5/1/2025

PHILOMATH SCHOOL DISTRICT, 17J
Appropriations, Budget vs. Actual
Fiscal Year 2024-2025

		Appropriations	YTD	Encumbrances	Totals	(Over)/Under Budget
General Fund (100)	1000 Instruction	15,381,817	10,879,050	4,111,492	14,990,542	391,275
	2000 Support Services	8,702,563	6,853,530	1,473,580	8,327,110	375,453
	4000 Facilities	224,000	186,794	-	186,794	37,206
	5200 Transfers	970,000	846,225	-	846,225	123,775
	6000 Contingency	368,000	-	-	-	368,000
	Sub Totals	25,646,380	18,765,599	5,585,072	24,350,671	1,295,709
Local/State/Federal Programs Funds	1000 Instruction	2,276,262	1,519,270	631,974	2,151,244	125,018
Special Revenue Fund (200)	2000 Support Services	1,511,713	664,752	167,822	832,574	679,139
	3000 Community Services	785,716	522,311	100,886	623,197	162,519
	4000 Facilities	360,000	307,429	-	307,429	52,571
	5200 Transfers	-			-	-
	Sub Totals	4,933,691	3,013,762	900,682	3,914,444	1,019,247
Pool Operations Fund (295)	1000 Instruction	9,346	6,870	1,416	8,286	1,060
	2000 Support Services	-	-		-	-
	3000 Community Services	180,354	167,467	16,195	183,662	(3,308)
	Sub Totals	189,700	174,337	17,611	191,948	(2,248)
Assoc. Student Body (284, 285, 286)	1000 Instruction	806,119	398,599	96,077	494,676	311,443
Debt Service Funds (300)	5000 Debt Service	1,837,600	547,200	1,290,400	1,837,600	-
Capital Improvement Funds (400)	1000 Instruction	-	-	-	-	-
	2000 Support Services	547,500	297,061	89,457	386,518	160,982
	4000 Facilities	470,667	68,818	-	68,818	401,849
	Sub Totals	1,018,167	365,879	89,457	455,336	562,831
Unemployment Fund (600)	2000 Support Services	151,500	17,160	-	17,160	134,340
Reserve Funds (700)	1000 Instruction	79,750	51,884	28,123	80,007	(257)
	2000 Support Services	115,850	53,046	10,128	63,174	52,676
	3000 Community Services	2,400	1,400	1,000	2,400	-
	Sub Totals	198,000	106,330	39,251	145,581	52,419
					-	
					-	
Total Appropriations		**34,781,157**	**23,388,866**	**8,018,550**	**31,407,416**	**3,373,741**
Total Unappropriated		19,417,070	-	-	-	**19,417,070**
Total Adopted Budget		**54,198,227**	**23,388,866**	**8,018,550**	**31,407,416**	**22,790,811**

Philomath School District 17J

Benton County School District No. 17J, 1620 Applegate Street Philomath OR 97370 (541) 929-3169

RESOLUTION NO. 2425-03

A RESOLUTION TRANSFERRING APPROPRIATIONS BETWEEN FUNDS FOR FISCAL YEAR 2024-2025

WHEREAS, the Board of Directors has determined that an adjustment in appropriations in the Pool Operation Fund is needed for the purpose of reclassifying previously appropriated costs.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PHILOMATH SCHOOL DISTRICT 17J:

The budget for fiscal year 2024-2025 is hereby amended, and the amounts appropriated by the Board of Directors under Resolution 2425-03 for the Local/State/Federal Programs Fund and the Pool Operation Fund are hereby amended as follows:

Appropriation Category	Original Budget	Increase/ (Decrease)	Amended Budget
Local/State/Federal Fund (200)			
Instruction Services (1000)	$2,276,262	($10,000)	$ 2,266,262
Enterprise & Community Services (3000)	$ 785,716	($45,000)	$ 740,716
Pool Operation Fund (295)			
Instruction Services (1000)	$ 9,346	$ 10,000	$ 19,346
Enterprise & Community Services (3000)	$ 180,354	$ 45,000	$ 225,354

Passed by the Board of Directors of Philomath School District this 8th day of May 2025.

By: _____
Rick Wells, Chairperson

By: _____
Susan Halliday, Superintendent

Philomath School District 17J

Benton County School District No. 17J, 1620 Applegate Street Philomath OR 97370 (541) 929-3169

RESOLUTION NO. 2425-04

A RESOLUTION TRANSFERRING APPROPRIATIONS WITHIN FUND FOR FISCAL YEAR 2024-2025

WHEREAS, the Board of Directors has determined that an adjustment in appropriations in the Trust & Agency Fund is needed for the purpose of reclassifying previously appropriated costs.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PHILOMATH SCHOOL DISTRICT 17J:

The budget for fiscal year 2024-2025 is hereby amended, and the amounts appropriated by the Board of Directors under Resolution 2425-04 for the Trust & Agency Fund are hereby amended as follows:

Appropriation Category	Original Budget	Increase/ (Decrease)	Amended Budget
Trust & Agency Fund (700)			
Support Services (2000)	$ 115,850	($5,000)	$ 110,850
Trust & Agency Fund (700)			
Instruction Services (1000)	$ 79,750	$ 5,000	$ 84,750

Passed by the Board of Directors of Philomath School District this 8th day of May 2025.

By: _____
Rick Wells, Chairperson

By: _____
Susan Halliday, Superintendent

2024 / 2025 SCHOOL YEAR

ENROLLMENT FIGURES as of: May 8, 2025

	District	CPS	PES	BL	PMS	PHS	Academy	Part Time	KVCS	Part Time
Kindergarten	88	69		5			0	2	12	
1st	112	91		5			0	1	15	
2nd	117		90	6			0	1	20	
3rd	118		96	4			1	1	16	
4th	127		96	10			0	0	21	
5th	103		88				0	1	14	
6th	132				111		0	0	21	
7th	136				114		7	0	15	
8th	135				113		2	1	19	
9th	136					109	17	0	10	
10th	131					99	17	0	15	
11th	148					111	27	0	10	
12th	140					117	17	0	6	
Totals		160	370	30	338	436	88	7	194	

TOTAL FULL-TIME ENROLLMENT - All Schools 1,616

Philomath School District 17J - 2024-2025 School Year -- Summary of Enrollment

School	09/12	10/10	11/14	12/09	01/09	02/13	03/13	04/10	05/08	06/12
CPS	169	160	158	158	152	162	161	159	160	
PES	365	365	367	362	369	369	370	370	370	
BL	32	32	32	32	31	29	29	30	30	
PMS	351	349	349	347	353	347	345	341	338	
PHS	452	445	442	443	442	437	433	437	436	
Academy	78	72	78	77	77	81	86	86	88	
KVCS	193	194	195	194	190	194	196	195	194	
SubTotal	1,640	1,617	1,621	1,613	1,614	1,619	1,620	1,618	1,616	0
Part-time students	0	10	9	9	9	7	7	7	7	
Total Enrollment	1,640	1,627	1,630	1,622	1,623	1,626	1,627	1,625	1,623	0

Philomath School District 17J - 2023-2024 School Year -- Summary of Enrollment

School	09/23	10/19	11/16	12/13	01/18	02/29	03/21	04/18	05/16	06/20
CPS	178	178	183	179	180	179	179	172	171	171
PES	367	367	364	367	370	374	376	376	373	373
BL	35	35	35	35	35	35	35	35	35	35
PMS	344	343	343	352	343	345	345	341	337	339
PHS	476	482	461	448	450	460	457	455	443	444
Academy	71	80	87	85	93	90	98	99	101	97
KVCS	203	202	203	208	205	202	200	199	199	195
SubTotal	1,674	1,687	1,676	1,674	1,676	1,685	1,690	1,677	1,659	1,654
Part-time students	0	1	4	0	0	6	7	7	6	6
Total Enrollment	1,674	1,688	1,680	1,674	1,676	1,691	1,697	1,684	1,665	1,660



REGULAR SESSION

PHILOMATH SCHOOL DISTRICT 17J
Philomath High School Community Conference Room
2054 Applegate Street, Philomath

5/8/2025 07:00 PM

A. EXECUTIVE SESSION ~ 6:00 p.m.

The Board will meet in executive session at 6:00 pm per ORS 192.660(2)(d) to carry on labor negotiations for those who are designated by the governing body to carry on labor negotiations; and per ORS 192.660(2)(i) to review and evaluate the performance of the chief executive officer or any other public officer, employee or staff member, unless the person whose performance is being reviewed and evaluated requests an open hearing.

B. REGULAR SESSION ~ 7:00 p.m.

1. Call to Order: Chairperson
    i. **Pledge of Allegiance**
    ii. **Approval of Consent Agenda**

        Consent Agenda

        Regular Board Meeting Minutes April 10, 2025

        Overnight Trip Request

    iii. **Request for Agenda Modifications**
2. Public Comment

C. REPORTS~

1. Student Government Report
2. Association Reports
    - PEA
    - OSEA
3. School Stuff

1. Student Services Report - Kelsey Greydanus
2. Facilities Report - Joey Digiovannangelo

4. **Superintendent Report**

    - End of Year School Updates
    - King's Valley Annual Report & Audit

        KVCS Annual Report

        King's Valley Auditor's Report to the Board

        KVCS Audit

5. **Financial Report**

        Board Report

        Appropriations

        PSD Cash Flow

        PES Student Activities Report

        PMS Student Activities Report

        PHS Student Activities Report

        Enrollment Totals

D. STRATEGY AND DISCUSSION ~

1. **Student Representative to the Board**
2. **Outcome of Safety Meeting**

E. DISCUSSION & ACTION ITEMS ~

1. **Resolution #2425-03: A Resolution Transferring Appropriations Between Funds**

        Resolution #2425-03

2. **Resolution #2425-04: A Resolution Transferring Appropriations Within Fund**

        Resolution #2425-04

3. **Approval of Integrated Guidance**
4. **Approval of Superintendent's Contract**

F. MEETING CLOSURE ~

1. **Next Meeting Agenda Items**
2. **Board Thanks**
3. **Board Requests**
4. **Adjournment**

G. IMPORTANT DATES

May 12	4:30 pm	Licensed Bargaining - PHS Library
May 20	6:00 pm	Possible Second Budget Committee Meeting - If needed

May 28	4:30 pm	Licensed Bargaining - PHS Library
Jun 3	7:00 pm	Honor's Convocation - PHS
Jun 5	4:00 pm	Strategic Planning - PHS CCR
Jun 7	11:00 am	PHS Graduation
Jun 10	4:30 pm	Licensed Bargaining - PHS Library
Jun 11	7:00 pm	PA Graduation
Jun 12	7:00 pm	Regular Board Meeting & Budget Hearing
Jun 14	3:00 pm	King's Valley Charter School Graduation
Jun 17	4:30 pm	Licensed Bargaining - CPS Library
Jun 24	4:30 pm	Licensed Bargaining - PES Library

Philomath School District 17J

CONSENT AGENDA

May 8, 2025

Updated: 5/5/25 4:13 PM

A. Minutes: April 10, 2025 Regular Board Meeting Minutes

B. Out of State Travel:

i. Girls Basketball to Huntington Beach, CA 12-26-25 through 12-30-25

ii. Joshua Martin and Mark Neville to Stevenson, WA, May 7-9, to participate in the Association for Computer Professionals in Education.

C. Personnel/Staffing Adjustments: None

1. **Retirements**: None
2. **Resignations**:
   i. Tina Chambers as of 4/21/2025 Middle School IA
   ii. Eleanor Jones as of 6/17/2025 Elementary School Teacher
3. **New Hires**: None
4. **Staff Reassignments/Changes in FTE:** None
5. **Coaches**:
   i. MacKenzie Leslie Assistant Cheer Coach
6. **Extra Duty Assignments**: None

Philomath High School

'Home of the Warriors'

Athletic Team/Club Overnight Request and Supervision Plan

Team/Club: ___Girls Basketball

Head Coach/Advisor: ___Ben Silva_____

Destination: __Huntington Beach California_____ Event: _____Surf City Holiday Classic

Need SB Approval!

Departure Date: _____12/26/25_____ Return Date: _____12/30/2025_____

Transportation Mode (bus, car, etc.): ____Flights from PDX and then rental Cars_____ Account charged: _Girls Basketball_____

Parent Permission

a) Blanket permission __X___ b) Specific forms _____ (attach form if applicable)

Supervision Requirements and Plan

General Requirements

1. Supervisors must be Philomath School District a) employees or b) approved volunteer (over 21 years old).
2. Co-ed activities require male and female supervisors (at least 1 must be a PSD employee). 3. Annually all supervisors must complete supervision training and mandatory reporter training. 4. Ratio of 1 supervisor to 10 students. Exceptions must be pre-approved by principal. 5. At the end of all events, supervisors are to remain until all students are picked up.

Daytime Supervision

1. Supervisors will review daily student behavior expectations and address any issues as they arise.
2. Zones of supervision will be established based on the specific logistical and situational needs of the event(s).
3. Supervisors will actively supervise, be proactive, and move strategically through the supervision zones.
4. Reasonable supervision is expected at all times.
5. Bus / vehicle supervision: No supervisor will transport student alone (1 on 1). In large vehicles (i.e. buses) there must be at least 1 adult in addition to the bus driver. Supervisors need to spread out throughout the bus, with the primary position in the back observing all students in front of them.

Nighttime Supervision

Same standards apply as daytime, additionally:

1. In hotel rooms: a) male and female students sleep separately. b) Supervisors sleep separate from students unless adult is a parent of student(s) in the room. c) Blue tape placed on doors (from supervision training) d) Periodic room checks throughout night; male supervisors check male rooms / female supervisors check female rooms. d)Reasonable lights out times established 2. Large space / sleepover style (rented house, gym): a) Supervisors DO sleep in large area, NOT in separate room. b) Supervise sleep at strategic locations- in between points and at exits. c) Separate males and females by space / rooms / or floors. d)Reasonable lights out times establish.

Reporting

1. Contact school administration in cases of health issues and violations of student conduct code (as discussed in training).

2. Mandatory Reporters: As a supervisor of Philomath School District, you are a mandatory reporter. You must report any abuse or neglect concerns immediately to DHS, local law enforcement, and school administration. Do not wait to alert DHS or law enforcement, inform school administration as soon as you are able.

Philomath High School

'Home of the Warriors'

Athletic Team/Club Overnight Request and Supervision Plan

Important Contact Numbers

1. Benton County Sheriff: 541-766-6858
2. Philomath Police: 541-766-6925
3. Corvallis Police: 541-766-6925
4. DHS: 855-503-7233
5. Mark Henderson and/or Tony Matta (numbers provided to trip leaders)

Special Supervision Needs

In the space below (or attach) please add any additions to the supervision plan that are unique:

_____

_____

_____

_____

By signing below I acknowledge that:

1. I am responsible for meeting the requirements of the supervision plan.
2. I am responsible for following PHS policies and procedures.
3. I am responsible for helping to enforce school and district policies.
4. I am responsible for the health and well-being of all students under my care. 5. I will provide reasonable / adequate supervision throughout the duration of the event. 6. I understand that failure to meet any of the criteria named above may lead to disciplinary action up to, and including, dismissal.

Staff / Coach

Print name Sign name

1. Benito Silva _____ Benito Silva _____ 2.

Shelly Brown _____ Shelly R Brown _____ 3.

_____ _____

4. _____ _____

Philomath School District Approved and Trained Chaperone/Supervisor

1. _____ _____ 2.

_____ _____ 3.

_____ _____ 4.

_____ _____

APPROVED	DENIED	APPROVED	DENIED	APPROVED	DENIED

PRINCIPAL	**SUPERINTENDENT** 04-24-2025	**PSD BOARD** (Out of State ONLY)

Itinerary:

We are trying to plan ahead and purchase lodging and plane tickets so the Itinerary will have more details as we get closer to the event. We will travel as a team from PDX to LAX via plane and then rent cars driven by district approved drivers to transport the team once we are in California. Currently we are looking at getting a rental house where the team will stay. I will also be looking into hotel rooms to see which option is most cost effective and convenient.

2025 Surf City Holiday Classic
Girls Varsity Basketball Tournament

Dates: December 26, 27, 29, 30, 2025

Hosted by:
- **Marina High School** (Huntington Beach, CA)
- **Huntington Beach High School** (Huntington Beach, CA)
- **Ocean View High School** (Huntington Beach, CA)

Tournament Format:
- **Entry Fee:** $500 per team / 4 game guarantee
- 32 teams competing across multiple divisions (Gold/Silver/Bronze)
- **Tournament schedules will not be released until Monday, December 15th to ensure competitive equity**

Local Entertainment & Attractions

Huntington Beach Pier – Iconic ocean views & dining
Pacific City – Shopping, restaurants, and entertainment
Bolsa Chica Ecological Reserve – Scenic nature trails & birdwatching
Bella Terra – Outdoor shopping, dining, and entertainment center
Irvine Spectrum – Shopping, dining, and entertainment with a giant Ferris wheel
Disneyland – The Happiest Place on Earth, featuring rides, shows, and attractions
Knott's Berry Farm – Theme park with roller coasters, family rides, and entertainment

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Local Hotel Options

SpringHill Suites Huntington Beach
7872 Edinger Ave, Huntington Beach, CA 92647
Ayres Hotel
17550 Brookhurst St, Fountain Valley, CA 92708
Sonesta Select
9950 Slater Ave, Fountain Valley, CA 92708

For more information or to reserve your tournament entry, please send email to:

Danny Roussel (Marina HS)
marinahsgbb@gmail.com

CONTRACT FOR ATHLETIC CONTESTS

This contract may be used in arranging non-league and tournament interscholastic athletic contests. Regular league schedules are official and binding on said league members and do not require individual contract. Please refer to Blue Book rules 150-153.

This **CONTRACT** is made and subscribed to by the principals and athletic administrators of

Marina High School and _____ High School

for Girls (Boys' or Girls') contests in Basketball (Name of Sport) to be played as follows:

LEVEL	SITE	DATE	STARTING TIME
Varsity	Surf City Holiday Classic (Marina HS)	Dec. 26,27,29,30	TBD
Jr. Varsity			
Soph			
Frosh			
Frosh-Soph			

REMARKS: _____

FINANCIAL ARRANGEMENTS

A. General Admission	$8.00	F. Faculty Passes honored Both Schools	Yes
B. Home Students WITH ASB Cards	$4.00	G. Advance Sale Permitted	No
C. Visiting Students WITH ASB Cards	$4.00	H. Visiting Band in Uniform Admitted Free With Advisor	Yes
D. Student (Both Schools) WITHOUT ASB Cards	$8.00		
E. Children Admission	$4.00	I. Visiting Pep Squads Admitted Free With Advisor	Yes

ADDITIONAL FINANCIAL TERMS: Please return completed contract to **marinahsgbb@gmail.com** / Tournament Entry $500

MEDICAL RESPONSIBILITY: Ice/First Aid On site - Athletic Trainer TBD

OTHER ARRANGEMENTS: _____

Return to **HOST SCHOOL** by: Return ASAP or no later than June 1, 2025

All contests must be played under the regulations and rulings of the California Interscholastic Federation and the Southern Section of which the contracting schools are members. These regulations and rulings are a part of this contract. Use back side of form for additional comments.

HOST SCHOOL INFORMATION		VISITING SCHOOL INFORMATION	
School Name	Marina High School	School Name	Philomath High School
School Address	15871 Springdale St., Hunt. Bch. 92646	School Address	2054 Applegate St Philomath C 9737
School Phone Number	714-893-6571	School Phone Number	(541) 929-3911
School Fax Number		School Fax Number	
School Tax ID #			
Host School Principal's Signature		Visiting School Principal's Signature	
Host School Athletic Administrator's Signature		Visiting School Athletic Administrator's Signature	
Date:		Date:	4/21/25
Host A.D. Email Address	nracklin@hbuhsd.edu	**Visiting A.D. Email Address**	mike.hood@philomath.k12.or.u
Host A.D. Cell Phone #		**Visiting A.D. Cell Phone #**	

NOTE: All contracts to be valid must be signed by the principal and the athletic administrator at each school. When the principal and athletic administrator of one of the contracting schools is new to the school, they should be notified of existing contracts before the beginning of the season.

Revised 3/27/19

REGULAR SESSION

Meeting Minutes

PHILOMATH SCHOOL DISTRICT 17J
Philomath High School Community Conference Room
2054 Applegate Street, Philomath
4/10/2025 07:00 PM

A. **EXECUTIVE SESSION**

The Board convened into Executive Session at 6:05 pm per ORS 192.660 (2)(d) to conduct deliberations with persons designated by the governing body to carry on labor negotiations; and per ORS 192.660(2)(i) to review and evaluate the performance of the chief executive officer or any other public officer, employee or staff member, unless the person whose performance is being reviewed and evaluated requests an open hearing.

B. **REGULAR SESSION**

1. **Call to Order**: The Regular Session of the Philomath School District Board of Directors was called to order by Board Chair Rick Wells at 7:09 pm on April 10, 2025 at the Philomath High School Community Conference Room located at 2054 Applegate Street. Those in attendance included Philomath School District Board of Directors Rick Wells, Joe Dealy, Sandi Hering, Erin Gudge, and Ryan Cheeke; Superintendent Susan Halliday; Business Manager Jennifer Griffith; Executive Assistant Michele McRae.
    i. **Pledge of Allegiance**: Director Cheeke led us in the Pledge of Allegiance.
    ii. **Approval of Consent Agenda**: Director Gudge moved to approve the consent agenda as presented. Director Hering seconded the motion, and the Board approved it unanimously. Motion passes 5-0.
    iii. **Request for Agenda Modifications**: Superintendent Halliday said that there will not be a Student Services report tonight. She also added C, 4, d: Reaffirm policy CHCA.
2. **Public Comment**: No public comment tonight.

C. **REPORTS**

1. **Student Government Report**: No report tonight.
2. **Association Reports:**
    i. **PEA**: Nicole Stueve reported that the first certified bargaining meeting will take place next week. She said earlier this evening, the teachers had parent/student conferences, and they will also have conferences tomorrow.
    ii. **OSEA**: No report tonight.
3. **School Stuff**

Technology: Mark Neville, the Philomath School District Technology Director, and Joshua Martin, the System Administrator, presented a comprehensive report on the current state of the technology systems in the District. Mark reported that our data server was replaced. The tech team replaced the phone system over winter break, and they saved the district tens of thousands of dollars by taking care of this in-house. A new camera system is up and running. Again, the team took care of this in-house with a significant savings to the District. All of the servers are up and running and they are running smoothly. Currently, they're working on the network, new door locks, technology in the classrooms, and new interactive display panels.

4. **Superintendent's Report**
    i. Superintendent Halliday celebrated the Assistant Principal's in the District for National Assistant Principal's Week. It is also National Librarian's Week, and she praised the strong group of librarians who work in the District. National Teacher Appreciation Week is May 5-9, and National Nurses Week is the following week. All of these groups do amazing work for the District.
    ii. Cell Phone Ban: The Committee has approved House Bill 2251, so it will now move to the Senate. The ban, if passed, will prohibit the use of cell phones during school hours.
    iii. Summer Learning: HS Credit Recovery will take place the last two weeks of June. Lit Camp will take place in August.
    iv. Integrated Guidance: Superintendent Halliday presented the Integrated Guidance plan for 2025-2027, and she expounded on each component.
5. **Financial Report**
    i. Jennifer Griffith, the Philomath School District Business Manager, reported that she is working with the building administrators in preparation of the 25-26 budget.
    ii. She is still waiting to hear from the Oregon Department of Education about the 23-24 May reconciliation payment and additional special education funding.
    iii. Enrollment is holding steady.
    iv. There will be a resolution on the agenda at the May Board meeting regarding the pool fund.

D. **STRATEGY AND DISCUSSION**

1. **19th Street Construction**: The road construction is almost finished. There may be some short closures to finish road patching.
2. **Safety Committee Updates**: Superintendent Halliday presented the results of the PSD Safety Committee Survey that went out to staff last month. The next meeting is April 17th.
3. **Facility Update**: Superintendent Halliday gave an update on facility needs in the District.

E. **DISCUSSION & ACTION ITEMS**

1. **Student Representatives to the Board**: Superintendent Halliday reported that it is time to begin the process of searching for new Student Representatives to the Board.
2. **Close 2024-2025 Inter-district Transfers**: The administrators would like the inter-district transfer process closed for the remainder of the school year. Director Dealy moved to approve the closure of inter-district transfers for the remainder of the 2024-2025 school

year. Director Hering seconded the motion, and the Board approved it unanimously. Motion passes 5-0.

3. **Softball Field Naming Committee**: Superintendent Halliday said that she has reached out to the Confederated Tribes of Siletz Indians regarding naming the high school softball field Warrior Field. She said that Jeff Williams reported that the Tribe is happy with what the District is doing. The Board decided to appoint a committee and then vote on the committee's recommendation at the May Board Meeting or at the King's Valley & PSD's Joint Board Meeting on April 28th.
4. **Second Reading Policies**: Director Gudge moved to approve policies GCCA, GBNAA-JHFF, and policy JHFF-GBNAA as presented in the Board packet. Director Cheeke seconded the motion, and the Board approved it unanimously. Motion passes 5-0.
    a. **GCAA**
    b. **GBNAA-JHFF**
    c. **JHFF-GBNAA**
    d. **CHCA**: Superintendent Halliday said that a parent commented at a recent Board meeting about the lack of a homework policy, so she is reiterating this policy, and she has been working with the principals to align their homework guidelines. The homework guidelines are published in the school handbooks.

F. **MEETING CLOSURE**

1. **Next Meeting Agenda Items**: Softball field naming, Student Services report, Facilities report, and outcomes of the next safety meeting.
2. **Board Thanks**: Director Dealy thanked the technology team for going above and beyond for the District. Director Gudge thanked former Board member Anton Grube and his family members for offering a new scholarship through the Philomath Community Foundation. Director Wells thanked all of the staff. He thanked the technology department for doing an outstanding job.
3. **Board Requests**: Director Gudge would like the next committee meeting noticed.
4. **Adjournment**: Director Wells adjourned the meeting at 9:11 pm.

_____
Board Chair

_____
Superintendent

_____
Date

Philomath School District

Benton County School District No. 17J, 1620 Applegate Street Philomath OR 97370 (541) 929-3169

May 8, 2025

Board Members:

Thank you for attending Budget Committee meeting this week.

2023-24 SSF Reconciliation: The latest 2023-24 SSF calculation shows a positive adjustment for our State School Fund Grant of $5,133. We also have a negative adjustment for the High Cost Disability payment for 2023-24 of ($8,971). These adjustments will be added to our regular May SSF payment. Overall the 2023-24 adjustments are much better than we were originally given – Good news!

2024-25 SSF update – We also received an updated 2024-25 SSF estimate showing a slight increase in our total SSF Grant for the current year of $42,000. This should be the final estimate for calculating our May payment – More good news!

We have 2 resolutions for the Board to review and approve this month:

2425-03 – Pool Operation Fund: Transfer appropriations from the 200 fund to the Pool Operation Fund 295. This correction also includes a General Fund transfer to cover the negative fund balance.

2425-04 – Transfer appropriations within the Trust & Agency fund to cover a potential overage in the Instruction function appropriation.

Please see the enrollment report included in the board packet, enrollment is 1623 including part-time students.

April 2025 General Fund Expenditures totaled $2,176,874. Expenditures that exceeded $10,000 are as follows:

• American Fidelity	$ 11,128	(PFMLI contributions)
• NW Natural	$ 12,289	(March gas bill)
• OETC	$ 17,318	(Technology - Firewall)
• Strengthening Rural Families	$ 17,774	(Preschool support – Grant funded)
• OETC	$ 19,462	(Newline purchases)
• Pacific Power	$ 26,886	(February power bill)
• Corvallis School District 509J	$ 32,024	(March Food Service billing)
• Corvallis School District 509J	$ 34,216	(February Food Service billing)
• Mid Columbia Bus Company	$ 91,667	(February Transportation billing)
• Oregon Educators Benefit Board	$ 212,988	(March Insurance premiums OEBB)
• Kings Valley Charter School	$ 238,926	(March SSF payment to KVCS)
• PERS	$ 254,482	(March PERS payments)

Respectfully Submitted,
Jennifer Griffith
Business Manager

Philomath School District 17J

Aligning for Student Success:

Integrated Guidance

Proposed Plan

2025-2027

Philomath School District

1620 Applegate Street

Philomath, Oregon 97370

541-929-3169

541-929-3991 (Fax)

https://www.philomathsd.net/

General Information

Biennium:	2025-2027
School District Name:	Philomath School District 17J
Institution ID:	1900
Webpage:	https://www.philomathsd.net/
Contacts:	Susan Halliday, Superintendent
E-Mail:	susan.halliday@philomath.k12.or.us
Phone Number:	541-929-3169
	Jeff Brew, LBL SIA/ IG Liaison
E-Mail:	jeff.brew@lblesd.k12.or.us
Phone Number:	541-812-2600
	Jennifer Griffith, Business Manager
E-Mail:	jennifer.griffith@philomath.k12.or.us
Phone Number:	541-929-3169

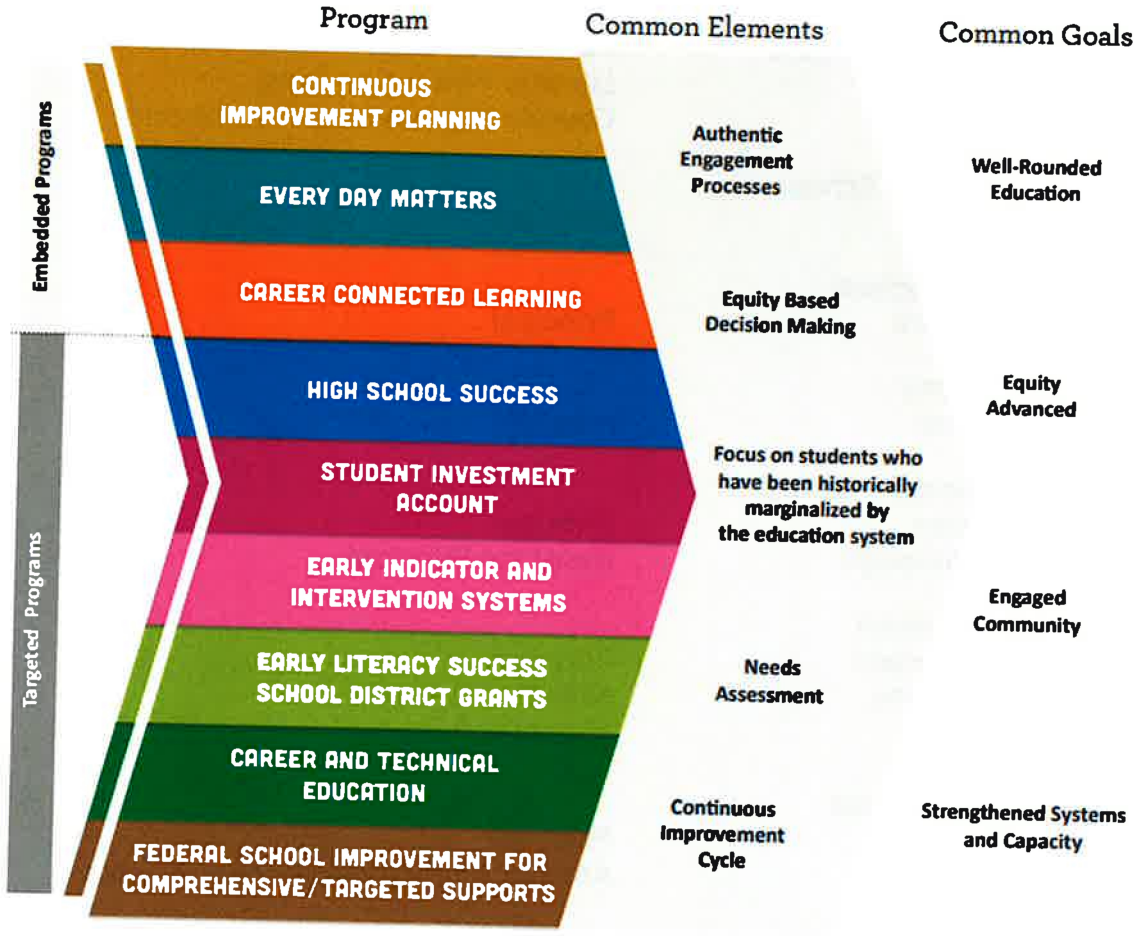
Philomath School District General Information

Philomath School District	
Susan Halliday	Superintendent
Jennifer Griffith	Business Manager
Kelsey Greydanus	Student Services Director
Mark Neville	Technology Director
Nicole Byerley	Nutrition Services Program Manager
Joey DiGiovannangelo	Facilities Director
Rachel Baker	Library/ Media Specialist
Eugenia Moone	Clemens Community Pool Director
Blodgett Elementary School	
Eric Beasley	Principal
Clemens Primary School	
Abby Couture	Principal
Philomath Academy	
Garth Gerot	Principal
Philomath Elementary School	
Eric Beasley	Principal
Mike McDonough	Assistant Principal
Philomath High School	
Mark Henderson	Principal
DeeDee Collins	Assistant Principal
Mike Hood	Assistant Principal/ Athletic Director
Philomath Middle School	
Steve Bell	Principal
Jamon Ellingson	Assistant Principal/ Athletic Director
Kings Valley Charter School	
Diana Barnhart	Facilities and District Relations
Scott Castle	Middle/ High Lead Teacher
Michael Chung	Middle/ High Lead Teacher
Mark Hazelton	Business Manager
Athena Lodge	Elementary Lead Teacher

Philomath School Board	**Kings Valley Charter School Board**
Ryan Cheeke	John Corbin
Joe Dealy	Beth Hoinacki
Erin Gudge	Wren Huff
Sandi Hering	Sally Lammers
Rick Wells	Linda North

Aligning for Student Success: Integrated Guidance

The Integrated Guidance Plan is a comprehensive application that aligns and integrates separately created funding investments focused on educational improvement and innovation.



Oregon Department of Education, Fall, 2024.

Funds are not new to the Philomath School District. In prior years, each component has been requested in independent applications. This plan combines all into a single application. Funded categories are highlighted in yellow.

Program Title	Goals
Career & Technical Education (CTE) (Perkins V) Funded through LBCC Regional Consortium	• Develop the academic knowledge and technical and employability skills of secondary education students. • Increase equitable access and inclusion in high-quality CTE and career-connected learning activities.

Program Title	Goals
Continuous Improvement Plan (CIP)	• Improve experiences and outcomes for all students. • Foster engagement in collaboration, data analysis, professional learning, and reflection. • Leverage multiple perspectives and equity-centered data analysis to identify strengths and areas of improvement
Early Indicator Intervention Systems (EIIS)	• Gather, review, and analyze predictive data at the student level. • Identify strengths, assets, and areas to support individual students.
Every Day Matters (EDM)	• Addressing chronic absenteeism through attention to student engagement, school culture, climate and safety, culturally sustaining pedagogy, and family and community involvement.
High School Success Act (HSS)	• Improve student progress toward graduation. • Increase high school graduation rates. • Increase equitable access to advanced coursework. • Improve HS graduates' readiness for college and career. ("job, training, or college")
Student Investment Account (SIA) within the Student Success Act (SSA)	• Meet students mental or behavioral health needs. • Reduce academic disparities and increase academic achievement for traditionally underserved students.
Early Literacy Success School District Grants within the Early Literacy Success Initiative	• Increase early literacy for children from birth to third grade; • Reduce literacy academic disparities for student groups that have historically experienced academic disparities; • Increase support to parents and guardians to enable them to be partners in the development of their children's literacy skills and knowledge; • Increase access to early literacy learning through support that is research-aligned, culturally responsive, student-centered, and family-centered.

Introduction

A small Willamette Valley community near the Coast Range, Philomath took its name from Philomath College, founded in 1867 by the United Brethren Church. Because of sharply declining enrollment, the college closed during the Great Depression. The name comes from two Greek words meaning "lover of learning."

Incorporated in 1882, Philomath was a thriving farming and ranching center, shipping agricultural products and wool to nearby Corvallis warehouses and, eventually, to larger urban markets. By the early twentieth century, loggers were making inroads into the lush timberlands surrounding Philomath's hilly backcountry, transforming the town into a major logging and lumbering center. Those activities would remain the mainstay of Philomath's economy well into the twentieth century. When lumber production soared following World War II, sawmills dotted the countryside around the town, providing good paying jobs in the woods and mills.

The economy of Philomath began to change in the early 1980s as mills closed and unemployment soared. The industry made a slow recovery in the mid-1980s with a small number of highly automated mills that required fewer workers. The emergence of the high-tech industry in nearby Corvallis mitigated the losses, however, and Philomath increasingly became a bedroom community for people employed elsewhere.

During its years as a timber town, Philomath's population grew slowly to about 2,500 people; then the community experienced dramatic growth during the 1990s and into the twenty-first century. Its 2022 population was estimated at just under 5,600 people. Philomath's beautiful natural surrounding and its location between Corvallis and the coastal city of Newport, provide an attractive site for business and tourist development. Nestled in the foothills of the Coast Range and Mary's Peak, the vineyards and wineries of Benton County enjoy the most scenic and favorable grapes growing conditions in the Willamette Valley. You will find friendly tasting rooms, usually staffed by winemakers and their families making Benton County a prime location for wine lovers.

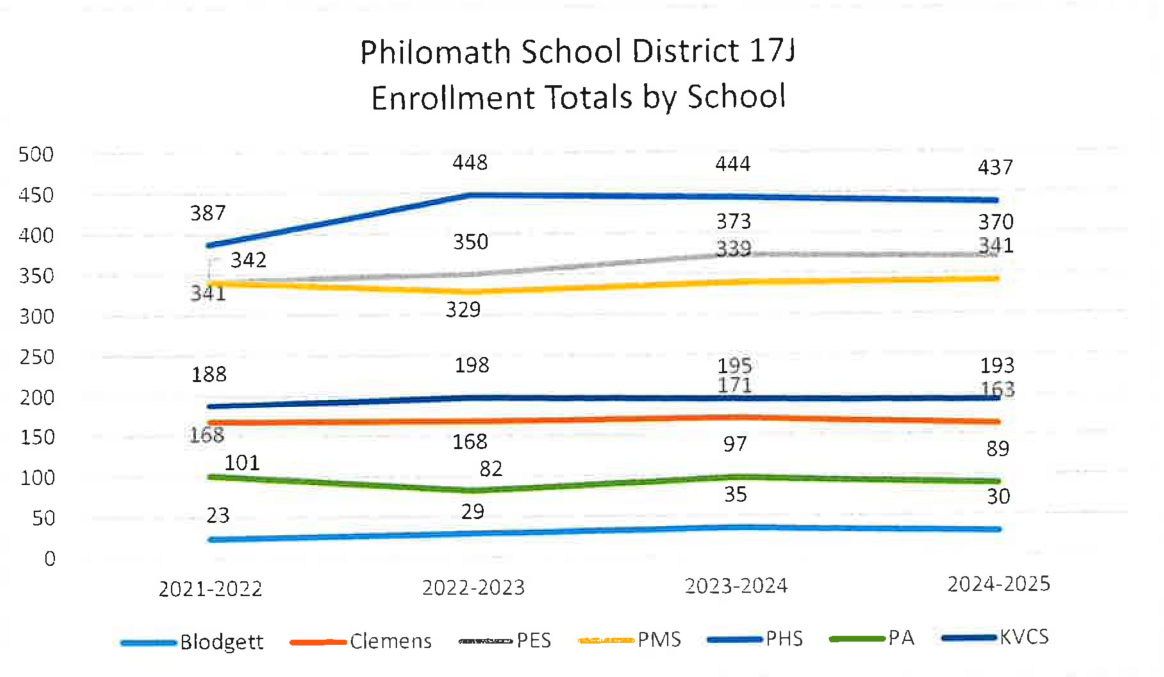
Data Adapted from Philomath Chamber of Commerce, https://www.philomathchamber.org/ and Robbins, William. The Oregon Encyclopedia, https://oregonencyclopedia.org/articles/philomath/#.XctatVdKjct

District Narrative

Located in Oregon's beautiful Willamette Valley, the Philomath School District serves approximately 1,600 students in Kindergarten through 12th grade. The school district operates seven schools, two of which are located in the outlying communities of Blodgett and Kings Valley. School names and grade configurations consist of the following:

- Blodgett Elementary School (K-4th)
- Clemens Primary School (K-1st)
- Philomath Elementary School (2nd-5th)
- Philomath Middle School (6th-8th)
- Philomath High School (9th-12th)
- Philomath Academy (K-12 Alternative School)
- Kings Valley Charter School (K-12th)

During its years as a timber town, the population in the community of Philomath grew slowly to about 2,500 people; then the community experienced dramatic growth during the 1990s and into the twenty-first century. Most recent population counts are estimated at more than 5,600 people. The community anticipated an increase in population with the recent development (or plans to develop) 536 new residences in the community, to include 184 affordable family homes; 10 Habitat for Humanity homes; and 342 apartment units. (Data from City of Philomath, March 2020). According to estimates from the Philomath Fire Department, these new developments were to demonstrate an estimated growth of 26.8% over the next few years. With this community growth, the Philomath School District anticipated an increase in our student population. As yet, the District has not realized the anticipated student growth.



Race and Ethnicity:

Student Population	% of Students
Hispanic	10.88%
American Indian/ Alaskan Native	0.49%
Asian	0.49%
Black	0.48%
Pacific Islander	0.31%
White	80.48%
Mixed Race	6.87%

LBL Student Information System, Philomath SD Data, 04/10/2025.

Additional student percentages in the district consist of the following:

Student Population	% of Students	Notes
Female	50.16%	
Male	49.40%	
Non-Binary	0.44%	
Economically Disadvantaged	23.00%	Free & Reduced Lunch Count
English Learners (Ever)	2.20%	
Homeless	0.55%	McKinney-Vento Designation
Section 504	5.30%	
Special Education	16.94%	

LBL Student Information System, Philomath SD Data, 04/10/2025.

According to community survey results, the community of Philomath has strong interest in seeing all students graduate from high school ready to enter college, university, trade school, and/or military service. This desire matches the district vision to "Graduate EVERY student and transition each into a job, training, or college". The District posted a 87.3% four-year cohort graduation rate in 2023-2024. This measure is up from an 86.0% adjusted cohort graduation rate in the 2022-2023 school year.

School	4-Year Cohort Graduation	4-Year Cohort Completer	5-Year Cohort Graduation	5-Year Cohort Completer
Philomath High School	98.0%	99.0%	96.6%	98.9%
Philomath Academy	57.1%	85.7%	64.3%	89.3%
Kings Valley Charter School	50.0%	50.0%	57.1%	85.7%
State of Oregon	81.8%	84.5%	83.7%	86.7%

Oregon Graduation Rate Data, SY 2023-2024.

The needs assessment process in Philomath School District began with a comprehensive review of multiple data sources, including state and local academic performance data, community surveys, and feedback from staff and students. Key trends emerged from the data, particularly in the areas of attendance, graduation rates, student mental health, and academic readiness. The district's community survey revealed a strong desire for all students to graduate high school ready for post-secondary opportunities, aligning with the district's vision of transitioning every student into a job, training, or college.

The district experienced an increase in the four-year graduation rate, from 86.0% in 2022-2023 to 87.3% in 2023-2024. A lower graduation rate was particularly pronounced at the Philomath Academy and Kings Valley Charter School (KVCS), with four-year graduation rates of 57.1% and 50.0%, respectively. At Philomath High School, the four-year cohort graduation rate increased to 98.0% for the 2023-2024 school year. These figures underscore the need for focused interventions, especially for students who are at risk of not graduating.

Preparing students to graduate on time helps to support graduation rates.

School	2023-2024	2022-2023
Kings Valley Charter School	57%	67%
Philomath Academy	63%	52%
Philomath High School	95%	89%

2023-2024 Freshman On-Track, Oregon School Report Card.

Further analysis of local data indicated a significant increase in the number of students affected by trauma, as well as those requiring mental health supports. For example, kindergarten students are arriving less prepared, with lower academic skills and diminished readiness to learn. These findings pointed to a need for stronger early intervention, particularly in social-emotional learning (SEL) and mental health support.

Self-contained classrooms have traditionally supported those students with the lowest cognitive abilities. Student behavior is causing us to see some additional students needing a self-contained experience, for part or all of a school day. Having students from these disparate groups attempt to be served in the same self-contained experience does not work. Our strategies need to separate these two types of learners for very clear reasons.

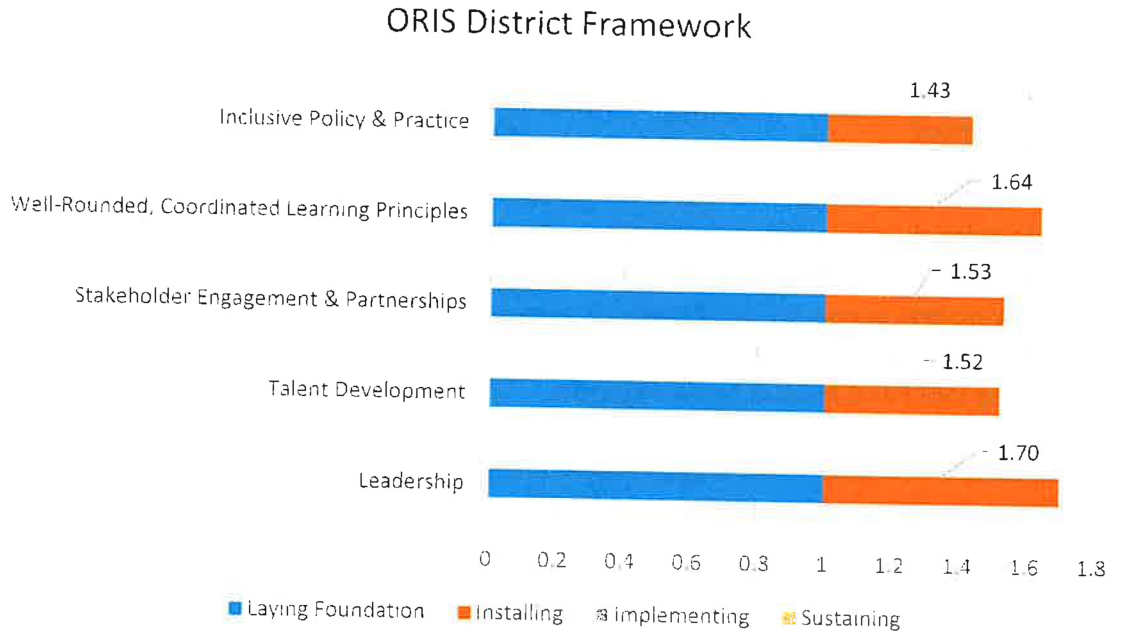
The state-level data revealed a steady performance in 3rd-grade reading, with 59% of students meeting the achievement standard. This was an improvement over previous years, raising above the district's target. In response, the district has implemented a robust Response to Instruction & Intervention (RTIi) system in its K-8 schools to address reading gaps and provide targeted support.

The district's needs assessment has directly informed the development of this plan and budget. Data on graduation rates, attendance, and mental health needs led to the allocation of resources toward programs like the Freshman Success Class, which targets students at risk of falling behind in their first year of high school. Additionally, funding has been directed to SEL

instructional materials and mental health staff, addressing the rising needs for student support. CTE-related data, which showed strong participation from subgroups, has influenced decisions to expand opportunities for students in vocational education and post-secondary training.

For Kings Valley Charter School, the needs assessment revealed struggles with freshman on track and graduation rates. The charter has focused on increasing support for at-risk students through targeted interventions and aligned its strategies with district-wide goals for high school success and mental health support.
In summary, the needs assessment process was instrumental in identifying key areas of focus, including early literacy, attendance, mental health, and high school success. The data has driven specific decisions regarding the allocation of resources and the development of targeted interventions, ensuring that both the district and Kings Valley Charter School are equipped to meet the diverse needs of their students.

Comprehensive Needs Assessment:



Completed 03/18/2025 (PSD Leadership)

Value	Criteria	Definition
0	Laying the Foundation	No components are in place, even if teams are currently exploring options of discussing whether to proceed to install items.
1	Installing	One or more, but not all components are in place or clear plans are in place to proceed with installation of components.
2	Implementation	All components are in place and starting to make systemic changes.
3	Sustaining Schoolwide	All components are in place plus overall effectiveness is monitored and continuously improved.

Leadership:

Guiding District Vision and Mission
Using Data to Prioritize and Plan
Routines and Structures
Distributed Leadership

Talent Development:

Staff Growth
Professional Learning
Evaluation Process

Stakeholder Engagement & Partnerships:

Inclusiveness, Recruitment, and Participation
Communication Systems to Gather & Share Info
Review and Incorporate Stakeholder Input

Well-Rounded, Coordinated Learning Principles:

Student-Centered & Relational Principles for Learning
Materials & Practices to Inform Instruction
Cultivate Academic Success
Data-Informed Decision Making
Provide Multi-Tiered Systems of Support

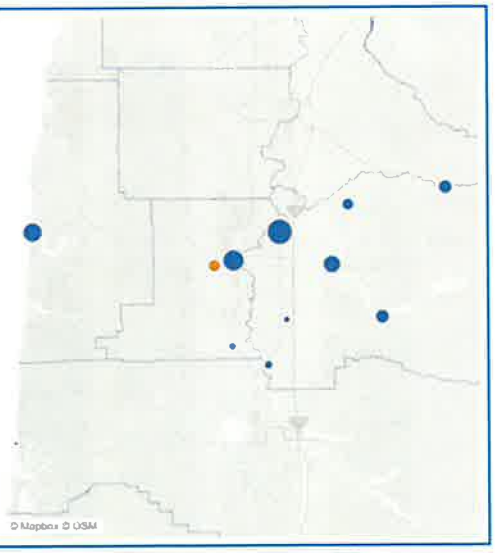
Inclusive Policy & Practice

Equity & Access
Identifying and Removing Barriers to Success

Philomath SD 17J: State of the District

Peer Summary

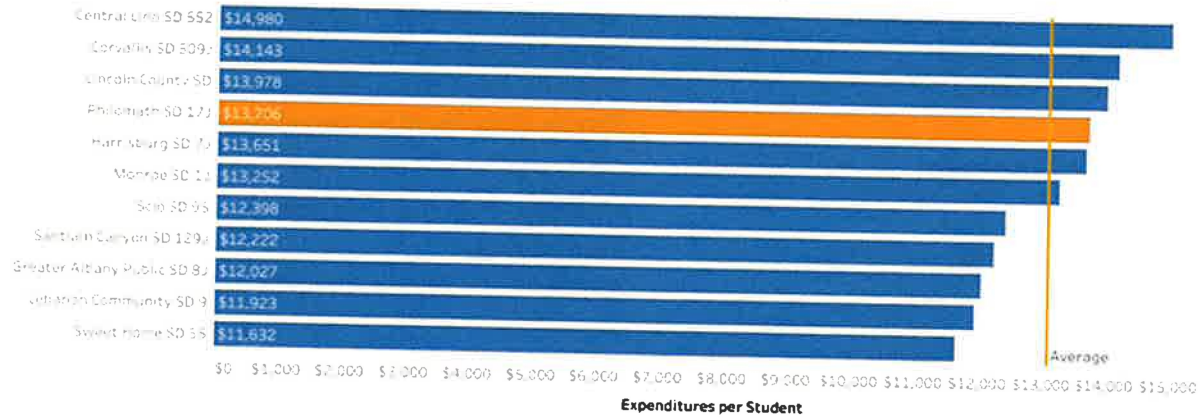
District	County	District Enrollment
Greater Albany Public SD 8J	Linn	8,955
Corvallis SD 509J	Benton	6,118
Lincoln County SD	Lincoln	4,979
Lebanon Community SD 9	Linn	4,057
Santiam Canyon SD 129J	Linn	2,678
Sweet Home SD 55	Linn	2,297
Scio SD 95	Linn	1,719
Philomath SD 17J	Benton	1,667
Harrisburg SD 7J	Linn	803
Central Linn SD 552	Linn	546
Monroe SD 1J	Benton	382



Enrollment data presented is from 2024

frontline Analytics

Expenditures per Student is a reflection of available resources and student needs. The chart below shows the district's General Fund expenditures per student for 2023 compared to its peers.



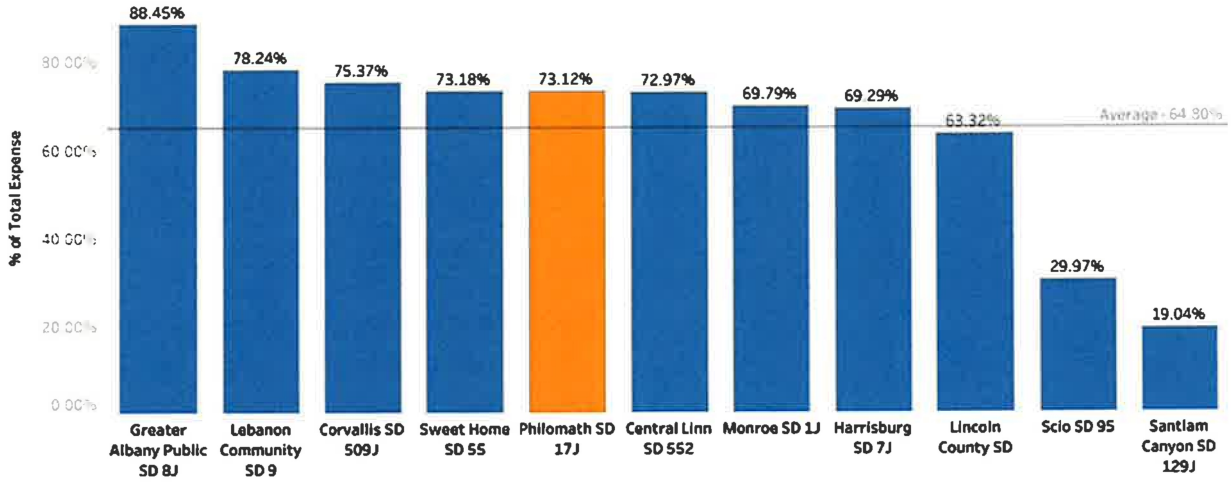
frontline Analytics

2024 - Student per Teacher FTE Comparison



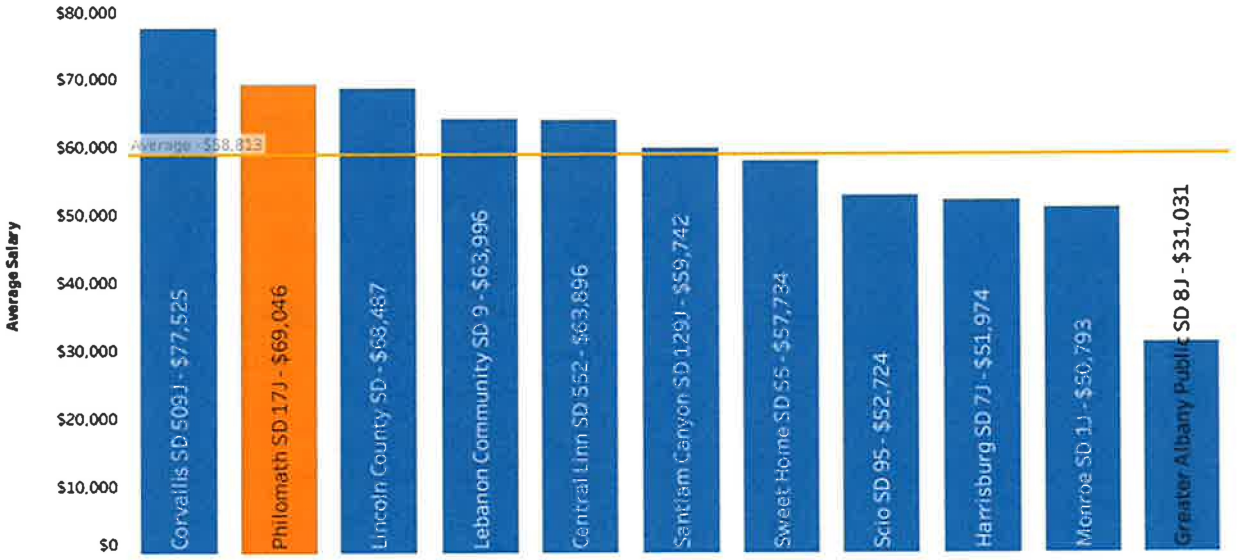
frontline Analytics

2023 General funds Includes Objects: (100) Salaries and (200) Employee Benefits only



frontline Analytics

2024 - Teacher Salary



frontline Analytics

Outcomes and Strategies

Outcome	Strategies
A. Academic Knowledge and Skill: Literacy, Numeracy, and Problem Solving	1. RTIi (Response to Instruction & Intervention) 2. ELD (English Language Development) 3. Instructional Assistant Support 4. Adopt and Implement Effective Instructional Programs
B. Equitable Opportunities for All Students	1. Extracurricular Activities 2. CTE Students and Programs 3. 8th Grade Success Coach 4. Summer Bridge Program (8th to 9th Grade) 5. Freshman Success (Warrior 101) 6. School Supplies 7. Data Management and Review 8. School Improvement Coordination 9. Classroom Technology for Students 10. Alternative Learning (PA) 11. Student Assessment (High School)
C. Professional Learning	1. Data-Based Decision Making 2. HSS Activities 3. Equity Team 4. Staff Mentoring 5. SEL, Behavior, and Emotional Regulation
D. Safe Learning Environment	1. SEL Instructional Materials 2. Behavior/ Mental Health Staff 3. Family Support Liaison 4. Enhance Programs Supporting SEL 5. Facility Safety and Infrastructure
EL. Literacy Knowledge and Skill	1. RTIi (Response to Instruction and Intervention) 2. Summer LitCamp 3. Oral Language Development (SLPA)

Tiered Planning

(If additional funds available or need to consider second tier priorities)

Outcome	Strategies
A. Academic Knowledge and Skill: Literacy, Numeracy, and Problem Solving	1. RTIi (Response to Instruction & Intervention) – High School 4. Adopt and Implement Effective Instructional Programs
B. Equitable Opportunities for All Students	4. Summer Bridge Program (5th to 6th) 9. Classroom Technology for Students
C. Professional Learning	4. Staff Mentoring
D. Safe Learning Environment	2. Behavior/ Mental Health Staff 5. Facility Safety and Infrastructure
EL. Literacy Knowledge and Skill	1. RTIi (Response to Instruction and Intervention)

Needs Assessment Summary

Describe the needs assessment process you engaged in and the summary of results of that needs assessment. Please name the trends noticed through the state and local data review and indicate which data sources were used. Explain how the needs assessment and state and local data has informed specific decisions for this plan and budget. (500 words or less)

The needs assessment process in Philomath School District began with a comprehensive review of multiple data sources, including state and local academic performance data, community surveys, and feedback from staff and students. Key trends emerged from the data, particularly in the areas of attendance, graduation rates, student mental health, and academic readiness. The district's community survey revealed a strong desire for all students to graduate high school ready for post-secondary opportunities, aligning with the district's vision of transitioning every student into a job, training, or college.

The district experienced an increase in the four-year graduation rate, from 86.0% in 2022-2023 to 87.3% in 2023-2024. A lower graduation rate was particularly pronounced at the Philomath Academy and Kings Valley Charter School (KVCS), with four-year graduation rates of 57.1% and 50.0%, respectively. At Philomath High School, the four-year cohort graduation rate increased to 98.0% for the 2023-2024 school year. These figures underscore the need for focused interventions, especially for students who are at risk of not graduating.

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2023-2024 Freshman On-Track, Oregon School Report Card.

Further analysis of local data indicated a significant increase in the number of students affected by trauma, as well as those requiring mental health supports. For example, kindergarten students are arriving less prepared, with lower academic skills and diminished readiness to learn. These findings pointed to a need for stronger early intervention, particularly in social-emotional learning (SEL) and mental health support.

Self-contained classrooms have traditionally supported those students with the lowest cognitive abilities. Student behavior is causing us to see some additional students needing a self-contained experience, for part or all of a school day. Having students from these disparate groups attempt to be served in the same self-contained experience does not work. Our strategies need to separate these two types of learners for very clear reasons.

The state-level data revealed a steady performance in 3rd-grade reading, with 59% of students meeting the achievement standard. This was an improvement over previous years, raising above the district's target. In response, the district has implemented a robust Response to Instruction & Intervention (RTIi) system in its K-8 schools to address reading gaps and provide targeted support.

The district's needs assessment has directly informed the development of this plan and budget. Data on graduation rates, attendance, and mental health needs led to the allocation of resources toward programs like the Freshman Success Class, which targets students at risk of falling behind in their first year of high school. Additionally, funding has been directed to SEL instructional materials and mental health staff, addressing the rising needs for student support. CTE-related data, which showed strong participation from subgroups, has influenced decisions to expand opportunities for students in vocational education and post-secondary training. In summary, the needs assessment process was instrumental in identifying key areas of focus, including early literacy, attendance, mental health, and high school success. The data has driven specific decisions regarding the allocation of resources and the development of targeted interventions, ensuring that the district is equipped to meet the diverse needs of our students.

Additional requirement if applying with a sponsored charter: Please include a brief description of your charter school(s) needs assessment process and how data has informed specific decisions for their plan(s) and budget(s). (Additional 250 words or less)

For Kings Valley Charter School, the needs assessment revealed struggles with freshman on track and graduation rates. The charter has focused on increasing support for at-risk students through targeted interventions and aligned its strategies with district-wide goals for high school success and mental health support.

Equity Advanced

Explain how you incorporated your equity lens or tool into your planning and budgeting process. Outline key activities/strategies from hour outcome/strategies Smartsheet to identify specific activities to support prioritized focal student groups.

The district continues to center equity in all planning and budgeting decisions by actively applying the PSD Equity Lens. This lens is used both collaboratively by administrative teams and individually by leaders when making decisions, ensuring that no student is overlooked.

The district's Equity Team reviews disaggregated data and provides recommendations that inform resource allocation and program design. This work prioritizes support for ALL students, including those from traditionally marginalized populations.

Specific strategies highlight how this equity lens translates into action:

- **Outcome A: Academic Achievement** includes expanding access to high-leverage instructional strategies, particularly in reading and math. The strength of the K-8 RTIi program continues to provide robust support for all students.

- **Outcome B: Engaged, Accessible, and Supported Learning for All** is supported through the reduction or eliminated fees for extracurricular participation (e.g., athletics, drama, and school supplies at all levels), removing financial barriers for low-income families, and increasing student engagement. For example, students at Philomath Academy now have access to YouScience, previously only available to PHS students through CTE consortium. This expansion supports more equitable access to career exploration and planning.

- **Outcome C: Professional Growth** is supported through strategies such as professional learning in instructional practice, culturally-responsive practice, and social-emotional learning. This also includes professional access to student data for appropriate decision-making for student strength and need.

- **Outcome D: Safe Learning Environment** focuses on building welcoming and inclusive environments. This includes multilingual communication strategies and outreach tailored to mobile families and those historically underserved by the school system.

What professional development or training is planned throughout the biennium for teachers, staff, and administrators to address the cultural, social, emotional, and/or academic needs of students, including those of focal students?

PSD is committed to comprehensive professional learning that addresses the cultural, social, emotional, and academic needs of all students, particularly focal student groups. These efforts are designed to ensure that every staff member is equipped to meet the needs of all students.

- Special Education Training: SpEd teachers will receive ongoing training on PSD standards of practice for reading and math instruction and assessment. These developmental progressions, will be aligned with general education standards to ensure that all students have access to the least restrictive educational placements.
- Collaborative Problem-Solving, Instructional Practice, and PLCs: Every Friday, the district holds early-release sessions for professional learning, with a focus on team-based or individualized learning. Staff will engage in collaborative problem-solving, looking at student data, identifying the academic and social-emotional needs of specific students, and designing targeted interventions.
- "Monday Mini's" for Special Education Staff: On Mondays, special education staff will have "Mini" sessions that occur every other week, focusing on topics related to Special Education and 504 accommodations.
- "Safety Stretch" for All Staff: Much like the "Monday Mini's" for SpEd Staff, this will be open for any interested staff member at least once each month. Topics will address collaborative problem solving, zones of regulation, PBIS practices, student interventions, and like items related to student and staff safety and positive behavior.
- Cultural and Tribal History Training: PSD is committed to honoring the history and contributions of Indigenous peoples. Each year, the district provides training on Tribal History Shared History in partnership with the Confederated Tribes of Siletz Indians.

What policies and procedures do you implement to ensure inclusion of children and youth navigating houselessness in all programs and activities?

The school counselors in the Philomath School District take leadership in the identification, appropriate information sharing, and services to our students experiencing homelessness. A Family Support Liaison, provided by LBL, also assists with this work. The counseling team meets regularly to discuss students and families, with specific attention paid to keeping students engaged in school. Students and families are supported with coordinated services, supporting basic needs first. The District operates a Weekend Food Pack program for students in need. Staff in each school are trained to deliver food packages to student backpacks (K-5) or lockers (6-12). This delivery model allows for students to receive food without any stigma surrounding delivery. The same is true when students receive clothing items, most often from Operation School Bell or the Oregon Education Association.

Describe any efforts o ensure opportunities for all students to participate in CTE programs that are generally considered male or female dominated.

PSD's Career and Technical Education (CTE) offerings provide more opportunities for all students, especially in fields traditionally considered male- or female-dominated. A key focus of our efforts is ensuring equitable access to CTE courses for all students, regardless of gender.

Through our partnership with Linn-Benton Community College, PSD has maintained its CTE offerings. Our district actively reviews data to monitor gender participation in these programs, ensuring equitable access and adjusting offerings as needed.

Several specific strategies are in place to encourage participation in non-traditional CTE fields:

- **Culinary Arts**: This program is a prime example of a field that attracts a balanced participation rate from both male and female students. The district continues to promote the program as an appealing option for all students.

- **Industrial and Engineering Systems**: While Industrial and Engineering Systems is traditionally male-dominated, the district is proud to have recognized two young women during CTE Signing Day for their achievements in this field. Their recognition reflects our commitment to providing inclusive opportunities for all students.

- **Clothing Closet**: To support students in their career exploration and internships, PSD provides a clothing closet for students to access professional attire. This service is open to all students, ensuring they are well-prepared for interviews and internships.

When scheduling classes, possible conflicts must be considered in order to allow access.

- Reduce conflicts between CTE and English Language Development (ELD) classes;
- Reduce conflicts between CTE and Special Education classes;
- Monitor student exclusion to determine any additional barriers.

Well-Rounded Education

Explain any changes or updates to your program review based on the Program Review Tool and Oregon's Early Literacy Framework. Additional requirement if applying with a sponsored charter: Please include any updates for charters.

Oral Language Impact:

- 0.4 FTE Speech Language Pathology Assistant (SLPA) – Added in 2024-2025
- Services to K-1st Students at Clemens Primary School

	2023-2024	2024-2025	Notes
KG Screenings	09/14/2023 09/20/2023	09/03/2024 09/09/2024	
Consents to Teachers	10/02/2023 10/14/2023	09/16/2024 09/30/2024	
Start of RTIi Speech	10/20/2023 10/29/2023	09/23/2024 09/30/2024	Services started one month earlier!

	2023-2024	2024-2025	Notes
Round 1 Students	17	38	
Round 2 Students	12	38	
Round 3 Students	N/A	TBD	
Round 4 Students	N/A	TBD	
Total Students Served	26	38*	*As of 02/11/2025
Graduated Students	4	TBD	
Total SpEd Referrals	5	2*	*As of 02/11/2025

ASHA (American Speech-Language-Hearing Association) states that improved articulation significantly impacts reading by enhancing a child's ability to accurately produce individual sounds, which is crucial for decoding written words and developing phonological awareness, a key foundation for reading fluency; essentially, better speech sound production leads to better understanding of how sounds correspond to letters, resulting in improved reading skills. (If you can't pronounce the sound, it's hard to learn how to read/write these sounds!!!)

Overall Impact:

- More regular assessments of who should "graduate" and who should be referred. This is crucial for Child Find laws.
- More flexibility to have smaller groups (which leads to quicker progress/dismissal, adjust groupings (kids who do/don't work well together, adjust time (kids who are late to school/leave early).
- Collaborative Creation of "Speech Notes" with our SLPA for increased communication about goals/work with teachers and parents.
- An SLP who is not as stressed, has better mental health, and provides better treatment for children on IEPs!

How do you ensure curriculum design and the adopted curriculum for all content areas (core or basal and supplemental) consist of a clearly stated scope and sequence of K-12 learning objectives and is aligned to all state and national standards?

Philomath School District ensures curriculum alignment to state and national standards through a structured process. Curriculum is aligned with Oregon's content standards, and instructional materials, whether purchased or developed, are reviewed for alignment with these standards. If a non-state recommended curriculum is chosen, a clear rationale is provided.

The district reviews curriculum materials annually to ensure they meet academic standards, including a thorough review during adoption years and biennial checks for each content area. There is a clear, defined scope and sequence for each grade level, and lesson plans include specific standards. Teachers follow this framework to ensure consistency across grade levels.

Teachers align their instruction to the standards through structured lesson plans. Classroom observations and student performance data, including work samples and state assessments, are used to monitor and ensure alignment. The district uses state achievement data and local student data to monitor progress and ensure continuous improvement. Biennial reviews help adjust instruction and curriculum as needed.

Data reviews inform instructional practices, ensuring they align with state standards. Teachers are supported through professional development to maintain fidelity to the curriculum. By consistently reviewing and aligning curriculum, the district ensures that all content areas meet state and national standards, offering high-quality instruction for all students.

Describe your system for ensuring classroom instruction is well-rounded, intentional, engaging, and challenging for all students.

Philomath School District ensures classroom instruction is well-rounded, intentional, engaging, and challenging for all students through a comprehensive system of support and professional development. Administrators participate in Learning Walks, both through the Center for Educational Leadership (CEL) and WestEd, to focus on developing student inquiry experiences and providing targeted feedback to teachers regarding deep learning, inquiry, and engagement.

The district places a strong emphasis on creating a safe and supportive classroom environment where engagement is prioritized. By evaluating the current culture, the district is actively working to foster an environment where students feel safe, valued, and motivated to learn. This involves continuously assessing how the classroom culture aligns with these goals and making adjustments to enhance both safety and engagement.

All K-12 staff have dedicated early release time each week for professional learning and participation in Professional Learning Communities (PLCs). This collaborative time allows educators to meet, share insights, and refine strategies to make learning intentional, engaging, and challenging for all students. Additionally, regular professional development helps teachers refine their skills in creating environments that are both safe and academically rigorous.

Through these efforts, the district ensures that classroom instruction is not only focused on academic success but also on fostering a culture of safety and engagement, which is critical for students' overall development.

How do you ensure that students, families, and community members experience a safe and welcoming educational environment, including but to limited to being free from drug use, gangs, and violence?

Philomath School District ensures a safe and welcoming educational environment for all students, families, and community members through a comprehensive approach that prioritizes both physical safety and a culture of inclusivity.

Safety measures include an updated phone system, enhanced security with key card readers at access points, and the addition of a camera at the high school front office to further secure the premises. The district also emphasizes creating a welcoming culture where all individuals feel respected and supported.

To support all families, the district has provided resources to ensure that undocumented students and their families are informed of their rights and providing notary services to assist with documentation. The office staff has been trained to support families in accessing the necessary documents and services.

Additionally, the district has invested in positions such as the Family Support Liaison, school psychologist, and behavior assistants, who play critical roles in maintaining a safe and supportive environment. These professionals provide direct support to students and families, helping to address any concerns related to safety, mental health, or behavioral issues. Through these efforts, Philomath School District ensures that every student, family, and community member feels welcome and supported in a safe and secure learning environment.

How do you ensure students have access to strong school library programs?

The Library Media program in the Philomath School District is strong. The District has a full-time library media director and a part-time library assistant at each school. The Director also works closely with our Technology Department on integration of instruction and technology. This includes work with two committees representing STEAM (Computer Science for All) and a Technology Advisory Committee.

Library Assistants in our elementary schools provide students with 30 minutes of instructional time each week. This includes time to focus on library, technology literacy, and digital citizenship.

Libraries in each of the schools provide an inviting atmosphere for students. Remaining open throughout the school day means that students can access the library during lunch and break times. Acquisition of updated books, representing multiple genres, has been a priority. The ability to place relevant books into the hands of students supports both learning to read and reading to learn.

How are you monitoring the effectiveness of interventions for students who experience depression, anxiety, stress, and challenges with dysregulation?

Philomath School District monitors interventions for students facing depression, anxiety, stress, and dysregulation through a multi-faceted approach. The safety committee has been divided into subgroups to focus on understanding and responding to dysregulation, creating a specialized model with a care room for students needing a safe space.

The district partners with Benton County Mental Health and Trillium Family Services to provide comprehensive support services. Data from ongoing assessments, counselor check-ins, and collaboration with behavior assistants help track student progress and adjust interventions as needed.

Using a multi-tiered system of support (MTSS), the district ensures timely, appropriate interventions and gathers feedback from students, families, and staff to refine strategies. These partnerships, along with the safety committee's efforts, ensure that students receive effective, holistic support.

How do you identify and support the academic needs of students who are not meeting or exceeding state and national standards for focal student groups? What systems are in place for supporting the academic needs of students, including for focal student groups, who have exceeded state and national standards.

Philomath School District is proud to have one of the strongest RTIi systems in the region, forming the foundation of a robust Multi-Tiered System of Support (MTSS) in grades K–8. RTIi teams meet every 9–10 weeks to review STAR and other student data to identify individual needs for intervention or enrichment. This includes academic and behavioral data, as behavior supports were added to RTIi this school year.

A key feature of the elementary model is "Walk to Reading," where all students move to instruction based on skill level, ensuring that students who need extra support and those who are ready for advanced content both receive targeted instruction. At the secondary level, school-based data teams meet regularly to review student performance and ensure students—especially those from focal groups—are progressing. This includes students exceeding standards, such as those identified for TAG. The district is actively focused on ensuring that TAG students receive the same level of attention and challenge as students who may be struggling, with an emphasis on access to enrichment opportunities and differentiated instruction.

As a smaller district, Philomath benefits from strong relationships with students, which allows staff to respond quickly and effectively to individual academic needs.

If planning to develop a new CTE Program of Study, please name the intended program to be started, timeline, and the steps taken or to be taken.

The district is currently exploring the possibility of developing an Automotive Program for future CTE offerings. While there is significant interest in this area, the district does not currently have the resources to fully support the program on its own. To move forward, the district will need to partner with a local community entity to provide the necessary infrastructure and expertise. At this stage, discussions are ongoing to identify potential partners and develop a timeline for the program.

Additionally, Philomath Academy has expressed interest in creating Career Pathways for students. This initiative is focused on providing students with structured opportunities to explore and prepare for careers through specialized pathways, and the district is in the process of determining which pathways to prioritize.

What CTE defined work-based learning experiences are available for students? Describe any efforts you are making to expand these opportunities.

Philomath School District offers a range of CTE-defined work-based learning experiences. Some students participate in cooperative work experiences, while others engage in job shadows or industry-related field trips. An annual career fair, student interest interviews, and aptitude tools like YouScience help guide student exploration.

The district funds a 0.5 FTE CTE Coordinator who supports access to Linn-Benton Community College (LBCC) programs and maintains strong partnerships with local industries, Mid-Valley STEM-CTE Hub, and Oregon State University. In addition, a Career Coordinator at the high school assists students with college applications, work-based learning experiences, and internship placements. These supports are designed to ensure equitable access to CTE pathways and help students connect classroom learning to future careers.

Do your students have the opportunity to earn CTE college credit while in high school?

Yes, Philomath School District students have the opportunity to earn CTE college credit while in high school.

Engaged Community

What improvements have you made when engaging with your community including focal students, families, and staff, in the past two years? What barriers, if any, continue to exist or were experienced?

Philomath School District has focused on improving communication with families and staff, aligning with a School Board goal centered on engagement. The district now sends emails to families twice monthly, with high school families receiving weekly updates and other schools providing monthly communication. We've expanded our web presence to include a space for flyers and announcements, and we've launched a district Facebook page to increase accessibility.

In partnership with the Oregon School Boards Association (OSBA), PSD has embarked on updating our strategic plan. As part of our Strategic Planning process, we are expanding committee membership to include parents, ensuring their voices are part of long-term planning.

While communication has improved, barriers remain. Many families are unaware of tools like the Synergy Parent Portal, and we recognize the need to expand use of text messaging and other communication formats that better meet families where they are.

List strategies used to engage with focal students and families about the integrated plan throughout the planning process.

To ensure engagement with focal students and families throughout the planning process, Philomath School District utilized several key strategies. These included involving diverse community groups such as the Elementary PTO, Middle School Site Council, Emerging Bilingual Advisory Committee, and Special Education Advisory Committee. By including these committees in the strategic planning process, the district ensured a broad representation of voices, particularly those of focal student groups, in shaping the Integrated Plan.

A few targeted family and community surveys have also been administered. While we had hoped to utilize a more comprehensive survey, developed for our Strategic Planning activities, the timing of the project with OSBA was delayed. As soon as these survey results are available, PSD will include in and update Integrated Guidance plans and protocols.

List strategies used to engage with staff, both classified and certified, about the integrated plan throughout the planning process.

Philomath School District engaged staff through a combination of strategies to ensure their input in the planning process. Administrators used a data-driven process to regularly review student and staff needs, sharing findings with staff through surveys and meetings. Additionally, regular meetings with union representatives (Licensed and Classified) allowed for open communication and collaboration. Staff and community feedback were actively sought and incorporated into the planning process to ensure all perspectives were considered.

Outcome of Engagement: Looking at your Community Engagement process holistically, what did you learn from the community and staff? Explain how you applied the input to inform planning.

Information from all referenced the need to continue our work on student success, using slightly modified goal statements with very comparable strategies and activities. We also learned of the need to listen to our students as well as staff, family, and community. The balance of all input makes for the provision of well-rounded opportunities for our students.

As referenced earlier, PSD hoped that our Strategic Planning process would have been further along to allow for full inclusion in this plan. In anticipation, we intentionally held off on additional surveying to not over-saturate our audiences.

Strengthened Systems and Capacity

What system do you have to recruit, onboard, and retain quality educators and leaders, including those who are representative of student focal groups?

To recruit, onboard, and retain quality educators and leaders, the district has improved its hiring process by beginning searches as soon as vacancies arise, giving ample time for a thorough search to find the best candidates. Efforts are underway to broaden the scope of job postings to reach more diverse candidates who reflect the student population.
Retention is a key focus, especially for staff working with dysregulated students. The district is exploring mentoring programs and an ambassador model for teachers new to the district. These strategies aim to provide support and connection to new staff. Additionally, there are potential opportunities to recruit retired teachers to help meet staffing needs, either internally or externally. The district is committed to strengthening retention by fostering a supportive, inclusive environment for all educators.

What systems are in place to ensure that focal students are being taught by effective and highly qualified teachers as frequently as other students?

To ensure that focal students are taught by effective and highly qualified teachers, the Philomath School District places a strong emphasis on strategic teacher assignments. In some disciplines, every student has the same teacher, ensuring consistency and high-quality instruction. At the elementary and middle school levels, teachers are actively involved in designing student placements to create balanced classrooms. This process takes into account a variety of factors, including academic needs and positive peer group dynamics, ensuring that focal students are supported in the best possible environment. Additionally, all teachers are licensed through the Oregon Teacher Standards and Practices Commission (TSPC) and are highly qualified. Careful consideration is given to the assignment of experienced teachers to traditionally underserved students, to maximize their academic success.

Describe your system for analyzing disciplinary referrals, suspensions, and expulsions, including disaggregating this information by focal groups.

PSD supports positive school climate with clear and consistent student behavioral expectations, trauma-informed classroom strategies, developmentally appropriate practices, family engagement, culturally relevant teaching, and teaching emotional regulation skills. The goal is to find ways to support the success of every student. PSD also works closely with LBLESD to ensure accurate and frequent reporting of disciplinary data through the Synergy system. This data is regularly reviewed to monitor trends and identify areas where additional support may be needed. Initially implemented at the high school level, we have expanded this practice to both middle and high school to ensure consistency and responsiveness across grade levels. By disaggregating this data, we can better track outcomes for focal groups and make data-driven decisions to address disparities and improve student behavior and outcomes across the district.

What systems are in place to support students and families who are transitioning between LTCT (Long-Term Care and Treatment) sites, YCEPs (Youth Correction Education Programs), and JDEPs (Juvenile Detention Education Programs) to schools?

The transition process for students moving between LTCT sites, YCEPs, JDEPs, and schools is managed through a thorough entry intake process, facilitated by both administrators and Special Education staff. In cases where additional support is needed, outside agencies are engaged to ensure that a tailored placement plan is developed based on the student's individual needs. This collaborative effort ensures smooth transitions and appropriate academic and behavioral support as students move between different educational settings.

How do you support students and families in the transition between early childhood education programs and local elementary school programs from elementary to middle grades? From middle grades to high school? From high school to postsecondary education and/or workforce?

- **Early Childhood to Elementary School**: The district works closely with early childhood education programs to ensure that children transition smoothly into local elementary schools. This includes sharing developmental and academic data between early childhood and elementary school staff, as well as hosting orientation sessions for families. These efforts aim to make families feel informed and prepared for the academic expectations and support systems in elementary school.

- **Elementary to Middle School**: To support the transition from elementary to middle school, staff from both levels collaborate to ensure that students' academic, social, and emotional needs are met. Teachers and administrators work together to discuss students' strengths and areas for growth, which is shared with incoming middle school teachers. Transition activities such as orientation days and "meet the teacher" events help familiarize students and families with middle school expectations, routines, and opportunities.

- **Middle School to High School**: As students move from middle to high school, the district provides clear pathways for academic and career exploration. Middle and high school counselors work with students to review course selections, career pathways, and extracurricular activities. There are dedicated orientations for both students and families, designed to answer questions about high school life, academics, and resources available for student success. Additionally, high school staff ensure that middle school students are prepared for the academic and social challenges they may face.

- **High School to Postsecondary Education and/or Workforce**: The district offers a range of resources to support high school students as they transition to postsecondary education or the workforce. These include college preparation workshops, career exploration programs, internships, and work-based learning experiences. Counselors assist with college applications, financial aid processes, and workforce readiness skills. Partnerships with local community colleges and businesses also provide students with opportunities to gain skills and experience relevant to their future paths.

What career exploration and career development coursework and activities are offered to support awareness, exploration, preparation, ad training at various grade-bands? Describe your system for sharing information with students and parents regarding career connected learning and CTE opportunities, including any guidance, counseling, and connection to education plans and profiles.

The district offers a variety of career exploration and development activities to support students at different grade levels. The middle school hosts a career fair every other year, giving students the opportunity to explore various career paths and industries. Additionally, the district utilizes the YouScience program to help students assess their interests and aptitudes, guiding them toward suitable career pathways. High school students participate in CTE Days,

where they engage with different career technical education programs to get hands-on experience and learn more about potential career opportunities. Kindergarten orientation is provided to introduce the youngest students to the school environment and the broader educational opportunities they will encounter in the future.

The district offers several ways to share information. Each school holds an open house, allowing families and students to learn about various programs, including CTE, and ask questions about career exploration. The high school also organizes a Career Exploration Night specifically for 8th graders and new students, helping them understand the career development resources and pathways available. In the middle school, the transition from 5th to 6th grade is supported through an orientation that introduces students to the middle school environment and career exploration opportunities.

The district also prioritizes the needs of students with disabilities by establishing a team to assess students who qualify for the Youth Transition Program (YTP). This team ensures that students with disabilities have access to career development resources and receive the necessary support to transition into postsecondary education or the workforce.

Describe the professional development opportunities provided to ensure that teachers and other school professionals who are new to the Indian community are prepared to work with Indian children and that all teachers who will be involved in programs under this guidance have been properly trained to carry out such programs.

To ensure that teachers and school professionals who are new to the Indian community are prepared to work with Native American children, the district has established a partnership with the Siletz Tribe. This partnership includes an agreement on the respectful and appropriate use of tribal names and images in educational materials. Staff are receiving professional development through Oregon Department of Education (ODE) modules, specifically the Tribal History/Shared History Professional Development Modules. These modules are designed to increase educators' understanding of tribal cultures, histories, and the experiences of Native American students. Additionally, the district is committed to ongoing training to ensure that all teachers involved in tribal programs are properly equipped to meet the needs of Native students, respecting their cultural backgrounds and fostering an inclusive and supportive learning environment.

Most recently, PSD has been working with the Confederated Tribe of Siletz Indians (CTSI) to review our existing agreements and to consider "Warrior Field" as for formal name of the Philomath High School Softball Field. CTSI approved the agreement, through resolution, on April 17, 2025. The Philomath School Board will hear the committee recommendation, as per policy FF, on April 28, 2025.

Current Agreements with CTSI are good through November 2027.

Early Literacy Inventory and Prioritization

List any adjustments to the Early Literacy Inventory.

No adjustments.

What is the name of the funding source for the 25% match for early literacy?

General Fund.

Which of the following categories best describe how you are using matching funds?

- High Dosage Tutoring;
- Hiring;
- Professional Development and Coaching.

If you have more than one elementary school and/or schools serving elementary grades, list the elementary schools that are receiving Early Literacy funds or resources and the approximate percentage of funds that are going towards each.

Blodgett Elementary (K-4):	5%
Clemens Primary School (K-1):	45%
Philomath Elementary School (2-5):	50%

Plan Summary

The Philomath School District is committed to its vision of graduating every student and successfully transitioning them into jobs, training, or college. To achieve this, the district's Continuous Improvement Plan outlines four key goals:

1. All students will be capable and competent readers, writers, listeners, and speakers demonstrating confidence in literacy knowledge and skill.
2. All students will be competent and capable mathematics problem-solvers demonstrating confidence in making sense of a task, representing and solving a task, communicating reasoning, accuracy, and reflecting/ evaluating.
3. All staff members will actively participate in on-going, high quality professional learning opportunities.
4. All school community members will feel part of a positive, supportive, safe learning environment that promotes respect, trust, and responsible decision-making.

Driven by student data and input from students, staff, and the community, the Philomath School District has identified several key priorities. These include increasing behavior and mental health support for students, providing safe and secure learning spaces, focusing on literacy, numeracy, and problem-solving skills, offering a well-rounded variety of learning opportunities, supporting professional growth for educators, and addressing student fees for extracurricular participation.

The district recognizes the importance of involving students and families in addressing barriers to engagement and access to welcoming school environments. Philomath is dedicated to fostering academic, social, behavioral, and emotional achievement for all students through increased academic interventions and robust RTIi programs.

The district also acknowledges the growing need to address safety and security concerns arising from students entering with higher behavioral needs.

Please be sure to include information about how the needs assessment informed the plan for each charter if the approach is different from the district's plan or how the charter participated in the planning and development of your district plan.

Kings Valley Charter School (KVCS) has determined similar goals to those of the Philomath School District. With an exceedingly high percentage of students eligible for special education--especially at the secondary level-- general education classrooms also need to adapt to meeting needs of students. Academic and behavioral supports are essential for KVCS.

KVCS also focuses on maintaining an atmosphere of hands-on learning opportunities for all students. Integration of academic content into 'hand's-on, mind's on' learning opportunities are a key priority.

Assurances

1. You will comply with all applicable state and federal civil rights laws, to the effect that no person shall be excluded from participation in, be denied benefits of, or otherwise be subject to discrimination under any program or activity on the basis of race, color, national origin, sex, sexual orientation, marital status, gender identity, religion, age, or disability.
2. You have taken into consideration the Quality Education Commission (QEC).
3. Your proposed expenditures comply with supplement (not supplant) guidance outlined in statute for Federal School Improvement, Perkins, and HSS district/school activities.
4. Your student progress and outcome data disaggregated by focal student group (except in cases of fewer than 10 students) was examined during the integrated planning process.
5. Dropout/pushout prevention strategies and activities are applied at every high school within the district, including alternative schools.

6. Each of the SSA plans were reviewed as part of your strategic planning.
7. You have reviewed your early literacy programs to identify areas of alignment with Oregon's Early Literacy Framework: A Strong Foundation for Readers and Writers (K-5) and the applicant's work will align with the definitions included in the Early Literacy Success Initiative.
8. Your literacy assessments, tools, curricula and digital resources are culturally responsive, research-aligned, and reflected in the inventory, including formative and diagnostic tools.
9. You will provide professional development and coaching in research-aligned literacy strategies to teachers and administrators in early elementary grades to improve early literacy instruction.
10. You will provide extended learning programs that use research-aligned literacy strategies to students in early elementary grades by licensed teachers or by qualified tutors.
11. You will provide high-dosage tutoring to students in early elementary grades that integrates reading and writing and that is delivered by a qualified tutor using developmentally appropriate practices.
12. You have a student growth assessment for literacy that produces data that can be disaggregated by focal student group.
13. If literacy funds are used to are used to hire specialists, interventionists, or coaches, they have a literacy-focused licensure endorsement, have advanced training or certification in "research-aligned literacy strategies" and "the science of reading and writing", and their primary role and responsibilities include direct support of students and/or educators.
14. You have, for the purposes of prioritization, determined rates of proficiency using multiple sources of data, including state Language Arts summative assessment data and, for eligible applicants who serve English Language Learners, English Language Proficiency Assessment data.
15. You have a plan that supports transition between early childhood education and local elementary school programs, elementary to middle grades, middle grades to high school, and high school to postsecondary education and/or workforce.
16. You have engaged with the focal populations of your school community, including students, families, and school staff (both licensed and classified), and you have evidence of your engagement efforts on record.

Longitudinal Performance Growth Targets
2025-2026

Metric	Target Type	2025-2026 Target	2023-2024 Actual
Four-Year Cohort Graduation	All Students	80%	81.29% 92.31% (PHS) 50.00% (PA) 42.86% (KVCS)
	Stretch Target	88%	
Five-Year Cohort Completion	All Students	> 95%	94.26% >95% (PHS) 89.29% (PA) 57.14% (KVCS)
	Stretch Target	>95%	
9th Grade On-Track	All Students	87.7%	88.8% >95% (PHS) 62.5% (PA) 46.7% (KVCS)
	Stretch Target	91%	
3rd Grade ELA Proficiency	All Students	55.6%	50.5% (All) 83.9% Participation 58.6% (3rd Grade) 96.7% Participation
	Stretch Target	59%	
Regular Attenders	All Students	66%	66%
	Stretch Target	69%	

Appendix A
Early Literacy Allowable Use

Professional Learning (2025-2027) – For Teachers and Administrators

- Internally Led
- LBL
- PDX Reading Specialist

Possible Topics:

- Assessment – Benchmark, Progress Monitoring, Summative
- Core Curriculum Implementation
- Developmentally Appropriate Instruction
- Foundational Skills
- MTSS and Differentiation
- Oral Language Development
- Reading Comprehension
- Reading Models Based in Research
- Responsive Instruction
- Student Belonging & Culturally Responsive Instruction
- Supplemental Instructional Materials Implementation
- Supporting Students with Disabilities
- Vocabulary

Extended Learning

- Summer Lit Camp (K-3)

High Dosage Tutoring

- RTIi

Coaching

- Foundational Skills
- Reading Models Based in Research
- Supporting Students with Disabilities

Appendix B
Early Literacy Program Review Tool

For 2025-2027 Integrated Application, the Early Literacy Program Review Tool is a ***required*** part of the needs assessment process. This is separate from the optional Integrated Needs Assessment Tool in Appendix E. Please note: Virtual charters and YCEP/JDEPs are not eligible for early literacy funds and are not required to complete this portion of the needs assessment.

This resource connects the content of Oregon's Early Literacy Framework to the required review of the applicant's early literacy program.

Directions:
This review is developed to help applicants think deeply into the design of their efforts.

STEP 1: Read the Oregon Early Literacy Framework, which describes the research about reading and the practices that are research-aligned and culturally responsive.

STEP 2: Reflect on and discuss with your teams each section below (1-8) (Appendix optional). Applicants should consider including perspectives from across the early literacy program (i.e., teachers, administrators, students, families) when completing this reflection.

STEP 3: Determine if there were any major changes or shifts to your responses since the 23-25 application process. In the integrated application, you will be asked to explain any changes or updates to your literacy program connected to these indicators.

Additional Considerations:
These indicators are an initial resource that draws from key ideas and recommendations from Oregon's Early Literacy Framework and are not exhaustive of all of the depth in the Framework. Therefore, the primary source for reflection should be the full text of each section of the Framework. If, when reviewing the Framework, another portion of the section stands out as it relates to the early literacy program, do draw from it in discussion with the Needs Assessment team as well.

Indicators represent a well-established early literacy program that has benefitted from deep learning and support.

After discussing sections 1-8 with your team, consider reviewing the district's readiness for implementation (see Appendix A). Readiness for implementation will help with identifying next steps for early literacy program improvement. Note that Appendix A is optional, but highly recommended.

Your team's notes for this Program Review will not be submitted, but is a required component of the needs assessment process and will help you respond to the integrated application.

Example response for the application question about changes or updates to your literacy program.

The following example response illustrates how an applicant could provide a summary of changes in the Integrated Guidance application:

Example: Generally, our program review and assessment of our implementation of the practices described in Oregon's Early Literacy Framework remain the same, with a few areas of notable progress and new areas of growth. Previously, work in foundational skills was an area of growth. We have since adopted a new, high-quality foundational skills curriculum and provided professional development for teachers in what foundational skills instruction looks like across early grades. We have seen the impact of this in assessment data showing growth by 25% more students proficient in key foundational skills areas, as measured by DIBELS. While culturally responsive instruction has been a focus for us, we still see that focal student groups, particularly students of color and their families, express a need for a stronger sense of belonging, including how they see themselves in the books and instructional materials available at school. Across the other elements of the Framework, our progress and reflection remain largely unchanged.

Program Review Tool Outline

Program Review Tool Questions

1. Student Belonging
2. Family and Community Partnerships
3. Oral Language as the Root of Literacy Development
4. Reading Models Based in Research
5. Foundational Skills
6. Writing, Reading, Comprehension, Vocabulary, & Background Knowledge
7. Core Instruction & Assessment
8. Reaching All Learners

Appendix A: Readiness for Implementation (Optional)

- Vision
- Materials
- Data
- Team
- Time

1. **Student Belonging:**
   Indicators in a research-aligned, culturally responsive literacy program:
   - Student belonging and safety is prioritized as a foundation for learning.
   - Educators approach instruction with an assets-based lens, providing high expectations with responsive and specific feedback and support (warm demanders, teaching with students' "academic prowess" at the center).
   - Educators understand their role in working toward a shared vision for literacy.
   - Educators are provided time and support to examine biases to ensure literacy engagement, growth and achievement for every child.
   - Instruction builds awareness of various perspectives, addressing the experiences of diverse populations, while also exposing and disrupting negative stereotypes that may be present in materials.
   - Curriculum and materials reflect and honor student identity, home languages, and culture.
   - Social and emotional learning is provided in the classroom, allowing children to practice peer-to-peer listening and speaking, and normalizes the "risk, fail, try again" stamina that supports literacy achievement.

What areas of strength and areas of growth regarding Student Belonging indicators are identified in your early literacy program?

Two of the core goals within the PSD Continuous Improvement Plan support literacy and student belonging.

- All students will be capable and competent readers, writers, listeners, and speakers demonstrating confidence in literacy knowledge and skill.
- All school community members will feel a part of a positive, supportive, safe learning environment that promotes respect, trust, and responsible decision-making.

In alignment, the RTIi/MTSS process within the Philomath School District is designed to be structured and systematic, involving the following components:

- CULTURE: A system based on a growth mindset, continuous cycles of improvement, high expectations for ALL student populations, and focused on reducing the achievement gap. Our goal is to build a culture of collective efficacy, positive staff collaboration, shared responsibility, and belief that we can teach ALL kids, and ALL kids are capable of academic success. Our core curriculum was selected with this vision in mind. We have adopted the *Into Reading* curriculum by Houghton Mifflin for grades K-5. This curriculum represents ALL students and incorporates culturally responsive practices and diverse texts within the curriculum. In addition, students are taught Social Emotional Learning (SEL) skills via a licensed school counselor once a week in grades K-1 to enhance student skills in developing a positive, community based, inclusive experience for ALL students.

- TEAMING/DATA-BASED DECISION MAKING: Team meetings are built into the yearly professional learning calendar and utilize district-developed *Decision Rules and Agendas*. When needed, teachers can submit an individual problem-solving form for students that are struggling and need intensive support. These meetings are scheduled as soon as possible after the form is submitted so that we can intervene quickly and get students on track for success.
- LEADERSHIP: At both the district and school level, leadership is crucial to an effective system. This includes a vision for the district/school culture and effective practices, developing standards of practice, effectively allocating resources, installing effective communication loops, and creating leadership team structures.
- PROFESSIONAL LEARNING: Learning that is ongoing and sustained rather than episodic, and collective rather than individualistic. Professional Learning supports effective school changes, promotes a learning focused culture, and is flexible to support the differing needs of each building.
- UNIVERSAL SCREENING: These screenings occur throughout the school year (fall, winter, and spring) and the data from these assessments helps to guide core/Tier 1 instruction and Tier 2 and/or Tier 3 support for students below grade level.
- INTERVENTIONS: Tier 2 and Tier 3 intervention support for at-risk students is evidence-based and provided in addition to the core curriculum supports that all students receive. Interventions are targeted, matched to specific skills, and implemented with fidelity by a trained instructor.
- PROGRESS MONITORING: Our system provides weekly or bi-weekly progress monitoring assessments for at risk students. Our RTIi specialists review assessment data, allowing them to gauge student response to the Tier 2 or Tier 3 intervention supports and to modify or intensify the intervention as needed.

2. **Family and Community Partnerships:**
   Indicators in a research-aligned, culturally responsive literacy program:
   - Families are honored as students' first teachers and are seen as important allies in advancing student learning.
   - Families, caregivers, and communities are actively engaged to support literacy learning inside and outside the classroom.
   - Early learning and Kindergarten Guidelines are an integral resource for planning.
   - Educators understand the progressions of what children know and are able to demonstrate in early childhood, at kindergarten entry, and at the end of kindergarten.
   - Caregivers are provided information on developmental milestones and support to supplement and reinforce literacy learning at home.
   - Early education and care providers have a framework for planning high-quality facilitated play and individualized instruction and support services.
   - Elementary schools have well-equipped libraries, staffed by full-time, certified teacher-librarians.
   - Educators collaborate with community systems of care (e.g., community-based organizations) to provide opportunities for formal and informal learning.

What areas of strength and areas of growth regarding Family and Community Partnership indicators are identified in your early literacy program?

The Philomath School District believes that family, community, and schools are partners in helping each child reach their full potential. In addition, we believe that children bring their own set of unique experiences to the learning environment and these experiences enhance a student's ability to construct knowledge. Therefore, we believe it is imperative to build a community-based system that provides opportunities for local families to interact, learn and grow together beginning from the time a child is born.

Before students enter Kindergarten in Philomath, families are given the opportunity to participate in a variety of learning opportunities sponsored by our community partner, *Strengthening Rural Families,* in both English and Spanish. From the time a child is born, parents are offered opportunities to participate in group baby classes, toddler classes, early PK classes, and parenting classes at the school where their child will attend. At age 4, students are able to attend preschool without a parent present. This allows students to practice the skills necessary to be a successful kindergarten student within the environment they will attend school. Each class is taught by a highly qualified instructor, and the curriculum used is aligned with District literacy goals.

Once students enter Kindergarten, we have a variety of programs in place to reinforce the importance of literacy within our community. This includes:

- Parent/Teacher Organization (PTO) – Our local PTO provides extensive support for our students and staff within the Philomath School District. Due to their fundraising and volunteer efforts, students are provided field trips free of charge, yearly book fairs with literacy incentives, free books to take home regularly, and a variety of community-based learning activities. (Blodgett Parent Club?)
- Philomath Community Library – Our local library provides educators with weekly books of their choice that enhance the standards being taught. In addition, we partner with them to provide reading incentives during extended breaks (winter, spring and summer).
- SMART Reading Program – Local community members volunteer their time once a week to reading 1-1 with students that may not receive the reading support from home. The goal of this program is to provide an opportunity to create a bond between a caring adult and a child so that the child will develop a love of literacy and become a confident reader.
- Principals Reading Challenge - Each year, all K-5 students are given the opportunity to participate in a reading challenge over the summer. If students complete the challenge, they are given a fun reward field trip once school resumes for the upcoming year.
- Oregon Battle of the Books – All students in grades 2-5 are provided an opportunity to participate in Oregon's Battle of the Books. Each year, a large number of students participate in this highly competitive program that enhances opportunities for students to read and engage in quality literature.

3. **Oral Language as the Root of Literacy Development:**
Indicators in a research-aligned, culturally responsive literacy program:
   - Educators and families understand that a child's ability to read and write is predicated on oral language because of the primary role oral language plays in laying the groundwork for foundational literacy skills.
   - Children are actively taught to blend sounds into words, and segment words into sounds (phonemic awareness).
   - To the greatest extent possible, educators provide opportunities to practice and develop oral language in students' home languages, as well as English.
   - Educators learn about the cultural and linguistic backgrounds of children in their care and value each child's linguistic strengths.
   - Indigenous languages are honored.
   - Educators use storytelling to bring life to students' (and their ancestors') histories, cultures, and traditions.
   - Educators are aware that language varieties are linguistically equal, and use strategies to support multi-dialectical students.

What areas of strength and areas of growth regarding Oral Language as the Root of Literacy Development indicators are identified in your early literacy program?
Impact Statement (02/20/2025):

Activity	2023-2024 (No SLPA)	2024-2025 (Yes SLPA)	Notes
KG Screenings	09/14; 09/20	09/03; 09/09	
Consents to Teacher	10/02; 10/14	09/16;09/30	
RTIi Speech Service Start	10/20; 10/29	09/23; 09/30	• Service 1 month earlier! • Ability for 4 rounds instead of 2-3. • Progress Reports every 8 weeks (was every 16 weeks).
Students Seen – Round 1	17	38	
Students Seen – Round 2	12	38	
Students Seen – Round 3	N/A	TBD	
Students Seen – Round 4	N/A	TBD	
Total Seen	26	38 (To Date)	

Impact on Reading:

- ASHA (American Speech-Language-Hearing Association) states that improved articulation significantly impacts reading by enhancing a child's ability to accurately produce individual sounds, which is crucial for decoding written words and developing phonological awareness, a key foundation for reading fluency; essentially, better speech sound production leads to better understanding of how sounds correspond to letters, resulting in improved reading skills.
- "If you can't pronounce the sound, it's hard to learn to read/write these sounds!"

Impact Overall:

- More regular assessments of who should "graduate" and who should be referred. This is crucial for Child Find laws.
- More flexibility to have smaller groups (which leads to quicker progress/dismissal, adjust groupings (kids who do/don't work well together, adjust time (kids who are late to school/leave early).
- Collaborative Creation of "Speech Notes" with our SLPA for increased communication about goals/work with teachers and parents.
- An SLP who is not as stressed, has better mental health, and provides better treatment for children on IEPs!

Oral language is considered the foundation of reading and writing. Comprehension of spoken language is a major factor in reading comprehension and writing ability. As students establish a greater vocabulary, learning to use words in a meaningful way, the ability to understand and to use written language unfolds exponentially. "Shanahan and Lonigin (2013) reported that oral language has strong predictive correlations with reading comprehension and decoding skills (0.70 and 0.58 respectively), meaning students with strong oral language skills are likely to demonstrate greater decoding and comprehension ability in school." (Carter, N., &Hoplins, D. (n.d.). *Oral Language Development: The Foundation for Literacy*. https://www.imaginelearning.com/wp-content/uploads/2022/11/Foundations-For-Literacy-White-Paper.pdf)

We know that COVID impacts student learning in many ways. Some associations, noted in data from *The 74,* include the following:

- Multiple studies have identified a strong association between academic backsliding and time spent in remote learning.
- The least-advantaged students were usually the slowest to return to the classroom.
- Poorer districts lost the most.
- Due to a combination of public dissatisfaction, increased mobility, and economic upheaval, families withdrew from public schools in unprecedented numbers.

The youngest learners were not spared. "Infants born during the pandemic produced significantly fewer vocalizations and had less verbal back-and-forth with caretakers compared to those born before COVID." In addition, fewer "conversational turns" that drive brain

development and are critical to language acquisition were far less. As a result, children take longer to complete cognitive tasks and demonstrate slower verbal growth over time. This information impacts the ways we must work with students as they enter the public school setting.

Educators within our early literacy programs have had extensive training, and have developed a strong core belief that honors a student's indigenous language. As a result, our team has incorporated a variety of instructional strategies that bring awareness to a multiple indigenous language, and provide opportunities to practice and celebrate a variety of cultures and beliefs. By incorporating opportunities for multi-lingual families to attend early learning opportunities prior to beginning Kindergarten, we aim to celebrate our differences and bring awareness that differing cultures, languages, and preferences do not need to be barriers when creating a strong community.

4. **Reading Models Based in Research:**
   Indicators in a research-aligned, culturally responsive literacy program:
   - Educators understand that reading research, often termed "the science of reading," studies how reading skills develop and helps us to understand what happens in the brain when students learn to read.
   - Educators are aware of- and draw from- multiple models of reading (i.e., the Five Pillars of reading, the Simple View of Reading, Scarborough's Rope, the Four-Part Processing Model, and the Active View of Reading) to inform curriculum and instruction.
   - Educators understand that, generally, these reading models emphasize the interaction between word identification and language comprehension.
   - Educators understand that the above interaction results in reading comprehension through knowledge of the English writing system; linguistic knowledge; background knowledge; and the type of text, nature of the task, sociocultural context, and executive functions.

What areas of strength and areas of growth regarding Reading Models Based in Research indicators are identified in your early literacy program?

In the Philomath School District, our literacy curriculum and interventions are aligned with evidence-based practices that promote the development of foundational reading skills. Educators have been trained on the Five Pillars of Reading, have participated in various literacy trainings, and utilize the model of Scarborough's Rope to focus their lesson planning. This knowledge is used during our planning times to ensure students are receiving the latest and most effective models of instruction. When new and upcoming literacy information is available, District leaders support educators by providing opportunities to further their knowledge. This includes attending local seminars, conferences, and on-line training opportunities. As a result, our early literacy educators understand that teaching literacy is an ever-evolving, ongoing science, and we strive to do the best we can with the knowledge we

have at the time, knowing that strategies and tools may change as we learn what is most effective for our students' needs.

As we underwent the process of adopting a new literacy curriculum, we partnered with ORTIi to develop a strong process that ensured we were being culturally responsive and science of reading focused. ORTIi provided us with an extensive rubric that helped us narrow down our choices. By using this tool, our literacy adoption team was able to adopt a program that best matches the needs of our students and provides them with an opportunity to grow, learn, and develop with a strong foundation.

Distinguished literacy leader Anita Archer has partnered with Philomath School District related to intervention materials including instructional rounds and PD in partnership with ORTIi. This work has led to enhanced trainings for classroom teachers, specialists, para-professionals, and administration.

5. **Foundational Skills:**

Indicators in a research-aligned, culturally responsive literacy program:

- Literacy instruction centers access for all children to experience and practice the full range of literacy skills: phonemic awareness, explicit systematic phonics, vocabulary and language development, comprehension and fluency.
- Foundational skills instruction is part of the core curriculum and materials and are aligned to Oregon's English Language Arts and Literacy Standards for K-5.
- Foundational skills instruction is integrated into protected daily literacy instruction, with opportunities to practice and apply these skills up to and beyond grade five as necessary.
- Educators follow a clear, intentional scope and sequence based on the learning progression for foundational skills.
- Sufficient instructional time is spent on teaching foundational skills, including related practice with decodable texts and writing.
- Educators employ explicit, systematic, diagnostic, and responsive teaching of the language and literacy skills needed to be a successful reader and writer, recognizing this approach is beneficial for all, and critical for students experiencing reading disabilities, including dyslexia.
- When working with multilingual learners, educators develop oral language, phonological awareness, and vocabulary across each language.
- Education leaders review, adopt, and support the implementation of high-quality instructional materials (i.e., materials that provide explicit and systematic instruction and diagnostic support in concepts of print, letter recognition, phonemic awareness, phonics, word awareness and vocabulary development, syntax, and fluency).

What areas of strength and areas of growth regarding Foundational Skills indicators are identified in your early literacy program?

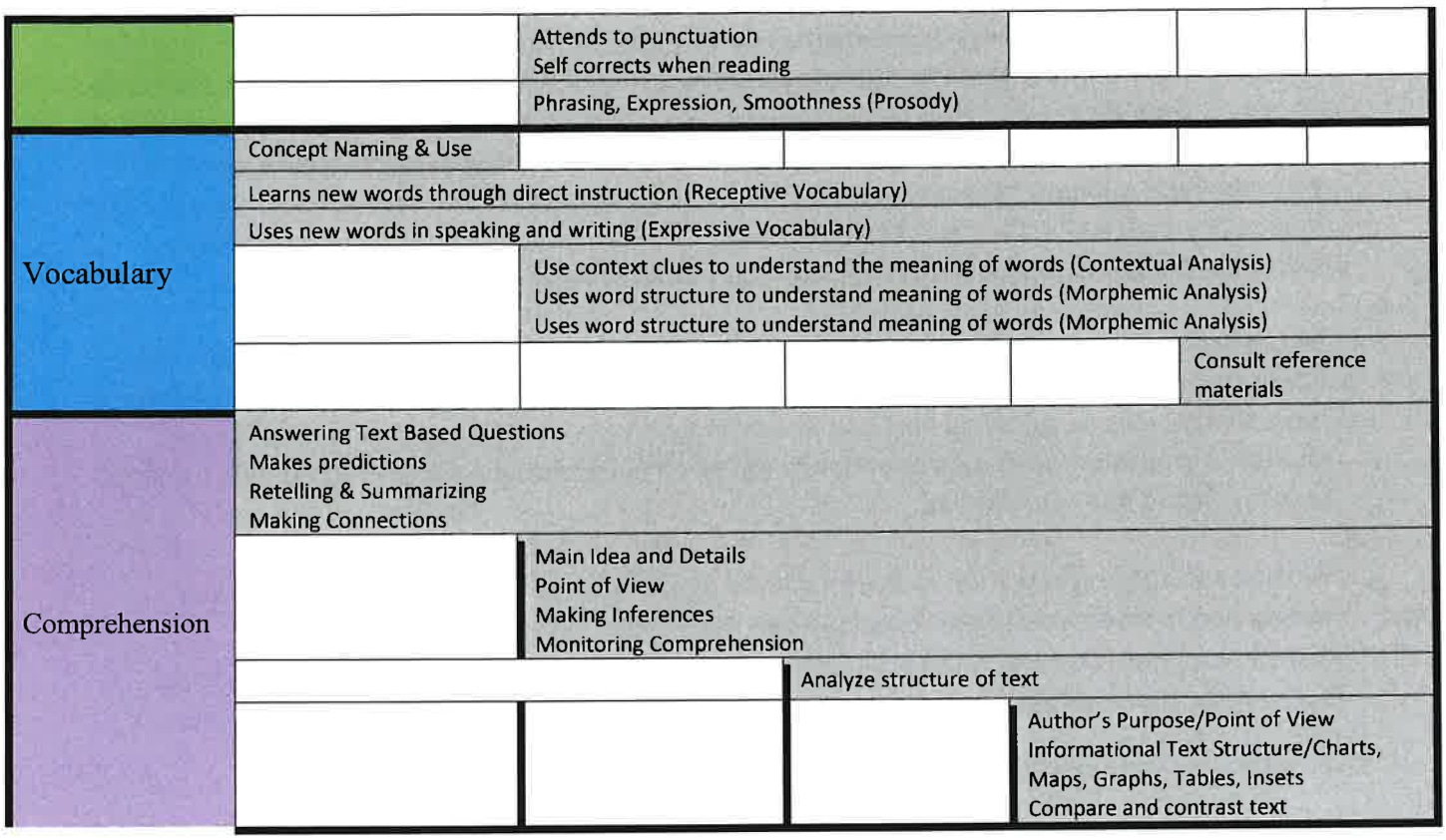
(i.e., curriculum and materials, vision for early literacy, professional development, instructional practices, etc.)

Foundational skills are the basis of our literacy program. Students at all grade levels engage in a minimum of 90 minutes of literacy instruction daily. This 90-minute segment includes explicit, systematic reading instruction using ECRI (enhanced core reading instruction) strategies, and implementation of Heggerty lessons on a daily basis. These systems are repetitive, provide multiple opportunities for students to respond and interact, incorporate movement, and offer opportunities for teachers to provide immediate, high-quality feedback. Data shows that the implementation of daily Heggerty lessons, as well as the use of ECRI teaching strategies has increased student achievement significantly.

In addition to our efforts at the Core level, at risk students receive a minimum of 30 minutes of additional, research-based intervention time focused at their area of deficit. Our District RTIi specialists provide small group and individual supports for students from KG through 8th grade. These supports are intentional, and give student the additional skills needed in whatever area they are lacking. These skills are monitored and the data is analyzed regularly to ensure students are making expected progress toward mastery.

We developed a scope and sequence of reading skills to be taught in grades K-5 that teachers use as they plan their lessons. This has proven helpful, as teachers now understand what skills students should have mastered prior to starting their current grade, and which skills will be taught when they move onto the next grade level.

	Kindergarten	1st Grade	2nd Grade	3rd Grade	4th Grade	5th Grade
Print Awareness	Left to right Letter Names Word Spacing Letter Names Word Spacing	Features of a sentence				
Phonemic Awareness	Sound/Word comparison Rhyming Blend & Segment: Sentences Syllables Onset-rhyme					
	Blend & Segment: Sentences, Syllables, Onset-rhyme					
	Rhyming					
	Sound/Word Comparison					
	Blend & Segment: Individual Phonemes					
	Phoneme deletion & manipulation					
Phonics	Letter sounds Long/Short vowels					
	High Frequency Words/Sight Words					
		VC & CVC words Consonant Blends Consonant Diagraphs Silent e Advanced consonants Vowel in each syllable Inflectional endings Irregularly spelled words Consonant Blends Consonant Digraphs Silent e Advanced consonants Vowel in each syllable Inflectional endings Irregularly spelled words				
			Vowel teams			
					Morphology Accurately unfamiliar Multisyllabic words in context/out of context Accurately unfamiliar Multisyllabic words in context/out of context	
			Multisyllabic words Prefixes & Suffixes			
Fluency		Accuracy: @90%	>95%	96-97%	97-98%	
		30-50 WCPM	40-100 WCPM	70-100 WCPM	100-140 WCPM	



6. **Writing, Reading, Comprehension, Vocabulary, and Background Knowledge:**
   Indicators in a research-aligned, culturally responsive literacy program:
   - Educators provide a text rich environment and connections across texts. Selection of complex and diverse texts purposefully supports comprehension development.
   - Educators provide explicit vocabulary instruction on grade-level words including child-friendly explanations and opportunities for children to review and use new words over time (e.g., discussion of texts, discussions of content area learning, semantic maps).
   - Students spend a substantial portion of their day engaged in listening to, reading, thinking, talking, and writing about texts.
   - Literacy content is well-rounded and includes a broad range of topics and subject areas, including science and social sciences to build background knowledge and support comprehension across subjects.
   - Educators continually reflect on the question, "Whose knowledge is being privileged, and how do we ensure we are working from the background knowledge of each student and developing shared understandings?"

What areas of strength and areas of growth regarding Writing, Reading, Comprehension, Vocabulary, and Background Knowledge indicators are identified in your early literacy program?

In each early learning classroom, educators prioritize explicit vocabulary instruction on a daily basis. Each classroom has a display of the current "Big Question" that is the focus for our literacy unit. This display includes vocabulary words with student friendly definitions and

pictures, "I Can" statements depicting the learning goal for the day, focus words of the day, as well as tools to help students master necessary skills. Educators believe that providing rich and rigorous vocabulary instruction allows students to communicate and discuss their knowledge in ways that enhance student learning experiences. Teaching strategies, such as turn and talk to your neighbor, along with given sentence stems, provide opportunities for students to use new language and describe their thinking using higher level thinking strategies. Teaching teams discuss and implement these strategies during weekly curriculum planning meetings.

Not only do teachers use the curriculum texts to teach the expected standards, they also select books that reflect a full range of identities within the classroom community. In fact, classrooms have a large, diverse personal library that continues to grow and expand as student needs change. Using additional texts to enhance the given curriculum has helped **ALL** of our students feel supported and represented.

Writing and spelling/dictation, is the final layer of literacy instruction for our early learners. Instruction in these areas takes place outside the allotted 90 minutes of core reading instruction. However, the focus area incorporates words students are learning to read and encourages them to practice the skills being analyzed during their core reading instruction.

7. **Core Instruction and Assessment:**
   Indicators in a research-aligned, culturally responsive literacy program:
   - Instructional materials are approved by ODE or meet the minimum criterion for adoption.
   - Educators avoid "curricular chaos" by aligning instructional materials, strategies, language of instruction, and routines to create a connected literacy learning experience for students.
   - All students have ample opportunities to read and/or listen to complex texts that provide an appropriate level of rigor, align with grade-level standards, and support the purpose of instruction.
   - Formative assessment process is used by educators and involves students in the course of learning, to respond to, and adjust instruction for growth.
   - Educators use early literacy tests, such as universal screeners, as a starting point to get curious about potential areas of growth and by looking at additional data sources to get a clearer picture of students' literacy development.
   - Multiple assessment methods are used by educators for their intended purpose, to help both educators and students understand where students are in their learning process and identify next instructional moves.

What areas of strength and areas of growth regarding Core Instruction and Assessment indicators are identified in your early literacy program?

The selection of the adopted curriculum is a meticulous process that involves choosing from the approved list by the Oregon Department of Education (ODE). As explained above, our most recent selection was based on rigorous research and evaluation, using the rubric created by ORTIi which ensured that the chosen curriculum aligns with the state's educational standards and the latest evidence-based practices in reading instruction.
The District Leadership Team for RTIi/MTSS has developed a 5-year implementation plan for our MTSS program.

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Core Curriculum Fidelity	Implement New Reading Curriculum CPS: HMH Into Reading /PMS: Amplify ELA PES Training: HMH Into Reading	PES/Blodgett New Reading Curriculum Implementation: HMH Into Reading	Continue Implementation with frequent reviews of fidelity. Training for new staff when needed, as well as refresher training for current staff.	Continue Implementation with frequent reviews of fidelity. Training for new staff when needed, as well as refresher training for current staff.	Continue Implementation with frequent reviews of fidelity. Training for new staff when needed, as well as refresher training for current staff.
Core/Tier 1 Process	CPS/PES Refine Math Training in PBIS	Check Fidelity Reading/Math Implement PBIS	Check Fidelity	Check Fidelity	Check Fidelity
Intervention/ Tier 2 Process	PES Implement Math Train PBIS	CPS/PMS Implement PBIS	CPS/PES Check Fidelity PMS Include Math	Check Fidelity	Check Fidelity
Individual Problem Solving/Tier 3 Process	PES Refine Reading and Implement Math/PBIS CPS Implement Reading	CPS Implement Math/PBIS	PMS Implement Math/PBIS	Check Fidelity	Check Fidelity

This plan was designed as a visionary tool to keep us on track as we continue to build a strong literacy program.
Outside the 90 minutes of core reading instruction, students routinely interact with various texts throughout their day as they continue with lessons in math, social sciences, writing, etc. This immersion allows students to practice their language skills in various contexts, which reinforces their ability to comprehend and communicate effectively.

8. **Reaching All Learners:**

Indicators in a research-aligned, culturally responsive literacy program:

- Multilingual learners are given full access to the core curriculum, and provided with comprehensive language development and explicit vocabulary instruction.
- Educators make connections between English and a child's home language so that they can leverage existing knowledge and skill, and whenever possible create opportunities for children to learn to read in their home language.
- Specific approaches are used to support language development and core curriculum access such as sheltering instruction, compacting the curriculum, and providing dual language programs.
- Formative and summative assessments are offered in the student's home language and English.
- Striving readers have access to extended learning programs that use research-aligned strategies and are provided by licensed teachers or qualified tutors.
- Striving readers have access to high-dosage tutoring programs that use qualified tutors and developmentally appropriate practices.
- Prevention of, and intervention for, early reading difficulties includes a systematic approach for providing increasingly intensified and individualized instructional support informed by multiple data sources and matched to students' areas of strength and need.
- Instructional support for students with reading and writing difficulties is provided in addition to high-quality core literacy instruction.
- Explicit, systematic, evidence-based instruction is provided by qualified educators across all tiers of support.

What areas of strength and areas of growth regarding Reaching All Learners indicators are identified in your early literacy program?

The Philomath School District strives to provide equitable access to the core curriculum for our multilingual learners. We recognize that language development is a fundamental component of academic success, and thus, our program is designed to provide comprehensive language support. Multilingual learners receive instruction in both their native language and the target language, allowing them to bridge any language gaps and access the core curriculum effectively. We have staff available that speak the child's native language. These staff members provide 1-1 support as needed in order to ensure smooth transitions as students begin school. Additionally, our multilingual students are strategically placed in classrooms with teachers that are endorsed to teach multilingual students. These educators provide additional, explicit vocabulary instruction that is integrated into our daily program, with a focus on teaching high-frequency, academic, and domain-specific words to enhance comprehension and language skills. Educators use visual aids, hands-on activities, and differentiated instruction to make the content more understandable for multilingual students. Our district ELL specialist provides daily support for these students and routinely checks in with families to ensure not

only our students, but also their families are receiving the support they need to be successful within our community.

Formative assessments are used continuously to monitor student progress, providing valuable insights into their language development. These assessments guide instructional decisions, allowing educators to adjust their teaching methods to better suit the individual needs of multilingual learners. Summative assessments help evaluate the overall success of the program and provide a basis for ongoing improvements. As a result, the majority of our multilingual students pass their ELPA screeners by second or third grade.

For striving readers, additional support is offered through high-dosage tutoring using approved intervention curriculum. This targeted approach is designed to provide extra assistance to students who may be struggling with literacy development. The approved intervention curriculum is based on evidence-based practices and is tailored to the specific needs of each student. It allows striving readers to receive personalized, intensive instruction that aims to accelerate their literacy progress. This extra support ensures that all students, including those who may require additional assistance, have the opportunity to develop strong literacy skills and access the core curriculum successfully.
For students experiencing challenges with reading and/or dyslexia, our district has provided RTIi Reading Specialists at each school. These specialists are responsible for providing research-based intervention lessons to struggling students and progress monitoring students to ensure they are making academic progress. If students do not make the progress expected after two cycles of intervention, students may be referred to our special education department for further evaluation.

Appendix C
Community Engagement

Community means a great deal in Philomath! An integral part of what we do involves connections with our families and community as a whole. Each of our schools put out weekly newsletters to families. The District communicates with families at least one time each month. Input is requested, when necessary, via e-mail, phone call, and/or survey.

Aside from regular family communication, PSD has great relationships with the following teams:

- Benton County Mental Health
- Blodgett/ Summit Community Club;
- Confederated Tribes of Siletz Indians (CTSI);
- Emerging Bilingual Advisory Committee (EBAC);
- Linn Benton Lincoln Education Service District (LBL);
- Maxtivity Arts & Crafts Creative Space;
- Philomath Community Network;
- Philomath Fire and Rescue;
- Philomath Police Department;
- Philomath PTO (Clemens Primary and Philomath Elementary);
- Philomath Youth Activities Club (PYAC);
- PSD Equity Team;
- Special Education Advisory Committee (SEAC); and
- Trillium Family Services.

Philomath High School also supports student groups in the following areas:

- Chess Club
- Fellowship of Christian Athletes
- Green Team
- Multicultural Club
- Nintendo Club
- Oregon Battle of the Books Team
- Pride Club
- Sign Language Club
- Surf Club

The ability to stay on top of communication in ways that meet individuals with their best mode of communication can be difficult. Seeking to increase modes of communication are key to our success. This also includes translated materials for our Spanish-speaking families.

Individuals/ Groups Engaged in Planning:

- **Students:**
  - ✓ Students of Color
  - ✓ Students with Disabilities
  - ✓ Students Who are Emerging Bilinguals
  - ✓ Students Who Identify as LGBTQ2SIA+
  - ✓ Students Navigating Houselessness, Poverty, and/or Foster Care

- **Families:**
  - ✓ Of Students of Color
  - ✓ Of Students with Disabilities
  - ✓ Of Students Who are Emerging Bilinguals
  - ✓ Of Students Who Identify as LGBTQ2SIA+
  - ✓ Of Students Navigating Houselessness, Poverty, and/or Foster Care

- **Staff:**
  - ✓ All School and District Staff
  - ✓ CTE Coordinator and Teachers
  - ✓ McKinney-Vento and Foster Liaison

- **Adults and Community:**
  - ✓ Confederated Tribes of Siletz Indians (CTSI)
  - ✓ Philomath Chamber of Commerce
  - ✓ Philomath Community Network
  - ✓ Rotary Club of Philomath

Evidence of Engagement:

1. Initial Strategic Planning Sessions (in collaboration with the Oregon School Boards Association)
   - March 5, 2025
   - April 2, 2025
2. Philomath High School Student and Staff Surveys
   - May 2024
3. Emerging Bilingual Advisory Committee
   - February 26, 2025
4. Board/Superintendent Goal Alignment
   - January 14, 2025
   - February 18, 2025
5. Cell Phone Survey (Parent, Staff, Student)
   - January 2025
6. School and District Communication
   - Weekly or Monthly (Varies by School)

Charter School Engagement:

Conversations with the administrative team at Kings Valley Charter School are ongoing and productive. KVCS partners cooperatively with PSD for service opportunities to support students and families. KVCS is also provided latitude needed to honor their instructional delivery model. KVCS sent out a community survey for parents and families in early spring of 2025 to gather input about project goals.

Appendix D
Tribal Consultation Information

While not required to do so, the Philomath School District has created a great relationship with the Confederated Tribes of the Siletz Indians (CTSI). Activity and consultation include the following:

- April 25, 2025 — PSD Facility Naming Committee Membership
  - Proposal to Name PHS Softball Field ***Warrior Field***
- April 17, 2025 — CTSI Resolution to Approve Field Naming (Listed Above)
- January 6, 2025 — Club of Culture (for students at Philomath High School)
- September 2024 — Staff Utilization of Tribal History/ Shared History Modules
- March 2023 — Consultation for Summer Learning Opportunity (ELD Students)
- November 2022 — Approved Mascot Agreements (2022-2027)
  - Philomath High School Warriors
  - Philomath Middle School Braves
- November 2022 — Agreement with Benton County Schools Credit Union
  - Use of Warrior Logo on BCSCU Debit Card
- October 2022 — Professional Learning: History of the Siletz

Appendix E
PSD Equity Lens

Philomath SD created a matrix, listing all community forum recommendations against the subgroup populations, in the context of each of the SIA priorities. District staff had the opportunity to complete the matrix and provide additional feedback. The process used a "0, 1 or 2" rating, for how closely the recommendation applied and would impact each subgroup. Additionally, the Equity Committee completed the matrix and discussed in-depth how the various suggestions would impact students with special needs, experiencing foster care, homelessness and/or poverty, along with narrowing the achievement gap for various racial and ethnic groups.

The scores (total of points in each row) informed the SIA plan, goals, strategies and activities. As Philomath SD gathers more feedback from stakeholders in future gatherings, a similar process will be used.

Equity Data Gathering Template:

SIA Priority Area #1: Reduce Academic Disparities Intent: Reducing academic disparities, specifically for students of color; students with disabilities; emerging bilingual students; and student navigating poverty, homelessness, and/or foster care.								
Points: Yes = 2; Maybe = 1; No = 0								
Suggested Action	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**Total Points**

1. Provide specific academic services/ support to narrow the achievement gap for students with special needs.
2. Provide specific academic services/ support to narrow the achievement gap for students experiencing homelessness.
3. Provide specific academic services/ support to narrow the achievement gap for students experiencing poverty.
4. Provide specific academic services/ support to narrow the achievement gap for students of various racial and ethnic groups.
5. Ensure that individual and cultural needs are met.
6. Aligns to the Continuous Improvement Plan (CIP).
7. Generates results that can be measured.

Equity Data Gathering Template (continued):

SIA Priority Area #2: Meeting Students' Behavioral and/or Mental Health Needs Intent: Promoting social-emotional learning and support systems that lead to better relationships and/or improved well-being.								
Points: Yes = 2; Maybe = 1; No = 0								
Suggested Action	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**Total Points**

1. Provides a service that will extend opportunities to 'hard to reach' youth and family members.
2. Provides a service with the capacity to individualize for the unique needs of each child.
3. Provides direct mental health support that contributes to student progress.
4. Provides direct behavioral support that contributes to student progress.
5. Provide specific academic services/ support to narrow the achievement gap for students in typically underserved populations.
6. Aligns to the Continuous Improvement Plan (CIP).
7. Generates results that can be measured.

SIA Priority Area #3: Providing Equitable Access to Academic Courses Intent: Provide equitable access to academic courses across the school district with specific emphasis on access specifically for students of color; students with disabilities; emerging bilingual students; and student navigating poverty, homelessness, and/or foster care.							
Points: Yes = 2; Maybe = 1; No = 0							
Suggested Action	**1**	**2**	**3**	**4**	**5**	**6**	**Total Points**

1. Contributes to increased participation from students with special needs.
2. Contributes to increased participation from students experiencing poverty.
3. Contributes to increased participation from students experiencing homelessness.
4. Contributes to increased participation from students of various racial and ethnic groups.
5. Aligns to the Continuous Improvement Plan (CIP).
6. Generates results that can be measured.

SIA Priority Area #4: Allows Teachers and Staff Additional Opportunities to Collaborate, Review Data, and Strategize Intent: Collaborative professional learning informed by student outcomes					
Points: Yes = 2; Maybe = 1; No = 0					
Suggested Action	**1**	**2**	**3**	**4**	**Total Points**

1. Promotes collaborative analysis of student data by teaching teams.
2. Promotes ongoing growth for teachers.
3. Aligns to the CIP.
4. Generates results that can be measured.

Equity Data Gathering Template (continued):

SIA Priority Area #5: Establishing and Strengthening Partnerships Intent: Strengthen multiple pathways and feedback loops that promote effective communication and genuine partnerships among all stakeholder groups.							
Points: Yes = 2; Maybe = 1; No = 0							
Suggested Action	**1**	**2**	**3**	**4**	**5**	**6**	**Total Points**

1. Increases communication between the district and stakeholders (parents, community, staff, students).
2. Increases stakeholder participation in district-sponsored activities.
3. Taps into community resources.
4. Increases student attendance.
5. Aligns to the Continuous Improvement Plan (CIP).
6. Generates results that can be measured.

Appendix F
Charter Agreement

Philomath School District
Program Charter Agreement
with Kings Valley Charter School

SECTION 1: AUTHORITY

Pursuant to the "Student Success Act", codified at 2019 Oregon Laws Chapter 122 and as amended from time to time (the "Act"). The ***Philomath School District*** (the "District") is authorized to distribute funding from District's allocation of the Student Investment Account as described in Section 10, subsection 4 of the Act.

SECTION 2: PURPOSE

The purpose of the programs under which this Grant is issued is to provide ***Kings Valley Charter School*** (the "Charter") funding to meet student academic, mental and behavioral health needs, including reducing academic disparities for students that are economically disadvantaged; from racial or ethnic groups that have historically experienced academic disparities; with disabilities; who are English language learners; who are foster children; who are homeless; and any others as determined by the State Board of Education.

SECTION 3: EFFECTIVE DATE AND DURATION

This Grant shall be effective and have a Grant funding start date that is the same as the District's effective date with the ***Oregon Department of Education*** (the "Department"), and, unless terminated earlier in accordance with its terms, shall expire on the same date as the District's agreement with ODE.

SECTION 4: GRANT MANAGERS

4.1 District's Grant Manager is:
Jennifer Griffith
1620 Applegate St
Philomath, OR 97370
541-929-3169
jennifer.griffith@philomath.k12.or.us

4.2 Charter's Grant Manager is:
Diana Barnhart
38840 Kings Valley Hwy
Philomath, OR 97370
541-929-2134
dbarnhart@kvschool.org

4.3 A Party may designate a new Grant Manger by written notice to the other Party.

SECTION 5: PROJECT ACTIVITIES

5.1 Grantee shall provide the project activities, including balanced budget, to the District prior to May 1, 2025. The District will work collaboratively with the Grantee to identify appropriate projects and outcome measures that align with the district's priorities for the Student Investment Account. Approved projects and outcome measures are added to this agreement as Appendix A.

SECTION 6: GRANT FUNDS AND EXCHANGE OF SERVICES

6.1 **Charter Allocation.** In accordance with the terms and conditions of this Grant, the District shall provide Grantee 100% of the SIA Allocation amount generated by the ADMw attributed to the Charter and published by ODE in the quarterly SIA Allocations report. The Charter shall not set aside any indirect costs from the allocation.

6.2 **Services Provided by the District.** If the Charter elects to hire new staff as employees of the District, the District will make services from Human Resources available to Grantee as related to hiring and payroll. In addition, the District will provide services from the Business Office as required for purchasing.

6.3 **Services Provided by the Charter.** If the Charter elects to hire new staff as employees of the Charter, the Charter will be responsible for all hiring and payroll.

SECTION 7: DISBURSEMENT GENERALLY

7.1 **Disbursement.**

7.1.1 District shall disburse Grant Funds within ten (10) business days of District receiving the SIA allocation from ODE.

7.1.2 All expenses must adhere strictly to ODE guidance and rules adopted by the State Board of Education regarding the allowable uses of SIA grant funds.

7.1.3 If District determines that any completed Project activities or documentation are not acceptable and that any deficiencies are the responsibility of Charter, District shall prepare a detailed written description of the deficiencies and will deliver such notice to Charter. Charter shall correct any deficiencies at no cost to District.

7.2 **Recovery of Grant Funds** Any Grant Funds disbursed to Charter under this Grant that are expended in violation or contravention of one or more of the provisions of this Grant ("Misexpended Funds") or that remain unexpended on the earlier of termination or expiration of this Grant ("Unexpended Funds") must be returned to District. Charter shall return all Misexpended Funds and Unexpended Funds to District promptly after District's written demand but in any event no later than 30 days after the District's written demand.

SECTION 8: PERFORMANCE TARGETS

8.1 Charter will identify longitudinal performance growth targets (the "Targets") in accordance to the guidance published by the Department. Targets will be included with the Charter's Project List as submitted in Appendix A and identified for each year of the Performance Period. The District shall work collaboratively with the Charter to identify and communicate Performance Targets.

8.2 Charter will report to District each year on its progress toward meeting Targets in the Charter's annual report as per ORS 338.095 or as mutually agreed upon by both Parties.

SECTION 9: RECOVERY OF OVERPAYMENTS

If payments to Charter under this Grant, or any other agreement between District and Charter, exceed the amount to which Charter is entitled, District may, after notifying Charter in writing, withhold from payments due Charter under this Grant, such amounts, over such periods of times, as are necessary to recover the amount of the overpayment.

SECTION 10: GRANT DOCUMENTS

This Grant consists of the following documents, which are listed in descending order of precedence: this Grant less all exhibit Appendix A (the "Project").

SECTION 11: SIGNATURES

IN WITNESS WHEREOF, the Parties have executed this Grant as of the dates set forth below.

Philomath School District

By: _____ April 28, 2025
School District Representative Date

Susan Halliday, Superintendent
Printed Name, Title

Kings Valley Charter School

By: _____ April 28, 2025
Charter School Representative Date

Diana Barnhart, Facilities and District Relations
Printed Name, Title

THE PROJECT

SECTION I – CHARTER SCHOOL SIA PLAN

The Charter will develop a plan to implement grant activities aligned to the purpose and allowed uses of funds. The plan must include a budget, strategies, activities, and longitudinal performance growth targets.

SECTION II – DISTRICT APPROVAL

The Project must include a budget and a description of activities for the Performance Period of the Grant. Budget will be based on SIA Allocation/Disbursement Reports published by the Department. Charter will submit the Project to District at before the District's SIA application is scheduled to be approved by the District school board and shall be included with the District's SIA application to the Department.

The District will review and approve the Charter's Project within fifteen (15) days of receipt. If the District determines Charter budget does not align to the allowed uses of Funds, the District may provide detailed written notice to the Charter and require Charter revise Project within fifteen (15) days.

District school board approval does not necessarily mean endorsement or agreement with the Charter's Project.

SECTION III – BUDGET AND ACTIVITIES

The Charter shall develop a budget for the Project aligned to the allowed uses. Charter will identify at least one strategy and supporting activities with appropriate budget.

IG Outcome	IG Strategy
Academic Knowledge and Skill	A1) Reading Intervention Support Specialist A2) Mathematics Intervention Support Teacher
Equitable Opportunities for All Students	B1) Extended Learning Opportunities (LBCC & Chemeketa Community Colleges) B2) Industry Partnerships for Work-Based Learning B3) Additional CTE Staff for Expanded Pathways B4) Data-Informed Decision Making for Student Support
Professional Learning	C1) Instructional Best Practices for All Staff
Safe Learning Environment	D1) Behavior Assistants and Administrator (Emotional Regulation, Sensory Supports, and Behavior Intervention) D2) Licensed School Counselor
Literacy Knowledge and Skill (Early Literacy)	EL1) Intensive Reading Tutoring EL2) Current, Relevant Instructional Materials EL3) Professional Learning for K-3 Staff

SIA Budget for all KVCS Activities

2025-2026 Strategies	FTE	Purpose/ Category	SIA Budget	Outcome
Mental Health Specialist (Counselor)	1.0	H & S	$45,340.00	D
Behavior Assistant	0.7	H & S	$24,000.00	D
Administrator (Middle & High School)	1.0	H & S	$77,268.16	D
CTE Teacher	0.7	WRE	$43,238.08	B
Reading Intervention Specialist	0.5	WRE	$39,956.50	A
TOTAL			**$229,802.74**	

Title: Annual Report 2024-2025

Control Information

Control Item	Details
Owner/Curator	Mark Hazelton
Policy #	
Supersedes	None
File Location	www.kvschool.org
Board approval date	n/a

Revision History

Revision	Date	Revision Description	Originator
A	2/28/2025	Initial release	M. Hazelton

1.1. Summary:

The Kings Valley Charter School completed its 23rd year of operation in the 2023-2024 school year. The school has been successful by many measures. The current report year is no exception. The school has identified areas of weakness and is regularly working to address these areas. This report discusses the efforts to improve school performance. The school is financially stable. Enrollment is currently at 195 students as of February 2, 2024.

This is an important document for compliance with the various regulations and, hopefully, a useful tool for all staff and boards to summarize compliance and progress.

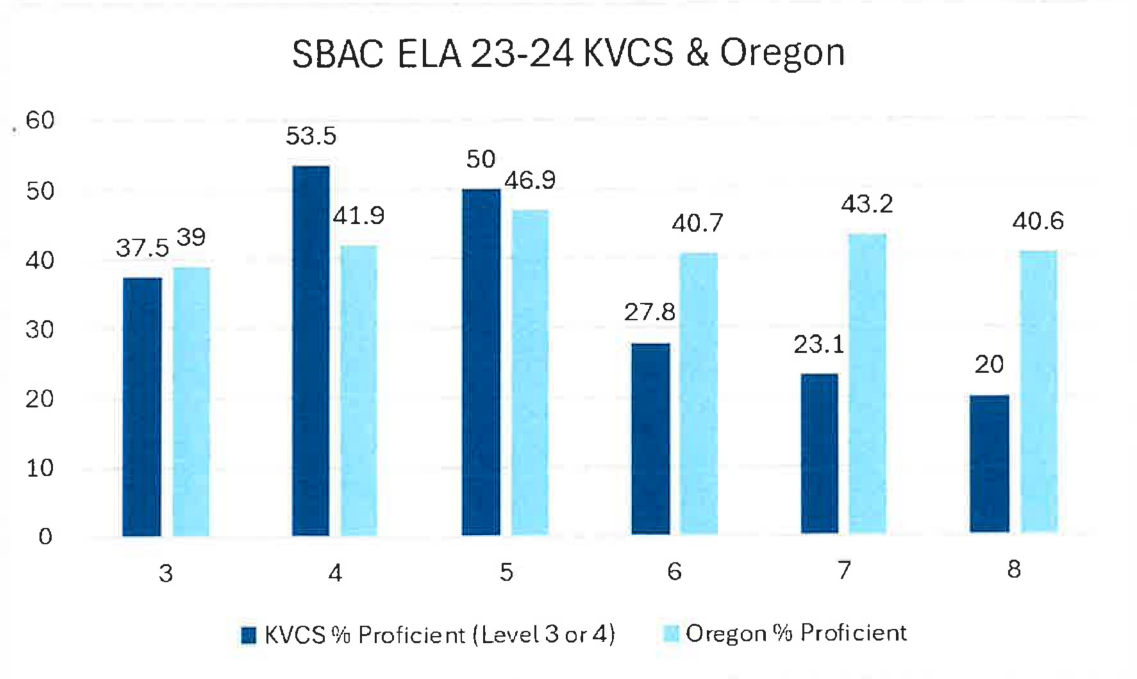
KVCS will provide other supporting documents as needed or requested to support findings.

1.2. District Charter Annual Report Requirements:

1.2.1. Summary data on the progress toward meeting its academic goals and objectives including state assessment information.

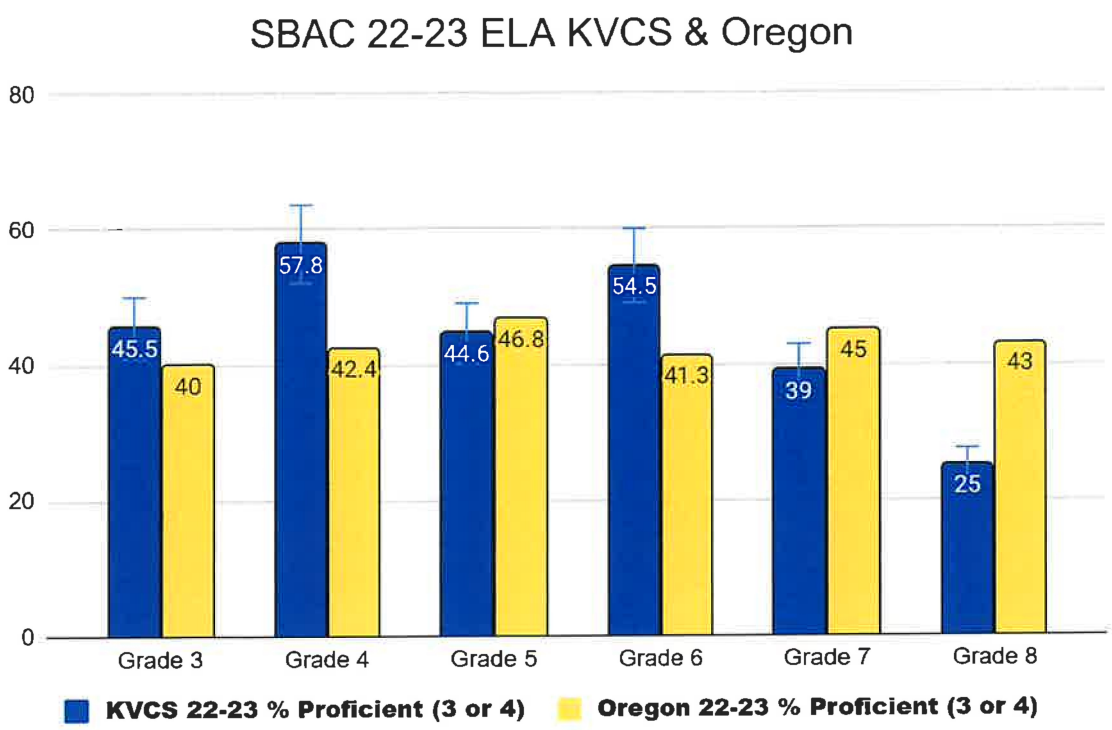
State Assessment: Smarter Balanced

Smarter Balanced testing are mixed in the grades three to five. Middle school is lower and lags significantly against the state compared to the elementary school grades.

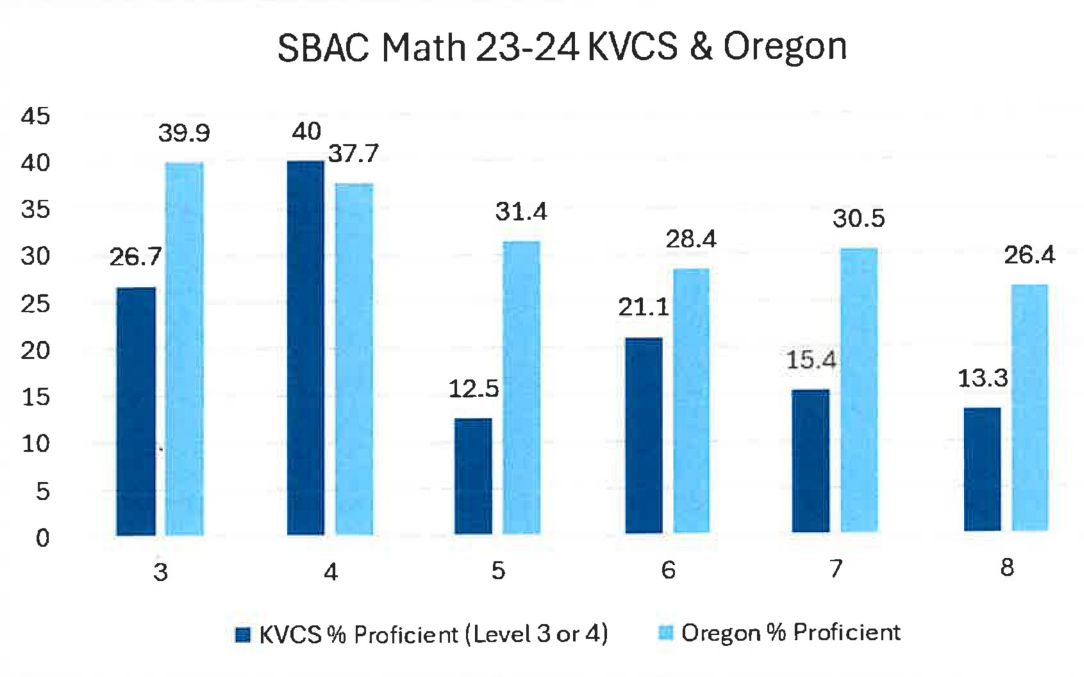


*KVCS's 11th grade cohort was too small to report

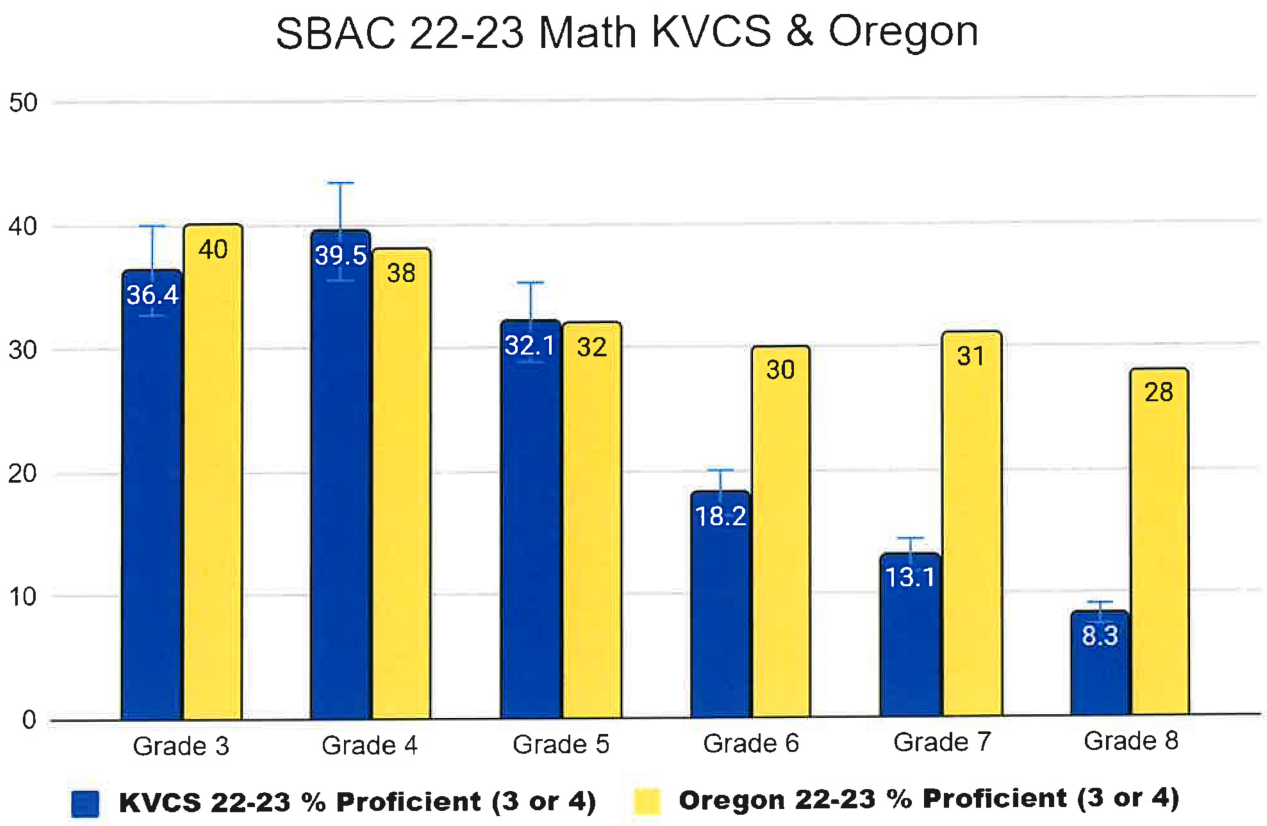
Participation Rate for ELA was 88.9%



*KVCS's 11th grade cohort was too small to report
Participation Rate for ELA was 91.3%



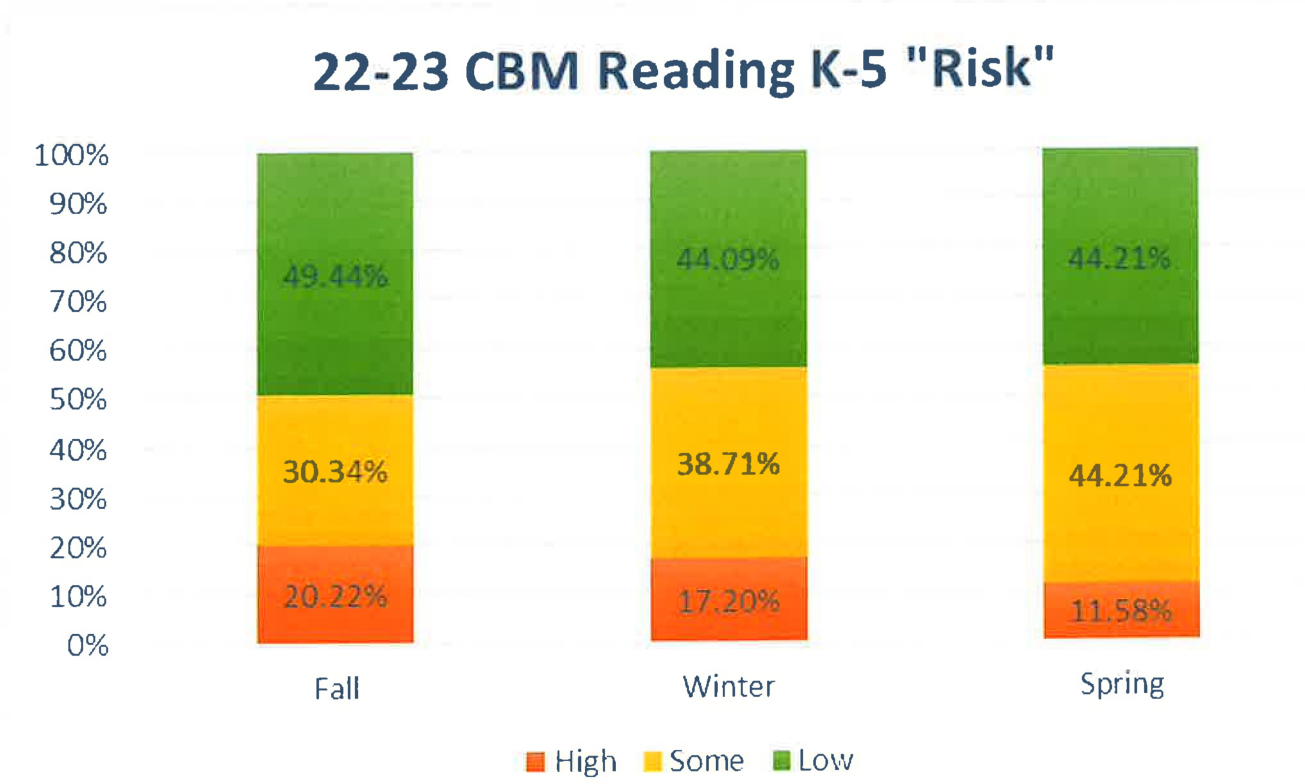
*KVCS's 11th grade cohort was too small to report
Participation Rate for Math was 87.9%



*KVCS's 11th grade cohort was too small to report
Participation Rate for Math was 90%

Language Arts Assessments: School-Based Elementary

The Philomath School District is no longer using ECBM and the data is no longer accessible for the 23-24 school year. KVCS did not download the data before the subscription ended.

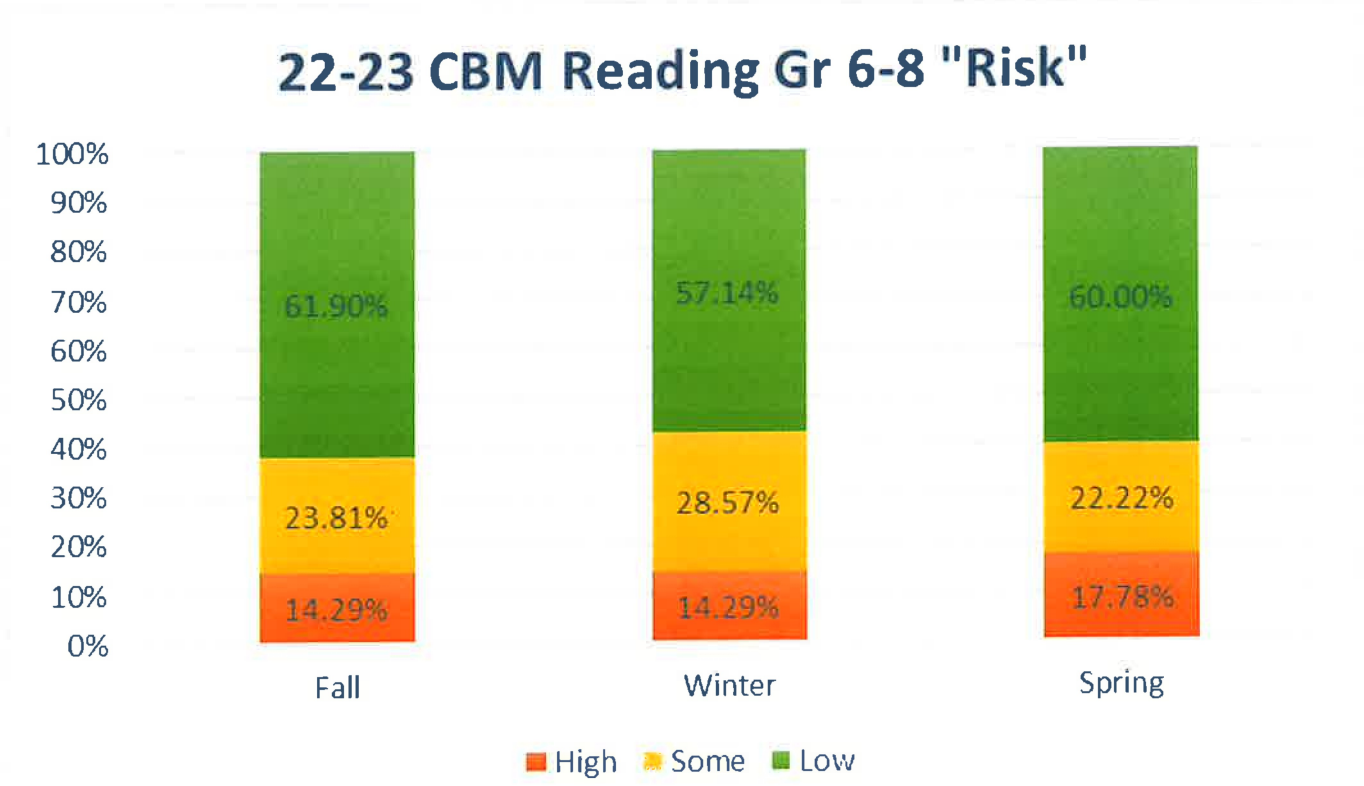


The Philomath School District is no longer using ECBM and the data is no longer accessible for the 23-24 school year

Plan for improvement in elementary: See the detailed plan in Apendix C. The state legislature has made funds available to increase the capacity of reading through a non-competitive grant. KVCS is using the funds to increase training for the instructional assistants doing high-intensity tutoring. The funds are being used for staff coaching and mentoring as well as professional development in the areas of best practices. Those funds were used to update the curriculum to the latest research base. Staff are working collaboratively to define critical literacy components, lesson planning, common formative assessments, and data analysis to evaluate student learning and growth needs.

Language Arts Assessment: School-Based, Middle School

The Philomath School District is no longer using ECBM and the data is no longer accessible for the 23-24 school year. KVCS did not download the data before the subscription ended.



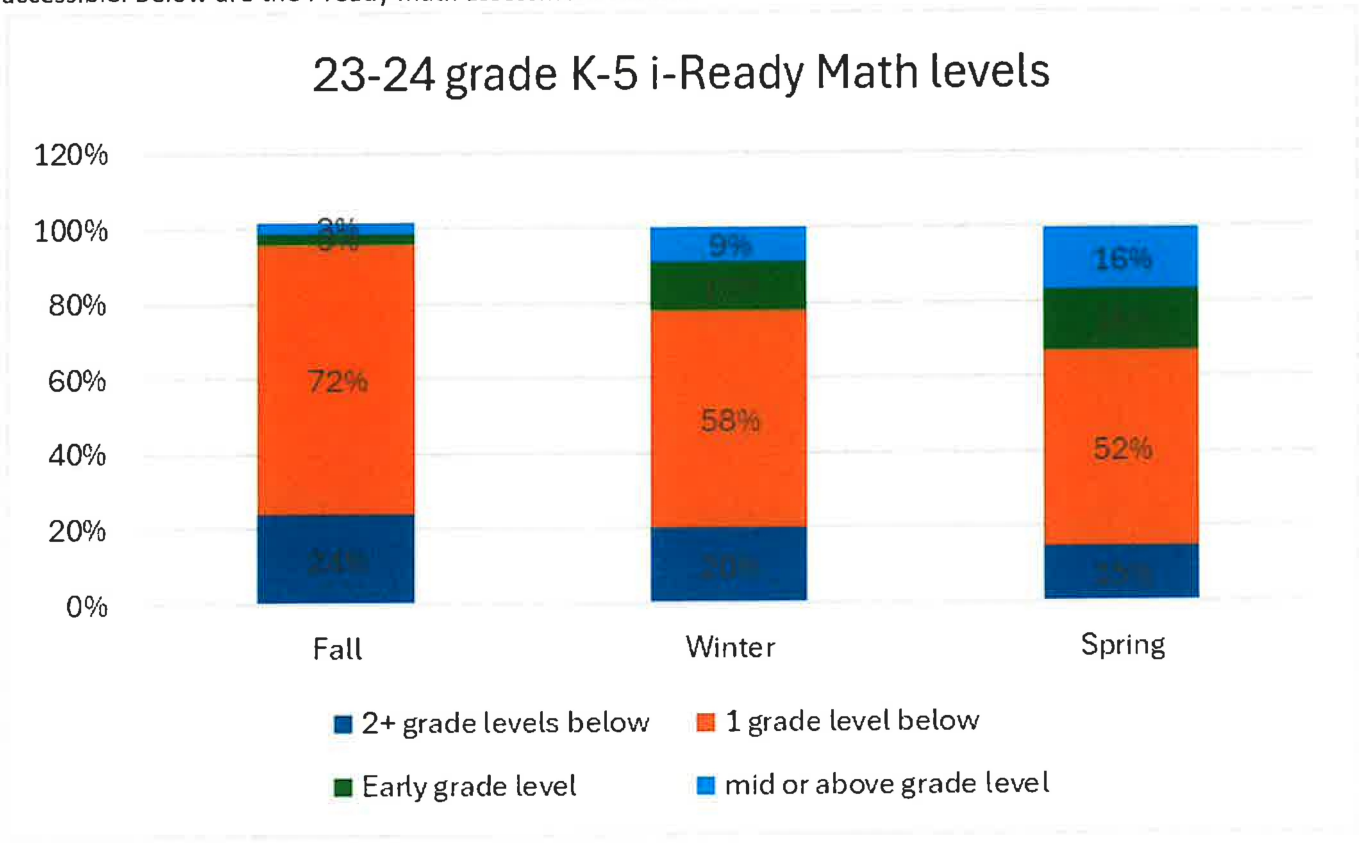
We see an increase in the number of students in the low-risk category year to year in grades 6-8.

Plan for Improvement Middle School

See the detailed plan in Apendix C. Our reading interventions in middle school will benefit from the training grant provided for the elementary school as the same staff will be trained in effective strategies to help struggling readers. We are beginning our work with collaborative teams in middle school to develop effective strategies to increase reading skills in all content area classrooms. Teachers will be working collaboratively to define critical literacy components based on the language arts standards, lesson planning with these key standards as a focus in forming the lessons, common formative assessments, and data analysis to evaluate student learning and growth needs.

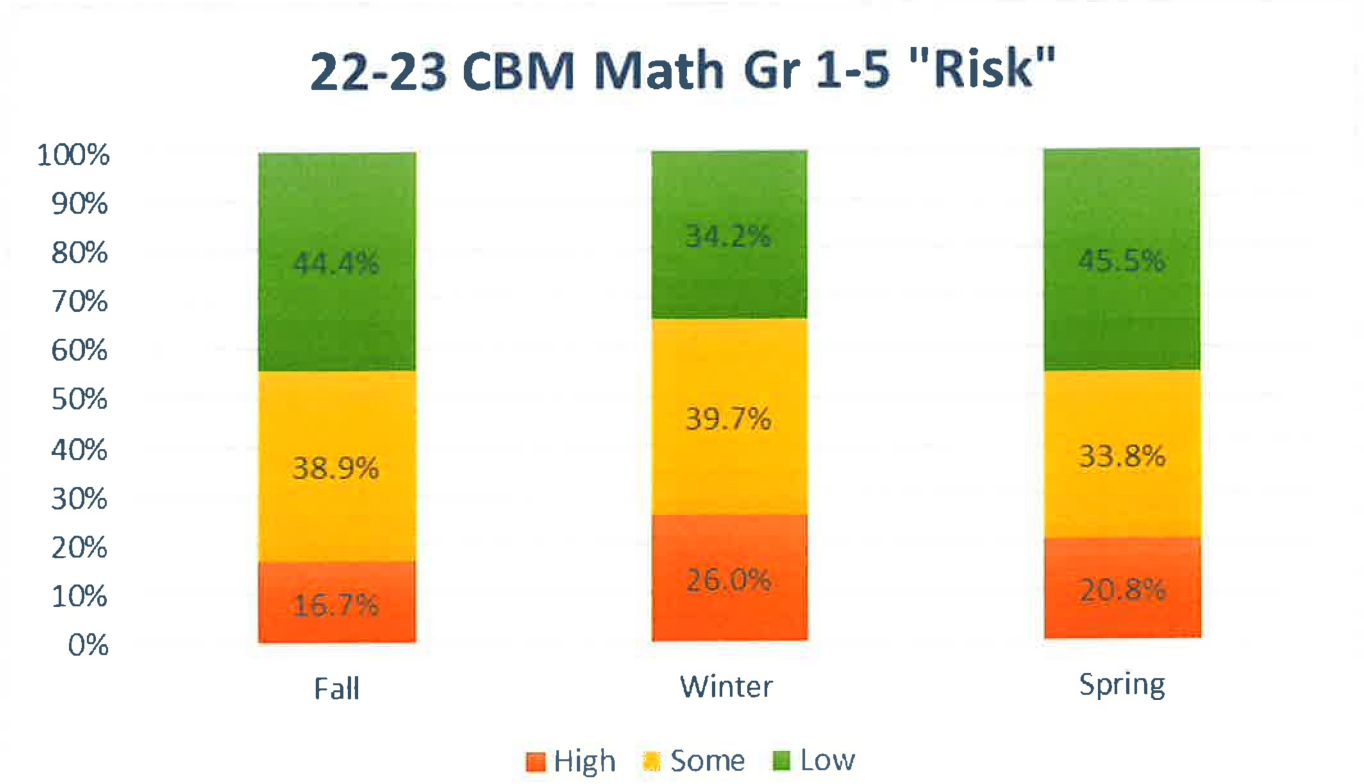
Mathematics Assessments: School-Based

The Pilomath School District is no longer using ECBM and the data for the 23-24 school year is no longer accessible. Below are the i-ready math assessment results

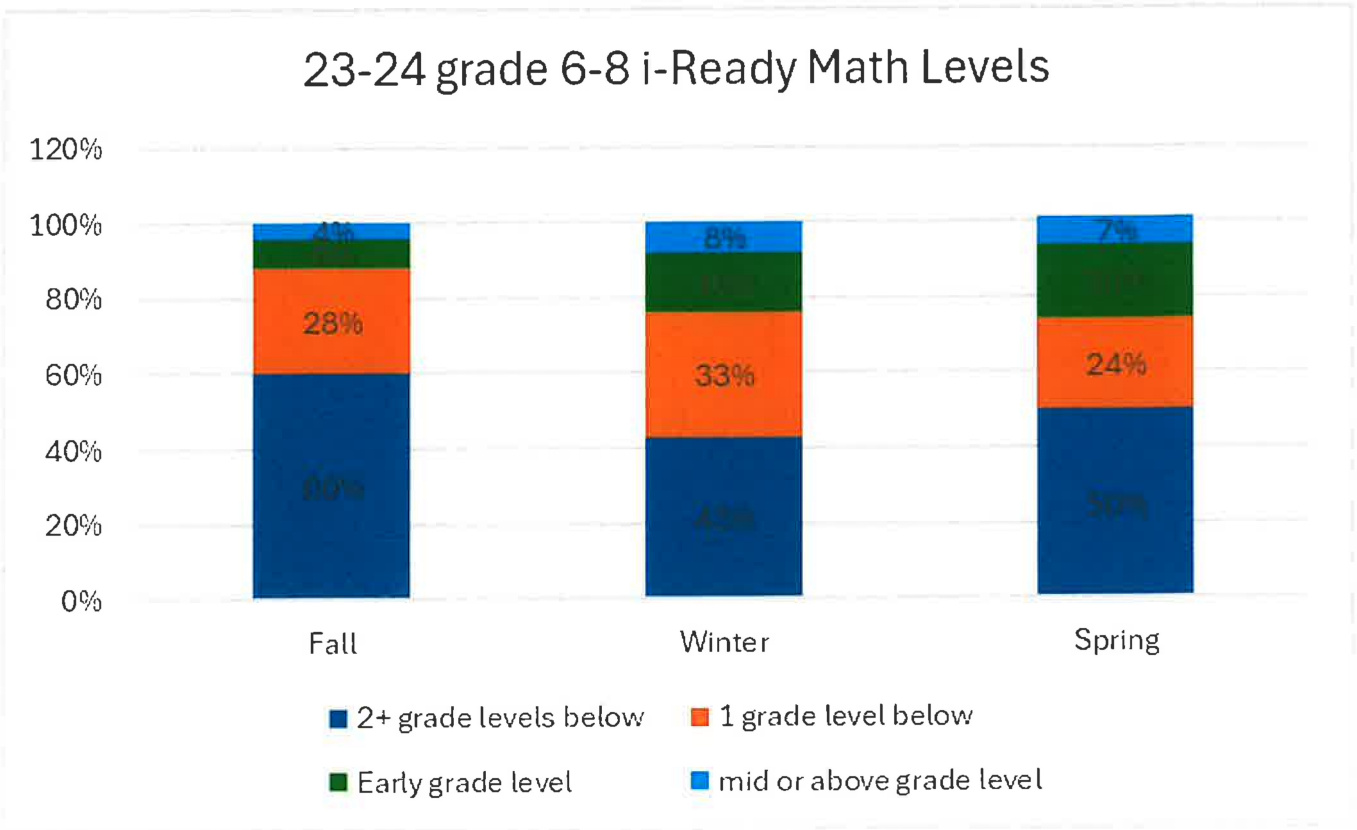


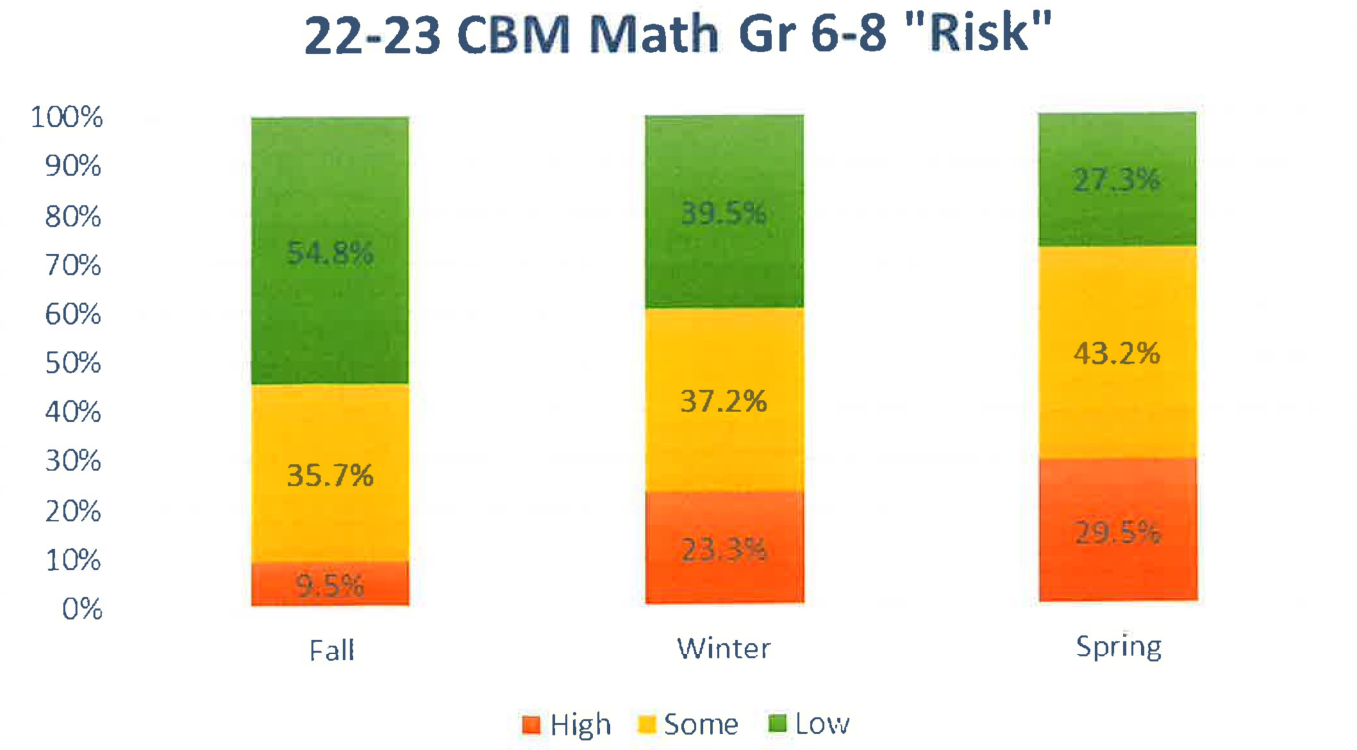
KVCS is using Easy CBM (Elementary) and Ready Math: iReady program for diagnostic assessment (Elem/Middle), and iReady for progress monitoring (Elem/Middle).

Easy CBM for Elementary



Middle school Math

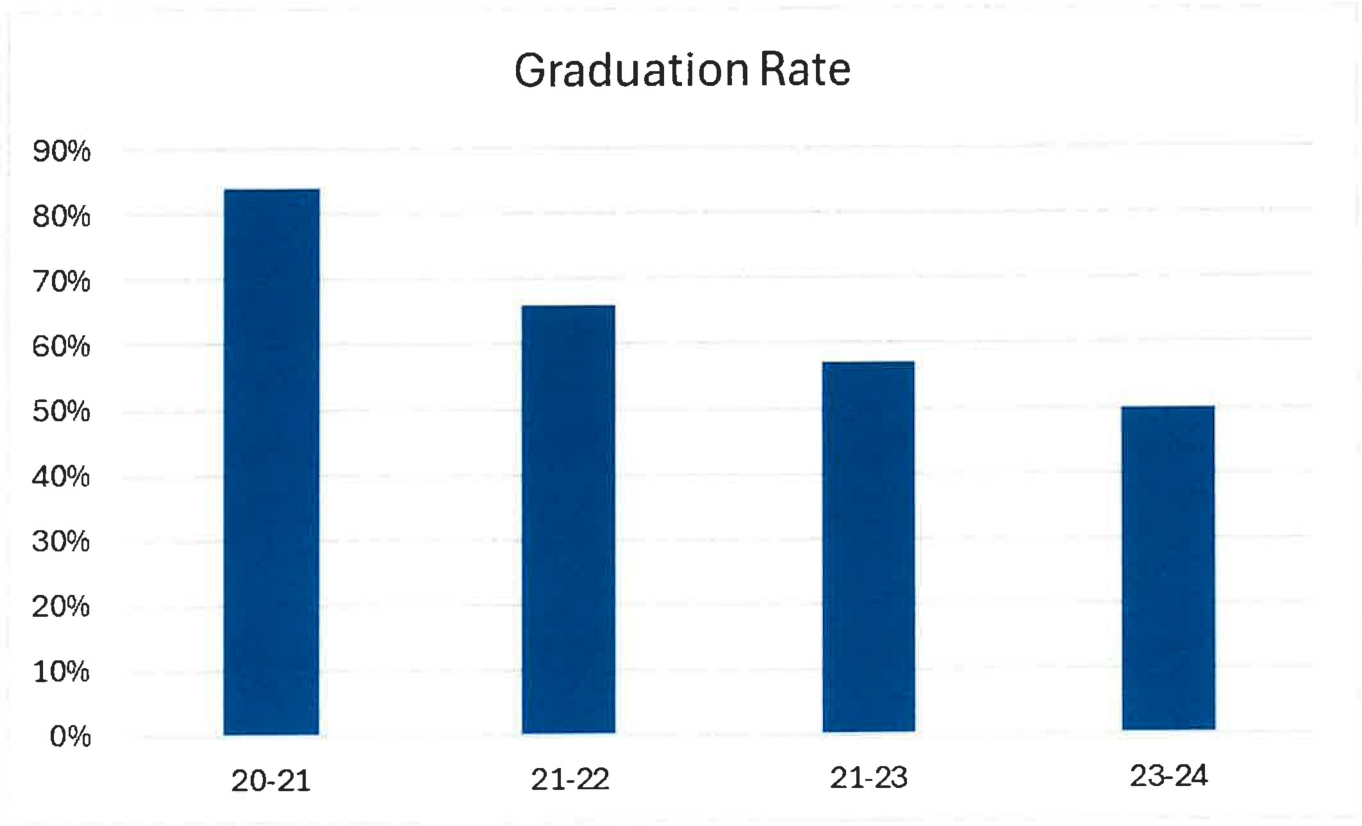

23-24 grade 6-8 i-Ready Math Levels
120%
100%
80%
60%
40%
20%
0%
28%
33%
24%
Fall
Winter
Spring
2+ grade levels below
1 grade level below
Early grade level
mid or above grade level

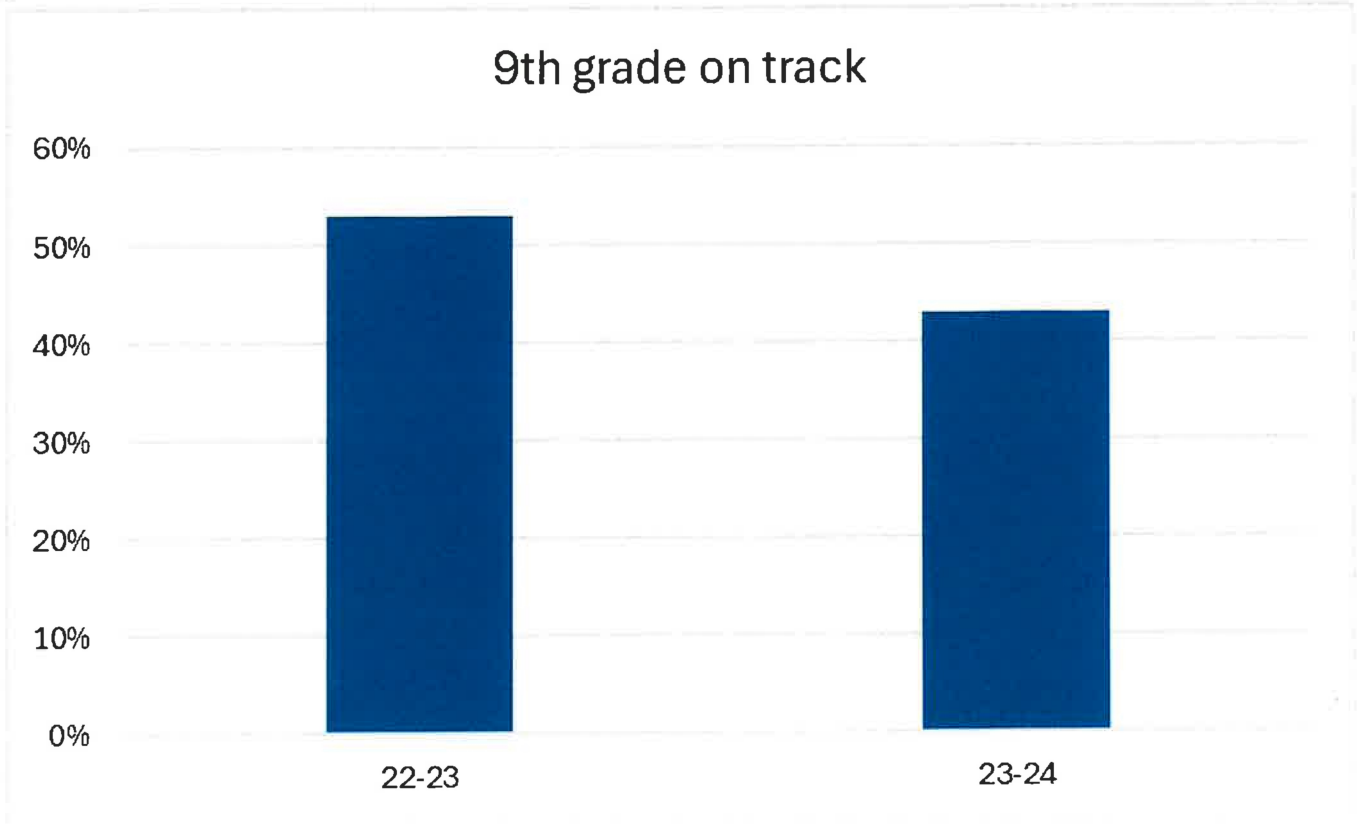

22-23 CBM Math Gr 6-8 "Risk"
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
54.8%
35.7%
9.5%
39.5%
37.2%
23.3%
27.3%
43.2%
29.5%
Fall
Winter
Spring
High
Some
Low

..

Plan for Improvement Middle School

See the detailed plan in Apendix C.Math instruction for middle school continues to have a low number of students at low risk. We have implemented math intervention for our high-risk students and have also implemented some extra focused practice for students to continue to develop basic math skills. This is showing positive results.





High School

AP Course offerings were Literature, US History. Students took a total of 3 exams.

	AP Us History	Total exams
Number of exams	3	3
Average score	2	2
% of exams with scores of 3 or higher	0%	0%

1.2.2. **The audited financial statements of KVCS, including proofs of insurance.**

The audited financial statements are in Appendix B. The proofs of insurance documents are in Appendix D.

1.2.3. **Any statements from the public charter school that show the results of all**

operations and transactions affecting the financial status of the public charter school during the preceding annual audit period for the school.

The audited financial statements are in Appendix B.

1.2.4. **An electronic copy of any balance sheet containing a summary of the assets and liabilities of the public charter school and related operating budget documents as of the closing date of the preceding annual audit period for the school.**

An email with our audited financial statements was sent in February to the district office and is attached to this document.

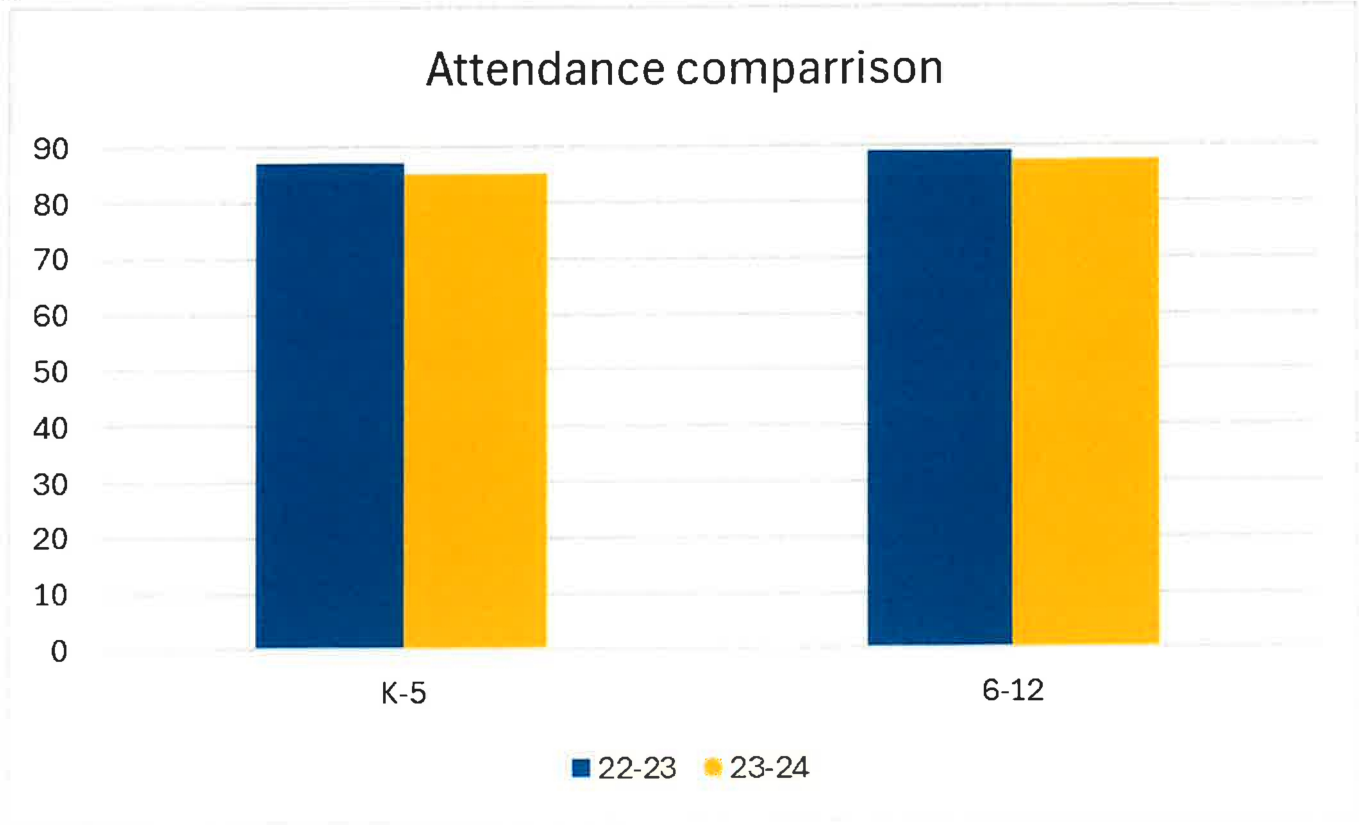
1.2.5. **Policy development issues.**

In the 23-24 school year, the following policies were updated:
The Student Handbook was modified including: Conference dates updated, Rules for wearing flags were added, Meal service section was updated, the newsletter section was deleted, the PTO section was deleted, the positive recognition section was updated, and the cellphone policy was updated.

The following policies were updated: High school grading options were updated, the volunteer handbook was updated, the Activities and Athletics manual was revised, an SOP for holds and seclusions was approved, the policy for graduation services was modified, an SOP for records filing and retention was appoved,

1.2.6 Student attendance and student discipline information.

Attendance Rate comparison 22-23 (blue) to 23-24 (gold)



The KVCS board approved an updated attendance policy in December 2022. This policy defines the communication requirements for all staff levels. We now have a parent contact log to enable administrators to verify that communication protocols are being followed.

Plan for improvement (behavior):

We have implemented the following:

- A system enabling teachers to efficiently document and report behavior issues, thereby tracking them from one class period to the next, was implemented late in the 2023-2024 school year and is fully operational in 2024-2025.
- Hired an additional head teacher instead of a behavior-focused person to address behavior and academic issues. The head teachers have more established relationships with parents, increasing follow-through with parents.
- We are using the Character Strong curriculum at all grade levels.

1.2.7 Student attendance and student discipline information.

No significant injuries were reported in 2023-2024.

1.1.8. Volunteer involvement information

The KVCS was able to establish volunteers in 2023-2024. In 2024-2025, our metric to track volunteer hours was reestablished

1.1.9. Parental survey results

The KVCS survey for 2023-24 returned very high satisfaction scores. This is the link to that survey:
https://docs.google.com/document/d/1vZlRO3irlL_nIrcJ87LLONP0Lfen8ga9/edit?usp=sharing&ouid=117471807760366746077&rtpof=true&sd=true

1.1.10. Evidence of required insurance coverage

See appendix B.

1.1.11. New and revised policies and procedures adopted by the KVCS Board and have not previously been provided to the District

In the 22-23 school year, the following policies were updated:
The Student Handbook was modified including: gender pronouns were changed to neutral, cell phone rules, sickness exclusion times, late work policy, part time student details and dress code. The following policies were updated: classroom sizes adjusted, Attendance Policy, Food Policy, Complaint Procedure, Credit from Previous learning, PE Alternative Credit, Title IX grievance policy. The following policies were obsoleted: KVP 5000 Discipline Policy, KVP 9006 Emergency Late Bus, KVP8005 Procedure for volunteers serving lunch, and KVP 5010 Behavior Escalation Plan

1.1.12. All information necessary to make a determination of whether KVCS is in compliance with the Charter School Act.

(a) 338.015 Legislative intent; goals.

The KVCS has the following evidence towards meeting the intent and goals of charter schools:

(1) Increase student learning and achievement;

Results for Student Achievement are found in See 1.2.1

(2) Increase choices of learning opportunities for students;

The small enrollment, K-12 environment, and curricular approach are unique in the area. In the KVCS attendance range, there is a private school in Corvallis, Alsea Public Schools, and the Perrydale Public School outside of Dallas that offer a K-12 configuration. To the best of our knowledge, the academic program is unique in the area also. The KVCS is utilizing multi-age classrooms. The local rural environment provides opportunities for hands-on work in nature as we partner with different organizations to make the most of our setting through gardening, stream restoration, and building projects. Field trips are an important part of providing learning opportunities at all grade levels, including Outdoor

School for grade 6 and overnight field trips for high school students. In High School, "College Now" opportunities have been recently added to give students college credit. We are connected to LBCC and Chemeketa Community College for Expanded Options. and Advanced Placement high school curriculum at early grades to enable gains at all student abilities (see Section 1.2.1 b. Nationally Normed Tests) and prepare them for success at the college level. Students are also given the opportunity to take a CLEP exam (College Level Examination Program by the College Board) for American Literature, which could be accepted at colleges.

The KVCS has recently added CTE programs to improve student outcomes and give more options. Our Culinary program has seen great success and is a fantastic addition to our school We hope to add more programs in the near future including a Natural Resource Program focusing on agriculture in the 24/25 school year.

(3) Better meet individual student academic needs and interests;

The KVCS is using the WondersLiteracy Curriculum in kindergarten through 3rd grade, Reach for Reading in 4th and 5th grade, Ready Math in K-8, and an individualized approach to math to ensure students have access to academic curriculum that fits their abilities and needs. Hands-on projects and integrated academics with art projects are important methods for the KVCS to keep students engaged. We are seeing the holes that students have in math with our use of I-Ready, which personalizes instruction for the individual. Students have access to I-Ready both during and outside of school.

(4) Build stronger working relationships among educators, parents, and other community members.

Our monthly reports to the board provide solid evidence of a strong volunteer community. Volunteers are present in our classrooms for reading remediation work, "project days," field trips, building upkeep, after-school activities, and fundraising.

The best collaboration with educators is the Special Education collaboration with the Philomath District. This is likely a model arrangement and is producing very good results. The KVCS has benefited by having experienced SPED teachers and consultants in the building. Collaboration with local programs continues to grow as we have developed partnerships with Jackson Street Youth Shelter, Strengthening Rural Families, and Benton County Health Department.

Teachers have worked to develop relationships with LBCC to improve opportunities for students. These include CLEP testing, Extended Opportunity and College Now credits, as well as our CTE program. We have also started developing similar opportunities with Chemeketa Community College.

(5) Encourage the use of different and innovative learning methods;

The KVCS has repackaged tried and true methods in innovative ways. For example, multi-age classrooms have been in place since the beginning of public education. So has self-paced learning, hands-on learning, and art integration. The way the KVCS applies these techniques could be considered innovative.

(6) Provide opportunities in small learning environments for flexibility and innovation, which may be applied, if proven effective, to other public schools;

The Philomath School District has given the KVCS plenty of space and opportunity to innovate and experiment. The KVCS has consistently produced good results on tests and surveys.

(7) Create new professional opportunities for teachers;

The teachers at the KVCS have access to funds for college tuition. The KVCS is aggressive in ensuring students achieve optimum levels which is a unique experience for teachers. Staff at KVCS have access to meaningful professional development opportunities.

(8) Establish additional forms of accountability for schools; and

Staff and board have developed additional accountability rubrics. These have included ethics of excellence, service learning, citizenship, listening, and behaviors. Staff are reviewing new methods of measuring student readiness and school accountability. Specifically, methods to evaluate middle and high school readiness.

(9) Create innovative measurement tools. [1999 c.200 §1]

The KVCS has an accountability plan that is similar in thoroughness to private industry. The 10 years of data of direct surveys of parents and students are of high value now. There are no public schools to benchmark with. The KVCS implements traditional measurements and uses data with staff very well.

(b) 338.125 Student admissions; fund-raising activities; online courses.

The KVCS conducts a lottery every time an opening occurs. The KVCS is careful not to gather the information that would prejudice the lotteries. The lotteries always have a minimum of two people and the public is welcome (only a few times have parents been present).

The KVCS charges no fees, and all fundraising is voluntary. Our Parent Teacher Organization performs high-quality fund-raising efforts throughout the year.

(c) 338.135 Employees; licensure and registration requirements; collective bargaining; prohibition on waiver of right to sponsor charter school. (1) Employee assignment to a public charter school shall be voluntary.

The KVCS met all the licensing and FTE requirements in the 2022-23 school year. The Philomath District personnel verify this every year.

No Philomath teachers are on leave of absence to work at the KVCS.

(d) 338.145 Responsibility for student transportation services; costs.

The District has enabled the KVCS to provide transportation at the reimbursed rate.

(e) Federal law

The KVCS had no issues in relation to Federal Law. Our Federal Lunch program had no issues in reporting and compliance. No Title I funds were allocated to the KVCS. No restricted revenue from the Federal Government was distributed to KVCS in this school year.

(f) ORS 192.410 (Definitions for ORS 192.410 to 192.505) to 192.505 (Exempt and nonexempt public record to be separated) (public records law);

The KVCS makes an attempt to publish any public records on the KVCS website. All student records and accounting are kept in fireproof cabinets within a locked room.

(g) ORS 192.610 (Definitions for ORS 192.610 to 192.690) to 192.690 (Exceptions to ORS 192.610 to 192.690) (public meetings law);

Public board meetings are announced electronically on a list that includes media. Minutes and board packets are published on the KVCS website.

The Kings Valley Charter School had no executive sessions.

ORS 297.405 (Definitions for ORS 297.020, 297.230, 297.405 to 297.740 and 297.990) to 297.555 (Short title) and 297.990 (Penalties) (Municipal Audit Law);

The audit was acceptable and is included in appendix B.

(h) ORS 181.534 (Criminal records check), 326.603 (Authority of school districts and schools to obtain fingerprints and criminal records check of employees and contractors), 326.607 (Authority of school districts and schools to obtain criminal records check of volunteers and applicants for employment), 342.223 (Criminal records check) and 342.232 (Employment pending result of check) (criminal records checks);

All employees completed background checks through the district or TSPC. All volunteers were background checked through approved methods.

(i) ORS 337.150 (School board and charter school duty to provide textbooks) (textbooks);

All textbooks were provided. Students are not charged any fees at the KVCS.

(j) ORS 339.141 (Tuition prohibited for regular school program), 339.147 (When tuition authorized) and 339.155 (Prohibitions of certain fees as condition of admission) (tuition and fees);

The KVCS did not charge tuition or any other fees.

(k) ORS 659.850 (Discrimination in education prohibited), 659.855 (Sanctions for noncompliance with discrimination prohibitions) and 659.860 (Enforcement of ORS 659.850) (discrimination);

The KVCS conducted random lotteries and does not gather prejudicial information from lottery participants. The KVCS posts nondiscriminatory statements and Civil Rights complaint processes as required by the Federal Meal program.

(l) ORS 30.260 (Definitions for ORS 30.260 to 30.300) to 30.300 (ORS 30.260 to 30.300 exclusive) (tort claims);

The KVCS at the time of this report has no claims or claims pending.

(m) Health and safety statutes and rules;

The Benton County Health inspector inspected the kitchen and water system twice in the school year. All areas were in good order. A new water system has been installed. All improvements and changes are at the guidance of county and state agencies.

(n) Any statute or rule that is listed in the charter;

No other statute or rule is listed in the charter beyond this list.

(o) The statewide assessment system developed by the Department of Education for mathematics, science and English under ORS 329.485 (Statewide assessment system) (2);

KVCS participated and saw a decline in success from previous years. This may be attributed to COVID learning loss. We are closely monitoring progress to help students get back on track.

(p) ORS 329.045 (Revision of Common Curriculum Goals, performance indicators, diploma requirements, Essential Learning Skills and academic content standards) (academic content standards and instruction);

The KVCS is using LBL ESD provided software to track the graduation requirements and Essential Learning Skills. The master schedule, including teachers' assignments and NCES course codes are all part of this system and reviewed in detail by the Philomath District staff.

(q) ORS 329.496 (Physical education participation) (physical education);

We are meeting this requirement and we are evaluating the various challenges related to the increased minutes.

(r) Any statute or rule that establishes requirements for instructional time provided by a

school during each day or during a year;

The KVCS met the required days of instruction for each grade level.

(s) ORS 339.250 (Duty of student to comply with rules) (12) (prohibition on infliction of corporal punishment);

The KVCS consulted with the district on suspensions and disciplinary actions with staff in regard to this section.

(t) ORS 339.370 (Definitions for ORS 339.370 to 339.400), 339.372 (Policies of school boards on reporting of child abuse and sexual conduct), 339.388 (Report of child abuse or sexual conduct) and 339.400 (Training on prevention and identification) (reporting of child abuse and training on prevention and identification of child abuse);

All staff working at KVCS took the mandatory training. Compliance was tracked by using the training system provided by the PACE (OSBA insurance company)

(u) ORS 329.451 (High school diploma) (high school diploma, modified diploma, extended diploma and alternative certificate);

The KVCS is offering these diplomas. Compliance is monitored by District staff. Special education students are receiving District services that include graduation planning.

(v) ORS chapter 657 (Employment Department Law);

No issues came up under this requirement.

(w) ORS 339.326 (Actions after receipt of notice under ORS 419A.305);

We received no notices.

1.1.13. **All non-routine maintenance, repairs and improvements made during the previous year and the cost thereof, including the value of in-kind labor and materials.**

This is no longer a requirement with the property sale, although facilities are upgraded as needed. Information about maintenance, repairs, and improvements can be provided upon request.

1.1.14. **The annual report shall also include the results of grade level performance testing and a summary of all corrective action plans and their effectiveness.**

All test results were posted in section 1.2 (a).

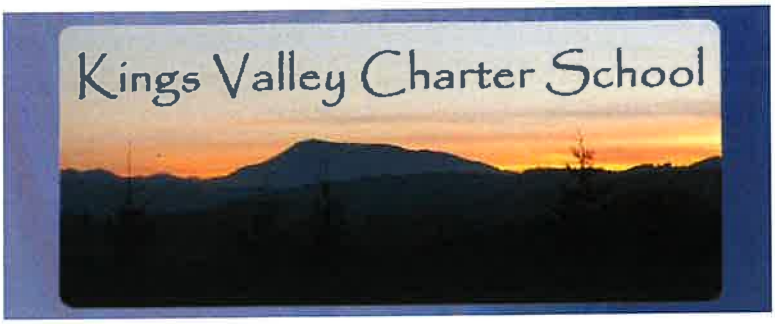
1.1.15. **Physical Restraint and Seclusions at the Kings Valley Charter Schools**

Total Incidents of Physical Restraint and Seclusion: 1
Total number of incidents involving physical restraint: 1

Total number of incidents involving seclusion: 0
Total number of rooms designated solely for seclusion: 0
Total number of seclusions in a locked room: 0
Total number of students placed in physical restraint: 0
Total number of students placed in seclusion: 0

Demographic Data is not published due to the low number of incidents.

1.3. Appendix A: Financial Audit Report



KINGS VALLEY CHARTER SCHOOL

(A Component Unit of Philomath School District 17J)

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

November 26, 2024

Accuity
Where accuracy meets integrity
CERTIFIED PUBLIC ACCOUNTANTS
436 1st Avenue W • PO Box 1072
Albany, Oregon 97321 • (541) 223-5555

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

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November 26, 2024

Board of Directors
Kings Valley Charter School
Philomath, Oregon

We are pleased to present this report related to our audit of the financial statements of the governmental activities and the major fund of Kings Valley Charter School, Philomath, Oregon, a component unit of Philomath School District 17J, 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 School's financial reporting process. Also included is a summary of recently issued accounting standards that may affect future financial reporting by the School.

This report is intended solely for the information and use of the Board of Directors and management of the School, 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 School.

Very truly yours,

Accuity, LLC

Accuity, LLC
Certified Public Accountants
Albany, Oregon

436 1st Avenue W • PO Box 1072 • Albany, Oregon 97321
(541) 223-5555 • www.accuitycpas.com • Fax (541) 730-4420

Board of Directors
Kings Valley Charter School
Philomath, Oregon

We have audited the financial statements of the governmental activities and the major fund of Kings Valley Charter School, Philomath, Oregon, a component unit of Philomath School District 17J 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 Kings Valley Charter School 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 School 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 School's financial statements were:

- Management's estimate of depreciable lives and salvage values of capital assets, which are based on expected useful lives of the assets and current market conditions. We evaluated the key factors and assumptions used to develop the depreciable lives and salvage values and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

- Defined benefit pension plans (actuarial assumptions) and defined other postemployments benefits (OPEB) plans (actuarial assumptions)

- Accrued compensation

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the School'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.

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 November 26, 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 Kings Valley Charter School'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 School's auditors; however, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and the School's proportionate share of the net pension liability and School 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 and opinion or provide any assurance on the RSI.

We were engaged to report on the budgetary comparison information, which accompanies the financial statements but is 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.

Very truly yours,

Accuity, LLC

Accuity, LLC
November 26, 2024

Accuity
Where accuracy meets integrity
CERTIFIED PUBLIC ACCOUNTANTS

November 26, 2024

Board of Directors
Kings Valley Charter School
Philomath, Oregon

In planning and performing our audit of the financial statements of the governmental activities and the major fund of Kings Valley Charter School, Philomath, Oregon, a component unit of Philomath School District 17J for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered Kings Valley Charter School'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 Kings Valley Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Kings Valley Charter School'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 identified one deficiency in internal control, described in the accompanying schedule as item 2024-001, 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 internal control that we consider to be significant deficiencies.

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KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

June 30, 2024

Finding Number	**2024-001**
Finding Title	Erroneous accounts receivable recorded by outside accountant
Type of Finding	Material Weakness
Criteria	Accounts receivables should not be recorded until the revenue is earned.
Condition	Third party accountant recorded erroneous accounts receivables that remained on the general ledger until the audit took place.
Cause of Condition	Lack of oversight of third party provider's transactions.
Potential Effect of Condition	Overstated revenue and accounts receivables.
Prevalence	Isolated
Recommendation	We recommend that management closely review transactions recorded by their third party accountant, reconciling the ending balances to backup documentation, in order to mitigate future reoccurrences.

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

Very truly yours,



Accuity, LLC

Recently Issued Accounting Standards
June 30, 2024

New Pronouncements

For the fiscal year ended June 30, 2024, the School 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 School 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.

June 24, 2024

Sarah Mahr
Kings Valley Charter School
smahr@kvschool.org

Dear Sarah,

We are pleased to confirm our understanding of the services we are to provide to Kings Valley Charter School for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, business-type activities, blended or discretely presented component unit, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Kings Valley Charter School 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 Kings Valley Charter School'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 Kings Valley Charter School'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 the Government's Proportionate Share of the Net Pension and OPEB Liabilities and Government Contributions, if applicable
3. Schedules of Funding Progress 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 Kings Valley Charter School'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

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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

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report:

1. Schedule of Long-Term Debt Transactions
2. Schedule of Future Requirements for Retirement of Long-Term Debt

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 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.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS, and the Minimum Standards for Audits of Oregon Municipal Corporations, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, 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 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. 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. 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, and of any material abuse that comes to our attention. 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

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certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from the Government's attorneys as part of the engagement, and they may bill you for responding to this inquiry.

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

1. An unrecorded accounts payable item in previous fiscal year audit.

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 identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, 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. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will 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.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Kings Valley Charter School's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements and related notes of Kings Valley Charter School in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements and related notes as 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 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 statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

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Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining 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 monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions and other matters, (2) additional information that we may request for the purpose of the audit, and (3) 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 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 or illegal acts 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 and regulations.

You are responsible for the preparation of the supplementary information in conformity with the 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 the GAAP (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with the GAAP, (3) that 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.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations 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.

We will provide copies of our reports to Kings Valley Charter School, 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

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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 October 3, 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, typing, postage, copies, or travel), will be $6,000. 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 audit of Kings Valley Charter School's financial statements. Our report will be addressed to management and those charged with governance of Kings Valley Charter School. 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.

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.

Liscio

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 rising 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 _____ June 25, 2024

Glen Kearns
Accuity, LLC

Date

RESPONSE:

Sarah Mahr _____ 06/27/2024

Sarah Mahr
Bookkeeper

Date

This letter correctly sets forth the understanding of Kings Valley Charter School

Liscio

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 Kings Valley Charter School, which comprise the respective financial position of the governmental activities and the major fund, 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.

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 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 accounting principles generally accepted in the United States of America and include all properly classified funds and other financial information of the School required by accounting principles generally accepted in the United States of America 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 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 the requirements of accounting principles generally accepted in the United States of America.

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. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of signature of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

9. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.

10. 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.

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

Information Provided

12. 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 School 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.

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

14. 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.

15. We have no knowledge of any fraud or suspected fraud that affects the School 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.

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

17. 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.

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

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

School-Specific

20. We have made available to you all financial records and related data.

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

22. 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.

23. We have a process to track the status of audit findings and recommendations.

24. 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.

25. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions for the report.

26. The School has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

27. 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.

28. 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.

29. 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.

30. 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.

31. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

32. 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.

33. As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities.

We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

34. The School 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.

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

36. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

37. The financial statements properly classify all funds and activities.

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

39. 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.

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

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

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

43. 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.

44. 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.

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

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

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

48. We have appropriately disclosed the School'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.

49. 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.

50. 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.

51. With respect to the management's discussion and analysis and budgetary comparison information:

    a. We acknowledge our responsibility for presenting the management's discussion and analysis and budgetary comparison 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 management's discussion and analysis and budgetary comparison 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 the supplementary information.

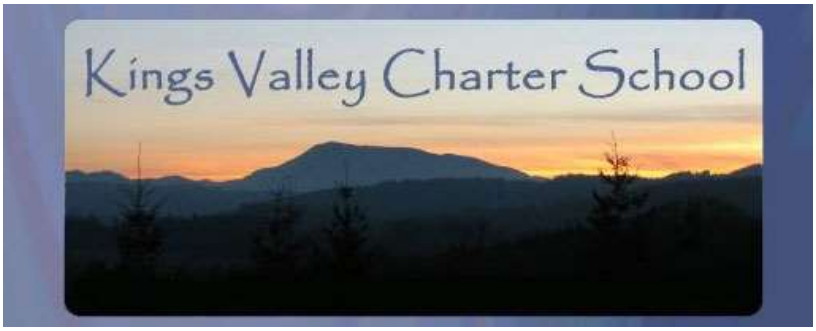
52. Expenditures of federal awards were below the $750,000 threshold for the year ended June 30, 2024 and we were not required to have an audit in accordance with the Uniform Guidance.

Business Manager — Date: 11/19/2024

Executive Director — Date: 11/19/2024

KINGS VALLEY CHARTER SCHOOL
Journal Entry
06/30/2024

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
AJE01					
To correct for erroneous A/R recorded by outside accountant					
3200-000	Grant Revenue		330,330.96	0.00	
1300-141	Accounts Receivable		0.00	330,330.96	
Total			**330,330.96**	**330,330.96**	**-330,330.96**
GRAND TOTAL			**330,330.96**	**330,330.96**	**-330,330.96**



KINGS VALLEY CHARTER SCHOOL

(A Component Unit of Philomath School District 17J)
Philomath, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2024

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

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

BOARD OF DIRECTORS

June 30, 2024

OFFICERS

John Corbin, Chair

Beth Hoinacki, Secretary

Wren Huff, Treasurer

Sally Lammers

Linda North

**all officers receive mail at the School address below*

ADMINISTRATION

Mark Hazelton, Business Manager

SCHOOL ADDRESS

38840 Kings Valley Highway
Philomath, Oregon 97370

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

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June 30, 2024

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Kings Valley Charter School
Philomath, Oregon 97370

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Kings Valley Charter School, Philomath, Oregon, a component unit of Philomath School District 17J, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Kings Valley Charter School, Philomath, Oregon, as of June 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Kings Valley Charter School, Philomath, Oregon, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in the year ended June 30, 2024, the School adopted new accounting guidance: GASB Statement No. 100, *Accounting Changes and Error Corrections*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Kings Valley Charter School, Philomath, Oregon's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules of the School's proportionate share of the net pension liability and School contributions on pages 5 through 9, and 35, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Kings Valley Charter School, Philomath, Oregon's basic financial statements. The accompanying budgetary comparison information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

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

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated November 26, 2024 on our tests of the School's compliance with certain provisions of laws and regulations specified in Oregon Administrative Rules.

The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Accuity, LLC

By: 

Glen O. Kearns, CPA

Albany, Oregon
November 26, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

As management of Kings Valley Charter School, Philomath, Oregon, we offer readers this narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2024. It should be read in conjunction with the School's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2024, total net position of Kings Valley Charter School amounted to $903,913. Of this amount, $779,466 was invested in capital assets, net of related debt. The remaining balance included $6,576 restricted for student activities, and $117,871 of unrestricted net position.
- The School's total net position decreased by $144,879 during the current fiscal year.
- Overall expenses of $3,338,177 exceeded total revenues of $3,193,298 by $144,879.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

The government-wide financial statements can be found on pages 10 through 11 of this report.

Fund Financial Statements

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. The only fund of the School is a governmental fund.

- **Governmental Funds**

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

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

  The School maintains one governmental fund. Information is presented in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balance for the General Fund, which is considered to be a major fund.

  Kings Valley Charter School adopts an annual appropriated budget for the General Fund. Budgetary comparison data has been provided to demonstrate compliance with its budget but is not a required part of the basic financial statements.

  The basic governmental fund financial statements can be found on pages 12 through 15 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 16 through 34 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information (RSI) and other supplementary information (OSI).

RSI includes the schedules of the School's proportionate share of the net pension liability and School contributions, and OSI includes the budgetary comparison information for the General Fund. This information can be found on pages 35 through 36 of this report, respectively.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the School's financial position. At June 30, 2024, the School's assets exceeded its liabilities by $903,913. A large portion of the School's net position reflects its investment in capital assets (e.g., land, buildings, and equipment) less any related debt used to acquire those assets that is still outstanding. The School uses these capital assets to provide services to students; consequently, these assets are not available for future spending.

Although the School's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay the debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

School's Net Position

At the end of the current fiscal year, the School was able to report positive balances in all categories of net position. The School's net position decreased by $144,879 during the current fiscal year. This decrease was mainly due to an increase in program expenses.

Condensed statement of net position information is shown below.

Condensed Statement of Net Position

	Governmental Activities	
	2024	2023
ASSETS		
Current assets	$ 252,867	$ 674,619
Restricted assets	6,576	10,164
Capital assets, net	779,466	508,628
Total assets	1,038,909	1,193,411
DEFERRED OUTFLOWS OF RESOURCES	27,385	48,144
LIABILITIES		
Current liabilities	23,942	21,841
Noncurrent liabilities	65,793	129,047
Total liabilities	89,735	150,888
DEFERRED INFLOWS OF RESOURCES	72,646	41,875
NET POSITION		
Net investment in capital assets	779,466	508,628
Restricted	6,576	10,164
Unrestricted	117,871	530,000
Total net position	$ 903,913	$ 1,048,792

School's Changes in Net Position

The condensed statement of activities information shown below explains changes in net position.

Changes in Net Position

	Governmental Activities	
	2024	2023
Program revenues		
Charges for services	$ 28,827	$ 25,530
Operating grants and contributions	557,625	630,405
Total program revenues	586,452	655,935
General revenues		
State school fund – general support	2,600,990	2,488,801
Investment earnings	178	190
Miscellaneous	5,678	4,521
Total general revenues	2,606,846	2,493,512
Total revenues	3,193,298	3,149,447
Program expenses		
Instruction	1,427,548	1,457,074
Support services	1,719,019	1,421,608
Community services	153,278	159,223
Facilities acquisition and construction	8,034	1,204
Unallocated depreciation	30,298	30,271
Interest on long-term debt	-	77
Total program expenses	3,338,177	3,069,457
Change in net position	(144,879)	79,990
Net position - beginning	1,048,792	968,802
Net position - ending	$ 903,913	$ 1,048,792

FINANCIAL ANALYSIS OF THE SCHOOL'S FUND

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

Governmental Fund

The focus of the School's governmental fund is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the School's financing requirements.

In particular, unassigned fund balance may serve as a useful measurement of the School's net resources available for spending at the end of the fiscal year. At the end of the current fiscal year, the School's governmental fund reported a fund balance of $235,501, a decrease of $427,441 from the prior year. Of this, $203,027 constitutes unassigned fund balance, which is available for spending at the School's discretion.

CAPITAL ASSETS

The School's investment in capital assets for its governmental activities as of June 30, 2024 amounted to $779,466, net of accumulated depreciation. This investment is comprised of leasehold improvements and vehicles. Total depreciation expense related to the School's investment in capital assets during the current fiscal year was $30,298. Additional information on the School's capital assets can be found pages 22 through 23 of this report.

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

At the time these financial statements were prepared and audited, the School was not aware of any circumstances that could significantly affect its future financial health.

At the end of the current fiscal year, the unassigned fund balance of the General Fund was $203,027 and will be available for program resources in the 2024-2025 fiscal year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the School's finances for all those with an interest. Questions concerning any of the information provided in the report or requests for additional information should be addressed to Kings Valley Charter School, 33840 Kings Valley Highway, Philomath, Oregon 97370.

BASIC FINANCIAL STATEMENTS

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

STATEMENT OF NET POSITION

June 30, 2024

	Governmental Activities
ASSETS	
Current assets	
Cash and cash equivalents	$ 200,442
Accounts receivable	52,425
Total current assets	252,867
Restricted assets	
Cash and cash equivalents	6,576
Capital assets not being depreciated	481,557
Capital assets being depreciated, net	297,909
Total assets	1,038,909
DEFERRED OUTFLOWS OF RESOURCES	27,385
LIABILITIES	
Current liabilities	
Accounts payable	17,386
Accrued payroll liabilities	6,556
Total current liabilities	23,942
Noncurrent liabilties	
Net pension liability	65,793
Total liabilities	89,735
DEFERRED INFLOWS OF RESOURCES	72,646
NET POSITION	
Net investment in capital assets	779,466
Restricted for student activities	6,576
Unrestricted	117,871
Total net position	$ 903,913

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

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities				
Instruction	$ 1,427,548	$ -	$ 424,815	$ (1,002,733)
Support services	1,719,019	-	45,631	(1,673,388)
Enterprise and community services	153,278	28,827	87,179	(37,272)
Facilities acquisition and construction	8,034	-	-	(8,034)
Unallocated depreciation	30,298	-	-	(30,298)
Total governmental activities	$ 3,338,177	$ 28,827	$ 557,625	$ (2,751,725)
General revenues				
State school fund - general support				2,600,990
Miscellaneous				5,678
Investment earnings				178
Total general revenues				2,606,846
Change in net position				(144,879)
Net position - beginning				1,048,792
Net position - ending				$ 903,913

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

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

BALANCE SHEET

GOVERNMENTAL FUND

June 30, 2024

	General Fund
ASSETS	
Cash and cash equivalents	$ 207,018
Accounts receivable	52,425
Total assets	$ 259,443
LIABILITIES	
Current	
Accounts payable	$ 17,386
Accrued liabilities	6,556
Total liabilities	23,942
FUND BALANCE	
Restricted for student activities	6,576
Committed to facilities acquisition	25,898
Unassigned	203,027
Total fund balance	235,501
Total liabilities and fund balance	$ 259,443

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

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERMENTAL ACTIVITIES

June 30, 2024

Total fund balance		$ 235,501
Capital assets are not financial resources and are therefore not reported in the governmental funds. These consist of:		
Cost	1,136,242	
Accumulated depreciation	(356,776)	779,466
Amounts relating to the School's proportionate share of the net pension liability for the Oregon Public Employees Retirement Systems (PERS) are not reported in governmental fund statements. In the governmental fund statements, pension expense is recognized when due. These amounts consist of:		
Deferred outflows of resources relating to pension expense	27,385	
Deferred inflows of resources relating to the return on pension assets	(72,646)	
Net pension liability	(65,793)	(111,054)
Net position of governmental activities		$ 903,913

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

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUND

For the Year Ended June 30, 2024

	General Fund
REVENUES	
Local revenue	$ 459,498
State revenue	2,646,621
Federal revenue	87,179
Total revenues	3,193,298
EXPENDITURES	
Current	
Instruction	1,427,548
Support services	1,730,743
Community services	153,278
Facilities acquisition and construction	309,170
Total expenditures	3,620,739
Excess (deficiency) of revenues over (under) expenditures	(427,441)
Fund balance - beginning	662,942
Fund balance - ending	$ 235,501

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

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

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

For the Year Ended June 30, 2024

Net change in fund balance		$ (427,441)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense.		
Capital asset additions	301,136	
Depreciation expense recorded in the current year	(30,298)	270,838
Pension expense or credits that do not meet the meaureable and avaliable criteria are not recognized as revenue or expense in the current year in governmental funds. In the statement of activities, pension expense or credits are recognized when determind to have been accrued.		11,724
Change in net position of governmental activities		$ (144,879)

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

NOTES TO BASIC FINANCIAL STATEMENTS

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statements of activities) report information on all of the activities of the School. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported by the School.

B. Reporting Entity

Kings Valley Charter School operates under the authority of Philomath School District 17J, who grants a charter to the School and exercises oversight, as required by Oregon law. The School is reported as a component unit of Philomath School District 17J. The School began operations in 2001, serving the Kings Valley area. The School is subject to ORS 338 in connection with the operation of public charter schools. In accordance with ORS 338, the School is organized as a not-for-profit organization under Section 501(c)(3) of the Internal Revenue Code. The School is governed by a four-member board of directors.

C. Income Taxes

Kings Valley Charter School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code; therefore, no provision for income taxes has been made. In addition, the School qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). The tax-exempt status can be revoked by the Internal Revenue Service as a result of direct violations of laws and regulations governing 501(c)(3) organizations. The School's operating policy requires strict adherence to these laws and regulations in order to maintain its tax-exempt status. Management's policy is to engage in activities related to their exempt purpose.

Management evaluates tax positions annually based on the guidance in Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740. FASB ASV 740 prescribes a comprehensive model for recognizing, measuring, presenting, and disclosing, in the financial statements, tax position taken or expected to be taken on a tax return, including positions that the School is exempt from income taxes or not subject to income taxes on unrelated business income. The School presently discloses or recognizes income tax positions based on management's estimate of whether it is reasonably possible or probable, respectively, that a liability has been incurred for unrecognized income tax benefits. Generally, the School is subject to examination by U.S. federal and state income tax authorities for three years from the filing of a tax return.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's fund. The emphasis of fund financial statements is on major governmental funds.

The School reports the following major governmental fund:

General Fund – The General Fund is the School's only operating fund. It accounts for all financial resources of the School. The primary sources of revenue are state and local revenues.

E. Measurement Focus and Basis of Accounting

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

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

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measureable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

F. Budgetary Information

The School is not subject to Oregon Budget Law. The School prepares an annual budget for management purposes and for submission to its sponsoring district, as required under the terms of its charter. A budgetary comparison schedule is included in this report for additional analysis. Annual budgets are adopted on the modified accrual basis of accounting. Budget amounts shown in the financial statements reflect the original budget amounts.

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

1. Cash and Cash Equivalents

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

2. Investments

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

3. Inventory

Inventory is valued at cost using the first-in, first out method. Inventories consist of supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

4. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the School as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation.

Property, plant, and equipment of the School are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Vehicles	10
Leasehold improvements	20

The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized.

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

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources until that time.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and therefore, will not be recognized as an inflow of resources until that time.

6. Net Position Flow Assumption

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

7. Fund Balance Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund Balance Policies

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

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

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

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

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

- Nonspendable fund balance – amounts that are in nonspendable form (such as inventory or prepaid expenses) or are required to be maintained intact.

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

- Committed fund balance – amounts constrained to specific purposes by the School itself, using its highest level of decision-making authority (i.e. board of directors). To be reported as committed, amounts cannot be used for any other purpose unless the School takes the same highest level action to remove or change the constraint.

- Assigned fund balance – amounts that School intends to use for a specific purpose. Intent can be expressed by the board of directors or by an official or body to which the school board delegates authority.

- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

Commitment of fund balance is accomplished through adoption of a resolution by the board of directors. Further, commitments of fund balance may be modified or rescinded only through approval of the board of directors via resolution or ordinance. Authority to assign fund balances has been granted to the Executive Director.

The School has adopted a minimum fund balance policy. In general, the School strives to maintain minimum fund balance to be used for unanticipated emergencies of approximately 200% of budgeted payroll expenditures.

H. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Pensions

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

I. Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

II. DETAILED NOTES ON THE FUND AND ALL ACCOUNT GROUPS

A. Cash Deposits with Financial Institutions

Custodial Credit Risk – Deposits

This is the risk that, in the event of a bank failure, the School's deposits may not be returned. The School holds accounts at Citizens Bank, for which the FDIC provides insurance coverages of $250,000 for demand deposit accounts and an additional $250,000 for time and savings accounts.

At June 30, 2024, the School had deposits of $143,770 fully insured by the FDIC.

Deposits

The School's deposits and investments at June 30, 2024 are as follows:

Cash on hand	$	82
Checking accounts		201,901
Savings accounts		5,035
Total deposits and investments	$	207,018

Deposits and investments by restriction type:

Governmental activities - unrestricted		
General Fund - cash and cash equivalents	$	200,442
Governmental activities - restricted		
General Fund		6,576
Total deposits and investments	$	207,018

Restricted cash is for future student activities.

B. Capital Assets

Capital asset activity for the year ended June 30, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital assets not being depreciated				
Construction in progress	$ 200,281	$ 281,276	$ -	$ 481,557
Capital assets being depreciated				
Leasehold improvements	474,382	19,860	-	494,242
Vehicles	160,443	-	-	160,443
Total capital assets being depreciated	634,825	19,860	-	654,685
Less accumulated depreciation for				
Leasehold improvements	(180,981)	(27,120)	-	(208,101)
Vehicles	(145,497)	(3,178)	-	(148,675)
Total accumulated depreciation	(326,478)	(30,298)	-	(356,776)
Capital assets being depreciated, net	308,347	(10,438)	-	297,909
Governmental activities capital assets, net	$ 508,628	$ 270,838	$ -	$ 779,466

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

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Construction in progress	$ 481,557	$ -	$ 481,557
Leasehold improvements	494,242	(208,101)	286,141
Vehicles	160,443	(148,675)	11,768
Total governmental activities	$ 1,136,242	$ (356,776)	$ 779,466

Depreciation was not charged to specific functions or programs of the School. Capital assets of the School are for the use of the entire School and are therefore unallocated. Depreciation expense is recorded on the statement of activities as follows:

Governmental activities	
Unallocated depreciation	$ 30,298

C. Rental Agreement

The School has a long-term rental agreement with King Valley Community Trust, a related party, with terms as follows:

1. School Premises Rental Agreement

On February 6, 2014, the School signed a 15-year agreement for use of the building in which the School operates, ending on June 30, 2028. Payments of $6,925 are due monthly. Rent expense for the year ended June 30, 2024 was $83,096.

Future estimated liabilities are as follows:

Year ending June 30:	Amount
2025	$ 67,796
2026	62,696
2027	62,696
2028	62,696
Total	$ 255,884

III. OTHER INFORMATION

A. Risk Management

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the School carries commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverages in the past year.

B. Retirement Plans

1. Oregon Public Employees Retirement System

General Information about the Pension Plan

The Oregon Public Employees Retirement System (OPERS) consists of a cost-sharing, multiple-employer defined benefit plan (Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. As of June 30, 2023, there were 945 participating employers.

Plan Membership

As of June 30, 2023, there were 9,502 active plan members, 128,931 retired plan members or their beneficiaries currently receiving benefits, 7,566 inactive plan members entitled to but not yet receiving benefits, for a total of 145,999 Tier One members.

For Tier Two members, as of June 30, 2023, there were 25,243 active plan members, 22,647 retired plan members or their beneficiaries currently receiving benefits, 12,835 inactive plan members entitled to but not yet receiving benefits, for a total of 60,725 Tier Two members.

For Oregon Public Service Retirement Plan (OPSRP) Pension Program members, as of June 30, 2023, there were 153,991 active plan members, 11,959 retired plan members or their beneficiaries currently receiving benefits, 9,492 inactive plan members entitled to but not yet receiving benefits, and 23,207 inactive plan members not eligible for refund or retirements, for a total of 198,649 OPSRP Pension Program members.

Plan Benefits

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

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

Pension Benefits

The OPERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options that are actuarially equivalent to the base benefit. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results. A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members).

General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. Police and Fire members may purchase increased benefits that are payable between the date of retirement and age 65.

Death Benefits

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

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

Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining monthly benefit.

Benefit Changes after Retirement

Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations caused by changes in the fair value of the underlying global equity investments of that account.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision. The COLA is capped at 2.0 percent.

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

Pension Benefits

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

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

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

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

Death Benefits

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

Disability Benefits

A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Benefit Changes After Retirement

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

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

Pension Benefits

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP Individual Account Program (IAP), may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a $200 minimum distribution limit.

Death Benefits

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

Contributions

OPERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the OPERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation, which became effective July 1, 2021. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced. Member contributions are set by statute at six percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members' behalf. As permitted, the School has opted to pick-up the contributions on behalf of its employees.

Employer contributions for the year ended June 30, 2024 were $9,674.

Annual Comprehensive Financial Report (ACFR)

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

https://www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf

Actuarial Valuations

The employer contribution rates effective June 30, 2023 were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

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

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2021
Measurement Date	June 30, 2023
Experience Study	2020, published July 20, 2021
Actuarial Assumptions:	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.40 percent
Long-term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent

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

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are on the 2020 Experience Study, which reviewed experience for the four-year period ended December 31, 2020. There were no differences between the assumptions and plan provisions used for June 30, 2023 measurement date calculations compared to those shown above.

Actuarial Methods and Assumptions

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

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

Discount Rate

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

Depletion Date Projection

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

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

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

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

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

https://www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf

OIC Target and Actual Investment Allocation as of June 30, 2023

Asset Class/Strategy	OIC Policy Low Range	OIC Policy High Range	OIC Target Allocation[2]	Actual Allocation
Debt Securities	20.0%	30.0%	25.0%	20.0%
Public Equity	22.5%	32.5%	27.5%	23.3%
Real Estate	9.0%	16.5%	12.5%	13.6%
Private Equity	17.5%	27.5%	20.0%	26.5%
Real Assets	2.5%	10.0%	7.5%	9.1%
Diversifying Strategies	2.5%	10.0%	7.5%	5.0%
Opportunity Portfolio[1]	0.0%	5.0%	0.0%	2.5%
Total			100.0%	100.0%

[1]Opportunity Portfolio is an investment strategy. Up to 5% of total Fund assets may be invested in it.
[2] The target allocation of Debt Securities is increased by 5% and Public Equity is reduced by 2.5% from FY2022, and the allocation to Risk Parity is eliminated.

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

At June 30, 2024, the School reported a liability of $65,793 for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The School's proportion of the net pension liability was based on a projection of the School's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the School's proportion was 0.0003513%. For the year ended June 30, 2024, the School recognized pension credits of $1,957. At June 30, 2024, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 3,217	$ (261)
Changes of assumptions	5,845	(44)
Net difference between projected and actual earnings on investments	1,183	-
Changes in proportionate share	5,173	(60,160)
Differences between employer contributions and employer's proportionate share of system contributions	2,293	(12,181)
Total (prior to post-MD contributions)	17,711	(72,646)
Contributions subsequent to the MD	9,674	-
Total	$ 27,385	$ (72,646)

Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize pension expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service life determined as of the beginning of the June 30, 2023 measurement period is 5.4 years. Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in subsequent years as follows:

Employer Subsequent Fiscal Years:	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,134)
2nd Fiscal Year	(16,576)
3rd Fiscal Year	(9,394)
4th Fiscal Year	(12,615)
5th Fiscal Year	(5,216)

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

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

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

1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
$ 108,678	$ 65,793	$ 29,903

Changes Subsequent to the Measurement Date

We are not aware of any changes subsequent to the June 30, 2023 measurement date that meet this requirement and thus would require a brief description under GASB standard.

C. New Pronouncements

For the fiscal year ended June 30, 2024, the School 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 School 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.

D. Related Party Transactions

Kings Valley Charter School is a related party to People Sustaining Kings Valley (PSKV), which was created to provide a platform for entrepreneurial economic development activities, and to provide educational services to and hold and care for capital assets of the Kings Valley community. The amounts paid to PSKV during the year ended June 30, 2024 totaled $2,330,458. The amount payable to PSKV as of June 30, 2024 was $0.

Kings Valley Charter School is a related party to Kings Valley Community Trust, which was established for the benefit of holding assets for the School. The School leases the property on which the School operates from the Trust. Refer to the notes for information regarding the current year transactions.

E. Concentrations of Funding Sources

Kings Valley Charter School received a significant portion of its revenue from the state school fund. For the year ended June 30, 2024, the School received approximately 83% of its total revenue from the state school fund.

F. Contingencies

A substantial portion of operating funding is received from the State of Oregon through Philomath School District 17J. State funding is determined through statewide revenue projections that are paid to individual school districts based on pupil counts and other factors in the state school fund revenue formula. Since these projections are pupil counts fluctuate, they can cause either increases or decreases in revenue. Due to these future uncertainties at the state level, the future effect on operations cannot be determined.

G. Subsequent Events

Management has evaluated subsequent events through November 26, 2024, which was the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

KINGS VALLEY CHARTER SCHOOL
Philomath, Oreogn

SCHEDULES OF THE PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY AND CONTRIBUTIONS

OREGON PERS SYSTEM

Schedule of the Proportionate Share of the Net Pension Liability

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) School's proportionate share net pension liability (NPL)	(c) School's covered payroll	(b/c) NPL as a % of covered payroll	Plan fiduciary net position as a % of the total pension liability
2015	0.0008996%	$ (20,392)	$ 27,087	-75.28%	103.59%
2016	0.0005528%	$ 31,739	$ 28,099	112.95%	91.88%
2017	0.0006373%	$ 95,666	$ 37,885	252.52%	80.53%
2018	0.0012259%	$ 165,246	$ 82,844	199.47%	83.12%
2019	0.0006787%	$ 102,813	$ 49,732	206.73%	82.07%
2020	0.0007260%	$ 125,586	$ 54,319	231.20%	80.20%
2021	0.0008278%	$ 180,650	$ 70,353	256.78%	75.79%
2022	0.0008362%	$ 100,066	$ 76,833	130.24%	87.60%
2023	0.0008428%	$ 129,047	$ 79,994	161.32%	84.50%
2024	0.0003513%	$ 65,793	$ 35,483	185.42%	81.70%

Schedule of Contributions

Year Ended June 30,	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	School's covered payroll	Contributions as a % of covered payroll
2015	$ 8,698	$ (8,698)	$ -	$ 41,891	20.76%
2016	$ 10,420	$ (10,420)	$ -	$ 91,875	11.34%
2017	$ 8,239	$ (8,239)	$ -	$ 62,377	13.21%
2018	$ 13,608	$ (13,608)	$ -	$ 85,581	15.90%
2019	$ 15,144	$ (15,144)	$ -	$ 74,345	20.37%
2020	$ 18,987	$ (18,987)	$ -	$ 78,581	24.16%
2021	$ 21,865	$ (21,865)	$ -	$ 81,313	26.89%
2022	$ 14,904	$ (14,904)	$ -	$ 67,236	22.17%
2023	$ 9,499	$ (9,499)	$ -	$ 40,050	23.72%
2024	$ 9,674	$ (9,674)	$ -	$ 37,396	25.87%

OTHER INFORMATION

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

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

GENERAL FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	GAAP Basis
REVENUES			
Local revenue	$ 428,031	$ 31,467	$ 459,498
State revenue	2,635,278	11,343	2,646,621
Federal revenue	81,301	5,878	87,179
Total revenues	3,144,610	48,688	3,193,298
EXPENDITURES			
Current			
Instruction	1,359,544	68,004	1,427,548
Support services	1,564,871	165,872	1,730,743
Community services	176,299	(23,021)	153,278
Facilities acquisition and construction	35,091	274,079	309,170
Total expenditures	3,135,805	484,934	3,620,739
Excess (deficiency) of revenues over (under) expenditures	8,805	(436,246)	(427,441)
Fund balance - beginning	517,825	145,117	662,942
Fund balance - ending	$ 526,630	$ (291,129)	$ 235,501

AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS

INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS

Board of Directors
Kings Valley Charter School
Philomath, Oregon 97370

We have audited the financial statements of Kings Valley Charter School, Philomath, Oregon, a component unit of Philomath School District 17J, as of and for the year ended June 30, 2024, and have issued our report thereon dated November 26, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether Kings Valley Charter School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

Insurance and fidelity bonds in force or required by law

Programs funded from outside sources

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

Public charter school requirements

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

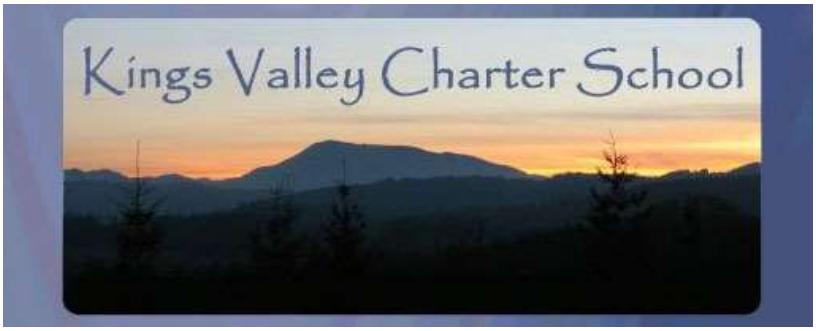
OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered the School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over financial reporting. However, we noted certain matters that we have reported to management of the School in a separate letter dated November 26, 2024.

This report is intended solely for the information and use of the board of directors and management of Kings Valley Charter School, Philomath School District 17J, and the Oregon Secretary of State, and is not intended to be, and should not be used by anyone other than these parties.



Accuity, LLC
November 26, 2024



KINGS VALLEY CHARTER SCHOOL

(A Component Unit of Philomath School District 17J)

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

November 26, 2024

Accuity
Where accuracy meets integrity
CERTIFIED PUBLIC ACCOUNTANTS
436 1st Avenue W • PO Box 1072
Albany, Oregon 97321 • (541) 223-5555

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

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November 26, 2024

Board of Directors
Kings Valley Charter School
Philomath, Oregon

We are pleased to present this report related to our audit of the financial statements of the governmental activities and the major fund of Kings Valley Charter School, Philomath, Oregon, a component unit of Philomath School District 17J, 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 School's financial reporting process. Also included is a summary of recently issued accounting standards that may affect future financial reporting by the School.

This report is intended solely for the information and use of the Board of Directors and management of the School, 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 School.

Very truly yours,

Accuity, LLC
Certified Public Accountants
Albany, Oregon

436 1st Avenue W • PO Box 1072 • Albany, Oregon 97321
(541) 223-5555 • www.accuitycpas.com • Fax (541) 730-4420

Board of Directors
Kings Valley Charter School
Philomath, Oregon

We have audited the financial statements of the governmental activities and the major fund of Kings Valley Charter School, Philomath, Oregon, a component unit of Philomath School District 17J 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 Kings Valley Charter School 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 School 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 School's financial statements were:

- Management's estimate of depreciable lives and salvage values of capital assets, which are based on expected useful lives of the assets and current market conditions. We evaluated the key factors and assumptions used to develop the depreciable lives and salvage values and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

- Defined benefit pension plans (actuarial assumptions) and defined other postemployments benefits (OPEB) plans (actuarial assumptions)

- Accrued compensation

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the School'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.

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 November 26, 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 Kings Valley Charter School'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 School's auditors; however, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

<u>Other Matters</u>

We applied certain limited procedures to the management's discussion and analysis and the School's proportionate share of the net pension liability and School 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 and opinion or provide any assurance on the RSI.

We were engaged to report on the budgetary comparison information, which accompanies the financial statements but is 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.

Very truly yours,



Accuity, LLC
November 26, 2024

November 26, 2024

Board of Directors
Kings Valley Charter School
Philomath, Oregon

In planning and performing our audit of the financial statements of the governmental activities and the major fund of Kings Valley Charter School, Philomath, Oregon, a component unit of Philomath School District 17J for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered Kings Valley Charter School'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 Kings Valley Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Kings Valley Charter School'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 identified one deficiency in internal control, described in the accompanying schedule as item 2024-001, 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 internal control that we consider to be significant deficiencies.

KINGS VALLEY CHARTER SCHOOL
Philomath, Oregon

June 30, 2024

Finding Number	**2024-001**
Finding Title	Erroneous accounts receivable recorded by outside accountant
Type of Finding	Material Weakness
Criteria	Accounts receivables should not be recorded until the revenue is earned.
Condition	Third party accountant recorded erroneous accounts receivables that remained on the general ledger until the audit took place.
Cause of Condition	Lack of oversight of third party provider's transactions.
Potential Effect of Condition	Overstated revenue and accounts receivables.
Prevalence	Isolated
Recommendation	We recommend that management closely review transactions recorded by their third party accountant, reconciling the ending balances to backup documentation, in order to mitigate future reoccurrences.

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

Very truly yours,



Accuity, LLC

Recently Issued Accounting Standards
June 30, 2024

New Pronouncements

For the fiscal year ended June 30, 2024, the School 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 School 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.

June 24, 2024

Sarah Mahr
Kings Valley Charter School
smahr@kvschool.org

Dear Sarah,

We are pleased to confirm our understanding of the services we are to provide to Kings Valley Charter School for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, business-type activities, blended or discretely presented component unit, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Kings Valley Charter School 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 Kings Valley Charter School'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 Kings Valley Charter School'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 the Government's Proportionate Share of the Net Pension and OPEB Liabilities and Government Contributions, if applicable
3. Schedules of Funding Progress 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 Kings Valley Charter School'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

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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

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report:

1. Schedule of Long-Term Debt Transactions
2. Schedule of Future Requirements for Retirement of Long-Term Debt

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 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.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS, and the Minimum Standards for Audits of Oregon Municipal Corporations, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, 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 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. 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. 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, and of any material abuse that comes to our attention. 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

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certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from the Government's attorneys as part of the engagement, and they may bill you for responding to this inquiry.

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

1. An unrecorded accounts payable item in previous fiscal year audit.

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 identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, 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. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will 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.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Kings Valley Charter School's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements and related notes of Kings Valley Charter School in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements and related notes as 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 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 statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

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Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining 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 monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions and other matters, (2) additional information that we may request for the purpose of the audit, and (3) 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 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 or illegal acts 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 and regulations.

You are responsible for the preparation of the supplementary information in conformity with the 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 the GAAP (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with the GAAP, (3) that 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.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations 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.

We will provide copies of our reports to Kings Valley Charter School, 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

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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 October 3, 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, typing, postage, copies, or travel), will be $6,000. 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 audit of Kings Valley Charter School’s financial statements. Our report will be addressed to management and those charged with governance of Kings Valley Charter School. 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.

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.

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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 rising 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 _____ June 25, 2024

Glen Kearns — Date
Accuity, LLC

RESPONSE:

Sarah Mahr _____ 06/27/2024

Sarah Mahr — Date
This letter correctly sets forth the understanding of Kings Valley Charter School
Bookkeeper

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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 Kings Valley Charter School, which comprise the respective financial position of the governmental activities and the major fund, 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.

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 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 accounting principles generally accepted in the United States of America and include all properly classified funds and other financial information of the School required by accounting principles generally accepted in the United States of America 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 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 the requirements of accounting principles generally accepted in the United States of America.

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. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of signature of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

9. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.

10. 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.

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

Information Provided

12. 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 School 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.

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

14. 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.

15. We have no knowledge of any fraud or suspected fraud that affects the School 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.

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

17. 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.

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

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

School-Specific

20. We have made available to you all financial records and related data.

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

22. 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.

23. We have a process to track the status of audit findings and recommendations.

24. 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.

25. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions for the report.

26. The School has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

27. 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.

28. 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.

29. 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.

30. 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.

31. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

32. 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.

33. As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities.

We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

34. The School 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.

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

36. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

37. The financial statements properly classify all funds and activities.

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

39. 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.

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

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

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

43. 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.

44. 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.

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

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

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

48. We have appropriately disclosed the School'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.

49. 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.

50. 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.

51. With respect to the management's discussion and analysis and budgetary comparison information:

    a. We acknowledge our responsibility for presenting the management's discussion and analysis and budgetary comparison 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 management's discussion and analysis and budgetary comparison 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 the supplementary information.

52. Expenditures of federal awards were below the $750,000 threshold for the year ended June 30, 2024 and we were not required to have an audit in accordance with the Uniform Guidance.

Business Manager — Date: 11/19/2024

Executive Director — Date: 11/19/2024

KINGS VALLEY CHARTER SCHOOL
Journal Entry
06/30/2024

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
AJE01					
To correct for erroneous A/R recorded by outside accountant					
3200-000	Grant Revenue		330,330.96	0.00	
1300-141	Accounts Receivable		0.00	330,330.96	
Total			**330,330.96**	**330,330.96**	**-330,330.96**
GRAND TOTAL			**330,330.96**	**330,330.96**	**-330,330.96**

Accuity
Where accuracy meets integrity
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS

Board of Directors
Kings Valley Charter School
Philomath, Oregon 97370

We have audited the financial statements of Kings Valley Charter School, Philomath, Oregon, a component unit of Philomath School District 17J, as of and for the year ended June 30, 2024, and have issued our report thereon dated November 26, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether Kings Valley Charter School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

Insurance and fidelity bonds in force or required by law

Programs funded from outside sources

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

Public charter school requirements

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

436 1st Avenue W • PO Box 1072 • Albany, Oregon 97321
(541) 223-5555 • www.accuitycpas.com • Fax (541) 730-4420

OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered the School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over financial reporting. However, we noted certain matters that we have reported to management of the School in a separate letter dated November 26, 2024.

This report is intended solely for the information and use of the board of directors and management of Kings Valley Charter School, Philomath School District 17J, and the Oregon Secretary of State, and is not intended to be, and should not be used by anyone other than these parties.

Accuity, LLC
November 26, 2024

PACE
SAFETY • SERVICE • SAVINGS
A TRUST BUILT FOR STUDENTS

To: PACE Members and their Independent Insurance Agents
From: Underwriting Department
Date: July 1, 2024
Re: 2024-2025 Property and Casualty for Education (PACE) Renewal Packet

Thank you for all your help in making this another successful PACE renewal!

Included in this packet are the invoice, declarations pages, and schedules. Please review these important documents carefully.

If any changes need to be made, your Agent of Record will be able to do that for you through the Insurance Portal. Any changes made after July 1st will be billed at the end of the month as a mid-term change.

Cyber Coverage

We were once again able to bind coverage with AIG for those members that completed the Cyber Questionnaire and met the requirements for participation in the cyber program.

As a reminder, we are not able to provide mid-term cyber coverage additions. We are, however, able to extend the deadline to submit renewal applications for cyber coverage to 7/31/2024.

So, if a member hasn't returned a completed or satisfactory cyber questionnaire, they have until 7/31/2023 to do so. Otherwise, they will have to wait until next renewal to participate in the cyber program.

PACE Excess Liability Coverage Update

As you review the forms in this renewal packet, you'll notice a change to the Excess Liability Coverage Certificate. For some context, this summary shows the carriers and their respective liability coverage limits for claims whose values exceed PACE's retained and reinsured limits shown in the PACE Educators Liability Coverage Declarations, which are listed on the page prior to the Excess Coverage Summary.

On this year's Excess Liability Coverage Certificate, you will see a new **'Trust Aggregate Limit'** column. This annual aggregate limit amount is the most the indicated carrier will pay for any and all claims that occur during the coverage period, regardless of the number of members that have claims that reach the carriers' layer of coverage. For this year, you will notice that the carriers for the final layer of coverage show limits of $5 million per occurrence, $5 million annual aggregate per member, and a Trust Aggregate Limit of $15 million.

This annual aggregate limit is only eroded by claims costs that exceed $15 million. Fortunately, PACE has never had a claim that has approached this value. However, PACE will notify all members in the unlikely event this layer begins to be eroded. Once the annual aggregate limit has been reached, the remaining members will still have liability limits totaling $15 million per occurrence and in the aggregate for the coverage year, subject to all terms, conditions and exclusions listed in the PACE Educators Liability Coverage Document.

For more information about this or any other coverage issue, please contact your agent of record or reach out to us at underwriting@sdao.com.

PACE **Property and Casualty Coverage for Education**

Invoice

Invoice Number: 39P60168-1020 **Entity ID:** 60168 **Effective Date:** 7/1/2024 **Expiration Date:** 6/30/2025 **Invoice Date:** 06/30/2024

Named Participant
Kings Valley Charter School
38840 Kings Valley Highway
Philomath, OR 97370

Agent of Record
Rhodes-Warden Insurance-Albany
PO Box 2660
Albany, OR 97321-0646

Coverage		Contribution
Educators Liability	PACE Trust Retention	$6,353
	Less Employment Practices Liability Toolkit Credit	$353
	Adjusted Contribution	$6,000
Liability of the Reinsurer		$2,768
Auto Liability		$912
Includes: Excess Auto Liability Coverage		
Auto Supplemental Liability Coverage		
Non-Owned and Hired Auto Liability		$275
Auto Physical Damage		$49
Hired Auto Physical Damage		$100
Property		$4,358
Earthquake		Included
Flood		Included
Equipment Breakdown/ Boiler and Machinery		$500
Crime		$1,040
Cyber Liability		Included
	Total	$16,502

Payment Due 60 Days From Effective Date

Make Checks Payable to:
PACE
P.O. Box 12613
Salem, OR 97309
Phone: 800-285-8461 Fax: 503-371-4731
Please include a copy of this invoice with your payment

PACE **Property and Casualty Coverage for Education**

Educators Liability Coverage Declarations

Certificate Number: 39P60168-1020

Coverage Period: 7/1/2024 through 6/30/2025

Named Participant
Kings Valley Charter School
38840 Kings Valley Highway
Philomath, OR 97370

Agent of Record
Rhodes-Warden Insurance-Albany
PO Box 2660
Albany, OR 97321-0646

Coverage is only provided for those coverages indicated below for which a contribution is shown.

Limits of Liability:	**Educators Liability Coverage**	**Limit**	**Deductible***
	Per Occurence Limit of Liability	$10,000,000	$1,000
	Per Wrongful Act Limit of Liability	$10,000,000	$1,000
	Annual Aggregate Limit of Liability**	$20,000,000	$1,000
Educators Liability Contribution:			**Contribution**
	PACE Trust Retention	$2,000,000	$6,000
	Liability of the Reinsurer	$8,000,000	$2,768
	Totals:	$10,000,000	$8,768

Additional and Supplemental Coverages: Unless indicated in the Additional Coverages Section (III) of the PACE Educators Liability Coverage Document, the following Additional Coverages are not added to the above identified Total Limit of Liability.

Coverage	**Per OccurenceLimit**	**Total Limit of Liability**	**Deductible**	**Contribution**
Ethics Complaint Defense Costs	$25,000	$25,000	$1,000	Included
Premises Medical Expense	$5,000	$5,000	$1,000	Included
Limited Hazardous Substances Coverage	$250,000	$250,000***	$1,000	Included
Applicators Pollution Coverage	$50,000	$50,000	$1,000	Included
Injunctive Relief Defense Costs	$25,000	$25,000***	$1,000	Included
Fungal Pathogens (Mold) Defense Costs	$100,000	$100,000	$1,000	Included
OTSPC Defense Costs	$25,000	$25,000	$1,000	Included
Lead Sublimit Defense Costs	$50,000	$50,000***	$1,000	Included

Total Contribution: $8,768

Forms applicable to Named Participant: PACE Educators Liability Coverage Document - 07/01/2024

This certificate is made and is mutually accepted by the Trust and Named Participant subject to all provisions, stipulations, and agreements which are made a part of the PACE Educators Liability Coverage Document. This certificate only represents a brief summary of coverage. Other conditions and exclusions apply as described in the PACE Educators Liability Coverage Document. Titles are merely provided for convenience of reference and shall not be deemed to in any way to limit or affect the provisions to which they relate.

Countersigned by: Frank Stratton **Date:** June 30, 2024

Authorized Representative
Property and Casualty Coverage for Education Trust

* $25,000 minimum deductible for terminations if PACE or approved legal counsel is not consulted prior to an employment termination.

** Aggregate Limit of Liability is the maximum limit provided by the combination of coverage from the Trust and any Excess Carriers listed on the PACE Excess Liability Coverage Certificate.

*** Coverage subject to an Annual Aggregate Limit for all Trust members. See the PACE Educators Liability Coverage Document for specific terms and conditions.

PACE **Property and Casualty Coverage for Education**

Excess Liability Coverage Certificate

Coverage Period: 7/1/2024 through 6/30/2025

Named Participant
Kings Valley Charter School
38840 Kings Valley Highway
Philomath, OR 97370

Agent of Record
Rhodes-Warden Insurance-Albany
PO Box 2660
Albany, OR 97321-0646

Coverage is only provided in excess of the listed Retention and only up to the listed Coverage Limits.

Excess Carrier	Policy	Retention	Coverage Limits		
			Per Occurrence	Member Aggregate	Trust Aggregate *
Allied World Assurance Co.	0313-8754	$10,000,000	$5,000,000	$5,000,000	N/A
Group Ark Insurance Ltd./Arcadian Risk Capitol Ltd.	YLZ24YA01368/ ARCGL160232024	$15,000,000	$5,000,000	$5,000,000	$15,000,000

* This is an annual aggregate limit and is the maximum amount the indicated carrier(s) will pay for the total (sum) of all claims incurred by all Trust Members individually and as a group) during the coverage period. Please see the Excess Coverage Agreement for specific terms and conditions.

Contribution: Included

PACE does not provide the coverage described in this document. PACE procured excess liability coverage from the above referenced Excess Carrier(s), with the above referenced Limit(s), but only in excess of the above referenced Retention(s). PACE permits members of OSBA, who purchase Educators Liability Coverage from PACE, access to the above referenced coverage.

This document provides a brief summary of the Excess Liability coverage provided by the above listed Excess Carrier(s) and in-no-way replaces or supersedes the coverage documents from any or all of the listed Excess Carrier(s). Please refer to the listed Excess Carriers' coverage documents (policies) and any associated documents for details regarding coverages, exclusions and conditions.

PACE **Property and Casualty Coverage for Education**

Auto Liability and Auto Physical Damage Coverage Declarations

Certificate Number: 39P60168-1020 **Coverage Period:** 7/1/2024 through 6/30/2025

Named Participant
Kings Valley Charter School
38840 Kings Valley Highway
Philomath, OR 97370

Agent of Record
Rhodes-Warden Insurance-Albany
PO Box 2660
Albany OR 97321-0646

Coverage is only provided for those coverages indicated below for which a contribution is shown.

Auto Liability

Coverage	Per Accident Limit of Liability	Deductible	Contribution
Auto Liability	$500,000	$1,000	$912
Non-Owned/ Hired Auto Liability	$500,000	$1,000	$275

Applicable Coverage Document:
PACE Auto Liability Coverage Document - 07/01/2024

Auto Physical Damage

Coverage	Per Accident Limit of Liability	Deductible	Contribution
Auto Physical Damage	Per Schedule	Per Schedule	$49
Hired Auto Physical Damage	$50,000	$100/$500	$100

Applicable Coverage Document:
PACE Auto Physical Damage Coverage Document - 07/01/2024

This certificate is made and is mutually accepted by the Trust and Named Participant subject to all provisions, stipulations, and agreements which are made a part of the above-referenced coverage documents. This certificate only represents a brief summary of coverage. Other conditions and exclusions apply as described in the above-referenced coverage documents. Titles are merely provided for convenience of reference and shall not be deemed to in any way to limit or affect the provisions to which they relate.

Countersigned by: Frank Stratton Date: June 30, 2024

Authorized Representative
Property and Casualty Coverage for Education Trust

PACE **Property and Casualty Coverage for Education**

Excess Auto Liability Coverage Declarations

Certificate Number: 39P60168-1020 **Coverage Period:** 7/1/2024 through 6/30/2025

Named Participant
Kings Valley Charter School
38840 Kings Valley Highway
Philomath, OR 97370

Agent of Record
Rhodes-Warden Insurance-Albany
PO Box 2660
Albany, OR 97321-0646

Coverage is only provided for those coverages indicated below for which a contribution is shown.

Excess Auto Liability

Coverage	Excess Liability Limit (Per Accident)	Retention	Contribution
Excess Auto Liability Coverage	$14,500,000	$500,000	Included with Auto Liability Contribution
Excess Non-Owned/ Hired Auto Liability	$14,500,000	$500,000	Included with Non-Owned/Hired AL Contribution

Applicable Coverage Document:
PACE Excess Auto Liability Coverage Document - 07/01/2024

This certificate is made and is mutually accepted by the Trust and Named Participant subject to all provisions, stipulations, and agreements which are made a part of the applicable PACE Excess Auto Liability Coverage Document. This certificate only represents a brief summary of coverage. Other conditions and exclusions apply as described in the PACE Excess Auto Liability Coverage Document. Titles are merely provided for convenience of reference and shall not be deemed to in any way to limit or affect the provisions to which they relate.

Countersigned by: Frank Stratton Date: June 30 2024

Authorized Representative
Property and Casualty Coverage for Education Trust

PACE **Property and Casualty Coverage for Education**

Auto Supplemental Coverage Declarations

Certificate Number: 39P60168-1020 **Coverage Period:** 7/1/2024 through 6/30/2025

Named Participant
Kings Valley Charter School
38840 Kings Valley Highway
Philomath, OR 97370

Agent of Record
Rhodes-Warden Insurance-Albany
PO Box 2660
Albany, OR 97321-0646

Coverage is only provided for those coverages indicated below for which a contribution is shown.

Auto Supplemental

Coverage	Limit of Liability	Deductible	Contribution
Personal Injury Protection	See Coverage Document	$1,000	Included with Auto Liability
Uninsured/ Underinsured Motorist Bodily Injury	$500,000 Per Accident	$1,000	Included with Auto Liability

Applicable Coverage Document:
PACE Auto Supplemental Coverage Document - 07/01/2024

This certificate is made and is mutually accepted by the Trust and Named Participant subject to all provisions, stipulations, and agreements which are made a part of the applicable PACE Auto Supplemental Coverage Document. This certificate only represents a brief summary of coverage. Other conditions and exclusions apply as described in the PACE Auto Supplemental Coverage Document. Titles are merely provided for convenience of reference and shall not be deemed to in any way to limit or affect the provisions to which they relate.

Countersigned by: Frank Stratton Date: June 30 2024

Authorized Representative
Property and Casualty Coverage for Education Trust

PACE **Property and Casualty Coverage for Education**

Property Coverage Declarations

Certificate Number: 39P60168-1020 **Coverage Period:** 7/1/2024 through 6/30/2025

Named Participant
Kings Valley Charter School
33840 Kings Valley Highway
Philomath, OR 97370

Agent of Record
Rhodes-Warden Insurance-Albany
PO Box 2660
Albany, OR 97321-0646

Coverage is only provided for those coverages indicated below for which a contribution is shown.

Scheduled Property Values

$0	Buildings, Other Structures and Scheduled Outdoor Property
$900,001	Personal Property
$21,215	Mobile Equipment

Total Limit of Indemnification (Per Occurrence)

$921,216	The Trust shall not pay, or be liable for more than the Total Limit of Indemnification in any single "occurrence" during the Property Coverage Period, including all related costs and expenses, allcosts of investigation, adjustment and payment of claims, but excluding the salaries of your regular employees and counsel on retainer.
$550,000,000	PACE Per Occurance Aggregate Loss Limit

Sublimits (Per Occurrence)

The subjects of coverage listed below are sub-limited within the "occurrence" Total Limit of Indemnification shown above. The Limits reflect the maximum amount the Trust will pay for losses involving these coverages. The titles below are provided merely for convenience of reference and shall not be deemed in any way to limit or affect the provisions to which they relate.

Covered Property

Section VIII - Covered Property in the PACE Property Coverage Document

$100,000	Personal Property Away From Scheduled Premises
$500,000	Personal Property of Others Within your Care, Custody, or Control, other than Mobile Equipment
$250,000	Property of Students Employees Volunteers (subject to a $5,000 maximum per person)
$50,000	Mobile Equipment of others that is within your Care, Custody or Control
$10,000	Unscheduled Fine Arts (Fine Art may be specifically scheduled for higher limits)

Additional Coverages

Section X - Additional Coverages in the PACE Property Coverage Document

$5,000,000	Debris Removal
	Sublimit is $5,000,000 or 25%, whichever is less
$100,000	Pollutant Clean-up and Removal from Land or Water
	Sublimit is $100,000 or 20% of the scheduled location(s) value, whichever is less
$10,000	Fungus as a Result of a "Covered Cause of Loss"

$10,000	Preservation of Undamaged Covered Property *Sublimit is $10,000 or 10% of the covered portion of the loss, whichever is less*
$250,000	Professional Services *Sublimit is $250,000 or 10% of the covered portion of the loss, whichever is less.*
$25,000	Fire Department Service Charge
$10,000	Recharging of Fire Extinguishing Equipment
$10,000	Arson Reward
$5,000,000	Increased Cost of Construction - Enforcement of Ordinance or Law *Sublimit is $5,000,000 or 25% of the covered portion of the loss, whichever is less.*
$500,000	Increased Cost of Construction - Cost Resulting from Unforseen Delay *Sublimit is $500,000 or 25% of the covered portion of the loss, whichever is less*
$500,000	Expenses for Restoration or Modification of Landscaping, Roadways, Paved Surfaces and Underground Utilities *Sublimit is $500,000 or 25% of the covered portion of the loss, whichever is less.*

Additional Coverages - Business Income and Extra Expense

Section XI - Additional Coverages - Business Income and Extra Expense in the PACE Property Coverage Document

$5,000,000	Business Income
$5,000,000	Extra Expense
$25,000	Enforcement of Order by Government Agency or Authority
$25,000	Business Income from Dependent Property
$25,000	Interuption of Utility Services
$25,000	Inability to Discharge Outgoing Sewage

Coverage Extensions

Section XII - Coverage Extensions in the PACE Property Coverage Document

$5,000,000	Property in the Course of Construction *If you have not complied with all of the notification requirements set forth in Section XII A within 90 days, the most the Trust will pay for property in the Course of Construction is $500,000, if after 90 days you have not complied with all the notification requirements set forth in Section XII A then no coverage will be provided for property in the Course of Construction*
$500,000	Newly Aquired or Constructed Property *No coverage will be provided for newly aquired or constructed property unless you notify the Trust in writing no later than 90 days after the dates specified in section XII.A.*
$250,000	Unscheduled Outdoor Property
$250,000	Malicious mischief or Vandalism to Tracks and Artifical Turf Fields
$500,000	Property in Transit
$500,000	Accounts Receivable
$50,000	Property Damaged by Overflow of Sewers or Drains
$100,000	Covered Leasehold Interest *Sublimit is lesser of amount listed here or an amount prorated based on time between the Loss and the earlier of: Lease Expiration, Re-occupancy of leased property or lease at new property.*
$500,000	Valuable Papers and Records *Sublimit is lesser of: Cost to research, replace or restore the lost information; Actual Cash Value of the blank state of the paper, tape or other recording media if records are not actually researched, restored, or replaced; or amount of sublimit listed here.*
$25,000	Property Damaged by Computer Virus
$250,000	Miscellaneous Property Damaged by Specified Cause of Loss or Theft *Sublimit lesser of: Appraised Value, Fair Market Value, or Sublimit listed here*

Additional Sublimits

Sublimits showing below, if any, are in addition to the sublimits shown above.

Locations Covered

Locations that are specifically listed on the Named Participant's Property Schedule.

Perils Covered

Risks of Direct Physical Loss subject to the terms, conditions and exclusions of the PACE Property Coverage Document.

Deductibles

$1,000 Per occurrence (unless specifically scheduled otherwise) except:

$1,000 Per occurrence for Mobile Equipment (unless specifically scheduled otherwise).

Contribution

$4,858

Applicable Coverage Document:
PACE Property Coverage Document - 07 01/2024

This certificate is made and is mutually accepted by the Trust and Named Participant subject to all provisions, stipulations, and agreements which are made a part of the applicable PACE Property Coverage Document. This Declaration only represents a brief summary of coverage. Reference the current PACE Property Coverage Document for complete terms and conditions.

Countersigned by: Frank Stratton **Date:** Sunday June 30, 2024

Authorized Representative
Property and Casualty Coverage for Education Trust

PACE **Property and Casualty Coverage for Education**

Earth Movement Endorsement

Certificate Number: 39P60168-1020 **Coverage Period:** 7/1/2024 through 6/30/2025

Named Participant
Kings Valley Charter School
38840 Kings Valley Highway
Philomath, OR 97370

Agent of Record
Rhodes-Warden Insurance-Albany
PO Box 2660
Albany, OR 97321-0646

Coverage is only provided for those coverages indicated below for which a contribution is shown.

PLEASE CAREFULLY REVIEW THE ENDORSEMENT AS IT WILL MODIFY AND AMEND THE PROPERTY COVERAGE DOCUMENT.

This endorsement amends the **Property Coverage Document** by adding the following to Section **XII. COVERAGE EXTENSIONS:**

L. **Extension of Coverage for Property Damaged by Earth Movement**

Subject to the additional conditions and limitations set forth below, we will indemnify you for direct physical loss or damage to **Covered Property** caused by or resulting from **earth movement** that occurs on premises listed on the Schedule of Property Values on file with the Trust.

1. This **Coverage Extension** is subject to per-occurrence deductibles as follows:
   a. The deductible shall be no less than the greater of:
      (1) $5,000;
      (2) Five percent (5%) of the **actual cash value** of the **Covered Property** damaged by **earth movement** in a single **occurrence** on premises listed on the Schedule of Property Values on file with the Trust; or
      (3) The Deductible stated in the Declarations.
   b. The deductible shall be no more than the greater of:
      (1) $50,000; or
      (2) The Deductible stated in the Declarations.
2. For the purposes of this **Coverage Extension** only, **earth movement** means:
   a. Sudden and accidental earthquake, seaquake, shock, tremor, landslide, submarine landslide, avalanche, subsidence, sinkhole collapse, mud flow, rock fall, or any similar seismic activity resulting in cracking, lateral movement, rising, shifting, settling, sinking, or upheaval of **land**;
   b. **Flood** that would not have occurred but for tsunami caused by, resulting from, or arising out of **earth movement**, regardless of any other cause or event that contributes concurrently or in any sequence to such **flood**;
   c. **Collapse** directly caused by **earth movement.**
3. **Earth Movement** does not mean, and we will not indemnify you or anyone else for, damage caused by, resulting from, or consisting of:
   a. Gradual cracking, crumbling, horizontal, lateral or vertical movement, rising, shifting, settling, sinking, or upheaval of **land** caused by, exacerbated by, or arising out of artificial means or artificially created soil conditions, including contraction, corrosion, erosion, excessive or insufficient moisture, expansion, freezing, improperly compacted soil, insufficient fill, liquifaction, slope instability, slumping, subsidence, or thawing;
   b. Gradual cracking, crumbling, horizontal, lateral or vertical movement, rising, shifting, settling, sinking, or upheaval of **land** caused by, exacerbated by, or arising out of underground activity of animals, vegetation, or **water**; or
   c. Any **water movement** or **flood**, except for **flood** that would not have occurred but for tsunami caused by, resulting from, or arising out of **earth movement** as described in section XII.L.2.

4. All **Earth Movement** that occurs within a 72-hour period will constitute a single **occurrence**.
5. This **Coverage Extension** does not apply, and we will not indemnify you for any damage or loss cause by or resulting from **earth movement**, unless the damaged **Covered Property** is expressly identified on the Schedule of Property Values on file with the Trust as having coverage for **earth movement**.
6. This **Coverage Extension** does not apply, and we will not indemnify you for any damage or loss caused by or resulting from **earth movement**, unless the damage or loss occurs during the **Property Coverage Period**, and is discovered and reported to the Trust by you during the **Property Coverage Period**.
7. This **Coverage Extension** does not apply, and we will not indemnify you for any damage or loss caused by or resulting from **earth movement**, unless you notify us as soon as reasonably possible after the **earth movement** occurs and allow us to inspect the damaged **Covered Property** prior to making any repairs or replacing the damaged or destroyed **Covered Property**.
8. This **Coverage Extension** does not apply, and we will not indemnify you for any damage or loss caused by or resulting from **earth movement**, if the **Covered Property** damaged by **earth movement** is demolished, discarded, reconstructed, repaired or replaced before the Trust has actually inspected the damage or loss and agreed, in writing, upon the scope of reconstruction, repair, or replacement of the damaged **Covered Property**.
9. This **Coverage Extension** does not apply, and we will not indemnify you for any damage or loss to boardwalks, bridges, bulkheads, dams, dikes, docks, levees, piers, pilings, seawalls, wharves, or similar property structures located on, in or over water, or their appurtenances or accessories, regardless of whether or not expressly identified as **scheduled outdoor property**, caused by, exacerbated by, or arising out of tsunami.
10. Indemnification under this **Coverage Extension** is subject to the following limits:
    a. The most we will pay under this **Coverage Extension** for all damage or loss sustained by the **Named Participant** in any single **occurrence** is **$921,216**;
    b. The most we will pay under this **Coverage Extension** for all damage or loss sustained by the **Named Participant** during the **Coverage Period**, is an **Annual Aggregate Loss Limit** of **$921,216**;
    c. The **PACE Per-Occurrence Aggregate Loss Limit**:
    d. A **PACE Annual Aggregate Loss Limit** of **$450,000,000** for all damage or loss caused by, resulting from, or arising out of **earth movement**, **flood**, or both.
11. Any amounts paid under this **Coverage Extension** are included in, subject to, and not in any event in addition to, the **Total Limit of Indemnification** stated in the Declarations.

This Endorsement ammends Section **XII. Coverage Extensions** of the **Property Coverage Document** only, and does not modify, ammend, waive or otherwise affect any of the other terms, conditions, limitations, exceptions, or exclusions of the **Property Coverage Document**.

This certificate is made and is mutually accepted by the Trust and the Named Participant subject to all provisions, stipulations, and agreements of the applicable PACE Property Coverage Document that it amends. Reference the applicable PACE Property Coverage Document, as amended by this and any other applicable endorsements, for complete terms and conditions.

Countersigned by: Frank Shelton **Date:** Sunday June 30 2024

Authorized Representative
Property and Casualty Coverage for Education Trust

PACE **Property and Casualty Coverage for Education**

Flood Endorsement

Certificate Number: 39P60168-1020 **Coverage Period:** 7/1/2024 through 6/30/2025

Named Participant
Kings Valley Charter School
38840 Kings Valley Highway
Philomath, OR 97370

Agent of Record
Rhodes-Warden Insurance-Albany
PO Box 2680
Albany, OR 97321-0646

Coverage is only provided for those coverages indicated below for which a contribution is shown.

PLEASE CAREFULLY REVIEW THE ENDORSEMENT AS IT WILL MODIFY AND AMEND THE PROPERTY COVERAGE DOCUMENT.

This endorsement amends the **Property Coverage Document** by adding the following to Section **XII. COVERAGE EXTENSIONS**:

M. Extension of Coverage for Property Damaged by Flood

Subject to the additional conditions and limitations set forth below, we will indemnify you for direct physical loss or damage to **Covered Property** caused by or resulting from **flood** that occurs on premises listed on the Schedule of Property Values on file with the Trust.

1. This **Coverage Extension** is subject to per-occurrence deductibles as follows:
   a. If the damaged **Covered Property** is located, either partially or wholly, within a federally designated 100-year or greater Special Flood Hazard Area ("SFHA"), as defined by the Federal Emergency Management Agency ("FEMA"), at the time of the **occurrence**, then the deductible shall be:
      (1) $500,000 per occurrence for damage to each covered **building**, **other structure**, **outdoor property** and **scheduled outdoor property** listed on the Schedule of Property Values on file with the Trust;
      (2) $500,000 per occurrence for damage to covered **personal property**, **scheduled personal property**, **fine arts** and **scheduled fine arts** located within each covered **building**, **other structure**, **outdoor property** and **scheduled outdoor property** listed on the Schedule of Property Values on file with the Trust; and
      (3) $500,000 per occurrence for damage to covered **mobile equipment** and **scheduled mobile equipment** listed on the Schedule of Property Values on file with the Trust.
   b. If the damaged **Covered Property** is located, either partially or wholly outside of a federally designated 100-year or greater Special Flood Hazard Area ("SFHA"), as defined by the Federal Emergency Management Agency ("FEMA"), at the time of the **occurrence**, then the deductible shall be:
      (1) no less than the greater of:
         (a) $25,000;
         (b) five percent (5%) of the **actual cash value** of the **Covered Property** damaged by **flood** in a single **occurrence** on the premises listed on the Schedule of Property Values on file with the Trust; or
         (c) the Deductible stated in the Declarations; and
      (2) no more than the greater of:
         (a) $100,000; or
         (b) the Deductible stated in the Declarations.
2. All **Flood** including **collapse** directly caused by **flood** that occurs within a 72-hour period will constitute a single **occurrence**.
3. Whether or not damaged **Covered Property** is located, either partially or wholly, within a federally designated 100-year or greater SFHA, as defined by FEMA, at the time of **occurrence** will be determined solely by reference to FEMA Flood Maps and the FEMA Flood Map Service Center, regardless of any previous information, estimate, or designation provided the **Named Participant** or appearing in the Declarations.

4. This **Coverage Extension** does not apply, and we will not indemnify you for any damage or loss caused by or resulting from **flood**, including **collapse** directly caused by **flood**, unless the damaged **Covered Property** is expressly identified on the Schedule of Property Values on file with the Trust as having coverage for **flood**.
5. This **Coverage Extension** does not apply, and we will not indemnify you for any damage or loss caused by or resulting from **flood**, including **collapse** directly caused by **flood**, unless the damage or loss occurs during the **Property Coverage Period**, and is discovered and reported to the Trust by you during the **Property Coverage Period**.
6. This **Coverage Extension** does not apply, and we will not indemnify you for any damage or loss caused by or resulting from **flood**, including **collapse** directly caused by **flood**, unless you notify us as soon as reasonably possible after the **flood** occurs and allow us to inspect the damaged **Covered Property** prior to making any repairs or replacing the damaged or destroyed **Covered Property** .
7. This **Coverage Extension** does not apply, and we will not indemnify you for any damage or loss caused by or resulting from **flood**, including **collapse** directly caused by **flood**, if the **Covered Property** damaged by **flood** is demolished, discarded, reconstructed, repaired or replaced before the Trust has actually inspected the damage or loss and agreed, in writing, upon on the scope of reconstruction, repair or replacement of the damaged **Covered Property** .
8. This **Coverage Extension** does not apply, and we will not indemnify you for any damage or loss to boardwalks, bridges, bulkheads, dams, dikes, docks, levees, piers, pilings, seawalls, wharves, or similar property or structures located on, in or over **water** or their appurtenances or accessories, whether or not expressly identified as **Covered Property** , caused by, exacerbated by, or arising out of **flood** , including **collapse** directly caused by **flood** .
9. Indemnification under this **Coverage Extension** is subject to the following limits:
   a. The most we will pay under this **Coverage Extension** for all damage or loss sustained by the **Named Participant** in any single **occurrence** is $921,216.
   b. The most we will pay under this **Coverage Extension** for all damage or loss sustained by the **Named Participant** during the **Coverage Period**, is an **Annual Aggregate Loss Limit** of $921,216.
   c. The **PACE Annual Aggregate Loss Limit** .
   d. A **PACE Annual Aggregate Loss Limit** of $100,000,000 for all damage or loss to **Coverage Property** located, either partially or wholly, within a federally designated 100-year or greater SFHA as defined by FEMA.
   e. A **PACE Annual Aggregate Loss Limit** of $450,000,000 for all damage or loss caused by, resulting from, or arising out of **earth movement**, **flood**, or both.
10. The **Coverage Extension** are included in, subject to, and not in any event in addition to, the **Total Limit of Indemnification** stated in the Declarations.

This Endorsement ammends Section **XII. Coverage Extensions** of the **Property Coverage Document** only, and does not modify, ammend, waive or otherwise affect any of the other terms, conditions, limitations, exceptions, or exclusions of the **Property Coverage Document**.

This certificate is made and is mutually accepted by the Trust and the Named Participant subject to all provisions, stipulations, and agreements of the applicable PACE Property Coverage Document that it amends. Reference the applicable PACE Property Coverage Document, as amended by this and any other applicable endorsements, for complete terms and conditions.

Countersigned by: Frank Shelton

Authorized Representative

Property and Casualty Coverage for Education Trust

Date: Sunday June 30 2024

PACE **Property and Casualty Coverage for Education**

Equipment Breakdown/ Boiler and Machinery Coverage Summary

Insured by the Travelers Casualty and Surety Company of America TRAVELERS

Travelers Policy Number: BME1-6W78957A-TIL-24 **Coverage Period:** 7/1/2024 through 6/30/2025

Named Participant
Kings Valley Charter School
38840 Kings Valley Highway
Philomath, OR 97370

Agent of Record
Rhodes-Warden Insurance-Albany
PO Box 2660
Albany, OR 97321-0646

Coverage is only provided for those coverages indicated below for which a contribution is shown.

Covered Equipment	"Covered Equipment" as defined in the Coverage Form, located at Covered Property listed and specifically described on the Schedule of Property Values on file with the Trust (SDIS).	
Coverage Limit	$921,215	Comprehensive Equipment Breakdown - Overall limit of coverage regardless of sub limits.
Sub Limits	$5,000,000	Business Income/ Extra Expense
	$1,000,000	Consequential Loss
	$5,000,000	Demolition and Increased Cost of Construction - Ordinance or Law
	$2,500,000	Expediting Expenses
	$2,500,000	Spoilage
	$1,000,000	Hazardous Substances
	$1,000,000	Ammonia Contamination
	$5,000,000	Water Damage
	$5,000,000	Utility Interruption
	$1,000,000	Media and Data
	$1,000,000	Newly Aquired Locations - 180 Day day reporting
	Included	CFC Refrigerants
	Included	Computer Equipment
Other Conditions	24 Hours	Business Income and Extra Expense Waiting Period
	24 Hours	Utility Interruption Waiting Period
	180 Days	Newly Aquired Locations
Deductibles	$2,500	Per Occurrence - Except motors greater than 500 hp
	$5,000	Per Occurrence - Motors greater than 500 hp
Locations	Property listed as having Equipment Breakdown coverage on the Property and Casualty Coverage for Education Trust (PACE) Schedule of Property Values - Section I or the PACE Schedule of Property Values - Section II.	
Contribution	$500	

PACE does not provide the coverage described in this document. PACE procured Equipment Breakdown Coverage from Travelers Casualty and Surety Company of America (Travelers) and permits members of OSBA, who purchase Property coverage from PACE, access to this coverage under the Travelers policy.

This document provides a brief summary of Equipment Breakdown Coverage from the Travelers Casualty and Surety Company of America and in no way replaces or supersedes the Travelers policy of coverage terms. Please refer to the Travelers Equipment Breakdown Protection Coverage Form and associated documents for detailed coverages, exclusions and conditions.

PACE **Property and Casualty Coverage for Education**

National Union Fire Comprehensive Crime Coverage Summary

National Union Fire Policy Number: 06-683-04-72 **Coverage Period:** 7/1/2024 through 6/30/2025

Named Participant
Kings Valley Charter School
38840 Kings Valley Highway
Philomath, OR 97370

Agent of Record
Rhodes-Warden Insurance-Albany
PO Box 2660
Albany, OR 97321-0646

Coverage is only provided for those coverages indicated below for which a contribution is shown.

Policy and Coverages	Limits
Government Crime Policy	$500,000.00
Forgery or Alteration	
Theft, Disappearance and Destruction	
Section 1 - Inside Premises	
Section 2 - Outside Premises	
Computer Fraud	
Funds Transfer Fraud	
Faithful Performance of Duty	
Money Orders and Counterfeit Money	
Impersonation Fraud ($25,000 deductible)	$250,000.00
Loss Investigation Expense	$25,000

Coverage Modifications

Non Compensated Officers, Directors (includes volunteer workers and students as "Employees")
Deletion of Bonded Employee Exclusion
Deletion of Treasurer or Tax Collector Exclusion

Deductibles and Contributions

Deductible $5,000.00
Contribution $1,040.00

PACE does not provide Crime Coverage. PACE procured Crime Coverage from Chartis Insurance Company and permits members of OSBA, who purchase Property/Casualty coverage from PACE and fulfill certain requirements, to be Additional Insureds on the Chartis Crime Coverage policy. Additional Insureds are bound by, and will not receive benefits that exceed, the deductibles and limits in this document.

This document provides a brief summary of Crime Coverage from Chartis Insurance Company and in-no-way replaces or supersedes the Chartis policy or coverage terms. Please refer to the Chartis Policy and associated documents for detailed coverages, exclusions and conditions.

PACE **Property and Casualty Coverage for Education**

AIG Cyber Liability and Cyber Extortion Coverage Summary

AIG Policy Number: 01-267-34-38 **Coverage Period:** 7/1/2024 through 6/30/2025

Named Participant
Kings Valley Charter School
38840 Kings Valley Highway
Philomath, OR 97370

Agent of Record
Rhodes-Warden Insurance-Albany
PO Box 2660
Albany, OR 97321-0646

Coverage is only provided for those coverages indicated below for which a contribution is shown.

AIG Coverage Sections	Deductibles
Security And Privacy	$5,000
Event Management	$5,000
Media Content	$5,000
Network Interuption	$5,000
Cyber Extortion	$25,000

AIG Cyber Liability Coverage Limits

With respect to this Coverage, to this Additional Insured(s), AIG will not be liable, in any one annual coverage period, for more than: $1,000,000

Annual Aggregate Limit - Regardless of the number of Additional Insureds that experience a loss; the most AIG will pay to all Additional Insureds in the aggregate for the Cyber Liability Coverage, in any one annual coverage period, is: $5,000,000 (1)

AIG Cyber Extortion Coverage Limits

With respect to this Coverage to this Additional Insured, AIG will not be liable, in any one annual coverage period, for more than: $200,000 (2)

Annual Aggregate Limit - Regardless of the number of Additional Insureds that experience a loss; the most AIG will pay for this Cyber Extortion Coverage, in any one annual Coverage Period, is: $2,000,000 (1)(2)

Contribution: Included

PACE does not provide Cyber Liability or Cyber Extortion Coverage ("Cyber Coverage"). PACE procured Cyber Coverage from AIG Insurance and permits members of OSBA, who purchase Property/Casualty coverage from PACE and fulfill certain requirements, to be Additional Insureds on the AIG Cyber Coverage policy. Additional Insureds are bound by, and will not receive benefits that exceed, the deductibles and limits in this document.

This document provides a brief summary of Cyber Coverage from AIG and in-no-way replaces or supersedes the AIG policy or coverage terms. Please refer to the AIG Cyber Coverage Policy and associated documents for detailed coverages, exclusions and conditions.

(1) This Annual Aggregate Limit amount will be paid and reduced by claims of all Additional Insureds in the order in which the claims are paid by AIG. In the event the incurred losses arising from a single claim involving multiple Additional Insureds exceed's any remaining annual aggregate limit, that remaining amount will be paid on a pro-rata basis among those Additional Insureds involved in the claim.

(2) These limits include all amounts paid for Cyber Extortion claims including, but not limited to, loss amounts as well as defense and investigation expenses.

PACE **Property and Casualty Coverage for Education**

School Violent Acts Coverage Declarations

Certificate Number: 39P60168-1020 **Coverage Period:** 7/1/2024 through 6/30/2025

Named Participant
Kings Valley Charter School
38840 Kings Valley Highway
Philomath, OR 97370

Agent of Record
Rhodes-Warden Insurance-Albany
PO Box 2660
Albany, OR 97321-0646

Coverage is only provided for those coverages indicated below for which a contribution is shown.

PACE will pay your Crisis Expenses in excess of the retained limit because of a Violent Act at your premises which takes place during the Coverage Period and to which this coverage applies.

Limit of Coverage (Per Occurrence and Annual Aggregate): $50,000
Maximum Annual Aggregate Limit All PACE Members Combined: $200,000
Deductible (Retained Limit): $0
Contribution: Included

Applicable Coverage Document:
PACE School Violent Acts Coverage Document - 07/01/2024

This certificate is made and is mutually accepted by the Trust and the Named Participant subject to all provisions, stipulations, and agreements which are made part of the PACE School Violent Acts Coverage Document. This certificate represents only a brief summary of coverages. Other conditions and exclusions apply as described in the PACE School Violent Acts Coverage Document.

Countersigned by: Frank Stratton Date: Sunday, June 30, 2024

Authorized Representative
Property and Casualty Coverage for Education Trust

PACE **Property and Casualty Coverage for Education**

Kings Valley Charter School

Policy Year: 07/01/24 to 06/30/25

Agent: Rhodes-Warden Insurance-Albany

Automobile Schedule

Auto Liability Per Occurence Deductible: $1,000.00

Auto Code	Year	Make	Description	Vehicle Identification #	Collision	Comp	Deductible Collision | Comp		Value	AL Contribution	APD Contribution
	1992	Ford	F150	1FTEF14Y8NPA[illegible]869	Yes	Yes	$1,000	$1,000		$430.20	$0.00
	Weight Class:	Priv. Pass	**Valuation:**	Functional	**Term:**	07/01/2024 to 06/30/2025					
	1993	Chevrolet	C500 Stakebed	1GBHC34J0P[illegible]65792	Yes	Yes	$1,000	$1,000	$5,000.00	$433.18	$48.94
	Weight Class:	Priv. Pass	**Valuation:**	Functional	**Term:**	07/01/2024 to 06/30/2025					
								Total:	$5,000.00	$912.38	$48.94

Weight Class

Priv. Pass = (0 - 10,000 LBS)
Lgt Truck = (0 - 10,000 LBS)
Med Truck = (10,001 - 20,000 LBS)
Hvy Truck = (20,001 - 45,000 LBS)
XHvy Truck = (OVER 45,000 LBS)

Valuation Codes

Replacement = Replacement Cost Valuation
Functional = Functional Replacement Cost

PACE Property and Casualty Coverage for Education

Kings Valley Charter School

Policy Year: 07/01/24 to 06/30/25

Agent: Rhodes-Warden Insurance-Albany

Schedule of Property Values - Section 1
Building, Other Structures and Scheduled Outdoor Property

Premises: Kings Valley Charter

Covered Property: Blue Storage Building Unique ID: 001638P11165 Address: 38840 A Kings Valley Highway Philomath OR 97370 Coverage Class: Building

Loc Code		% Sprinkler	0	Appraiser		Year Built	2005	Equip Brk Cov	Yes	Flood Zone*		Valuation	Replacement
Vacant (Y/N)	No	Fire Alarm	No	App Date		Sq Footage	288	Flood Cov	Yes	Eff Date	7/1/2024	Structure Value	$0.00
Protect Class	9	Security Alarm	No	App Code		# of Stories	1	Earthquake Cov	Yes	Deductible	$1,000	Pers Prop Value	$3,425.29
Const Class	FRAME	Comments						Remodel	No	Contribution	$20	Total Value	$3,425.29

Covered Property: Gym Unique ID: 001638P10131 Address: 38840 A Kings Valley Highway Philomath OR 97370 Coverage Class: Building

Loc Code		% Sprinkler	0	Appraiser	American	Year Built	1950	Equip Brk Cov	Yes	Flood Zone*		Valuation	Replacement
Vacant (Y/N)	No	Fire Alarm	Yes	App Date	10/4/2007	Sq Footage	3776	Flood Cov	Yes	Eff Date	7/1/2024	Structure Value	$0.00
Protect Class	9	Security Alarm	Yes	App Code		# of Stories	0	Earthquake Cov	Yes	Deductible	$1,000	Pers Prop Value	$189,044.48
Const Class	FRAME	Comments						Remodel	No	Contribution	$997	Total Value	$189,044.48

Covered Property: Main and Classroom building Unique ID: 001638P10130 Address: 38840 A Kings Valley Highway Philomath OR 97370 Coverage Class: Building

Loc Code		% Sprinkler	0	Appraiser	American	Year Built	2005	Equip Brk Cov	Yes	Flood Zone*		Valuation	Replacement
Vacant (Y/N)	No	Fire Alarm	Yes	App Date	10/4/2007	Sq Footage	10556	Flood Cov	Yes	Eff Date	7/1/2024	Structure Value	$0.00
Protect Class	9	Security Alarm	Yes	App Code		# of Stories	1	Earthquake Cov	Yes	Deductible	$1,000	Pers Prop Value	$490,062.55
Const Class	FRAME	Comments						Remodel	No	Contribution	$2,585	Total Value	$490,062.55

Covered Property: Maintenance Storage Building **Unique ID:** 60168P11164 **Address:** 38840 A Kings Valley Highway Philomath OR, 97370 **Coverage Class:** Building

Loc Code		**% Sprinkler**	0	**Appraiser**		**Year Built**	2014	**Equip Brk Cov**	Yes	**Flood Zone***		**Valuation**	Replacement
Vacant (Y/N)	No	**Fire Alarm**	No	**App Date**		**Sq Footage**	240	**Flood Cov**	Yes	**Eff Date**	7/1/2024	**Structure Value**	$0.00
Protect Class	9	**Security Alarm**	No	**App Code**		**# of Stories**	1	**Earthquake Cov**	Yes	**Deductible**	$1,000	**Pers Prop Value**	$10,400.00
Const Class	FRAME	**Comments**						**Remodel**	No	**Contribution**	$61	**Total Value**	$10,400.00

Covered Property: Modular 1 **Unique ID:** 60168P10132 **Address:** 38840 A Kings Valley Highway Philomath OR, 97370 **Coverage Class:** Building

Loc Code		**% Sprinkler**	0	**Appraiser**	CBIZ	**Year Built**	2007	**Equip Brk Cov**	Yes	**Flood Zone***		**Valuation**	Replacement
Vacant (Y/N)	No	**Fire Alarm**	Yes	**App Date**	10/9/2019	**Sq Footage**	900	**Flood Cov**	Yes	**Eff Date**	7/1/2024	**Structure Value**	$0.00
Protect Class	9	**Security Alarm**	No	**App Code**	01-01	**# of Stories**	0	**Earthquake Cov**	Yes	**Deductible**	$1,000	**Pers Prop Value**	$69,477.17
Const Class	FIRE RESISTIVE	**Comments**						**Remodel**	No	**Contribution**	$309	**Total Value**	$69,477.17

Covered Property: Modular 2 **Unique ID:** 60168P10133 **Address:** 38840 A Kings Valley Highway Philomath OR, 97370 **Coverage Class:** Building

Loc Code		**% Sprinkler**	0	**Appraiser**	CBIZ	**Year Built**	2007	**Equip Brk Cov**	Yes	**Flood Zone***		**Valuation**	Replacement
Vacant (Y/N)	No	**Fire Alarm**	Yes	**App Date**	10/9/2019	**Sq Footage**	900	**Flood Cov**	Yes	**Eff Date**	7/1/2024	**Structure Value**	$0.00
Protect Class	9	**Security Alarm**	No	**App Code**	01-02	**# of Stories**	1	**Earthquake Cov**	Yes	**Deductible**	$1,000	**Pers Prop Value**	$69,477.17
Const Class	FRAME	**Comments**						**Remodel**	No	**Contribution**	$386	**Total Value**	$69,477.17

Covered Property: Modular 3 **Unique ID:** 60168P11163 **Address:** 38840 A Kings Valley Highway Philomath OR, 97370 **Coverage Class:** Building

Loc Code		**% Sprinkler**	0	**Appraiser**	CBIZ	**Year Built**	1994	**Equip Brk Cov**	Yes	**Flood Zone***		**Valuation**	Replacement
Vacant (Y/N)	No	**Fire Alarm**	Yes	**App Date**	10/10/2019	**Sq Footage**	900	**Flood Cov**	Yes	**Eff Date**	7/1/2024	**Structure Value**	$0.00
Protect Class	9	**Security Alarm**	No	**App Code**	01-03	**# of Stories**	1	**Earthquake Cov**	Yes	**Deductible**	$1,000	**Pers Prop Value**	$68,114.47
Const Class	FRAME	**Comments**						**Remodel**	No	**Contribution**	$378	**Total Value**	$68,114.47

Covered Property: Modular 4 **Unique ID:** 60168P141690S **Address:** 38840 A Kings Valley Highway Philomath OR, 97370 **Coverage Class:** Other Structure

Loc Code		**% Sprinkler**	0	**Appraiser**		**Year Built**	2023	**Equip Brk Cov**	Yes	**Flood Zone***		**Valuation**	Replacement
Vacant (Y/N)	No	**Fire Alarm**	No	**App Date**		**Sq Footage**		**Flood Cov**	Yes	**Eff Date**	7/1/2024	**Structure Value**	$0.00
Protect Class	9	**Security Alarm**	No	**App Code**		**# of Stories**	0	**Earthquake Cov**	Yes	**Deductible**	$1,000	**Pers Prop Value**	$0.00
Const Class	FRAME	**Comments**						**Remodel**	No	**Contribution**	$0	**Total Value**	$0.00
										Premises Total:	**Contribution**	$4,735	**Total Value**	$900,001.13

* Flood Zones shown on the Schedule of Property Values are an estimate, either provided by the member, the insurance agent, or an independent appraiser. It is not a guarantee that the location is or is not in federally designated Special Flood Hazard Area (SFHA). In the event of a covered claim under this Supplemental Coverage a determination on the flood zone will be made based on a review of Federal Emergency Management Agency flood maps, not by the estimated flood zone indicated on this Schedule of Property Values. If there is any question that a location is in a Special Flood Hazard Area, then make sure you obtain NFIP coverage for the location.

Total Structure Value	$0.00
Total Personal Property Value	$900,001.13
Total Value	$900,001.13
Total Contribution	$4,735

Construction Class Options

Fire Resistive	Noncombustible
Modified Fire Resistive	Joisted Masonry
Masonry Noncombustible	Frame

Valuation Options

Actual Cash Value
Replacement
Stated Amount

Protection Class Description

Fire Protection Class is determined by the level of fire protection in your area. Your local fire department should be able to tell you which Protection Class your property is in.

PACE **Property and Casualty Coverage for Education**

Kings Valley Charter School

Policy Year: 07/01/24 to 06/30/25

Agent: [illegible]

Schedule of Property Values - Section 2

Scheduled ***Mobile Equipment*** *Scheduled* ***Personal Property****, Scheduled* ***Fine Arts***

Code	Description	Coverage Class	Deductible	Serial Number	Valuation	Effective Date	Expiration Date	Value	Contribution
	2018 Kubota B2601HSD	Mobile Equipment	$1,000	59059	Stated Value	7/1/2024	6/30/2025	$21,215	$122.78
							Totals:	**$21,215**	**$122.78**

Any equipment or item $10,000 or greater in value must be specifically scheduled.

All equipment or items less than $10,000 value may be aggregated together and reported as one total miscellaneous amount.

1.4. Appendix B: Proof of Insurance

1.5. Appendix C: Plan of Record Documents (Improvement plans)

Title: Kings Valley Charter School 2024-25 Middle School Plan of Record

Control Information

Control Item	Details
Owner/Curator	Michael Chung and Scott Castle
Policy #	
Supersedes	None
File Location	kvschool.org
Board approval date	

Revision History

Revision	Date	Revision Description	Originator
A	August 1, 2024	Original	Castle & Chung

Purpose of this plan:

- Communicate to staff and community the agreed upon plan and priorities.

How the plan was developed:

- Plan was developed with teachers and staff members proposed by the Executive Director and approved by the board.

Review points:

- The improvement plan will be reviewed and updated in December, March and June.

Priority Scale:

- A Implement this year.
- B Implement the current school year if resources are available.
- C Implement in a future year.

Increase Students' Well Being and Engagement

Increase Students' Well Being and Engagement	Priority	Start	End	Progress	Who?
1. 50% participation rate in after school activities and sports	A	Sept	June	Academic Support data- https://docs.google.com/spreadsheets/d/1X833vuBUEiTq_L69-li_QK-RiVO9T4S9T_Fp_pvfa1U/edit?usp=sharing Currently, we are meeting 50% participation.	Activities & Athletic Coordinator
2. Frequent field trips to strengthen relationships (team building/educational)	B	Sept	June	OSU basketball and Cartoonist Performance	Activities Coordinator, Scott and Michael
3. Promote engaging class competition during the monthly assembly	A	Sept	June	Student council led	Activities Coordinator, Scott and Michael

Improve Student Behaviors

Improve Student Behaviors	Priority	Start	End	Progress	Who?
1. Implement behavior tracker and review weekly with teachers	A	Sept	June	Meeting the goal.	Teachers, Scott and Michael
2. Improve student tardiness/attendance rate by communicating with parents	A	Sept	June	Beginning to see success, but more work still needs to be done.	Teachers, Scott and Michael
3. Increase staff supervision for outdoor behaviors (breaks and passing time)	A	Sept	June	Goal met.	Teachers, Scott and Michael

Improve Passing Rates for Classes

Improve Passing Rates of Classes	Priority	Start	End	Progress	Who?
1. Provide after school academic support	A	Sept	June	Meeting the goal.	Activities Coordinator,

Improve Passing Rates of Classes	Priority	Start	End	Progress	Who?
once a week					Teachers, Scott and Michael
2. Send home weekly progress report for parent/guardian signature	A	Sept	June	Meeting the goal.	Advisors
3. Make better use of the Advisory class time for students to maintain their grades	A	Sept	June	Meeting the goal, but students still need additional support.	Advisors, Scott and Michael

Increase Student Retention

Increase Student Retention	Priority	Start	End	Progress	Who?
1. Implement a transitional system for 5th grade students moving into 6th grade	B	May	June	In progress.	5th/6th Advisors, Scott and Michael
2. Increase programs after school such as student plays, science fair, student-led carnivals, and performances	B	Sept	June	In progress.	Activities Coordinator, Teachers, Scott and Michael
3. Create a platform to effectively seek input from students and families to understand and listen to ideas regarding how to improve our school	A	Sept	June	Student council and ParentSquare have been effective tools.	Scott and Michael, Admins

Title: Kings Valley Charter School 2024-25 High School Plan of Record

Control Information

Control Item	Details
Owner/Curator	Michael Chung and Scott Castle
Policy #	
Supersedes	None
File Location	kvschool.org
Board approval date	

Revision History

Revision	Date	Revision Description	Originator
A	August 1, 2024	Original	Castle & Chung

Purpose of this plan:

- Communicate to staff and community the agreed upon plan and priorities.

How the plan was developed:

- Plan was developed with teachers and staff members proposed by the Executive Director and approved by the board.

Review points:

- The improvement plan will be reviewed and updated in December, March and June.

Priority Scale:

- A Implement this year.
- B Implement the current school year if resources are available.
- C Implement in a future year.

Increase Students' Well Being and Engagement

Increase Students' Well Being and Engagement	Priority	Start	End	Progress	Who?
1. 50% participation rate in after school activities and sports	A	Sept	June	Academic Support data- https://docs.google.com/spreadsheets/d/1X833vuBUEiTq_L69-li_QK-RiVO9T4S9T_Fp_pvfa1U/edit?usp=sharing Currently, we are at around 40% participation.	Activities & Athletic Coordinator
2. Frequent field trips to strengthen relationships (team building/educational)	B	Sept	June	Evergreen, LBCC, OSU	Activities Coordinator, Scott and Michael
3. Promote engaging class competition during the monthly assembly	A	Sept	June	Student council led	Activities Coordinator, Scott and Michael

Improve Student Behaviors

Improve Student Behaviors	Priority	Start	End	Progress	Who?
1. Improve classroom participation by providing resources to the teachers	B	Sept	June	Resources have been provided as needed.	Teachers, Scott and Michael
2. Improve student tardiness/attendance rate by communicating with parents	A	Sept	June	Beginning to see success, but more work still needs to be done.	Teachers, Scott and Michael
3. Increase staff supervision for outdoor behaviors (breaks and passing time)	A	Sept	June	Goal met.	Teachers, Scott and Michael

Improve Passing Rates for Classes

Improve Passing Rates of Classes	Priority	Start	End	Progress	Who?
1. Provide after school academic support once a week	A	Sept	June	Meeting the goal.	Activities Coordinator, Teachers, Scott and

Improve Passing Rates of Classes	Priority	Start	End	Progress	Who?
					Michael
2. Send home weekly progress report for parent/guardian signature	A	Sept	June	Meeting the goal.	Advisors
3. Make better use of the Advisory class time for students to maintain their grades	A	Sept	June	Meeting the goal, but students still need additional support.	Advisors, Scott and Michael

Increase Student Retention

Increase Student Retention	Priority	Start	End	Progress	Who?
1. Implement a transitional system for 8th grade students moving into 9th grade	B	May	June	In progress.	8th/9th Advisors, Scott and Michael
2. Increase programs after school such as student plays, science fair, student-led carnivals, and performances	B	Sept	June	In progress.	Activities Coordinator, Teachers, Scott and Michael
3. Create a platform to effectively seek input from students and families to understand and listen to ideas regarding how to improve our school	A	Sept	June	Student council and ParentSquare have been effective tools.	Scott and Michael, Admins

Improve Student Behaviors

Improve student behaviors	Priority	Start	End	Who?
1. All teachers will implement Champs expectations	A	September	June	All teachers
2. Private and positive reframes for disruptive behaviors	A	November	June	All staff
3. Staff:student low stake interactions to increase positive relationships	B	November	June	All teachers
4. Frequent positive class incentives	A	October	June	All teachers

Improve behaviors of disruptive students in elementary as measured by:

- In K-5, 90% of students will be eligible to participate in the monthly incentive event (measured by Eagle Behavior Tracker)

Increase Students on Track Academically

Reduce students at risk of not graduating due to missing credits	Priority	Start	End	Who?
1. WIN Time three times per week in grade 1 to 5	A	November	May	1-5 grade teachers
2. Implement new literacy curriculum in k-3/4 classroom	A	September	June	K-¾ teacher
3. Work with parents by providing literacy informational materials and encouragement to strengthen parental involvement	B	November	June	Athena
4. Implement phonics/decoding skills throughout subjects	A	September	June	All teachers
5. Emphasize comprehension strategies in all subjects.	A	September	June	All teachers

Reduce students at risk of not graduating due to missing credits as measured by:

- 75% of students in grades K-5 will read grade level passages with 80% or higher comprehension.

- 80% of students in grades K-5 will read grade level passages with 80% or higher accuracy.

PEOPLE SUSTAINING KINGS VALLEY
(a not-for-profit corporation)

FINANCIAL STATEMENTS

June 30, 2024 and 2023

Accuity
Where accuracy meets integrity
CERTIFIED PUBLIC ACCOUNTANTS
436 1st Avenue W • PO Box 1072 • Albany, Oregon 97321
(541) 223-5555 • www.accuitycpas.com • Fax (541) 730-4420

PEOPLE SUSTAINING KINGS VALLEY
(a not-for-profit corporation)

BOARD OF DIRECTORS

June 30, 2024

OFFICERS

Josh McIntyre, President

Karon Springstead, Secretary

Karilee Allison, Treasurer

**All board members receive mail at the address listed below.*

EXECUTIVE DIRECTOR

Reina Daugherty

MAILING ADDRESS

38840 Kings Valley Highway
Philomath, Oregon 97370

PEOPLE SUSTAINING KINGS VALLEY
(a not-for-profit corporation)

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FINANCIAL SECTION

To the Board of Directors
People Sustaining Kings Valley
Philomath, Oregon 97370

Management is responsible for the accompanying financial statements of People Sustaining Kings Valley (a not-for-profit organization), which comprise the statement of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America.

We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Accuity, LLC

By: _____
Glen O. Kearns, CPA

Albany, Oregon
February 12, 2025

PEOPLE SUSTAINING KINGS VALLEY

(a not-for-profit corporation)

STATEMENTS OF FINANCIAL POSITION

June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and cash equivalents	$ 160,276	$ 353,503
Accounts receivable	163,844	132,939
Employee receivable	439	1,265
Prepaid expenses	-	7,734
TOTAL ASSETS	$ 324,559	$ 495,441
LIABILITIES		
Accrued liabilities	$ 42,696	$ 210,922
NET ASSETS		
Net assets - without donor restrictions	281,863	284,519
TOTAL LIABILITIES AND NET ASSETS	$ 324,559	$ 495,441

See accompanying notes and accountant's compilation report.

PEOPLE SUSTAINING KINGS VALLEY

(a not-for-profit corporation)

STATEMENTS OF ACTIVITIES

For the Years Ended June 30, 2024 and 2023

	2024	2023
	Without Donor Restrictions	Without Donor Restrictions
REVENUES AND OTHER SUPPORT		
Program service fees	$ 4,383,044	$ 3,921,296
Contributions	-	1,500
Miscellaneous	26,763	8,238
TOTAL REVENUES AND OTHER SUPPORT	4,409,807	3,931,034
EXPENSES		
Program services	4,398,576	3,880,982
Management and general	13,887	6,553
TOTAL EXPENSES	4,412,463	3,887,535
CHANGE IN NET ASSETS	(2,656)	43,499
NET ASSETS AT BEGINNING OF YEAR	284,519	241,020
NET ASSETS AT END OF YEAR	$ 281,863	$ 284,519

See accompanying notes and accountant's compilation report.

PEOPLE SUSTAINING KINGS VALLEY

(a not-for-profit corporation)

STATEMENTS OF FUNCTIONAL EXPENSES

For the Years Ended June 30, 2024 and 2023

	2024				2023			
	Program Services	Management and General	Fundraising	Totals	Program Services	Management and General	Fundraising	Totals
Compensation and related expenses								
Salaries	$ 3,383,254	$ -	$ -	$ 3,383,254	$ 3,066,174	$ -	$ -	$ 3,066,174
Payroll taxes	300,165	-	-	300,165	260,272	-	-	260,272
Employee benefits	605,129	-	-	605,129	483,366	-	-	483,366
Advertising	2,072	-	-	2,072	1,200	-	-	1,200
Communications	23	-	-	23	-	-	-	-
Fees	548	-	-	548	-	-	-	-
Insurance	42,989	-	-	42,989	36,664	-	-	36,664
Legal and accounting	20,683	13,887	-	34,570	9,760	6,553	-	16,313
Miscellaneous	13,420	-	-	13,420	10,677	-	-	10,677
Staff development	16,599	-	-	16,599	7,395	-	-	7,395
Supplies	13,649	-	-	13,649	5,474	-	-	5,474
Travel	45	-	-	45	-	-	-	-
Totals	$ 4,398,576	$ 13,887	$ -	$ 4,412,463	$ 3,880,982	$ 6,553	$ -	$ 3,887,535

See accompanying notes and accountant's compilation report.

PEOPLE SUSTAINING KINGS VALLEY

(a not-for-profit corporation)

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2024 and 2023

	06/30/2024	06/30/2023
CASH FLOWS FROM OPERATING ACTIVITIES	2024	2023
Change in net assets	$ (2,656)	$ 43,499
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
(Increase) decrease in:		
Accounts receivable	(30,905)	(36,917)
Employee receivables	826	(1,265)
Prepaid expenses	7,734	(7,734)
Increase (decrease) in:		
Accrued liabilities	(168,226)	49,904
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(193,227)	47,487
BEGINNING CASH AND CASH EQUIVALENTS	353,503	306,016
ENDING CASH AND CASH EQUIVALENTS	$ 160,276	$ 353,503

See accompanying notes and accountant's compilation report.

NOTES TO FINANCIAL STATEMENTS

PEOPLE SUSTAINING KINGS VALLEY
(a not-for-profit corporation)

NOTES TO FINANCIAL STATEMENTS

June 30, 2024 and 2023

NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Nature of Activities

People Sustaining Kings Valley is a not-for-profit corporation founded under the laws and regulations of the state of Oregon. The Organization exists to provide educational services to the Kings Valley community and to support preschool and kindergarten through twelfth grade education. The Organization is willing and able to provide administrative support and teaching services to Kings Valley Charter School and other schools and districts on a cost-effective basis.

B. Income Taxes

People Sustaining Kings Valley is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is a private foundation under Section 509(a)(2). The tax-exempt status can be revoked by the Internal Revenue Service as a result of direct violations of laws and regulations governing 501(c)(3) organizations. The Organization's operating policy requires strict adherence to these laws and regulations in order to maintain its tax-exempt status. Management's policy is to engage in activities related to their exempt purpose.

Management evaluates tax positions annually based on the guidance in Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740. FASB ASC 740 prescribes a comprehensive model for recognizing, measuring, presenting, and disclosing, in the financial statements, tax positions taken or expected to be taken on a tax return, including positions that the Organization is exempt from income taxes or not subject to income taxes on unrelated business income. The Organization presently discloses or recognizes income tax positions based on management's estimate of whether it is reasonably possible or probable, respectively, that a liability has been incurred for unrecognized income tax benefits. Generally, the Organization is subject to examination by U.S. federal and state tax authorities for three years from the filing of a tax return.

C. Basis of Presentation

People Sustaining Kings Valley records its revenue and expenses using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Financial statement presentation follows the recommendations of the FASB ASC 958, *Financial Statements of Not-for-Profit Organizations*. Under FASB ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions, based upon the existence or absence of restrictions.

Accordingly, the net assets and changes therein are classified and reported as follows:

Net Assets without Donor Restrictions

Revenue, gains, and other support that have no external restrictions on their use or purpose and can be used for any purpose consistent with the bylaws are considered to be net assets without donor restrictions. These net assets include all assets available for general purposes.

Net Assets with Donor Restrictions

The part of net assets of the Organization that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants). Contributions that are received with donor stipulations that limit their use are considered to be net assets with donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, these net assets are reclassified to net assets without donor restrictions and reported in the statement of activities and change in net assets as net assets released from restriction.

D. Liquidity

People Sustaining Kings Valley has $306,016 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditures consisting of cash and cash equivalents. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the balance sheet date.

E. Public Support and Revenue

Donations are generally available for unrestricted use, unless specifically restricted by the donor. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. The Organization receives donated services from a variety of unpaid volunteers assisting the Organization in its program services and fundraising campaigns. No amounts have been recognized in the accompanying statement of activities because the criteria for recognition of such volunteer effort under FASB ASC 958 have not been satisfied.

Grants and other contributions of cash and other assets are reported as support with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restrictions. Endowment contributions and investments are reported as net assets with donor restrictions.

Investment earnings available for distribution are recorded in net assets without donor restrictions. Investment earnings with donor restrictions are recorded in net assets with donor restrictions. Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets, or that require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

F. Cash and Cash Equivalents

For purposes of the financial statements, the Organization considers cash and cash equivalents to consist of cash on hand and cash maintained in checking and savings accounts. The carrying amounts of cash and cash equivalents are deposited with various regional financial institutions.

G. Accounts Receivable

People Sustaining Kings Valley generally does not require collateral or other security to support accounts receivable. Credit risk associated with accounts receivable is periodically reviewed by management and an allowance for doubtful accounts, if required, is established. Accounts receivable over 90 days are considered past due. As June 30, 2024 and 2023, there were no material accounts receivables over 90 days. Management determined that no allowance for doubtful accounts was required at June 30, 2024 and 2023.

H. Pledges Receivable

Contributions, including unconditional pledges, are recognized as revenues in the period received. Unconditional pledges that extend beyond one year are recorded at present value, which approximates fair value, and an allowance for doubtful accounts is established based on the prior collection history of pledged contributions. Conditional pledges are not recognized until they become unconditional; that is, when the donor-imposed conditions are substantially met. Contributions of assets other than cash are recorded at their estimated fair value on the date given.

I. Prepaid Expenses

The prepaid expenses relate directly to the prepaid portion of employee health insurance premiums that People Sustaining Kings Valley paid during the years ended June 30, 2024 and 2023.

J. Fair Values of Financial Instruments

The carrying amounts of cash, cash equivalents, and short-term investments, if any, in the statements of financial position, approximate fair value due to the short maturities of those instruments. The carrying value of investments, which is fair value, is based upon quoted market values. Financial instruments, which potentially subject the Organization to concentrations of credit risk, consist primarily of cash and cash equivalents and accounts receivable.

The Organization places its cash and cash equivalents with high-quality financial institutions and limits the amount of credit exposure with any one institution.

K. Functional Allocation of Expenses

People Sustaining Kings Valley allocates its expenses on a functional basis among its various programs. Expenses that can be identified with a specific program are allocated directly according to their natural expense classification. Accordingly, certain costs have been allocated by management based on the best available estimate of the percentage of each cost element applicable to each program and supporting services benefited.

L. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents for the year ended June 30, 2024 and 2023 consisted of the following:

	2024	2023
Cash in checking	$ 160,041	$ 353,269
Cash in savings	235	234
Total cash and cash equivalents	$ 160,276	$ 353,503

NOTE 3 – DEFINED CONTRIBUTION PLAN

The Organization has a defined contribution plan (IRS Section 403(b) covering all employees with at least one year of service. The Organization makes contributions to the plan each year equal to 6% of all participants' compensation. Total expense related to the plan for the years ended June 30, 2024 and 2023 amounted to $148,849 and $151,962, respectively.

NOTE 4 – ADVERTISING

The Organization's advertising costs are expensed as incurred. During the years ended June 30, 2024 and 2023, advertising expense for People Sustaining Kings Valley was $2,072 and $1,200, respectively.

NOTE 5 – CONCENTRATIONS

A. Funding Sources

People Sustaining Kings Valley receives a significant portion of its revenue from Kings Valley Charter School and Willamette Leadership Academy. For the years ended June 30, 2024 and 2023, the Organization received approximately 99% and 99%, respectively, of its total revenue from those entities.

B. Credit Risk

The Organization holds cash at Citizens Bank. Cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per institution. At June 30, 2022, the Organization had $250,000 fully insured by the FDIC and $42,320 uninsured.

NOTE 6 – RELATED PARTY

People Sustaining Kings Valley is a related party to Kings Valley Charter School. There were $7,231 and $1,268 in receivables due from Kings Valley Charter School as of June 30, 2024 and 2023, respectively.

NOTE 7 – CONTINGENCIES

Certain amounts received under contracts with various state and federal agencies are subject to audit and adjustment by the contracting agencies. Any expenditures or claims disallowed as a result of such audits would become a liability. Management believes that adjustments, if any, which might result from such audits would not have a significant impact on the financial position or change in net assets.

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 12, 2025, which was the date that the financial statements were available to be issued.

Student Activities Summary Report

Fiscal Year: 2024-2025

From: 7/1/2024 To: 6/30/2025

☐ Print Detail ☐ Page Break by Activity

☐ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

		Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
284.0000.9701.097.797.810	PES Food Pantry	6,681.14	670.00	(3,743.77)	3,607.37	.00	3,607.37
284.0000.9701.097.797.812	PES Blodgett	1,657.60	1,700.46	(2,565.73)	792.33	.00	792.33
284.0000.9701.097.797.815	CPS Donations	950.09	3,275.24	(6,502.50)	(2,277.17)	.00	(2,277.17)
284.0000.9701.097.797.816	PES Grants	3,232.76	4,398.00	(5,936.18)	1,694.58	.00	1,694.58
284.0000.9701.097.797.826	PES Field Trips	.00	.00	.00	.00	.00	.00
284.0000.9701.097.797.827	PES Library	507.69	.00	.00	507.69	.00	507.69
284.0000.9701.097.797.828	PES Donations-Unrestricted	1,232.02	25,571.62	(23,753.03)	3,050.61	(4,585.00)	(1,534.39)
284.0000.9701.097.797.830	PES Music	223.02	577.00	(175.28)	624.74	.00	624.74
284.0000.9701.097.797.834	Falcon Swag Fund Balance	141.11	2,021.86	(1,260.38)	902.59	.00	902.59
284.0000.9701.097.797.842	PES Social Committee	369.85	967.89	(614.78)	722.96	.00	722.96
284.0000.9701.097.797.846	PES Yearbook	1,532.76	2,508.00	1,535.73	5,576.49	.00	5,576.49
284.0000.9701.097.797.847	PES Students in Need	(14.88)	74.00	(32.70)	26.42	.00	26.42
284.0000.9701.097.797.849	CPS Students in Need	(29.80)	50.00	.00	20.20	.00	20.20
284.0000.9701.097.797.850	PES School Supplies	.00	.00	.00	.00	.00	.00
284.0000.9701.097.797.851	CPS Cub Swag Fund Balance	.00	.00	.00	.00	.00	.00
GRAND TOTALS		16,483.36	41,814.07	(43,048.62)	15,248.81	(4,585.00)	10,663.81

End of Report

Benton County School District 17J

Student Activities Summary Report

Fiscal Year: 2024-2025

From: 7/1/2024 To: 6/30/2025

☐ Print Detail ☐ Page Break by Activity

☐ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

		Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
286.0000.9701.099.799.000	Begining Fund Balance Student Activities	(217.41)	.00	.00	(217.41)	.00	(217.41)
286.0000.9701.099.799.600	PHS Over/Short	149.09	.00	.00	149.09	.00	149.09
286.0000.9701.099.799.604	PHS Art	423.22	2,606.30	(1,546.01)	1,483.51	(700.00)	783.51
286.0000.9701.099.799.605	PHS Art Club Beginning Fund Balance	56.23	.00	.00	56.23	.00	56.23
286.0000.9701.099.799.606	PHS ASB	6,130.10	7,537.71	(4,984.25)	8,683.56	(2,734.60)	5,948.96
286.0000.9701.099.799.607	PHS Athletic Officials	.00	40,125.46	(34,589.39)	5,536.07	(2,073.50)	3,462.57
286.0000.9701.099.799.611	PHS Athletics	14,929.55	11,216.55	(7,690.69)	18,455.41	.00	18,455.41
286.0000.9701.099.799.613	PHS Baseball	4,365.51	22,638.40	(20,766.68)	6,237.23	(2,600.00)	3,637.23
286.0000.9701.099.799.616	PHS Botany	4,221.12	.00	(1,220.77)	3,000.35	.00	3,000.35
286.0000.9701.099.799.617	PHS Boys Basketball	13,633.33	13,562.30	(14,593.22)	12,602.41	(7,990.20)	4,612.21
286.0000.9701.099.799.618	PHS Cheerleading	14,591.91	49,137.98	(42,768.91)	20,960.98	(8,031.00)	12,929.98
286.0000.9701.099.799.619	PHS Cinematic Art Club	443.86	.00	(8.42)	435.44	.00	435.44
286.0000.9701.099.799.620	PHS Community Service Club-G. Lake	455.06	.00	.00	455.06	.00	455.06
286.0000.9701.099.799.621	PHS Cross Country	8,549.33	6,490.76	(2,436.47)	12,603.62	.00	12,603.62
286.0000.9701.099.799.622	PHS Dance Team	8,334.01	17,312.54	(14,677.07)	10,969.48	(5,343.00)	5,626.48
286.0000.9701.099.799.625	PHS Donation	693.01	1,000.00	.00	1,693.01	.00	1,693.01
286.0000.9701.099.799.627	PHS Driver Education	.00	9,625.00	(9,625.00)	.00	.00	.00
286.0000.9701.099.799.629	PHS Drama Club Beginning Fund Balance	.00	7,326.47	(2,993.96)	4,332.51	.00	4,332.51
286.0000.9701.099.799.633	PHS Robotics Fund Balance	16,191.54	15,194.44	(24,185.60)	7,200.38	(500.00)	6,700.38
286.0000.9701.099.799.634	Robotics PHRED FLL Fund Balance	1,000.00	1,000.00	(1,188.00)	812.00	.00	812.00
286.0000.9701.099.799.635	PHS Foods	1,810.54	4,116.59	(1,862.99)	4,064.14	.00	4,064.14

Student Activities Summary Report

Fiscal Year: 2024-2025

From: 7/1/2024 To: 6/30/2025

☐ Print Detail ☐ Page Break by Activity

☐ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

		Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
286.0000.9701.099.799.636	PHS Football	3,500.59	25,472.50	(11,826.83)	17,146.26	(3,092.40)	14,053.86
286.0000.9701.099.799.637	PHS Forestry	8,042.13	1,802.00	(751.75)	9,092.38	(2,160.00)	6,932.38
286.0000.9701.099.799.638	PHS GED	.00	.00	.00	.00	.00	.00
286.0000.9701.099.799.639	PHS German Class	353.54	.00	.00	353.54	.00	353.54
286.0000.9701.099.799.640	PHS Girls Basketball	17,692.43	18,635.00	(17,072.88)	19,254.55	(11,780.50)	7,474.05
286.0000.9701.099.799.641	PHS Health Occ/Anatomy	799.94	740.00	(522.00)	1,017.94	.00	1,017.94
286.0000.9701.099.799.642	PHS Green Team	289.83	.00	.00	289.83	.00	289.83
286.0000.9701.099.799.643	PHS Racial Equity/Culture Club	145.00	341.05	(39.40)	446.65	.00	446.65
286.0000.9701.099.799.644	PHS Life Skills	5,651.57	.00	(878.41)	4,773.16	(150.00)	4,623.16
286.0000.9701.099.799.645	PHS Library	(105.01)	.00	.00	(105.01)	.00	(105.01)
286.0000.9701.099.799.646	PHS Lifeguard	(20.00)	230.00	.00	210.00	.00	210.00
286.0000.9701.099.799.647	PHS Link Crew	215.54	.00	.00	215.54	.00	215.54
286.0000.9701.099.799.649	PHS Manufacturing Technology	6,944.08	2,480.00	(857.74)	8,566.34	(1,962.60)	6,603.74
286.0000.9701.099.799.652	PHS Misc Books	105.78	.00	.00	105.78	.00	105.78
286.0000.9701.099.799.653	PHS Music Band	2,866.97	5,925.00	(686.09)	8,105.88	.00	8,105.88
286.0000.9701.099.799.654	PHS Music Choir	319.00	325.00	(523.93)	120.07	.00	120.07
286.0000.9701.099.799.655	PHS Music Tour	9,354.61	.00	.00	9,354.61	.00	9,354.61
286.0000.9701.099.799.656	PHS National Honor Society	1,992.93	135.00	.00	2,127.93	.00	2,127.93
286.0000.9701.099.799.657	PHS OWC Athletics Account	5,201.48	14,242.66	(9,441.51)	10,002.63	(5,214.38)	4,788.25
286.0000.9701.099.799.658	PHS OWC Activities Account	(927.71)	6,000.00	(1,256.95)	3,815.34	(619.04)	3,196.30
286.0000.9701.099.799.659	PHS Parking/Student Safety	1,436.71	2,185.00	(1,461.71)	2,160.00	.00	2,160.00

Student Activities Summary Report

Fiscal Year: 2024-2025

From: 7/1/2024 To: 6/30/2025

☐ Print Detail ☐ Page Break by Activity

☐ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

		Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
286.0000.9701.099.799.660	PHS PE Fees	280.60	75.00	.00	355.60	.00	355.60
286.0000.9701.099.799.661	PHS Peer Counseling	195.74	.00	.00	195.74	.00	195.74
286.0000.9701.099.799.664	PHS PHS Pay to Play	.00	22,650.00	(14,600.00)	8,050.00	(50.00)	8,000.00
286.0000.9701.099.799.665	PHS Preschool	2,623.32	2,350.00	(4,028.46)	944.86	.00	944.86
286.0000.9701.099.799.666	PHS Prom	6,663.42	3,540.80	(3,802.11)	6,402.11	(2,796.00)	3,606.11
286.0000.9701.099.799.668	PHS Golf fund Balance	.00	5,706.00	(5,317.92)	388.08	(238.50)	149.58
286.0000.9701.099.799.670	PHS Scholarship	700.77	.00	.00	700.77	.00	700.77
286.0000.9701.099.799.672	PHS Scholarship - Steve Moos-BES fundraiser	.00	.00	.00	.00	.00	.00
286.0000.9701.099.799.674	PHS School Enhancement	10,160.84	840.87	1,996.94	12,998.65	(8,732.12)	4,266.53
286.0000.9701.099.799.675	PHS School of Business	1,875.43	.00	(1,015.77)	859.66	.00	859.66
286.0000.9701.099.799.676	PHS Science	.00	.00	.00	.00	.00	.00
286.0000.9701.099.799.678	PHS Soccer Boys	917.60	2,926.00	.00	3,843.60	.00	3,843.60
286.0000.9701.099.799.679	PHS Soccer Girls	1,351.09	3,591.00	(4,075.18)	866.91	.00	866.91
286.0000.9701.099.799.680	PHS Softball	9,860.06	12,020.00	(14,119.39)	7,760.67	(4,432.00)	3,328.67
286.0000.9701.099.799.681	PHS Spanish Class	1,401.35	.00	(405.85)	995.50	.00	995.50
286.0000.9701.099.799.682	PHS Youth Transition Program	1,432.52	35.00	(40.00)	1,427.52	.00	1,427.52
286.0000.9701.099.799.684	PHS Student Body Fee	2,040.00	15,585.00	(17,305.00)	320.00	.00	320.00
286.0000.9701.099.799.685	PHS Lost or Damaged Technology	400.00	355.00	(615.00)	140.00	.00	140.00
286.0000.9701.099.799.686	PHS Swim Team	693.48	1,948.20	(2,637.90)	3.78	.00	3.78
286.0000.9701.099.799.687	PHS Boys Tennis	5,131.61	610.00	(365.50)	5,376.11	.00	5,376.11
286.0000.9701.099.799.688	PHS Girls Tennis	4,489.92	150.00	(27.10)	4,612.82	.00	4,612.82
286.0000.9701.099.799.689	PHS Theatre	4,112.10	5,009.33	(2,765.37)	6,356.06	.00	6,356.06

Student Activities Summary Report

Fiscal Year: 2024-2025

From: 7/1/2024 To: 6/30/2025

☐ Print Detail ☐ Page Break by Activity

☐ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

		Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
286.0000.9701.099.799.690	PHS Track	625.35	4,909.37	(3,051.76)	2,482.96	.00	2,482.96
286.0000.9701.099.799.692	PHS Boys Volleyball Fund Balance	.00	300.00	.00	300.00	(150.00)	150.00
286.0000.9701.099.799.693	PHS Girls Volleyball	11,209.45	6,569.01	(4,764.24)	13,014.22	.00	13,014.22
286.0000.9701.099.799.695	PHS Warrior Wellness	2,310.43	21.28	(105.68)	2,226.03	.00	2,226.03
286.0000.9701.099.799.696	PHS Wrestling	1,560.66	13,096.89	(12,018.17)	2,639.38	(654.40)	1,984.98
286.0000.9701.099.799.697	PHS Yearbook	(252.74)	16,970.00	(3,690.32)	13,026.94	(19,081.50)	(6,054.56)
286.0000.9701.099.799.698	PHS Lagestee PTP Waiver Scholarship	7,701.36	1,213.46	.00	8,914.82	.00	8,914.82
286.0000.9701.099.799.705	HS Student Transcript Fees	9.24	67.52	.00	76.76	.00	76.76
GRAND TOTALS		237,113.01	407,943.44	(323,210.41)	321,846.04	(91,085.74)	230,760.30

End of Report

Benton County School District 17J

Student Activities Summary Report

Fiscal Year: 2024-2025

From: 7/1/2024 To: 6/30/2025

☐ Print Detail ☐ Page Break by Activity

☐ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

		Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
285.0000.9701.098.798.500	PMS Apparel	655.60	.00	(200.00)	455.60	.00	455.60
285.0000.9701.098.798.501	PMS Art	1,346.04	300.00	(167.00)	1,479.04	.00	1,479.04
285.0000.9701.098.798.502	PMS Athletics	2,514.43	1,235.00	(737.15)	3,012.28	.00	3,012.28
285.0000.9701.098.798.503	PMS Band	(18.02)	4,348.07	(1,916.15)	2,413.90	.00	2,413.90
285.0000.9701.098.798.504	PMS Band Repair/Replace	379.76	.00	.00	379.76	.00	379.76
285.0000.9701.098.798.506	PMS Choir Beginning Balance	592.27	1,549.03	(1,380.50)	760.80	.00	760.80
285.0000.9701.098.798.508	PMS Drama	14,235.12	8,600.27	(7,775.76)	15,059.63	(2,523.00)	12,536.63
285.0000.9701.098.798.510	PMS Library	80.47	.00	.00	80.47	.00	80.47
285.0000.9701.098.798.511	PMS Life Skills	612.11	.00	.00	612.11	.00	612.11
285.0000.9701.098.798.512	PMS Lock Replacement	1,710.17	.00	.00	1,710.17	.00	1,710.17
285.0000.9701.098.798.515	PMS Outdoor School	23,262.91	.00	(6,183.00)	17,079.91	.00	17,079.91
285.0000.9701.098.798.516	PMS Sports/Pay-to-Play	25.00	.00	.00	25.00	.00	25.00
285.0000.9701.098.798.519	PMS School Enhancement	133.63	235.90	(322.40)	47.13	.00	47.13
285.0000.9701.098.798.520	PMS Science	12.14	.00	.00	12.14	.00	12.14
285.0000.9701.098.798.521	PMS Shop	(593.64)	1,960.00	(1,070.56)	295.80	.00	295.80
285.0000.9701.098.798.522	PMS Struxness - Helping Families	1,428.99	150.00	(50.00)	1,528.99	.00	1,528.99
285.0000.9701.098.798.523	PMS Student Body Fees	648.87	8,760.00	(5,369.03)	4,039.84	(77.96)	3,961.88
285.0000.9701.098.798.524	PMS Suspension Account	1,101.88	822.14	(1,010.44)	913.58	(200.00)	713.58
285.0000.9701.098.798.525	PMS Technology	877.35	.00	.00	877.35	.00	877.35
285.0000.9701.098.798.527	PMS Textbook Damage/Replacement	221.77	.00	.00	221.77	.00	221.77
285.0000.9701.098.798.529	PMS Student Wellness	3,585.90	500.00	(3,500.00)	585.90	.00	585.90
285.0000.9701.098.798.530	PMS Oregon Research Institute	1,674.93	.00	(1,687.16)	(12.23)	.00	(12.23)

Student Activities Summary Report

Fiscal Year: 2024-2025

From: 7/1/2024 To: 6/30/2025

☐ Print Detail ☐ Page Break by Activity

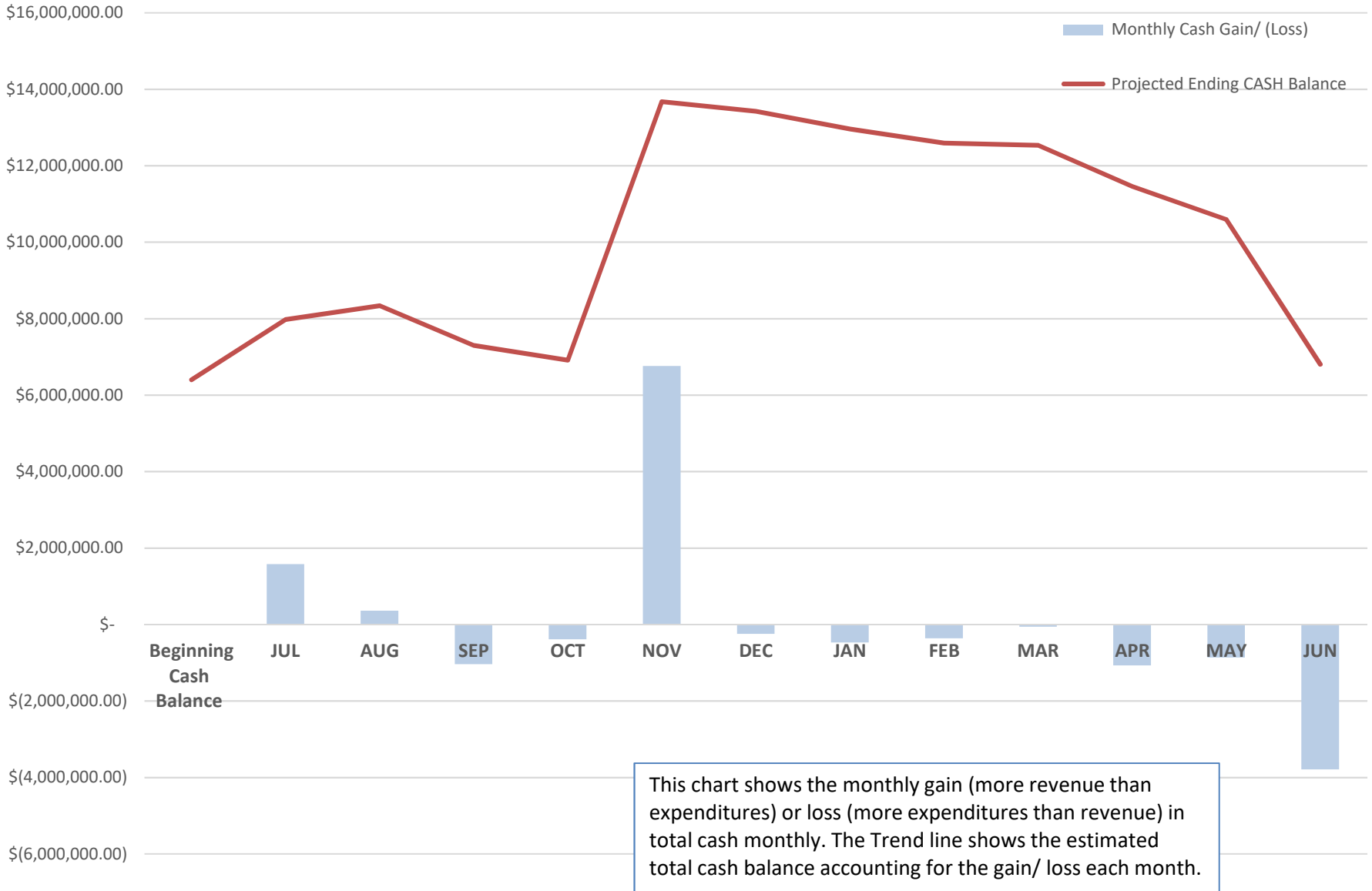
☐ Exclude Encumbrances ☑ Reverse Signs ☑ Subtotal By Journal

		Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
285.0000.9701.098.798.531	PMS Trip Club	225.08	.00	.00	225.08	.00	225.08
285.0000.9701.098.798.532	PMS Health/PE	1,404.05	.00	.00	1,404.05	.00	1,404.05
285.0000.9701.098.798.533	PMS Elective Rotation fee	.00	.00	.00	.00	.00	.00
285.0000.9701.098.798.534	PMS Battle of the Books	586.72	250.00	(265.90)	570.82	.00	570.82
285.0000.9701.098.798.535	PMS School Supplies	10.00	.00	.00	10.00	.00	10.00
285.0000.9701.098.798.536	PMS Turkey Bingo	.00	1,301.09	(1,301.09)	.00	.00	.00
285.0000.9701.098.798.537	PMS Fitness	426.02	.00	(454.12)	(28.10)	.00	(28.10)
285.0000.9701.098.798.538	PMS Engineering	64.84	625.62	(749.59)	(59.13)	.00	(59.13)
285.0000.9701.098.798.685	PMS Lost or Damaged Technology	.00	.00	.00	.00	.00	.00
GRAND TOTALS		57,204.39	30,637.12	(34,139.85)	53,701.66	(2,800.96)	50,900.70

End of Report

2024-2025 Philomath SD - Monthly Cash Gain/Loss

(Trend line Estimates Ending Cash Balance)



5/2/2025

EMPLOYMENT CONTRACT BETWEEN

Susan M Halliday

AND
THE GOVERNING BOARD OF THE
PHILOMATH SCHOOL DISTRICT NO. 17J
OF PHILOMATH, OREGON

for

July 1, 2025 – June 30, 2028

THIS AGREEMENT, takes effect on July 1, 2025, between Philomath School District No. 17J, acting through its *Board of Directors*, and Susan M. Halliday, hereinafter referred to as Superintendent.

WITNESSETH:

Whereas, the Superintendent is desirous of serving as the chief executive officer of the District and to perform all duties required by that office; and

Whereas, the District is desirous of securing a Superintendent of Schools to supervise and direct the schools and the educational program of the District under general supervision of the District's school board;

Now, therefore, in consideration of the mutual promises contained herein, the District hereby employs the Superintendent as Superintendent of Schools in and for said District, and the Superintendent hereby accepts such employment upon the terms and conditions following:

1. **TERM:** The District hereby employs the Superintendent for a period of three (3) years beginning on the first day of July 2025, and terminating on the 30th day of June 2028.

   On or before March 15, 2026, the Board may notify the Superintendent in writing of the District's intention to either:
   A. Issue a new three-year contract effective July 1, 2026 through June 30, 2029, or
   B. Extend the current contract for a period not more than two years, or
   C. Provide, in writing, notice that this contract will not be renewed or extended.
   D. The provisions of the proposed renewal contract or its extension, and the compensation and benefits to be paid, shall be mutually agreed between the parties. If the parties are unable to agree on the terms of the contract renewal or extension by May 1, 2026, the Agreement shall expire on June 30, 2026 as provided.

2. **SALARY:** The Superintendent shall faithfully perform the duties of Superintendent of Schools for two hundred sixty (260) days each contract year and shall perform such duties as prescribed by the laws of the state of Oregon and by the rules and regulations made thereunder by the Board. The District shall pay the Superintendent a salary of $148,410 for the 2025-2026 school year. The Superintendent will be paid in twelve (12) equal monthly payments.

The Superintendent's salary for 2026-2027 of this contract shall be increased on July 1 by a cost-of-living adjustment (COLA) to match percentage provided to licensed administrators however not more than 4%. The Board and Superintendent may mutually agree to adjust benefits provided by the District to the Superintendent during the term of this contract, no later than April 30 of each year. The Board reserves the right to reduce the Superintendent's salary if the District closes temporarily due to budget restrictions, damage, or for disciplinary reasons.

3. **DUTIES:** The Superintendent shall devote full time, skill, labor, and attention to the operation of the District. As chief executive officer of the District, the Superintendent shall perform the duties of the District Superintendent as prescribed by the laws of the State of Oregon in accordance with Board policy. In addition to the powers and duties set forth in the Oregon Revised Statutes and Oregon Administrative Rules, the Superintendent shall have the additional powers and duties set forth in the position description of Superintendent.

   The Superintendent shall direct and assign the staff of the District; shall organize, reorganize, and arrange the administration and supervision as best serves the District; shall select all personnel, subject to the approval of the Board; shall suggest policies, regulations, rules, and procedures deemed necessary for the well-ordering of the District; and in general will perform all duties incidental to the office of Superintendent and other such duties as may be specified and/or delegated by the Board.

4. **SUPERINTENDENT AND BOARD RESPONSIBILITIES:** Recognizing the need for open communication between the publicly elected Board and the Superintendent, the members of the Board, individually and collectively, further agree to share with the Superintendent, in a timely manner, criticisms, complaints, and suggestions called to their attention regarding School District operations. However, criticisms or complaints about the Superintendent will be shared with the Superintendent at the Board's discretion.

5. **GOALS AND OBJECTIVES:** Prior to the coming school year, the parties will meet to establish District and Superintendent goals and objectives for the ensuing school year. The Superintendent goals and objectives shall be reduced to writing and shall be among the criteria by which the Superintendent is evaluated as hereafter provided. The Superintendent and the Board shall meet not later than July 1 each year to discuss Superintendent/Board relationships and Superintendent Evaluation.

6. **SUPERINTENDENT'S CERTIFICATE:** The Superintendent shall furnish throughout the life of this Agreement a valid and appropriate license as defined in ORS 342.140 to act as Superintendent of the State of Oregon as directed by the Board. Should the Superintendent fail to maintain a license in good standing, this Agreement shall become null and void at the sole option of the Board.

7. **EVALUATION:** At least once each fiscal year, the Board and the Superintendent shall meet no later than the end of August pursuant to ORS 192.660 (1) for the purpose of evaluation of the performance of the Superintendent, including Board/Superintendent relationships. The Board and the Superintendent shall express recommendations and observations on how the Superintendent's performance may be continually improved. The evaluation of the Superintendent by the Board shall be in writing and will become a permanent attachment to the Superintendent's personnel file.

8. **PROFESSIONAL GROWTH OF SUPERINTENDENT:** The District encourages the continuing professional growth of the Superintendent subject to approval by the Board. This might include:

A. The operation, programs and other activities conducted or sponsored by local, state and national school administrator and school board associations;
B. Utilizing support of a mentor to support individual learning and growth;
C. Seminars and courses offered by public or private educational institutions; and
D. Informational meetings with other persons whose particular skills or backgrounds would serve to improve the capacity of the Superintendent to perform her professional responsibilities for the District.

In its encouragement, the District shall permit, only upon the Board's prior approval, a reasonable amount of release time for the Superintendent. The District shall also pay for necessary fees for travel, meals, and lodging, only for prior approved activities and only upon the Superintendent's submission of receipts to the Board.

9. **VACATION:** The Superintendent shall be entitled to 20 days of vacation each year of this contract, in addition to holidays normally observed by the District. Said holidays are as follows:

Memorial Day	Thanksgiving (2 days)	New Year's Day
Independence Day	Christmas Eve Day	Martin Luther King Jr. Day
Labor Day	Christmas Day	Juneteenth
Veterans' Day	New Year' Eve Day	

A maximum of five (5) vacation days may be carried over into the second and subsequent years of the contract. At no time will there be more than 25 days of vacation available to the superintendent in any contract year. Annually, the Superintendent may be compensated for no more than ten (10) days of unused vacation. In the event of termination or expiration of this Agreement, the Superintendent shall be compensated for not more than ten (10) days of unused accrued vacation days at the salary rate effective at the time of termination or expiration of this Agreement.

10. **SICK LEAVE:** Sick leave shall be accrued in accordance with ORS 332.507. It is further agreed that no more than half of total sick leave days may be used for personal reasons, at the discretion of the superintendent, with prior notification to the board.

11. **BEREAVEMENT LEAVE:** The Superintendent will be granted up to five (5) days of leave for death in the immediate family with notification to the Board Chair. Immediate family shall include the Superintendent's spouse, child, grandchild, mother, father, sister, brother, sister-in-law, brother-in-law, son-in-law, daughter-in-law, niece and nephew, aunt, uncle. Others may be approved at the Board's discretion.

12. **INSURANCE BENEFITS:** The Superintendent will receive insurance benefits from the District based on the OEBB package.

Currently, the OEBB package consists of the following:
A. Medical insurance
B. Dental coverage
C. Vision
D. Long-term disability insurance (employee only)
E. Paid Leave Oregon

F. The District agrees to purchase the above mentioned benefit programs within the underwriting rules and regulations as set forth by the carrier(s) in the master contract(s) held by the policy holder.

Insurance coverage is offered subject to the rules and regulations of the insurance carrier. Continuation of these specific insurance policies is contingent upon possible changes in the contract with the District's administrative staff. In no case shall the District's contribution to pay insurance premiums for the Superintendent exceed $1,500 per month. Continuation of insurance benefits under this contract is also contingent on the Superintendent remaining in paid status with the District.

13. **FRINGE BENEFITS:**

A. The District will establish a 403(b) retirement savings plan for the Superintendent, and shall contribute $500 monthly as a non-elective contribution (pre-tax), and is contributed by the District in addition to the Superintendent's salary.

B. The District will contribute $50.00 (or negotiated amount in the Unrepresented Agreement) per month to a qualified Health Reimbursement Account (HRA), Health Savings Account (HSA), or Flexible Savings Account (FSA).

14. **PERS:** The District shall pay the employer and employee's contribution to PERS.

15. **HOUSING WITHIN THE DISTRICT:** It is understood that the Superintendent will live within the Philomath School District boundaries, unless otherwise approved by the Board. The Board has approved the superintendent to keep her current residence in Corvallis.

16. **EXPENSES:** The District shall pay to reimburse the Superintendent for reasonable expenses approved by the Board and incurred by the Superintendent in the performance of her duties under this Agreement per District policy requiring receipts prior to receiving reimbursement.

17. **TRANSPORTATION EXPENSE:** The Superintendent shall be reimbursed for all travel expenses at the IRS rate for reasonable travel expenses incurred by the Superintendent in the performance of her duties under this Agreement. Such reimbursements shall not exceed $2,000 per year, without prior approval from the board.

18. **TUITION REIMBURSEMENT:** The District shall reimburse the Superintendent for tuition up to 9 hours per year upon receipt of verification of successful completion of approved professional development/licensing courses. What qualifies as successful completion of a course will be decided upon by the Board prior to the beginning of the course (*e.g.*, B or better in a graded course or pass in a pass/fail course).

19. **MEMBERSHIP DUES:** The District may pay the cost of the Superintendent's annual membership dues in the following organizations:

A. Confederation of Oregon School Administrators
B. AASA, The School Superintendents' Association
C. Association for Supervision and Curriculum Development.
D. Up to two civic organizations.

The Superintendent will assume cost for professional and/or civic organization membership beyond those listed above.

20. **TERMINATION OF EMPLOYMENT CONTRACT:**

A. **Termination for Cause**: In the event the District intends to act to terminate this Agreement prior to its termination date without the Superintendent's written concurrence, the Superintendent shall be entitled to a due process hearing before the Board prior to the occurrence of any purported act of termination. For the purposes of this subsection, "cause" includes, but is not limited to: breach of this Agreement, violation of board policy, job performance, misconduct, or other conduct prejudicial to the mission of the District. Due process shall include at least a written notice of the reasons why the District intends to terminate this Agreement, the right to appear before the Board in closed session or public hearing, at the option of the Superintendent, to be represented at the hearing by a representative of the Superintendent's choice, and the right to a written decision describing the results of the hearing. The District will give the Superintendent no less than ten (10) working days' notice in advance of termination. The Superintendent may be represented by counsel at such meeting at the Superintendent's sole cost and expense. This provision does not constitute a waiver of any rights the District or the Superintendent may have to enforce this Agreement in the courts under contract or other applicable law. The Superintendent will be paid for days actually worked, accrued vacation and holidays that occur prior to notice of termination of the Agreement, but will not be entitled to severance or other payments.

B. No-Cause Termination: In the event the District intends to act to terminate this Agreement prior to its termination date without any showing of cause, protocols in Oregon law (ORS 332.505) will be followed.

C. **Termination at the Request of the Superintendent**: In the event that the Superintendent intends to act to terminate this Agreement prior to its termination date, she shall give the District 90 day's written notice.

21. **MODIFICATION:** This Contract supersedes all prior agreements and understandings between the parties. The parties may, during the term of this agreement, mutually agree to modify any of its terms. Any modifications will be in writing, signed by both parties and attached to this document.

IN WITNESS WHEREOF, the District pursuant to the authority of its Board of Directors, by resolution duly and regularly adopted on has caused two copies of this Agreement to be signed in the name of the District by the Chairperson of the School Board, and the Superintendent having hereunto affixed their hand the day and year herein below mentioned.

PHILOMATH SCHOOL DISTRICT NO. 17J

_____ _____

Rick Wells, Board Chairperson Date Susan Halliday, Superintendent Date

Philomath School District 17J

Benton County School District No. 17J, 1620 Applegate Street Philomath OR 97370 (541) 929-3169

Graduate EVERY student and transition each into a job, training, or college.

Philomath School District 17J
Board of Directors
Superintendent Report
May 8, 2025

Special Celebrations:



National School Principals' Day (May 1, 2025)

- Eric Beasley, Blodgett and Philomath Elementary Schools
- Steve Bell, Philomath Middle School
- Abby Couture, Clemens Primary School
- Melissa Fitzsimons, Clemens Primary School Interim
- Garth Gerot, Philomath Academy
- Mark Henderson, Philomath High School





Teacher Appreciation Week (May 5-9, 2025)

- Teachers mold future citizens through guidance and education;
- Teachers encounter students of widely differing backgrounds;
- Our country's future depends upon providing quality education to all students;
- Teachers spend countless hours preparing lessons, evaluating progress, counseling and coaching students and performing community service;
- Our community recognizes and supports its teachers in educating the children of this community.

We encourage all members of our community to join with us in personally expressing appreciation to our teachers for their dedication and devotion to their work.



National Nurse Appreciation Week (May 6-12, 2025)

- Laura Bryant
- Tina Hoch

KVCS Annual Review… Revisited:

- Annual Report
- Audit Report

End of Year Activities:

Celebration Events:

Blodgett Elementary School:

- 4th Grade Celebration & Spring Concert — June 10, 2025 @ 6:00pm (Blodgett)

Clemens Primary School:

- Special Person's Lunch — May 15, 2025 @ 11:05am (CPS)
- KG Spring Concert — May 20, 2025 @ 6:30pm (CPS)
- 1st to 2nd Transition Tour — June 12, 2025 @ 9:00am (PES)

Kings Valley Charter School:

- K-8 Invention Convention — May 15, 2025 @ 5:30pm (KVCS)
- HS Academic Presentations — May 15, 2025 @ 6:00pm (KVCS)
- Kinder Recognition — June 2, 2025 @ 2:15pm (KVCS)
- Spring Performance — June 5, 2025 @ 5:30pm (KVCS)
- Graduation — June 14, 2025 @ 3:00pm (KVCS)

Philomath Academy:

- Graduation — June 11, 2025 @ 7:00pm (PA)

Philomath Elementary School:

- Choir, Band, & Recorders — May 27, 2025 @ 7:00pm (PES)
- 2nd Grade Spring Concert — June 4, 2025 @ 6:00pm (PES)
- 3rd Grade Spring Concert — June 4, 2025 @ 7:00pm (PES)
- 4th Grade Spring Concert — June 5, 2025 @ 6:00pm (PES)
- 5th Grade Spring Concert — June 5, 2025 @ 7:00pm (PES)
- 5th Grade Celebration — June 10, 2025 @ 1:30pm (PES)

Philomath High School:

- Honor Society Induction — May 15, 2025 @ 6:30pm (PHS)
- Spring Concert — May 29, 2025 @ 6:00pm (PHS)
- Baccalaureate — June 1, 2025 @ 6:00pm (PHS)
- Honors Convocation — June 3, 2025 @ 7:00pm (PHS)
- Art Extravaganza — June 5, 2025 @ 5:30pm (PHS)
- Spring Sports Awards — June 5, 2025 @ 7:30pm (PHS)
- Graduation — June 7, 2025 @ 11:00am (Clemens Field)

Philomath Middle School:

- Spring Music Concert — May 21, 2025 @ 6:00pm (PHS Auditorium)
- 8th Grade Celebration — June 11, 2025 @ 6:00pm (PMS)

Philomath School District:

- Parade of Graduates — June 6, 2025 @ AM TBD

Summer Moves:

- Student Services Office Move (to PHS Library Lab)
- Adjustments for additional PA Classroom and DO Meeting space.

Summer Learning:

The Philomath School District will be offering three summer learning opportunities this year.

- High School Credit Recovery:
  - Scheduled for the final two weeks in June (June 16-27, 2025).
- Extended School Year (ESY):
  - August 4-21, 2025 (M-Th) @ CPS (AM Only)
- Lit Camp (Incoming K-3):
  - August 4-21, 2025 (M-Th) @ CPS (AM Only)
    - Incoming K-3 Students Only

Legislative Stuff:

- SB 849 — PERS Unfunded Liability
- HB 2953 — Eliminates SpEd Cap
- HB 2448 — Adds $200 Million to High Cost Disability
- HB 2251 — Cell Phone Ban Bill
- HB 2007 — Summer Learning Grant Program
- HB 5047 — On-Going Funding for Summer Learning

Rotary Salmon and Jazz:

This annual event was, once again, a successful event. Held on May 3, 2025, members of the community felt well-supported by the Philomath School District.

- Event venue was in the Philomath High School auditorium.
- PHS Jazz Band and trio, Root Vegetables, provided evening entertainment.
- Students from the National Honor Society provided the set-up for the event.
- Students from the PHS Dance Team and National Honor Society served meals and bused tables.
- Local Scout Troop assisted with clean-up following the event.

All funds raised from this event are returned to Philomath students.

- PHS Jazz Band and Dance Teams are provided with a program stipend for assistance.
- Scouts are provided with a program stipend for assistance.
- Majority of funds support scholarships for Philomath students, in honor of the Rotary motto of ***Service Above Self***. Scholarship recipients are selected by PHS administrators and counselors. This year, the Rotary Club of Philomath is happy to report approval to award three $1,000 scholarships to deserving students. (This is in addition to the Rotary scholarship(s) provided and selected by the Benton Community Foundation).

Student Representatives to the School Board:
A big thank to our two student representatives who have served with us on the Philomath school Board this year. I appreciate your wisdom, insight, and dedication.

- Maggy Real
- Levi Storch

Important Dates to Remember

• May 8, 2025 (Th)	PSD School Board Meeting (7:00pm @ PHS)
	PHS Girls Tennis vs. Woodburn (4:00pm @ PHS)
• May 9, 2025 (F)	PHS Boys Tennis vs. West Albany (4:00pm @ PHS)
• May 12-16, 2025 (M-F)	CPS Spring Book Fair
• May 12, 2025 (M)	PHS Baseball vs. North Marion (5:00pm @ PHS)
	PHS Softball vs. Cascade (5:00pm @ PHS)
• May 14, 2025 (W)	PHS Softball vs. Newport (5:00pm @ PHS)
	Warrior Field Ceremony (4:30pm)
• May 15, 2025 (Th)	Music in the Park
	Philomath Chamber of Commerce Lunch (11:45 @ Peace Lutheran)
	PA and PHS Students of the Month
	PHS Baseball vs. North Marion (5:00pm @ PHS)
	PHS National Honor Society Induction (6:30pm @ PHS)
• May 20, 2025 (T)	PSD Budget Committee Meeting (6:00pm @ PHS)
	CPS Spring Music Concert - Kindergarten (6:30pm @ CPS)
• May 21, 2025 (W)	PMS Spring Music Concert @ PHS Auditorium
• May 22, 2025 (Th)	PMS 5th to 6th Grade Orientation (6:00pm @ PMS)
• May 23-24, 2025 (F-S)	Oregon West District Track Meet @ PHS
• May 26, 2025 (M)	No School – Memorial Day Holiday
• May 27-30, 2025 (T-F)	PHS Homegoing Week
• May 28, 2025 (W)	PHS ASB Luau (8:00pm @ PHS)
• May 29, 2025 (Th)	PHS Talent Show @ PHS Auditorium
	PHS Spring Concert (6:00pm @ PHS)
• May 30, 2025 (F)	PHS Powdertuff Championship
	PYAC Community Carnival (5:30pm-8:30pm @ Clemens Field)