

PROCLAMATION

WHEREAS, school counselors are employed in public and private schools to help students reach their full potential; and

WHEREAS, school counselors are actively committed to helping students explore their abilities, strengths, interests and talents as these traits relate to career awareness and development; and

WHEREAS, school counselors help families focus on ways to further the academic, career and social/emotional development of their children; and

WHEREAS, school counselors work with teachers and other educators to help students explore their potential and set realistic goals for themselves; and

WHEREAS, school counselors seek to identify and utilize community resources that can enhance and complement comprehensive school counseling programs and help students become productive members of society; and

WHEREAS, comprehensive school counseling programs are considered an integral part of the educational process that enables all students to achieve success in school;

Therefore, I, _____ do hereby proclaim February 3-7, 2025, as National School Counseling Week.

STATE OF OREGON
PROCLAMATION
OFFICE OF THE GOVERNOR

- WHEREAS:** Oregonians rely on public education to ensure a prosperous quality of life and strong economic health for Oregon; and
- WHEREAS:** Locally elected boards fulfill leadership roles and serve as the conduit through which teachers, parents, businesses and communities demonstrate the care, creativity and support that lead student achievement; and
- WHEREAS:** Public schools nurture and train diverse student populations to give students the knowledge, skills and opportunities they need to succeed; and
- WHEREAS:** Board members build the framework that makes it possible for education organizations to teach Oregon's children; and
- WHEREAS:** We thank the committed community members who serve on the boards of Oregon's 197 school districts, 19 education services districts and 17 community colleges, and 7 public universities for their dedication to the education needs of Oregonians.

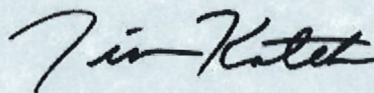
NOW,

THEREFORE: I, Tina Kotek, Governor of the State of Oregon, hereby proclaim **January, 2025** to be

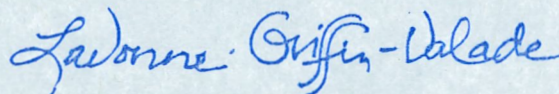
SCHOOL BOARD RECOGNITION MONTH

in Oregon and encourage all Oregonians to join in this observance.

IN WITNESS WHEREOF, I hereunto set my hand and cause the Great Seal of the State of Oregon to be affixed. Done at the Capitol in the City of Salem in the State of Oregon on this day, December 19, 2024.



Tina Kotek, Governor



LaVonne Griffin-Valade, Secretary of State





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Commitment, Excellence, Community

**PLEASANT HILL SCHOOL DISTRICT NO. 1
SCHOOL BOARD MEETING MINUTES**

Monday, December 16, 2024; 7:00 p.m.; Pleasant Hill Community Center

1. CALL TO ORDER

Board Chair Stephen Hammond called the December 16, 2024 board meeting to order at 7:01 p.m. with the Pledge of Allegiance. Board members present were Vice Chair Drew Gottfried, Rusty Rexius, Jennifer Woodland and John Oldham, via Zoom. Others present were Superintendent Jim Crist, Business Manager Sheri Longobardo, Special Education Director Whitney Connolly, Elementary Principal Brenna Fairchild, Middle/High School Principal Chris Reiersgaard, Middle School Assistant Principal Caleb Salmond and Board Secretary Kimberly Silbernagel.

Stephen Hammond read the mission statement.

2. CHANGES OR ADDITIONS TO THE AGENDA

4.1 Students of the Month will be moved to January 13, 2025.

3. INTRODUCTIONS AND ATTENDANCE

There was no audience.

4. PRESENTATIONS

4.1 ~~Students of the Month~~

5. PUBLIC FORUM

There was no public comment.

6. ACTION ITEMS

6.1 Approve December 2, 2024 Board Meeting Minutes (Exhibit 2425.143)

Rusty Rexius moved to approve 6.1 December 2, 2024 Board Meeting Minutes. Jennifer Woodland seconded the motion. The motion passed 3-0. John Oldham and Drew Gottfried abstained from voting.

6.2 Approve Second Read Board Policy from December 2, 2024 (Exhibit 2425.144 – Exhibit 2425.156)
Superintendent Crist reviewed the second read board policy update.

Reporting Child Abuse

- BBF - Board Member Standards of Conduct, Highly Recommended, Update version 1
- BBFC - Reporting of Suspected Abuse of a Child, Optional, Update
- GBNAB/JHFE - Suspected Abuse of a Child Reporting Requirements**, Required, Update

- GBNAB/JHFE-AR(1) - Reporting of Suspected Abuse of a Child, Required (add to GBNAB side of policy)
- GBNAB/JHFE-AR(2) - Abuse of a Child Investigations Conducted on District Premises, Highly Recommended, (add to GBNAB side of policy)
- JHFE/GBNAB - Suspected Abuse of a Child Reporting Requirements**, Required, Update
- JHFE/GBNAB-AR(1) - Reporting of Suspected Abuse of a Child, Required, Update
- JHFE/GBNAB-AR(2) - Abuse of a Child Investigations Conducted on District Premises, High Recommended, No update

Special Education and Abbreviated School Day

- IGBAF - Special Education - Individualized Education Program (IEP)**, Required, Update
- IGBAF-AR - Specials Education: Individualized Education Program (IEP)**/*, Required, Update
- IGBAG - Special Education - Procedural Safeguards**, Required, Update
- JBAA - Section 504 - Students**, Highly Recommended, Update
- JBAA-AR - Section 504 - Students**/*, Highly Recommended, Update

Jennifer Woodland moved to approve 6.2 Second Read Board Policy from December 2, 2024. Rusty Rexius seconded the motion. The motion passed unanimously.

7. BOARD DISCUSSION

There was no board discussion.

8. REPORTS AND INFORMATION

8.1 Superintendent Interim Goal Progress (Exhibit 2425.157)

Superintendent Crist provided an interim goal update with evidence to support his progress.

8.2 District Equity Committee Update (Exhibit 2425.158)

Superintendent Crist gave an update on the progress of the District Equity Committee. The district is receiving applications. Application will be accepted until March 2025. The selection process will take place in May and committee member nominations and board approval will be in June.

8.3 Financial Report – November (Exhibit 2425.159)

Business Manager Sheri Longobardo reviewed the November financial report she provided to the board.

9. BOARD COMMUNICATION

9.1 Calendar of Events

10. OTHER BUSINESS

Drew Gottfried attended a Booster meeting and gave a report to the board. The Boosters are continuing to work on securing funding to install turf on the baseball and softball fields.

11. NEXT MEETING

- Board Meeting – January 13, 2025; 7:00 p.m.; Pleasant Hill Community Center

12. ADJOURNMENT – 7:23 p.m.

Signed: _____, this _____ day of _____, 2025
Stephen Hammond, Board Chair

**Pleasant Hill School District
 Student Enrollment - Quarterly Comparisons to past years
 Quarter 2 - December 31**



	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
KG	62	60	47	61	62	82	75	57	69	74	61	58
1	68	64	74	54	67	61	80	78	61	76	78	60
2	67	71	71	71	64	69	65	82	75	70	82	69
3	58	70	79	70	73	68	73	67	75	80	73	77
4	73	60	78	80	74	76	74	74	62	83	84	72
5	64	76	62	85	79	77	80	66	67	69	79	83
6	87	67	81	69	93	84	77	79	58	72	72	80
7	77	90	71	83	71	96	83	78	83	57	74	75
8	70	75	93	81	79	78	93	79	67	84	69	73
9	80	81	78	98	78	89	80	100	77	82	80	71
10	88	83	80	80	90	83	83	79	95	85	80	75
11	64	86	80	79	83	85	81	79	69	98	84	75
12	54	67	80	81	80	79	81	80	72	63	91	74
Total	912	950	974	992	993	1027	1025	998	930	993	1007	942
PHES	479	468	492	421	419	433	447	424	409	452	457	419
PHMS	147	165	164	233	243	258	253	236	208	213	215	228
PHHS	286	317	318	338	331	336	325	338	313	328	335	295

*PHES Grades K-5 beginning 2016-17 School Year

*PHHS Grades 6 beginning 2016-17 School Year

Date: January 13, 2025

Consent Agenda: Exhibit: 2425.164

**Pleasant Hill School District
2024 Integrated Pest Management (IPM Report)**

Relevant Data:

Integrated Pest Management, also known as IPM, is a process for achieving long term environmentally sound pest control and suppression through a wide variety of tactics. Control strategies in an IPM program emphasize structural and procedural improvements to reduce food, water, shelter, and access used by pests. Trapping is the next strategy to remove pests if cleansing and structural improvements do not aid in their removal. Since IPM focuses on remediation of the fundamental reasons why pests are in the facilities, pesticides should rarely be used, and only when necessary as it relates to student, community or staff safety.

Oregon Revised Statutes, Chapter 634 requires the IPM Coordinator each January to provide the Pleasant Hill School District Board of Directors with an annual report of all pesticide applications made the previous year.

Children are more sensitive than adults to the potential toxic effects of pesticides. To protect our children, Oregon law requires precautions and restrictions when pesticides (including baits) are used on a school campus. For example, pesticides may only be applied by properly licensed applicators, and generally only "low-impact" pesticides can be used on a school campus. Additionally, each school's IPM coordinator is responsible for implementing IPM practices and overseeing pest management efforts.

For September 2023 - December 2024 the pesticide used outdoors for controlling weeds in flower beds, parking lots, and fence lines is attached in Table 1.

Submitted by:

Jim Crist
Superintendent

Pesticide Applications

Date	Location	Pesticide Name	EPA Number	Quantity Used
2023				
1-Sep-23	HS/Track/Fenceline - Grass/Weeds	G-4	2217-930	28.8 oz
30-Sep-23	Elem./Katie's Lane - Grass/Weeds	G-4	2217-930	24oz
2024				
1-Jul-24	Elem. Grass/Weeds	Cheetah Pro	228-743	78 oz
2-Jul-24	HS/Katies Lane - Grass/Weeds	Cheetah Pro	228-743	78 oz
3-Jul-24	Track/Fence Lines - Grass/Weeds	Cheetah Pro	228-743	36 oz
21-Aug-24	Elem. Grass/Weeds	Cheetah Pro	228-743	58.5oz
22-Aug-24	Track/Field - Grass/Weeds	Cheetah Pro	228-743	22.5 oz
22-Aug-24	Track/Field - Grass/Weeds	Speedzone	2217-833	31.5 oz
24-Aug-24	District - Grass/Weeds	Cheetah Pro	228-743	58.5 oz
14-Sep-24	HS Gazebo/ Lower fields	Spectracide Wasp/Hornet	9688-190-8845	240 oz

Date: January 13, 2025

Exhibit: 2425.165

2023 - 2024 Fiscal Year Annual Comprehensive Financial Report

Relevant Data:

Oregon State law requires an annual audit of all financial transactions of the School District for all operating funds, including grant funds and trust funds. The independent accounting firm of Accuity, LLC conducted the 2023-2024 fiscal year-end audit and a copy of this document was made available to the School Board prior to tonight's meeting. A copy of the report is published on the District website, as well as available tonight. In addition to the Annual Comprehensive Financial Report (ACFR) are the management letters for the District addressed to the School Board. Kori Sarrett, CPA from Accuity, is available for a brief presentation and any questions you may have.

Recommendation:

It is recommended that the Board of Directors accept the audited financial reports for 2023-2024 as presented by Accuity, LLC.

Submitted by:

Sheri Longobardo
Business Manager

Recommended By:

Jim Crist
Superintendent



PLEASANT HILL SCHOOL DISTRICT NO. 1

Report to the Board of Directors
for the Year Ended June 30, 2024

December 9, 2024



Accuity

Where accuracy meets integrity

CERTIFIED PUBLIC ACCOUNTANTS

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

PLEASANT HILL SCHOOL DISTRICT NO. 1
Pleasant Hill, Oregon

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December 9, 2024

Board of Directors
Pleasant Hill School District No. 1
Pleasant Hill, Oregon 97455

We are pleased to present this report related to our audit of the financial statements of the governmental activities and each major fund of Pleasant Hill School District No. 1, Pleasant Hill, Oregon, for the year ended June 30, 2024. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process. Also included is a summary of recently issued accounting standards that may affect future financial reporting by the District.

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

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

Very truly yours,

Accuity, LLC
Certified Public Accountants
Albany, Oregon



Board of Directors
Pleasant Hill School District No. 1
Pleasant Hill, Oregon 97455

We have audited the financial statements of the governmental activities and each major fund of Pleasant Hill School District No. 1 for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 24, 2024. Professional standards also require that we communicate to you the following information related to our audit.

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 by Pleasant Hill School District No. 1 are described in Note I to the financial statements. One new accounting policy was adopted during the year, GASB Statement No. 100, *Accounting Changes and Error Corrections*. The application of existing policies was not changed during the year ended June 30, 2024. 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 depreciable lives and salvage values and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.
- Defined benefit pension plans (actuarial assumptions) and defined other postemployment benefits (OPEB) plans (actuarial assumptions)

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to long-term liabilities, pensions, and post-employment benefits.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management is 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 9, 2024.

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 Pleasant Hill School District No. 1's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the management's discussion and analysis, schedules of the District's proportionate share of the net pension liability, OPEB RHIA benefit, OPEB medical benefit, OPEB medical stipend benefit, and District contributions, which are required supplementary information (RSI) 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 aforementioned RSI and do not express an opinion or provide any assurance on the RSI.

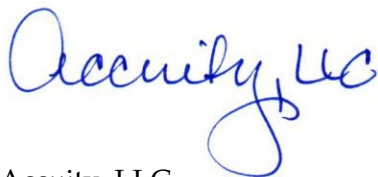
We were engaged to report on the General and Special Revenue Funds' budgetary comparison schedules, which are RSI. We were also engaged to report on the individual fund statements, the schedules of revenue, expenditures and changes in fund balance - budget and actual, and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the aforementioned information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were engaged to report on the supplemental information required by the Oregon Department of Education, which accompanies the financial statements but is not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the board of directors and management of Pleasant Hill School District, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

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

Accuity, LLC
December 9, 2024

Recently Issued Accounting Standards June 30, 2024

New Pronouncements

For the fiscal year ended June 30, 2024, the District implemented the following new accounting standards:

GASB Statement No. 100, *Accounting Changes and Error Corrections*. This statement was issued in June 2022 to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

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

GASB Statement No. 102, *Certain Risk Disclosures*. This statement will improve reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. This statement is effective for fiscal years beginning after June 15, 2024.



Board of Directors
Pleasant Hill School District No. 1
Pleasant Hill, Oregon 97455

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the remaining fund information of Pleasant Hill School District No. 1 as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered Pleasant Hill School District No. 1's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in the District's internal control that we consider to be a material weakness.

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

During our audit, we became aware of the following deficiencies in internal control, other than significant deficiencies or material weaknesses, that are an opportunity to strengthen internal controls and operating efficiencies.

Internal Controls Over Federal Awards

During the year ended June 30, 2024, the District's general ledger included an object code error which led to capital items being purchased with ESSER dollars, without prior Oregon Department of Education (ODE) approval, which could lead to noncompliance with Federal awards. Subsequently, ODE approved the purchase. We recommend the District review and closely monitor coding of all expenditures, specifically ones utilizing Federal award dollars, in order to mitigate future reoccurrences.

This communication is intended solely for the information and use of management, the board of directors, and others within the District, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is written in a cursive style with a large, stylized initial 'A'.

Accuity, LLC



June 24, 2024

Sheri Longobardo
Pleasant Hill School District
slongobardo@pleasanthill.k12.or.us
+15417360797

Dear Sheri,

We are pleased to confirm our understanding of the services we are to provide Pleasant Hill School District for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Pleasant Hill School District as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Pleasant Hill School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Pleasant Hill School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

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

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

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

1. Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for all Nonmajor Governmental Funds, if any



2. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds, Debt Service Funds, and Capital Projects Funds, if any
3. Schedule of expenditures of federal awards

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

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

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

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

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

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



will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

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

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

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

Audit Procedures - Internal Control

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

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

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

Audit Procedures - Compliance



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

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

Other Services

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

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

Responsibilities of Management for the Financial Statements and Single Audit

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



contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

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

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings, if any, should be available for our review by September 30, 2024.

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

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP).



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

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

Engagement Administration, Fees, and Other

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

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

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

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

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



We expect to begin our audit on November 12, 2024 and to issue our report no later than December 31, 2024. Glen Kearns is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services will be based on the value of the services rendered, plus out-of-pocket expenses. We estimate that our fees for these services, including out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.), will be \$23,000 for financial audit services and \$5,000 for federal compliance audit services. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Reporting

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

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

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

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

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

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

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



Procedure.

The arbitrator shall have the authority to award any remedy or relief that an Oregon court could order or grant, including, without limitation, specific performance of any obligation created under this agreement, the issuance of an injunction, or the imposition of sanctions for abuse or frustration of the arbitration process, except that the arbitrator shall not have authority to award punitive damages or any other amount for the purpose of imposing a penalty as opposed to compensating for actual damages suffered or loss incurred. With respect to any action relating to this agreement, the prevailing party shall be entitled to recover from the losing party its reasonable attorney's fees, paralegal fees, expert fees, and all other fees, costs, and expenses actually incurred and reasonably necessary in connection with such action as determined by the arbitrator.

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

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

Very truly yours,

Glen Kearns

Glen Kearns
Accuity, LLC

June 27, 2024

Date

RESPONSE:

Sheri Longobardo

Sheri Longobardo

06/27/2024

Date

This letter correctly sets forth the understanding of Pleasant Hill School District



Commitment, Excellence, Community

Pleasant Hill School District
36386 Highway 58, Pleasant Hill, OR 97455-9614
Phone (541) 746-9646, FAX (541) 746-2537
www.pleasanthill.k12.or.us

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

This representation letter is provided in connection with your audit of the financial statements of Pleasant Hill School District, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2024, the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

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

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 24, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the District required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. If any, the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

District-Specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, grant agreements, or abuse that you have reported to us, if any.
21. We have a process to track the status of audit findings and recommendations, if applicable.
22. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
23. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions for the report.
24. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

25. We are responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
27. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objective.
28. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants, whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or for reporting on noncompliance.
30. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
31. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
32. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
33. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
34. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

35. Components of net position (net investment in capital assets, restricted, and unrestricted) and equity amounts are properly classified and, if applicable, approved.
36. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
37. Provisions for uncollectible receivables have been properly identified and recorded.
38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
39. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. If any, special and extraordinary items are appropriately classified and reported.
42. Deposits, investment securities, and derivative instruments are properly classified as to risk and are properly disclosed.
43. Capital assets, including intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
44. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
45. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
46. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
47. With respect to the individual fund schedules, other financial schedules, supplemental information required by the Oregon Department of Education, and the federal award information required by the Uniform Guidance:

- a. We acknowledge our responsibility for presenting the aforementioned information in accordance with accounting principles generally accepted in the United States of America, and we believe this information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the aforementioned information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of this information.
- b. If the aforementioned information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the information no later than the date we issue the supplementary information and the auditor's report thereon.

48. With respect to federal award programs:

- a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, including requirements relating to preparation of the schedule of expenditures of federal awards.
- b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended, other than previously noted by you.
- g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including, when applicable, those set forth in the OMB Compliance Supplement, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards OR confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards, if any.
- j. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. If any, we have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. We have charged costs to federal awards in accordance with applicable cost principles.
- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- y. We have disclosed to you all contracts or other agreements with service organizations, if any, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

S Longobardo
Business Manager

12/9/24
Date

J. A.
Superintendent

12.9.24
Date

PLEASANT HILL SCHOOL DISTRICT
Journal Entry
06/30/2024

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
AJE01					
To record June cash with county					
100-0000-9105-000-000-000	Cash with County		10,803.85	0.00	
100-0000-1111-000-000-000	CURRENT YEAR'S TAXES		0.00	7,224.27	
100-0000-1190-000-000-000	PENALTIES & INT ON TAXES		0.00	3,579.58	
Total			<u>10,803.85</u>	<u>10,803.85</u>	<u>10,803.85</u>
AJE02					
To remove negative AP balance					
100-0000-9421-000-000-000	ACCOUNTS PAYABLE		0.00	65,733.91	
100-1281-0310-099-000-000	Instructional, Professional and Technical Service		45,111.00	0.00	
100-2544-0322-099-000-000	REPAIRS & MAINT MAINT		19,526.25	0.00	
100-2310-0388-099-000-000	ELECTION SERVICES BOARD		1,096.66	0.00	
Total			<u>65,733.91</u>	<u>65,733.91</u>	<u>-65,733.91</u>
AJE03					
To adjust deferred taxes to agree to county detail					
100-0000-9481-100-000-000	DEF REV TAX RECVBLE F100		0.00	10,335.58	
100-0000-1111-000-000-000	CURRENT YEAR'S TAXES		10,335.58	0.00	
300-0000-9481-300-000-000	DEF REV TAX RECVBLE F300		0.00	2,893.71	
300-0000-1111-000-000-000	CURRENT YR TAXES REVENUE		2,893.71	0.00	
Total			<u>13,229.29</u>	<u>13,229.29</u>	<u>-13,229.29</u>
AJE04					
To reclass revenue to correct function					
299-0000-4501-000-000-000	F299 NUTRITION		32,291.55	0.00	
299-0000-4900-000-000-000	Commodities Revenue		0.00	32,291.55	
299-0000-3299-000-000-000	Other Restricted Grants-In-Aid		3,780.90	0.00	
299-0000-3299-000-000-000	Other Restricted Grants-In-Aid		653.00	0.00	
299-0000-4501-000-000-000	F299 NUTRITION		0.00	4,433.90	
253-0000-3299-000-000-000	Other Restricted Grants-In-Aid		933,003.77	0.00	
253-0000-4500-000-000-000	ESSER Federal Funds		0.00	933,003.77	
254-0000-3299-000-000-000	ARP-HCY II		3,138.66	0.00	
254-0000-4500-000-000-000	Federal Revenue		0.00	3,138.66	
Total			<u>972,867.88</u>	<u>972,867.88</u>	<u>0.00</u>
AJE05					
To reverse inventory entry - CLIENT HAS ALREADY BOOKED					
299-0000-4501-000-000-000	F299 NUTRITION		32,291.55	0.00	
299-3100-0450-560-000-000	Food - Food Service Only		0.00	9,895.55	
299-3100-0450-648-000-000	Food - Food Service Only		0.00	12,094.56	
299-0000-9171-000-000-000	Inventories for consumption		0.00	10,301.44	
Total			<u>32,291.55</u>	<u>32,291.55</u>	<u>-10,301.44</u>
AJE06					
To record change in inventory - CLIENT HAS ALREADY BOOKED					
299-0000-4501-000-000-000	F299 NUTRITION		0.00	32,291.55	
299-3100-0450-560-000-000	Food - Food Service Only		19,166.85	0.00	
299-3100-0450-648-000-000	Food - Food Service Only		23,426.14	0.00	
299-0000-9171-000-000-000	Inventories for consumption		0.00	10,301.44	
Total			<u>42,592.99</u>	<u>42,592.99</u>	<u>-10,301.44</u>
GRAND TOTAL			<u>1,137,519.47</u>	<u>1,137,519.47</u>	<u>-88,762.23</u>

**Lane Education Service District
2025-27 Local Service Plan - Year One**

As required by ORS 334.175, Lane Education Service District has developed a Local Service Plan. The process in developing this plan included analysis of all resolution and core service offerings available to component school districts.

The **2025-27 Local Service Plan - Year One** was developed in collaboration with component district superintendents, Lane ESD administrators and staff, and reviewed and approved by the Lane ESD Board of Directors on December 17, 2024.

The Local Service Plan contains all services mandated by law. Local Service Plan services are intended to: Improve student learning; enhance the quality of instruction provided to students; assure equitable access to resources; and maximize operational and fiscal efficiencies.

The Board of Directors of the Pleasant Hill School District has completed their annual review of the Lane ESD **2025-27 Local Service Plan - Year One** which includes services for:

- Students with Special Needs
- Instruction, Equity and Partnerships (School Improvement)
- Technology
- Administrative and Support
- Custom Services

The Lane ESD **2025-27 Local Service Plan** provides a two-year framework which must be approved annually by Lane ESD and component district boards no later than March 1 (ORS 334-175 (5)(b)).

BE IT RESOLVED that the Board of Directors of Pleasant Hill School District No.1 hereby authorizes the approval of the Lane ESD **2025-27 Local Service Plan - Year One** and requests the Lane ESD to provide the services described during the 2025-26 fiscal year in accordance with ORS 334.175.

This resolution adopted this 13th day of January, 2025.

Board Chair or Designee

Lane Education Service District
2024-25 Service Order Form
December 20, 2024

District: Pleasant Hill

Funds Available

2024-25 Flex Allocation	\$ 461,800
2023-24 Flex Carryover	\$ -
Total Flex Dollars Available	\$ 461,800

Services	Units	Participation/ # of Units	Unit Cost	
1 Transit Dollars by ADMw	Maximum	--	\$ 230,900	\$ -
2 Career & Technical Education	Programs	3	\$ 1,675	\$ 5,025
3 Learn360	ADMw	No	\$ 0.75	\$ -
4 Tragedy Response	ADMw	No	\$ 0.13	\$ -
5 Direction Service	ADMw	Yes	\$ 2.02	\$ 1,997
6 Substitute List	ADMw	Yes	\$ 0.62	\$ 613
7 Librarian	ADMw	Yes	\$ 6.07	\$ 6,000
8 Courier Service	Per district	No	\$ 6,400	\$ -
9 School Psychologist	FTE	0.000	\$ 166,000	\$ -
10 Behavior Consultant	FTE	0.00	\$ 158,000	\$ -
11 Speech & Language Pathologist	FTE	0.000	\$ 126,000	\$ -
12 Lane School Placement	Slot	2	\$ 47,300	\$ 94,600
13 Life Skills Consortium Placement	Slot	3	\$ 60,400	\$ 181,200
14 Augmentative Communication	Student	5	\$ 3,200	\$ 16,000
15 Sign Language Interpreters	Dollars	--	--	\$ -
16 Intensive Services Prog./Fox Hollow	Dollars	--	--	\$ -
17 MLK Jr Ed Center Tuition	Dollars	--	--	\$ -
18 Attendance/Tuancy	Dollars	--	--	\$ -
19 Custom Service	--	--	--	\$ -
20 Custom Service	--	--	--	\$ -
21 Custom Service	--	--	--	\$ -
22 Custom Service	--	--	--	\$ -
Total Cost of Services Ordered				\$ 305,435

Flex Dollar Balance \$ 156,365



2025-2027 (Year One)

Local Service Plan

Our shared commitment to equity, empowerment, and collaboration in education.

About Lane Education Service District

Lane Education Service District (ESD) provides services to sixteen component districts in Lane County. Our purpose is to **SERVE** our communities!

Support - Provide comprehensive services in technology, school improvement, special education, and administrative services that support our component districts' missions to achieve equitable outcomes for all students.

Empower - Empower educators, students, and communities by offering professional development and innovative programs to enhance culturally responsive-sustaining learning experiences.

Resource - Deliver fiscally sound services that support equitable allocation for students countywide.

Vision - Cultivate a clear vision for educational excellence and equity, guiding strategic planning, and fostering a shared mission among Lane County's invested communities.

Engage - Promote engagement and collaboration among educators, families, and community partners to create a supportive educational environment that promotes justice-centered engagement for all invested communities.

Component School Districts

Bethel	Mapleton
Blachly	Marcola
Creswell	McKenzie
Crow-Applegate-Lorane	Oakridge
Eugene	Pleasant Hill
Fern Ridge	Siuslaw
Junction City	South Lane
Lowell	Springfield



Purpose of the Local Service Plan

The Local Service Plan is a foundational document for Lane ESD and our component school districts, designed to outline the range of services and programs offered to support district needs. Its primary purpose is to define the services available and clarify how resources, staffing, and funding will be allocated to support districts effectively. With this document, districts can make informed decisions about which services best align with their unique needs and goals, selecting from available services each year.

Additionally, the Local Service Plan plays an essential role in promoting equity and access by ensuring that all districts—regardless of their size or individual resources—have the opportunity to access crucial educational services, especially in areas where Lane County’s smaller districts may struggle to provide these independently. The plan also promotes accountability and transparency, clearly documenting the services to be delivered and setting mutual expectations for the ESD and our component districts. This transparency enables stakeholders to assess service outcomes and effectiveness.

Recommended Use of the Local Service Plan

The district may:

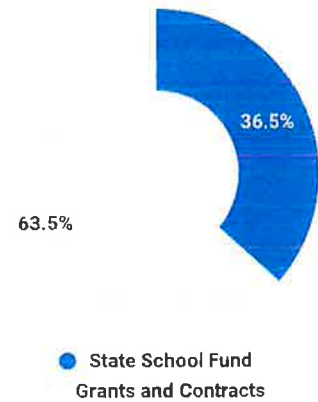
- familiarize itself with funding structures and services in the Local Service Plan.
- assess their needs and priorities to meet their goals and mission.
- determine which ESD services could provide valuable support or enhancement.
- submit its service order package to the ESD by March 31st, 2025.
- review the document throughout the year to determine if additional services are needed.



How Services are Funded

State School Fund resources are provided to ESDs to offer services for children with special needs, technology, school improvement, and administrative support to component school districts as described in the Local Service Plan. Pursuant to ORS 327.019, 90% of these resources are allocated to component school districts based on weighted student population (ADMw). Of the amount allocated to districts, approximately 12% goes directly to services available to all districts (Core Services), while approximately 88% is allocated as flex funds, which can be used to purchase services through the local service plan menu (Menu Services or Custom Services).

Local Service Plan Resources



Core Services provide stability and flexibility in meeting student needs where the level of support may vary from district to district and year to year; this commitment supports the equitable distribution of resources for students county-wide and basic operational needs.

Menu Services are optional for districts to choose from using their allocated Flex funds and individual district budgets.

Custom Services can be requested by an individual district or group of districts based on a specific need. These services may include staffing or the provision of services.

Grants and Contracts support specialized, innovative, and often temporary programs or services with qualifying conditions at no cost to districts. The ESD intentionally applies for grants that extend the services of the four component areas provided through the State School Fund to support the educational mission of the county.

State and Federal Contracts are in place to ensure that the ESD supports school districts in implementing state and federal educational policies and programs, complies with mandates, and provides specialized services.

Grants are targeted funds that the ESD has identified and applied for to support specific educational programs and initiatives for the component districts.

Core Services

Core services are available to all component districts at no cost and represent approximately 12% of the local service plan allocations to districts.

SERVICE AREA	SERVICE	DESCRIPTION
Programs for Children with Special Needs	Life Skills High-Cost Pool	Provides funds to districts with an overrepresentation of Life Skills students (including districts that do not participate in the ESD Life Skills consortium).
	Network Services	Provide high-speed internet access, CIPA-compliant internet filtering, 24-7 internet connectivity monitoring, and utilization reporting with reliability and equitable access as the focus areas.
	Professional Development	Organize regional professional development opportunities and support local partnerships, including an internship program.
	Technology Leadership	Facilitate opportunities for regional technology leaders to provide problem-solving collaboration, job-alike groups, state and regional initiatives, consortium purchases, lifecycle plan assistance, and director mentoring and coaching.
	Grant Support	Assistance in the writing, coordination, and implementation of county-wide grant activities
	Cybersecurity	Assist with developing and maintaining incident response plans, cybersecurity handbooks, insurance compliance, vulnerability scanning and reports.
School Improvement Services	Curriculum and Instruction*	General education curriculum and instructional services include professional development, coaching, and consultation to assist districts in curriculum adoption, instruction, and assessment. Lane ESD has content specialists in Health, Social Studies/Ethnic Studies, English Language Arts, Math, Science, Career Connected Learning, and Project Based Learning.
	Curriculum Leaders*	This network meets monthly during the school year and comprises district and building administrators from all 16 component districts. Experts on topics of interest give presentations, the work of component districts is featured, resources are shared, and leaders can network with job-alikes across districts.

**Administrative
and Support
Services**

Promise Programs	The Lane Regional Promise supports teachers in obtaining College Now endorsements to offer college credit for courses taken in high school.
Lane Career Academy	The Lane Career Academy collaboration provides Lane County students with technical education to access high-wage, high-demand jobs. Current programming includes HOPE Factory (construction/manufacturing); future programming to include Emergency Medical Services (EMS) and Behavioral Health.
Home School	Home Schooling is a mandated service in which Lane ESD is responsible for accepting notifications from parents or guardians who intend to educate their children at home. Lane ESD is a primary information source for parents, students, schools, and districts. The ESD is also responsible for monitoring compliance with homeschool notification requirements, monitoring academic progress requirements, and providing detailed reports to districts.
Attendance and Truancy Services*	Attendance and truancy support assist component school districts in meeting legal requirements regarding mandatory school attendance. This is a state-mandated service for districts with less than 1,000 students.
Connected Lane County	A contribution to Connected Lane County supports the collaborative work between districts, industry partners, workgroups, and community organizations to create opportunities and prepare underserved youth for their lives beyond high school.

** Services provided to support districts in making progress toward the goals of the Student Success Act (see page 11).*

Menu Services

Menu services are available for individual districts to purchase as needed using flex funds or other district resources.

SERVICE AREA	SERVICE	DESCRIPTION
Programs for Children with Special Needs	Life Skills Consortium Placements	<p>The Life Skills Education Program serves students with moderate, severe, and profound disabilities. Kindergarten through grade 12 classrooms are located in several elementary, middle, and high schools throughout Lane County. Students ages 18-21 are served in the Transitions Program.</p> <p>The Intensive Services Program (ISP) serves students whose support needs require environmental modifications that may not be feasible on a general education campus.</p>
	Lane School Placements	<p>Lane School is a structured behavior and academic program for kindergarten through grade eight students who experience significant behavioral, social, and educational difficulties.</p>
	Behavior Disorder Consultants	<p>Behavior Disorder Consultants provide in-service training and consultation to districts for behavior and classroom management and strategies for working with students identified as having emotional and behavioral disabilities.</p>
	School Psychologists	<p>School Psychologists provide assessments to assist districts in determining student eligibility for special education, coordination assistance, and consultation with district staff, parents, and other professionals.</p>
	Speech Language Pathologists	<p>Speech Language Pathologists (SLPs) support districts in assessing and providing Individualized Education Plan (IEP) related services to students with communication disorders, including articulation, cognition, language, literacy, social skills, fluency, voice, and hearing. SLPs also support Safe Eating Teams, helping establish and train protocols and guidelines for safe eating at school.</p>
	Augmentative Communication	<p>Augmentative Communication services include evaluation, IEP support, programming equipment, and consultation with classroom teachers and specialists.</p>

	Direction Service	Direction Service provides information and referral services to parents and districts regarding specialized services for families of students with disabilities. Direction Service also acts as a mediator between districts and parents of children with disabilities and focuses on collaborative dispute resolution.
	Sign Language Interpretation Services	Sign Language Interpreters facilitate communication for Deaf or Hard of Hearing (DHH) students during school hours and for school-related activities. Interpreters may also act as a resource or provide training to staff and students. Interpreters may also offer services to provide ADA accommodations for school staff and families.
	MLK Jr. Education Center	The Martin Luther King, Jr. Education Center is a partnership between Lane ESD and the Lane County Department of Youth Services, providing an educational program for students with an active case with the Department of Juvenile Justice.
	Nursing Services	School Nurses provide services for students with medical conditions that may interfere with their ability to participate in their educational program. School Nurses develop Health Management Protocols, which outline specific supports needed for each student, train staff to recognize and respond to students' medical needs, and delegate medication administration and health protocols.
Technology Support	Application Hosting and Management	Cloud and on-prem solutions, e.g. video streaming services, backup solutions, help desk solutions, cloud solutions and applications, and technology inventory solutions.
School Improvement Services	Career and Technical Education	Career and Technical Education (CTE) staff provide leadership and services to districts so that students can enhance their 21st-century technical skills, career exploration, and successful transition to work or extended schooling.
	Library Services	Library services support districts in meeting Division 22 library and media services standards. Professional development, coaching, and consultation are provided for districts that elect this service.
Administrative and Support Services	Substitute Teacher List Subscription	Lane ESD maintains a list of approved substitute teachers and provides support with registration, training, and orientation to applicants.
	Courier Services	Lane ESD's courier services provide an efficient and secure method of moving materials between the ESD, districts, and other public agencies.

Grants and Contracts

Through support from grants and contracts, Lane ESD provides certain value-added services at no cost to districts.

SERVICE AREA	PROGRAM	DESCRIPTION
Programs for Children with Special Needs	Early Intervention / Early Childhood Special Ed	Contracted service with the University of Oregon Early Childhood CARES. Grant provides EI (birth-3) and ECSE (3-5) education services to all Lane County resident families with children with qualifying special education eligibility.
	Lane Regional Inclusive Services	LESD Regional Inclusive Services works in collaboration with Local School Districts, Early Intervention, Early Childhood Special Education (EI/ECSE) programs, Families, and Community Agencies to provide specialized educational support for children with low incidence disability eligibility, including Autism Spectrum Disorder (ASD), Orthopedic Impairments (OI), Traumatic Brain Injury (TBI), Visual Impairments (VI), Deaf/Hard of Hearing (DHH), and DeafBlind (DB). This grant also supports audiology referrals and a Hearing Assistive Technology Equipment Lending Library.
	State Hospital	The Oregon State Hospital Education Program offers opportunities for 18 to 21-year-olds to continue their education while in the hospital setting.
	Juvenile Detention Education Program	The Juvenile Detention Education Program (JDEP), funded by the Oregon Department of Education, provides educational and re-entry transitional services to students housed overnight in county juvenile detention facilities.
School Improvement Services	Regional Technical Assistance Program	Lane ESD provides local-level options for professional development and technical assistance within the general supervision areas (special education and federal title programs).
	Western Regional Education Network	The Western Regional Educator Network (WREN) encompasses the 28 school districts in Lane ESD and Linn-Benton-Lincoln ESD. It is an educator-led, improvement-focused network that elevates teachers' voices, emphasizes the Lane ESD Equity Lens to interrupt historical patterns of inequities, and supports educators in creating more inclusive and empowering school cultures. Professional development, coaching, and consultation are provided.

Teacher Pathways*	This Grow Your Own (GYO) grant funded program works to diversify the K-12 education workforce in Lane County by recruitment, selection, clinical practice, hiring placement, and induction support for pre-service teachers centered on building culturally responsive affinity groups.
Social Emotional Learning*	Professional development, coaching, and consultation are provided to component districts to meet their goals of authentic implementation of Oregon's Transformation Social Emotional Learning (TSEL) standards,
School Safety and Prevention*	Technical expertise, training, and system development is provided to districts in responding to threats of violence and suicide. Our SSPS is the lead responder and coordinator of the Tragedy Response Team.
Student Voice*	Professional development, coaching, and consultation are provided to implement ongoing student voice and engagement for district/school strategic planning and continuous improvement.
LGBTQ2SIA+ Student Success	This grant funds technical assistance, professional development, curriculum development, and resources, to ensure focal LGBTQ2SIA+ students and their families are safe, feel a sense of belonging, and are supported to achieve at high levels across all Lane County districts.
Latinx Student Success	This grant funds technical assistance, professional development, curriculum development, and resources to ensure focal LatinX Students are safe, feel a sense of belonging, and are supported to achieve at high levels across all Lane County districts.
Native Youth Wellness*	This grant funds the Native Youth Wellness program (NYW). NYW provides professional development on Tribal History/Shared History and TSEL, culture nights, student affinity groups, coaching on tribal education programs, equity, and culturally sustaining pedagogy.
Advanced Manufacturing & Construction	This grant supports a regional advisory committee and industry connections to strengthen the quality of CTE Programs of Study. This grant also sponsors the Construction Utility Career Day.
Behavioral Health Career Pathways	This grant provides curriculum, training, and work-based experiences focused on mental and behavioral health pathways between districts and industry partners via Lane Career Academy. Prioritizes rural and underserved communities.
Team Oregon Build	Professional development and technical assistance is provided on hands-on construction projects. The project provides pathways for career development while addressing the urgent need for safe and sustainable housing.

Healthcare Workforce Development	Coordinate scholarship and training support to remove cost barriers for students to participate in Behavioral Health and Emergency Services pathways within Lane Career Academy.
LaneSTEM*	Lane ESD supports Science, Technology, Engineering, and Math (STEM) education in partnership with LaneSTEM through workshops, school site consultation, classroom coaching, and grant partnerships.
Early Literacy*	Lane ESD supports district implementation of their Early Literacy plans by coordinating professional development via Oregon Department of Education contractors and community partners.
Administrative Burden Reduction*	Technical assistance completing state and federal required reporting, grant applications, and data collections. The focus is primarily on small/rural districts, but Integrated Guidance technical assistance is provided for all component districts.
21st Century Community Learning Centers*	Crow-Applegate-Lorane, McKenzie, Mapleton, and Siuslaw are in a consortium for the 21st Century Community Learning Centers (CCLC) grant. Lane ESD provides oversight and technical assistance on the completion of grant requirements.
English Language Development*	English Language Development (ELD) services include technical assistance relating to curriculum, instruction, assessment, and educational learning platforms. Train general education teachers to learn how to integrate the English Language Proficiency (ELP) standards into their regular curriculum.
Migrant Education	Lane ESD coordinates a regional Migrant Education Program (MEP) consortium serving Lane and Douglas counties, including 29 school districts. MEP provides supplemental instruction, community outreach, and parent involvement for eligible MEP students, including summer school, graduation, and preschool services for students ages 3-21.
EA/IA Professional Development*	Lane ESD contracts with Cultivate at the University of Oregon to provide professional development modules for Education / Instructional Assistants.
Portrait of a Graduate*	Lane ESD contracts with Cosgrave and Swanson to consult rural districts on developing and implementing Portrait of a Graduate.

** Services provided to support districts in making progress toward the goals of the Student Success Act (see page 11).*

Appendix - Links to Other Information

Student Success Act Comprehensive Support Plan

Lane ESD's Student Success Act Comprehensive Support Plan is provided to assist districts with developing and implementing their Integrated Plans for the implementation of the Student Success Act. **Services are detailed throughout this Local Service Plan and indicated with an (*).** You can view the 2024 - 2025 outcomes and strategies that guide the services in this local service plan here. (add link)

Lane ESD Budget and Financial Reports - Lane ESD's annually adopted budgets and audit reports can be found on the Lane ESD website at <https://lesd.k12.or.us/administration/business-services>.

Lane ESD Equity Lens - Lane ESD's Vision, Mission, and Purpose are at the center of all decisions made within the agency in service of our county. We employ our Equity Lens and adapt our Equity Tools to meet the needs of the decision at hand by including multiple perspectives, determining the problem to be solved, evaluating potential positive and negative impacts on our students, families, and districts, examining resources available, and at all times orient ourselves toward justice centered engagement while operating in a fiscally responsible and responsive manner. See more at <https://lesd.k12.or.us/strategic-plan>.

Lane ESD Contact Information - For questions, please contact supt-office@lesd.k12.or.us

Pleasant Hill School District #1 Monthly Principal's Report

Date: January 13th, 2025

PHHS___ PHES__X_

1. Attendance Data-
December Attendance-
Kindergarten-89.37%
First Grade- 90.56%
Second Grade- 92.61%
Third Grade- 92.72%
Fourth Grade- 93.06%
Fifth Grade- 92.18%

Here are the top classes for each grade level:

- K- Craig
- 1-Sprague
- 2- Reinking
- 3- Michlanski
- 4- Bond & Smith
- 5- Grassman

2. Our teachers spent the morning on January 6th working with TNPT, an organization that is being provided through Lane ESD to talk about literacy instruction and how we can improve literacy instruction through using our core resource- Benchmark.
3. Our character trait of the month for December was safety. We gave out special safety Billie Bucks for students who were demonstrating safe behaviors all across the school.
4. 5th grade put on an amazing Winter Concert with their rendition of How the Grinch Stole Christmas. Mr. Strong did an amazing job of putting together this incredible performance.
5. Upcoming Events:
 - January 14th- PTO Meeting, 2:30pm, Community Center
 - January 15th- K-2 Billie Spirit Assembly, 1:40pm
 - January 16th- 3-5 Billie Spirit Assembly, 1:40pm
 - January 30th- Bingo Night! 6:00pm, Elementary Cafeteria

Pleasant Hill School District #1 Monthly Principal’s Report

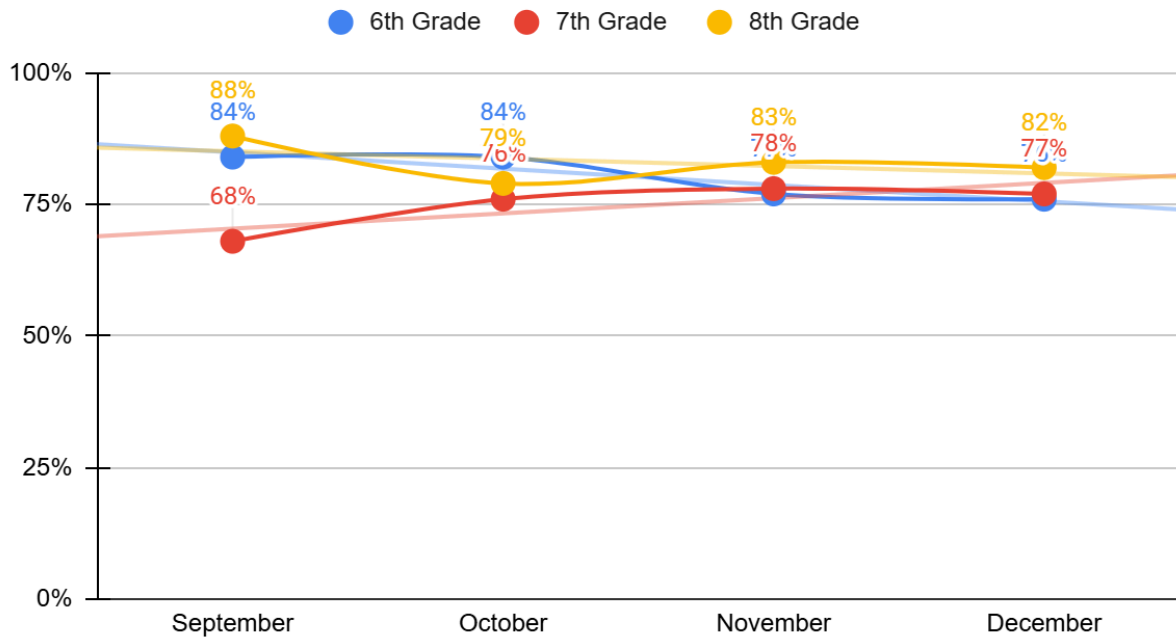
Date: January 13, 2024

PHHS___ PHMS__X__PHES___ (Check one)

Recap

We had very successful Choir and Band concerts the week before Winter Break.

Regular Attenders By Grade Level



	6th Grade	7th Grade	8th Grade
September	84%	68%	88%
October	84%	76%	79%
November	77%	78%	83%
December	76%	77%	82%

The percentage of regular attenders (90% or better) year to date was down 1% in the month of December across all three grade levels.

Average Daily Attendance YTD

September



October



November



December



Looking ahead

Our Boys basketball team which will be a combined 7th/8th grade team this year has their first game against Fern Ridge on the 15th. We currently have 20 students registered to play this season.

The winter dance has been rescheduled for January 17th.

Pleasant Hill School District #1 Monthly Principal's Report

Date: January 13, 2025

PHHS__X__ PHMS____PHES____ (Check one)

Recap

As we close another month, we reflect on the events that have shaped our school community. This month has been a poignant blend of mourning, resilience, and celebration.

Tragically, we faced the heartbreaking loss of one of our young students as well as two other students overcoming their injuries, returning home from the hospital and starting their long road to recovery and healing. This event left a profound impact on our school and community.

Our school and the surrounding community came together in remarkable ways to support the families of the affected students. Fundraising events, and community gatherings were organized to provide assistance and show support for the families. This outpouring of support highlights the strength of our community and the importance of coming together in times of need.

As we transition into winter, the excitement of winter sports begins to fill the air. Our athletes are gearing up for the season, and we encourage everyone to come out and support our teams. Whether it's basketball, wrestling, swimming, or cheerleading, let's show our school spirit and cheer on our athletes as they compete.

This month also featured outstanding performances from our bands and choirs. The concerts showcased the incredible talent of our students and provided a much-needed opportunity for joy and celebration.

Throughout the difficult times, the middle and high school students and staff embraced the spirit of giving and joy. From festive decorations to community service initiatives, students and staff showed their commitment to spreading cheer.

Congratulations to the High School Students of the Month for November:

Students of the Month:

9th Grade: Jack Quinones

10th Grade: Siena Shaddon

11th Grade: Brandon Tobey

Student of the Month: Micah Driessnack**Most Improved Students of the Month:**

9th Grade: Parker Shaddon

10th Grade: Nevaeh Gowen

11th Grade: Abriam Ventura

Regular Attenders

	9th Grade	10th Grade	11th Grade	12th Grade
October	69%	71%	81%	60%
November	78%	71%	77%	60%
December	80%	72%	70%	59%

Average Daily Attendance YTD

September



October



November



December



Date: January 13, 2025

**Pleasant Hill School District 2024-2025
Financial Report as of December 31, 2024**

Our final audit has been filed with the Oregon Department of Education.

General Fund Revenues:

- As of December 31, we have received \$3,457,737 of our imposed \$3,708,532 taxes, leaving \$250,795 to be collected.
- We have received \$5,228,700 in State School Fund (SSF) payments.
- We have received \$319,064 in interest from investments.

General Fund Expenditures:

- Salary expenditures through December is \$2,352,527.
- Benefits total \$1,328,579.
- The purchased services, supplies and capital outlay and other expenditures are currently at \$1,163,156.

Quarterly Reports:

- General Fund Summary

This is a summary of our revenues and expenditures and includes expense encumbrances for the period from July 1, 2024 to December 31, 2024.

- Cash and Investments Report

This report shows the changes in our cash and investment accounts for the last six months. We have been making adjustments in our LGIP account to keep it closer to our targeted ending fund balance and moving the excess to Banner Money Market.

Unfortunately, Banner's yield has gone below LGIP's, so we will start to move the bulk of the money back.

Another upcoming adjustment is the consolidation of the student body checking accounts into the school district general checking account. Since the district office is now processing all payments, auditors have confirmed that consolidation is the best move.

- Reserve and Special Revenue Funds

This report provides a snapshot of our reserve accounts and our special revenue accounts. Budgeted transfers have been made and are included in the Resources column, along with the beginning fund balances.

Submitted by: Sheri Longobardo, Business Manager

PLEASANT HILL SCHOOL DISTRICT #1
2024-25 GENERAL FUND - Quarted Ended December 31, 2024
1/7/2024

RESOURCES	BUDGET	ACTUAL				COMMENTS
	Adopted Budget	12/31/24	Encumbrances	YTD plus Encumbr.	Over / (Under) Budget	
Beginning Fund Balance	\$7,402,903	\$8,395,306	\$0	\$8,395,306	\$992,403	
Revenues						
State School Fund						
Current Years Taxes	\$3,708,532	\$3,457,737	\$0	\$3,457,737	(\$250,795)	
Prior Years Taxes, Other	\$32,000	29,970	0	29,970	(2,030)	
County School Fund	\$25,000	0	0	0	(25,000)	
Common School Fund	\$150,000	0	0	0	(150,000)	
State School Fund	\$8,811,207	5,228,700	0	5,228,700	(3,582,507)	
SSF Prior Year Adjustment	\$0	0	0	0	0	
Small High School Grant	\$55,000	0	0	0	(55,000)	
High Cost Disability Grant	\$70,000	0	0	0	(70,000)	
Total SSF Revenue	\$12,851,739	\$8,716,407	\$0	\$8,716,407	(\$4,135,332)	
Interest on Investments	\$525,500	319,064	\$0	\$319,064	(\$206,436)	
Other Revenue	\$209,500	73,967	\$336	\$74,303	(\$135,197)	
Transfers In	\$1,000	0	0	0	(1,000)	
Total Revenues	\$13,587,739	\$9,109,439	\$336	\$9,109,775	(\$4,477,964)	
TOTAL RESOURCES	\$20,990,642	\$17,504,745	\$336	\$17,505,081	(\$3,485,561)	
REQUIREMENTS						
Salaries	\$6,531,819	\$2,352,527	\$3,739,670	\$6,092,197	(\$439,622)	
Benefits	4,057,215	1,328,579	2,167,366	3,495,945	(561,270)	
Purchased Services	2,607,052	722,722	1,145,665	1,868,387	(738,665)	
Supplies	548,398	255,098	46,702	301,800	(246,598)	
Capital Outlay	14,000	9,481	1,891	11,371	(2,629)	
Other Objects	212,050	175,855	1,302	177,157	(34,893)	
Transfers	1,125,000	1,095,000	-	1,095,000	(30,000)	
Contingency	5,895,108	0	-	0	(5,895,108)	
TOTAL REQUIREMENTS	\$20,990,642	\$5,939,262	\$7,102,594	\$13,041,856	(\$7,948,786)	
ENDING FUND BALANCE	\$5,615,697				\$4,463,225	
% of Total Revenues	41.3%					

PLEASANT HILL SCHOOL DISTRICT #1

2024-25 CASH AND INVESTMENTS REPORT - Quarter Ended December 31, 2024

January 7, 2025

CASH ACCOUNTS	7/1/2024	ADDITIONS	DISBURSEMENTS	INTEREST	FEES*	ENDING BALANCE 12/31/24	YIELD
General Checking	\$462,007	\$6,920,942	\$6,914,016	\$35	\$0	\$468,967	0.02%
Payroll	\$10,438	1,981,728	1,982,090	3	0	\$10,078	0.02%
PHES Student Body	\$24,211	1,378	1,500	2	0	\$24,091	0.02%
PHHS Student Body	\$165,757	81,169	102,321	14	0	\$144,620	0.02%
TOTAL CASH ACCOUNTS	\$662,413	\$8,985,217	\$8,999,927	\$54	\$0	\$647,756	

INVESTMENTS	7/1/2024	ADDITIONS	DISBURSEMENTS	INTEREST	FEES*	ENDING BALANCE 12/31/24	YIELD
Local Government Investment Pool	\$5,834,558	\$10,334,178	\$9,184,894	\$172,271	\$10	\$7,156,103	4.85%
Pleasant Hill School District Money Market	\$5,448,288	10,503,652	7,886,416	146,759	0	\$8,212,284	4.56%
Stan Smith Scholarship Fund (COD)	\$6,323	0	1,000	13	0	\$5,336	0.10%
Pleasant Hill High School Money Market	\$58,066	0	0	1,461	0	\$59,527	4.60%
TOTAL INVESTMENTS	\$11,347,236	\$20,837,831	\$17,072,310	\$320,504	\$10	\$15,433,250	

TOTAL CASH AND INVESTMENTS	\$12,009,649	\$29,823,047	\$26,072,238	\$320,558	\$10	\$16,081,006	
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PLEASANT HILL SCHOOL DISTRICT #1

2024-25 RESERVES AND SPECIAL REVENUE FUNDS - Quarter Ended December 31, 2024

January 7, 2025

FUND	RESERVE	RESOURCES AS OF 12/31/2024	EXPENDITURES AS OF 12/31/2024	RESOURCES - EXPENDITURES
271	Insurance / Benefit	\$499,555	\$66,676	\$432,879
282	K-12 Enrichment	52,426	7,610	44,816
283	Equipment Repair / Replacement	192,088	29,420	162,668
284	Maintenance	847,279	632,592	214,686
286	Technology	361,760	99,361	262,399
287	Instructional Materials	470,596	175,306	295,290
289	Field Repair and Replacement Reserve	524,733	-	\$524,733
TOTAL RESERVES		\$2,948,438	\$1,010,965	\$1,937,472

OTHER SPECIAL REVENUE FUNDS				
244	PHSD Preschool Program	45,772	25,634	20,138
299	Food Service Fund	365,357	228,259	137,097
TOTAL OTHER SPECIAL REVENUE FUNDS		\$411,129	\$253,893	\$157,235

TOTAL RESERVES AND OTHER		\$3,359,566	\$1,264,859	\$2,094,707
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