



Eddyville Charter School
Board of Directors
P.O. Box 68
Eddyville, OR 97343
Phone: 541.875.2942
Fax: 541.875.4050

November 17, 2021 6:00pm
Board Packet - Regular Session
AGENDA

- 1) Regular Board Meeting Called to Order**
- 2) Past Meeting Minutes: October 20, 2021** Pg. 2-3
- 3) Agenda Adjustments**
- 4) Informational Items**
 - a) Financial Packet - Rhonda Allen Pg. 4-26
 - b) 2021 Financial Report Letter Pg. 27-30
 - c) 2021 Financial Report Pg. 31- 69
- 5) Interested Party Comments**

During this time the audience will have the opportunity to speak to the board. Anyone wishing to address the board is asked to complete a request via sign in upon entering the board meeting. The chairman reserves the right to limit time allocated to each presenter. It is requested that those addressing the board state their name for the record.
- 6) Communication**
 - a) Administration Report- Stacy Knudson Pg. 70
 - i) PLC Framework Pg. 71
 - ii) PLC Agenda Pg. 72
 - b) Athletic Director Report- Karla Pearson Pg. 73
 - c) Facilities Manager Report- Danny Wheeler Pg. 74
- 7) Consent Agenda**
 - a) Payment of the Bills
 - b) Policy Updates
 - i) AC: Nondiscrimination
 - ii) AC-AR: Discrimination Complaint Procedure
 - iii) GBA: Equal Employment Opportunity
 - iv) GBEA: Workplace Harassment
 - v) GBNAB/JHFE: Suspected Abuse of a Child Reporting Requirements
 - vi) GBNAB/JHFE-AR(1): Suspected Sexual Conduct Repo
- 8) New Business**
 - a) Policy Updates: First Readings
 - i) GBNAA/JHFF: Suspected Sexual Conduct... Pg. 75-77
 - ii) GBNAA/JHFF-AR: Suspected Sexual Conduct Report... Pg. 78-82
 - iii) IL: Assessment Program Pg. 83-84
 - iv) JB: Equal Educational Opportunity Pg. 85-86
 - v) JFCF: Hazing, Harassment, Intimidation, Bullying... Pg. 87-91
 - vi) JFCJ: Weapons in Schools Pg. 92-94

Next Meeting December 15, 2021



**Eddyville Charter School
Board of Directors**

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Phone: 541.875.2942
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**October 20, 2021 6:00pm
Board Packet - Regular Session
MINUTES**

Board Members in Attendance: Ryan Gassner, John Lancaster, Rebecca Phillips-Sutton, Stephanie Mekemson, Ann Cook, Stuart Imler

Administration in Attendance: Stacy Knudson

Board Members Absent: Abe Silvonon

Meeting Minutes Prepared by Board Clerk: Dani Ulstad

1) Regular Board Meeting Called to Order by Ryan Gassner at 6:02pm

2) Past Meeting Minutes: September 15, 2021

- a) Stephanie Mekemson motioned to approve the past meeting minutes, Rebecca Phillips Sutton seconded. All voting members voted in favor of the motion.

3) Agenda Adjustments: NONE

4) Informational Items

- a) Financial packet- Rhonda Allen
 - i) Ending fund: 337k, 100k makes up contingency fund
 - ii) Audit is almost finalized
 - iii) New graphs to be included in packets show budget and actual expenditures across multiple functions
 - iv) Packet financials: over spending grants are being rebudgeted from general fund (Summer learning enrichment grant)

5) Interested Party Comments (NONE)

6) Communication

- a) Administration Report and goals- Stacy Knudson
 - i) 20-21 Report Card (data is not current as of this last year, district contact may not have updated with current information submitted)
 - ii) SIA Annual Report:
 - (1) 178k this year, 193k next year
 - (2) Stakeholder surveys showed priority for mental health/behavioral health

- (3) Data from last year to this year is showing growth
- b) Athletic Director Report- Karla Pearson
- c) Facilities Manager Report- Danny Wheeler

7) Action Items

- a) Payment of the Bills
 - i) Stephanie Mekemson motioned to pay the bills, Rebecca Phillips-Sutton seconded. All voting members voted in favor of the motion.

8) New Business

- a) Policy Updates: First Readings
 - i) AC: Nondiscrimination
 - ii) AC-AR: Discrimination Complaint Procedure
 - iii) GBA: Equal Employment Opportunity
 - iv) GBEA: Workplace Harassment
 - v) GBNAB/JHFE: Suspected Abuse of a child Reporting Requirements
 - vi) GBNAB/JHFE-AR(1): Reporting Suspected Abuse of a Child

Meeting adjourned by Ryan Gassner at 7:14pm. Next Meeting: November 17, 2021 at 6:00pm



MEMORANDUM

November 5, 2021

TO: Eddyville Charter School Board of Directors
FROM: Rhonda Allen, LBL-ESD Deputy Business Manager
RE: October 31, 2021 Financial Statements

Board Members,

Attached you will find the 2021-22 financial statements through October 31, 2021. These statements include the General Fund Statement of Revenues Budget vs. Actual, General Fund Statement of Expenditures Budget vs. Actual, Special Revenue Funds Revenue and Expenditures, and total Appropriations for the year.

The General Fund statements include the actual revenues and expenditures from July 1, 2021 through October 31, 2021 as well as projections through June 30, 2022. The estimated General Fund Ending Fund Balance is \$262,464. Contingency makes up \$100,000 of the Fund Balance total.

The audit for fiscal year 2020-21 is completed. Fund balances have been rolled to the new year and all numbers on the financial statement are audited numbers. Eddyville Charter School was issued an unmodified opinion on the basic financial statements. This means ECS was given a clean opinion with no reservations. There were no exceptions to the state minimum standards listed in the results of the audit. The board letter from Pauly Rogers and Co. is included as part of this month's financial board report. The full financial report is also available.

Eddyville Charter School investments are held in an interest bearing money market account. Investments total \$912,815 and are yielding an interest rate of .050%.

Please let me know if you have any questions or concerns regarding these statements.



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

October 1, 2021

To the Board of Directors
Eddyville Charter School

We have audited the basic financial statements of the governmental activities and each major fund of Eddyville Charter School for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with:

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the School and its environment, including internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the School or to acts by management or employees acting on behalf of the School. We also communicated any internal control related matters that are required to be communicated under professional standards.

Results of Audit

1. Audit opinion letter - an unmodified opinion on the basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions requiring comment.
3. Management letter – No separate management letter was issued.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimates in the financial statements are the actuarial estimate of the District’s portion of the statewide Net Pension Liability (or Asset). Another sensitive estimate affecting the basic financial statements is Capital Asset Depreciation, which is based on the estimated useful lives of assets. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures in the basic financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no 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 clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. There were no material uncorrected misstatements noted during the audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditors’ report. We are pleased to report that no such disagreements arose during the course of our audit.

Pauly, Rogers and Co., P.C.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the basic financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Required Supplementary Information

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on it.

Other Information

We were not engaged to report on the other information, which accompanies the basic financial statements but is not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Matters – Future Accounting and Auditing Issues

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accountants and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

GASB 87 – LEASES

This Statement is effective for fiscal years beginning after June 15, 2021, as extended by GASB 95. The primary objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities.

Pauly, Rogers and Co., P.C.

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

A handwritten signature in black ink, appearing to read "Kenny Allen". The signature is written in a cursive style with a large initial "K" and a long horizontal stroke at the end.

Kenny Allen, CPA
Municipal Auditor
PAULY, ROGERS AND CO., P.C.

Eddyville Charter School
General Fund: Statement of Revenue Budget Vs. Actual
For the Fiscal Year 2021-2022
As of 10/31/2021

Source	2021-2022 Budget	Actual YTD Rev. 10/31/2021	Projected through 6/30/2022	Total Estimated 2021-2022	(Over)/Under Budget	Total Actual 6/30/2021	2020-2021 Budget
State Sources		\$ -					
3101 State School Support Funds	2,583,655	1,015,016	1,439,456	2,454,472	129,183	2,762,110	2,598,618
3299 Restricted State Funds		-	-			629	
Total State Sources	2,583,655	1,015,016	1,439,456	2,454,472	129,183	2,762,739	2,598,618
Non State School Support Formula Sources							
Local Sources							
1510 Interest on Investments/Bank	660	161	20	181	479	616	2,250
1710 Admissions	4,000	-	1,525	1,525	2,475	1,571	4,120
1740 Fees	11,000	-	4,778	4,778	6,222	3,675	8,460
1920 Donations from Private Sources		1,200		1,200	(1,200)	6,150	
1960 Recovery of Prior Year Exp.		-	-	-		-	
1990 Miscellaneous Local Revenue	23,700	13,199	473	13,671	10,029	11,537	20,000
Total Non Formula Local Sources	39,360	14,560	6,796	21,356	18,004	23,549	34,830
State/Federal Sources		-					
Total State/Federal Sources	-	-	-	-	-	-	-
Other Sources							
5200 Interfund Transfers		-				1,381	
5400 Beginning Fund Balance	400,000	594,307		594,307	(194,307)	369,736	400,000
Total Other Sources	400,000	594,307	-	594,307	(194,307)	371,117	400,000
Total Non SSF Revenue	439,360	608,867	6,796	615,663	(176,303)	394,666	434,830
Total Resources	\$ 3,023,015	\$ 1,623,883	1,446,252	\$ 3,070,135	\$ (47,120)	\$ 3,157,405	\$ 3,033,448
		Less Estimated Requirements		\$ (2,807,671)			
		Estimated Ending Fund Balance		\$ 262,464			

Eddyville Charter School
General Fund: Statement of Expenditures Budget Vs. Actual
For the Fiscal Year 2021-2022
As of 10/31/2021

Function	Adopted 2021-2022 Budget	Actual YTD Exp. 10/31/2021	Projected through 6/30/2022	Total Estimated 2021-2022	(Over)/ Under Budget	% Committed	Total Actuals 6/30/2021
Instruction							
1111 Elementary, K-6	744,961	131,829	563,911	695,740	49,221	93.39%	655,773
1113 Elementary Extracurricular	1,678	715	3,244	3,959			1,691
1121 Middle/Junior High Programs	307,579	56,326	252,374	308,700	(1,121)	100.36%	269,720
1122 Middle/Junior High School Extracurricular	18,937	7,109	7,718	14,828	4,109	78.30%	5,104
1131 High School Programs	512,977	78,916	450,536	529,452	(16,475)	103.21%	476,205
1132 High School Extracurricular	88,305	32,782	26,500	59,283	29,023	67.13%	54,810
1400 Summer School	-	8,140	80	8,220	(8,220)	0	
Total Instruction	1,674,437	315,817	1,304,363	1,620,181	56,537		1,463,304
Support Services							
2122 Counseling Services	500	-	235	235	265		469
2130 Health Services	1,300	5,962	124	6,086	(4,786)	468.19%	121,334
2210 Improvement of Instruction Services	1,800	1,800	-	1,800	-	100.00%	1,717
2230 Assessment & Testing	-	1,680	-	1,680	(1,680)		1,400
2240 Staff Development	4,500	620	2,547	3,167	1,333		4,222
2310 Board of Education	78,393	54,615	11,479	66,094	12,299	84.31%	61,490
2321 Office of the Superintendent Services	97,371	30,000	62,081	92,081	5,290	94.57%	89,668
2411 Office of the Principal Services	223,946	48,045	153,598	201,643	22,303	90.04%	198,843
2520 Fiscal Services	56,600	367	56,114	56,480	120	99.79%	48,667
2541 Repair & Maintenance Services	-	-	-	-			
2542 Maintenance	174,800	101,138	66,293	167,431	7,369	95.78%	307,098
2552 Transportation	231,996	24,539	193,581	218,120	13,876	94.02%	155,375
2640 Staff Accounting Services	93,194	30,163	61,678	91,841	1,353	98.55%	76,233
2660 Technology	15,000	419	11,235	11,654	3,346	77.69%	45,387
Total Support Services	979,400	299,349	618,963	918,312	61,088		1,111,901
Other Requirements							
5200 Transfers of Funds	269,178	-	269,178	269,178	-		-
6000 Contingency	100,000	-	-	-	100,000	0.00%	-
Total Other Requirements	369,178	-	269,178	269,178	100,000		-
Total Requirements	\$ 3,023,015	\$ 615,166	\$ 2,192,505	\$ 2,807,671	\$ 217,625		\$ 2,575,206

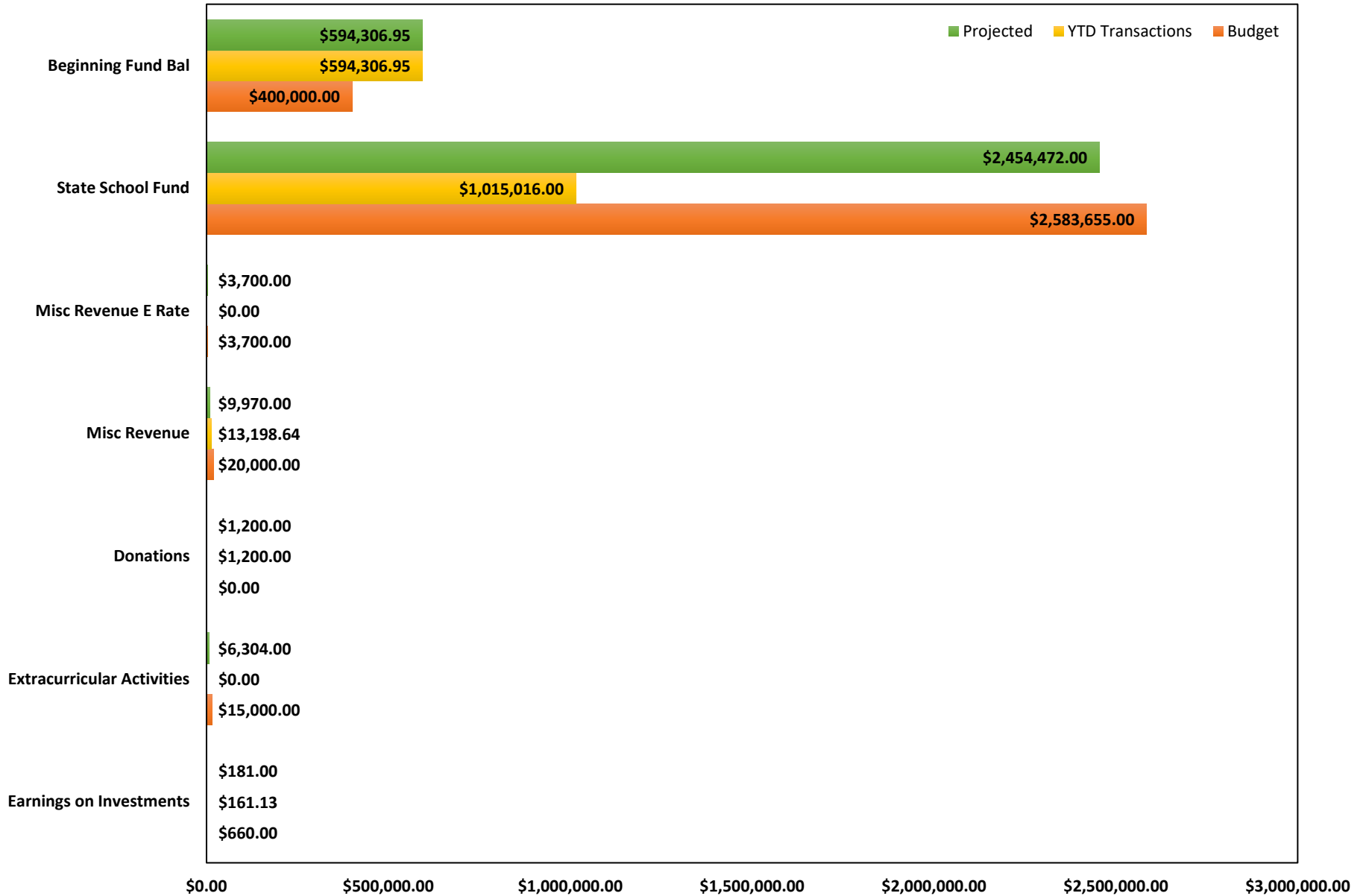
Eddyville Charter School
Other Funds: Statement of Revenue Expenditures Budget Vs. Actual
For the Fiscal Year 2020-2021
As of 11/30/2020

Fund	Description	Beginning Fund Balance as of 7/1/2021	YTD Revenue	YTD Expenditures	Balance as of 10/31/2021	NOTES
206	Siletz Tribal Charities	\$0.00	\$0.00	\$0.00	\$0.00	
210	BLM Grant	\$0.00	\$0.00	\$0.00	\$0.00	
211	Aspire Grant	\$0.00	\$0.00	\$334.70	(\$334.70)	Funds not received for FY21-22
212	BLM Grant L16AC00309	\$0.00	\$0.00	(\$27.26)	\$27.26	Credit from Returned Item
213	STCCF - Independing Reading	\$0.00	\$0.00	\$0.00	\$0.00	
220	ESSER I	(\$4,955.83)	\$4,955.83	\$0.00	\$0.00	
222	ESSER II	(\$10,408.12)	\$1,875.58	\$89,658.78	(\$98,191.32)	Reimbursement in Process with LCSD
223	ESSER III	\$0.00	\$0.00	\$80,234.89	(\$80,234.89)	Reimbursement in Process with LCSD
228	Carl Perkins Grant	\$0.00	\$0.00	\$0.00	\$0.00	
229	CTE Revitalization	\$0.00	\$0.00	\$0.00	\$0.00	
230	Saw Shop Grant	\$0.00	\$0.00	\$0.00	\$0.00	
251	Student Investment Act	\$0.00	\$0.00	\$32,502.37	(\$32,502.37)	Reimbursement in Process with LCSD
255	CDL Grant	\$0.00	\$0.00	\$0.00	\$0.00	
256	Summer Learning Enrichment Grant	\$0.00	\$70,834.61	\$76,745.89	(\$5,911.28)	Reimbursement Processed 10-8-2021 - Pending
272	Emergency Preparedness	\$0.00	\$0.00	\$0.00	\$0.00	
273	MidWay Foundation	\$0.00	\$0.00	\$0.00	\$0.00	
274	Outdoor School	\$0.00	\$0.00	\$0.00	\$0.00	
277	STCCF/Medical Responder Class	\$0.00	\$0.00	\$0.00	\$0.00	
278	Oregon State Credit Union Mini Grants	\$193.07	\$0.00	\$0.00	\$193.07	Grant Balance for Food Program Expenditures
281	STCCF/Basketball Uniforms & Storage	\$0.00	\$0.00	\$0.00	\$0.00	
282	Three Rivers Foundation	\$0.00	\$0.00	\$0.00	\$0.00	
283	STCCF/Science & Body Systems	\$0.00	\$0.00	\$0.00	\$0.00	
284	Clemens Fondation- Weight Room	\$0.00	\$0.00	\$0.00	\$0.00	
285	Or Association Woodturns Grant	\$0.00	\$0.00	\$0.00	\$0.00	
286	Selco CU Creater Learning Grant	\$0.00	\$0.00	\$0.00	\$0.00	
287	Take It To The Court Grant	\$0.00	\$0.00	\$0.00	\$0.00	
288	STCCF Health Center	\$178.08	\$0.00	\$0.00	\$178.08	Grant Balance
297	Vision Screening	\$0.00	\$342.40	\$342.40	\$0.00	
298	High School Success	\$0.00	\$0.00	\$27,544.13	(\$27,544.13)	Waiting for Allocation in EGMS with ODE
299	Student Body Funds	\$47,833.12	\$16,755.26	\$16,688.45	\$47,899.93	
400	Capital Project Funds	\$310,709.30	\$0.00	\$102,229.89	\$208,479.41	
Totals		\$343,549.62	\$94,763.68	\$426,254.24	\$12,059.06	

Eddyville Charter School
YTD Appropriations
For the Fiscal Year 2021-2022
As of 10/31/2021

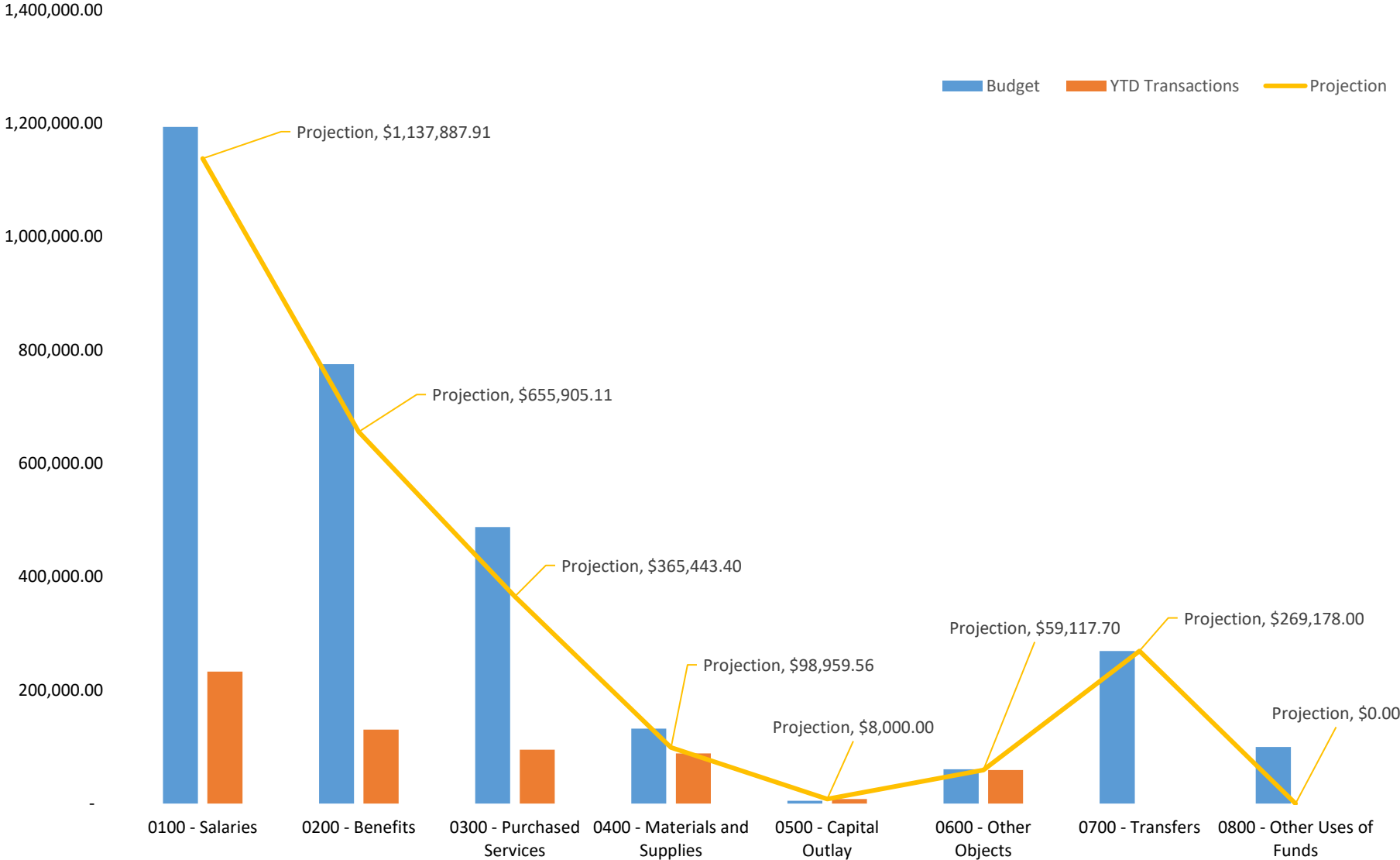
Fund	Appropriations	Resolutions	YTD	Encumbrances	Totals	(Over)/Under Budget
General Fund, 100						
1000 Instruction	\$ 1,674,437		\$ 315,817	\$ 1,178,232	\$ 1,494,049	\$ 180,388
2000 Support Services	\$ 979,400		\$ 299,349	\$ 533,152	\$ 832,501	\$ 146,899
5200 Transfers	\$ 269,178		\$ -	\$ -	\$ -	\$ 269,178
6000 Contingency	\$ 100,000		\$ -	\$ -	\$ -	\$ 100,000
Sub Totals	\$ 3,023,015	\$ -	\$ 615,166	\$ 1,711,383	\$ 2,326,549	\$ 696,466
Special Funds, 200						
1000 Instruction	\$ 320,012		\$ 140,942	\$ 90,817	\$ 231,759	\$ 88,253
2000 Support Services	\$ 675,131		\$ 182,740	\$ 391,174	\$ 573,914	\$ 101,217
4000 Building Acquisition	\$ 263,948		\$ -	\$ -	\$ -	\$ 263,948
5200 Transfers	\$ -		\$ -	\$ -	\$ -	\$ -
Sub Totals	\$ 1,259,091	\$ -	\$ 323,682	\$ 481,992	\$ 805,674	\$ 453,417
Capital Projects, 400						
2000 Support Services	\$ 53,000		\$ 37,033.64	\$ 3,993	\$ 41,027	\$ 11,973
4000 Facility Construction	\$ 544,178		\$ 65,196	\$ -	\$ 65,196	\$ 478,982
Sub Totals	\$ 597,178	\$ -	\$ 102,230	\$ 3,993	\$ 106,223	\$ 490,955
Totals	\$ 4,879,284	\$ -	\$ 37,034	\$ 3,993	\$ 3,238,446	\$ 1,640,838

General Fund Revenue - October 2021 Projections - YTD - Budget



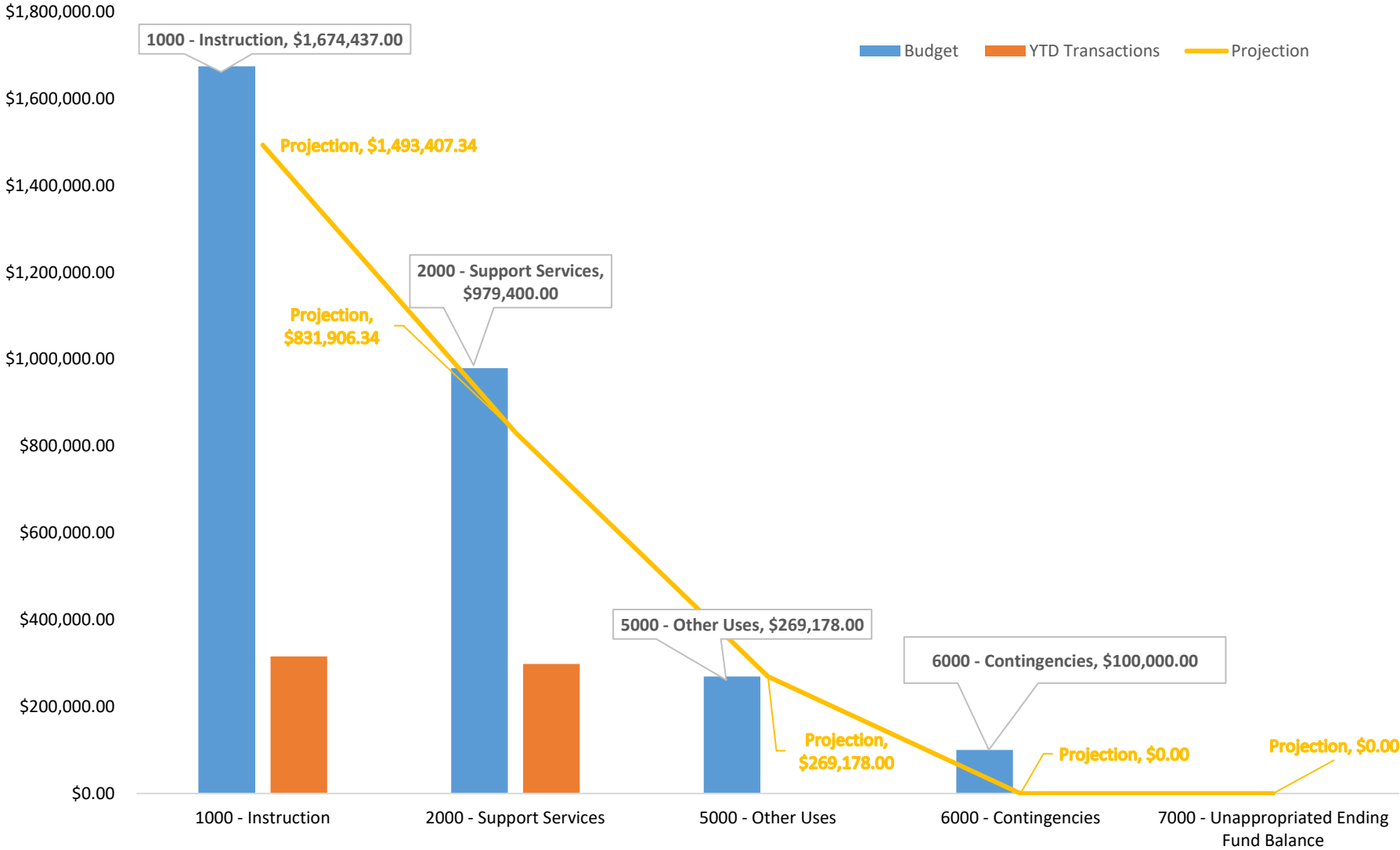
EXPENDITURES BY OBJECT

July 1 - October 31, 2021



EXPENDITURES BY FUNCTION

July 1 - October 31, 2021



Eddyville Charter School, Inc.

Reprint Check Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2021

To Date: 10/31/2021

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
1326	10/08/2021	ALARM SOLUTIONS INC.	\$90.00	1062	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1327	10/08/2021	ANALYTICAL LABORATORY & CONSULTANTS	\$183.00	1062	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1328	10/08/2021	Cascade Radon	\$6,250.00	1062	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1329	10/08/2021	CULLIGAN WATER SYSTEMS	\$830.00	1062	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1330	10/08/2021	Dahl and Dahl	\$70.38	1062	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1331	10/08/2021	INDUSTRIAL WELDING SUPPLY	\$5.00	1062	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1332	10/08/2021	NORTHWEST REGIONAL ESD	\$57.00	1062	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1333	10/08/2021	OREGON DEPARTMENT OF EDUCATION	\$59.00	1062	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1334	10/11/2021	Play with a Purpose	\$28,013.55	1063	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1335	10/11/2021	Schneidecker Heating and Air	\$2,945.00	1063	Printed	Expense	<input type="checkbox"/>		
1336	10/12/2021	2 Lee's Painting	\$1,650.00	1064	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1337	10/13/2021	AMAZON.COM	\$618.57	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1338	10/13/2021	ANALYTICAL LABORATORY & CONSULTANTS	\$300.00	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1339	10/13/2021	Best Pots	\$184.20	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1340	10/13/2021	CONSUMERS POWER INC	\$1,773.73	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1341	10/13/2021	Copeland Lumber Co	\$130.08	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1342	10/13/2021	Dahl and Dahl	\$29.00	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1343	10/13/2021	DAHL DISPOSAL SERVICE	\$898.40	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1344	10/13/2021	Hardwood Center	\$214.03	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1345	10/13/2021	HOME DEPOT	\$1,369.79	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1346	10/13/2021	INDUSTRIAL WELDING SUPPLY	\$5.00	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1347	10/13/2021	PACE	\$10.00	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	

Eddyville Charter School, Inc.

Reprint Check Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2021

To Date: 10/31/2021

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
1348	10/13/2021	PIONEER TELEPHONE CO	\$1,341.00	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1349	10/13/2021	RAU PLUMBING, INC	\$727.25	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1350	10/13/2021	SAIF	\$228.49	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1351	10/13/2021	SCHOOL SPECIALTY I	\$14.43	1066	Printed	Expense	<input type="checkbox"/>		
1352	10/13/2021	STAPLES ADVANTAGE	\$728.92	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1353	10/13/2021	Western States Electrical Construction	\$1,092.00	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1354	10/13/2021	WOOZ Flooring	\$459.00	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1355	10/13/2021	XEROX CAPITAL SERVICES	\$697.59	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1356	10/14/2021	Family ID	\$1,206.51	1069	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1357	10/14/2021	OREGON LOCK & ACCESS	\$733.96	1069	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
1358	10/19/2021	Dolan, Celia	\$8,000.00	1071	Printed	Expense	<input type="checkbox"/>		
1359	10/25/2021	OBTESHKA, TERRY L	\$1,315.62	7	Printed	Payroll	<input checked="" type="checkbox"/>	10/31/2021	
1360	10/25/2021	WHEELER-JONES, DANNIEL DAY	\$3,825.30	7	Printed	Payroll	<input checked="" type="checkbox"/>	10/31/2021	
1361	10/25/2021	HALL, SARAH-ANN	\$4,147.89	7	Printed	Payroll	<input checked="" type="checkbox"/>	10/31/2021	
1362	10/25/2021	Shinholster, Dalynn R	\$4,049.76	7	Printed	Payroll	<input checked="" type="checkbox"/>	10/31/2021	
1363	10/25/2021	BROWN, ALAIN	\$1,881.33	7	Printed	Payroll	<input checked="" type="checkbox"/>	10/31/2021	
1364	10/25/2021	SILVONEN, MARIAH	\$893.38	7	Printed	Payroll	<input type="checkbox"/>		
1365	10/25/2021	MORRIS, THOMAS	\$369.87	7	Printed	Payroll	<input checked="" type="checkbox"/>	10/31/2021	
1366	10/20/2021	HARRISON, AIMEE TYANNE	\$1,285.21	8	Printed	Payroll	<input checked="" type="checkbox"/>	10/31/2021	
1367	10/25/2021	AMERICAN FIDELITY HEALTH SERVICES ADMIN	\$100.00	1081	Printed	Payroll Ded	<input type="checkbox"/>		
1368	10/27/2021	AMAZON.COM	\$857.97	1082	Printed	Expense	<input type="checkbox"/>		
1369	10/27/2021	Best Pots	\$242.80	1082	Printed	Expense	<input type="checkbox"/>		
1370	10/27/2021	Celina Tent INC	\$10,000.00	1082	Printed	Expense	<input type="checkbox"/>		

Eddyville Charter School, Inc.

Reprint Check Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2021

To Date: 10/31/2021

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
1371	10/27/2021	CHARACTERSTRONG, LLC	\$99.00	1082	Printed	Expense	<input type="checkbox"/>		
1372	10/27/2021	LINCOLN COUNTY SCHOOL DISTRICT	\$1,300.00	1082	Printed	Expense	<input type="checkbox"/>		
1373	10/27/2021	NORTHWEST REGIONAL ESD	\$14.25	1082	Printed	Expense	<input type="checkbox"/>		
1374	10/27/2021	Northwest Water Transport	\$400.00	1082	Printed	Expense	<input type="checkbox"/>		
1375	10/27/2021	Pearson, Karla	\$97.81	1082	Printed	Expense	<input type="checkbox"/>		
1376	10/27/2021	Roberts, Xuemei	\$52.56	1082	Printed	Expense	<input type="checkbox"/>		
1377	10/27/2021	Sierra Springs	\$473.48	1082	Printed	Expense	<input type="checkbox"/>		
1378	10/27/2021	STAPLES ADVANTAGE	\$343.31	1082	Printed	Expense	<input type="checkbox"/>		
1379	10/27/2021	ULSTAD, DANIELLE R	\$27.16	1082	Printed	Expense	<input type="checkbox"/>		
1380	10/27/2021	WOOZ Flooring	\$852.50	1082	Printed	Expense	<input type="checkbox"/>		
Total Amount:			\$93,544.08						

End of Report

Eddyville Charter School, Inc.

Non-Check Batch Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2021

To Date: 10/31/2021

From Voucher:

To Voucher:

Account: 618680-8000

10/06/2021	WAL-MART	\$114.20	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$52.21	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$108.58	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$30.33	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$97.24	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L AP	<input type="checkbox"/>

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Eddyville Charter School, Inc.

Non-Check Batch Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2021

To Date: 10/31/2021

From Voucher:

To Voucher:

Date	Description	Amount	Voucher	Posted	Account	Check
10/06/2021	SAFEWAY	\$11.97	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$41.41	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>

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Eddyville Charter School, Inc.

Non-Check Batch Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2021

To Date: 10/31/2021

From Voucher:

To Voucher:

Date	Description	Amount	Voucher #	Posted to	Account	Check
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	SAFEWAY	\$0.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	GROCERY OUTLET BARGAIN MARKET	\$130.22	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	Cobblestone Pizza Co	\$132.00	1057	Posted to G/L	AP	<input type="checkbox"/>
10/06/2021	Shophe of Shalom LLC	\$95.60	1057	Posted to G/L	AP	<input type="checkbox"/>
10/11/2021	OEBB	\$34.21	1058	Posted to G/L	PR	<input type="checkbox"/>
10/11/2021	OEBB	-\$1.23	1058	Posted to G/L	PR	<input type="checkbox"/>
10/11/2021	OEBB	\$683.77	1058	Posted to G/L	PR	<input type="checkbox"/>
10/11/2021	OEBB	\$2,361.53	1058	Posted to G/L	PR	<input type="checkbox"/>
10/11/2021	OEBB	\$25,477.34	1058	Posted to G/L	PR	<input type="checkbox"/>
10/11/2021	OEBB	\$5.95	1058	Posted to G/L	PR	<input type="checkbox"/>
10/11/2021	OEBB	-\$5.95	1058	Posted to G/L	PR	<input type="checkbox"/>
10/11/2021	OEBB	\$172.55	1058	Posted to G/L	PR	<input type="checkbox"/>
10/05/2021	OR DEPT OF REVENUE - STATE TAX	\$29.23	1059	Posted to G/L	PR	<input type="checkbox"/>
10/05/2021	OR DEPT OF REVENUE - STATE TAX	\$1.02	1059	Posted to G/L	PR	<input type="checkbox"/>
10/05/2021	OR DEPT OF REVENUE - STATE TAX	\$60.84	1059	Posted to G/L	PR	<input type="checkbox"/>
10/05/2021	OR DEPT OF REVENUE - STATE TAX	\$0.98	1059	Posted to G/L	PR	<input type="checkbox"/>

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Eddyville Charter School, Inc.

Non-Check Batch Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2021

To Date: 10/31/2021

From Voucher:

To Voucher:

Date	Description	Amount	Account	Posted	Account Type	Check
	TAX					—
10/05/2021	OR DEPT OF REVENUE - STATE TAX	\$144.06	1059	Posted to G/L	PR	<input type="checkbox"/>
10/05/2021	OR DEPT OF REVENUE - STATE TAX	\$1.83	1059	Posted to G/L	PR	<input type="checkbox"/>
10/05/2021	OR DEPT OF REVENUE - UNEMPLOYMENT	\$190.14	1060	Posted to G/L	PR	<input type="checkbox"/>
10/05/2021	OR DEPT OF REVENUE - UNEMPLOYMENT	\$3,365.67	1060	Posted to G/L	PR	<input type="checkbox"/>
10/05/2021	OR DEPT OF REVENUE - UNEMPLOYMENT	\$7.53	1060	Posted to G/L	PR	<input type="checkbox"/>
10/05/2021	OR DEPT OF REVENUE - UNEMPLOYMENT	-\$0.05	1060	Posted to G/L	PR	<input type="checkbox"/>
10/12/2021	PERS	\$58.52	1061	Posted to G/L	PR	<input type="checkbox"/>
10/12/2021	PERS	\$231.35	1061	Posted to G/L	PR	<input type="checkbox"/>
10/12/2021	PERS	\$4,642.67	1061	Posted to G/L	PR	<input type="checkbox"/>
10/12/2021	PERS	\$7,362.98	1061	Posted to G/L	PR	<input type="checkbox"/>
10/12/2021	PERS	\$25,003.88	1061	Posted to G/L	PR	<input type="checkbox"/>
10/12/2021	PERS	\$825.58	1061	Posted to G/L	PR	<input type="checkbox"/>
10/12/2021	PERS	-\$0.05	1061	Posted to G/L	PR	<input type="checkbox"/>
10/25/2021	OFFICE MAX - A BOISE COMPANY	\$279.98	1067	Posted to G/L	AP	<input type="checkbox"/>
10/25/2021	OFFICE MAX - A BOISE COMPANY	\$419.97	1067	Posted to G/L	AP	<input type="checkbox"/>

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Eddyville Charter School, Inc.

Non-Check Batch Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2021

To Date: 10/31/2021

From Voucher:

To Voucher:

Date	Description	Amount	Check No.	Posted To	Account	AP/PR	Box
10/25/2021	OFFICE MAX - A BOISE COMPANY	\$150.77	1067	Posted to G/L	AP		<input type="checkbox"/>
10/25/2021	OFFICE MAX - A BOISE COMPANY	\$104.37	1067	Posted to G/L	AP		<input type="checkbox"/>
10/25/2021	OFFICE MAX - A BOISE COMPANY	\$51.94	1067	Posted to G/L	AP		<input type="checkbox"/>
10/25/2021	OFFICE MAX - A BOISE COMPANY	\$51.94	1067	Posted to G/L	AP		<input type="checkbox"/>
10/25/2021	OFFICE MAX - A BOISE COMPANY	\$51.94	1067	Posted to G/L	AP		<input type="checkbox"/>
10/25/2021	Cobblestone Pizza Co	\$241.77	1067	Posted to G/L	AP		<input type="checkbox"/>
10/25/2021	BANK CARD CENTER	\$75.76	1067	Posted to G/L	AP		<input type="checkbox"/>
10/25/2021	ALL FILTERS	\$106.00	1067	Posted to G/L	AP		<input type="checkbox"/>
10/25/2021	ALL FILTERS	\$137.16	1067	Posted to G/L	AP		<input type="checkbox"/>
10/25/2021	Webstaurant Store	\$61.11	1067	Posted to G/L	AP		<input type="checkbox"/>
10/25/2021	Hatfield Marine Science Center/OSU	\$54.00	1067	Posted to G/L	AP		<input type="checkbox"/>
10/25/2021	ADOBE	\$14.99	1067	Posted to G/L	AP		<input type="checkbox"/>
10/25/2021	SAFEWAY	\$117.95	1067	Posted to G/L	AP		<input type="checkbox"/>
10/25/2021	Celina Tent INC	\$2,138.67	1068	Posted to G/L	AP		<input type="checkbox"/>
10/25/2021	Pacific Digital Works. INC	\$102.50	1068	Posted to G/L	AP		<input type="checkbox"/>
10/27/2021	PERS	\$12.65	1072	Posted to G/L	PR		<input type="checkbox"/>
10/27/2021	PERS	\$50.02	1072	Posted to G/L	PR		<input type="checkbox"/>
10/25/2021	AFA COMPANY	\$368.30	1073	Posted to G/L	PR		<input type="checkbox"/>

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Report: rptGLNonCheckListing

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Eddyville Charter School, Inc.

Non-Check Batch Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2021

To Date: 10/31/2021

From Voucher:

To Voucher:

Date	Description	Amount	Voucher #	Posted to	Account	Check
10/25/2021	AFA COMPANY	\$441.40	1073	Posted to G/L	PR	<input type="checkbox"/>
10/25/2021	AFA COMPANY	\$90.20	1073	Posted to G/L	PR	<input type="checkbox"/>
10/25/2021	AFA COMPANY	\$1,155.30	1073	Posted to G/L	PR	<input type="checkbox"/>
10/25/2021	AFA COMPANY	\$529.97	1073	Posted to G/L	PR	<input type="checkbox"/>
10/25/2021	AFA COMPANY	\$481.60	1073	Posted to G/L	PR	<input type="checkbox"/>
10/25/2021	AFA COMPANY	\$130.44	1073	Posted to G/L	PR	<input type="checkbox"/>
10/25/2021	AFA COMPANY	\$12.00	1073	Posted to G/L	PR	<input type="checkbox"/>
10/25/2021	AMERICAN FIDELITY ASSURANCE CO - TSA'S	\$1,475.00	1074	Posted to G/L	PR	<input type="checkbox"/>
10/25/2021	FLEX ACCOUNT ADMINISTRATION	\$233.33	1075	Posted to G/L	PR	<input type="checkbox"/>
10/22/2021	OR DEPT OF REVENUE - STATE TAX	\$2.47	1076	Posted to G/L	PR	<input type="checkbox"/>
10/22/2021	INTERNAL REVENUE SERVICE - MEDICARE	\$40.52	1077	Posted to G/L	PR	<input type="checkbox"/>
10/22/2021	INTERNAL REVENUE SERVICE - SS	\$173.24	1077	Posted to G/L	PR	<input type="checkbox"/>
10/25/2021	INTERNAL REVENUE SERVICE - SS	\$16,390.66	1078	Posted to G/L	PR	<input type="checkbox"/>
10/25/2021	INTERNAL REVENUE SERVICE - MEDICARE	\$3,833.30	1078	Posted to G/L	PR	<input type="checkbox"/>
10/25/2021	INTERNAL REVENUE SERVICE - FEDERAL TAX	\$7,941.29	1078	Posted to G/L	PR	<input type="checkbox"/>
10/25/2021	OR DEPT OF REVENUE - STATE TAX	\$8,329.01	1079	Posted to G/L	PR	<input type="checkbox"/>

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Report: rptGLNonCheckListing

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Eddyville Charter School, Inc.

Non-Check Batch Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2021

To Date: 10/31/2021

From Voucher:

To Voucher:

10/25/2021	OSU FEDERAL CREDIT UNION	\$375.00	1080	Posted to G/L PR	<input type="checkbox"/>
10/25/2021	EDDYVILLE CHARTER SCHOOL	\$700.00	1080	Posted to G/L PR	<input type="checkbox"/>
10/25/2021	EDDYVILLE CHARTER SCHOOL	\$64,106.41	1080	Posted to G/L PR	<input type="checkbox"/>
10/25/2021	EDDYVILLE CHARTER SCHOOL	\$94.35	1080	Posted to G/L PR	<input type="checkbox"/>
10/25/2021	EDDYVILLE CHARTER SCHOOL	\$2,240.48	1080	Posted to G/L PR	<input type="checkbox"/>
10/25/2021	EDDYVILLE CHARTER SCHOOL	\$7,996.17	1080	Posted to G/L PR	<input type="checkbox"/>
10/25/2021	EDDYVILLE CHARTER SCHOOL	\$5,934.55	1080	Posted to G/L PR	<input type="checkbox"/>
10/25/2021	EDDYVILLE CHARTER SCHOOL	\$4,141.04	1080	Posted to G/L PR	<input type="checkbox"/>

Total for Fund:

109

Total Amount:

\$202,907.63

Total Amount:

\$202,907.63

End of Report

Eddyville Charter School, Inc.

Reprint Check Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OR State CU - Student Body Checking
618680-8001

From Date: 10/01/2021

To Date: 10/31/2021

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
141	10/13/2021	AMAZON.COM	\$226.88	1065	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
142	10/13/2021	Copeland Lumber Co	\$219.96	1065	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
143	10/13/2021	PIONEER PRINTING, INC.	\$42.35	1065	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
144	10/14/2021	Down Home Printing	\$480.00	1070	Printed	Expense	<input type="checkbox"/>		
145	10/14/2021	EDDYVILLE CHARTER SCHOOL	\$61.11	1070	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2021	
146	10/27/2021	AMAZON.COM	\$341.48	1083	Printed	Expense	<input type="checkbox"/>		
147	10/27/2021	ULSTAD, DANIELLE R	\$92.00	1083	Printed	Expense	<input type="checkbox"/>		

Total Amount: \$1,463.78

End of Report



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

October 1, 2021

To the Board of Directors
Eddyville Charter School

We have audited the basic financial statements of the governmental activities and each major fund of Eddyville Charter School for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with:

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the School and its environment, including internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the School or to acts by management or employees acting on behalf of the School. We also communicated any internal control related matters that are required to be communicated under professional standards.

Results of Audit

1. Audit opinion letter - an unmodified opinion on the basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions requiring comment.
3. Management letter – No separate management letter was issued.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimates in the financial statements are the actuarial estimate of the District’s portion of the statewide Net Pension Liability (or Asset). Another sensitive estimate affecting the basic financial statements is Capital Asset Depreciation, which is based on the estimated useful lives of assets. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures in the basic financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no 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 clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. There were no material uncorrected misstatements noted during the audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditors’ report. We are pleased to report that no such disagreements arose during the course of our audit.

Pauly, Rogers and Co., P.C.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the basic financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Required Supplementary Information

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on it.

Other Information

We were not engaged to report on the other information, which accompanies the basic financial statements but is not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Matters – Future Accounting and Auditing Issues

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accountants and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

GASB 87 – LEASES

This Statement is effective for fiscal years beginning after June 15, 2021, as extended by GASB 95. The primary objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities.

Pauly, Rogers and Co., P.C.

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

A handwritten signature in black ink, appearing to read "Kenny Allen". The signature is written in a cursive style with a large, sweeping initial "K".

Kenny Allen, CPA
Municipal Auditor
PAULY, ROGERS AND CO., P.C.

**EDDYVILLE CHARTER SCHOOL
EDDYVILLE, OREGON**

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021



**12700 SW 72nd Ave.
Tigard, OR 97223**

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

FINANCIAL REPORT

For the Year Ended June 30, 2021

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

2020-2021

BOARD OF DIRECTORS

John Lancaster

Larry Cook

Lisa Rorie

Ryan Gassner

Rebecca Phillips-Sutton

Stephanie Mekemson

Abe Silvonen

All board members receive mail at the address below:

ADMINISTRATION

Stacy Knudson, Superintendent
PO Box 68, 1 Eddyville School Road
Eddyville, OR 97343

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

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

October 1, 2021

To the Board of Directors
Eddyville Charter School
Lincoln County, Oregon

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Eddyville Charter School as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents, pursuant to ORS 297.405 to 297.555, ORS 297.990 and ORS 338.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Eddyville Charter School, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

Management has not presented a Management's Discussion and Analysis that governmental accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Eddyville Charter School's basic financial statements. The listing of current year board members, located before the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. It has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Reports on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated October 1, 2021, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



Kenny Allen, CPA
Municipal Auditor
PAULY, ROGERS AND CO., P.C.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2021

ASSETS:

Cash and Cash Equivalents	\$ 1,118,004
Accounts Receivable	21,256
Capital Assets, Net of Depreciation	397,599
Net Pension Asset - RHIA	<u>30,104</u>
Total Assets	<u>1,566,963</u>

DEFERRED OUTFLOWS:

Pension Related Deferrals - Oregon RHIA	3,487
Pension Related Deferrals - Oregon PERS	<u>975,883</u>
Total Assets and Deferred Outflows	<u>2,546,333</u>

LIABILITIES:

Current Liabilities:

Accounts Payable	45,464
Payroll Liabilities	168,046
Current Portion of Capital Lease Payable	<u>14,014</u>
Total Current Liabilities	<u>227,524</u>

Non-Current Liabilities:

Capital Lease Payable	42,041
Proportionate Share of Net Pension Liability	<u>2,090,511</u>
Total Non-Current Liabilities	<u>2,132,552</u>
Total Liabilities	<u>2,360,076</u>

DEFERRED INFLOWS:

Pension Related Deferrals - RHIA	12,322
Pension Related Deferrals - Oregon PERS	<u>76,585</u>
Total Liabilities and Deferred Inflows	<u>2,448,983</u>

NET POSITION:

Net Investment in Capital Assets	341,544
Restricted for Student Body	47,834
Restricted for Capital Projects	298,602
Unrestricted	<u>(590,630)</u>
Total Net Position:	<u>\$ 97,350</u>

See accompanying notes to the basic financial statements

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

FUNCTIONS	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
Instruction	\$ 1,678,432	\$ 17,045	\$ 236,575	\$ 139,450	\$ (1,285,362)
Support Services	1,370,162	-	-	-	(1,370,162)
Total Governmental Activities	<u>\$ 3,048,594</u>	<u>\$ 17,045</u>	<u>\$ 236,575</u>	<u>\$ 139,450</u>	<u>(2,655,524)</u>

General Revenues	
State School Fund	2,762,110
Miscellaneous	<u>12,152</u>
Total General Revenues	<u>2,774,262</u>
Changes in Net Position	118,738
Beginning Net Position	<u>(21,388)</u>
Ending Net Position	<u>\$ 97,350</u>

See accompanying notes to the basic financial statements

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2021

	GENERAL FUND	GRANTS FUND	STUDENT BODY FUND	CAPITAL PROJECTS FUND	TOTAL
ASSETS:					
Cash and Cash Equivalents	\$ 767,136	\$ -	\$ 52,266	\$ 298,602	\$ 1,118,004
Due to General Fund	28,182	-	-	-	28,182
Accounts Receivable	3,015	18,241	-	-	21,256
Total Assets	\$ 798,333	\$ 18,241	\$ 52,266	\$ 298,602	\$ 1,167,442
LIABILITIES AND FUND BALANCE:					
Liabilities:					
Accounts Payable	\$ 35,979	\$ 5,053	\$ 4,432	\$ -	\$ 45,464
Payroll Liabilities	168,046	-	-	-	168,046
Due to General Fund	-	28,182	-	-	28,182
Total Liabilities	204,025	33,235	4,432	-	241,692
Fund Balances:					
Restricted	-	-	47,834	298,602	346,436
Unassigned	594,308	(14,994)	-	-	579,314
Total Fund Balances	594,308	(14,994)	47,834	298,602	925,750
Total Liabilities and Fund Balance	\$ 798,333	\$ 18,241	\$ 52,266	\$ 298,602	\$ 1,167,442

See accompanying notes to the basic financial statements

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2021

Total Fund Balances - Governmental Funds \$ 925,750

The Net Pension Asset (Liability) and deferred inflows and outflows related to the Net Pension Asset is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.

RHIA	21,269	
PERS	<u>(1,191,213)</u>	
		(1,169,944)

Deferred Inflows and Outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projected and actual earnings, and contributions subsequent to the measurement date.

Net Pension Related Deferrals

Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. These liabilities consisted of the following:

Capital Lease Payable	(56,055)
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The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in the governmental fund. The Statement of Net Position includes those capital assets among the assets of the School as a whole.

Net Capital Assets	<u>397,599</u>
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Net Position	<u>\$ 97,350</u>
--------------	------------------

See accompanying notes to the basic financial statements

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2021

REVENUES:	GENERAL FUND	GRANTS FUND	STUDENT BODY FUND	CAPITAL PROJECTS FUND	TOTAL
From Local Sources	\$ 23,548	\$ 4,800	\$ 19,948	\$ -	\$ 48,296
State Sources	2,762,739	281,731	-	-	3,044,470
Federal Sources	-	74,566	-	-	74,566
Total Revenues	2,786,287	361,097	19,948	-	3,167,332
EXPENDITURES:					
Instruction:					
Salaries	893,790	22,422	-	-	916,212
Associated Payroll Costs & Employee Benefits	517,736	6,623	-	-	524,359
Purchased Services	14,837	672	259	-	15,768
Supplies and Materials	33,403	52,083	12,401	-	97,887
Other Objects	3,538	14,264	-	-	17,802
Total Instruction:	1,463,304	96,064	12,660	-	1,572,028
Support Services:					
Salaries	407,815	91,430	-	-	499,245
Associated Payroll Costs & Employee Benefits	253,466	27,976	-	-	281,442
Purchased Services	331,990	3,769	-	-	335,759
Supplies and Materials	38,533	56,961	-	4,142	99,636
Capital Outlay	18,221	46,455	-	31,245	95,921
Other Objects	49,768	-	-	-	49,768
Total Support Services:	1,099,793	226,591	-	35,387	1,361,771
Facilities Acquisition and Construction					
Capital Outlay	-	42,567	-	19,229	61,796
Total Facilities Acquisition and Construction:	-	42,567	-	19,229	61,796
Total Expenditures	2,563,097	365,222	12,660	54,616	2,995,595
Excess of Revenues Over, (Under) Expenditures	223,190	(4,125)	7,288	(54,616)	171,737
Other Financing Sources (Uses):					
Interfund Transfers	1,381	(1,381)	-	-	-
Total Other Financing, Sources (Uses)	1,381	(1,381)	-	-	-
Net Change in Fund Balance	224,571	(5,506)	7,288	(54,616)	171,737
Beginning Fund Balance	369,737	(9,488)	40,546	353,218	754,013
Ending Fund Balance	\$ 594,308	\$ (14,994)	\$ 47,834	\$ 298,602	\$ 925,750

See accompanying notes to the basic financial statements

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
to the Statement of Activities
For the Year Ended June 30, 2021

Total Net Changes in Fund Balances - Governmental Funds \$ 171,737

Capital Outlays are reported in the governmental fund as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized expenditures exceeds depreciation.

Capitalized Expenditures	\$ 142,717	
Depreciation Expense	<u>(45,435)</u>	
		97,282

Lease payments are reported as an expenditure in the governmental funds but reduces the liability in the Statement of Net Position 14,014

The Pension Expense represents the changes in Net Pension (and RHIA) Asset / (Liability) from year to year due to changes in total pension (and OPEB) liability and the fair value of pension plan net position available to pay pension benefits.

Pension Expense	<u>(164,295)</u>	
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Change in Net Position of Governmental Activities \$ 118,738

See accompanying notes to the basic financial statement.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units as required by Oregon law for charter schools. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the accounting policies are described below.

A. THE FINANCIAL REPORTING ENTITY

Eddyville Charter School is a non-profit corporation governed by a seven member board. Generally accepted accounting principles require that these financial statements present Eddyville Charter School and all component units, if any. Component units are separate organizations for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. Eddyville Charter School has no component units.

Eddyville Charter School was organized under provisions of Oregon Revised Statutes Chapter 338 for the purpose of operating a charter school.

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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

All direct expenses are reported by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Operating grants and contributions are presented as program revenues.

FUND FINANCIAL STATEMENTS

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

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (CONTINUED)

GOVERNMENTAL FUND TYPES

Governmental funds are used to account for the general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Grant revenue is not considered available and, therefore, is not recognized until received. Expenditures are recorded when the liability is incurred.

Revenues susceptible to accrual are interest, state, county and local shared revenue and federal and state grants. They are considered available if they are collected within sixty days after year-end. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Charter Schools in Oregon are not required to have a legally adopted budget, thus eliminating the requirement to present budgetary comparison information.

There are three major governmental funds:

GENERAL FUND

This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund. The principal revenue sources are payments of state school support from Lincoln County School District, fees, fundraising and donations.

GRANTS FUND

This special revenue fund accounts for the revenues from the School’s various grant agreements received from miscellaneous grantor agencies.

STUDENT BODY FUND

This special revenue fund accounts for all revenues and expenses used for the purposes of student body activities.

CAPITAL PROJECTS FUND

This special revenue fund accounts for all revenues and expenses used for the purposes of capital projects.

GRANTS

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

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (CONTINUED)

NET POSITION

Net position is comprised of the various net earnings from operations, nonoperating revenues, expenses and contributions of capital, and is classified in the following hierarchy based on the extent to which a government is bound to observe constraints imposed on the use of resources reported in government funds:

Restricted – consists of external constraints placed on net position use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. The balance in the Student Body Fund’s bank account is restricted for the purposes of revenues raised by student activities.

Invested in capital assets – consists of net position that are invested in buildings, equipment and other capital assets.

Unrestricted Net Position – consists of all other net position that are not included in the other categories previously mentioned.

When both restricted and unrestricted net position is available for use, restricted net position is utilized first.

FAIR VALUE INPUTS AND HIERARCHY

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

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

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

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available

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

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

C. CAPITAL ASSETS

Capital assets, which include equipment, Buildings, Land & Leasehold Improvements, are reported in the government wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and a useful life extending beyond a single reporting period. Capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at their estimated fair market value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Depreciation is recorded on capital assets on the straight line method over the useful life of the asset, which range from five to thirty years.

D. SUPPLY INVENTORY

Detailed supply inventory records are not maintained. Inventories are not considered to be material by management.

E. RETIREMENT PLANS

Substantially all of the School's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. GASB Statements 68 and 71 have been implemented as of July 1, 2014.

F. 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

G. FUND EQUITY

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – nonspendable, restricted, committed, assigned, and unassigned.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

G. FUND EQUITY (CONTINUED)

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

Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned. As of the date of the audit report, the School has not adopted a resolution to establish GASB 54.

H. DEFERRED OUTFLOWS/INFLOW OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The School has one type of item, which arises only under the accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, pension related deferrals, is reported only in the statement of net position. This amount is equal to the difference between changes in actuarial assumptions, actuarially projected investment earnings, and actual investment earnings, less contributions that the School paid to PERS during the year.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The School has one type of item, which arises only under the accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, pension related deferrals, is reported only in the statement of net position. This amount is equal to changes in the actuarially determined proportionate share and differences between employer contributions and employer's proportionate share of system contributions.

EDDYVILLE CHARTER SCHOOL
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NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS

Cash consisted of:	Petty Cash	\$	200
	Demand Deposits, Non-Interest Bearing - Checking		192,801
	Demand Deposits, Interest Bearing - Money Market		<u>925,003</u>
			<u>\$ 1,118,004</u>

DEPOSITS

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require depository institutions to maintain on deposit, with the collateral pool manager, securities having a value not less than 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public fund deposits if they are adequately capitalized, or 110% of their quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. As of June 30, 2021, the total bank balance per the bank statements was \$1,130,093. \$250,000 was covered by federal depository insurance. The remainder is collateralized the Oregon Public Funds Collateralization Program.

INVESTMENTS

Statutes authorize investing in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Fitch Ratings and Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record (A-2/P-2 if Oregon commercial paper) and the state treasurer's investment pool. There were no investments in any of the above investments at June 30, 2021.

INTEREST RATE RISK

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

CREDIT RISK

Oregon Revised Statutes does not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

3. CAPITAL ASSETS

Changes in capital assets for the year ended June 30, 2021 are as follows:

	June 30, 2020	Adjustments	Additions	Deletions	June 30, 2021
Building and Improvements	294,725	(64,809)	104,501	-	334,417
Furniture and Equipment	211,920	64,809	108,285	-	385,014
Total	<u>506,645</u>	<u>-</u>	<u>212,786</u>	<u>-</u>	<u>719,431</u>
Accumulated Depreciation					
Building and Improvements	(160,000)	49,524	(15,599)	-	(126,075)
Furniture and Equipment	<u>(116,397)</u>	<u>(49,524)</u>	<u>(29,836)</u>	<u>-</u>	<u>(195,757)</u>
	<u>(276,397)</u>	<u>-</u>	<u>(45,435)</u>	<u>-</u>	<u>(321,832)</u>
Net Capital Assets	<u><u>230,248</u></u>				<u><u>397,599</u></u>

On the Statement of Activities, Depreciation was allocated to the functions as follows:

Instruction	\$	24,081
Support Services		20,445
Facilities Acquisition and Construction		<u>909</u>
Total	\$	<u><u>45,435</u></u>

4. DEFINED BENEFIT PENSION PLAN

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

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.pdf>

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

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
 - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

- ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
 - member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,
 - member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
 - iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
 - iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.
- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
- i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:
Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.
General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

- ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.
- iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2018 actuarial valuation, which became effective July 1, 2020. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2021 were \$330,294, excluding amounts to fund employer specific liabilities. In addition approximately \$71,402 in employee contributions were paid or picked up by the School in fiscal 2021. At June 30, 2021, the School reported a net pension liability of \$2,090,511 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2018. 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. As of the measurement date of June 30, 2020 and 2019, the School's proportion was .01 percent and .01 percent, respectively. Pension expense for the year ended June 30, 2021 was \$185,564.

The rates in effect for the year ended June 30, 2021 were:

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

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 92,008	\$ -
Changes in assumptions	112,191	3,931
Net difference between projected and actual earnings on pension plan investments	245,817	-
Net changes in proportionate share	79,178	72,654
Differences between School contributions and proportionate share of contributions	116,395	-
Subtotal - Amortized Deferrals (below)	645,589	76,585
School contributions subsequent to measuring date	330,294	-
Deferred outflow (inflow) of resources	\$ 975,883	\$ 76,585

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

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense as follows:

Year ending June 30,	Amount
2021	\$ 110,948
2022	163,935
2023	162,687
2024	119,975
2025	11,460
Thereafter	-
Total	\$ 569,005

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 5, 2021. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.pdf>

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

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

Actuarial Methods and Assumptions:

Valuation date	December 31, 2018
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service
Mortality	Healthy 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 value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	27.5%	37.5%	32.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternative Investments	7.5%	17.5%	15.0%
Opportunity Portfolio	0.0%	2.5%	2.5%
Total			100.0%

(Source: June 30, 2020 PERS ACFR; p. 102)

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Core Fixed Income	9.60%	4.07%
Short-Term Bonds	9.60%	3.68%
Bank/Leveraged Loans	3.60%	5.19%
High Yield Bonds	1.20%	5.74%
Large/Mid Cap US Equities	16.17%	6.30%
Small Cap US Equities	1.35%	6.68%
Micro Cap US Equities	1.35%	6.79%
Developed Foreign Equities	13.48%	6.91%
Emerging Market Equities	4.24%	7.69%
Non-US Small Cap Equities	1.93%	7.25%
Private Equity	17.50%	8.33%
Real Estate (Property)	10.00%	5.55%
Real Estate (REITS)	2.50%	6.69%
Hedge Fund of Funds - Diversified	1.50%	4.06%
Hedge Fund - Event-driven	38.00%	5.59%
Timber	1.13%	5.61%
Farmland	1.13%	6.12%
Infrastructure	2.25%	6.67%
Commodities	1.13%	3.79%
<i>Assumed Inflation - Mean</i>		<i>2.50%</i>

(Source: June 30, 2020 PERS ACFR; p. 74)

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

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
School's proportionate share of the net pension liability	\$ 3,104,236	\$ 2,090,511	\$ 1,240,455

Changes Subsequent to the Measurement Date

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

There are no changes subsequent to the June 30, 2020 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

Deferred Compensation Plan

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the School for amounts earned by them to not be paid until a future date when certain circumstances are met. These circumstances are: termination by reason of resignation, death, disability, or retirement; unforeseeable emergency; or by requesting a de minimis distribution from inactive accounts valued less than \$5,000. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the School.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

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

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Benefits:

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

Death Benefits:

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

Contributions:

Employees of the School pay six (6) percent of their covered payroll. The School made the contributions of \$71,250 to member IAP accounts for the year ended June 30, 2021.

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

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

5. OTHER POST EMPLOYMENT BENEFIT - RHIA

Retirement Health Insurance Account

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

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. OTHER POST EMPLOYMENT BENEFIT - RHIA (CONTINUED)

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

Participating schools are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the School currently contributes 0.53% of annual covered OPERF payroll and 0.45% of OPSRP payroll under a contractual requirement in effect until June 30, 2021. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The School's contributions to RHIA for the years ended June 30, 2019, 2020 and 2021 were \$3,584, \$3,606 and \$99, respectively, which equaled the required contributions each year.

At June 30, 2021, the School reported a net OPEB liability/(asset) of \$30,104 for its proportionate share of the net OPEB liability/(asset). The OPEB liability/(asset) was measured as of June 30, 2020, and the total OPEB liability/(asset) used to calculate the net OPEB liability/(asset) was determined by an actuarial valuation as of December 31, 2018. Consistent with GASB Statement No. 75, paragraph 59(a), the School's proportion of the net OPEB liability/(asset) is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement date of June 30, 2020 and 2019, the School's proportion was .007 percent and .014 percent, respectively. OPEB expense (revenue) for the year ended June 30, 2021 was (8,760).

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	\$	(4,842)
Net amortization of employer-specific deferred amounts from:		
- Changes in proportionate share (per paragraph 64 of GASB 75)		(3,918)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)		-
Employer's Total OPEB Expense/(Income)	\$	(8,760)

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. OTHER POST EMPLOYMENT BENEFIT - RHIA (CONTINUED)

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 3,077
Changes in assumptions	-	1,600
Net difference between projected and actual earnings on pension plan investments	3,348	-
Net changes in proportionate share	40	7,645
Differences between School contributions and proportionate share of contributions	-	-
Subtotal - Amortized Deferrals (below)	3,388	12,322
School contributions subsequent to measuring date	99	-
Deferred outflow (inflow) of resources	\$ 3,487	\$ 12,322

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability/(asset) in the fiscal year ended June 30, 2022.

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense (revenue) as follows:

Year ending June 30,	Amount
2022	\$ (6,987)
2023	(4,242)
2024	1,238
2025	1,056
2026	-
Thereafter	-
Total	\$ (8,935)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2020. That independently audited report was dated March 5, 2021 and can be found at:

https://www.oregon.gov/pers/EMP/Documents/GASB/2020/GASB_75_FYE_6.30.2020.pdf

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. OTHER POST EMPLOYMENT BENEFIT - RHIA (CONTINUED)

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2018
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 percent
Retiree healthcare participation	Healthy retirees: 32%; Disabled retirees: 20%
Mortality	Healthy 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 value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

Discount Rate:

The discount rate used to measure the total OPEB liability as of the measurement date of June 30, 2020 was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. OTHER POST EMPLOYMENT BENEFIT - RHIA (CONTINUED)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Core Fixed Income	9.60%	4.07%
Short-Term Bonds	9.60%	3.68%
Bank/Leveraged Loans	3.60%	5.19%
High Yield Bonds	1.20%	5.74%
Large/Mid Cap US Equities	16.17%	6.30%
Small Cap US Equities	1.35%	6.68%
Micro Cap US Equities	1.35%	6.79%
Developed Foreign Equities	13.48%	6.91%
Emerging Market Equities	4.24%	7.69%
Non-US Small Cap Equities	1.93%	7.25%
Private Equity	17.50%	8.33%
Real Estate (Property)	10.00%	5.55%
Real Estate (REITS)	2.50%	6.69%
Hedge Fund of Funds - Diversified	1.50%	4.06%
Hedge Fund - Event-driven	38.00%	5.59%
Timber	1.13%	5.61%
Farmland	1.13%	6.12%
Infrastructure	2.25%	6.67%
Commodities	1.13%	3.79%
<i>Assumed Inflation - Mean</i>		2.50%

(Source: June 30, 2020 PERS ACFR; p. 74)

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

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. OTHER POST EMPLOYMENT BENEFIT - RHIA (CONTINUED)

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
School's proportionate share of the net OPEB liability (asset)	\$ (24,304)	\$ (30,104)	\$ (35,063)

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2020 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

6. INTERFUND RECEIVABLES/PAYABLES

The School uses interfund receivable/payables as a pooling of cash. Amounts are comprised of the following:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 28,182	\$ -
Grants Fund	-	28,182
Total	\$ 28,182	\$ 28,182

7. RISK MANAGEMENT

Eddyville Charter School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize its exposure to these risks. Settled claims have not exceeded this commercial coverage.

8. COMMITMENTS AND CONTINGENCIES

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

The School operates under authority of the Lincoln County School District who grants a charter to the School and exercises oversight as required by Oregon Law. The effect of the non-renewal of the charter has not been determined.

The COVID-19 outbreak in the United States has caused disruption through mandated and voluntary closure of government and business activities. These developments are expected to impact School revenue. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration. Therefore, the School expects this matter to negatively impact its operating results. However, the related financial impact and duration cannot be reasonably estimated at this time.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. OPERATING LEASE

The School leases its building from the Lincoln Count School District under a cancelable operating lease that expires June 30, 2021. The agreement requires the School to insure improvements to the property. The annual lease expense is \$1.

10. CAPITAL LEASE

The School entered into a lease agreement in 2020 to lease a scoreboard for a total cost of \$70,069 payable over 5 years. The full amount of the lease is capitalized as equipment and depreciated over its useful life . At June 30, 2021, the accumulated depreciation of the asset is \$9,343. At the end of the lease term, the School has the option to purchase the equipment for \$1. Future minimum lease payments are as follows:

<u>Year Ending June 30</u>	
2022	\$ 14,014
2023	14,014
2024	14,014
2025	<u>14,014</u>
Total	<u>\$ 56,056</u>

11. TAX STATUS

The School is qualified pursuant to Section 501(c)(3) of the Internal Revenue Code, and, accordingly, the School's net investment income is exempt from income taxes. The School has obtained a favorable Determination letter from the Internal Revenue Service and the Board of Directors believe that the School continues to qualify and to operate in accordance with applicable provisions of the Internal Revenue Code.

U.S. Generally Accepted Accounting Principles require School management to evaluate tax positions taken by the School and recognize a tax liability (or asset) if the School has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The School is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

12. DEFICIT FUND BALANCE

The Grants Fund reported an ending deficit fund balance of \$14,994 on page 6 of the financial statements. This was due to expenditures exceeding revenues for the year ended June 30, 2021. The School plans to eliminate the negative balance through future budgeted transfers.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2021

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) School's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2021	0.0096 %	\$ 2,090,511	\$ 1,337,230	156.3 %	75.8 %
2020	0.0090	1,548,530	870,838	177.8	80.2
2019	0.0089	1,344,682	779,500	172.5	82.1
2018	0.0095	1,280,396	770,925	166.1	83.1
2017	0.0113	1,701,911	658,755	258.4	80.5
2016	0.0135	774,544	628,933	123.2	91.9
2015	0.0116	(262,574)	697,036	(41.7)	103.6
2014	0.0116	591,142	632,650	84.8	92.0

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

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

SCHEDULE OF CONTRIBUTIONS

Year	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2021	\$ 330,294	\$ 330,294	\$ -	\$ 1,171,277	28.2 %
2020	341,538	341,538	-	1,337,230	25.5
2019	195,982	195,982	-	870,838	22.5
2018	181,958	181,958	-	779,500	23.3
2017	157,455	157,455	-	770,925	20.4
2016	126,738	126,738	-	658,755	19.2
2015	128,116	128,116	-	628,933	20.4
2014	145,719	145,719	-	697,036	20.9

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

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

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
 For the Year Ended June 30, 2021

SCHEDULE OF THE PROPORTIONATE SHARE OF OTHER POST EMPLOYMENT BENEFIT ASSET:
 RETIREE HEALTH INSURANCE ACCOUNT

Year Ended June 30,	(a) Employer's proportion of the net OPEB asset (NOA)	(b) Employer's proportionate share of the net OPEB asset (NOA)	(c) School's covered payroll	(b/c) NOA as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2021	0.0073 %	\$ 30,104	\$ 1,337,230	2.3 %	150.1 %

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

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

SCHEDULE OF CONTRIBUTIONS

Year	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2021	\$ 99	\$ 99	\$ -	\$ 1,171,277	0.0 %

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

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

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

Independent Auditors' Report Required by Oregon State Regulations



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October 1, 2021

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Eddyville Charter School as of and for the year ended June 30, 2021, and have issued our report thereon dated October 1, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the Eddyville 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 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. As such, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

- **Insurance and fidelity bonds in force or required by law.**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Programs funded from outside sources.**

In connection with our testing nothing came to our attention that caused us to believe the Eddyville Charter School was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the Eddyville Charter 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 Eddyville Charter School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Eddyville Charter School's internal control over financial reporting.

This report is intended solely for the information and use of the school board members and management of Eddyville Charter School, and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in black ink, appearing to read "Ken Allen". The signature is fluid and cursive, with a large initial "K" and "A".

Kenny Allen, CPA
Municipal Auditor
PAULY, ROGERS AND CO., P.C.

Administrative Report

October 2021

Enrollment: 221

Weekly health department meetings continue with school nurse and administration with both Lincoln County and Benton County.

Monthly OTR meetings continue for administration with ODE, OHA and COSA.

Updates on guidance, COVID protocols, testing and quarantine requirements.

Legislative updates and forecasts

SIA - Allocation increased from \$183,193.91 to \$220,511.65 for 2021-2022.

Additional monies will fully fund the budgeted behavior specialist and the part-time health assistant positions.

This will result in additional monies available in the GF.

Cooking (CTE Course) classroom remodel is complete. So many donations have been made and the school is extremely grateful for this addition, the program growth and the future of CTE opportunities.

Mountain West League is beginning monthly AD and Administration meetings re: policies, protocols and practices as a league. The first meeting is 11/10. Thanks go to Lane Thompkins at Mckenzie Schools for coordinating this opportunity for collaboration, teamwork and consistent messaging.

Inflexion 1:1 administrative coaching continues through Portico. This virtual training and leadership team development is an exceptional opportunity for ECS. Development of the Leadership Team is underway with a focus on equity and future readiness of our students, beyond academics. This program is a 3-year process and we are in the beginning of year 1.

PLC development and training is also part of Inflexion work and Oregon Rural School Network PD I am participating in this year. Bi-monthly meetings are held by teams focusing on math and ELA at this time. Attached is a sample PLC agenda for your review.

Summer Learning Grant reporting is finalized and was approved through ODE.

ESSER 3 Plans are also in progress with administration, business office and LBL ESD. 20% allocation to unfinished learning is being finalized and plans for the 22-23 year are in development.

Staff SLGG and Professional Goals are complete, observations are being conducted and 1:1 meetings scheduled.

ECS Boosters are planning Hobby Hour on 12/16. More details will be released as plans are finalized.

ECS Staff are working overtime to cover shifts, duties and serve our students in academics and beyond. This year has presented challenges like never before and our team is rising to the challenge. I don't want this to go unnoticed by our families and community. Thank you to these special individuals who make our school thrive.



CARE: Curriculum Assessment Remediation Enrichment

PLC Meeting Agenda		
Team	Date/TIME	Staff Present & ROLES (NOTES, TIME KEEPER,
Opening: Review NORMS		
Content:		
1	What do we want students to learn?	
	Talk about: <ul style="list-style-type: none"> - What standards/benchmarks will we focus on? - How will we teach it? (Instructional Strategies) 	
2	How will we know when they learned it?	
	Talk about: <ul style="list-style-type: none"> - How will we assess proficiency? - Do we need to create a rubric? 	
3	How will we respond when some students do not learn?	
	Talk about: <ul style="list-style-type: none"> - What opportunities can we provide to practice? - How might we re-teach the content? 	
4	How will we extend the learning for students who are already proficient?	
	Talk about: <ul style="list-style-type: none"> - What will we do if learners finish early? - How can we provide deeper learning options? 	
Closing		
Assess adherence to norms, determine needs and resources for next meeting, assign and reiterate follow-up tasks.		



Board Report | Athletics
November 2021

- Winter sports season is gearing up with Middle school girls already practicing and high school girls and boys starting Monday, November 15.
- Sports awards for high school will take place at 7pm on November 17 with desserts provided by the culinary arts department.
- This year, we will be giving the EAGLE award to one athlete per sport that exemplifies excellence both on and off of the field. Those winners will be announced at the sports awards dessert.
- MS Boys Basketball will start after Christmas break. We are currently still looking for a coach. If you know anyone interested, please have them apply on our website.
- Elementary basketball is also in need of coaches for 3rd/4th girls, 3rd/4th boys, 5th girls, and 5th/6th boys. The elementary coaching positions are volunteer positions and practices will be two nights a week with games on Saturdays. The elementary season will begin after Christmas break.

We are looking forward to this next season!

Go Eagles!

Karla Pearson, Athletic Director



Board Report | Facilities
November 2021

Facilities Happenings this past month:

- Room 5 remodel planning and completion. Remodeling part of the Hort building for a maintenance bay. This will be our tool storage along with a woodshop/equipment maintenance. This will free up one of the shipping containers and will allow more storage room for the school. Also this month has been continuing to focus on the small facility repairs.

Facilities: On the radar for the next month:

- Working on plans for a new classroom, weight room expansion, and gymnasium siding repair. This starts by finding an architect to work with followed by a lineup of contractors for execution of the project. Hopefully we can get this started as soon as school has ended for the year.

Danny Wheeler | Facilities Manager

Eddyville Charter School

Code: GBNAA/JHFF
Adopted: 15 December 2021

~~Reporting Requirements for~~ Suspected Sexual Conduct with Students and Reporting Requirements *

Sexual conduct by public charter school employees, contractors¹, agents², and volunteers³ is prohibited and will not be tolerated. All public charter school employees, contractors, agents, and volunteers are subject to this policy. Students are also subject to this policy if they are acting as an employee, contractor, agent or volunteer.

⁴“Sexual conduct,” means verbal or physical conduct or verbal, written or electronic communications by a school employee, a contractor, an agent or a volunteer that involve a student and that are sexual advances or requests for sexual favors directed toward the student, or of a sexual nature that are directed toward the student or that have the effect of unreasonably interfering with a student’s educational performance, or of creating an intimidating, or hostile ~~or offensive educational~~ environment. “Sexual conduct” does not include touching or other physical contact that is necessitated by the nature of the school employee’s job duties or by the services required to be provided by the contractor, agent or volunteer, and for which there is no sexual intent; verbal, written or electronic communications that are provided as part of an education program that meets state educational standards or a policy approved by the Board; or conduct or communications described in the definition of sexual conduct herein if the school employee, contractor, agent or volunteer is also a student and the conduct or communications arise out of a consensual relationship between students, do not create an intimidating or hostile educational environment and are not prohibited by law, any policies of the public charter school or any applicable employment agreements.

“Student” means any person who is in any grade from prekindergarten through grade 12 or 21 years of age or younger and receiving educational or related services from the public charter school that is not a post-secondary institution of education, or who was previously known as a student by the person engaging in sexual conduct and who left school or graduated from high school within 90 days prior to the sexual conduct.

The public charter school will post in the school building [and on the school website] the names and contact information of the employees designated for the respective school building to receive reports of suspected sexual conduct and the procedures the designee will follow upon receipt of the report.

¹ “Contractor” means a person providing services to the public charter school under a contract in a manner that requires the person to have direct, unsupervised contact with students.

² “Agent” means a person acting as an agent for the public charter school in a manner that requires the person to have direct, unsupervised contact with students.

³ “Volunteer” means a person acting as a volunteer for the public charter school in a manner that requires the person to have direct, unsupervised contact with students.

⁴ This definition of “sexual conduct” affects all conduct that occurs before, on or after June 23, 2021, for purposes of reports that are made, investigations that are initiated, or a collective bargaining agreement, an employment contract, an agreement for resignation or termination, a severance agreement or any similar contract or agreement entered into, on or after June 23, 2021.

Any public charter school **employee, contractor, agent or volunteer** who has reasonable cause to believe that a student has been subjected to sexual conduct by another public charter school employee, contractor, agent or volunteer, or that another public charter school employee, contractor, agent or volunteer has engaged in sexual conduct with a student shall immediately report such suspected sexual conduct to the superintendent, or the alternate designated licensed administrator in the event the **designated administrator is the alleged perpetrator**, for their school building. **If the conduct also constitutes child abuse, the employee must make mandatory reports in accordance with Board policy GBNAB/JHFE – Suspected Abuse of a Child Reporting Requirements.**

A report **received by** of suspected sexual conduct about the superintendent will be reported to the alternate licensed administrator **about the school administrator** who shall also **be reported** the same to the Board chair.

If an employee fails to report suspected sexual conduct or fails to maintain confidentiality of records, the employee will be disciplined up to and including dismissal.

When ~~the~~ a designated ~~licensed~~ administrator receives a report of suspected sexual conduct by a public charter school employee, contractor, agent or volunteer, the administrator will follow procedures established by the public charter school and set forth in administrative regulation GBNAA/JHFF-AR - Suspected Sexual Conduct Report Procedures and Forms. All such reports will be reported to the Oregon Department of Education (ODE) or Teacher Standards and Practices Commission (TSPC) **as appropriate, for investigation** in accordance with such administrative regulation. The agency receiving a report will complete an investigation regardless of any changes in the relationship or duties of the person who is the alleged perpetrator.

When there is reasonable cause to support the report, a public charter school employee suspected of sexual conduct shall be placed on paid administrative leave pending an investigation and the public charter school will take necessary actions to ensure the student's safety.

When there is reasonable cause to support the report, a public charter school contractor, agent or volunteer suspected of sexual conduct shall be removed from providing services to the public charter school and the public charter school will take necessary actions to ensure the student's safety.

~~The public charter school will post in each school building the names and contact information of the employees^[5] designated for the school building to receive reports of suspected sexual conduct and the procedures the designee will follow upon receipt of the report.~~

The public charter school will notify, as allowed by state and federal law, the person who was subjected to the suspected sexual conduct about any actions taken by the public charter school as a result of the report.

A public charter school employee, contractor or agent will not assist another public charter school employee, contractor or agent in obtaining a new job if the individual knows, or has reasonable cause to believe the public charter school employee, contractor or agent engaged in sexual conduct. Nothing in this policy prevents the public charter school from disclosing information required by law or providing the routine transmission of administrative and personnel files pursuant to law.

~~^[5] Senate Bill 155 (2019) requires the public charter school to designate a licensed administrator and an alternate licensed administrator for each school building.~~

The initiation of a report in good faith about suspected sexual conduct may not adversely affect any terms or conditions of employment or the work environment of the person who initiated the report or who may have been subject to sexual conduct. If a student initiates a report of suspected sexual conduct by a public charter school employee, contractor, agent or volunteer in good faith, the student will not be disciplined by the public charter school or any public charter school employee, contractor, agent or volunteer.

The public charter school will provide to employees at the time of hire, or to a contractor, agent or volunteer at the time of beginning service for the public charter school, the following:

1. A description of conduct that may constitute sexual conduct;
2. A description of the investigatory process and possible consequences if a report of suspected sexual conduct is substantiated; and
3. A description of the prohibitions imposed on public charter school employees, contractors and agents when they attempt to obtain a new job, pursuant to ORS 339.378(2).

All public charter school employees are subject to Board policy GCAB - Personal Electronic Devices and Social Media - Staff regarding appropriate electronic communications with students.

Any electronic communications with students by a contractor, agent or volunteer for the public charter school will be appropriate and only when directed by public charter school administration. When communicating with students electronically regarding school-related matters, contractors, agents or volunteers shall use public charter school e-mail using mailing lists and/or other internet messaging **approved by the school** to a group of students rather than individual students or as directed by public charter school administration. Texting or electronically communicating with a student through contact information gained as a contractor, agent or volunteer for the public charter school **is prohibited.**

The administrator shall develop administrative regulations to implement this policy and to comply with state law.

END OF POLICY

Legal Reference(s):

[ORS 338.115](#)

[ORS 338.135\(7\)\(a\)](#)

[ORS 339.370 - 339.400](#)

[ORS 419B.005 - 419B.045](#)

Every Student Succeeds Act, 20 U.S.C. § 7926 (2018).

House Bill 2136 (2021).

Senate Bill 51 (2021).

Eddyville Charter School

Code: GBNAA/JHFF-AR
Revised/Reviewed: 15 December 2021

Suspected Sexual Conduct Report Procedures and Forms *

The public charter school posts in each school building and on the school website the names and contact information of the school employees in each school building designated for the respective school building to receive reports of suspected sexual conduct and the procedures the designee(s) will follow upon receipt of the report.

When ~~the designee~~ the superintendent receives a report of suspected sexual conduct that may have been committed by a ~~person licensed~~ commission licensee¹ ~~through Teacher Standards and Practices Commission (TSPC)~~, the designee shall notify the Teacher Standards and Practices Commission (TSPC) ~~as soon as possible. When +~~ The designee shall notify the Oregon Department of Education (ODE) if the administrator receives a report of suspected sexual conduct that may have been committed by a ~~person~~ ~~who~~ school employee, contractor, agent or volunteer that is not ~~licensed through TSPC~~, a commission licensee ~~the designee shall notify the Oregon Department of Education (ODE) as soon as possible.~~

If the superintendent is the alleged perpetrator the report shall be submitted to the ~~[²]~~ alternate licensed administrator who shall also report to the Board chair.

When the designee receives a report of suspected sexual conduct by a public charter school employee, and there is reasonable cause to support the report, the public charter school shall place the public charter school employee on paid administrative leave³ and take necessary actions to ensure the student's safety. The employee shall remain on leave until TSPC⁴ or ODE⁵ determines that the report is substantiated and the public charter school takes appropriate employment action against the employee, or cannot be substantiated or is not a report of sexual conduct and the public charter school determines either: 1) an employment policy was violated and the public charter school will take appropriate employment action against the employee; or 2) an employment policy has not be violated and an employment action against the employee is not required. ~~The public charter school will investigate all reports of suspected sexual conduct by persons who are licensed by the TSPC, unless otherwise requested by TSPC, and all reports of suspected sexual conduct by persons who are not licensed by TSPC, unless otherwise requested by ODE.~~

When the designee receives a report of suspected sexual conduct by a contractor, an agent or a volunteer, the public charter school may prohibit the contractor, agent or volunteer from providing services to the

¹ ~~“License” includes a license, registration or certificate issued by the Teacher Standards and Practices Commission.~~

~~“Commission licensee,” as is defined in ORS 342.120 (as amended by HB 2136 (2021)), means a person whom the TSPC has authority to investigate or discipline because the person is enrolled in an approved educator preparation program, is an applicant for a TSPC license or registration, holds a license or registration issued by TSPC, or has held a license or registration issued by the TSPC at any time during the previous five years.~~

~~[² Match this position title to the designated alternate licensed administrator.]~~

³ The public charter school employee cannot be required to use any accrued leave during the imposed paid administrative leave.

⁴ TSPC investigates reports on commission licensees.

⁵ ODE investigates reports on persons who are not commission licensees.

public charter school. If the public charter school determines there is reasonable cause to support a report of suspected sexual conduct, the public charter school shall prohibit the contractor, agent or volunteer from providing services. The public charter school may reinstate the contractor, agent or volunteer, and such reinstatement may not occur until such time as a report of suspected sexual conduct has been investigated and a determination has been made by TSPC or ODE, as appropriate, that the report is unsubstantiated.

Upon request from ODE or TSPC the public charter school will provide requested documents or materials to the extent allowed by state and federal law.

The name, address and other identifying information about the employee who made the report are confidential and are not accessible for public inspection.

An “investigation” means a detailed inquiry into the factual allegations of a report of suspected sexual conduct that is based on interviews with the person who initiated the report, the person who may have been subjected to sexual conduct, witnesses and the person who is the subject of the report, and results in a finding that the report is a substantiated report, cannot be substantiated, or is not a report of sexual conduct. If the subject of the report is a public charter school employee represented by a contract or a collective bargaining agreement, the investigation must meet any negotiated standards of such employment contract or agreement.

Nothing prevents the public charter school from conducting its own investigation, unless another agency requests to lead the investigation or requests the public charter school to suspend their investigation, or taking an employment action based on information available to the public charter school before an investigation conducted by another agency is completed. The public charter school will cooperate with agencies assigned to conduct such investigations.

A “substantiated report” means a report of sexual conduct that TSPC or ODE determines is founded.

If, following the investigation, the public charter school decides to take an employment action, the public charter school will inform the public charter school employee of the employment action to be taken and provide information about the appropriate appeal process. The employee may appeal the employment action taken through an appeal process administered by a neutral third party.

If the public charter school is notified that the employee decided not to appeal the employment action or if the determination of an appeal sustained the employment action, the public charter school shall create a record of the findings of the substantiated report and the employment action taken by the public charter school will be placed in the records on the school employee maintained by the public charter school. Such records created are confidential and not public records as defined in Oregon Revised Statute (ORS) 192.311, however the public charter school may use the record as a basis for providing information required to be disclosed about a public charter school employee under ORS 339.378(1). The public charter school will notify the employee that information about substantiated reports may be disclosed to a potential employer.

Training

The public charter school shall provide information and training each school year to public charter school employees on the following:

1. Prevention and identification of sexual conduct;

2. Obligations of public charter school employees under ORS 339.388 and 419B.005 - 419B.050 and under adopted board policies to report suspected sexual conduct; and
3. Appropriate electronic communications with students.

The public charter school shall make available each school year the training described above to contractors, agents, volunteers and to parents and legal guardians of students attending public charter school-operated schools, and will be made available separately from the training provided to public charter school employees.

The public charter school shall provide to contractors, agents and volunteers each school year information on the following:

1. Prevention and identification of sexual conduct;
2. Obligations of public charter school employees under adopted board policies to report suspected sexual conduct; and
3. Appropriate electronic communications with students.

The public charter school shall make available each school year training that is designed to prevent sexual conduct to students attending public charter school-operated schools.

[Name of Public Charter School]

SUSPECTED SEXUAL CONDUCT REPORT FORM

Name of person making report: _____

Position of person making report: _____

Name of person suspected of sexual conduct: _____

Date and place of incident or incidents: _____

Description of suspected sexual conduct: _____

Name of witnesses (if any): _____

Evidence of suspected sexual conduct, e.g., letters, photos, etc. (attach evidence if possible): _____

Any other information: _____

I agree that all of the information on this form is accurate and true to the best of my knowledge.

Signature: _____ Date: _____

[Name of Public Charter School]

WITNESS DISCLOSURE FORM

Name of witness: _____

Position of witness: _____

Date of testimony/interview: _____

Description of instance witnessed: _____

Any other information: _____

I agree that all the information on this form is accurate and true to the best of my knowledge.

Signature: _____ Date: _____

OSBA Model Eddyville Charter School Sample Policy

Code: IL
Adopted: 15 December 2021

Assessment Program**

~~(This policy is required for all public charter schools because of the student test impropriety and opt-out notice for summative assessment; remaining language is highly recommended and is bracketed. See {braced} footnotes for guidance.)~~

{The public charter school assessment program shall be designed for the purpose of determining public charter school program improvement and individual student needs including the requirements of the Oregon Administrative Rules. Each year the public charter school shall determine each student’s progress toward achieving federal, state and local achievement requirements.}

{Assessments shall be used to measure the academic content standards ~~and Essential Skills~~ and to identify students who meet or exceed the performance standards ~~and Essential Skills~~ adopted by the State Board of Education.}

{Accordingly, the public charter school shall maintain the following assessment program:

1. Criterion-reference assessments, including performance-based assessments, content-based assessments and other valid methods as may be required by state and federal requirements;

~~2. Assessment of Essential Skills;~~

~~3-2.~~ Individual diagnostic and ability evaluations in all grades when students have been referred and parental permission obtained;

~~4-3.~~ Assessments by individual teachers;

~~5-4. Optional Other public charter schoolwide and grade level wide assessments, as recommended by the administrator and as approved by the Board.}~~

{It is the intent of the Board that progress be measured in a manner that clearly enables the student and parents to know whether the student is making progress toward meeting or exceeding academic content standards ~~and Essential Skills~~. School and individual results shall be reported to the Board, parents and the community, as prescribed by law.}

{The public charter school shall not discriminate in, **including but not limited to**, the methods, practices and materials used for assessment, evaluating and counseling students on the basis of race, color, national origin, religion, sex, sexual orientation, **gender identity**, age, disability or marital status. Discrimination complaints shall be processed in accordance with established procedures.}

{Staff will receive in-service education in the use of designated assessments and interpretation of assessment results.}

A **parent** on behalf of their student or an **adult student** may **annually** opt-out of ~~the Smarter Balanced and/or alternate Oregon Extended Assessments in English language arts and mathematics as provided in state law~~ taking a statewide summative assessment by completing and submitting ODE’s opt-out form¹ to the public charter school. ~~The public charter school shall provide the required notice and necessary forms to the student.~~ The ~~public charter~~ school shall provide supervised study time for students who are excused

¹ Oregon Department of Education page for: [30-day notice and opt-out form](#)

from participating in the assessment. A student may be excused from the Oregon Statewide Assessment Program for disability or religious reasons. Parents and adult students will be provided the required notices² and access to forms by the school that include a time frame in which statewide assessments will take place, and an adult student's or parent's right to request an exemption from taking the statewide summative assessments.

~~The public charter school shall establish conduct and discipline consequences for student initiated test impropriety.~~ The act of student-initiated test impropriety is prohibited. A student that participates in an act of student-initiated test impropriety will be subject to discipline. "Student-initiated test impropriety" means student conduct that is inconsistent with the *Test Administration Manual* or accompanying guidance; or results in a score that is invalid.

~~[³Beginning in grade five or beginning after a documented history to qualify for a modified diploma, an extended diploma, or an alternative certificate has been established, the public charter school will annually provide to the parents or guardians of the student, information about Oregon's graduation requirements for a modified diploma, an extended diploma, and an alternative certificate.]~~

{The administrator shall ensure a periodic review and evaluation of the public charter school's assessment program is conducted.}

END OF POLICY

Legal Reference(s):

ORS 40.245	ORS 338.115 (2) (1)	OAR 581-022-2060
ORS 326.565	ORS 659.850	OAR 581-022-2100
ORS 326.575		OAR 581-022-2115
ORS 329.451	OAR 581-021-0030	OAR 581-022-2250
ORS 329.479	OAR 581-022-2010	OAR 581-022-2270
ORS 329.485	OAR 581-022-2015	OAR 581-022-2310
ORS 336.187	OAR 581-022-2020	
ORS 659.870	OAR 581-022-2030	

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (~~2012~~2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (~~2017~~2020).

Protection of Pupil Rights, 20 U.S.C. § 1232h (~~2012~~2018); Student Rights in Research, Experimental Programs and Testing, 34 C.F.R. Part 98 (~~2017~~2020).

Individuals with Disabilities Education Act (IDEA), 20 U.S.C. §§ 1400-1419 (~~2012~~2018).

Every Student Succeeds Act, 20 U.S.C. §§ 6311-6322 (~~2012~~2018).

Test Administration Manual, published by the OREGON DEPARTMENT OF EDUCATION.

House Bill 3041 (2021).

Senate Bill 602 (2021).

Senate Bill 744 (2021).

² Public charter schools are required to provide notice twice each year: once at the beginning of the year; and second time at least 30 days prior to the administration of the test.

³ {Language is highly recommended for schools that serve students grade 5 and above; the annual notice to parents or guardians is still required.}

Eddyville Charter School

Code: JB
Adopted: 15 December 2021

Equal Educational Opportunity[**]

Every student of the public charter school will be given equal educational opportunities regardless of age, sex, sexual orientation¹, gender identity, race², religion, color, national origin, disability, parental status, familial status, marital status, linguistic background, culture, socioeconomic status, capability or geographic location.

The public charter school may not limit student admission-enrollment based on ethnicity, national origin, race, religion, sex, sexual orientation, gender identity, disability, gender, income level, proficiency in English language, the terms of an individualized education program (IEP) or athletic ability, but except as authorized under Oregon law. The public charter school may limit admission to students within a given age-group or grade level. The public charter school must select students through an equitable lottery selection process if the number of student applicants exceeds the capacity of a program, class, grade level or building. The public charter school may implement a weighted lottery that favors historically underserved students in accordance with ORS 338.125³. The school may give priority for admission to students in accordance with ORS 338.125.

No student will be excluded from participating in, denied the benefits of, or subjected to discrimination under any educational program or activity conducted by the public charter school or denied access to facilities in the school.

A student or parent may also access and use the public charter school's general complaint procedure through Board policy KL - Public Complaints.

All reports, complaints or information will be investigated.

The public charter school will communicate the availability of policy and available complaint procedures to students and their parents through available school's handbook and will be published to the school website and made available at the school office during regular business hours.

A student of the public charter school may not be subjected to retaliation by the public charter school for the reason that the student has in good faith reported information that the student believes is evidence of a violation of a state or federal law, rule or regulation.

END OF POLICY

¹ ~~“Sexual orientation” means an individual’s actual or perceived heterosexuality, homosexuality, bisexuality or gender identity, regardless of whether the individual’s gender identity, appearance, expression or behaviors differs from that traditionally associated with the individual’s sex at birth.~~

² Race also includes physical characteristics that are historically associated with race, including but not limited to natural hair, hair texture, hair type and protective hairstyles as defined by ORS 659A.001 (as amended by House Bill 2935 (2021)).

³ As amended by House Bill 2954 (2021).

Legal Reference(s):

[ORS 174.100](#)

[ORS 192.630](#)

[ORS 326.051](#)

[ORS 329.025](#)

[ORS 336.086](#)

[ORS 338.125](#) (3)

[ORS 659.850](#)

[ORS 659.852](#)

[ORS 659A.001](#)

[ORS 659A.003](#)

[ORS 659A.006](#)

[ORS 659A.103](#) - 659A.145

[ORS 659A.400](#)

[ORS 659A.403](#)

[ORS 659A.406](#)

[OAR 581-021-0045](#)

[OAR 581-021-0046](#)

[OAR 581-022-2310](#)

[OAR 839-003](#)

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018); 28 C.F.R. §§ 42.101-42.106 (2019).

Rehabilitation Act of 1973, 29 U.S.C. §§ 791, 793-794 (2018); 34 C.F.R. Part 104 (2019).

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683, 1701, 1703-1705 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2020).

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12333 (2018).

House Bill 2935 (2021).

House Bill 2954 (2021).

House Bill 3041 (2021).

Eddyville Charter School

Code: JFCF
Revised: 15 December 2021

Hazing, Harassment, Intimidation, Bullying, Menacing, Cyberbullying, Teen Dating Violence, or Domestic Violence – Student**

The Board, in its commitment to providing a safe, positive, and productive learning environment for all students, will consult with parents/guardians, employees, volunteers, students, administrators, and community representatives in developing this policy compliance with applicable Oregon law.

Hazing, harassment, intimidation or bullying, menacing and acts of cyberbullying by students, staff, and third parties toward students is strictly prohibited in the public charter school. Teen dating violence is unacceptable behavior and prohibited. Each student has the right to a safe learning environment.

Retaliation against a victim, any person who reports, is thought to have reported, or files a complaint about an act of hazing, harassment, intimidation or bullying, menacing, an act of cyberbullying or teen dating violence, or otherwise participates in an investigation or inquiry is strictly prohibited. A person who engages in retaliatory behavior will be subject to consequences and appropriate remedial action. False charges shall also be regarded as a serious offense and will result in consequences and appropriate remedial action.

Students whose behavior is found to be in violation of this policy will be subject to consequences and appropriate remedial actions which may include discipline, up to and including expulsion. Staff whose behavior is found to be in violation of this policy will be subject to consequences and appropriate remedial action which may include discipline, up to and including dismissal. Third parties whose behavior is found to be in violation of this policy shall be subject to appropriate sanctions as determined and imposed by the superintendent or the Board.

Students, staff, or third parties may also be referred to law enforcement officials.

The administrator is responsible for ensuring that this policy is implemented.

Definitions

“Public charter school” includes public charter school facilities, public charter school premises, and non-public charter school property if the student is at any public charter school-sponsored, public charter school-approved, or public charter school-related activity or function, such as field trips or athletic events where students are under the jurisdiction of the public charter school.

“Third parties” include, but are not limited to, coaches, school volunteers, parents, school visitors, service contractors, or others engaged in public charter school business, such as employees of businesses or organizations participating in cooperative work programs with the public charter school and others not directly subject to public charter school control at inter-public charter school and intra-public charter school athletic competitions or other school events.

“Hazing” includes, but is not limited to, any act that recklessly or intentionally endangers the mental health, physical health or safety of a student for the purpose of initiation or as a condition or precondition of attaining membership in, or affiliation with, any public charter school-sponsored activity or grade level attainment. (i.e., personal servitude, sexual stimulation/sexual assault, forced consumption of any drink, alcoholic beverage, drug or controlled substance, forced exposure to the elements, forced prolonged exclusion from social contact, sleep deprivation or any other forced activity that could adversely affect the mental or physical health or safety of a student, requires, encourages, authorizes or permits another to be subject to wearing or carrying any obscene or physically burdensome article; or assignment of pranks to be performed or other such activities intended to degrade or humiliate).

“Harassment, intimidation or bullying” means any act that substantially interferes with a student’s educational benefits, opportunities or performance, that takes place on or immediately adjacent to public charter school grounds, at any public charter school-sponsored activity, on public charter school-provided transportation, or at any official public charter school bus stop, that may be based on, but not limited to, the protected class status of a person, and having the effect of:

1. Physically harming a student or damaging a student’s property;
2. Knowingly placing a student in reasonable fear of physical harm to the student or damage to the student’s property; or
3. Creating a hostile educational environment including interfering with the psychological well-being of the student.

“Protected class” means a group of persons distinguished, or perceived to be distinguished, by race, color, religion, sex, sexual orientation¹, gender identity, national origin, marital status, familial status, source of income or disability.

“Teen dating violence” means:

1. A pattern of behavior in which a person uses or threatens to use physical, mental, or emotional abuse to control another person who is in a dating relationship with the person, where one or both persons are 13 to 19 years of age; or
2. Behavior by which a person uses or threatens to use sexual violence against another person who is in a dating relationship with the person, where one or both persons are 13 to 19 years of age.

¹“Sexual orientation” means an individual’s actual or perceived heterosexuality, homosexuality, bisexuality or gender identity, regardless of whether the individual’s gender identity, appearance, expression or behaviors differs from that traditionally associated with the individual’s sex at birth.

“Domestic violence” means abuse by one or more of the following acts between family and/or household members²:

1. Attempting to cause or intentionally, knowingly or recklessly causing bodily injury;
2. Intentionally, knowingly or recklessly placing another in fear of imminent bodily injury;
3. Causing another to engage in involuntary sexual relations by force or threat of force.

“Cyberbullying” is the use of any electronic communication device to harass, intimidate or bully.

“Retaliation” means any acts of, including but not limited to, hazing, harassment, intimidation or bullying, menacing, or cyberbullying toward a person in response to an actual or apparent reporting of, or participation in the investigation of, hazing, harassment, intimidation or bullying, acts of cyberbullying, teen dating violence, or retaliation.

“Menacing” includes any act intended to place a district employee, student or third party in fear of imminent serious physical or mental injury.

Reporting

The superintendent will take reports and conduct a prompt investigation of any report of an act of hazing, harassment, intimidation or bullying, menacing, cyberbullying, or teen dating violence. Any employee who has knowledge of conduct in violation of this policy shall immediately report concerns to the superintendent who has overall responsibility for all investigations. Any employee who has knowledge of incidents of teen dating violence that took place on public charter school property, at a public charter school-sponsored activity, or in a vehicle used for school-provided transportation shall immediately report the incident to the superintendent. Failure of an employee to report an act of hazing, harassment, intimidation or bullying, menacing, an act of cyberbullying, or teen dating violence to superintendent may subject to remedial action, up to and including dismissal. Remedial action may not be based solely on an anonymous report.

Any student who has knowledge of conduct in violation of this policy or feels they have been hazed, harassed, intimidated or bullied, menaced, a victim of teen dating violence, or acts of being cyberbullied in violation of this policy, is encouraged to immediately report concerns to the superintendent who has overall responsibility for all investigations. Any volunteer who has knowledge of conduct in violation of this policy is encouraged to immediately report concerns to the superintendent. A report made by a student or volunteer may be made anonymously. A student may also report concerns to a teacher or counselor who will be responsible for notifying the appropriate public charter school official.

² “Family or household members” as defined in ORS 107.705 OR means any of the following:

1. Spouses;
2. Former spouses;
3. Adult persons related by blood, marriage or adoption;
4. Persons who are cohabiting or who have cohabited with each other;
5. Persons who have been involved in a sexually intimate relationship with each other within two years immediately preceding the filing by one of them of a petition under Oregon Revised Statute 107.710;
6. Unmarried parents of a child.]

Reports against the administrator shall be filed with the Board chair.

The person who makes the report shall be notified when the investigation has been completed and, as appropriate, the findings of the investigation and any remedial action that has been taken. The person who made the report may request that the administrator review the actions taken in the initial investigation, in accordance with administrative regulations.

Notification to Parents or Guardians

The superintendent shall notify the parents or guardians of a student who was subject to an act of harassment, intimidation, bullying or cyberbullying, and the parents or guardians of a student who may have conducted an act of harassment, intimidation, bullying or cyberbullying.

The notification must occur with involvement and consideration of the needs and concerns of the student who was the subject to an act of harassment, intimidation, bullying or cyberbullying. The notification is not required if the superintendent reasonably believes notification could endanger the student who was subjected to an act of harassment, intimidation, bullying or cyberbullying or if all of the following occur:

1. The student who was subjected to an act of harassment, intimidation, bully, or cyberbullying requests that notification not be provided to the student's parents or guardians.
2. The superintendent determines that notification is not in the best interest of the student who was subjected to an act of harassment, intimidation, bullying, or cyberbullying; and
3. The superintendent informs the student that federal law may require the student's parents and guardians to have access to the student's education record.

If the superintendent determines the notification is not in the best interest of the student, they must inform the student of that determination prior to providing notification.

When notification is provided, the notification must occur:

1. Within a reasonable period of time; or
2. Promptly, for acts that caused physical harm to the student.

Training and Education

The public charter school shall incorporate into existing training programs for students, information related to the prevention of, and the appropriate response to, acts of harassment, intimidation or bullying, and acts of cyberbullying and this policy.

The public charter school shall incorporate age-appropriate education about teen dating violence and domestic violence into new or existing training programs for students in grade 7 through 12.

The public charter school shall incorporate into existing training programs for staff information, related to the prevention of, and the appropriate response to, acts of harassment, intimidation or bullying, teen dating violence, domestic violence, and acts of cyberbullying and this policy.

Notice

The administrator shall be responsible for ensuring annual notice of this policy is provided in a student or staff handbook, school website, and school and public charter school office and the development of administrative regulations, including reporting and investigative procedures.

Domestic violence posters provided by the Oregon Department of Education (ODE) shall be posted in clearly visible locations on school campuses in accordance with rules adopted by ODE.

END OF POLICY

Legal Reference(s):

[\[ORS 163.190\]](#)

[\[ORS 163.197\]](#)

[ORS 166.065](#)

[ORS 166.155 - 166.165](#)

[ORS 174.100](#) (7)

[ORS 332.072](#)

[ORS 339.240](#)

[ORS 339.250](#)

[ORS 339.351 - 339.366](#)

[OAR 581-021-0045](#)

[OAR 581-021-0046](#)

[OAR 581-021-0055](#)

[OAR 581-022-2310](#)

[OAR 581-022-2370](#)

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (~~2012~~2018).

House Bill 2631 (2021).

House Bill 3041 (2021).

Eddyville Charter School

Code: JFCJ
Revised: 15 December 2021

Weapons in ~~the~~ Schools**

Students shall not bring, possess, conceal or use a weapon on or at ~~any public charter school~~ property under the jurisdiction of the public charter school, ~~any~~ activities under the jurisdiction of the public charter school or ~~any~~ interscholastic activities administered by a voluntary organization.

In accordance with the federal Gun-Free School Zone Act, possession or discharge of a firearm in a school zone is prohibited. A “school zone,” as defined by federal law, means in or on school grounds or within 1,000 feet of school grounds, including public charter schools.

The administrator may authorize other persons to possess weapons for courses, programs and activities approved by the public charter school and conducted on school property including, but not limited to, hunter safety courses, weapons-related vocational courses or weapons-related sports. The school will post a notice at any site or premise off school grounds that at the time is being used exclusively for a school program or activity. The notice shall identify the public charter school as the sponsor, the activity as a school function and that the possession of firearms or dangerous weapons in or on the site or premises is prohibited under Oregon Revised Statute (ORS) 166.370.

For purposes of this policy, and as defined by state and federal law, weapon includes:

1. A “dangerous weapon” means any weapon, device, instrument, material or substance, which under the circumstances in which it is used, attempted to be used or threatened to be used is readily capable of causing death or serious physical injury;
2. A “deadly weapon” means any instrument, article or substance specifically designed for and presently capable of causing death or serious physical injury;
3. A “firearm” means any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive, frame or receiver of any such weapon, any firearm ~~muffler or~~ silencer or any destructive device;
4. A “destructive device” ~~means~~ includes but is not limited to any explosive, incendiary or poison gas component or any combination of parts either designed or intended for use in converting any device into any destructive device or from which a destructive device may be readily assembled. A destructive device does not include any device which is designed primarily or redesigned primarily for use as a signaling, pyrotechnic, line-throwing, safety or similar device.

Weapons may also include, but are not limited to, knives, metal knuckles, straight razors, noxious or irritating gases, poisons, unlawful drugs or other items fashioned with the intent to use, sell, harm, threaten or harass students, staff members, parents and ~~patrons~~ community members.

Replicas of weapons, fireworks and pocket knives are also prohibited by public charter school board policy. Exceptions to the public charter school’s replicas prohibition may be granted only with prior public charter school administrator approval for certain curriculum or public charter school-related activities.

Prohibited weapons, replicas of weapons, fireworks and pocket knives are subject to seizure or forfeiture.

In accordance with Oregon law, any school employee who has reasonable cause to believe a student or other person, while in a school, has, is or within the previous 120 days, unlawfully has been in possession of a firearm or destructive device as defined by this policy, shall immediately report such violation to an ~~public charter school~~ administrator, his or her designee or law enforcement. Any school employee who has reasonable cause to believe that a person, while in a school, is or has been in possession of a firearm or destructive device more than 120 days previously, may report to law enforcement. Employees who report directly to law enforcement shall also immediately inform the administrator.

The ~~Public charter school~~ administrators shall promptly notify the appropriate law enforcement agency of staff reports received and at any other time there is reasonable cause to believe violations for firearms or destructive devices have occurred or that a student has been expelled for bringing, possessing, concealing or using a dangerous or deadly weapon, firearm or destructive device.

Parents will be notified of all conduct by their student that violates this policy.

Employees shall promptly report all other conduct prohibited by this policy to the administrator.

Students ~~found~~ determined to have brought, possessed, concealed or used a firearm, as defined in policy, in violation of this policy or state law shall be expelled from school for a period of no less than one year. All other violations of the policy will result in discipline up to and may include expulsion and/or referral to law enforcement, as appropriate. The ~~public charter school~~ administrator may, on a case-by-case basis, modify this expulsion requirement. The charter school superintendent will notify the superintendent of a student's resident district of such expulsion from the public charter school. Appropriate disciplinary and/or legal action will be taken against students or others who assist in activity prohibited by this policy.

Special education students shall be disciplined in accordance with federal law and Board policy JGDA - Discipline of Students with Disabilities, and accompanying administrative regulation.

~~Weapons under the control of law enforcement personnel [or a person who has a valid license under ORS 166.291 and 166.292] are permitted. The public charter school administrator may authorize other persons to possess weapons for courses, programs and activities approved by the public charter school and conducted on public charter school property including, but not limited to, hunter safety courses, weapons-related vocational courses or weapons-related sports.~~

~~The public charter school may post a notice at any site or premise off public charter school grounds that at the time is being used exclusively for a public charter school program or activity. The notice shall identify the public charter school as the sponsor, the activity as a public charter school function and that the possession of firearms or dangerous weapons in or on the site or premises is prohibited under ORS 166.370.~~

~~In accordance with the federal Gun-Free School Zone Act, possession or discharge of a firearm in a school zone is prohibited. A "school zone," as defined by federal law, means in or on school grounds or within 1,000 feet of school grounds, including public charter schools.~~

"Gun-Free School Zone" signs may be posted in cooperation with city and/or county officials as appropriate. Violations, unless otherwise excepted by law or this policy, shall be reported to the appropriate law enforcement agency.

END OF POLICY

Legal Reference(s):

[ORS 161.015](#)
[ORS 166.210 - 166.370](#)
[ORS 166.382](#)
[ORS 338.115](#)
[ORS 339.115](#)
[ORS 339.240](#)

[ORS 339.250](#)
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