38,346 respectively.

Funded Status

The District accounts for the early retirement benefits in accordance with GASB Statement No. 27, *Accounting and Financial Reporting by Employers for Pensions*. As of June 30, 2015, the actuarial accrued liability (AAL) for benefits was \$395,145, and the actuarial value of assets was \$0, resulting in an unfunded accrued liability (UAAL) of \$395,145, and a funded ratio of 0%.

Annual Cost and Net Benefit

The District's annual post-employment benefit cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 27. The ARC represents a level of funding that, if paid on an

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NOTES TO BASIC FINANCIAL STATEMENTS

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ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 3 years. The following table shows the components of the District's annual stipend costs for the year, the amount actually contributed to the plan, and changes in the District's early retirement obligation.

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's normal cost	\$ -	\$ -	\$ -
Interest on net pension obligation	-	-	-
One year's amortization of AAL with interest	<u>49,584</u>	<u>79,520</u>	<u>206,970</u>
Annual Required Contribution (ARC)	49,584	79,520	206,970
Less contributions (amounts paid by the District during year for stipends)	<u>(38,346)</u>	<u>(55,036)</u>	<u>(81,938)</u>
Contribution deficiency (ARC less current year payments)	11,238	24,484	125,032
Net pension obligation (benefit) at beginning of year	<u>(127,242)</u>	<u>(151,726)</u>	<u>(276,758)</u>
Pension obligation (benefit) at end of year	<u><u>\$ (116,004)</u></u>	<u><u>\$ (127,242)</u></u>	<u><u>\$ (151,726)</u></u>

Methods and Assumptions

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer (ARC) are subject to continual revision, as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time, relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2017

the calculations. The unfunded accrued liability is being amortized over an open three-year amortization period.

C. Other Post-Employment Benefits

1. Post-Retirement Health Benefits

Plan Description

The District's post-retirement health benefits plan entry qualifications are described in Note III-B.3. There is also a third arrangement for licensed staff that were age 55 by June 30, 2007 with 20 years of continuous District Service. Arrangement one, including confidential and administrator staff pays full medical, dental, vision and life insurance up to the District cap until age 65. Arrangements two and three pay a monthly \$500 contribution towards the District insurance program until age 65.

Funded Status

The District accounts for the early retirement benefits in accordance with GASB Statement No. 43. As of June 30, 2015, the actuarial accrued liability (AAL) for benefits was \$966,329, and the actuarial value of assets was \$0, resulting in an unfunded accrued liability (UAAL) of \$966,329 and a funded ratio of 0%.

Annual OPEB Cost and Net OPEB Benefit

The District's annual post-employment benefit cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 5 years. The following table shows the components of the District's annual stipend costs for the year, the amount actually contributed to the plan, and changes in the District's early retirement obligation.

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Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2017

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Annual Required Contribution (ARC)	\$ 316,157	\$ 401,256	\$ 409,530
Interest on net OPEB obligation	(1,916)	(2,809)	(12,286)
Adjustment to ARC for net OPEB obligation	<u>-</u>	<u>-</u>	<u>-</u>
Annual OPEB cost	314,241	398,447	397,244
Less contributions (amounts paid by the District during year for OPEB)	<u>(198,821)</u>	<u>(232,402)</u>	<u>(285,344)</u>
Increase (decrease) in net OPEB obligation	115,420	166,045	111,900
OPEB obligation at beginning of year	<u>(52,210)</u>	<u>(218,255)</u>	<u>(330,155)</u>
OPEB obligation (benefit) at end of year	<u><u>\$ 63,210</u></u>	<u><u>\$ (52,210)</u></u>	<u><u>\$ (218,255)</u></u>

Methods and Assumptions

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer (ARC) are subject to continual revision, as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time, relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The following simplifying assumptions were made:

Retirement age for active employees – Based on the historical average retirement age for the covered group, active plan members were assumed to retire at age 55, or at the first subsequent year in which the member would qualify for benefits.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2017

Probability of remaining employed from current age until assumed retirement age – Probabilities were adapted from data maintained by the U.S. Office of Personnel Management regarding the experience of the employee group covered by the Federal Employee Retirement System.

Healthcare cost trend rate – The expected rate of increase in healthcare insurance premiums was based on historical trends experienced by the District. A rate of 3% was used.

Health insurance premiums – 2015 health insurance premiums for retirees were used as the basis for calculation of the present value of total benefits to be paid.

Inflation rate – The expected long-term inflation assumption of 3% was based on projected changes in the Consumer Price Index.

In addition, the current age actuarial cost method was used and the actuarial value of plan assets is measured at fair value. The unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at June 30, 2015 was five years.

Annual Cost

During the years ended June 30, 2015, 2016, and 2017, the General Fund recognized (assets) liabilities of \$111,900, \$166,045, and \$115,420, respectively, for post-retirement health benefits. For the years ended June 30, 2015, 2016, and 2017, 71.83%, 58.33%, and 63.27%, respectively, of the annual OPEB costs were contributed by the District.

D. Tax Abatement

Linn County has established an enterprise zone under ORS 285C that abates property taxes on properties within the enterprise zone. As a result, the property taxes that the District will receive for the 2016-2017 levy year has been reduced by \$270,910.

E. Subsequent Events

Management has evaluated subsequent events through December 13, 2017, which was the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULES OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS

RETIREE STIPENDS

Schedule of Funding Progress

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b)-(a) AAL (UAAL)	(a/b) Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
2009	\$ -	\$ 801,166	\$ 801,166	0.00%	\$ 956,846	83.73%
2012	\$ -	\$ 602,115	\$ 602,115	0.00%	\$ 630,660	95.47%
2015	\$ -	\$ 395,145	\$ 395,145	0.00%	N/A	

Schedule of Employer Contributions

Year Ended June 30,	Annual Required Contribution	Percentage Contributed	Net OPEB Obligation (Asset)
2009	\$ 277,423	170.19%	\$ (194,714)
2010	270,609	105.47%	(14,789)
2011	270,090	67.67%	87,318
2012	203,304	136.81%	(74,843)
2013	201,059	124.39%	(49,042)
2014	199,588	120.33%	(30,688)
2015	206,970	39.59%	125,032
2016	79,520	71.00%	24,484
2017	49,584	77.34%	11,238
			<u>\$ (116,004)</u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULES OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS

OTHER POST-EMPLOYMENT HEALTH BENEFITS

Schedule of Funding Progress

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b)-(a) AAL (UAAL)	(a/b) Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
2009	\$ -	\$ 3,621,627	\$ 3,621,627	0.00%	\$ 1,214,345	298.24%
2012	\$ -	\$ 1,915,432	\$ 1,915,432	0.00%	\$ 870,130	220.13%
2015	\$ -	\$ 966,329	\$ 966,329	0.00%	N/A	

Schedule of Employer Contributions

Year Ended June 30,	Annual Required Contribution	Percentage Contributed	Net OPEB Obligation (Asset)
2009	\$ 784,569	114.30%	\$ (112,159)
2010	780,643	96.52%	27,194
2011	781,595	92.08%	61,939
2012	408,839	157.67%	(235,793)
2013	401,765	120.22%	(81,228)
2014	399,329	97.52%	9,892
2015	397,244	71.83%	111,900
2016	398,447	58.33%	166,045
2017	314,241	63.27%	115,420
			<u>\$ 63,210</u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY AND DISTRICT CONTRIBUTIONS

OREGON PERS SYSTEM

Schedule of the District's Proportionate Share of the Net Pension Liability

	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's proportion of the net pension liability (asset)	0.27550889%	0.00677444%	0.36335169%
District's proportionate share of the net pension liability (asset)	\$ 41,360,281	\$ 19,039,703	\$ (8,236,146)
District's covered-employee payroll	\$ 16,031,072	\$ 16,214,823	\$ 17,185,736
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	258%	117%	-48%
Plan fiduciary net position as a percentage of the total pension liability	81%	92%	104%

Schedule of District Contributions

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 4,963,690	\$ 4,637,109	\$ 3,344,918
Contributions in relation to the contractually required contribution	<u>(4,963,690)</u>	<u>(4,637,109)</u>	<u>(3,344,918)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 19,237,669	\$ 17,568,345	\$ 17,185,736
Contributions as a percentage of covered-employee payroll	26%	26%	19%

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Lebanon, Oregon

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

GENERAL FUND

For the Year Ended June 30, 2017

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual GAAP Basis
REVENUES			
Local revenue	\$ 9,245,000	\$ 246,691	\$ 9,491,691
Intermediate revenue	175,000	33,252	208,252
State revenue	27,625,825	824,666	28,450,491
Federal revenue	<u>215,000</u>	<u>(15,667)</u>	<u>199,333</u>
Total revenues	<u>37,260,825</u>	<u>1,088,942</u>	<u>38,349,767</u>
EXPENDITURES			
Current			
Instruction	22,147,629	(344,347)	21,803,282
Support services	14,882,696	(729,041)	14,153,655
Debt service	500	(500)	-
Contingency	<u>1,000,000</u>	<u>(1,000,000)</u>	<u>-</u>
Total expenditures	<u>38,030,825</u>	<u>(2,073,888)</u>	<u>35,956,937</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(770,000)</u>	<u>3,162,830</u>	<u>2,392,830</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of assets	-	13,134	13,134
Transfers in	60,000	-	60,000
Transfers out	<u>(2,240,000)</u>	<u>(59,344)</u>	<u>(2,180,656)</u>
Total other financing sources (uses)	<u>(2,180,000)</u>	<u>72,478</u>	<u>(2,107,522)</u>
Net change in fund balance	(2,950,000)	3,235,308	285,308
Fund balance - beginning	<u>2,950,000</u>	<u>74,733</u>	<u>3,024,733</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 3,310,041</u>	<u>\$ 3,310,041</u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

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

SPECIAL REVENUE FUND

For the Year Ended June 30, 2017

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual GAAP Basis
REVENUES			
Local revenue	\$ 1,184,700	\$ 253,641	\$ 1,438,341
Intermediate revenue	250,000	(225,616)	24,384
State revenue	122,650	279,700	402,350
Federal revenue	6,094,057	(2,164,253)	3,929,804
	<u>7,651,407</u>	<u>(1,856,528)</u>	<u>5,794,879</u>
Total revenues			
EXPENDITURES			
Current			
Instruction	5,437,625	(2,525,656)	2,911,969
Support services	3,503,869	(1,162,665)	2,341,204
Community services	2,195,907	(348,242)	1,847,665
Contingency	116,000	(116,000)	-
	<u>11,253,401</u>	<u>(4,152,563)</u>	<u>7,100,838</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(3,601,994)</u>	<u>2,296,035</u>	<u>(1,305,959)</u>
OTHER FINANCING SOURCES (USES)			
Long-term debt proceeds	3,000	451	3,451
Transfers in	2,125,000	(59,344)	2,065,656
Transfers out	(70,000)	-	(70,000)
	<u>2,058,000</u>	<u>(58,893)</u>	<u>1,999,107</u>
Total other financing sources (uses)			
Net change in fund balance	(1,543,994)	2,237,142	693,148
Fund balance - beginning	<u>2,765,494</u>	<u>(84,714)</u>	<u>2,680,780</u>
Fund balance - ending	<u>\$ 1,221,500</u>	<u>\$ 2,152,428</u>	<u>\$ 3,373,928</u>

OTHER SUPPLEMENTARY INFORMATION

INDIVIDUAL FUND SCHEDULES

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

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

DEBT SERVICE FUND

For the Year Ended June 30, 2017

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual GAAP Basis
REVENUES			
Local revenue	\$ 3,543,482	\$ 156,296	\$ 3,699,778
EXPENDITURES			
Debt service	<u>3,968,197</u>	<u>(126,169)</u>	<u>3,842,028</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(424,715)</u>	<u>282,465</u>	<u>(142,250)</u>
OTHER FINANCING SOURCES (USES)			
Debt subsidy rebate	97,215	(51,914)	45,301
Transfers in	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total other financing sources (uses)	<u>197,215</u>	<u>(51,914)</u>	<u>145,301</u>
Net change in fund balance	(227,500)	230,551	3,051
Fund balance - beginning	<u>227,500</u>	<u>(42,468)</u>	<u>185,032</u>
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ 188,083</u></u>	<u><u>\$ 188,083</u></u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

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

ENTERPRISE FUND

For the Year Ended June 30, 2017

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual GAAP Basis
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES			
Current			
Instruction	250,000	(189,585)	60,415
Excess (deficiency) of revenues over (under) expenditures	(250,000)	189,585	(60,415)
OTHER FINANCING SOURCES (USES)			
Sale of assets	250,000	(170,000)	80,000
Net change in fund balance	-	19,585	19,585
Fund balance - beginning	-	-	-
Fund balance - ending	\$ -	\$ 19,585	\$ 19,585

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

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

INSURANCE FUND

For the Year Ended June 30, 2017

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual GAAP Basis
REVENUES	\$ -	\$ -	\$ -
EXPENSES			
Current			
Support services	<u>120,000</u>	<u>(73,877)</u>	<u>46,123</u>
Excess (deficiency) of revenues over (under) expenses	(120,000)	73,877	(46,123)
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Change in net position	(95,000)	73,877	(21,123)
Net position - beginning	<u>95,000</u>	<u>630</u>	<u>95,630</u>
Net position - ending	<u><u>\$ -</u></u>	<u><u>\$ 74,507</u></u>	<u><u>\$ 74,507</u></u>

OTHER FINANCIAL SCHEDULES

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9

Lebanon, Oregon

REVENUE SUMMARY - ALL FUNDS

June 30, 2017

Revenue from Local Sources	Fund 100	Fund 200	Fund 300	Fund 500	Fund 600
1110 Ad Valorem Taxes Levied by District	\$ 8,981,310.70	\$ -	\$ 3,699,777.48	\$ -	\$ -
1190 Penalties and Interest on Taxes	67,590.70	-	-	-	-
1312 Regular Day School Tuition - Other Dist Within State	2,526.39	-	-	-	-
1500 Earnings on Investments	156,492.05	3,382.93	-	-	-
1600 Food Service	-	110,053.08	-	-	-
1700 Extracurricular Activities	-	864,502.44	-	-	-
1910 Rentals	9,114.00	-	-	-	-
1920 Contributions and Donations From Private Sources	-	45,025.27	-	-	-
1940 Services Provided Other Local Agencies	32,387.13	-	-	-	-
1960 Recovery of Prior Years' Expenditure	438.74	-	-	-	-
1990 Miscellaneous	241,797.64	415,364.35	-	-	-
Total Revenue from Local Sources	\$ 9,491,657.35	\$ 1,438,328.07	\$ 3,699,777.48	\$ -	\$ -
Revenue from Intermediate Sources	Fund 100	Fund 200	Fund 300	Fund 500	Fund 600
2200 Restricted Revenue	\$ 208,252.00	\$ 24,383.84	\$ -	\$ -	\$ -
Total Revenue from Intermediate Sources	\$ 208,252.00	\$ 24,383.84	\$ -	\$ -	\$ -
Revenue from State Sources	Fund 100	Fund 200	Fund 300	Fund 500	Fund 600
3101 State School Fund - General Support	\$ 27,681,417.22	\$ -	\$ -	\$ -	\$ -
3103 Common School Fund	502,314.04	-	-	-	-
3104 State Managed County Timber	137,285.75	-	-	-	-
3199 Other Unrestricted Grants-in-Aid	129,474.27	-	-	-	-
3299 Other Restricted Grants-in-Aid	-	402,350.48	-	-	-
Total Revenue from State Sources	\$ 28,450,491.28	\$ 402,350.48	\$ -	\$ -	\$ -
Revenue from Federal Sources	Fund 100	Fund 200	Fund 300	Fund 500	Fund 600
4200 Unrestricted Revenue From the Federal Government through the State	\$ 102,446.76	\$ -	\$ -	\$ -	\$ -
4300 Restricted Revenue From the Federal Government	73,725.66	-	-	-	-
4500 Restricted Revenue From the Federal Government Through the State	-	3,685,932.22	-	-	-
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	129,848.15	-	-	-
4801 Federal Forest Fees	23,159.57	-	-	-	-
4900 Revenue for/on Behalf of the District	-	114,025.20	-	-	-
Total Revenue from Federal Sources	\$ 199,331.99	\$ 3,929,805.57	\$ -	\$ -	\$ -
Revenue from Other Sources	Fund 100	Fund 200	Fund 300	Fund 500	Fund 600
5100 Long Term Debt Financing Sources	\$ -	\$ -	\$ 45,301.49	\$ -	\$ -
5200 Interfund Transfers	60,000.00	2,065,656.30	100,000.00	-	25,000.00
5300 Sale of assets	13,134.42	3,451.00	-	80,000.00	-
5400 Resources - Beginning Fund Balance	3,024,733.00	2,680,780.58	185,032.23	-	95,630.39
Total Revenue from Other Sources	\$ 3,097,867.42	\$ 4,749,887.88	\$ 330,333.72	\$ 80,000.00	\$ 120,630.39
Grand Totals	\$ 41,447,600.04	\$ 10,544,755.84	\$ 4,030,111.20	\$ 80,000.00	\$ 120,630.39

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9

Lebanon, Oregon

EXPENDITURE SUMMARY - GENERAL FUND

June 30, 2017

Instruction Expenditures

	Totals	Object 100	Object 200
1111 Elementary, K-5 or K-6	\$ 6,812,042.12	\$ 4,257,494.99	\$ 2,379,467.82
1113 Elementary Extracurricular	14,226.34	9,250.00	2,976.34
1121 Middle/Junior High Programs	2,926,986.29	1,869,978.00	1,005,262.98
1122 Middle/Junior High School Extracurricular	31,293.43	16,952.16	5,696.33
1131 High School Programs	4,601,526.33	2,909,016.73	1,510,530.25
1132 High School Extracurricular	86,572.97	60,979.00	20,857.55
1210 Programs for the Talented and Gifted	11,869.99	6,911.71	1,146.81
1220 Restrictive Programs for Students with Disabilities	1,879,550.11	1,069,495.24	801,711.12
1250 Less Restrictive Programs for Students with Disabilities	2,207,548.74	1,326,652.72	874,893.42
1271 Remediation	722.01	537.22	184.79
1280 Alternative Education	2,797,392.35	446,297.43	214,652.06
1291 English Second Language Programs	290,186.14	171,202.57	118,017.17
1292 Teen Parent Program	77,560.37	37,312.02	18,248.35
1300 Adult/Continuing Education Programs	41,735.17	13,835.96	10,313.71
1400 Summer School Programs	24,051.00	17,950.00	6,101.00
Total Instruction Expenditures	\$ 21,803,263.36	\$ 12,213,865.75	\$ 6,970,059.70

Support Services Expenditures

	Totals	Object 100	Object 200
2110 Attendance and Social Work Services	\$ 143,125.75	\$ 26,971.03	\$ 23,504.98
2120 Guidance Services	876,184.35	573,265.38	300,625.77
2130 Health Services	171,554.80	108,641.18	59,299.77
2140 Psychological Services	34,400.99	-	-
2150 Speech Pathology and Audiology Services	351,718.12	184,884.40	100,611.23
2160 Other Student Treatment Services	48,307.98	353.82	128.15
2190 Service Direction, Student Support Services	241,956.23	139,463.54	90,657.40
2210 Improvement of Instruction Services	374,389.32	194,667.38	77,844.35
2220 Educational Media Services	381,068.37	178,855.46	156,111.56
2230 Assessment & Testing	128,709.34	28,885.06	21,601.30
2240 Instructional Staff Development	285,983.04	65,480.45	24,733.89
2310 Board of Education Services	66,344.92	-	-
2320 Executive Administration Services	306,075.83	186,184.98	96,528.97
2410 Office of the Principal Services	3,611,169.76	2,234,409.91	1,216,535.72
2520 Fiscal Services	583,424.98	306,943.27	162,526.95
2540 Operation and Maintenance of Plant Services	3,384,213.87	968,387.00	625,238.80
2550 Student Transportation Services	1,572,818.61	764,935.62	519,418.38
2570 Internal Services	17,967.51	11,909.90	4,321.19
2630 Information Services	155,659.13	100,726.98	53,816.11
2640 Staff Services	472,542.96	276,455.92	147,943.89
2660 Technology Services	706,871.71	221,228.73	101,797.08
2680 Interpretation and Translation Services	4,984.63	4,176.54	808.09
2700 Supplemental Retirement Programs	234,166.72	35,621.00	198,545.72
Total Support Services Expenditures	\$ 14,153,638.92	\$ 6,612,447.55	\$ 3,982,599.30

Other Uses Expenditures

	Totals	Object 100	Object 200
5200 Transfers of Funds	\$ 2,180,656.30	\$ -	\$ -
Total Other Uses Expenditures	\$ 2,180,656.30	\$ -	\$ -

Grand Total

\$ 38,137,558.58	\$ 18,826,313.30	\$ 10,952,659.00
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Object 300	Object 400	Object 500	Object 600	Object 700
\$ 68,841.25	\$ 105,846.06	\$ -	\$ 392.00	\$ -
-	2,000.00	-	-	-
16,113.12	35,132.19	-	500.00	-
8,644.94	-	-	-	-
76,231.52	100,214.13	-	5,533.70	-
4,736.42	-	-	-	-
835.00	2,976.47	-	-	-
297.14	8,046.61	-	-	-
1,259.59	4,733.01	-	10.00	-
-	-	-	-	-
2,066,671.11	67,811.75	-	1,960.00	-
897.90	68.50	-	-	-
22,000.00	-	-	-	-
17,585.50	-	-	-	-
-	-	-	-	-
\$ 2,284,113.49	\$ 326,828.72	\$ -	\$ 8,395.70	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 83,180.40	\$ 8,569.34	\$ -	\$ 900.00	\$ -
788.95	1,504.25	-	-	-
2,424.78	1,189.07	-	-	-
34,400.99	-	-	-	-
62,143.01	3,969.48	-	110.00	-
47,826.01	-	-	-	-
9,724.41	2,110.88	-	-	-
10,615.16	11,313.66	-	79,948.77	-
495.88	43,137.47	-	2,468.00	-
24,564.74	49,770.24	-	3,888.00	-
187,515.71	2,252.99	-	6,000.00	-
55,869.61	2,030.26	-	8,445.05	-
9,488.95	11,259.93	-	2,613.00	-
37,453.15	112,314.98	-	10,456.00	-
25,772.55	10,778.38	-	77,403.83	-
1,283,545.37	264,824.03	36,057.65	206,161.02	-
54,777.36	174,142.25	28,976.50	30,568.50	-
-	1,736.42	-	-	-
398.68	717.36	-	-	-
17,742.31	25,531.34	-	4,869.50	-
100,007.65	283,183.25	-	655.00	-
-	-	-	-	-
-	-	-	-	-
\$ 2,048,735.67	\$ 1,010,335.58	\$ 65,034.15	\$ 434,486.67	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ -	\$ -	\$ -	\$ -	\$ 2,180,656.30
\$ -	\$ -	\$ -	\$ -	\$ 2,180,656.30
\$ 4,332,849.16	\$ 1,337,164.30	\$ 65,034.15	\$ 442,882.37	\$ 2,180,656.30

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9

Lebanon, Oregon

EXPENDITURE SUMMARY - SPECIAL REVENUE FUND

June 30, 2017

Instruction Expenditures

	Totals	Object 100	Object 200
1111 Elementary, K-5 or K-6	\$ 72,930.69	\$ 20,068.15	\$ 1,991.29
1113 Elementary Extracurricular	108,349.23	-	-
1121 Middle/Junior High Programs	18,060.88	608.13	172.21
1122 Middle/Junior High School Extracurricular	92,558.17	21,764.00	3,904.17
1131 High School Programs	105,950.02	3,549.97	1,198.51
1132 High School Extracurricular	1,018,295.27	224,191.93	67,375.97
1220 Restrictive Programs for Students with Disabilities	1,455.34	1,318.27	137.07
1250 Less Restrictive Programs for Students with Disabilities	435,306.37	260,094.54	175,211.83
1272 Title I	1,017,845.09	610,665.10	352,964.62
1280 Alternative Education	375.00	-	-
1300 Adult/Continuing Education Programs	34,265.76	17,808.84	12,897.91
1400 Summer School Program	6,576.54	920.00	275.68
Total Instruction Expenditures	\$ 2,911,968.36	\$ 1,160,988.93	\$ 616,129.26

Support Services Expenditures

	Totals	Object 100	Object 200
2110 Attendance and Social Work Services	\$ 23,775.55	\$ 5,902.77	\$ 4,659.55
2120 Guidance Services	38,839.10	25,523.98	12,115.12
2150 Speech Pathology and Audiology Services	7,605.89	-	-
2160 Other Student Treatment Services	35,265.00	-	-
2190 Service Direction, Student Support Services	411,533.53	268,234.26	142,704.27
2210 Improvement of Instruction Services	142,797.21	67,027.10	17,745.66
2220 Educational Media Services	5,842.54	-	-
2230 Assessment & Testing	17,056.40	-	-
2240 Instructional Staff Development	376,438.53	159,449.65	47,647.02
2410 Office of the Principal Services	810.57	-	-
2490 Other Support Services - School Administration	741.70	741.70	-
2540 Operation and Maintenance of Plant Services	167,348.21	-	-
2550 Student Transportation Services	634,377.74	-	-
2570 Internal Services	24,777.37	-	-
2620 Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services	15,607.51	9,890.40	5,717.11
2660 Technology Services	397,112.23	-	-
2680 Interpretation and Translation Services	41,265.40	20,421.63	19,894.77
2700 Supplemental Retirement Program	-	-	-
Total Support Services Expenditures	\$ 2,341,194.48	\$ 557,191.49	\$ 250,483.50

Enterprise and Community Services Expenditures

	Totals	Object 100	Object 200
3100 Food Services	\$ 1,810,615.91	\$ 565,307.56	\$ 445,797.81
3300 Community Services	37,048.74	3,024.28	986.07
Total Enterprise and Community Services Expenditures	\$ 1,847,664.65	\$ 568,331.84	\$ 446,783.88

Other Uses Expenditures

	Totals	Object 100	Object 200
5200 Transfers of Funds	\$ 70,000.00	\$ -	\$ -
Total Other Uses Expenditures	\$ 70,000.00	\$ -	\$ -

Grand Total

\$ 7,170,827.49	\$ 2,286,512.26	\$ 1,313,396.64
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Object 300	Object 400	Object 500	Object 600	Object 700
\$ 294.79	\$ 50,576.46	\$ -	\$ -	\$ -
27,374.78	70,780.97	9,800.00	393.48	-
1,404.50	15,876.04	-	-	-
9,264.30	57,071.27	-	554.43	-
12,282.81	75,705.13	13,213.60	-	-
254,230.52	375,311.66	-	97,185.19	-
-	-	-	-	-
-	-	-	-	-
2,717.29	51,498.08	-	-	-
375.00	-	-	-	-
53.46	3,505.55	-	-	-
-	5,380.86	-	-	-
\$ 307,997.45	\$ 705,706.02	\$ 23,013.60	\$ 98,133.10	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 120.00	\$ 12,593.23	\$ -	\$ 500.00	\$ -
1,200.00	-	-	-	-
7,605.89	-	-	-	-
35,265.00	-	-	-	-
-	-	-	595.00	-
6,879.73	48,715.72	-	2,429.00	-
-	5,842.54	-	-	-
-	17,056.40	-	-	-
144,872.01	20,505.62	-	3,964.23	-
300.00	510.57	-	-	-
-	-	-	-	-
123,909.88	43,438.33	-	-	-
1,050.74	-	633,327.00	-	-
-	24,777.37	-	-	-
-	-	-	-	-
31,382.00	-	365,730.23	-	-
-	949.00	-	-	-
-	-	-	-	-
\$ 352,585.25	\$ 174,388.78	\$ 999,057.23	\$ 7,488.23	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 10,039.09	\$ 771,366.86	\$ 12,401.00	\$ 5,703.59	\$ -
19,023.69	14,014.70	-	-	-
\$ 29,062.78	\$ 785,381.56	\$ 12,401.00	\$ 5,703.59	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ -	\$ -	\$ -	\$ -	\$ 70,000.00
\$ -	\$ -	\$ -	\$ -	\$ 70,000.00
\$ 689,645.48	\$ 1,665,476.36	\$ 1,034,471.83	\$ 111,324.92	\$ 70,000.00

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

EXPENDITURE SUMMARY - DEBT SERVICE FUND

June 30, 2017

Other Uses Expenditures		Totals	Object 600
5100 Debt Service		\$ 3,842,027.78	\$ 3,842,027.78
Total Other Uses Expenditures		\$ 3,842,027.78	\$ 3,842,027.78
Grand Total		\$ 3,842,027.78	\$ 3,842,027.78

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

EXPENDITURE SUMMARY - INTERNAL SERVICE FUND

June 30, 2017

		Totals	Object 500
Instruction Expenditures			
1131 High School Programs		\$ 60,415.18	\$ 60,415.18
Total Support Services Expenditures		\$ 60,415.18	\$ 60,415.18
Grand Total		\$ 60,415.18	\$ 60,415.18

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

EXPENDITURE SUMMARY - INTERNAL SERVICE FUND

June 30, 2017

Support Services Expenditures		Totals	Object 300
2320 Executive Administration Services		\$ 46,123.28	\$ 46,123.28
Total Support Services Expenditures		\$ 46,123.28	\$ 46,123.28
Grand Total		\$ 46,123.28	\$ 46,123.28

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN ACTIVITY BALANCES -
BY SCHOOL

STUDENT ACTIVITIES (A division of the special revenue fund)

For the Year Ended June 30, 2016

	July 1, 2016 Balances	Receipts	Disbursements	June 30, 2017 Balances
Lebanon High School	\$ 370,271	\$ 599,500	\$ 587,632	\$ 382,139
Seven Oaks Middle School	38,685	26,254	41,614	23,325
Elementary Schools:				
Cascade	11,008	36,195	29,084	18,119
Green Acres	13,918	12,569	10,520	15,967
Hamilton Creek	14,465	11,890	11,338	15,017
Lacombe	14,100	20,799	17,464	17,435
Riverview	9,341	9,254	10,985	7,610
Pioneer	11,333	26,242	23,055	14,520
Totals	<u>\$ 483,121</u>	<u>\$ 742,703</u>	<u>\$ 731,692</u>	<u>\$ 494,132</u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF
BONDED DEBT

For the Year Ended June 30, 2017

Fiscal Year	TOTAL ALL REQUIREMENTS			GENERAL OBLIGATION BONDS 2005 Refunding		
	Total	Principal	Interest	Total	Principal	Interest
2018	\$ 3,807,795	\$ 1,770,000	\$ 2,037,795	\$ 1,571,538	\$ 645,000	\$ 926,538
2019	3,893,983	1,920,000	1,973,983	1,629,288	735,000	894,288
2020	3,990,201	2,090,000	1,900,201	1,662,538	805,000	857,538
2021	4,090,702	2,295,000	1,795,702	1,872,288	1,055,000	817,288
2022	4,189,838	2,495,000	1,694,838	1,936,900	1,175,000	761,900
2023	4,292,152	2,725,000	1,567,152	1,920,213	1,220,000	700,213
2024	4,397,801	2,970,000	1,427,801	636,163	-	636,163
2025	4,504,352	3,215,000	1,289,352	796,163	160,000	636,163
2026	6,461,070	5,365,000	1,096,070	2,263,963	1,635,000	628,963
2027	4,631,756	3,755,000	876,756	2,543,125	2,000,000	543,125
2028	4,745,588	4,060,000	685,588	2,693,125	2,260,000	433,125
2029	4,865,788	4,390,000	475,788	2,923,825	2,615,000	308,825
2030	4,987,650	4,740,000	247,650	3,165,000	3,000,000	165,000
TOTALS	<u>\$ 58,858,676</u>	<u>\$ 41,790,000</u>	<u>\$ 17,068,676</u>	<u>\$ 25,614,129</u>	<u>\$ 17,305,000</u>	<u>\$ 8,309,129</u>

(Continued)

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF
BONDED DEBT

For the Year Ended June 30, 2017

(Continued)

Fiscal Year	GENERAL OBLIGATION BONDS			QUALIFIED SCHOOL CONSTRUCTION BONDS		
	2011 Refunding			Series 2011		
	Total	Principal	Interest	Total	Principal	Interest
2018	\$ 2,139,044	\$ 1,125,000	\$ 1,014,044	\$ 97,213	\$ -	\$ 97,213
2019	2,167,481	1,185,000	982,481	97,214	-	97,214
2020	2,230,450	1,285,000	945,450	97,213	-	97,213
2021	2,121,200	1,240,000	881,200	97,214	-	97,214
2022	2,155,725	1,320,000	835,725	97,213	-	97,213
2023	2,274,725	1,505,000	769,725	97,214	-	97,214
2024	3,664,425	2,970,000	694,425	97,213	-	97,213
2025	3,610,975	3,055,000	555,975	97,214	-	97,214
2026	2,253,500	1,835,000	418,500	1,943,607	1,895,000	48,607
2027	2,088,631	1,755,000	333,631	-	-	-
2028	2,052,463	1,800,000	252,463	-	-	-
2029	1,941,963	1,775,000	166,963	-	-	-
2030	1,822,650	1,740,000	82,650	-	-	-
TOTALS	<u>\$ 30,523,232</u>	<u>\$ 22,590,000</u>	<u>\$ 7,933,232</u>	<u>\$ 2,721,315</u>	<u>\$ 1,895,000</u>	<u>\$ 826,315</u>

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



Accuity, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors
Lebanon Community School District No. 9
Lebanon, Oregon 97355

We have audited the basic financial statements of Lebanon Community School District No. 9 as of and for the year ended June 30, 2017, and have issued our report thereon dated December 13, 2017. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

As part of obtaining reasonable assurance about whether Lebanon Community School District No. 9's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

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

Indebtedness limitations, restrictions, and repayment

Budgets legally required (ORS Chapter 294)

Insurance and fidelity bonds in force or required by law

Programs funded from outside sources

Authorized investment of surplus funds (ORS Chapter 294)

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

State school fund factors and calculation

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

OAR 162-010-0230 Internal Control

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

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

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

This report is intended solely for the information and use of the board of directors and management of Lebanon Community School District No. 9 and the Oregon Secretary of State, and is not intended to be, and should not be used by anyone other than these parties.


Accuity, LLC

December 13, 2017

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SUPPLEMENTAL INFORMATION REQUIRED BY OREGON DEPARTMENT OF EDUCATION

For the Year Ended June 30, 2017

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

A. Energy Bill for Heating – **All Funds:**

Please enter your expenditures for electricity and heating fuel for these Functions and Objects.

	Objects 325 and 326
Function 2540	\$ 689,833
Function 2550	\$ -

B. Replacement of Equipment – **General Fund:**

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

\$ 11,000

Exclude these functions: Exclude these functions:

1113, 1122, and 1132	Co-curricular Activities	4150	Construction
1140	Pre-Kindergarten	2550	Pupil Transportation
1300	Continuing Education	3100	Food Service
1400	Summer School	3300	Community Services

SINGLE AUDIT SECTION

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2017

Federal Grantor, Pass through Grantor, Program Title	Pass-through Entity ID	CFDA	Expenditures
<u>U.S. Department of Education</u>			
Passed through Oregon State Department of Education			
Title I, Part A Cluster			
Title I Grants to Local Educational Agencies	2101	84.010	\$ 1,233,177
Special Education Cluster			
IDEA Special Education Grants To States	2101	84.027	751,195
IDEA Part B - Section 619	2101	84.173	1,096
Total Special Education Cluster			752,291
SPIG - Personnel Development Grant	2101	84.323	-
English Language Acquisition Grants	2101	84.365	2,505
Title IIA Improving Teaching Quality State Grants	2101	84.367	193,973
Total Passed through Oregon State Department of Education			2,181,946
Passed through Linn-Benton Community College			
Career and Technical Education Basic Grants	N/A	84.048	50,634
Passed through Oregon State University			
Gaining Early Awareness and Readiness for Undergraduates	N/A	84.334	47,469
Passed through Oregon Research Institute			
Positive Family Support Project	N/A	84.324	1,040
Passed through State of Oregon Department of Health Services			
Youth Transition Program (YTP)	N/A	84.126	28,199
Total U.S. Department of Education			2,309,288
<u>U.S. Department of Defense</u>			
Passed through University of Oregon			
JROTC Program	N/A	12.000	73,726

(Continued)

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2017

(Continued)

Federal Grantor, Pass through Grantor, Program Title	Pass-through Entity ID	CFDA	Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through Oregon State Department of Education			
Child Nutrition Cluster			
Food Distribution/USDA Commodities	2101	10.559	\$ 800
Food Distribution/USDA Commodities	2101	10.555	114,580
School Breakfast Program	2101	10.553	532,653
National School Lunch Program	2101	10.555	882,748
Summer Food Service Program	2101	10.559	<u>38,549</u>
Total Child Nutrition Cluster			<u>1,569,330</u>
Fresh Fruit and Vegetable Program	2101	10.582	39,521
Child and Adult Care Food Program	2101	10.558	10,874
Child Care - Cash for Commodities	2101	10.558	<u>791</u>
Total Passed through Oregon Department of Education			<u>1,620,516</u>
Passed through Linn County			
Federal Forest Fees	N/A	10.666	<u>23,160</u>
Total U.S. Department of Agriculture			<u>1,643,676</u>
Total federal expenditures			<u><u>\$ 4,026,690</u></u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2017

I. PURPOSE OF SCHEDULE

The accompanying schedule of expenditures of federal awards (the "schedule") includes the federal award activity of Lebanon Community School District No. 9's under programs of the federal government for the year ended June 30, 2017. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Lebanon Community School District No. 9, it is not intended to and does not present the financial position, changes in net position, or cash flows of Lebanon Community School District No. 9.

II. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Lebanon Community School District No. 9 has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

B. Federal Financial Assistance

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

C. Major Programs

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

D. Reporting Entity

The reporting entity is fully described in the notes to the District's basic financial statements. Additionally, the schedule of expenditures of federal awards includes all federal programs administered by the District for the year ended June 30, 2017.

E. Revenue and Expenditure Recognition

The receipt and expenditure of federal awards are accounted for under the modified accrual basis of accounting.



Accuity, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors
Lebanon Community School District No. 9
Lebanon, Oregon 97355

We have audited the basic financial statements of Lebanon Community School District No. 9 as of and for the year ended June 30, 2017, and have issued our report thereon dated December 13, 2017. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our report includes a reference to other auditors who audited the financial statements of Sand Ridge Charter School. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of Sand Ridge Charter School were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Sand Ridge Charter School.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lebanon Community School District No. 9's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

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

Accuity, LLC

Albany, Oregon
December 13, 2017



Accuity, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors
Lebanon Community School District No. 9
Lebanon, Oregon 97355

Report on Compliance for Each Major Federal Program

We have audited Lebanon Community School District No. 9 compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2017. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, Lebanon Community School District No. 9 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control Over Compliance

Management of Lebanon Community School District No. 9 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

Accuity, LLC

Albany, Oregon
December 13, 2017

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2017

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

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

Federal Awards

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

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	
10.55X	Child Nutrition Cluster	
Dollar threshold used to distinguish between Type A and type B programs:		\$750,000
Auditee qualified as low-risk auditee?		Yes

**LEBANON COMMUNITY SCHOOL DISTRICT
SCHOOL BOARD MEETING
MINUTES
December 14, 2017 - 6:00 PM
Santiam Travel Station – 750 S. 3rd Street, Lebanon, Oregon 97355**

A regular School Board Meeting was held at the Santiam Travel Station on December 14, 2017. Those present included:

Nick Brooks, Director	Rob Hess, Superintendent
Richard Borden, Director	Jennifer Meckley, Director of Human Resources
Russ McUne, Director	Linda Darling, Director of Business
Mike Martin, Director	
Tom Oliver, Director	

Bo Yates, Assistant Superintendent, was not present. Minutes recorded by Nicole Hundley, Executive Secretary.

GOOD NEWS/COMMUNITY COMMUNICATIONS

1. Seven Oak Middle School Presentation

Principal Wayne Reposa presented regarding Seven Oak Middle School. He discussed the school's tiers of RTI support and PBIS. He reviewed the school's AVID implementation plan, which is in its fifth year. The school offers four sections of the AVID elective. He reviewed opportunities and supports in place for students. He discussed a new offering of a double block of math support classes, which was a major system and schedule change to allow the school to increase math instruction for students that needed more support. He also discussed Warrior Wednesdays, a new support held twice per month that allows for social skills teaching, grade checks and accountability, study hall, and student recognition. He reviewed the elective courses offered and discussed the theater program.

Assistant Principal Jordon Ford discussed attendance. He noted that the school is slightly higher in attendance than last year and that so far they are meeting their target goals based on last year's data. The trend line shows more students in the green zone, attending 90% or more of school days. He reviewed attendance supports in place, including incentives and letters/calls home.

Wayne Reposa then reviewed the school's SBAC data. He noted that they are in the second year of using new curriculum and feel that they are getting a better rhythm. This is the first year of using STAR testing and based on its strong correlation to the SBAC, they used this data to help determine what level of math class students should be placed in. He also reviewed improvement plans for both math and language arts.

Wayne Reposa then discussed enrollment growth at Seven Oak. He reviewed data regarding total enrollment growth and core class sizes. He discussed the history of the enrollment discussion in the district and then presented three potential frame works of thinking for moving forward along with potential impacts. Discussion ensued regarding data discrepancies. Richard Borden asked about the best school size for Seven Oak, and Wayne Reposa discussed how certain numbers work well with a master schedule and 500 students fit well. Russ McUne noted that the school's SBAC scores were low even with small class sizes in previous years. Discussion ensued regarding the enrollment history and boundary changes in the District. Nick Brooks mentioned the need for a plan to address academic and enrollment issues at Seven Oak, and to do so before Spring. Wayne Reposa discussed the stress of staff. Discussion ensued regarding increasing enrollment and larger cohorts of students moving into Seven Oak in the next few years. Wayne Reposa explained that these are the last few years of higher birth rates before the recession, and that we are also experiencing movement of students from Sand Ridge and families moving in to the District. He discussed open enrollment acceptances of siblings and students already open enrolled in feeder schools. The building cap for Seven Oak is 750 students. The Board discussed the need for a short term and long term plan

for Seven Oak to address enrollment needs, and Rob Hess planned to bring this for further discussion at the next Board meeting. The Board then discussed the school's SBAC results and plan for improvement and the delay of progress in AVID implementation.

BUDGET COMMITTEE INTERVIEWS

Kris Latimer could not attend the meeting. Sandi Cox was present to respond to Board questions regarding her application. She explained why she was interested in serving on the Budget Committee. She will have three students in the District next year and is a frequent volunteer in the classroom setting. She wants to help with the investment in their future, and also feels a female presence in the process would be beneficial. Tom Oliver described Kris Latimer's 20 years of government experience and her current role with the Boys and Girls Club. Russ McUne made a motion to appoint Sandi Cox to the two year position and to appoint Kris Latimer to the three year position. Nick Brooks seconded the motion. The motion carried unanimously.

AUDIENCE COMMENTS

Chair Tom Oliver welcomed audience comments.

Claudia Pottorf read an email she sent to the Board on November 29 regarding Beth Moore's resignation. He noted that she received respectful replies from Tom Oliver and Nick Brooks, and then read a negative response from Russ McUne which she felt should be shared publically. Claudia Pottorf then also thanked Mike Martin for the holiday music he played at Riverview School this week.

Sarah Haley discussed an exciting partnership with a club at the high school called LEWA. Female students from the high school brought letters from Santa to two classrooms' students and also joined them at lunch and recess. They plan to make this an annual activity. Sarah Haley also discussed Beth Moore's resignation and the stress of high class sizes with increased behavior and social-emotional issues for students. She described a student that has come in to school with no previous academic knowledge, and stressed the importance of remembering this is a human business. Sarah Haley also thanked Mike Martin for the holiday music at Riverview School.

Julie Ragan addressed an earlier comment by Russ McUne regarding class size, noting that class size matters and explaining her class sizes at Hamilton Creek. She discussed staff retention and increased staff stress.

GENERAL BUSINESS

1. Discussion: Review of Public Complaint Policy and Process

Tom Oliver introduced Jollee Patterson from Miller Nash Graham and Dunn, Attorneys at Law. He noted that we are waiting to hear back from the Ethics Commission on the hiring of family members and that we need their opinion before we can move forward there.

Jollee Patterson reviewed her letter to the Board outlining the recommendations for the District's Policy KL and Policy KL-AR regarding public complaints. She noted that there was opportunity to strengthen the policy. The upcoming changes to the policy from recommendations by OSBA were also discussed. The Board was interested in seeing Jollee Patterson's recommendations for best practices for when the Board does or does not hear complaints. Nicole Hundley will send her the recommendations from OSBA for incorporation as well.

Mike Martin left the meeting at 7:50 PM.

2. Policies

a. Action: Adopt Revised Board Policies on First Reading

The following policies were presented with revisions according to recommendations from OSBA based on various law changes as outlined in the enclosure: BDDH: Public Participation at Board Meetings; BDDH-AR: Public Comment at Board Meetings; IGBA: Students with Disabilities – Child Identification Procedures; IGBAH: Special Education – Evaluation Procedures; IGBAJ: Special Education: Free Appropriate Public Education (FAPE); IGBAJ-AR: Special Education: Free Appropriate Public Education (FAPE); IGBHE: Expanded Options Program; IGBHE-AR: Expanded Options Program; IGCA: Post Graduate Scholars Program; JEC: School Admission and Open Enrollment; JEC-AR(1): Open Enrollment/School Attendance Areas (information only); JEC-AR(3): Application for Open Enrollment (information only); JECA: Admission of Resident Students; IKF: Graduation Requirements; IKF-AR: Graduation Requirements; IKFB: Graduation Exercises; JFCG/JFCH/JFCI: Use of Tobacco Products, Alcohol, Drugs and Inhalant Delivery Systems (new); JFCH: Alcohol (delete); JFCI: Substance /Drug Abuse (delete); JFCG-AR: Discipline for Use, Possession, Distribution of Sale of Tobacco Products or Inhalant Delivery Systems (new); JOA: Directory Information; KBA: Public Records; and KBA-AR: Public Records. Discussion ensued regarding BDDH which requires board input and direction on how to proceed. Russ McUne mentioned how he felt it was difficult to follow the proposed process changes and how it felt wrong to limit positive comment. The Board decided to table BDDH and BDDH-AR to allow for more consideration. Nick Brooks made a motion to approve the policies on first reading, excluding BDDH and BDDH-AR. Russ McUne seconded the motion. The motion carried by majority.

b. Action: Adopt Revised Board Policies on Second Reading

The following policies were presented with revisions according to recommendations from OSBA based on various law changes as outlined in the enclosure: EBBB: Injury/Illness Reports; GBEB: Communicable Disease – Staff (new); GBEB-AR: Communicable Disease – Staff (new); JHCC: Communicable Disease – Students; JHCC-AR: Procedures for Dealing with Students Having HIV, AIDS or HBV (delete); JHCC-AR: Communicable Disease – Students (new); GBEDA: Drug and Alcohol Testing – Transportation Personnel; GBEDA-AR: Drug and Alcohol Testing – Transportation Personnel; GCA: License Requirements; GCDA/GDDA: Criminal Records Check and Fingerprinting (rewritten); GCDA/GDDA-AR: Criminal Records Check and Fingerprinting; IICC: Volunteers; IICC-AR: Volunteers (delete); JEA: Compulsory Attendance; JHCD: Nonprescription Medication (delete); JHCDA: Prescription Medication (delete); JHCD/JHCDA: Medications (new); JHCD/JHCDA-AR: Medications; JHFE/KN-AR: Child Abuse Investigations Conducted on School Premises (delete); JHFE-AR(2): Abuse of a Child Investigations Conducted on District Premises (new); KN-AR: Relations with Law Enforcement Agencies; and KN-AR(2): Investigations Conducted on District Premises. It was noted that policy JHF was removed from this group from the last meeting, and that administration is still researching potential options and samples for the policy. Richard Borden made a motion to approve the policies on second reading. Russ McUne seconded the motion. The motion carried by majority.

3. Discussion: CET Ad Hoc Committee Update

The CET Ad Hoc Committee did not meet this month as they are still awaiting data from other cities. They will provide an update at the next meeting.

4. Discussion: Administrator Working Conditions

Rob Hess noted that the District needed more direction from the Board on how they would like to proceed with the renewal of the Administrator and Confidential Employee Working Conditions. Last spring, the Board approved a one-year contract which will expire June 30, 2018. Rob Hess noted that he cannot participate in negotiations because of the conflict of interest. Tom Oliver suggested reviewing comparative data from other districts in addition to all aspects of the conditions. Nick Brooks also asked for the ratio of teachers to administrators for those districts as well. Russ McUne suggested handling the renewal like we do the other contract groups, with two board

members on a bargaining committee. The Board decided to first review data and then think about how they would like to proceed and what the bargaining group may look like.

5. Report: 2020 Vision Reflection

Rob Hess presented the next five reflections of the original 25 focus areas of the 2020 Vision. This includes evidence of progress towards the goal in the last seven years and some suggestions for the District's next steps in that area. Rob also discussed how we knew that that current biennium's funding of \$8.2 billion would not cover current services and we are seeing that in class sizes and higher stress as students with greater needs come in to the District. The job has gotten harder but we are responding as best we can. Discussion ensued regarding enrollment projections and school structures.

6. Discussion: Comparable District Data

Linda Darling explained a new software program called Forecast 5 that the District is now using which provides ODE data comparisons much more efficiently than before. She reviewed the general funds expenditures and SBAC performance levels compared to ADMr for our two groups, our LBL ESD and districts of similar size, along with a poverty comparison for our like-sized districts.

DEPARTMENT REPORTS

1. Finance

a. Report

Linda Darling reported that the ending fund balance projection is currently holding steady. She noted that there was not much news in the economic and revenue forecast, but we will see how the federal tax changes may impact us this biennium. There is some concern that we could see a mid-biennium correction. Linda Darling noted that we have not touched our PERS reserve and will likely hold onto that to use as a buffer if there is a correction.

Linda Darling also discussed the PERS rates. We will see a 6% increase, which translates to \$1.5 million impact across all funds for each year. Discussion ensued regarding how to balance the increase in expenses.

Linda Darling reported that Central Willamette Credit Union is partnering with the District to offer a Lebanon logo credit card, which would result in a portion of their fees back to the District in a donation.

b. Information: Disposal of Obsolete Equipment

Linda Darling reported that there is a broken freezer in the culinary arts program that has been replaced but has a value of over \$500 so its disposal must be reported to the Board. She also discussed an old van that may need to be scrapped. Discussion ensued regarding revisiting the policy limit on when reports need to be made to the Board.

c. Discussion: Budget Committee Workshop

Discussion ensued regarding how the Board would like to proceed with the upcoming Budget Committee workshop. It was determined that the workshop would be held before the start time of the regular meeting, and it would cover the handbook and educate the members on what is outside of the District and Committee's control. Linda Darling will also hold individual trainings with each member prior to the workshop.

2. Operations

There was no Operations update as Bo Yates was not present.

3. Human Resources

Jennifer Meckley reported that the classified bargaining team will begin pre-negotiations in January. She also commented that she felt the suggested recommendations from Jollee Patterson on the KL Policy would be great improvements and the clarifications would help with the process.

COMMUNICATION

1. Board

Russ McUne apologized to Claudia Pottorf, noting that he did not intend to be rude. He also addressed Julie Ragan, stating he knows that class size has an impact on teaching outcomes and that he appreciates the difficulty of increased social-emotional needs of our students. He stated he would try to be softer.

Nick Brooks commented on Beth Moore's resignation, and noted that the Board would be working as a group to try to improve. He commented that Wayne Reposa's slides may not have been ideal, but that he appreciated how it allowed the Board to have a meaningful conversation for moving forward.

Discussion ensued regarding student presentations during school presentations, having different groups present such as SPED or CTE, and having schools bring forward their issues.

2. Superintendent

Rob Hess reported that the CTE ad hoc committee will have its first meeting January 11. He is recruiting teachers and community members. He hopes the group can identify a five to ten year plan for the District's CTE programming and also discuss the pros and cons of a charter school.

CONSENT AGENDA

1. Action: Approve November 16, 2017 Board Minutes

Russ McUne made a motion to approve the minutes for November 16, 2017. Nick Brooks seconded the motion. The motion carried by majority.

The Board discussed continuing meetings at the Travel Station. They hoped that eventually they could have the presenters' slides show on the video. All agreed to continue meeting at the Travel Station.

AUDIENCE COMMENTS

Chair Tom Oliver welcomed audience comments.

Maureen Twomey commented that in the Travel Station the audience is far away and some of the Board members are hard to hear.

ADJOURN

The meeting adjourned at 9:00 PM.

Tom Oliver, Board Chair

Rob Hess, Superintendent