



 AGENDA

I. CALL MEETING TO ORDER	6:30 - 6:35 p.m.	
II. BEA COMMENTS	6:35 - 6:40 p.m.	2
III. BSAC REPRESENTATIVE REPORT	6:40 - 6:45 p.m.	
IV. PUBLIC COMMENTS	6:45 - 6:50 p.m.	3
V. REPORTS	6:50 - 8:00 p.m.	
A. Superintendent Comments		6
Don Grotting		
B. Financial Update		7
Mike Schofield		
C. Return to School Update		16
Ginny Hansmann, Brian Sica, Danielle Hudson		
VI. DISCUSSION ITEMS	8:00 - 8:20 p.m.	
A. Comprehensive Annual Financial Report (CAFR)		27
Mike Schofield		
B. First Reading Policy ACB: All Students Belong		206
Camelia Osterink, David Williams, Pat McCreery		
C. First Reading of PE Adoption		209
Brian Sica, Cheryl Wardell		
VII. ACTION ITEMS	8:20 - 8:30 p.m.	
A. Middle School Boundaries: Superintendent's Recommendation		293
Don Grotting		
B. Second Reading of Policy ACB: All Students Belong		294
Becky Tymchuk		
C. Appoint Budget Committee Members to Fill Vacancies		297
Mike Schofield		
D. Consent Agenda		
Becky Tymchuk		
a. Approval of School Board Meeting Minutes		307
b. Public Contracts		316
c. Grant Report		320
VIII. BOARD COMMUNICATION	8:30 - 8:40 p.m.	
IX. ADJOURNMENT	8:40 p.m.	
X. INFORMATIONAL ITEMS		
A. Bond Status Report		321
XI. EXECUTIVE SESSION - ORS 192.660(3).	8:40 - 9:00 p.m.	
Negotiation Updates		

District Goal: WE Empower all students to achieve post-high school success.

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School Board Meeting, December 14, 2020

Sara Schmitt, BEA President

Good evening Supt. Grotting, Chair Tymchuk and members of the Board,

Educators have been heroes this year – and have been going above and beyond to stay connected with students in CDL. As we continue through this pandemic, there is no doubt that it will take a workforce of dedicated, highly qualified, to continue to provide excellent learning experiences for students. As you know, we are in the midst of bargaining a cost of living adjustment for this school year. BEA leaders and members are hopeful that we can come to an agreement in a timely fashion. We find ourselves negotiating fair compensation, while also negotiating working conditions and protections that will keep staff and students safe during this pandemic. We have heard that the work of staff is appreciated, and hope that BSD leaders will demonstrate, through actions, that you recognize the incredible value of your employees.

As a union of professional educators, BEA is committed to creating safe, welcoming, compassionate and diverse classroom communities in which students feel empowered to be themselves. We fully support the state's All Students Belong OAR and the implementation of this work in Beaverton. As you discuss the All Students Belong policy as a Board, I hope you'll keep in mind the courageous students from Westview High School who came to this board in December of 2018 - and the many students and families since then - to demand a hate speech policy, and protocols to help make their school a safer place. This Board has not taken action until now, which has resulted in the active marginalization of students and staff – and has perpetuated unsafe learning environments for students, and working environments for staff.

Incidents of bias, whether based on a person's race, gender identity, sexuality, disability or any other factor, have no place in our schools or our community. If we are going to live up to the statements in the equity policy – this accountability work is the right place to focus attention and intention. Thank you for taking this on now, and making this a priority of the board.

BEA leaders are willing partners and hope to collaborate with you on the implementation process.

Lastly, I know that 2020 has been one big challenge after another. It'll feel good to get to put 2020 behind us. However, we have a long road ahead and need to make good choices. As we head into another break in our school calendar, to the School Board, as well as members of our community - please take this virus seriously and follow all recommendations to curb the spread. Educators want to be back in classrooms, but only when it's safe for staff and students.



PUBLIC COMMENTS

Due to Covid-19 state-wide restrictions and in keeping with the efforts of social distancing the meeting of the Beaverton School District School Board for December 14, 2020 will be conducted online.

Public Comments were accepted by online form submission from 12:00 p.m. on Thursday, December 10, 2020 through 12:00 p.m. on Monday, December 14, 2020. Comments received are below.

Marcia Callender - Community Member - I am a community member and grandparent. CDL is not working for many children in the BSD. If affluent and can work from home it may work, but clearly if 10% of HS students are getting an F or incomplete its a problem. I urge the BS board to be more vocal in discussions with the Gov to have more attainable school metric. From the meetings it seems your main concern is for teachers and not the students? No in person school in 250 days, scientific data supporting kids need to be in school, not comm spreaders. You let the union spokesperson's talk at every meeting, why not asks some students to speak? Your silence is deafening. Many other states and countries have figured this out, you have sat quietly while Oregon has been 1 of 6 states disallowing sports...why? Time to think outside the box, no reason kids can't do drama, PE etc outdoors at the school...please help our children, what about the homeless, and underserved, you should be as upset as I am. Thank you M Callender RN Gma.

Sandeep Kumar – Parent - First of All Thank you BSD Staffs to continue usual work and support the needs of many families in these hard and different times. I watched the Last meeting where Board discussed the Middle School Boundary few Board Members brought up important points related to FRL and other relevant Issues like homeless. Even Boundary committee discussed these in detail and came up with the current Map. These are some serious issues and I am happy BSD is trying harder this year in this Pandemic. But I also feel the New recommended MAP is the optimal solution in the right direction. Also as Superintendent points out there are other mechanism like Priority resource allocation to Schools with higher FRL to address these issues. We have limited ways to fix it through Geography (MAP) but limitless possibilities to improve it through other methods like making all the resources needed for quality learning easily available and accessible to those who needs it more than few other. Thanks and Happy Holidays.

Hagar Azoulay – Parent - Concerns regarding choice of subject matter in Humanities teachings and how it affects the increased stress level in students and tendency for depression, especially in the current socio-economic-political climate

Jenny Mackie – Parent - What steps are being taken to evaluate and revise the CDL curriculum? Many components are clearly not working or being misapplied (i.e. Dreambox is not designed to take the place of instruction but students are forced to complete units as part of their classwork which is NOT tied to the current lessons.). Also, what steps are being taken to train teachers in

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the Best Practices of distance learning?

Trisha - Parent - I want to write to express that CDL is NOT working for our family. I have 3 children in the BSD. My kids continue to struggle on a daily basis. The lack of teaching, constant “empty time” and filler assignments is draining and pointless to them. They don’t care about school anymore and they used to love it. The isolation and lack of socialization is real and something that is talked about everyday in our house. This is not the answer. This may work for a few children, but NOT the majority. Schools are not spreaders as everyone says they supposedly know. So why are we still here 9 months later? The reopening plan needs to be ready to go at a moments notice like private schools. We’ve had plenty of time to “figure this out”. Include parents and the children in discussions. Why are WE not being included in these discussions? We know what is best for our children, not strangers that have other agendas. Please stop listening to those people. Our children’s futures depend on it.

Jose Solare-Vega – Staff - Please discontinue SRO’s presence in schools. Schools are not safer as a result of them. A 1500 signature petition wants to remove them from schools. A previous BSD survey leaves about 30% of school stakeholders with an unknown voice on the topic. There are students of color and families with a sense of fear and are uncomfortable with SRO’s. BSD recordings of students discussing their experiences with SROs are worth listening to. Change of uniform or unarmed SRO’s in schools does not make a difference; they are still the law enforcement individuals from a law enforcement culture. An SRO policy that addresses a small number of cases at the cost of potential harm to many learners and families is not right nor culturally responsible. Enhance school administrators’ legal skills and knowledge on students’ rights-restrictions. Foreseeability to identify the issues, figure out the standard, apply the norm, and take action that effectively addresses learners’ educational needs.

Nancy Wilson – Parent - I would like to request BSD to do an anonymous survey to high schoolers on how they are doing academically, socially, and emotionally, their voice needs to be heard. Students in BSD know that 40+ others states are in school and participated in fall sports and other activities. I do not have an answer to my daughters when they ask why they don't get those opportunities. Our high schoolers are at an ever increasing disadvantage to students in other states as time goes on and they continue to remain at home. They will NEVER get these missed opportunities back. It's time for BSD to join with other school districts in our state and urge our governor to open schools back up and give families a choice to attend in person school and to participate in athletics and activities. Schools can open safely as shown by the numerous other states in our country, as well as districts in our own state. Please do not let our high schoolers lose their last chances at their youth before they graduate.

Khrystyna – Parent - Please make public/visible/easily accessible the contact information of people/department responsible for comprehensive distance learning policy, rules and decisions. It is extremely burdensome to contact school officials because their only answer to most concerns is to talk to specific teachers. It's not teachers' fault the district doesn't have common rules and regulations in place. I don't want to contact all of my kid's teachers and repeat the same concerns to all of them separately. The district doesn't have teachers problem as far as I have experienced but it does have many systemic problems, the most glaring one is the lack of common structure and interface shared between classes. There has to be a centralized entity that makes decisions and I want to be able to contact them. It's a pity I have to post this here, I've been requesting this for a long time but no responses from BSD communication officer(s) as of yet.

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Aaron – Parent - Please stop repeating the district has no say in whether kids return to school and it just follows the guidance from the state. 70% of the parents want they kids to return to school, it is the responsibility of the district to advocate our interests and remind what those interests are at every opportunity they have with the department of education and all and any government officials. We wants our kids back in school, stop using the governments as the excuse and do your job.

Judy Allen Turner – Parent - The significant drop in enrollment numbers of 1,700 across the BSD from last school year is justification for hitting the pause button. Pushing forward with changing the middle school boundaries for September 2021 does not make sense when no one knows if enrollment will continue to decline or not. This approach is best given the uncertainty of the times and to avoid poor decisions being made that could cause long-term harm.

When the time is right to proceed with boundary adjustments, the proposed committee map is lopsided, still placing too many students in the north and not enough at schools in the central part of the district. No Summa programs should be placed at middle schools north of 26. Summa would be best situated at the schools with smaller populations where there's room to accommodate as the program ebbs and flows.

The complete focus of the School Board right now should be the much needed rapid return to in-person learning.

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Superintendent's Report

Comprehensive Distance Learning/Limited In Person Instruction/ Return to School Planning:

Our district will remain in Comprehensive Distance Learning at least through the first semester due to the current metrics existing in Washington and Multnomah County. Prior to the end of the semester, on or about January 13th, we will reevaluate the metrics and any new guidance from ODE, OHA, and our Governor to identify our plans for the next quarter that ends on April 15. Our current intention to return to any significant in person instruction remains going from quarter to quarter to allow students, families, and staff to prepare and plan. We continue to work with stakeholders regarding return to school, vaccination protocols and timelines, and testing opportunities. Later tonight you will hear about our efforts in more detail from our Teaching and Learning and Operations teams. While there is a great desire to get students and staff back into our schools safely, predictions for positive COVID 19 rates are predicted to increase through January.

Activities and Athletics:

Beaverton, like most other school districts, are providing for outdoor only conditioning and practices to take place as outlined by the OSAA and the Oregon Health Authority. No indoor activities are being permitted at this time. The OSAA has recently delayed any formal practices from taking place until February 22 and no contests beginning until March 1.

Budget:

While we are building our ending fund balance, we know we are experiencing a significant decline in enrollment, uncertainty of future COVID 19 financial requirements, roll up costs, and what K-12 budget will be passed by our legislature. The Governor's proposed budget allocates 9.1 billion dollars to K-12 education, with full funding for Measure 98 and the Student Investment Act. In planning and budgeting for the next school year, we are estimating the need for around 10 Billion dollars to maintain our current core service level.

COVID 19 Liability Insurance Legislation:

We are working with OSBA and other stakeholders to encourage our legislators to provide protection for school districts regarding COVID 19 liability claims.

Student Investment Act Plans:

We received word from ODE that districts will not have to submit new plans for the 2021-2022 school year.



MONTHLY FINANCIAL UPDATE

POLICY ISSUE / SITUATION:

Michael Schofield will present the attached financial report as of November 30, 2020 reflecting:

- General Fund Activity and Forecast
- Summary of Revenue, Expenditures and Encumbrances for All Funds Except General Fund
- Classroom Teacher Allocation as of 11/30/2020
- Portfolio Management and Summary
- Investments by Sector and Group
- Selected Funds Summary by Issuer

RECOMMENDATION:

It is recommended that the School Board receive and discuss this update.

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Beaverton School District
Year-To-Date Activity and Forecast
General Fund
As of November 30, 2020
(\$ in millions)

	Adopted Budget	Final Budget	YTD Actuals	Current Encumb.	Actuals & Encumb.	Year-End Forecast
REVENUES:						
Beginning Fund Balance	\$ 32.0	\$ 32.0	\$ 56.4	\$ -	\$ 56.4	\$ 56.4
State School Fund:						
State School Fund	285.8	285.8	142.4	-	142.4	283.9
Property Taxes	149.0	149.0	113.1	-	113.1	149.0
Common School Fund	4.0	4.0	-	-	-	4.0
County School Fund	0.8	0.8	0.3	-	0.3	0.8
Local Option Levy	35.3	35.3	26.9	-	26.9	35.3
Investment Earnings	1.6	1.6	-	-	-	0.6
NWRESD Appointment	11.8	11.8	5.2	-	5.2	11.2
Transfers In	-	-	-	-	-	-
Other	16.1	16.1	0.3	-	0.3	11.1
Total	\$ 536.4	\$ 536.4	\$ 344.6	\$ -	\$ 344.6	\$ 552.3
EXPENDITURES:						
Salaries	\$ 276.5	\$ 276.5	\$ 84.7	\$ -	\$ 84.7	\$ 262.1
Benefits	176.7	176.7	51.3	-	51.3	167.8
Purchased services	28.3	28.3	7.6	11.8	19.4	26.2
Supplies & materials	20.1	20.1	4.5	3.5	8.0	14.1
Capital outlay	0.8	0.8	0.2	-	0.2	0.8
Other	2.6	2.6	0.4	0.4	0.8	1.5
Transfers out	4.7	4.7	0.2	-	0.2	3.1
Contingency	26.7	26.7	-	-	-	26.7
Total	\$ 536.4	\$ 536.4	\$ 148.9	\$ 15.7	\$ 164.6	\$ 502.3

Projected Surplus / (Deficit) Balance	\$ 50.0
Projected Ending Fund Balance	\$ 76.7
Projected ending fund balance percentage of actual (forecast) revenue at 6/30/2021 *	13.9%

*Projected ending fund balance breakdown:		Projected EFB	
General Operating Fund		\$ 75.6	13.7%
Local Option Levy Fund		1.1	0.2%

	Adopted Budget	Final Budget	YTD Actuals	Current Encumb.	Actuals & Encumb.	Year-End Forecast
APPROPRIATIONS:						
Instruction	\$ 320.2	\$ 320.2	\$ 91.6	\$ 5.1	\$ 96.7	\$ 301.0
Support Services	182.8	182.8	57.0	10.3	67.3	170.6
Enterprise & Community Svc	0.3	0.3	-	-	-	0.3
Facilities Acquisition & Const	0.1	0.1	-	-	-	0.1
Other Uses	6.3	6.3	0.3	0.3	0.6	3.6
Contingencies	26.7	26.7	-	-	-	26.7
Total	\$ 536.4	\$ 536.4	\$ 148.9	\$ 15.7	\$ 164.6	\$ 502.3

Beaverton School District
Summary of Revenue, Expenditures and Encumbrances
All Funds Except General Fund
As of November 30, 2020

Funds	Final Budget (incl Beg Fund Bal)	YTD Revenue (incl Beg Fund Bal)	YTD Expenditures (Incl transfers out)	Encumb.	YTD Expenditures & Encumb.	Expenditure Budget Variance	Percent	Fund Balance
Student Body Fund	\$ 16,305,000	\$ 5,281,308	\$ 679,423	\$ 217,953	\$ 897,376	\$ (15,407,624)	5.50%	\$ 4,383,932
Special Purpose Fund	3,000,000	926,859	926,859	-	926,859	(2,073,141)	30.90%	-
Categorical	4,125,000	1,566,476	316,972	26,879	343,851	(3,781,149)	8.34%	1,222,625
Grant Fund	90,003,572	6,042,755	14,961,362	2,529,794	17,491,156	(72,512,416)	19.43%	(11,448,401)
Equipment Replacement Fund	4,570,000	4,392,849	1,466,061	99,431	1,565,492	(3,004,508)	34.26%	2,827,357
Sustainability Fund	3,823,243	3,846,447	-	-	-	(3,823,243)	0.00%	3,846,447
Nutrition Services Fund	19,812,622	3,652,601	3,156,495	2,002,465	5,158,960	(14,653,662)	26.04%	(1,506,359)
Debt Service Fund	91,206,599	61,560,695	10,399,082	-	10,399,082	(80,807,517)	11.40%	51,161,613
Capital Projects Fund	154,840,000	141,388,592	38,524,836	21,033,255	59,558,091	(95,281,909)	38.46%	81,830,501
Insurance Reserve Fund	7,703,790	2,626,164	3,141,464	1,922,997	5,064,461	(2,639,329)	65.74%	(2,438,297)
Workers' Compensation Fund	4,239,092	2,581,146	729,418	102,688	832,106	(3,406,986)	19.63%	1,749,040
Scholarship Fund	490,000	388,825	31,276	21,751	53,027	(436,973)	10.82%	335,798
Total	\$ 400,118,918	\$ 234,254,717	\$ 74,333,248	\$ 27,957,213	\$ 102,290,461	\$ (297,828,457)		\$ 131,964,256



BEAVERTON SCHOOL DISTRICT CLASSROOM TEACHER ALLOCATION 2020-21
As of 11/30/2020

School	Budgeted Enrollment	9/30/2020 Enrollment	Enrollment Change	Budget		Actual		Increase
				Without Levy APU	With Levy APU	Without Levy APU	With Levy APU	
Aloha Huber (K-8)	850	822	(28)	31.5	39.5	31.4	39.4	
Barnes	569	526	(43)	20.5	25.5	21.0	26.0	
Beaver Acres	698	696	(2)	25.5	31.5	25.2	31.2	
Bethany	524	447	(77)	17.5	22.5	17.5	21.5	
Bonny Slope	670	573	(97)	22.5	28.5	20.5	26.5	
Cedar Mill	433	368	(65)	14.5	17.5	12.5	16.5	
Chehalem	471	427	(44)	17.5	21.5	16.5	21.5	
Cooper Mountain	472	401	(71)	16.5	20.5	15.5	18.5	
Elmonica	527	466	(61)	18.5	23.5	18.5	23.5	
Errol Hassell	409	340	(69)	14.5	17.5	13.5	16.4	
Findley	589	539	(50)	19.5	23.5	18.5	23.5	
Fir Grove	371	348	(23)	13.5	16.5	12.5	16.5	
Greenway	311	308	(3)	12.5	14.5	10.5	13.5	
Hazeldale	488	438	(50)	17.5	22.5	17.5	22.5	
Hiteon	646	553	(93)	22.5	27.5	21.5	26.5	
Jacob Wismer	723	658	(65)	23.5	29.5	22.5	28.5	
Kinnaman	602	550	(52)	22.5	28.5	22.8	27.8	
McKay	303	284	(19)	10.5	13.5	10.5	13.5	
McKinley	658	608	(50)	24.5	30.5	23.5	29.5	
Montclair	327	254	(73)	11.5	14.5	10.5	13.5	
Nancy Ryles	600	516	(84)	20.5	25.5	19.5	24.5	
Oak Hills	570	482	(88)	19.5	23.5	18.5	23.5	
Raleigh Hills (K-8)	500	448	(52)	16.5	21.5	15.5	20.5	
Raleigh Park	331	323	(8)	12.5	14.5	11.5	14.5	
Ridgewood	421	352	(69)	14.5	17.5	12.5	15.5	
Rock Creek	483	418	(65)	14.5	18.5	15.5	19.5	
Sato	717	670	(47)	23.5	29.5	22.5	28.5	
Scholls Heights	632	591	(41)	21.5	26.5	21.5	26.5	
Sexton Mountain	549	475	(74)	18.5	22.5	17.8	21.8	
Springville (K-8)	928	856	(72)	30.5	37.5	30.5	37.5	
Terra Linda	367	306	(61)	10.5	14.5	11.5	14.5	
Vose	719	699	(20)	26.5	33.5	26.5	32.5	
West TV	322	275	(47)	11.5	13.5	9.5	12.5	
William Walker	527	473	(54)	20.5	25.5	20.7	25.7	
Elementary School Total	18,307	16,490	(1,817)	638.0	793.0	615.7	773.6	158.0



BEAVERTON SCHOOL DISTRICT CLASSROOM TEACHER ALLOCATION 2020-21
As of 11/30/2020

School	Budgeted Enrollment	9/30/2020 Enrollment	Enrollment Change	Budget		Actual		Increase
				Without Levy APU	With Levy APU	Without Levy APU	With Levy APU	
Cedar Park	939	841	(98)	30.0	35.0	28.5	33.5	
Conestoga	959	892	(67)	30.5	36.0	29.0	34.0	
Five Oaks	1,039	978	(61)	38.2	44.7	34.9	40.9	
Highland Park	777	705	(72)	25.0	29.5	25.4	30.4	
Meadow Park	864	821	(43)	31.2	36.7	30.1	35.1	
Mountain View	849	793	(56)	30.8	36.3	29.6	34.6	
Stoller	1,580	1,413	(167)	46.0	54.5	44.8	52.8	
Whitford	729	719	(10)	28.8	33.3	28.3	33.8	
Middle School Total	7,736	7,162	(574)	260.5	306.0	250.5	295.0	44.50
Aloha	1,728	1,768	40	66.4	77.0	61.1	71.9	
Beaverton	1,488	1,522	34	57.8	67.0	57.1	67.1	
Mountainside	1,860	1,717	(143)	62.4	72.6	59.9	69.7	
Southridge	1,439	1,464	25	50.8	59.6	49.3	58.7	
Sunset	2,036	2,000	(36)	61.6	72.4	61.3	71.9	
Westview	2,408	2,344	(64)	76.0	88.4	76.0	89.0	
High School Total	10,959	10,815	(144)	375.0	437.0	364.7	428.3	63.60
Arts & Communication Magnet Academy (6-12)	695	707	12	25.4	29.4	25.4	29.4	
Beaverton Academy of Science and Engineering (6-12)	846	841	(5)	29.4	34.6	29.6	34.2	
Community School (9-12)	200	106	(94)	10.2	11.4	9.8	11.0	
FLEX Online School (K-12)	-	1,214	1,214	-	-	34.5	43.4	
International School of Beaverton (6-12)	828	867	39	30.8	35.2	30.9	35.3	
Options Schools Total	2,569	3,735	1,166	95.8	110.6	130.2	153.3	23.07
Address Extreme Class Size K 12				25.0	25.0			
District Total	39,571	38,202	(1,369)	1,394.3	1,671.6	1,361.1	1,650.3	289.2

	Adopted Budget	Current Projection	Year-to-Date Actual
Beginning Fund Balance 7/01/20:	\$ -	\$ 1,057,179	\$ 1,057,179
Projected Revenue:	35,300,000	35,300,000	6,311,713
Projected Expense:	35,300,000	35,230,517	12,006,075
Projected Fund Balance 6/30/21:	\$ -	\$ 1,126,662	\$ (4,637,183)

Note: Budgeted enrollment includes general education student projections plus specialized program students.

FLEX Online School was not included in the 2020-21 Adopted Budget. Variances within the pre-existing schools are partly due to students shifting to FLEX Online School, and partly due to decreased enrollment in the District overall.

Beaverton School District
Portfolio Management
Portfolio Summary
November 30, 2020

Investments	Par Value	Market Value	Book Value	% of Portfolio	Days to Maturity	YTM
Corporate Notes	35,000,000.00	35,523,150.00	35,000,730.55	9.63	241	2.383
Federal Agency Coupon Securities	20,000,000.00	20,084,000.00	20,344,180.00	5.60	43	2.606
Federal Agency Disc. -At Cost	68,262,000.00	68,255,524.04	68,247,506.23	18.78	43	0.083
Treasury Coupon Securities	18,796,000.00	19,056,291.32	19,100,077.32	5.26	208	0.778
Treasury Discounts -At Cost	33,348,000.00	33,338,983.68	32,750,683.82	9.01	87	0.845
LGIP	187,883,947.36	187,883,947.36	187,883,947.36	51.71	1	0.750
Investments	363,289,947.36	364,141,896.40	363,327,125.28	100.00%	53	0.896

Total Earnings	November 30 Month Ending	Fiscal Year To Date
Current Year	249,735.53	1,316,627.96
Average Daily Balance	203,339,623.81	220,684,911.69
Effective Rate of Return	1.49%	1.42%

This report of the investment portfolio is in accordance with Board Policy DFA - Investment of Funds.

Beaverton School District, Prepared By Business Office

Beaverton School District
Investments by Sector and Group
Index: Investment Policy
Limitation based on Par Value
November 30, 2020

CUSIP	Investment #	Issuer	Maturity Date	Par Value	Book Value	Market Value	Allocation Target %	Actual %
Federal Agency								
Federal Agricultural Mortgage								
31315LAU2	11184	Federal Agricultural Mortgage	01/19/2021	20,000,000.00	19,997,666.67	19,997,800.00		5.50
31315LAF5	11185	Federal Agricultural Mortgage	01/06/2021	15,000,000.00	14,998,629.17	14,998,800.00		4.12
		Subtotal		35,000,000.00	34,996,295.84	34,996,600.00	35.00	9.63
Federal Home Loan Bank								
313371U79	11106	Federal Home Loan Bank	12/11/2020	10,000,000.00	10,093,000.00	10,008,400.00		2.75
313385GL4	11167	Federal Home Loan Bank	06/04/2021	4,250,000.00	4,242,895.42	4,248,045.00		1.17
313384T58	11182	Federal Home Loan Bank	12/16/2020	20,000,000.00	19,997,591.67	19,999,600.00		5.50
313385AE6	11183	Federal Home Loan Bank	01/05/2021	9,012,000.00	9,010,723.30	9,011,279.04		2.48
		Subtotal		43,262,000.00	43,344,210.39	43,267,324.04	35.00	11.91
Tennessee Valley Authority								
880591EL2	11105	Tenn Valley Auth	02/15/2021	10,000,000.00	10,251,180.00	10,075,600.00		2.75
		Subtotal		10,000,000.00	10,251,180.00	10,075,600.00	35.00	2.75
		Total		88,262,000.00	88,591,686.23	88,339,524.04	100.00	24.30
Corporate Indebtedness								
Australia & NZ Banking Grp NY								
05253JAQ4	11127	Aust & NZ Banking Grp NY	11/23/2021	5,000,000.00	5,076,400.80	5,111,100.00		1.37
		Subtotal		5,000,000.00	5,076,400.80	5,111,100.00	5.00	1.38
Bank of Montreal								
06367T4W7	11122	Bank of Montreal	04/13/2021	5,000,000.00	5,094,868.00	5,054,200.00		1.37
		Subtotal		5,000,000.00	5,094,868.00	5,054,200.00	5.00	1.38
Bank of Nova Scotia								
064159LG9	11123	Bank of Nova Scotia	04/20/2021	5,000,000.00	5,097,953.90	5,055,450.00		1.37
		Subtotal		5,000,000.00	5,097,953.90	5,055,450.00	5.00	1.38
Toronto Dominion Bank								
89114QBL1	11104	Toronto Dominion Bank	07/13/2021	5,000,000.00	4,864,400.00	5,047,950.00		1.37
89114QBL1	11126	Toronto Dominion Bank	07/13/2021	5,000,000.00	5,004,207.85	5,047,950.00		1.37
		Subtotal		10,000,000.00	9,868,607.85	10,095,900.00	5.00	2.75
Toyota Cap Corp								
89233GPJ9	11186	Toyota Cap Corp	02/18/2021	10,500,000.00	10,497,200.00	10,495,380.00		2.89
		Subtotal		10,500,000.00	10,497,200.00	10,495,380.00	5.00	2.89
US Bank								

Beaverton School District
Investments by Sector and Group
Limitation based on Par Value

CUSIP	Investment #	Issuer	Maturity Date	Par Value	Book Value	Market Value	Allocation Target %	Actual %
Corporate Indebtedness								
90331HNX7	11089	US Bank	11/16/2021	5,000,000.00	5,034,650.00	5,140,650.00		1.37
			Subtotal	5,000,000.00	5,034,650.00	5,140,650.00	5.00	1.38
Westpac Banking Corp								
961214DA8	11090	Westpac Banking Corp	08/19/2021	5,000,000.00	4,828,250.00	5,065,850.00		1.37
			Subtotal	5,000,000.00	4,828,250.00	5,065,850.00	5.00	1.38
			Total	45,500,000.00	45,497,930.55	46,018,530.00	35.00	12.52
OR Treas Local Govt Inv Pool								
Local Government Inv Pool								
LGIP 4010	FUND 000	LGIP		144,698,665.46	144,698,665.46	144,698,665.46		39.83
LGIP 5173	FUND 300	LGIP		42,877,837.43	42,877,837.43	42,877,837.43		11.80
LGIP 4966	FUND 416	LGIP		87,398.06	87,398.06	87,398.06		0.02
LGIP 4972	FUND 417	LGIP		220,046.41	220,046.41	220,046.41		0.06
			Subtotal	187,883,947.36	187,883,947.36	187,883,947.36	100.00	51.72
			Total	187,883,947.36	187,883,947.36	187,883,947.36	100.00	51.72
US Treasuries								
US Treasuries								
912828WY2	11103	U.S. Treasury	07/31/2021	5,000,000.00	4,963,730.00	5,071,700.00		1.37
9128284T4	11166	U.S. Treasury	06/15/2021	13,796,000.00	14,136,347.32	13,984,591.32		3.79
9127963S6	11176	U.S. Treasury	07/15/2021	2,258,000.00	2,255,592.09	2,256,780.68		0.62
912796TU3	11181	U.S. Treasury	12/03/2020	10,000,000.00	9,999,313.89	10,000,000.00		2.75
912820M87	11096	U.S. Treasury Strips	04/30/2021	10,590,000.00	9,998,577.84	10,586,823.00		2.91
			Subtotal	41,644,000.00	41,353,561.14	41,899,895.00	100.00	11.46
			Total	41,644,000.00	41,353,561.14	41,899,895.00	100.00	11.46
			Grand Total	363,289,947.36	363,327,125.28	364,141,896.40		

Beaverton School District
Summary by Issuer
November 30, 2020
Grouped by Fund

Issuer	Number of Investments	Par Value	Market Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: Pooled Cash Fund						
Subtotal	6	220,198,665.46	220,190,245.46	60.47	0.521	13
Fund: Debt Service Fund						
Subtotal	1	42,877,837.43	42,877,837.43	11.78	0.750	1
Fund: 2017 Non-Taxable Bond Issue						
Subtotal	9	59,689,398.06	60,095,650.10	16.50	2.351	135
Fund: 2017 Taxable Bond Issue Fund						
Subtotal	8	40,524,046.41	40,978,163.41	11.26	0.975	204
Total and Average	24	363,289,947.36	364,141,896.40	100.00	0.897	53



RETURN TO SCHOOL UPDATE

POLICY ISSUE/SITUATION:

The Beaverton School District began full time Comprehensive Distance Learning (CDL) on September 14, 2020. The Teaching and Learning Department will update the board on health and safety conditions as well as a potential timeline for returning to Limited in Person or Hybrid instruction. Attached is the update for December 2020.

Currently the Return to School Team is planning for future instructional options based on health conditions in Washington & Multnomah counties, and Oregon Department of Education (ODE) and state and county Health Authority guidelines.

For the 2020-21 school year the Beaverton School District has implement Behavioral Health and Wellness teams at every school. The Behavioral Health and Wellness (BH&W) Team is a multi-disciplinary school-based team that receives referrals from staff regarding students in need of behavioral health and wellness supports in order to successfully engage in school. This includes a focus on connecting with students and families who are not engaging in CDL.

The district Behavioral Health and Wellness Team will update the board on the implementation of BH&W teams throughout the district. The Terra Linda BH&W team will provide an overview of the implementation of their team in their building and the successes and challenges they are experiencing with supporting student and family engagement.

RECOMMENDATION:

It is recommended that the Board review this update and offer any questions or comments following the presentation.

OPINION

FAMILIES & THE COMMUNITY OPINION

Families Not Engaging With School? Rethink the Problem

By Laura Brady, Stephanie Fryberg, Hazel Rose Markus, Camilla Griffiths, Jenny Yang & Perla Rodriguez — November 05, 2020 ⌚ 6 min read



— Feodora Chiosea/iStock/Getty Images Plus

Contributor, Contributor, Contributor, Contributor, Contributor, Contributor

Camilla Griffiths is an advanced doctoral student in social psychology at Stanford University.

The coronavirus pandemic has allowed a long-standing educational myth to take on new force.

Educators often claim that their efforts to serve some groups of children, primarily Black, Latino, and Native American, are hindered by things their families fail to do—things like supervise homework, comply with school requests, and communicate with teachers. During pandemic-initiated distance learning, these family contributions may be even more important than during normal classroom learning and even less possible, given that COVID-19 has hit families in these groups particularly hard. Concerned for their students, many educators fear that the pandemic will exacerbate the “family-disengagement problem.”

We take a different view. Family disengagement is not inevitable during the pandemic or at other times. Our team of researchers and practitioners working toward school improvement in the Forest Grove, Ore., district believes that families of every background are ready to partner with schools when schools speak the right cultural language.

We believe further that the myth of disengagement stems from the same forces that make certain communities feel “minoritized”—pushed to the margins—in educational settings. The disengagement myth draws from *deficit narratives*, pervasive stereotypical beliefs about deficiencies of Latino, Black, and Native families as well as low-income families of any background. These narratives locate a disengagement problem within families and ignore schools’ responsibilities to provide equal access and opportunities.

Our contention—backed by recently collected data—is that if schools change, the so-called disengagement problem recedes.

FOREST GROVE SCHOOL DISTRICT

Location: exurb of Portland, Ore.

Students: approximately 6,000

- 55% Latino, 40% white; 5% multiracial/other race
- 59% free/reduced lunch

Teachers: approximately 300

- 16% Latino, 73% White; 11% multiracial/other race

This summer, approximately 1,500 parents and 1,650 students in the district responded to surveys to help us understand their experiences during the first few months of distance learning. Aligned with national data, the district's minority families (most of them Latino) were more likely to include essential workers, experience lower socioeconomic status, and lack a reliable home-internet connection compared with white families. Minority parents also reported more negative physical, financial, and psychological COVID-19 effects than white parents, and minority students reported greater difficulty doing their schoolwork and greater COVID-19 anxiety than white students.

Despite these disparities, minority families had *more* positive educational experiences than white students. Specifically, we found:

- **Learning is a collaborative activity in minority homes.** White and minority parents provided equal supervision of schooling. However, minority students received school help from a wider range of sources than white students (such as classmates, siblings, and cousins).
- **Education is a top priority for minority families.** Minority parents rated school as an even stronger priority than did white parents.
- **Minority families have strong relationships with educators.** Compared with white parents, minority parents rated their children's teachers as more helpful, in part because teachers expressed caring, provided necessary school supplies, and communicated clearly and consistently.
- **Minority students stayed connected to teachers and classmates.** Despite the isolation of distance learning, minority students felt closer to their teachers and classmates compared with their white peers, perhaps because they collaborated more frequently with peers and received more help from teachers.

Our data did not support the disengagement myth: Minority families were highly engaged in distance learning.

These findings are good news, of course, but we caution against generalizing them. They represent a substantial amount of work in the school district. Our research-practitioner team has collaborated for three years to overcome cultural misunderstandings by expanding educators' *cultural toolkits*—their knowledge of how culture shapes motivation and learning and how to engage students of different backgrounds. Cultural misunderstandings arise between the predominantly white, middle-class teaching force and families who hold different beliefs regarding parents' and teachers' roles in education and what constitutes “good” learning.

Many white and middle-class families in the United States adhere to cultural values rooted in independence such that self-expression, individuation, and self-advocacy are seen as “good” behaviors. To be a “good” parent means voicing concerns and advocating for one's children. To be a “good”

student necessitates being individually motivated and showing engagement by expressing opinions and questioning authority figures. Independent values typically guide how schools try to engage families and the expectations they set for students and parents.

Another set of cultural norms are common among many lower-income, Black, Latino, Native American, and Asian American families, who value *interdependence*, often more than independence. Our toolkit helps educators understand this cultural value. Social contexts favoring interdependence encourage observation, attending to others' needs, and deference to authority as "good" behaviors.

Interdependent parents often view teachers as academic experts and believe that parents should support children's *nonacademic* development. "Good" interdependent learning occurs through relationships and real-world exploration, which can take the form of collaborative play or observing and helping older family or community members.

Without understanding these cultural differences, educators often perceive a lack of family input or student self-expression as "disengagement." Moreover, educators fail to recognize that fostering student success requires building relationships with students and families that validate interdependence. Educators without well-stocked cultural toolkits often believe that families simply need to adapt to the school's expectations.

We have worked to not only expand educators' toolkits but also implement culturally inclusive educational practices and policies, such as mission statements that validate *both* independent and interdependent values, instructional approaches that leverage cultural differences, and communication from teachers to families that expresses respect in culturally relevant ways. We survey students, teachers, and parents to understand the impact of such changes on relationships, learning, and equity.

The Forest Grove district has invested in critical self-reflection and made systemic inclusion-focused changes. Schools emphasized the importance of relationships with students and families. When the district shifted to distance learning, educators continued engaging families in culturally inclusive ways. They delivered computers, hot spots, school supplies, and meals to all families in need and asked about families' well-being, both academically and personally.

Educators understandably often focus on curriculum, but relationship-driven extracurricular actions are crucial. These actions show families that educators care about and see potential in their children, and they allow students to feel welcome and connected at school.

As districts strive for equity in distance learning, the question isn't how to fix the family-disengagement "problem." The question is how to provide Latino, Black, Native and low-income families with the resources and relationships that fulfill their desire to engage.

Building Behavioral Health and Wellness Team Meetings

Goal of the Meeting

The goal of these 1:1 meetings is to connect with BH&W school teams and their administrator(s) to learn more about what is working in the BH&W building work and ways that we can support building level work.

Behavioral Health and Wellness refers to the social, emotional, and behavioral well-being of all, including but not limited to students with mental health concerns. Behavioral Health relates to the optimization of positive and productive functioning in everyday life. Wellness refers to student, educator, and organizational health and relates to the dynamic process of change and growth.

The Behavioral Health and Wellness Team for each school is composed of administrators, counselors, school social workers, nurses, and student success coaches (elem). Additional members could include school psychologists, student managers, grad coaches, family liaisons or others. BHW Team members lead the BHW work in their buildings.

During CDL, the intended purpose of BHW teams is to connect disengaged students and families through providing needed interventions implemented by a multidisciplinary team. This team also tracks related data which is reported to Cabinet and the School Board. They meet regularly to review referrals provided by teachers and school staff and assign interventions to the various team members. They also track progress and maintain data for monthly reports.

Additional Behavioral Health and Wellness activities may also include:

- SEL: coaching, consulting, delivering instruction (depending on level)
- Family Engagement and parent support
- Offering BHW PD to staff
- Crisis support: suicide prevention/intervention, mental health partner on STATs and SIRPs, deescalation/behavior management
- Supporting Staff Wellness

Reflection questions to consider ahead of time to help guide our conversation:

- What would you like us to know about your school's BHW work?
- What is your vision for the Behavioral Health and Wellness work in your building (SEL, Staff Wellness etc.?)
- How can we support your vision?

Building Behavioral Health and Wellness Team Meetings Agenda

Time	Topic
5 min	Introductions Meeting Purpose and Agenda
20 min	Building BHW Collaboration Time (Survey)
10 min	Survey Debrief
10 min	Closing
15 min	Admin Debrief

Behavioral Health & Wellness Team Tips 1.0

The intended audience for this site is members of the school's Behavioral Health and Wellness team.

Activities on this form are meant to support students engagement, adult and student wellness, and parent engagement. Any strategy that you've experienced success will greatly help other schools and communities in our district. Feel free to use any of the resources and strategies connected to the "response" sheet above.

Please be sure to create links that force "make a copy"

* Required

Person Submitting Activity in case someone would like to reach out to you via email for additional information. *

Your answer

School *

Choose

Intended Audience: check all that apply/Público objetivo: marque todas las que correspondan

All Grade Levels

Pk-2

Pk-5

3-5

6-8

- 6-8
- 6-12
- 9-12

Your tip will support

Choose ▼

Title/Título

Your answer

#Twitter length description of resource. #Descripción de la longitud de Twitter del recurso

Your answer

Link to resource. This could be a video, slide deck, pdf, site, and more. Separate by comma. /Enlace al recurso. Esto podría ser un video, una presentación de diapositivas, un pdf, un sitio y más.

Your answer

Submit

Never submit passwords through Google Forms.

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Google Forms



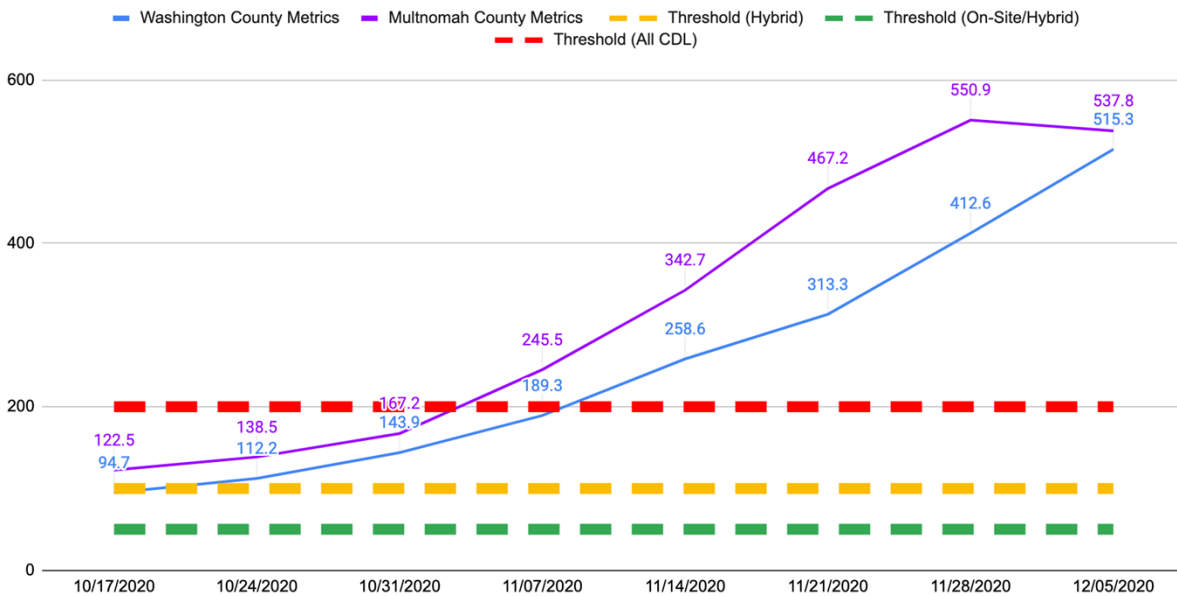


RETURN TO SCHOOL UPDATE

Return to School Planning

BSD continues to plan for the eventual return of students and staff to our campuses. The Oregon Department of Education and The Oregon Health Authority have published comprehensive guidance for districts to consider. In particular, ODE recommends that Limited in Person Instruction be paused when county news case rates exceed 200 cases per 100K residents. The chart below indicates that both Multnomah and Washington Counties well exceed that threshold.

New cases per 100K residents compared to State Thresholds



Due to the continued community spread of SARS-CoV2-covid-19 in our counties, BSD is communicating the following timelines for *potential* return to Limited in Person and Hybrid Instruction.

February 8, 2021 – The earliest date that any additional Limited in Person Instruction or Hybrid Learning would occur. Hybrid Learning will be prioritized at the elementary level.

The return to Limited in Person Instruction and Hybrid Instruction is dependent on a significant change in SARS-CoV2-covid-19 metrics, collective bargaining and student and staff availability.

District Goal: WE empower all students to achieve post-high school success.

The District prohibits discrimination and harassment based on any basis protected by law, including but not limited to, an individual's actual or perceived race, color, religion, sex, sexual orientation, gender identity, gender expression, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, veteran status, or because of a perceived or actual association with any other persons within these protected classes.

In addition, the Oregon School Activities Association has extended the start date for potential contests to February 21, 2021. Details of the new calendar can be found [here](#).

District Goal: WE empower all students to achieve post-high school success.

The District prohibits discrimination and harassment based on any basis protected by law, including but not limited to, an individual's actual or perceived race, color, religion, sex, sexual orientation, gender identity, gender expression, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, veteran status, or because of a perceived or actual association with any other persons within these protected classes.



COMPREHENSIVE ANNUAL FINANCIAL REPORT



for the year ended June 30, 2020



**WE
EXPECT EXCELLENCE**



**WE
INNOVATE**



**WE
EMBRACE EQUITY**



**WE
COLLABORATE**

District Goal:  empower all students to achieve post-high school success.

Beaverton School District • 16550 SW Merlo Rd. ²⁷Beaverton, Oregon 97003 | www.beaverton.k12.or.us

BEAVERTON SCHOOL DISTRICT

Beaverton, Oregon

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Prepared by:
Business Services Department

Don Grotting
Superintendent of Schools

Michael Schofield
Associate Superintendent for Business Services

Jason Guchereau
Finance Manager



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INTRODUCTORY SECTION





Beaverton School District
16550 S.W. Merlo Road
Beaverton, Oregon 97003
503-356-4500



November 18, 2020

To Members of the Board of Education and Citizens of Beaverton School District:

The Comprehensive Annual Financial Report of Beaverton School District (“District”) for the fiscal year ended June 30, 2020 is hereby submitted. State law requires that an independent audit be made of all District funds within six months following the close of the fiscal year. This report is published to fulfill the requirement for the fiscal year ended June 30, 2020 and consists of management’s representations concerning the finances of the District together with the opinions of our auditor.

This report was prepared by the District's Business Services Department. Management assumes full responsibility for the completeness and reliability of the information contained in this report. The District’s management has established and maintains a comprehensive internal control framework put in place to protect assets from loss, theft or misuse. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance the financial statements are free of any material misstatements. The internal control structure is subject to periodic evaluation by management. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

These financial statements are presented to compile sufficient reliable information for the preparation of the District’s financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP).

Grove, Mueller & Swank, P.C., Certified Public Accountants, have issued an unmodified (“clean”) opinion on the Beaverton School District’s financial statements for the year ended June 30, 2020. The independent auditor’s report is located at the front of the financial section of this report.

FINANCIAL STATEMENT PRESENTATION

Designed to meet the needs of a broad spectrum of financial statement readers, this Comprehensive Annual Financial Report (CAFR) is divided into five major sections:

The *Introductory Section* includes this transmittal letter, the District’s organizational chart and copies of certificates awarded for Beaverton School District’s 2019 CAFR.

The *Financial Section* includes the Independent Auditor’s Report, Management’s Discussion and Analysis (MD&A), the basic financial statements including notes to the basic financial statements, required supplementary information, and supplementary information including the combining and individual fund financial statements.

The *Statistical Section* includes selected financial and demographic information, generally presented on a multi-year basis.

The *Single Audit Section* includes reports from the independent auditor regarding compliance requirements of the U.S. Office of Management and Budget (OMB) Uniform Guidance Compliance Supplement for major federal programs.

The *Compliance Section* contains the independent auditor’s report required by the Minimum Standards for Audits of Oregon Municipal Corporations.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The District’s MD&A can be found immediately following the report of the independent auditor.

PROFILE OF THE DISTRICT

Beaverton School District, a kindergarten through twelfth grade district, was formed July 1, 1960, following a successful vote for unification of twelve elementary school districts and one high school district.

The District is a financially independent, special-purpose municipal corporation exercising financial accountability for all public education within its boundaries. As required by accounting principles generally accepted in the United States of America, all significant activities and organizations have been included in the financial statements.

The District is located predominantly in Washington County, approximately 10 miles west of Portland, Oregon, and encompasses over 57 square miles of land. It serves the residents of the City of Beaverton and various outlying towns and municipalities and is the third largest school district in Oregon.

Student enrollment in the fall of 2019 was 41,374. October 1 enrollment counts are reported to the state in November of each year, allowing time for data entry and confirmation of student records. An enrolled student is defined as a student who attends one or more schools or programs within the District. Regardless of the number of schools or programs attended, each student is counted only once.

ENROLLMENT AND FACILITIES

<u>Grade Level</u>	<u>Number of Programs</u>	<u>Enrollment</u>
Elementary School Programs	34	17,627
Middle School Programs	20	9,347
High School Programs	11	12,113
Special Education Programs	-	1,542
Charter School Programs	2	745
Total Programs and Enrollment	<u>67</u>	<u>41,374</u>

Growing from an enrollment of 38,814 in fall of 2011 to 41,374, the District has experienced a 6.6 percent growth in enrollment over the past ten years. The District expects relatively flat to declining enrollment over the next few years with projected enrollment of 40,707 in 2023-24 based on cohort survival history, current and projected housing development, and overall regional economics.

The demographics of our school district reflect our rich cultural diversity. Our students speak more than 94 languages and dialects. The District’s enrollment includes 53.9 percent of students of color, and 34.8 percent of students qualify for free and reduced lunch status.

The Beaverton School District Board, elected by a majority of the voting electorate, is the governing body responsible for the District’s policy decisions. The seven-member Board has oversight responsibility and control over all activities related to the District. The Board is accountable for all fiscal matters that significantly influence operations.

District management includes a superintendent, two deputy superintendents, an associate superintendent, three chief officers, and 133 principals, vice-principals and district administrators. The District employs 3,871 full-time

equivalent personnel, including principals, vice-principals, administrators, teachers, supervisors, secretarial staff, bus drivers, maintenance personnel, cafeteria staff and other support staff.

Under Oregon State law, school districts are independent municipal corporations empowered to provide elementary and secondary educational services for the children residing within their boundaries. The District discharges this responsibility by building, operating and maintaining school facilities, developing and maintaining approved educational programs and courses of study, including career/technical educational programs and programs for English language learners and special needs students, and providing for transportation and feeding of students in accordance with District, State and Federal programs. This report includes all funds of the District.

ECONOMIC CONDITION

Located in northwestern Oregon, Washington County is one of the six counties that comprise the Portland-Vancouver-Hillsboro Primary Metropolitan Statistical Area (PVH-PMSA). The six counties are Washington, Multnomah, Clackamas, Yamhill and Columbia in Oregon, and Clark in Washington. According to the Population Research Center of Portland State University, Multnomah and Washington counties together have one-third of the State of Oregon's population. Washington County's three largest cities are Beaverton, Hillsboro and Tigard. Because the District lies within the PVH-PMSA, economic and demographic data is not available specifically for the District. Data is generally available for Washington County and for the PVH-PMSA.

Washington County covers 727 square miles and includes sixteen incorporated cities such as Beaverton, Hillsboro, Tigard and Tualatin, as well as a portion of the City of Portland.

Currently, manufacturing accounts for 17 percent of the total non-farm employment in the PVH-PMSA, while trade, transportation and utilities also account for 17 percent, government jobs 8 percent, professional and business services 19 percent, education and health services 12 percent, and leisure and hospitality 9 percent. A major manufacturing employer in the Beaverton area is Nike, an athletic footwear and apparel manufacturer with its 286-acre world headquarters campus located in Washington County.

The PVH-PMSA relies heavily on the manufacturing, high technology industries, wholesale trade and financial activities. According to the Oregon Employment Department, at the end of June 2020, the PVH-PMSA unemployment rate was 11.6 percent, as compared to the Oregon unemployment rate of 11.6 percent and the nation's rate of 11.1 percent. These rates were almost three times higher than a year prior due to the COVID-19 pandemic.

The spread of COVID-19 has altered the behavior of businesses and people in a manner that has a negative effect on local, state, national, and global economic activity, and therefore could adversely affect the financial condition of the State and the District, either directly or indirectly, depending on the length of the pandemic and path to recovery.

LONG-TERM FINANCIAL PLANNING

The District's unrestricted general fund balance (the total of the committed, assigned and unassigned components of fund balance) at year-end was 12.8 percent of total General Fund revenues. This amount is above the policy guidelines set by Board policy for budgetary and planning purposes of a minimum 5.0 percent of total actual revenues but below the Board policy of an additional 5.0 percent committed in a sustainability fund. The reserves are maintained to absorb economic downturns, state revenue-sharing reductions and other revenue shortfalls, and will prudently be used when needed to provide stability of core programs and legally required activities.

With continued enrollment growth forecasted, the District issued general obligation bonds in 2016-17 as part of the \$680 million bond measure passed by voters in May 2014. These funds were still being used to complete construction on school remodels and building improvements in 2019-20. As the average age of the District's buildings is in excess of 40 years, the District has initiated an update to the facilities condition assessment to guide the future needs for the District.

MISSION STATEMENT AND PRIORITIES

The District Goal is: WE empower all students to achieve post-high school success.

The Beaverton School District Board adopted the Strategic Plan:

WE Expect Excellence

- WE teach students knowledge and skills for our evolving world
- WE seek, support and recognize our world-class employees

WE Innovate

- WE engage students with a variety of relevant and challenging learning experiences
- WE create learning environments that promote student achievement

WE Embrace Equity

- WE build honest, safe and inclusive relationships with our diverse students and their families
- WE provide needed support so that every student succeeds

WE Collaborate

- WE work and learn in teams to understand student needs and improve learning outcomes
- WE partner with the community to educate and serve our students

FINANCIAL INFORMATION

Accounting Policies. Governmental funds are used to account for the District's 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.

Expenditures are recorded when the liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, interfund transactions and certain compensated absences and claims and judgments which are recognized as expenditures because they will be liquidated with expendable financial resources.

The assets and liabilities of the agency fund are recorded on the modified accrual basis of accounting. The agency fund consists of the Private-Purpose Trust Fund.

The financial transactions for the proprietary fund type are recorded on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded at the time they are earned and expenses are recorded at the time liabilities are incurred.

The accrual and modified accrual basis of accounting as utilized by Beaverton School District are in accordance with generally accepted accounting principles.

Budgetary Controls. The District is required by the State of Oregon to adopt an annual budget for all funds subject to the requirements of Local Budget Law as outlined in the Oregon Revised Statutes 294.305 through 294.565, inclusive. The Oregon Local Budget Law requires the appointment of a budget committee to review and approve the budget. The budget committee consists of the seven members of the Board of Directors and seven electors of the District who are appointed by the Board of Directors. The administration proposes a budget to the budget committee, and the budget committee may modify or approve the proposed budget.

A summary of the approved budget, together with a notice of public hearing, is published on the District website and in a newspaper having general circulation in the District. A public hearing is held to receive comments from the public concerning the approved budget. The Board of Directors adopts the budget, makes appropriations, and levies

taxes after the public hearing and before the beginning of the year for which the budget has been prepared. After adoption, the budget may be revised through procedures specified in State statute and Board policy.

Charter Schools. Oregon statute provides state funding for charter schools that flows through the district for schools that local boards of education have granted a charter. The District has two charter schools, Arco Iris Spanish Immersion Charter School and Hope Chinese Charter School, in operation during the 2019-20 fiscal year. Arco Iris has completed its tenth year of operations. The school educates 428 full-time students in grades K-8 and has renewed its charter through 2021-22. Hope Chinese has completed its eighth year of operations. The school educates 315 full time students in grades K-8, and has renewed its charter through 2022-23.

INDEPENDENT AUDIT

The Beaverton School District's financial statements have been audited by Grove, Mueller & Swank, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the District for the fiscal year ended June 30, 2020, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall basic financial statement presentation. The independent auditor concluded, based upon their audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion that the District's basic financial statements for the fiscal year ended June 30, 2020, are fairly presented in all material respects in conformity with U.S. GAAP. The independent auditor's report is presented as the first component of the Financial Section of this report.

The independent audit of the District's basic financial statements includes a federally mandated "Single Audit" designed to meet the special requirements of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the basic financial statements, but also on the District's internal control over financial reporting and on compliance and other matters, and on compliance related to the administration of federal awards. These reports are available in the Single Audit Section of this report.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Beaverton School District for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019. This was the thirty-ninth consecutive year that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the District must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

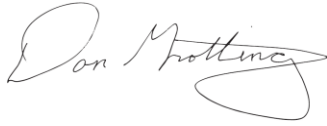
In addition, the Association of School Business Officials International (ASBO) awarded its Certificate of Excellence in Financial Reporting to Beaverton School District for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019. The District has achieved this prestigious award for thirty-eight consecutive years.

The Certificate of Excellence is recognition that the District has met the highest standards for financial reporting and accountability as adopted by ASBO. The District believes that the current Comprehensive Annual Financial Report continues to conform to these standards and will be submitting it to ASBO for review.

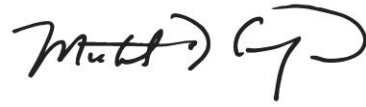
The preparation of the Comprehensive Annual Financial Report would not have been possible without the efficient and dedicated services of the entire staff of the Business Services Department. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report.

We also thank the members of the School Board for their continued support and dedication to the financial operations of the School District.

Respectfully submitted,

Handwritten signature of Don Grotting in black ink.

Don Grotting
Superintendent of Schools

Handwritten signature of Michael Schofield in black ink.

Michael Schofield
Associate Superintendent of Business Services



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Beaverton School District
Oregon**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morill

Executive Director/CEO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

Beaverton School District

for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2019.

The CAFR meets the criteria established for
ASBO International's Certificate of Excellence.



A handwritten signature in black ink, reading 'Claire Hertz'.

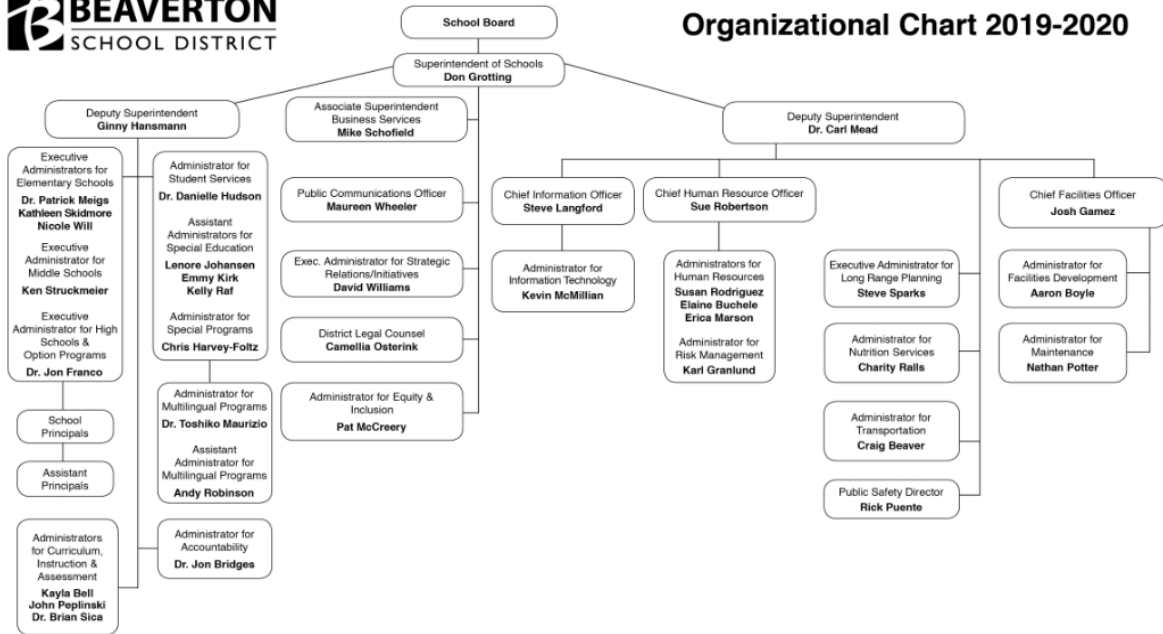
Claire Hertz, SFO
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director



Organizational Chart 2019-2020



(effective January 7, 2020)

Beaverton School District Appointed and Elected Officials

Administrative Office:
16550 SW Merlo Road
Beaverton, OR 97003

<u>Name</u>	<u>Position</u>
Don Grotting	Superintendent
Carl Mead	Deputy Superintendent
Ginny Hansmann	Deputy Superintendent
Michael Schofield	Associate Superintendent

School Board as of June 30, 2020

<u>Name and Title</u>	<u>Term Expires</u>
Becky Tymchuk, Chair	June 30, 2023
Eric Simpson, Vice Chair	June 30, 2023
Susan Greenberg	June 30, 2021
Anne Bryan	June 30, 2021
Donna Tyner	June 30, 2021
LeeAnn Larsen	June 30, 2021
Tom Colett	June 30, 2023

The above Board Members receive mail at the address below:

Beaverton School District
16550 SW Merlo Road
Beaverton, OR 97003



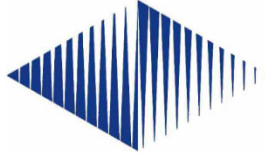
FINANCIAL SECTION

Financial Section



INDEPENDENT AUDITOR'S REPORT





GROVE, MUELLER & SWANK, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

www.gmscpa.com

(503) 581-7788 • FAX (503) 581-0152

475 Cottage Street NE, Suite 200 • Salem, Oregon 97301-3814

INDEPENDENT AUDITOR'S REPORT

School Board
Beaverton School District
Beaverton, Oregon

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Beaverton School District, Washington County, Oregon (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District'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 District'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, each major fund, and the aggregate remaining fund information of Beaverton School District, Washington County, Oregon as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (MD&A), and 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. We do not express an opinion or provide any assurance on the information (except as mentioned in the following paragraph) because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, other supplementary information, as listed in the table of contents, and statistical section, are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal, state and local awards is presented for purposes of additional analysis, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The other supplementary information and the schedule of expenditures of federal, state and local awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Reports on Other Legal and Regulatory Requirements

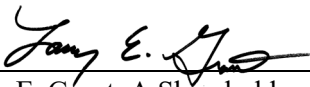
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Other Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 18, 2020, on our consideration of the District's 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.

*GROVE, MUELLER & SWANK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS*

By: 
Larry E. Grant, A Shareholder
November 18, 2020



MANAGEMENT'S DISCUSSION AND ANALYSIS



**BEAVERTON SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

As management of Beaverton School District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our Transmittal Letter, which can be found on pages 1 - 6 of this report.

NEW ACCOUNTING STANDARDS IMPLEMENTED

The District implemented Governmental Accounting Standards Board (GASB) Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* (GASB No. 95), and implemented the immediate portions of Statement 92, *Omnibus 2020* (GASB No. 92) and Statement 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statement No. 14 and No. 84, and a supersession of GASB Statement No. 32* (GASB No. 97) in fiscal year 2019-20. The District anticipates no financial impact as a result of implementing these statements. Additional information can be found in Footnote 17 of the financial statements.

FINANCIAL HIGHLIGHTS

- In the government-wide statements, the liabilities and deferred inflows of resources exceeded the assets and deferred outflows of resources by \$83.4 million (net position). This is a change of \$10.4 million compared to the prior year, when they exceeded by \$73.1 million.
- The District's governmental funds report combined ending fund balance of \$213.9 million, a decrease of \$54.7 million from the prior year. Approximately 26.4 percent of this total amount, \$56.4 million, was unassigned, available for appropriation at the District's discretion. The remaining fund balances are either nonspendable, restricted or committed: \$141.6 million for use on capital projects, \$2.3 million for debt service and the balance of \$13.6 million for other purposes.
- At the end of the current fiscal year, the unrestricted fund balance (the total of the committed and unassigned components of fund balance) for the General Fund was \$62.6 million, or about 12.8 percent of total General Fund revenue.
- Total cost of all the District's programs was \$615.3 million for the fiscal year, a decrease of \$17.5 million (2.8 percent) from the prior year.
- The District's total outstanding long-term debt and capital leases decreased by \$25.3 million (2.4 percent) during the 2019-20 fiscal year due to debt service payments and amortization of premiums.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management's Discussion and Analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains supplementary information intended to furnish additional detail to support the basic financial statements themselves.

**BEAVERTON SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

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

The Statement of Net Position. The *Statement of Net Position* focuses on resources available for future operations. In simple terms, this statement presents a snapshot view of what the District owns (assets), what it owes (liabilities), and the net difference (net position). Net position may be further separated into amounts restricted for specific purposes and unrestricted amounts. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

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

The government-wide financial statements can be found on pages 31 - 32 of this report.

Fund financial statements. The *fund financial statements* provide more detailed information about the District's funds, focusing on its most significant or "major" funds – not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Beaverton School District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. To be considered a major fund, the fund must meet criteria established by generally accepted accounting principles.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are reconciled to the government-wide Statements of Net Position and Activities.

The District maintains eight individual governmental funds. Information is presented separately in the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General, Debt Service, and Capital Projects Funds, all of which are considered to be major funds. Data from the two additional General Fund type funds is included as a separate presentation, which can be found in the appropriate sections following the notes to the basic financial statements. Data from five of these governmental funds are combined

**BEAVERTON SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided as Other Supplementary Information.

Additionally, the District adopts an annual appropriated budget for all funds as required by Oregon budget law. Budgetary comparison statements / schedules have been provided to demonstrate compliance elsewhere in this report.

The basic governmental fund financial statements can be found on pages 33 - 36.

Proprietary funds. The District maintains one proprietary fund type (internal service fund). The internal service fund is an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses its internal service funds to account for insurance claims and premiums. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

The District maintains two individual internal service funds. These funds are combined into a single, aggregated presentation in the basic financial statements. Individual fund data for the internal service funds is provided as Other Supplementary Information in this report.

The basic proprietary fund financial statements are provided on pages 37 - 39 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the District. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The accounting used for fiduciary funds is the same as that used for proprietary funds.

The District maintains one fiduciary fund. The fund is used to report resources held in trust for students to use for scholarships.

The basic fiduciary fund financial statements are located on pages 40 - 41 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 42 - 72 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information (RSI)* including budget to actual presentations for required major funds. This information can be found on pages 75 - 79 of this report. *Other Supplementary Information*, presented on pages 83 - 126, includes combining statements for the nonmajor governmental funds, budgetary comparison for nonmajor and other funds, and other financial schedules.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, its liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources by \$83.4 million at June 30, 2020.

Capital assets, which consist of the District's land, buildings, building improvements, construction in progress, vehicles and equipment, represent 77.9 percent of total assets.

**BEAVERTON SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

The remaining assets consist mainly of cash and investments, grants and property taxes receivable.

The District's largest liability (90.3 percent) is for the repayment of long-term debt and obligations including post-employment benefit obligations, the PERS net pension obligation, and all general obligation and limited tax pension obligation bonds due in more than one year. Other liabilities, representing about 9.7 percent of the District's total liabilities, consist principally of the debt and obligations due within one year, capital leases due within one year, payables on accounts, and accrued salaries and benefits.

Most of the District's net position (\$356.6 million) reflects its investment in capital assets (e.g. land, buildings, vehicles and equipment), less any related debt used to acquire those assets that is still outstanding and unspent bond proceeds. The District uses these capital assets to provide services to students and other District residents; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources (generally property taxes), since the capital assets themselves cannot be used to liquidate these liabilities.

The District's restricted net position (\$3.6 million) reflects resources that are subject to external restrictions on how they may be used. The remaining balance in net position (negative \$443.6 million) is unrestricted.

The breakdown of the Beaverton School District Net Position for Governmental Activities is as follows:

Governmental Activities	June 30, 2020	June 30, 2019	Increase / (Decrease)
Capital assets	\$ 1,033,165,015	\$ 984,219,520	\$ 48,945,495
Current and other assets	293,790,831	351,615,424	(57,824,593)
Total assets	<u>1,326,955,846</u>	<u>1,335,834,944</u>	<u>(8,879,098)</u>
Deferred outflows of resources	229,353,671	199,519,796	29,833,875
Total assets and deferred outflows of resources	<u>1,556,309,517</u>	<u>1,535,354,740</u>	<u>20,954,777</u>
Long-term liabilities	1,453,174,272	1,446,577,426	6,596,846
Other liabilities	156,454,944	133,205,899	23,249,045
Total liabilities	<u>1,609,629,216</u>	<u>1,579,783,325</u>	<u>29,845,891</u>
Deferred inflows of resources	30,128,240	28,642,060	1,486,180
Total liabilities and deferred inflows of resources	<u>1,639,757,456</u>	<u>1,608,425,385</u>	<u>31,332,071</u>
Net position:			
Net investment in capital assets	356,573,540	307,682,555	48,890,985
Restricted	3,622,843	4,800,662	(1,177,819)
Unrestricted	(443,644,322)	(385,553,862)	(58,090,460)
Total net position	<u>\$ (83,447,939)</u>	<u>\$ (73,070,645)</u>	<u>\$ (10,377,294)</u>

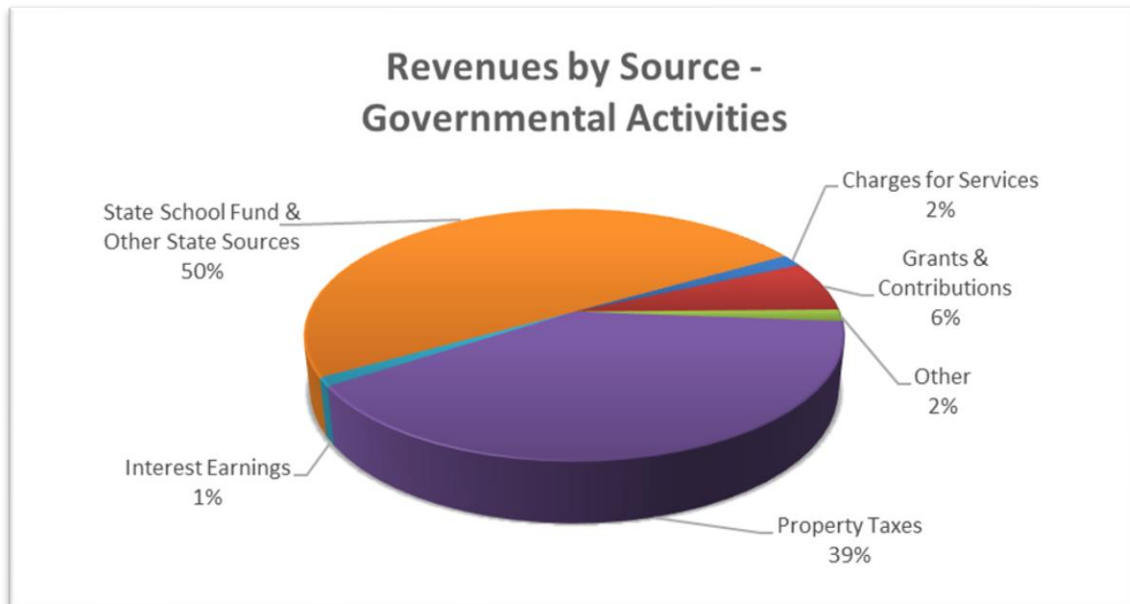
The District's overall financial position changed as indicated by a decrease of \$10.4 million in net position. Unrestricted net position decreased by \$58.1 million due mainly to the change in the PERS net pension liability. At the same time, the District's investment in capital assets, net of related debt, increased by \$48.9 million due principally to payment of related debt during the year.

**BEAVERTON SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

Governmental activities. During the 2019-20 fiscal year, the District's net position decreased by \$10.4 million.

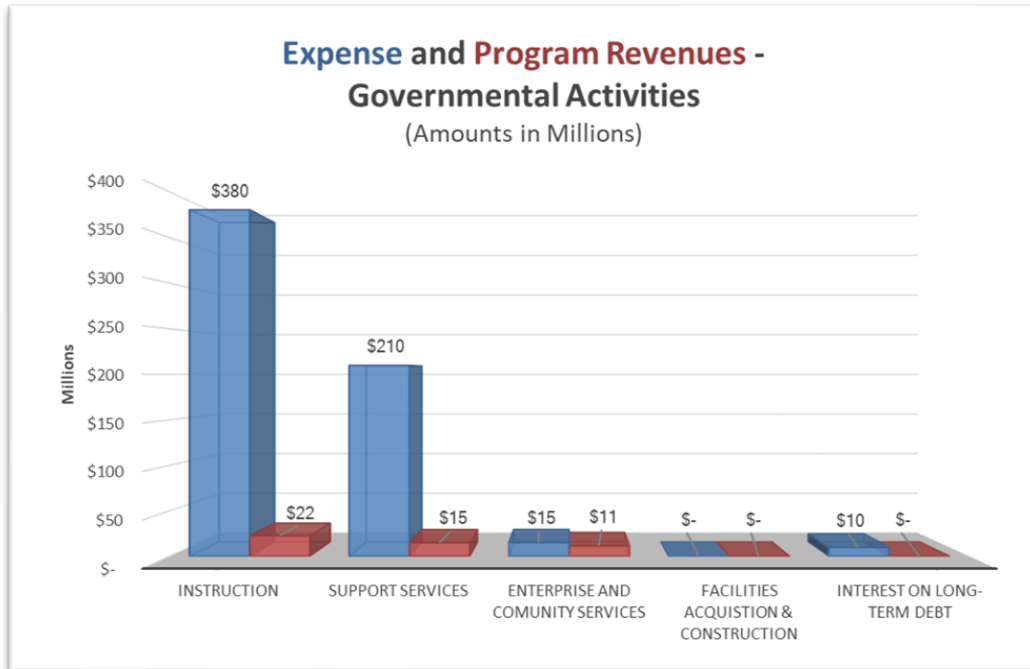
The key elements in this change are the following:

Governmental Activities	June 30, 2020	June 30, 2019	Increase / (Decrease)
Revenues:			
Program revenues:			
Charges for services	\$ 9,453,783	\$ 12,158,387	\$ (2,704,604)
Operating grants and contributions	38,950,024	41,978,368	(3,028,344)
Capital grants and contributions	314,535	622,611	(308,076)
General revenues:			
Property taxes	204,465,142	199,492,128	4,973,014
Local option taxes	34,194,060	33,330,338	863,722
Construction excise tax	2,465,595	3,391,946	(926,351)
State school fund	281,611,303	257,695,444	23,915,859
Other state and local sources	19,990,880	19,717,597	273,283
Earnings on investments	6,728,554	12,172,451	(5,443,897)
Miscellaneous	6,771,351	8,889,895	(2,118,544)
Total revenues	604,945,227	589,449,165	15,496,062
Expenses:			
Instruction	380,493,251	376,093,532	4,399,719
Support services	210,020,005	204,487,372	5,532,633
Enterprise and community services	15,066,871	15,973,794	(906,923)
Interest on long-term debt	9,742,394	36,313,634	(26,571,240)
Total expenses	615,322,521	632,868,332	(17,545,811)
Increase (decrease) in net position	(10,377,294)	(43,419,167)	33,041,873
Net position – July 1 (as restated)	(73,070,645)	(29,651,478)	(43,419,167)
Net position – June 30	\$ (83,447,939)	\$ (73,070,645)	\$ (10,377,294)



**BEAVERTON SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

- Program revenues decreased by \$6.0 million in 2019-20 as a combination of a decrease of \$2.7 million in charges for services and a decrease of \$3.0 million in grants and contributions.
- General revenues increased by \$21.5 million in 2019-20 largely due to increases from the State School Fund and local property taxes.



FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental funds. The focus of the District's governmental funds is to provide information on relatively short-term cash flow and funding for future basic services. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

At June 30, 2020, the District's governmental funds reported combined ending fund balances of \$213.9 million, a decrease of \$54.7 million in comparison with the prior year. Approximately \$157.5 million (73.6 percent) of the ending fund balances constitutes nonspendable, restricted or committed balances. Restricted or committed ending fund balances are constrained to specific purposes by bondholders or the governing body. Another \$56.4 million (26.4 percent) of the ending fund balances are unassigned and available for spending at the District's discretion. Of the fund balance, \$141.6 million (66.2 percent) is designated for capital projects, as authorized by voters and the Board, and an additional \$2.3 million (1.1 percent) is dedicated for debt service obligations.

**BEAVERTON SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

General Fund. The General Fund is the chief operating fund of the District. As of June 30, 2020, committed fund balance was \$6.1 million to fund long-term planning needs and a stability fund. As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund revenues. At the end of the fiscal year, the General Fund balance was 12.8 percent of General Fund revenues. The fund balance increased by \$21.3 million due to decreased expenditures resulting from COVID-19 response.

Debt Service Fund. The Debt Service Fund has a total fund balance of \$2.3 million, all of which is set aside for the payment of debt service. The fund balance decreased from \$1.1 million due to the decrease in local property taxes.

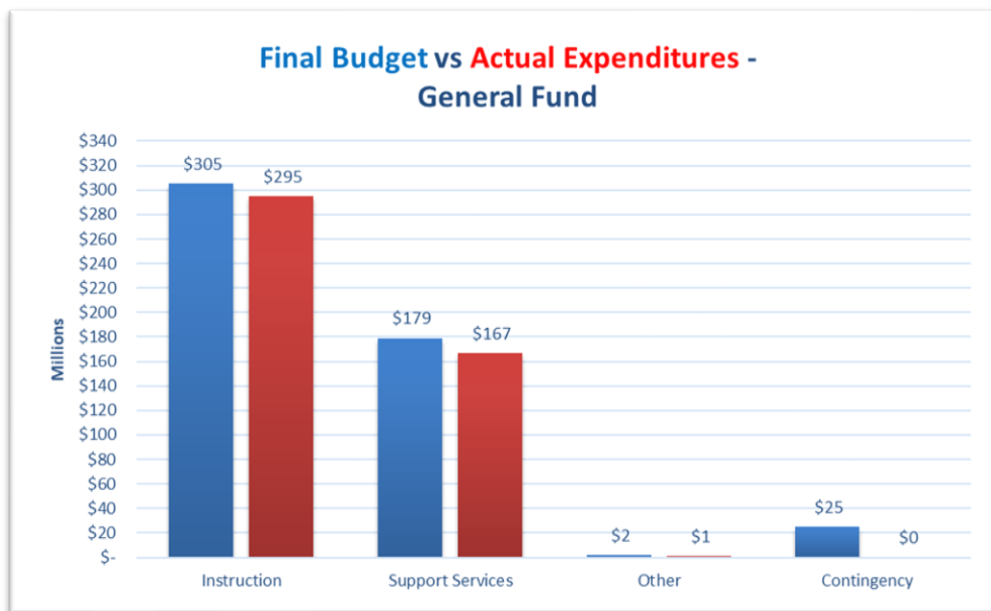
Capital Projects Fund. The Capital Projects Fund has a total fund balance of \$141.6 million, all of which is dedicated for ongoing capital projects. Capital expenditures reflect costs incurred as part of the Long-Range Facilities Plan. All of the Capital Projects Fund balance is restricted or committed for capital improvements and repairs.

GENERAL FUND BUDGETARY HIGHLIGHTS

Original budget compared to final budget. During the year, there was one supplemental budget with additional appropriations that were adopted for 2019-20.

Final budget compared to actual results. The most significant differences between estimated revenue and actual revenue were State and Intermediate Sources, which were estimated to be \$294.9 million and actual revenue was \$301.4 million with a difference of \$6.5 million.

The most significant difference between estimated expenditures and actual expenditures were Instruction and Support Services. Estimated Instruction expenditures were \$305.1 million compared to the actual expenditures of \$295.0 million. Estimated Support Services expenditures were \$179.4 million compared to the actual expenditures of \$166.7 million. These variations are attributed to an active reduction of expenditures and cost containment measures implemented at the end of the fiscal year in response to the COVID-19 pandemic and the subsequent shift to distance learning.



**BEAVERTON SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The District's investment in capital assets includes land, buildings and improvements, vehicles and equipment, and construction in progress. As of June 30, 2020, the District had approximately \$1,033.2 million invested in capital assets, net of depreciation, as shown in the following table:

Capital Asset	June 30, 2020	June 30, 2019	Increase / (Decrease)
Land	\$ 71,475,001	\$ 71,475,001	\$ -
Buildings and improvements	842,619,392	807,441,009	35,178,383
Vehicles and equipment	27,233,434	27,551,984	(318,550)
Construction in progress	91,837,188	77,751,526	14,085,662
Total capital assets, net of related accumulated depreciation	<u>\$ 1,033,165,015</u>	<u>\$ 984,219,520</u>	<u>\$ 48,945,495</u>

Additional information regarding the District's capital assets can be found in Note 5 on page 52 of this report.

Long-term debt. At the end of the current fiscal year, the District had total long-term debt outstanding of \$1,046.9 million, of the total \$1,048.2 million outstanding debt. The debt consisted of general obligation bonds, full faith and credit obligation bonds, pension obligation bonds, capital leases and unamortized premium.

State statutes limit the amount of general obligation debt a school district may issue to 7.95 percent of its total real market value. The current debt limit is \$4.13 billion, which is significantly in excess of the District's outstanding general obligation debt.

The District maintains an "A+" rating from Standard & Poor's and an "Aa2" rating from Moody's for general obligation debt.

Additional information on the District's long-term debt can be found in Notes 8 and 9 on pages 53 - 57 of this report.

Debt Type	June 30, 2020	June 30, 2019	Increase / (Decrease)
General obligation bonds	\$ 809,975,265	\$ 775,435,507	\$ 34,539,758
Pension obligation bonds	177,630,000	191,240,000	(13,610,000)
Full faith and credit obligation bonds	16,050,000	16,765,000	(715,000)
Unamortized premium	43,275,663	87,985,332	(44,709,669)
Capital leases	1,291,677	2,079,181	(787,504)
Total debt	<u>\$ 1,048,222,605</u>	<u>\$ 1,073,505,020</u>	<u>\$ (25,282,415)</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Resources supporting District General Fund operations primarily reflect local and state revenues, with additional income representing federal, county, and other sources. The largest segment is determined by the State School Fund formula. Most of the funding provided by the State to the District is based on the District's average daily membership (ADM) of students, either that of the current year or the prior year, whichever is higher. Total student enrollment in 2019-20 increased from 2018-19 by 273. Due to the effects of the COVID-19 pandemic, the District will have a lower ADM next year but will continue to receive funding based on the 2019-20 ADM.

**BEAVERTON SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)**

The 2020-21 budget was based on a K-12 state funding level of \$9.0 billion for the 2019-21 biennium. It includes a local option levy that was renewed in May 2018 that will continue through June 2023. This local option provides 277 teaching positions in an effort to reduce class sizes. The spread of COVID-19 has also altered the behavior of business and people in a manner that has negative effects on local, state, national, and global economic activity for the future. However, the State revenue forecasts released on September 23, 2020 indicates that the 2019-21 biennium revenue outlook will be similar to the outlook projected before the COVID-19 related recession hit, although there still are reductions in revenue outlooks for the 2021-23 biennium and subsequent biennium.

In June 2020, the board adopted the District budget for the fiscal year 2020-21. The adopted budget for the General Fund for the year ending June 30, 2021 is \$536.4 million. This is an increase of \$20.8 million from the 2019-20 adopted budget. This budget was adopted without budgeting for any financial impacts as a result of the COVID-19 pandemic due to the uncertainty and legally required deadline for adoption. The District anticipates making appropriate reductions and adjustments as the impacts of the COVID-19 pandemic become evident.

The School Board has set policy that the District will target 5.0 percent of annual operating revenues as ending fund balance and an additional 5.0 percent to a financial reserve fund. The District will also budget an annual operating contingency equal to 5.0 percent of budgeted revenues. The District policy allows for a plan to replenish the reserves as soon as practicable. The District used a majority of the financial reserve fund in 2019-20 in anticipation of the additional funding from Student Success Act, which are now uncertain due to the COVID-19 pandemic. The District is creating a replenishment plan with consideration of the future revenue uncertainties.

REQUESTS FOR INFORMATION

This financial report is designed to present the user (citizens, taxpayers, investors and creditors) with a general overview of the District's finances and to demonstrate the District's accountability. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the District's Finance Manager at 16550 SW Merlo Road, Beaverton, Oregon 97003.



BASIC FINANCIAL STATEMENTS



BEAVERTON SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2020

ASSETS:	
Cash and investments	\$ 267,691,599
Receivables	20,266,488
Inventories	836,651
OPEB net asset - RHIA	4,996,093
Capital assets not being depreciated:	
Land	71,475,001
Construction in progress	91,837,188
Capital assets, net of accumulated depreciation:	
Buildings and improvements	842,619,392
Vehicles and equipment	27,233,434
TOTAL ASSETS	<u>1,326,955,846</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred amount on refunding	61,214,224
PERS deferred outflows	166,266,625
OPEB deferred outflows	1,872,822
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>229,353,671</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>1,556,309,517</u>
LIABILITIES:	
Accounts payable	21,226,562
Accrued salaries and benefits	36,431,494
Compensated absences	5,061,051
Accrued interest payable	12,906,145
Unearned revenue	3,720,641
Accrued claims losses	3,162,000
Other accrued liabilities	3,475,413
Capital leases payable - due within one year	313,132
General obligation and full faith and credit obligation bonds - due within one year	54,374,961
Limited tax pension obligation bonds - due within one year	14,805,000
Capital leases payable - due in more than one year	978,545
General obligation and full faith and credit obligation bonds - due in more than one year	814,925,967
Limited tax pension obligation bonds - due in more than one year	162,825,000
PERS net pension liability	450,146,458
OPEB total liability - PHIS	25,276,847
TOTAL LIABILITIES	<u>1,609,629,216</u>
DEFERRED INFLOWS OF RESOURCES:	
PERS deferred inflows	21,181,090
OPEB deferred inflows	8,947,150
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>30,128,240</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>1,639,757,456</u>
NET POSITION:	
Net investment in capital assets	356,573,540
Restricted for student body	3,622,843
Unrestricted	(443,644,322)
TOTAL NET POSITION	<u>\$ (83,447,939)</u>

BEAVERTON SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Change in Net Position</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Capital Grants and Contributions</u>
Governmental activities:					
Instruction:					
Regular programs	\$ 288,892,592	\$ 4,499,211	\$ 6,079,505	\$ -	\$ (278,313,876)
Special programs	90,491,175	-	11,388,838	-	(79,102,337)
Summer school programs	1,109,484	-	503,798	-	(605,686)
Total instruction	380,493,251	4,499,211	17,972,141	-	(358,021,899)
Support Services:					
Student support services	51,821,053	-	3,443,563	-	(48,377,490)
Instructional staff support	17,777,675	-	2,185,400	-	(15,592,275)
General administration support	2,693,105	-	15,000	-	(2,678,105)
School administration	40,686,686	-	9,947	-	(40,676,739)
Business support services	67,425,522	1,030,649	7,575,316	314,535	(58,505,022)
Central activities support	29,615,964	290,696	60,812	-	(29,264,456)
Total support services	210,020,005	1,321,345	13,290,038	314,535	(195,094,087)
Enterprise and Community Services:					
Food services	14,989,398	3,633,227	7,646,237	-	(3,709,934)
Community services	77,473	-	41,608	-	(35,865)
Total enterprise and community services:	15,066,871	3,633,227	7,687,845	-	(3,745,799)
Interest on long-term debt	9,742,394	-	-	-	(9,742,394)
Total governmental activities	\$ 615,322,521	\$ 9,453,783	\$ 38,950,024	\$ 314,535	(566,604,179)

General revenues:

Property taxes levied for general purposes	143,814,106
Local option taxes levied for general purposes	34,194,060
Property taxes levied for debt service	60,651,036
Construction excise tax	2,465,595
State school fund - general support	281,611,303
Common school fund	4,036,355
Unrestricted state and local sources	15,954,525
Earnings on investments	6,728,554
Gains on sale of capital assets	382,800
Miscellaneous	6,388,551
Total general revenues	556,226,885
CHANGE IN NET POSITION	(10,377,294)
NET POSITION, July 1, 2019	(73,070,645)
NET POSITION, June 30, 2020	\$ (83,447,939)

BEAVERTON SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total
ASSETS					
Equity in pooled cash and investments	\$ 89,472,713	\$ 463,618	\$ 159,800,944	\$ 9,764,203	\$ 259,501,478
Cash with fiscal agent	-	194,701	300,000	-	494,701
Receivables	3,880,695	164,309	1,032,797	11,127,143	16,204,944
Property taxes receivable	3,000,537	1,046,312	-	-	4,046,849
Due from other funds	6,227,795	1,567,594	-	-	7,795,389
Inventories	-	-	-	836,651	836,651
TOTAL ASSETS	\$ 102,581,740	\$ 3,436,534	\$ 161,133,741	\$ 21,727,997	\$ 288,880,012
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES:					
Accounts payable	\$ 1,580,502	\$ 271,540	\$ 17,593,190	\$ 1,592,886	\$ 21,038,118
Accrued salaries and benefits	34,335,717	-	47,768	2,036,673	36,420,158
Due to other funds	1,675,255	-	3,707	6,357,721	8,036,683
Unearned revenue	-	-	-	3,720,641	3,720,641
Other liabilities	4,426	-	1,918,951	604,206	2,527,583
TOTAL LIABILITIES	37,595,900	271,540	19,563,616	14,312,127	71,743,183
Deferred Inflows of Resources:					
Unavailable revenue - property taxes	2,411,948	843,374	-	-	3,255,322
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	40,007,848	1,114,914	19,563,616	14,312,127	74,998,505
Fund Balances:					
Nonspendable					
Inventories	-	-	-	836,651	836,651
Restricted					
Debt Service Fund	-	2,276,890	-	-	2,276,890
Capital Projects Fund	-	-	132,786,906	-	132,786,906
Student Body Fund	-	-	-	3,622,843	3,622,843
Committed					
Debt Service Fund	-	44,730	-	-	44,730
Capital Projects Fund	-	-	8,783,219	-	8,783,219
Special Purpose Fund	-	-	-	926,859	926,859
Categorical Fund	-	-	-	1,566,476	1,566,476
Nutrition Services Fund	-	-	-	463,041	463,041
Long-term Planning Fund	6,149,838	-	-	-	6,149,838
Unassigned	56,424,054	-	-	-	56,424,054
TOTAL FUND BALANCES	62,573,892	2,321,620	141,570,125	7,415,870	213,881,507
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 102,581,740	\$ 3,436,534	\$ 161,133,741	\$ 21,727,997	\$ 288,880,012

BEAVERTON SCHOOL DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO STATEMENT OF NET POSITION
JUNE 30, 2020

TOTAL FUND BALANCES		\$	213,881,507
Capital assets are not financial resources and therefore are not reported in the governmental funds:			
Cost	\$	1,369,200,453	
Accumulated depreciation		<u>(336,035,438)</u>	1,033,165,015
A portion of the District's revenues are collected after year-end, but are not available soon enough to pay for the current year's operations, and therefore are not reported in the governmental funds.			
			3,255,322
Internal service funds are used by the District to charge the costs of insurance premiums and claims to the individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.			
			3,641,799
Compensated absences are reported when earned as a liability in the Statement of Net Position while in the governmental funds only the portion that requires the use of current financial resources is reported as a liability.			
			(5,061,051)
Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt and capital lease is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:			
Accrued interest payable		(12,906,145)	
Bonds payable and unamortized premium		(1,046,930,928)	
Capital leases payable		<u>(1,291,677)</u>	(1,061,128,750)
Long-term pension assets / liabilities not payable in the current year are not reported as governmental fund liabilities. Actuarial changes create deferred outflows and inflows of resources. These consist of:			
PERS net pension liability		(450,146,458)	
PERS deferred outflow of resources		166,266,625	
PERS deferred inflows of resources		<u>(21,181,090)</u>	(305,060,923)
In 2019-20 bond refunding, a larger amount paid to the escrow agent than the premiums of the bonds being refunded that was recorded as interest expense. This deferred outflow of resources is recognized based on the schedule of maturities of the refunded bonds.			
			61,214,224
Long-term other postemployment benefits obligation assets / liabilities not payable in the current year are not reported as governmental fund liabilities. Actuarial changes create deferred outflows and inflows of resources. These consist of:			
Net OPEB asset		4,996,093	
Total OPEB liability		(25,276,847)	
OPEB deferred outflow of resources		1,872,822	
OPEB deferred inflows of resources		<u>(8,947,150)</u>	(27,355,082)
TOTAL NET POSITION		<u>\$</u>	<u>(83,447,939)</u>

BEAVERTON SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total
REVENUES:					
Property taxes	\$ 143,660,937	\$ 60,651,036	\$ -	\$ -	\$ 204,311,973
Local option levy	34,194,060	-	-	-	34,194,060
Construction excise tax	-	-	2,465,595	-	2,465,595
Intermediate sources	12,150,332	-	-	222,138	12,372,470
State sources	290,502,082	-	-	10,136,056	300,638,138
Federal sources	-	-	-	22,747,867	22,747,867
Charges for services	3,010,173	-	-	5,780,328	8,790,501
Rentals	831,407	-	29,160	1,760	862,327
Investment earnings	1,999,966	587,881	4,063,949	39,634	6,691,430
Contributions and donations	12,137	-	969,464	2,553,412	3,535,013
Services to other funds	-	21,762,753	-	-	21,762,753
Recovery of prior years' expenditures	163,201	2,708	3,595,037	6,315	3,767,261
Other	1,826,574	-	314,535	1,456,637	3,597,746
Total revenues	488,350,869	83,004,378	11,437,740	42,944,147	625,737,134
EXPENDITURES:					
Current					
Instruction	295,005,432	-	-	19,694,902	314,700,334
Support services	168,093,479	-	3,917,796	7,364,296	179,375,571
Enterprise and community services	16,438	-	-	13,540,990	13,557,428
Debt Service					
Principal	1,145,894	43,160,243	-	-	44,306,137
Interest	104,405	42,301,516	-	-	42,405,921
Other - Bond issuance costs	-	2,156,275	-	-	2,156,275
Capital Outlay					
Facilities acquisition and construction	-	-	77,662,971	6,288,324	83,951,295
Total expenditures	464,365,648	87,618,034	81,580,767	46,888,512	680,452,961
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES					
	23,985,221	(4,613,656)	(70,143,027)	(3,944,365)	(54,715,827)
OTHER FINANCING SOURCES (USES):					
Sale of or compensation for loss of capital assets					
	-	-	380,835	-	380,835
Transfers in	18,419,036	1,336,850	-	4,380	19,760,266
Transfers out	(21,473,378)	-	(1,167,156)	(4,380)	(22,644,914)
Issuance of capital leases	358,390	-	-	-	358,390
Refunding bonds issued	-	432,745,000	-	-	432,745,000
Payment to refunded bond escrow agent	-	(430,584,224)	-	-	(430,584,224)
TOTAL OTHER FINANCING SOURCES (USES)	(2,695,952)	3,497,626	(786,321)	-	15,353
NET CHANGE IN FUND BALANCES	21,289,269	(1,116,030)	(70,929,348)	(3,944,365)	(54,700,474)
FUND BALANCE, July 1, 2019	41,284,623	3,437,650	212,499,473	11,360,235	268,581,981
FUND BALANCE, June 30, 2020	\$ 62,573,892	\$ 2,321,620	\$ 141,570,125	\$ 7,415,870	\$ 213,881,507

BEAVERTON SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020

NET CHANGE IN FUND BALANCES \$ (54,700,474)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures. In the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period:

Net additions to capital assets	\$ 81,186,249	
Less current year depreciation expense	<u>(32,240,754)</u>	48,945,495

In the Statement of Activities, pension expense is adjusted based on the actuarially determined contribution changes:

Net change in PERS net pension liability / asset	(56,237,342)	
Net change in deferred outflow of resources	(30,480,394)	
Net change in deferred inflow of resources	<u>4,444,977</u>	(82,272,759)

Long-term debt proceeds and capital leases are reported as other financing sources in governmental funds. In the Statement of Net Position, this debt increases liabilities. Similarly, repayment of principal and amortization of bond premium are an expenditure in the governmental funds but reduce the liability in the Statement of Net Position. This is the amount by which repayments exceeded proceeds:

Debt issued	(432,745,000)	
Payment to refunded bond escrow agent	430,584,224	
Debt principal repaid	43,160,243	
Amortization expense	(16,504,556)	
Capital lease issued	(358,390)	
Capital lease debt principal repaid	<u>1,145,894</u>	25,282,415

In refunding bonds, the amount of new bonds in excess of the refunded bonds is a deferred outflow of resources for the Statement of Activities, whereas it is recorded as an other financing use in the year of refunding. 61,214,224

In the Statement of Activities, interest is accrued on long-term debt, whereas in the governmental funds it is recorded as an interest expenditure when due. (9,889,866)

Certain revenues that do not meet the measurable and available criteria are not recognized in the current year in the governmental funds. In the Statement of Activities, they are recognized as revenue when earned. 153,170

Internal service funds are used by the District to charge the costs of insurance premiums and claims to the individual funds. The net income is reported with governmental activities. (255,536)

Compensated absences are recognized as an expenditure in the governmental funds when they are paid. In the Statement of Activities compensated absences are recognized as an expense when earned. 814,601

In the Statement of Activities, other postemployment benefits expense is adjusted based on the actuarially determined contribution changes:

Net change in OPEB liability / asset	7,162,548	
Net change in deferred outflow of resources	(899,955)	
Net change in deferred inflow of resources	<u>(5,931,157)</u>	<u>331,436</u>

CHANGE IN NET POSITION \$ (10,377,294)

BEAVERTON SCHOOL DISTRICT
STATEMENT OF NET POSITION
 PROPRIETARY FUNDS - INTERNAL SERVICE FUNDS
 JUNE 30, 2020

ASSETS

Current assets:

Cash and cash equivalents	\$ 7,695,420
Receivables	14,695
Due from other funds	<u>242,511</u>

TOTAL ASSETS	<u><u>7,952,626</u></u>
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LIABILITIES

Current liabilities:

Accounts payable	188,444
Accrued claims losses	3,162,000
Accrued salaries and benefits	11,336
Due to other funds	1,217
Other liabilities	<u>947,830</u>

TOTAL LIABILITIES	<u><u>4,310,827</u></u>
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NET POSITION

Unrestricted	<u>3,641,799</u>
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TOTAL NET POSITION	<u><u>\$ 3,641,799</u></u>
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BEAVERTON SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS - INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2020

OPERATING REVENUES:	
Services to other funds	\$ 3,762,845
Recovery of prior years' expenditures	226,615
Other	<u>173,102</u>
TOTAL OPERATING REVENUES	<u>4,162,562</u>
OPERATING EXPENSES:	
Losses and claims	2,644,796
Insurance premiums and assessments	2,131,889
Salaries and benefits	1,515,670
Services, supplies and materials	<u>1,047,515</u>
TOTAL OPERATING EXPENSES	<u>7,339,870</u>
OPERATING INCOME (LOSS)	(3,177,308)
NONOPERATING REVENUE:	
Investment earnings	<u>37,124</u>
TOTAL NONOPERATING REVENUES	<u>37,124</u>
INCOME (LOSS) BEFORE TRANSFERS	(3,140,184)
TRANSFERS:	
Transfers in	<u>2,884,648</u>
TOTAL TRANSFERS	<u>2,884,648</u>
CHANGE IN NET POSITION	(255,536)
NET POSITION, July 1, 2019	<u>3,897,335</u>
NET POSITION, June 30, 2020	<u>\$ 3,641,799</u>

BEAVERTON SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS - INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES:	
Received from interfund services provided	\$ 4,906,264
Received from recovery of prior years' expenditures	226,615
Paid for goods and services	(3,517,582)
Paid to claimants	(2,671,644)
Paid to employees	(1,505,670)
	<hr/>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(2,562,017)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Transfer from other funds	2,884,648
	<hr/>
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	2,884,648
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest received	37,124
	<hr/>
NET CASH FLOWS FROM INVESTING ACTIVITIES	37,124
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	359,755
CASH AND CASH EQUIVALENTS, July 1, 2019	7,335,665
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CASH AND CASH EQUIVALENTS, June 30, 2020	\$ 7,695,420
	<hr/> <hr/>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ (3,177,308)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Changes in assets and liabilities	
Receivables	(14,160)
Due from other funds	37,165
Accounts payable	(338,178)
Accrued claims losses	10,000
Accrued salaries and benefits	(26,848)
Due to other funds	(518)
Other liabilities	947,830
	<hr/>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (2,562,017)
	<hr/> <hr/>

BEAVERTON SCHOOL DISTRICT
STATEMENT OF NET POSITION
 FIDUCIARY FUND - PRIVATE PURPOSE TRUST FUND
 JUNE 30, 2020

ASSETS

Equity in pooled cash and investments	\$ 384,629
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TOTAL ASSETS	<u>384,629</u>
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LIABILITIES

Accounts payable	7,500
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Scholarships payable	<u>40,250</u>
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TOTAL LIABILITIES	<u>47,750</u>
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NET POSITION

Held in trust for:	
Scholarships	<u>336,879</u>

TOTAL NET POSITION	<u><u>\$ 336,879</u></u>
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BEAVERTON SCHOOL DISTRICT
STATEMENT OF CHANGES IN NET POSITION
 FIDUCIARY FUND - PRIVATE PURPOSE TRUST FUND
 YEAR ENDED JUNE 30, 2020

ADDITIONS:	
Contributions and donations	\$ 85,170
Investment earnings	<u>2,379</u>
Total additions	<u>87,549</u>
DEDUCTIONS:	
Scholarships	<u>92,986</u>
Total deductions	<u>92,986</u>
CHANGE IN NET POSITION	(5,437)
NET POSITION, July 1, 2019	<u>342,316</u>
NET POSITION, June 30, 2020	<u><u>\$ 336,879</u></u>

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Beaverton School District (the District), a consolidation of several districts, was organized under provisions of Oregon Statutes pursuant to Oregon Revised Statutes (ORS) Chapter 332 for the purpose of operating elementary and secondary schools. The District is governed by a separately elected seven-member Board which approves the administrative officials. The daily functioning of the District is under the supervision of the Superintendent. As required by generally accepted accounting principles, all activities of the District have been included in the basic financial statements.

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

The District has granted charter to two public charter schools, Arco Iris Spanish Immersion Charter School and Hope Chinese Charter School. These public charter schools are legally separate, tax-exempt organizations governed by their own board of directors, and their financial statements may be obtained by contacting their administrative offices.

Basis of Presentation

Government-wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District. These statements include the governmental financial activities of the overall District except fiduciary activities. Eliminations have been made to minimize the double counting of internal activities, except that interfund services provided and used are not eliminated in the process of consolidation. Governmental activities are financed primarily through property taxes, intergovernmental revenues, and charges for services.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of its functions or programs. Direct expenses are those that are specifically associated with a function and, therefore, are clearly identifiable to that function. Eliminations have been made to minimize the double counting of internal activities in the Statement of Activities. Program revenues include: (1) charges to students or others for tuition, fees, rentals, material, supplies, or services provided, (2) operating grants and contributions and (3) capital grants and contributions. Revenues that are not classified as program revenues, including property taxes and state support, are presented as general revenues. Certain functional expenditures contain an element of indirect cost.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

Net position is reported as restricted when constraints placed on net position use are either externally restricted, imposed by creditors (such as through grantors, contributors, or laws) or through constitutional provisions or enabling resolutions.

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

Fund Financial Statements

The fund financial statements provide information about the District's funds including those of a fiduciary nature. Separate statements for each fund category (governmental, proprietary, and fiduciary) are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as other governmental funds.

The District reports the following major governmental funds:

General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund. This includes the long-term planning sub-fund to account for funds set aside for a specific purpose carrying over one year.

Debt Service Fund provides for the payment of principal and interest on long-term general obligation debt, full faith and credit obligation debt, and pension obligation debt of governmental funds. Principal revenue sources are property taxes, construction excise tax, General Fund transfer and charges to other funds.

Capital Projects Fund accounts for activities related to the acquisition, construction and equipping of facilities. Principal revenue sources are proceeds from the sale of bonds and interest earnings.

Additionally, the District reports the following fund types:

Special Revenue Funds account for revenue sources that are legally restricted to expenditures for specific purposes such as federal and state grants, classroom supplies and equipment, capital improvements, the receipts, disbursements and cash balances of the various schools' student body activity funds, individual school activity programs and revenues and expenditures for the food dispensing programs.

Internal Service Funds account for insurance services provided to other departments of the District on a cost-reimbursement basis.

Private-Purpose Trust Fund is used to account for scholarship resources held by the District in a fiduciary capacity for use by students. Disbursements from this fund are made in accordance with the trust and donor agreements.

Measurement Focus and Basis of Accounting

Government-wide, internal service and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District receives value without giving equal value in exchange, include state school fund support, property taxes, grants, entitlements and donations. On the accrual basis of accounting, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Under terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net positions available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when measurable and

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

available. The District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Property taxes and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and accrued vacation which are recognized as expenditures only when payment is due. Capital asset acquisitions are reported as expenditures in the governmental funds and proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service funds are charges for insurance services. Operating expenses for internal service funds include the cost of materials and supplies, insurance premiums, losses and claims, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Cash, Cash Equivalents, and Investments

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less. These short-term investments are stated at cost, which approximates fair value.

The District's investments consist of corporate securities, U.S. Government Treasury securities, U.S. Government Agency securities, state and local government obligations, bank deposits and savings accounts and the State of Oregon Treasurer's Local Government Investment Pool (LGIP). The District's investments are reported at fair value based upon quoted market rates. Changes in the fair value of investments are recorded as investment earnings. The LGIP is stated at cost which approximates fair value. Fair value of the LGIP is the same as the District's value in the pool shares.

The Oregon State Treasury administers the LGIP. It is an open-ended no-load diversified portfolio offered to any agency, political subdivision, or public corporation of the State that by law is made the custodian of, or has control of, any funds. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon legislature established the Oregon Short-Term Fund Board. The purpose of the Board is to advise the Oregon State Treasury in the management and investment options of the LGIP.

Property Taxes Receivable

Property taxes are levied and become a lien on July 1. Collection dates are November 15, February 15 and May 15 following the lien date. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

Uncollected property taxes are recorded on the Statement of Net Position. Uncollected taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. All property tax receivables are due from property owners within the District.

Accounts and Other Receivables

Accounts and other receivables are comprised primarily of State school support, claims for reimbursement of costs under various federal and state grants and investment interest. Amounts are periodically reviewed for collectability. At June 30, 2020, no allowance for doubtful accounts is considered necessary.

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

Grants

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Grant monies received prior to the occurrence of qualifying expenditures are recorded as unearned revenue.

Inventories

Inventories consist of supplies held for sale. Inventories are charged as expenditures when consumed and are stated at cost using the first-in, first-out (FIFO) method. A portion of the inventory consists of donated United States Department of Agriculture (USDA) commodities. Commodities are recorded as expenditures when consumed and are stated at their fair market value based on guidelines provided by the USDA.

Capital Assets

Capital assets are recorded at original or estimated original cost. Donated capital assets are recorded at their acquisition value on the date donated. The District defines capital assets as assets with an initial cost of more than \$5,000 and an estimated life in excess of one year. Maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings and improvements: 10 to 50 years
Vehicles and equipment: 5 to 30 years

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position or fund balance that applies to a future period(s) so will *not* be recognized as an outflow of resources (expense/expenditure) until that time. The government has three items that arise only under a full accrual basis of accounting that qualify for reporting in this category. The statement of net position reports one type related to the deferred amount on refunding bonds, one type related to the net OPEB liability, and one type related to the net PERS pension liability. These amounts are deferred and recognized as an outflow of resources in the period that the amounts become available.

In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position or fund balance that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has three items that arise for reporting in this category. The balance sheet reports unavailable revenues from one source: property taxes. The statement of net position reports one type related to the net OPEB liability and one type related to the net PERS pension liability. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Retirement Plans and Other Post-Employment Benefits

Substantially all of the District's employees are participants in the 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

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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.

The 2003 Oregon Legislature passed PERS reform legislation and essentially created a new retirement plan for employees hired on or after August 29, 2003. These employees become members of the Oregon Public Service Retirement Plan (OPSRP). OPSRP is a hybrid retirement plan with two components: the Pension Program (defined benefit plan) and the Individual Account Program (defined contribution; established and maintained as a tax-qualified governmental defined contribution plan). OPSRP is administered by PERS.

In addition, the District has other post-employment benefit plans for employees. As a member of PERS, the District contributes to the Retirement Health Insurance Accounts (RHIA) for eligible District employees. This plan was established by the Oregon Legislature. The District also has a Postemployment Health Insurance Subsidy (PHIS) plan that provides postemployment insurance for eligible employees and their spouses. This plan was established by the District in accordance with ORS 243.303.

The District offers its employees tax deferred annuity plans established pursuant to Section 403(b) and 457(b) of the Internal Revenue Code. Contributions are made through salary reductions from participating employees up to the amounts specified in the Code. The District makes contributions for active administrators as part of their benefit package but is not responsible for any amount postemployment. Employees are immediately vested in their own contributions, any District contributions, and earnings on those contributions. There are no forfeitures on any of these plans. The plans are administrated by Carruth Compliance Consulting.

Benefit terms for the active administrators, including contribution requirements, are established in the agreement with the Association of Beaverton School Administrators and may be amended in future agreements. For each administrator, the District is required to contribute \$100 per month that may be used to purchase a retirement financial product and to contribute 5 percent of salary to the 403(b) plans. For the year ended June 30, 2020, the total of these District contributions was \$921,968.

Compensated Absences

It is the District's policy to permit employees to accumulate earned, but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the District does not have a policy to pay any amounts when employees separate from service with the District. All vacation pay is considered to be current as the District policy states that vacation will lapse if not taken within six months following the year end. It is accrued when earned in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only as they come due, for example, as a result of employee resignation and retirements.

Long-Term Debt

In the government-wide financial statements, long-term debt is reported as a liability in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Savings realized from advance refunding of debt are recorded as deferred outflows of resources and amortized over the remaining life of the related defeased debt.

In the fund financial statements, bond premiums and discounts, as well as bond issuance costs, are recognized when incurred and are not deferred. The face amount of the debt issued, premiums received on debt issuances, and discounts are reported as other financing sources and uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. All principal and interest debt payments are paid by the Debt Service Fund.

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

Net Position

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

Net investment in capital assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. The District has unspent bond proceeds in the form of cash and investments to fund bond expenditures in subsequent years.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There are net positions restricted for debt service and student body.

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

Use of Estimates

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

Governmental Fund Balances

In the governmental financial statements, fund balances are reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental Fund type fund balances are classified as follows:

Nonspendable – Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Resources in nonspendable form include inventories, prepaids and deposits, and assets held for resale.

Restricted – Amounts that can be spent only for specific purposes when the constraints placed on the use of these resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes determined by a formal action of the School Board. The use of committed funds would be approved by resolution. The School Board can modify or rescind the commitment at any time through an amending resolution.

Assigned – Amounts that are constrained by the District’s intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent is expressed when the School Board approves which resources should be “reserved” during the adoption of the annual budget. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

The Superintendent and Chief Financial Officer have been granted the authority to assign fund balances, pursuant to School Board resolution.

Unassigned – All amounts not included in other spendable classifications. This residual classification represents fund balance that has not been restricted, committed, or assigned within the General Fund. This classification is also used to report any negative fund balance amounts in other governmental funds.

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

Definitions of Governmental Fund Types

The General Fund is used to account for all financial resources not accounted for in another fund. In addition, certain funds budgeted as Special Revenue Funds are reported as part of the General Fund because their source of funds primarily has been transfers from the General Fund.

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term “proceeds of specific revenues sources” means that the revenue sources for the fund must be from restricted or committed sources, specifically that a substantial portion of the revenue must be from these sources and be expended in accordance with those requirements.

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years should also be reported in debt service funds.

Fund Balance Policy

School Board policy mandates that the District budget a minimum of 5.0 percent of its General Fund revenue as contingency, and that a 5.0 percent fund balance be maintained. An additional 5.0 percent fund balance is maintained in a sustainability fund to support long-term financial stability and can only be accessed through Board action to moderate future revenue declines.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budget

A budget is prepared and legally adopted for each governmental fund type, proprietary fund type and private-purpose trust fund on the modified accrual basis of accounting. The budgetary basis of accounting is the same as accounting principles generally accepted in the United States of America for the governmental fund types and private-purpose trust fund, except capital outlay expenditures, including items below the District's capitalization

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

level which are budgeted by major function in the governmental fund types. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations.

Appropriations are established at the major function level (instruction, support services, enterprise and community services, facilities acquisition and construction, debt service, operating contingency, and transfers) for each fund. The detail budget document, however, is required to contain more specific, detailed information for the aforementioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution.

Supplemental budgets less than 10 percent of a fund’s original budget may be adopted by the Board at a regular meeting. A supplemental budget greater than 10 percent of a fund’s original budget requires hearings before the public, publication in newspapers and approval by the Board. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control (major function levels) with Board approval. During the year, there was one supplemental budget with additional appropriations adopted for 2019-20. Appropriations lapse at the end of each fiscal year.

3. CASH AND INVESTMENTS

The District maintains a cash and investment pool that is available for use by all funds. Each fund type’s portion of this pool is displayed on the balance sheet as “Equity in pooled cash and investments.” In addition, cash and investments are separately held by several of the District’s funds.

Cash and investments are comprised of the following at June 30, 2020:

Cash with fiscal agent	\$ 494,701
Petty cash	789
Deposits with banks	18,633,295
Investments	<u>248,947,443</u>
	<u>\$ 268,076,228</u>

Cash and investments are shown on the basic financial statements as:

Statement of Net Position	
Cash and investments	\$ 267,691,599
Statement of Net Position - Fiduciary Funds	
Equity in pooled cash and investments	<u>384,629</u>
	<u>\$ 268,076,228</u>

At year-end, the District’s deposits with various financial institutions had a bank value of \$19,936,112 and a book value of \$18,633,295. All deposits not covered by FDIC insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon. The PFCP is a shared liability structure for participating bank depositories, better protecting public funds though still not guaranteeing that all funds are 100 percent protected. Barring any exceptions, a bank depository is required to pledge collateral valued at 10 percent of their quarter-end public fund deposits if they are well capitalized, 25 percent of their quarter-end public fund deposits if they are adequately capitalized, or 110 percent of their quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110 percent by the Office of the State Treasurer. In the event of a participating bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District’s deposits may not be returned. The Federal Depository Insurance Corporation (FDIC) provides insurance for the District’s deposits with financial institutions up to \$250,000 each for the aggregate of all demand deposits and the aggregate of all time-deposits at each institution. Deposits in excess of FDIC coverage with institutions participating in the Oregon Public Funds Collateralization Program (PFCP) are collateralized with securities held by the Federal Home Loan Bank of Seattle in the name of the institution. As of June 30, 2020, \$19,436,112 of the District’s bank balances were exposed to custodial credit risk as they were collateralized with securities held by the pledging financial institution’s agent, but not in the District’s name.

As of June 30, 2020 the District held the following investments and maturities:

Investment Type	Fair Value	Weighted Average Maturity in Years	Percent of Investment Portfolio
U.S. Treasury securities	\$ 59,822,157	0.516	24.0%
U.S. Agency securities	98,469,441	0.208	39.6%
Corporate indebtedness	40,854,750	1.004	16.4%
Local Government Investment Pool (LGIP)	49,801,095	0.003	20.0%
	<u>\$ 248,947,443</u>	<u>0.372</u>	<u>100.0%</u>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of an asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments in U.S. Treasury securities, U.S. Agency securities, state and local government obligations, and corporate securities are valued using quoted market prices and are fair value Level 1.

The “weighted average maturity in years” calculation assumes that all investments are held until maturity.

As a means of limiting its exposure to fair value losses arising from rising interest rates, the District’s investment policy limits investment as follows:

Investment Type	Maximum Percent of Portfolio	Maximum Length to Maturity
U.S. Treasury securities	100%	18 months for operating funds, 3 years for capital project funds
U.S. Agency securities	100%	18 months for operating funds, 3 years for capital project funds
State and local government obligations	30%	18 months for operating funds, 3 years for capital project funds
Certificate of deposits	50%	18 months
Repurchase agreements	25%	30 days
Bankers' acceptances	25%	6 months
Corporate indebtedness	35%	18 months
Bank deposits and savings accounts	10%	N/A
Local Government Investment Pool (LGIP)	100%	N/A

The maximum amount of pooled investments to be placed in the LGIP is limited by Oregon State Statutes and will increase proportionately with the Portland Consumer Price Index. The limit can be temporarily exceeded for ten business days and does not apply either to pass-through funds or to funds invested on behalf of another governmental unit.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District minimizes custodial credit risk by limiting investments to the types of securities allowed by law; and pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisors with which the District

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

will do business. All of the investments above, except for the investment in the LGIP which is not evidenced by securities, are held in safekeeping by U.S. Bank in the District's account name.

The District's credit risk policy, which adheres to State of Oregon law, is to limit its investments to the following: Issuers within Oregon must be rated "A" (bonds) or A-2 / P-2 (commercial paper) or better by Standard and Poor's, Moody's Investors Service or any other nationally recognized statistical rating organization, issuers not in Oregon must be rated AA / Aa (bonds) or A-1 / P-1 (commercial paper) or better.

At June 30, 2020, the District's investments were rated by either Moody's or Standard and Poor's as follows:

Investment Type	Total	Aaa/AAA	Aa/AA	A/A	Not Rated
U.S. Treasury securities	\$ 59,822,157	\$ 59,822,157	\$ -	\$ -	\$ -
U.S. Agency securities	98,469,441	98,469,441	-	-	-
Corporate indebtedness	40,854,750	-	35,808,450	5,046,300	-
Local Government Investment Pool (LGIP)	49,801,095	-	-	-	49,801,095
	<u>\$ 248,947,443</u>	<u>\$ 158,291,598</u>	<u>\$ 35,808,450</u>	<u>\$ 5,046,300</u>	<u>\$ 49,801,095</u>

The Oregon State Treasurer maintains the Oregon Short-Term Fund, of which the LGIP is a part, and is not registered with the U.S. Securities and Exchange Commission. Participation by local governments is voluntary. The State of Oregon investment policies are governed by statute and the Oregon Investment Council. In accordance with Oregon Statute, funds are invested as a prudent investor would do, exercising reasonable care, skill, and caution. The LGIP was created to offer a short-term investment alternative to Oregon local governments. The investments are regulated by the Oregon Short-Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). Separate financial statements for the Oregon Short-Term Fund are available from the Oregon State Treasurer. The State of Oregon LGIP is unrated for credit quality.

The District's policy for investing in individual issuers varies depending on the type of investments. No more than 35 percent of the total portfolio of investments may be invested in any single U.S. government agency. No more than 10 percent of the total portfolio may be invested in a single issuer of bankers' acceptances. At the time of purchase, investments in corporate securities of any one issuer may not exceed 5 percent of the investment portfolio. At June 30, 2020, more than 5 percent of the District's portfolio was invested in Federal Home Loan Bank Discount Notes and Resolution Funding Corp Notes. These investments were 29.42% and 6.02%, respectively, of the District's total investments.

4. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2020 is as follows:

	Due to Other Funds	Due from Other Funds
General fund	\$ 1,675,255	\$ 6,227,795
Debt service fund	-	1,567,594
Capital projects fund	3,707	-
Other governmental funds	6,357,721	-
Internal service funds	1,217	242,511
Total	<u>\$ 8,037,900</u>	<u>\$ 8,037,900</u>

There is a \$6,227,795 interfund balance in the General Fund to fund reimbursable expenditures in the Grant Fund. The remaining \$1,810,105 interfund balances between funds are the result of payroll accruals at year-end.

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

Interfund transfers for the year ended June 30, 2020 are as follows:

	Transfer in	Transfer out
General fund	\$ 18,419,036	\$ 21,473,378
Debt service fund	1,336,850	-
Capital projects fund	-	1,167,156
Other governmental funds	4,380	4,380
Internal service fund	2,884,648	-
Total	<u>\$ 22,644,914</u>	<u>\$ 22,644,914</u>

Transfers were made from the Capital Projects Funds to the Debt Service Fund totaling \$1,167,156 and from the General Fund to the Debt Service Fund totaling \$169,694 to pay principal and interest payments on the full faith and credit obligations. Within the General Fund, transfers totaling \$18,419,036 were made between the sub-funds, with \$18,413,036 going from Long-term Planning Fund to the General Fund from the reserves to support operations and \$6,000 going from General Fund to the Long-term Planning Fund for a future vehicle replacement. The General Fund also transferred \$2,884,648 into the Insurance Reserve Fund to support the internal service fund. A transfer was made from the Food Service Fund to the Special Purpose Fund totaling \$4,380 for volunteer donations.

5. CAPITAL ASSETS

Capital assets activity for the year was as follows:

	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020
Capital assets not being depreciated:				
Land	\$ 71,475,001	\$ -	\$ -	\$ 71,475,001
Construction in progress	77,751,526	58,134,808	(44,049,146)	91,837,188
Total capital assets not being depreciated	<u>149,226,527</u>	<u>58,134,808</u>	<u>(44,049,146)</u>	<u>163,312,189</u>
Capital assets being depreciated:				
Buildings and improvements	1,091,139,173	62,131,397	(154,719)	1,153,115,851
Vehicles and equipment	52,145,629	5,889,614	(5,262,830)	52,772,413
Total capital assets being depreciated	<u>1,143,284,802</u>	<u>68,021,011</u>	<u>(5,417,549)</u>	<u>1,205,888,264</u>
Less accumulated depreciation for:				
Buildings and improvements	(283,698,164)	(26,927,829)	129,534	(310,496,459)
Vehicles and equipment	(24,593,645)	(5,312,925)	4,367,591	(25,538,979)
Total accumulated depreciation	<u>(308,291,809)</u>	<u>(32,240,754)</u>	<u>4,497,125</u>	<u>(336,035,438)</u>
Total capital assets being depreciated, net	<u>834,992,993</u>	<u>35,780,257</u>	<u>(920,424)</u>	<u>869,852,826</u>
Total capital assets, net	<u>\$ 984,219,520</u>	<u>\$ 93,915,065</u>	<u>\$ (44,969,570)</u>	<u>\$ 1,033,165,015</u>

Depreciation expense for the year was charged to the following programs:

Regular programs	\$ 16,218,659
Special programs	4,663,784
Summer school programs	68,838
Student support services	2,886,505
Instructional staff support	900,753
General administration support	147,827
School administration	2,341,781
Business support services	2,996,591
Central activities support	1,462,001
Food services	553,239
Community services	776
	<u>\$ 32,240,754</u>

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

6. RECEIVABLES

Receivables are comprised of the following as of June 30, 2020:

Account	General Fund	Debt Service Fund	Capital Projects Fund	Other Governmental Funds	Internal Service Funds	Total
Receivables:						
Intergovernmental receivable	\$ 3,117,071	\$ 161,640	\$ 572,835	\$ -	\$ -	\$ 3,851,546
Grants receivable	-	-	-	10,873,411	-	10,873,411
Interest receivable	-	448	455,146	-	-	455,594
Other receivable	763,624	2,221	4,816	253,732	14,695	1,039,088
Total receivables	3,880,695	164,309	1,032,797	11,127,143	14,695	16,219,639
Property taxes receivable	3,000,537	1,046,312	-	-	-	4,046,849
	<u>\$ 6,881,232</u>	<u>\$ 1,210,621</u>	<u>\$ 1,032,797</u>	<u>\$ 11,127,143</u>	<u>\$ 14,695</u>	<u>\$ 20,266,488</u>

7. LONG-TERM LIABILITIES

Long-term liabilities activity for the year ended June 30, 2020 is as follows:

	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020	Due Within One Year
Governmental activities:					
General obligation bonds	\$ 775,435,507	\$ 432,745,000	\$ 398,205,242	\$ 809,975,265	\$ 46,780,000
Pension obligation bonds	191,240,000	-	13,610,000	177,630,000	14,805,000
Full faith & credit obligations	16,765,000	-	715,000	16,050,000	745,000
Unamortized premium	87,985,332	-	44,709,669	43,275,663	6,849,961
Total bonds payable, net	1,071,425,839	432,745,000	457,239,911	1,046,930,928	69,179,961
Capital leases	2,079,181	358,390	1,145,894	1,291,677	313,132
Net pension liability	393,909,116	56,237,342	-	450,146,458	-
OPEB total liability	30,278,871	3,395,240	8,397,264	25,276,847	-
	<u>\$ 1,497,693,007</u>	<u>\$ 492,735,972</u>	<u>\$ 466,783,069</u>	<u>\$ 1,523,645,910</u>	<u>\$ 69,493,093</u>

8. LONG-TERM DEBT

Bonds Payable

General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the government. These bonds generally are issued as 20-year serial bonds with equal amounts of principal maturing each year. The Oregon State Statute establishes a legal debt limit for the District of 7.95% of real market value. The debt limit for the year ended June 30, 2020 was \$4.13 billion.

On August 25, 2011, the District issued \$42,175,000 in General Obligation Bonds, Series 2011 to refund Series 2001 Bonds, Series 2002 Bonds, and Series 2003 Bonds and obtain a savings in total debt service requirement. Interest rates on the bonds range from 2.00% to 5.00%, payable semiannually in June and December. Principal is paid annually in June, with a final maturity in June 2023. The Series 2011 Bonds maturing on or after June 15, 2022 are subject to redemption prior to maturity at a price of par plus accrued interest on or after June 15, 2021.

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

On December 11, 2012, the District issued \$33,075,000 in General Obligation Bonds, Series 2012A and \$126,325,000 in General Obligation Bonds, Series 2012B to refund Series 2004A Bonds and Series 2007 Bonds and obtain a savings in total debt service requirement. The Series 2012A had a final maturity in June 2019. The Series 2012B have an interest rate range from 1.75% to 4.00%. Interest is payable semiannually in June and December. Principal is paid annually in June, with a final maturity in June 2026. The Series 2012B Bonds maturing on or after June 15, 2023 are subject to redemption prior to maturity at a price of par plus accrued interest on or after June 15, 2022. In June 2020, the Series 2012B Bonds maturing on or after June 15, 2023 were refunded and are considered defeased.

On August 7, 2014, the District issued \$20,393,784 in General Obligation Bonds, Series 2014A and \$361,755,000 in General Obligation Bonds, Series 2014B to finance the first phase of capital construction and improvements related to the \$680 million bond measure passed by voters on May 20, 2014. Interest rates on the Series 2014A Bonds range from 0.93% to 2.15%. Interest on the Series 2014B Bonds range from 2.00% to 5.00%. Interest is payable semiannually in June and December. Principal is paid annually in June, with a final maturity in June 2020 and June 2034 for the Series 2014A Bonds and Series 2014B Bonds, respectively. The Series 2014B Bonds maturing on or after June 15, 2025 are subject to redemption prior to maturity at a price of par plus accrued interest on or after June 15, 2024. In June 2020, the Series 2014B Bonds maturing on or after June 15, 2025 were refunded and are considered defeased.

On May 11, 2017, the District issued \$38,990,000 in General Obligation Bonds, Series 2017A, \$76,483,176 in General Obligation Bonds, Series 2017B, \$32,980,000 in General Obligation Bonds, Series 2017C, and \$149,397,089 in General Obligation Bonds, Series 2017D to finance the second phase of capital construction and improvements related to the \$680 million bond measure passed by voters on May 20, 2014. Principal is paid in June, with a final maturity in June 2028 for the Series 2017A Bonds, June 2034 for the Series 2017B Bonds, June 2035 for the Series 2017C Bonds, and June 2036 for the Series 2017D Bonds.

The Series 2017A are taxable bonds with interest rates from 1.49% to 3.23%. Interest is payable semiannually in June and December for the Series 2017A Bonds. The Series 2017A Bonds maturing on June 15, 2028 are subject to redemption prior to maturity at a price of par plus accrued interest on or after June 15, 2027. The Series 2017B are deferred interest bonds with interest rates from 3.57% to 4.13%. Interest on the Series 2017B Bonds is payable only at maturity. The Series 2017B Bonds are subject to redemption prior to maturity at a price of 100 percent of the accreted par value on the redemption date on or after June 15, 2027. The Series 2017C are current interest bonds with an interest rate of 5.00%. Interest is payable semiannually in June and December for the Series 2017C Series Bonds. The Series 2017C Bonds maturing in 2028 and 2035 are subject to redemption prior to maturity at a price of par plus accrued interest on or after June 15, 2027. The Series 2017D are convertible deferred interest bonds with an interest rate of 5.00%. The Series 2017D Bonds converted into current interest bonds in June 2018, interest is now payable semiannually in June and December. The 2017D Series Bonds maturing in 2035 and 2036 are subject to redemption prior to maturity at a price of 100 percent of accreted par value plus accrued interest on or after June 15, 2027.

On June 30, 2020, the District issued \$432,745,000 in General Obligation Bonds, Series 2020, placing the proceeds of the new bonds in irrevocable trusts to provide for all future debt service payments on a portion of the Series 2012B Bonds and Series 2014B Bonds, in order to obtain a savings in total debt service requirement. The Series 2020 have an interest rate range from 0.35% to 2.09% and is payable semiannually in June and December. Principal is paid annually in June, with a final maturity in June 2034. The Series 2020 Bonds maturing on or after June 15, 2031 are subject to redemption prior to maturity at a price of par plus accrued interest on or after June 15, 2030.

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

Limited Tax Pension Obligation Bonds

On June 21, 2005, the District participated with thirteen Oregon school districts and two educational service districts in a pooled issuance of taxable pension obligation bonds to finance the District's estimated PERS unfunded actuarial liability. The District issued \$189,935,000 in debt as part of a pooled issuance of \$475,205,000. Except for the payment of its pension bond payments and additional charges when due, each school district has no obligation or liability to any other participating school district's pension bonds or liabilities to PERS.

Bond proceeds were paid to the Oregon Public Employees Retirement System. An intercept agreement with the State of Oregon was required as a condition of issuance; therefore, a portion of State School Fund support is withheld on a monthly basis to repay debt. Funds are accumulated and invested by a trust officer and annual principal and interest payments are made each June 30, beginning June 2005 and ending June 2028. The bond interest rates range from 4.11% to 4.76%.

On February 26, 2015, the District issued \$79,220,000 taxable pension obligation bonds to finance District's estimated PERS unfunded actuarial liability. The bond proceeds were paid to the Oregon Public Employees Retirement System. No intercept agreement exists for the bonds issued in 2015. Annual principal and interest payments are made each June 30, beginning in June 2015 and ending June 2034. The bond interest rates range from 0.35% to 4.06%.

Full Faith and Credit Obligation Bonds

On March 19, 2009, the District issued \$22,650,000 full faith and credit obligation bonds to provide funds for the construction of the Transportation Service Center, an option school auditorium, bus particulate traps and an option school remodel. Interest rates on the bonds ranged from 2.50% to 5.13% with a final maturity date in June 2020.

On April 27, 2016, the District issued \$16,260,000 full faith and credit obligation bonds, placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on the old obligations. Interest rates on the 2016 bonds range from 2.00% to 4.00% with a final maturity date of June 1, 2036.

Debt Defeased

On June 30, 2020, the District issued \$432,745,000 in General Obligation Bonds with interest rates ranging between 0.35% and 2.09%. The District issued the bonds to advance refund \$71,060,000 of the outstanding Series 2012B Bonds and \$298,310,000 of the Series 2014B Bonds with interest rates ranging between 2.75% and 5.00%. The District used the net proceeds to purchase U.S. government securities. These securities were deposited in an irrevocable trust to provide for all future debt service on the refunded portion of the Series 2012B Bonds and the Series 2014B Bonds. As a result, these bonds are considered defeased, and the District has removed the liability from its accounts. The trust account assets and the liabilities for the defeased obligations are not included in the District's basic financial statements. At June 30, 2020, the outstanding principal of the defeased bonds is \$369,370,000.

The advance refunding reduced total debt service payments over the life of the issue by nearly \$43.2 million. This resulted in an economic gain (the difference between the present value of the debt service payments on the old and new debt) of \$37.0 million.

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

Debt Activity

The following is a summary of long-term debt transactions of governmental activities for the year ended June 30, 2020:

Issue Date	Original Issue	Principal			Outstanding at June 30, 2020	Interest Rates
		Outstanding at June 30, 2019	Additions	Reductions		
General Obligation Bonds:						
August 25, 2011	\$ 42,175,000	\$ 14,730,000	\$ -	\$ 3,435,000	\$ 11,295,000	2.0 - 5.0%
December 11, 2012	126,325,000	103,910,000	-	80,320,000	23,590,000	1.8 - 4.0%
August 7, 2014	20,393,784	860,242	-	860,242	-	0.9 - 2.2%
August 7, 2014	361,755,000	359,770,000	-	311,375,000	48,395,000	2.0 - 5.0%
May 11, 2017	38,990,000	37,305,000	-	2,215,000	35,090,000	1.5 - 3.2%
May 11, 2017	76,483,176	76,483,176	-	-	76,483,176	3.6 - 4.1%
May 11, 2017	32,980,000	32,980,000	-	-	32,980,000	5.0%
May 11, 2017	149,397,089	149,397,089	-	-	149,397,089	5.0%
June 30, 2020	432,745,000	-	432,745,000	-	432,745,000	0.4 - 2.1%
		<u>775,435,507</u>	<u>432,745,000</u>	<u>398,205,242</u>	<u>809,975,265</u>	
Limited Tax Pension Obligation Bonds:						
June 21, 2005	189,935,000	127,260,000	-	10,080,000	117,180,000	4.1 - 4.8%
February 26, 2015	79,220,000	63,980,000	-	3,530,000	60,450,000	0.4 - 4.1%
		<u>191,240,000</u>	<u>-</u>	<u>13,610,000</u>	<u>177,630,000</u>	
Full Faith and Credit Obligation Bonds:						
March 19, 2009	22,650,000	660,000	-	660,000	-	2.5 - 5.1%
April 27, 2016	16,260,000	16,105,000	-	55,000	16,050,000	2.0 - 4.0%
		<u>16,765,000</u>	<u>-</u>	<u>715,000</u>	<u>16,050,000</u>	
Total General Obligation and Pension Bonds:		983,440,507	432,745,000	412,530,242	1,003,655,265	
Unamortized Premium		87,985,332	-	44,709,669	43,275,663	
Total		\$ 1,071,425,839	\$ 432,745,000	\$ 457,239,911	\$ 1,046,930,928	

Payments on the general obligation bonds are made by the Debt Service Fund from property taxes and earnings on investments. Payments on pension bonds are made by the Debt Service Fund from revenue from charges to other funds. The payments on the full faith and credit obligation bonds are made by the General Fund and Capital Projects Fund. Federal arbitrage restrictions apply to substantially all debt.

Future Debt Maturities

Future bond maturities are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	\$ 62,330,000	\$ 28,870,391	\$ 91,200,391
2022	66,720,000	27,037,239	93,757,239
2023	58,460,000	24,692,157	83,152,157
2024	62,207,969	23,395,356	85,603,325
2025	66,599,821	21,549,471	88,149,292
2026-2030	320,643,229	96,156,371	416,799,600
2031-2035	292,788,095	88,692,040	381,480,135
2036-2040	73,906,151	7,912,298	81,818,449
	<u>\$ 1,003,655,265</u>	<u>\$ 318,305,323</u>	<u>\$ 1,321,960,588</u>

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

9. CAPITAL LEASES

The District entered into a master lease purchase agreement in June 2016 as lessee for financing the acquisition of teacher computers that qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the net present value of their future minimum lease payments as of the inception date. The computers had a cost of \$3.4 million with an annual payment of \$873,366, with the final payment in July 2019. Since the computers did not reach the thresholds for capitalization, no capital assets or depreciation was recorded. The capital lease obligations were paid from the General Fund.

The District also entered into a master equity lease agreement as lessee for financing the acquisition of vehicles. The first set of vehicles were delivered in 2017-18 with a total cost of approximately \$976,000 and were capitalized over the life of the lease. The second set of vehicles were delivered in 2018-19 with a total cost of approximately \$531,000 and were capitalized over the life of the lease. The third set of vehicles were delivered in 2019-20 with a total cost of approximately \$358,000 and were capitalized over the life of the lease. The capital lease obligations were paid from the General Fund.

Future minimum lease obligations of the minimum lease payments are as follows:

Fiscal Year Ending June 30,	Total
2021	\$ 392,755
2022	392,754
2023	441,699
2024	203,965
2025	59,789
	<u>\$ 1,490,962</u>

10. PENSION PLAN

Plan Overview 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 ORS Chapters 238 and 238A. Oregon PERS produces an independently audited Comprehensive Annual Financial Report which can be found at:

<http://www.oregon.gov/PERS/pages/financials/Actuarial-Financial-Information.aspx>

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

Tier One / Tier Two Retirement Benefit Plan - ORS Chapter 238

Tier One / Tier Two Retirement Benefit Plan is closed to new members hired on or after August 29, 2003.

Pension Benefits – The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 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 it results in greater benefits.

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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

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

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

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

Benefit Changes After Retirement – Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the fair value equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

Oregon Public Service Retirement Plan Pension Defined Pension Program (OPSRP DB) - ORS Chapter 238A

The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

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

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

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

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

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

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

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

Benefit Changes After Retirement – Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

Contributions

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2017 actuarial valuation, which became effective July 1, 2019. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments, and their rates have been reduced.

Employer contributions for the year ended June 30, 2020 were approximately \$53,400,000 excluding amounts to fund employer specific liabilities. Approximately \$21,765,000 was charged for the year ended June 30, 2020 as PERS benefits expenditures to be used for bond payments as they become due. Approximately \$82,273,000 was recognized as employer pension expense during the reporting period.

At June 30, 2020, the District reported a net pension liability of \$450,146,458 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to a measurement date of June 30, 2019. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. On June 30, 2019, the District’s proportion was 2.60 percent, which was an increase of less than 0.01 from its proportion measured as of June 30, 2018.

	Deferred Outflow of Resources	Deferred (Inflow) of Resources	Net
Differences between expected and actual experience	\$ 24,824,250	\$ -	
Changes of assumptions	61,067,503	-	
Net difference between projected and actual earnings on investments	-	(12,761,195)	
Changes in proportionate share	20,638,385	(1,039,519)	
Differences between employer contributions and employer's proportionate share of system contributions	6,336,475	(7,380,376)	
Subtotal - Amortized Deferrals	112,866,613	(21,181,090)	\$ 91,685,523
District contributions subsequent to measurement date	53,400,012	-	53,400,012
Total deferred outflow (inflow) of resources	\$ 166,266,625	\$ (21,181,090)	\$ 145,085,535

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

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

Fiscal year ending June 30,	Amount
2021	\$ 108,253,953
2022	9,465,555
2023	16,242,146
2024	10,517,805
2025	606,076
Total	<u>\$ 145,085,535</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system wide GASB 68 reporting summary dated March 17, 2020, which can be found at:

<http://www.oregon.gov/pers/emp/pages/GASB.aspx>

Oregon PERS produces an independently audited CAFR which can be found at:

<http://www.oregon.gov/PERS/pages/financials/Actuarial-Financial-Information.aspx>

Actuarial Valuations

The employer contribution rates effective July 1, 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), and (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

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

Actuarial Methods and Assumptions:

Valuation date	December 31, 2017
Measurement date	June 30, 2019
Experience Study	2016, published July 2017
Actuarial assumptions:	
Inflation rate	2.50 percent
Long-term expected rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increases	3.50 percent
Cost of living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25% / 0.15%) in accordance with <i>Moro</i> decision; blend based on service.

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

Mortality	Healthy retirees and beneficiaries: RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.
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(Source: June 30, 2019 Oregon PERS CAFR; Table 25; page 71)

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

Discount Rate – The discount rate used to measure the total 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 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.

Depletion Date Projection – GASB 67 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan’s Fiduciary Net Position (fair value of assets) is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 67 will often require that the actuary perform complex projections of future benefit payments and asset values. GASB 67 (paragraph 43) does allow for alternative evaluations of projected solvency if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for Oregon PERS:

- Oregon PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 67 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan’s funded position.

Based on these circumstances, the detailed depletion date projections outlined in GASB 67 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

(Source: June 30, 2019 PERS CAFR; page 70)

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

Assumed Asset Allocation

Asset Class / Strategy	OIC Policy Range	Current Year Target
Debt Securities	15.0 – 25.0%	20.0%
Public Equity	32.5 – 42.5%	37.5%
Real Estate	9.5 – 15.5%	12.5%
Private Equity	14.0 – 21.0%	17.5%
Alternative Equity	0.0 – 12.5%	12.5%
Opportunity Portfolio	0.0 – 3.0%	0.0%
Total		100.0%

(Source: June 30, 2019 Oregon PERS CAFR; page 100)

Long-Term Expected Rate of Return

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

(Source: June 30, 2019 Oregon PERS CAFR; page 70)

Asset Class	Target Allocation	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Core Fixed Income	8.00 %	3.59 %	3.49 %	4.55 %
Short-Term Bonds	8.00	3.42	3.38	2.70
Bank / Leveraged Loans	3.00	5.34	5.09	7.50
High Yield Bonds	1.00	6.90	6.45	10.00
Large / Mid Cap US Equities	15.75	7.45	6.30	16.25
Small Cap US Equities	1.31	8.49	6.69	20.55
Microcap US Equities	1.31	9.01	6.80	22.90
Developed Foreign Equities	13.13	8.21	6.71	18.70
Emerging Market Equities	4.13	10.53	7.45	27.35
Non-US Small Cap Equities	1.88	8.67	7.01	19.75
Private Equity	17.50	11.45	7.82	30.00
Real Estate (Property)	10.00	6.15	5.51	12.00
Real Estate (REITS)	2.50	8.26	6.37	21.00
Hedge Fund of Funds - Diversified	2.50	4.36	4.09	7.80
Hedge Fund - Event-Driven	0.63	6.21	5.86	8.90
Timber	1.88	6.37	5.62	13.00
Farmland	1.88	6.90	6.15	13.00
Infrastructure	3.75	7.54	6.60	14.65
Commodities	1.88	5.43	3.84	18.95

Assumed Inflation - Mean 2.50 % 1.85 %

(Source: June 30, 2019 Oregon PERS CAFR; Table 31; page 74)

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

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

	Decrease 1% 6.20%	Current Rate 7.20%	Increase 1% 8.20%
District's proportionate share of the net pension liability / (asset)	\$ 720,869,611	\$ 450,146,458	\$ 233,588,474

Additional disclosures related to Oregon PERS not applicable to specific employers are available online at the below website, or by contacting Oregon PERS at the following address: P.O. Box 23700, Tigard, OR, 97281-3700, <http://www.oregon.gov/pers/Pages/index.aspx>

OPSRP Individual Account Program (OPSRP IAP)

Plan Description – ORS Chapter 238A created the 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 Oregon PERS and is administered by the Oregon PERS Board.

Pension Benefits – An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP 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 District pay 6 percent of their covered payroll. The District did not make any optional contributions to member IAP accounts for the year ended June 30, 2020.

11. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The District offers a postemployment health insurance subsidy and tax shelter annuity and contributes to a retirement health insurance account through Oregon PERS. The breakdown of the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB are:

	Postemployment Health Insurance Subsidy	Retirement Health Insurance Account	Net
Total OPEB Liability	\$ 25,276,847	\$ -	\$ 25,276,847
Net OPEB Asset	-	4,996,093	4,996,093
OPEB Deferred Outflows of Resources	1,802,970	69,852	1,872,822
OPEB Deferred Inflows of Resources	7,940,981	1,006,169	8,947,150

Postemployment Health Insurance Subsidy (PHIS)

Plan description – The District operates a single-employer defined benefit plan that provides postemployment health, dental, vision and life insurance benefits to eligible employees and their spouses. Benefits and eligibility

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

for members are established through the collective bargaining agreements and Oregon State law. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75. The District’s post-retirement healthcare plan was established in accordance with ORS 243.303. ORS stipulate that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees.

Benefits Provided – Eligible retirees and their dependents under age 65 are allowed to continue to enroll in the same health care coverage as offered to active employees. The retiree’s coverage selection is available only upon retirement although coverage can continue until the retiree’s age 65. The spouse’s coverage is available until the spouse’s age 65 but also must be selected at the time of retirement. Following the retiree’s death or attainment of age 65, the retiree’s spouse can continue full coverage until the spouse’s age 65. The retiree or surviving spouse is responsible for paying the full premium at the applicable tier. The difference between retiree claims costs, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the District’s implicit employer subsidy. Eligibility is determined by:

- For administrators and classified members, the employee must retire with an immediate service or disability retirement benefit under the Oregon PERS.
- For certified members, the employee must retire with an immediate service benefit under OPERS or be eligible for a benefit under the District’s Long Term Disability program.

Employees covered by benefit terms – As of June 30, 2020, there are 4,694 active and 180 retired members in the plan.

Total OPEB Liability

The District’s total OPEB liability of \$25,276,847 was determined by an actuarial valuation as of July 1, 2019, adjusted to a measurement date of June 30, 2019.

Actuarial assumptions and other inputs

The total OPEB liability measured as of June 30, 2019 was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Valuation date	July 1, 2019
Measurement date	June 30, 2019
Inflation	2.50%
Projected salary growth	2.75%
Discount rate	3.50%
Withdrawal, retirement, and mortality rates	December 31, 2018 Oregon PERS valuation
Election and lapse rates	45% of eligible employees 40.5% spouse coverage 3% annual lapse rate
Actuarial cost method	Entry Age Normal Level Percent of Pay
Demographic Assumptions:	
Mortality	<p>Healthy Annuitant – Pub-2010 Healthy Retiree, Sex Distinct, benefits-weighted, Generational Projection with Unisex Social Security Data Scale</p> <ul style="list-style-type: none"> • Male Beneficiary – General, set back 12 months • Male Member – Teachers, no set back • Female Beneficiary – General, no set back • Female Member – Teachers, no set back <p>Disabled Retiree – Pub-2010 Disabled Retiree, Sex Distinct, benefits-weighted, Generational Projection with Unisex Social Security Data Scale</p> <ul style="list-style-type: none"> • Male Member – Non-Safety, set forward 24 months

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

	<ul style="list-style-type: none"> Female Member – Non-Safety, set forward 12 months <p>Non-Annuitant – Pub-2010 Employee, Sex Distinct, headcount-weighted, Generational Projection with Unisex Social Security Data Scale</p> <ul style="list-style-type: none"> Male Member – 120% of same table and set back as Healthy Annuitant assumption Female member – 100% of same table and set back as Healthy Annuitant assumption
Disability	Percentage of the 1985 Class 1 Rates: 30% with a 0.18% cap; Ordinary Disability only; no duty disability assumed
Retirement	Based on Oregon PERS assumptions. Annual rates are based on age, Tier / ORSRP, and duration of service

Discount Rate – Under GASB 75, unfunded plans must use a discount rate that reflects a 20-year tax-exempt municipal bond yield or index rate. The discount rate in effect for the June 30, 2020 reporting date is 3.50%, reflecting the Bond Buyer 20-Year General Obligation Bond Index at the time of the valuation.

Health Care Cost Trend – The actuarial calculations used an assumption that medical costs will increase 3.60% in the first year, 5.20% in the second year, 5.30% in the third year, and varying from 4.90% to 4.00% over the remainder of the projection period. These trends are based on a model circulated by the Society of Actuaries that considers current trends in health care costs, the potential impacts of certain well-defined aspects of the Affordable Care Act, and long-term constraints on trend such as growth in per capita income. It also assumes that dental costs will increase by 5.10% in the first year and 4.00% in each future year.

Changes in the Total OPEB Liability

	Increase (Decrease) Total OPEB Liability
Balance as of June 30, 2019	\$ 30,278,871
Changes for the year:	
Service cost	1,846,876
Interest on total OPEB liability	1,214,804
Effect of changes to benefit terms	-
Effect of economic/demographic gains or losses	333,560
Effect of assumptions changes or inputs	(6,912,228)
Benefit payments	(1,485,036)
Balance as of June 30, 2020	<u>\$ 25,276,847</u>

The effects of assumptions changes or inputs reflect a change in the discount rate from 3.87% to 3.50%, a change in health care assumptions compared to the prior valuation, and a change in demographic assumptions reflecting changes in the withdrawal, retirement and mortality assumptions adopted by Oregon PERS, and changes to the future retiree coverage and lapse rate assumptions.

Sensitivity

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the District for the Postemployment Health Insurance Subsidy, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	Decrease 1%	Current Rate	Increase 1%
	2.50%	3.50%	4.50%
District's total OPEB liability (asset)	<u>\$ 27,534,952</u>	<u>\$ 25,276,847</u>	<u>\$ 23,203,856</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the District for the Postemployment Health Insurance Subsidy, as well as what the total OPEB

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

liability would be if it were calculated using a health care cost trend rates that are 1-percentage-point lower (2.60% adjusting to 3.90%) or 1-percentage-point higher (4.60% adjusting to 5.90%) than the current trend rates:

	Decrease 1%	Current Trend Rate	Increase 1%
District's total OPEB liability (asset)	\$ 22,435,030	\$ 25,276,847	\$ 28,660,804

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the District recognized an OPEB expense of \$401,945 related to the PHIS OPEB. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow of Resources	Deferred (Inflow) of Resources	Net
Differences between expected and actual experience	\$ 292,380	\$ -	
Changes of assumptions	-	(7,940,981)	
Subtotal - Amortized Deferrals	292,380	(7,940,981)	\$ (7,648,601)
District contributions subsequent to measurement date	1,510,590	-	1,510,590
Total deferred outflow (inflow) of resources	\$ 1,802,970	\$ (7,940,981)	\$ (6,138,011)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the PHIS OPEB will be recognized in OPEB expense as follows:

Fiscal year ending June 30,	Amount
2021	\$ 361,445
2022	(1,149,145)
2023	(1,149,145)
2024	(1,149,145)
2025	(1,149,145)
Thereafter	(1,902,876)
Total	\$ (6,138,011)

Retirement Health Insurance Account (RHIA)

Plan description - As a member of Oregon PERS, the District contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. ORS 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA resides with the Oregon Legislature. The plan is closed to new entrants hired on or after August 29, 2003. 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, P.O. Box 23700, Tigard, OR 97281-3700.

Benefits - RHIA pays a \$60 monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees.

Contributions - 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 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 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

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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan. A surviving spouse or dependent of a deceased PERS 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 PERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, currently 0.06% of Tier 1 and Tier 2 payroll and 0.00% of OPSRP of annual covered payroll. The OPERS Board of Trustees sets the employer contribution rate based on the annual required contribution (ARC) of the employers, an amount actuarially determined. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The District's contributions to RHIA for the years ended June 30, 2020, 2019, and 2018, were approximately \$67,000, \$1,282,000, and \$1,225,000 which equaled the required contributions each year.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2020, the District reported an asset of \$4,996,093 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date. The District's proportion of the net OPEB liability was based on the District's actual, legally required contributions made during the fiscal year being compared to the total actual contributions made in the fiscal year by all employers. The District's proportionate share as of the measurement date is 2.59%, changed from 2.54% for the prior measurement date.

For the year ended June 30, 2020, the District recognized OPEB expense reduction of \$733,381 related to the RHIA OPEB. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to the RHIA OPEB from the following sources:

	Deferred Outflow of Resources	Deferred (Inflow) of Resources	Net
Differences between expected and actual experience	\$ -	\$ (658,835)	
Changes of assumptions	-	(5,176)	
Net difference between projected and actual earnings on investments	-	(308,381)	
Changes in proportionate share	2,549	(33,777)	
Subtotal - Amortized Deferrals	2,549	(1,006,169)	\$ (1,003,620)
District contributions subsequent to measurement date	67,303	-	67,303
Total deferred outflow (inflow) of resources	<u>\$ 69,852</u>	<u>\$ (1,006,169)</u>	<u>\$ (936,317)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the RHIA OPEB will be recognized in OPEB expense as follows:

Fiscal year ending June 30,	Amount
2021	\$ (448,695)
2022	(461,146)
2023	(58,242)
2024	31,766
Total	<u>\$ (936,317)</u>

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

Actuarial assumptions and other inputs

The net OPEB liability measured as of June 30, 2019 was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Valuation date	December 31, 2017
Measurement date	June 30, 2019
Experience Study	2016, published July 26, 2017
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.50%
Long-term expected rate of return	7.20%
Discount rate	7.20%
Projected salary increases	3.50%
Retiree healthcare participation	Healthy retirees: 35%; Disabled retirees: 20%
Healthcare cost trend rate	Not applicable. Statute stipulates \$60 monthly payment for healthcare insurance.
Mortality	<p>Healthy retirees and beneficiaries: RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustment and set-backs as described in the valuation.</p> <p>Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.</p>

(Source: June 30, 2019 Oregon PERS CAFR; Table 28; page 73)

Discount Rate

The discount rate used to measure the net OPEB liability at June 30, 2019 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.

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the long-term expected rate of return for each major asset class, calculated using both the arithmetic and geometric means, see the breakdown in Footnote 10.

(Source: June 30, 2019 Oregon PERS CAFR; page 72)

Sensitivity Analysis

Sensitivity to changes in the discount rate. The following presents the District's proportionate share of net OPEB liability for the Retirement Health Insurance Account, as well as what the proportionate share of net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20%) or 1-percentage-point higher (8.20%) than the current discount rate:

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

	Decrease 1% 6.20%	Current Rate 7.20%	Increase 1% 8.20%
District's proportionate share of net OPEB liability (asset)	\$ (3,873,261)	\$ (4,996,093)	\$ (5,952,827)

Sensitivity to changes in the healthcare cost trend rates. The District's proportionate share of net OPEB asset for the Retirement Health Insurance Account is \$4,996,093. The ORS stipulates a \$60 monthly payment, so there would be no change to this amount if it were calculated using health care cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current rates.

12. COMPENSATED ABSENCES

The General Fund is the primary fund where the compensated absences liability is liquidated. Activity for compensated absences for the year ended June 30, 2020, all of which are considered due within one year, as follows:

	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020
Compensated Absences	\$ 5,875,652	\$ 5,251,653	\$ (6,066,254)	\$ 5,061,051

13. RISK MANAGEMENT

Self-Insurance

Internal Service Funds (Insurance Reserve and Workers' Compensation Funds) account for the costs incurred for workers' compensation claims, general liability claims, and property and fire losses.

The District provides currently for estimated losses to be incurred from pending claims and for claims incurred but not reported (IBNR). IBNR claims are claims that are incurred through the end of the fiscal year, but not reported until after that date. These liabilities are based on actuarial valuations or District estimates.

The District is self-insured for costs up to policy deductible limits as follows:

- General Liability and School Board errors and omissions – \$500,000 per occurrence
- Fire loss, property damage, all risk (theft, vandalism, etc.) – \$500,000 per occurrence
- Workers' compensation claims – \$400,000 per claim
- Long-term disability claims – payment of all claims for the first fifty-one months of disability for eligible administrator and classified staff. Eligible certified staff are fully insured for disability claims.

The District is exposed to various risks of loss related to torts, theft or damage to and destruction of assets, errors and omissions, and natural disasters for which the District carries commercial insurance. The District does not engage in risk financing activities where the risk is greater than the self-insurance amounts. Settlements exceeded insurance coverage once in the year ended June 30, 2020 and once in the year ended June 30, 2019 but did not exceeded insurance coverage for the year ended June 30, 2018. There have also been no reductions to the District's insurance coverage during the year. The District anticipates that all accrued claims losses will be paid within twelve months.

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2020

Changes in the balances of claims liabilities at the end of the year are as follows:

	2020	2019	2018
Accrued claims losses, July 1	\$ 3,152,000	\$ 2,690,000	\$ 2,631,000
Incurred claims, including an estimate of claims incurred but not reported (IBNR)	2,654,796	3,321,039	2,308,199
Claims payments	(2,644,796)	(2,859,039)	(2,249,199)
Accrued claim losses, June 30	<u>\$ 3,162,000</u>	<u>\$ 3,152,000</u>	<u>\$ 2,690,000</u>

14. SCHOOL FUNDING

The District is dependent on the State of Oregon for a substantial portion of its operating funds. Due to funding fluctuations at the State level, future funding for school districts is impacted by the economic growth statewide, which has been negatively affected by the COVID-19 pandemic and its resulting economic uncertainty. The ultimate effect of this on the District's future operations is not yet determinable.

The largest segment is determined by the State School Fund formula, with the majority of funding provided by the State to the District based on the District's average daily membership of students (ADM_r). The State gives additional weightings for certain categories of individuals including students in poverty, students in ESL programs, and students on Individual Education Plans. The State then proportions the State School Fund based on the resulting weighted average daily membership (ADM_w) of the District compared to that of the State totals, using either the current year ADM_w or the prior year ADM_w (if higher) for each District. For 2019-20, the District had estimated extended ADM_w of 48,843 within the Statewide estimated ADM_w of 704,285. For 2018-19, these were finalized as 48,493 and 704,553, respectively. The COVID-19 pandemic is expected to cause reductions in the District ADM_w as well as the state ADM_w, the ultimate effect of this on the District's future operations is not yet determinable.

15. TAX ABATEMENTS

Washington County Tax Abatements

The District's property tax revenues were reduced by approximately \$730,000 under agreements entered into by Washington County for the fiscal year ended June 30, 2020.

16. COMMITMENTS AND CONTINGENCIES

The District is committed under various accepted bid agreements and contracts for approximately \$62.2 million for goods, services, and construction of facilities, as follows:

General fund	\$ 5,861,140
Capital projects fund	51,262,792
Other governmental funds	4,514,410
Internal service funds	570,140
Total	<u>\$ 62,208,482</u>

Amounts received or receivable from grantor agencies are subject to audit and adjustment by these agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

liability of the District. The amount, if any, of costs which may be disallowed by the grantor cannot be determined at this time, although District management expects such amounts, if any, to be immaterial.

The District, in the regular course of business, is named as a defendant in various lawsuits. The likely outcome of these lawsuits is not presently determinable.

17. NEW ACCOUNTING STANDARDS IMPLEMENTED

For the fiscal year ended June 30, 2020, the District implemented the following new accounting standards:

GASB Statement No. 95 *"Postponement of the Effective Dates of Certain Authoritative Guidance."* This Statement postponed the effective dates of certain provisions in Statements and Implementation Guides that were scheduled to become effective for periods beginning after June 15, 2018.

For the fiscal year ended June 30, 2020, the District partially implemented the following new accounting standards due to the standard having multiple implementation dates:

GASB Statement No. 92 *"Omnibus 2020."* This Statement addresses a variety of topics and includes specific provisions related to the effective date of Statement No. 87, reporting of inter-entity transfers of assets, the applicability of Statement No. 73 and Statement No. 84, reporting assets accumulated for postemployment benefits, asset retirement obligations, and public entity risk pools. The Statement has two implementation dates. The District has implemented the portion of this statement that were effective upon issuance.

GASB Statement No. 97 *"Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statement No. 14 and No. 84, and a supersession of GASB Statement No. 32."* This Statement clarifies the criteria of determining financial accountability for component units and establishes the classification requirements for Section 457 plans as either pension plans or other employee benefit plans. The Statement had two implementation dates. The District has implemented the portion of this statement related to component units.

18. NEW PRONOUNCEMENTS

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

GASB Statement No. 84 *"Fiduciary Activities."* This Statement establishes criteria and guidance for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes, as well as the reporting requirements for these fiduciary funds. The Statement is effective for fiscal years beginning after December 15, 2019.

GASB Statement No. 87 *"Leases."* This Statement addresses the accounting and financial reporting for leases by governments, requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases. The Statement is effective for fiscal years beginning after June 15, 2021.

GASB Statement No. 89 *"Accounting for Interest Cost Incurred before the End of a Construction Period."* This Statement establishes the accounting requirements for interest costs incurred before the end of a construction period, which previously were included in the historical cost of a capital asset. The Statement is effective for fiscal years beginning after December 15, 2020.

BEAVERTON SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

GASB Statement No. 90 *“Majority Equity Interest – An Amendment of GASB Statements No. 14 and No. 61.”* This Statement defines the majority equity interest and specifies the treatment of majority equity interest in a legally separate organization, either as an investment or as a component unit based on the factors. The Statement is effective for fiscal years beginning after December 15, 2019.

GASB Statement No. 91 *“Conduit Debt Obligations.”* This Statement clarifies the definition of conduit debt obligations and establishes the required accounting and note disclosures. The Statement is effective for fiscal years beginning after December 15, 2021.

GASB Statement No. 92 *“Omnibus 2020.”* This Statement addresses a variety of topics and includes specific provisions related to the effective date of Statement No. 87, reporting of inter-entity transfers of assets, the applicability of Statement No. 73 and Statement No. 84, reporting assets accumulated for postemployment benefits, asset retirement obligations, and public entity risk pools. The Statement has two implementation dates. The sections related to inter-entity transfers, applicability of Statement No. 84, and assets related to asset retirement obligations are effective for fiscal years beginning after June 15, 2021.

GASB Statement No. 93 *“Replacement of Interbank Offered Rates.”* This Statement addresses accounting and financial reporting implications that result from the replacement of an Interbank Offered Rate (IBOR). The statement is effective for fiscal years beginning after June 15, 2020.

GASB Statement No. 94 *“Public-Private and Public-Public Partnerships and Availability Payment Arrangements.”* This Statement provides guidance for accounting and financial reporting for public-private and public-public partnership arrangements, including service concession arrangements and availability payment arrangements, that do not meet the definition of a lease. The statement is effective for fiscal years beginning after June 15, 2022.

GASB Statement No. 96 *“Subscription-Based Information Technology Arrangements.”* This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements, including terminology, capitalization criteria, and note disclosures. The statement is effective for fiscal years beginning after June 15, 2022.

GASB Statement No. 97 *“Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statement No. 14 and No. 84, and a supersession of GASB Statement No. 32.”* This Statement clarifies the criteria of determining financial accountability for component units and establishes the classification requirements for Section 457 plans as either pension plans or other employee benefit plans. The Statement had two implementation dates. The section related to Section 457 plans is effective for fiscal years beginning after June 15, 2021.

REQUIRED SUPPLEMENTARY INFORMATION



BEAVERTON SCHOOL DISTRICT
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR PERS
JUNE 30, 2020

Year ended June 30,	Employer's proportion of the net pension liability (NPL)	Employer's proportionate share of the net pension liability (NPL) ¹	Covered payroll ²	NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	2.60%	\$ 450,146,458	\$ 293,949,194	153.1%	80.2%
2019 ⁶	2.60%	393,909,116	281,116,984	140.1%	82.1%
2018	2.44%	328,358,025	266,160,397	123.4%	83.1%
2017 ⁵	2.24%	336,425,374	243,813,517	138.0%	80.5%
2016 ⁴	2.05%	117,982,257	219,944,988	53.6%	91.9%
2015 ³	2.72%	(61,675,451)	200,544,298	-30.8%	103.6%
2014	2.72%	138,852,440	187,686,710	74.0%	92.0%

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS FOR PERS
JUNE 30, 2020

Year ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency / (excess)	Covered payroll	Contributions as a percentage of covered payroll
2020	\$ 53,400,012	\$ 53,400,012	\$ -	\$ 279,841,650	19.1%
2019	40,289,531	40,289,531	-	293,949,194	13.7%
2018	37,341,000	37,341,000	-	281,116,984	13.3%
2017	21,355,242	21,355,242	-	266,160,397	8.0%
2016	20,427,165	20,427,165	-	243,813,517	8.4%
2015	29,448,081	29,448,081	-	219,944,988	13.4%
2014	28,332,951	28,332,951	-	200,544,298	14.1%

Notes:

These schedules are required 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.

¹ The amounts presented for each fiscal year were actuarially determined at December 31 and rolled forward to the measurement date.

² Amounts for covered payroll use the prior year's data to match the measurement date used by the pension plan for each fiscal year.

³ The June 30, 2015 NPL reflects benefit changes from the Senate Bills 822 and 861.

⁴ The June 30, 2016 NPL reflects benefit changes from the Oregon Supreme Court's ruling in *Moro v. State of Oregon*, which overturned portions of Senate Bills 822 and 861.

⁵ The June 30, 2017 NPL reflects assumption changes reducing inflation rate from 2.75% to 2.50%, the long-term expected rate of return from 7.75% to 7.50%, the discount rate from 7.75% to 7.50% and the projected salary increases from 3.75% to 3.50%.

⁶ The June 30, 2019 NPL reflects assumption changes reducing the long-term expected rate of return from 7.50% to 7.20% and the discount rate from 7.50% to 7.20%.

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB LIABILITY FOR RHIA
JUNE 30, 2020

Year ended June 30,	District's proportion of the net OPEB liability	District's proportionate share of the net OPEB liability (NOL) ¹	Covered payroll ²	NOL as a percentage of covered-employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2020	2.59%	\$ (4,996,093)	\$ 293,949,194	-1.7%	144.4%
2019	2.54%	(2,835,569)	281,116,984	-1.0%	124.0%
2018	2.44%	(1,017,705)	266,160,397	-0.4%	108.9%
2017	2.39%	648,737	243,813,517	0.3%	94.1%

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS FOR RHIA
JUNE 30, 2020

Year ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency / (excess)	Covered payroll	Contributions as a percent of covered payroll
2020	\$ 67,000	\$ 67,000	\$ -	\$ 279,841,650	0.0%
2019	1,282,000	1,282,000	-	293,949,194	0.4%
2018	1,225,000	1,225,000	-	281,116,984	0.4%
2017	1,216,000	1,216,000	-	266,160,397	0.5%

Notes:

These schedules are required 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.

¹ The amounts presented for each fiscal year were actuarially determined at December 31 and rolled forward to the measurement date.

² Amounts for covered payroll use the prior year's data to match the measurement date used by the pension plan for each fiscal year.

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY - PHIS
JUNE 30, 2020
(DOLLAR AMOUNTS IN THOUSANDS)

Year ended June 30,	Service cost	Interest	Change of benefit terms	Difference between expected and actual results	Changes of assumptions or other inputs	Benefit payments	Net change in total OPEB liability
2020	\$ 1,847	\$ 1,215	\$ -	\$ 334	\$ (6,913)	\$ (1,485)	\$ (5,002)
2019	1,894	1,099	-	-	(798)	(1,447)	748
2018	2,102	894	-	-	(1,998)	(1,460)	(462)

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF TOTAL OPEB LIABILITY AND RELATED RATIOS - PHIS
JUNE 30, 2020
(DOLLAR AMOUNTS IN THOUSANDS)

Year ended June 30,	Total OPEB liability beginning	Net change in total liability	Total OPEB liability ending	Covered employee payroll ²	Total OPEB liability as percentage of covered payroll	Discount rate
2020	\$ 30,279	\$ (5,002)	\$ 25,277	\$ 293,949	8.6%	3.87%
2019	29,531	748	30,279	281,117	10.8%	3.87%
2018	29,993	(462)	29,531	266,160	11.1%	3.58%
2017	-	-	29,993	243,814	12.3%	2.85%

Notes:

These schedules are required 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.

Changes of assumptions. Changes of assumptions and other inputs reflect the effects of changes to the discount rate each period.

¹ The amounts presented for each fiscal year were actuarially determined at July 1 of odd years and rolled forward to the measurement date.

² Amounts for covered employee payroll use the prior year's data to match the measurement date used by the pension plan for each fiscal year.

BEAVERTON SCHOOL DISTRICT
RECONCILIATION OF BUDGETARY TO REPORTING FUNDS - COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE (GAAP BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2020

	Budgetary Funds		Total (reported as General Fund)
	General Fund	Long-Term Planning	
REVENUES:			
Property taxes	\$ 143,660,937	\$ -	\$ 143,660,937
Local option levy	34,194,060	-	34,194,060
Intermediate sources	12,150,332	-	12,150,332
State sources	289,212,449	1,289,633	290,502,082
Charges for services	2,719,478	290,695	3,010,173
Rentals	831,407	-	831,407
Investment earnings	1,961,287	38,679	1,999,966
Contributions and donations	12,137	-	12,137
Recovery of prior years' expenditures	163,201	-	163,201
Other	1,826,574	-	1,826,574
TOTAL REVENUES	486,731,862	1,619,007	488,350,869
EXPENDITURES:			
Current:			
Instruction	295,005,432	-	295,005,432
Support services	166,661,823	1,431,656	168,093,479
Enterprise and community services	16,438	-	16,438
Debt service:			
Principal	1,145,894	-	1,145,894
Interest	104,405	-	104,405
TOTAL EXPENDITURES	462,933,992	1,431,656	464,365,648
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	23,797,870	187,351	23,985,221
OTHER FINANCING SOURCES (USES):			
Transfers in	18,413,036	6,000	18,419,036
Transfers out	(3,060,342)	(18,413,036)	(21,473,378)
Issuance of capital leases	358,390	-	358,390
TOTAL OTHER FINANCING SOURCES (USES)	15,711,084	(18,407,036)	(2,695,952)
NET CHANGE IN FUND BALANCES	39,508,954	(18,219,685)	21,289,269
FUND BALANCE, July 1, 2019	16,915,100	24,369,523	41,284,623
FUND BALANCE, June 30, 2020	\$ 56,424,054	\$ 6,149,838	\$ 62,573,892

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(GAAP BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget
	Adopted	Final		
REVENUES:				
Property taxes	\$ 143,000,000	\$ 143,000,000	\$ 143,660,937	\$ 660,937
Local option levy	35,000,000	35,000,000	34,194,060	(805,940)
Intermediate sources	11,982,643	11,982,643	12,150,332	167,689
State sources	282,884,046	282,884,046	289,212,449	6,328,403
Charges for services	2,880,100	2,880,100	2,719,478	(160,622)
Rentals	1,120,000	1,120,000	831,407	(288,593)
Investment earnings	1,800,000	1,800,000	1,961,287	161,287
Contributions and donations	-	-	12,137	12,137
Recovery of prior years' expenditures	50,000	50,000	163,201	113,201
Other	1,190,000	1,190,000	1,826,574	636,574
Total revenues	479,906,789	479,906,789	486,731,862	6,825,073
EXPENDITURES:				
Instruction	305,109,422	305,109,422	295,005,432	10,103,990
Support services	179,412,774	179,412,774	166,661,823	12,750,951
Enterprise and community services	250,000	250,000	16,438	233,562
Facilities acquisition and construction	100,000	100,000	-	100,000
Debt service:				
Principal	1,200,000	1,200,000	1,145,894	54,106
Interest	200,000	200,000	104,405	95,595
Contingencies	25,000,287	25,000,287	-	25,000,287
Total expenditures	511,272,483	511,272,483	462,933,992	48,338,491
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(31,365,694)	(31,365,694)	23,797,870	55,163,564
OTHER FINANCING SOURCES (USES):				
Transfers in	18,413,036	18,413,036	18,413,036	-
Transfers out	(4,347,342)	(4,347,342)	(3,060,342)	1,287,000
Issuance of capital leases	450,000	450,000	358,390	(91,610)
TOTAL OTHER FINANCING SOURCES (USES)	14,515,694	14,515,694	15,711,084	1,195,390
NET CHANGE IN FUND BALANCE	(16,850,000)	(16,850,000)	39,508,954	56,358,954
FUND BALANCE, July 1, 2019	16,850,000	16,850,000	16,915,100	65,100
FUND BALANCE, June 30, 2020	\$ -	\$ -	\$ 56,424,054	\$ 56,424,054

Note: GAAP serves as the basis of budgeting.



OTHER SUPPLEMENTARY INFORMATION



BEAVERTON SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget
	Adopted	Final		
REVENUES:				
Property taxes	\$ 60,004,531	\$ 60,004,531	\$ 60,651,036	\$ 646,505
Investment earnings	375,000	375,000	587,881	212,881
Services to other funds	21,845,420	21,845,420	21,762,753	(82,667)
Recovery of prior years' expenditures	-	-	2,708	2,708
Total revenues	82,224,951	82,224,951	83,004,378	779,427
EXPENDITURES:				
Debt service:				
Principal	43,160,243	43,160,243	43,160,243	-
Interest	42,301,558	42,301,558	42,301,516	42
Other - Bond issuance costs	-	2,250,000	2,156,275	93,725
Total expenditures	85,461,801	87,711,801	87,618,034	93,767
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,236,850)	(5,486,850)	(4,613,656)	873,194
OTHER FINANCING SOURCES (USES):				
Transfers in	1,336,850	1,336,850	1,336,850	-
Issuance of refunding bonds	-	440,000,000	432,745,000	7,255,000
Payment to refunded bond escrow agent	-	(437,750,000)	(430,584,224)	7,165,776
TOTAL OTHER FINANCING SOURCES (USES)	1,336,850	3,586,850	3,497,626	(89,224)
NET CHANGE IN FUND BALANCE	(1,900,000)	(1,900,000)	(1,116,030)	783,970
FUND BALANCE, July 1, 2019	1,900,000	1,900,000	3,437,650	1,537,650
FUND BALANCE, June 30, 2020	\$ -	\$ -	\$ 2,321,620	\$ 2,321,620

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget
	Adopted	Final		
REVENUES:				
Construction excise tax	\$ 3,690,000	\$ 3,690,000	\$ 2,465,595	\$ (1,224,405)
Rentals	35,000	35,000	29,160	(5,840)
Investment earnings	5,511,000	5,511,000	4,063,949	(1,447,051)
Contributions and donations	1,300,000	1,300,000	969,464	(330,536)
Recovery of prior years' expenditures	-	-	3,595,037	3,595,037
Other	1,000,000	1,000,000	314,535	(685,465)
Total revenues	11,536,000	11,536,000	11,437,740	(98,260)
EXPENDITURES:				
Support services	5,059,420	5,059,420	3,917,796	1,141,624
Facilities acquisition and construction	237,907,424	237,907,424	77,662,971	160,244,453
Total expenditures	242,966,844	242,966,844	81,580,767	161,386,077
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(231,430,844)	(231,430,844)	(70,143,027)	161,287,817
OTHER FINANCING SOURCES (USES):				
Sale of or compensation for loss of capital assets	200,000	200,000	380,835	180,835
Transfers out	(1,167,156)	(1,167,156)	(1,167,156)	-
TOTAL OTHER FINANCING SOURCES (USES)	(967,156)	(967,156)	(786,321)	180,835
NET CHANGE IN FUND BALANCE	(232,398,000)	(232,398,000)	(70,929,348)	161,468,652
FUND BALANCE, July 1, 2019	232,398,000	232,398,000	212,499,473	(19,898,527)
FUND BALANCE, June 30, 2020	\$ -	\$ -	\$ 141,570,125	\$ 141,570,125

GENERAL FUND

These funds account for the accumulation of resources for particular activities or functions from designated sources. Funds included in this category combine into the General Fund in the combined basic financial statements and are:

General Fund – accounts for the basic financial operations of the District.

Long-Term Planning Fund – accounts for funds for capital equipment replacement and sustainability. Principal resources are transfers from other funds and state grants.



BEAVERTON SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LONG-TERM PLANNING FUND
YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget
	Adopted	Final		
REVENUES:				
State sources	\$ -	\$ -	\$ 1,289,633	\$ 1,289,633
Charges for services	250,000	250,000	290,695	40,695
Investment earnings	5,000	5,000	38,679	33,679
Total revenues	255,000	255,000	1,619,007	1,364,007
EXPENDITURES:				
Instruction	50,000	50,000	-	50,000
Support services	3,823,000	3,823,000	1,431,656	2,391,344
Facilities acquisition and construction	175,000	175,000	-	175,000
Contingencies	3,823,243	3,823,243	-	3,823,243
Total expenditures	7,871,243	7,871,243	1,431,656	6,439,587
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7,616,243)	(7,616,243)	187,351	7,803,594
OTHER FINANCING SOURCES (USES):				
Transfers in	1,293,000	1,293,000	6,000	(1,287,000)
Transfers out	(18,413,036)	(18,413,036)	(18,413,036)	-
TOTAL OTHER FINANCING SOURCES (USES)	(17,120,036)	(17,120,036)	(18,407,036)	(1,287,000)
NET CHANGE IN FUND BALANCE	(24,736,279)	(24,736,279)	(18,219,685)	6,516,594
FUND BALANCE, July 1, 2019	24,736,279	24,736,279	24,369,523	(366,756)
FUND BALANCE, June 30, 2020	\$ -	\$ -	\$ 6,149,838	\$ 6,149,838

BEAVERTON SCHOOL DISTRICT
RECONCILIATION OF BUDGETARY TO REPORTING FUNDS - COMBINING BALANCE SHEET
GENERAL FUND
JUNE 30, 2020

	Budgetary Funds		Total (reported as General Fund)
	General Fund	Long-Term Planning	
ASSETS			
Equity in pooled cash and investments	\$ 83,327,286	\$ 6,145,427	\$ 89,472,713
Receivables	3,872,445	8,250	3,880,695
Property taxes receivable	3,000,537	-	3,000,537
Due from other funds	6,227,795	-	6,227,795
TOTAL ASSETS	\$ 96,428,063	\$ 6,153,677	\$ 102,581,740
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 1,576,663	\$ 3,839	\$ 1,580,502
Accrued salaries and benefits	34,335,717	-	34,335,717
Due to other funds	1,675,255	-	1,675,255
Other liabilities	4,426	-	4,426
TOTAL LIABILITIES	37,592,061	3,839	37,595,900
Deferred Inflows of Resources:			
Property tax revenue	2,411,948	-	2,411,948
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	40,004,009	3,839	40,007,848
Fund Balances:			
Committed	-	6,149,838	6,149,838
Unassigned	56,424,054	-	56,424,054
TOTAL FUND BALANCES	56,424,054	6,149,838	62,573,892
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 96,428,063	\$ 6,153,677	\$ 102,581,740

NONMAJOR GOVERNMENTAL FUNDS

These funds account for revenues and expenditures restricted for specific educational projects, the District's food dispensing program and student participation fees. Included are the following funds:

Student Body Fund – accounts for the receipts, disbursements and cash balances of the various schools' student body activity funds.

Special Purpose Fund – accounts for the District's individual school activity programs. The major sources of revenue are contributions and miscellaneous revenue.

Categorical Fund – accounts for resources reserved for expenditures on classroom supplies and equipment, capital improvements and replacements. Principal revenue source is the State of Oregon facility grant.

Grant Fund – accounts for revenues and expenditures of grants restricted for specific educational projects. Principal revenue sources are federal and state grants.

Nutrition Services Fund – accounts for revenues and expenditures for the food dispensing programs. Principal revenue sources are sales of food and subsidies under the National School Lunch and Breakfast Programs received through the State of Oregon.



BEAVERTON SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Special Revenue Funds					Total
	Student Body	Special Purpose	Categorical	Grant	Nutrition Services	
ASSETS						
Equity in pooled cash and investments	\$ 3,682,803	\$ 779,551	\$ 4,176,445	\$ -	\$ 1,125,404	\$ 9,764,203
Receivables	-	244,805	6,552	10,052,224	823,562	11,127,143
Inventories	-	-	-	-	836,651	836,651
TOTAL ASSETS	<u>\$ 3,682,803</u>	<u>\$ 1,024,356</u>	<u>\$ 4,182,997</u>	<u>\$ 10,052,224</u>	<u>\$ 2,785,617</u>	<u>\$ 21,727,997</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 25,147	\$ 59,371	\$ 40,098	\$ 1,363,175	\$ 105,095	\$ 1,592,886
Accrued salaries and benefits	2,854	35,909	-	1,138,572	859,338	2,036,673
Due to other funds	178	2,217	-	6,306,501	48,825	6,357,721
Unearned revenue	-	-	2,576,423	1,144,218	-	3,720,641
Other liabilities	31,781	-	-	99,758	472,667	604,206
TOTAL LIABILITIES	<u>59,960</u>	<u>97,497</u>	<u>2,616,521</u>	<u>10,052,224</u>	<u>1,485,925</u>	<u>14,312,127</u>
Fund Balances:						
Nonspendable	-	-	-	-	836,651	836,651
Restricted	3,622,843	-	-	-	-	3,622,843
Committed	-	926,859	1,566,476	-	463,041	2,956,376
TOTAL FUND BALANCES	<u>3,622,843</u>	<u>926,859</u>	<u>1,566,476</u>	<u>-</u>	<u>1,299,692</u>	<u>7,415,870</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,682,803</u>	<u>\$ 1,024,356</u>	<u>\$ 4,182,997</u>	<u>\$ 10,052,224</u>	<u>\$ 2,785,617</u>	<u>\$ 21,727,997</u>

BEAVERTON SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020

	Special Revenue Funds					Total
	Student Body	Special Purpose	Categorical	Grant	Nutrition Services	
REVENUES:						
Intermediate sources	\$ -	\$ -	\$ -	\$ 222,138	\$ -	\$ 222,138
State sources	-	-	114,658	9,779,813	241,585	10,136,056
Federal sources	-	-	-	15,314,190	7,433,677	22,747,867
Charges for services	2,145,066	3,795	-	-	3,631,467	5,780,328
Rentals	-	-	-	-	1,760	1,760
Investment earnings	-	-	28,003	-	11,631	39,634
Contributions and donations	825,321	1,217,997	111,910	385,923	12,261	2,553,412
Recovery of prior years' expenditures	391	5,866	58	-	-	6,315
Other	33,403	1,407,014	15,779	-	441	1,456,637
Total revenues	3,004,181	2,634,672	270,408	25,702,064	11,332,822	42,944,147
EXPENDITURES:						
Instruction	2,874,262	2,054,084	220,501	14,546,055	-	19,694,902
Support services	135,144	469,748	319,795	6,424,095	15,514	7,364,296
Enterprise and community services	-	33,751	-	241,907	13,265,332	13,540,990
Facilities, acquisition and construction	-	908,635	889,682	4,490,007	-	6,288,324
Total expenditures	3,009,406	3,466,218	1,429,978	25,702,064	13,280,846	46,888,512
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,225)	(831,546)	(1,159,570)	-	(1,948,024)	(3,944,365)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	4,380	-	-	-	4,380
Transfers out	-	-	-	-	(4,380)	(4,380)
TOTAL OTHER FINANCING SOURCES (USES)	-	4,380	-	-	(4,380)	-
NET CHANGE IN FUND BALANCES	(5,225)	(827,166)	(1,159,570)	-	(1,952,404)	(3,944,365)
FUND BALANCE, July 1, 2019	3,628,068	1,754,025	2,726,046	-	3,252,096	11,360,235
FUND BALANCE, June 30, 2020	\$ 3,622,843	\$ 926,859	\$ 1,566,476	\$ -	\$ 1,299,692	\$ 7,415,870

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STUDENT BODY FUND
YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget
	Adopted	Final		
REVENUES:				
Charges for services	\$ 5,700,000	\$ 5,700,000	\$ 2,145,066	\$ (3,554,934)
Contributions and donations	1,000,000	1,000,000	825,321	(174,679)
Recovery of prior years' expenditures	-	-	391	391
Other	-	-	33,403	33,403
Total revenues	6,700,000	6,700,000	3,004,181	(3,695,819)
EXPENDITURES:				
Instruction	10,200,000	10,200,000	2,874,262	7,325,738
Support services	500,000	500,000	135,144	364,856
Total expenditures	10,700,000	10,700,000	3,009,406	7,690,594
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,000,000)	(4,000,000)	(5,225)	3,994,775
NET CHANGE IN FUND BALANCE	(4,000,000)	(4,000,000)	(5,225)	3,994,775
FUND BALANCE, July 1, 2019	4,000,000	4,000,000	3,628,068	(371,932)
FUND BALANCE, June 30, 2020	\$ -	\$ -	\$ 3,622,843	\$ 3,622,843

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL PURPOSE FUND
YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget
	Adopted	Final		
REVENUES:				
Charges for services	\$ -	\$ -	\$ 3,795	\$ 3,795
Contributions and donations	5,600,000	5,600,000	1,217,997	(4,382,003)
Recovery of prior years' expenditures	-	-	5,866	5,866
Other	2,100,000	2,100,000	1,407,014	(692,986)
Total revenues	7,700,000	7,700,000	2,634,672	(5,065,328)
EXPENDITURES:				
Instruction	4,392,070	4,392,070	2,054,084	2,337,986
Support services	807,930	807,930	469,748	338,182
Enterprise and community services	200,000	200,000	33,751	166,249
Facilities acquisition and construction	3,750,000	3,750,000	908,635	2,841,365
Total expenditures	9,150,000	9,150,000	3,466,218	5,683,782
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,450,000)	(1,450,000)	(831,546)	618,454
OTHER FINANCING SOURCES (USES):				
Transfers in	10,000	10,000	4,380	(5,620)
Transfers out	(10,000)	(10,000)	-	10,000
TOTAL OTHER FINANCING SOURCES (USES)	-	-	4,380	4,380
NET CHANGE IN FUND BALANCE	(1,450,000)	(1,450,000)	(827,166)	622,834
FUND BALANCE, July 1, 2019	1,450,000	1,450,000	1,754,025	304,025
FUND BALANCE, June 30, 2020	\$ -	\$ -	\$ 926,859	\$ 926,859

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CATEGORICAL FUND
YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget
	Adopted	Final		
REVENUES:				
State sources	\$ 1,000,000	\$ 1,000,000	\$ 114,658	\$ (885,342)
Investment earnings	25,000	25,000	28,003	3,003
Contributions and donations	1,000,000	1,000,000	111,910	(888,090)
Recovery of prior years' expenditures	-	-	58	58
Other	-	-	15,779	15,779
Total revenues	2,025,000	2,025,000	270,408	(1,754,592)
EXPENDITURES:				
Instruction	620,000	620,000	220,501	399,499
Support services	1,040,000	1,040,000	319,795	720,205
Facilities acquisition and construction	2,365,000	2,365,000	889,682	1,475,318
Total expenditures	4,025,000	4,025,000	1,429,978	2,595,022
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,000,000)	(2,000,000)	(1,159,570)	840,430
NET CHANGE IN FUND BALANCE	(2,000,000)	(2,000,000)	(1,159,570)	840,430
FUND BALANCE, July 1, 2019	2,000,000	2,000,000	2,726,046	726,046
FUND BALANCE, June 30, 2020	\$ -	\$ -	\$ 1,566,476	\$ 1,566,476

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GRANT FUND
YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget
	Adopted	Final		
REVENUES:				
Intermediate sources	\$ 1,543,917	\$ 1,543,917	\$ 222,138	\$ (1,321,779)
State sources	23,997,478	23,997,478	9,779,813	(14,217,665)
Federal sources	29,057,868	29,057,868	15,314,190	(13,743,678)
Contributions and donations	2,898,486	2,898,486	385,923	(2,512,563)
Total revenues	57,497,749	57,497,749	25,702,064	(31,795,685)
EXPENDITURES:				
Instruction	30,387,857	30,387,857	14,546,055	15,841,802
Support services	16,247,787	16,247,787	6,424,095	9,823,692
Enterprise and community services	604,225	604,225	241,907	362,318
Facilities acquisition and construction	10,257,880	10,257,880	4,490,007	5,767,873
Total expenditures	57,497,749	57,497,749	25,702,064	31,795,685
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, July 1, 2019	-	-	-	-
FUND BALANCE, June 30, 2020	\$ -	\$ -	\$ -	\$ -

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NUTRITION SERVICES FUND
YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget
	Adopted	Final		
REVENUES:				
State sources	\$ 265,799	\$ 265,799	\$ 241,585	\$ (24,214)
Federal sources	8,680,000	8,680,000	7,433,677	(1,246,323)
Charges for services	6,035,436	6,035,436	3,631,467	(2,403,969)
Rentals	-	-	1,760	1,760
Investment earnings	30,000	30,000	11,631	(18,369)
Contributions and donations	-	-	12,261	12,261
Recovery of prior years' expenditures	200	200	-	(200)
Other	5,000	5,000	441	(4,559)
Total revenues	15,016,435	15,016,435	11,332,822	(3,683,613)
EXPENDITURES:				
Support services	18,927	18,927	15,514	3,413
Enterprise and community services	15,884,318	15,884,318	13,265,332	2,618,986
Contingencies	2,853,190	2,853,190	-	2,853,190
Total expenditures	18,756,435	18,756,435	13,280,846	5,475,589
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,740,000)	(3,740,000)	(1,948,024)	1,791,976
OTHER FINANCING SOURCES (USES):				
Transfers out	(10,000)	(10,000)	(4,380)	5,620
TOTAL OTHER FINANCING SOURCES (USES)	(10,000)	(10,000)	(4,380)	5,620
NET CHANGE IN FUND BALANCE	(3,750,000)	(3,750,000)	(1,952,404)	1,797,596
FUND BALANCE, July 1, 2019	3,750,000	3,750,000	3,252,096	(497,904)
FUND BALANCE, June 30, 2020	\$ -	\$ -	\$ 1,299,692	\$ 1,299,692



INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one District department to other District departments, on a cost reimbursement basis. Included are:

Insurance Reserve Fund – accounts for costs incurred by the District under its self-insurance programs, except workers' compensation, up to insurance policy deductible limits.

Workers' Compensation Fund – accounts for workers' compensation claims relating to on-the-job injuries up to insurance policy deductible limits.



BEAVERTON SCHOOL DISTRICT
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2020

	Insurance Reserve	Workers' Compensation	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 4,278,253	\$ 3,417,167	\$ 7,695,420
Receivables	1,774	12,921	14,695
Due from other funds	107,394	135,117	242,511
TOTAL ASSETS	4,387,421	3,565,205	7,952,626
LIABILITIES			
Current liabilities:			
Accounts payable	113,495	74,949	188,444
Accrued claims losses	1,397,000	1,765,000	3,162,000
Accrued salaries and benefits	6,770	4,566	11,336
Due to other funds	772	445	1,217
Other liabilities	947,830	-	947,830
TOTAL LIABILITIES	2,465,867	1,844,960	4,310,827
NET POSITION			
Unrestricted	1,921,554	1,720,245	3,641,799
TOTAL NET POSITION	\$ 1,921,554	\$ 1,720,245	\$ 3,641,799

BEAVERTON SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2020

	Insurance Reserve	Workers' Compensation	Total
OPERATING REVENUES:			
Services to other funds	\$ 2,040,824	\$ 1,722,021	\$ 3,762,845
Recovery of prior years' expenditures	165	226,450	226,615
Other	173,102	-	173,102
TOTAL OPERATING REVENUES	2,214,091	1,948,471	4,162,562
OPERATING EXPENSES:			
Losses and claims	998,091	1,646,705	2,644,796
Insurance premiums and assessments	2,000,594	131,295	2,131,889
Salaries and benefits	955,651	560,019	1,515,670
Services, supplies and materials	841,337	206,178	1,047,515
TOTAL OPERATING EXPENSES	4,795,673	2,544,197	7,339,870
OPERATING INCOME (LOSS)	(2,581,582)	(595,726)	(3,177,308)
NONOPERATING REVENUE:			
Investment earnings	15,661	21,463	37,124
TOTAL NONOPERATING REVENUES	15,661	21,463	37,124
INCOME (LOSS) BEFORE TRANSFERS	(2,565,921)	(574,263)	(3,140,184)
TRANSFERS:			
Transfers in	2,884,648	-	2,884,648
TOTAL TRANSFERS	2,884,648	-	2,884,648
CHANGE IN NET POSITION	318,727	(574,263)	(255,536)
NET POSITION, July 1, 2019	1,602,827	2,294,508	3,897,335
NET POSITION, June 30, 2020	\$ 1,921,554	\$ 1,720,245	\$ 3,641,799

BEAVERTON SCHOOL DISTRICT
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2020

	Insurance Reserve	Workers' Compensation	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Received from interfund services provided	\$ 3,202,202	\$ 1,704,062	\$ 4,906,264
Received from recovery of prior years' expenditures	165	226,450	226,615
Paid for goods and services	(3,066,259)	(451,323)	(3,517,582)
Paid to claimants	(1,000,360)	(1,671,284)	(2,671,644)
Paid to employees	(945,651)	(560,019)	(1,505,670)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(1,809,903)	(752,114)	(2,562,017)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfer from other funds	2,884,648	-	2,884,648
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	2,884,648	-	2,884,648
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest received	15,661	21,463	37,124
NET CASH FLOWS FROM INVESTING ACTIVITIES	15,661	21,463	37,124
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,090,406	(730,651)	359,755
CASH AND CASH EQUIVALENTS, July 1, 2019	3,187,847	4,147,818	7,335,665
CASH AND CASH EQUIVALENTS, June 30, 2020	\$ 4,278,253	\$ 3,417,167	\$ 7,695,420
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ (2,581,582)	\$ (595,726)	\$ (3,177,308)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Changes in assets and liabilities			
Receivables	(1,383)	(12,777)	(14,160)
Due from other funds	41,660	(4,495)	37,165
Accounts payable	(224,328)	(113,850)	(338,178)
Accrued claims losses	10,000	-	10,000
Accrued salaries and benefits	(2,269)	(24,579)	(26,848)
Due to other funds	169	(687)	(518)
Other liabilities	947,830	-	947,830
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (1,809,903)	\$ (752,114)	\$ (2,562,017)

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE RESERVE FUND
YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget
	Adopted	Final		
REVENUES:				
Investment earnings	\$ 30,000	\$ 30,000	\$ 15,661	\$ (14,339)
Services to other funds	2,184,486	2,184,486	2,040,824	(143,662)
Recovery of prior years' expenditures	120,000	120,000	165	(119,835)
Other	35,000	35,000	173,102	138,102
Total revenues	2,369,486	2,369,486	2,229,752	(139,734)
EXPENDITURES:				
Support services	5,967,222	5,967,222	4,795,673	1,171,549
Facilities acquisition and construction	375,308	375,308	-	375,308
Contingencies	483,137	483,137	-	483,137
Total expenditures	6,825,667	6,825,667	4,795,673	2,029,994
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,456,181)	(4,456,181)	(2,565,921)	1,890,260
OTHER FINANCING SOURCES (USES):				
Transfers in	2,884,648	2,884,648	2,884,648	-
TOTAL OTHER FINANCING SOURCES (USES)	2,884,648	2,884,648	2,884,648	-
NET CHANGE IN FUND BALANCE	(1,571,533)	(1,571,533)	318,727	1,890,260
FUND BALANCE, July 1, 2019	1,571,533	1,571,533	1,602,827	31,294
FUND BALANCE, June 30, 2020	\$ -	\$ -	\$ 1,921,554	\$ 1,921,554

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKERS' COMPENSATION FUND
YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget
	Adopted	Final		
REVENUES:				
Investment earnings	\$ 21,000	\$ 21,000	\$ 21,463	\$ 463
Services to other funds	1,727,815	1,727,815	1,722,021	(5,794)
Recovery of prior years' expenditures	80,000	80,000	226,450	146,450
Total revenues	1,828,815	1,828,815	1,969,934	141,119
EXPENDITURES:				
Support services	3,306,092	3,306,092	2,544,197	761,895
Contingencies	522,723	522,723	-	522,723
Total expenditures	3,828,815	3,828,815	2,544,197	1,284,618
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,000,000)	(2,000,000)	(574,263)	1,425,737
NET CHANGE IN FUND BALANCE	(2,000,000)	(2,000,000)	(574,263)	1,425,737
FUND BALANCE, July 1, 2019	2,000,000	2,000,000	2,294,508	294,508
FUND BALANCE, June 30, 2020	\$ -	\$ -	\$ 1,720,245	\$ 1,720,245



FIDUCIARY FUND

This fund accounts for the District's scholarship program provided by bequests and donations. Included is:

Private Purpose Trust Fund – accounts for fund-raising and scholarship resources received and held by the District in a fiduciary capacity. Disbursements from this fund are made in accordance with the trust and fund-raising agreements.



BEAVERTON SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (NON-GAAP
BASIS) AND ACTUAL
PRIVATE PURPOSE TRUST FUND
YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget
	Adopted	Final		
REVENUES:				
Contributions and donations	\$ 100,000	\$ 100,000	\$ 85,170	\$ (14,830)
Investment earnings	5,000	5,000	2,379	(2,621)
Total revenues	105,000	105,000	87,549	(17,451)
EXPENDITURES:				
Enterprise and community services	450,000	450,000	87,236	362,764
Total expenditures	450,000	450,000	87,236	362,764
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(345,000)	(345,000)	313	345,313
OTHER FINANCING SOURCES (USES):				
Transfers in	10,000	10,000	-	(10,000)
TOTAL OTHER FINANCING SOURCES (USES)	10,000	10,000	-	(10,000)
NET CHANGE IN FUND BALANCE	(335,000)	(335,000)	313	335,313
FUND BALANCE, July 1, 2019	335,000	335,000	376,816	41,816
FUND BALANCE, June 30, 2020	\$ -	\$ -	\$ 377,129	\$ 377,129
RECONCILIATION TO GAAP BASIS:				
FUND BALANCE, June 30, 2020			\$ 377,129	
Scholarships payable			(40,250)	
NET POSITION, June 30, 2020			\$ 336,879	



OTHER FINANCIAL SCHEDULES

Reference

The Oregon Program Budgeting and Accounting Manual (PBAM) defines the following major fund numbers and major objects numbers, which are referenced in the following Other Financial Schedules:

Fund Numbers

100 – General Fund
200 – Special Revenue Funds
300 – Debt Service Funds
400 – Capital Project Funds
500 – Enterprise Funds¹
600 – Internal Service Funds
700 – Trust and Agency Funds

Object Numbers

100 – Salaries
200 – Associated Payroll Costs
300 – Purchased Services
400 – Supplies and Materials
500 – Capital Outlay
600 – Other Objects
700 – Transfers
800 – Other Uses of Funds

¹ Beaverton School District did not have any Enterprise Funds in the fiscal year.



BEAVERTON SCHOOL DISTRICT
REVENUE SUMMARY - ALL FUNDS
YEAR ENDED JUNE 30, 2020

	Fund 100	Fund 200	Fund 300	Fund 400
Local Sources				
1111 Current year taxes	\$ 142,465,868	\$ -	\$ 60,125,613	\$ -
1112 Prior year taxes	1,164,436	-	514,982	-
1114 Payments in lieu of property taxes	30,632	-	10,441	-
1121 Current year local option levy	33,928,678	-	-	-
1122 Prior year local option levy	265,382	-	-	-
1130 Construction excise tax	-	-	-	2,465,595
1311 Tuition from individuals	18,300	-	-	-
1312 Tuition from other districts within the state	835,217	-	-	-
1330 Summer school tuition	170,548	-	-	-
1411 Transportation fees from individuals	170,082	-	-	-
1500 Earnings on investments	1,961,287	78,314	587,881	4,063,949
1600 Food service	-	3,631,467	-	-
1700 Extracurricular activities	1,525,332	3,499,230	-	-
1910 Rentals	831,407	1,760	-	29,160
1920 Contributions & Donations	12,137	2,553,412	-	969,464
1950 Textbook sales	-	32,478	-	-
1960 Recovery of prior years' expenditures	163,201	6,315	2,708	3,595,037
1970 Services to other funds	-	-	21,762,753	-
1980 Fees charged to grants	541,780	-	-	-
1990 Miscellaneous	1,284,794	364,484	-	314,535
Total Local Sources	185,369,081	10,167,460	83,004,378	11,437,740
Intermediate Sources				
2101 County school fund	1,082,872	-	-	-
2102 ESD apportionment	10,535,460	-	-	-
2104 ESD apportionment - preschool	532,000	-	-	-
2200 Restricted revenue	-	222,138	-	-
Total Intermediate Sources	12,150,332	222,138	-	-
State Sources				
3101 State school fund	281,611,303	-	-	-
3102 State school fund match	-	124,744	-	-
3103 Common school fund	4,036,355	-	-	-
3199 Other unrestricted grants-in-aid	3,564,791	114,658	-	-
3222 State school fund - transportation equip	-	1,289,633	-	-
3299 Other restricted grants-in-aid	-	9,896,654	-	-
Total State Sources	289,212,449	11,425,689	-	-
Federal Sources				
4300 Restricted direct from federal	-	156,217	-	-
4500 Restricted through state	-	21,571,465	-	-
4700 Federal grants	-	52,433	-	-
4910 Commodities	-	967,753	-	-
Total Federal Sources	-	22,747,868	-	-
Other Sources				
5110 Proceeds from the sale of bonds	-	-	432,745,000	-
5160 Proceeds from capital leases	358,390	-	-	-
5200 Transfers in	18,413,036	10,380	1,336,850	-
5300 Sale/compensation for loss of capital assets	-	-	-	380,835
Total Other Sources	18,771,426	10,380	434,081,850	380,835
TOTAL REVENUES	\$ 505,503,288	\$ 44,573,535	\$ 517,086,228	\$ 11,818,575

BEAVERTON SCHOOL DISTRICT
REVENUE SUMMARY - ALL FUNDS (Continued)
YEAR ENDED JUNE 30, 2020

	Fund 600	Fund 700	Total
Local Sources			
1111 Current year taxes	\$ -	\$ -	\$ 202,591,481
1112 Prior year taxes	-	-	1,679,418
1114 Payments in lieu of property taxes	-	-	41,073
1121 Current year local option levy	-	-	33,928,678
1122 Prior year local option levy	-	-	265,382
1130 Construction excise tax	-	-	2,465,595
1311 Tuition from individuals	-	-	18,300
1312 Tuition from other districts within the state	-	-	835,217
1330 Summer school tuition	-	-	170,548
1411 Transportation fees from individuals	-	-	170,082
1500 Earnings on investments	37,124	2,379	6,730,934
1600 Food service	-	-	3,631,467
1700 Extracurricular activities	-	-	5,024,562
1910 Rentals	-	-	862,327
1920 Contributions & Donations	-	85,169	3,620,182
1950 Textbook sales	-	-	32,478
1960 Recovery of prior years' expenditures	226,615	-	3,993,876
1970 Services to other funds	3,762,845	-	25,525,598
1980 Fees charged to grants	-	-	541,780
1990 Miscellaneous	173,102	-	2,136,915
Total Local Sources	<u>4,199,686</u>	<u>87,548</u>	<u>294,265,893</u>
Intermediate Sources			
2101 County school fund	-	-	1,082,872
2102 ESD apportionment	-	-	10,535,460
2104 ESD apportionment - preschool	-	-	532,000
2200 Restricted revenue	-	-	222,138
Total Intermediate Sources	<u>-</u>	<u>-</u>	<u>12,372,470</u>
State Sources			
3101 State school fund	-	-	281,611,303
3102 State school fund match	-	-	124,744
3103 Common school fund	-	-	4,036,355
3199 Other unrestricted grants-in-aid	-	-	3,679,449
3222 State school fund - transportation equip	-	-	1,289,633
3299 Other restricted grants-in-aid	-	-	9,896,654
Total State Sources	<u>-</u>	<u>-</u>	<u>300,638,138</u>
Federal Sources			
4300 Restricted direct from federal	-	-	156,217
4500 Restricted through state	-	-	21,571,465
4700 Federal grants	-	-	52,433
4910 Commodities	-	-	967,753
Total Federal Sources	<u>-</u>	<u>-</u>	<u>22,747,868</u>
Other Sources			
5110 Proceeds from the sale of bonds	-	-	432,745,000
5160 Proceeds from capital leases	-	-	358,390
5200 Transfers in	2,884,648	-	22,644,914
5300 Sale/compensation for loss of capital assets	-	-	380,835
Total Other Sources	<u>2,884,648</u>	<u>-</u>	<u>456,129,139</u>
TOTAL REVENUES	<u>\$ 7,084,334</u>	<u>\$ 87,548</u>	<u>\$ 1,086,153,508</u>

BEAVERTON SCHOOL DISTRICT
GENERAL FUND (100) EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2020

	Object 100	Object 200	Object 300	Object 400
Instruction				
1110 Elementary programs	\$ 66,060,151	\$ 41,355,785	\$ 57,992	\$ 1,709,839
1120 Middle school programs	29,322,400	17,573,550	53,124	396,688
1130 High school programs	43,344,473	24,889,756	912,105	1,246,312
1140 Pre-kindergarten programs	629,472	520,536	31	26,241
1210 Talented and gifted programs	197,642	67,983	993	95,812
1220 Restrictive programs	12,993,641	10,376,673	709,179	38,626
1250 Resource rooms	7,574,879	4,567,212	435	11,197
1280 Alternative education	1,505,291	898,909	7,314,552	228,613
1290 Designated programs	11,980,027	7,296,787	284,920	75,500
1410 Summer school - elementary school	27,328	9,778	13,838	4,879
1430 Summer school - high school	258,266	89,422	6,794	4,793
1490 Other summer school	1,113	405	-	150
Total Instruction	173,894,683	107,646,796	9,353,963	3,838,650
Support Services				
2110 Attendance and social work services	3,278,126	2,719,558	344,956	29,995
2120 Guidance services	9,036,624	5,740,777	40,438	47,764
2130 Health services	1,574,212	1,063,688	98,578	25,283
2140 Psychological services	2,460,606	1,442,001	3,399	38,954
2150 Speech pathology and audiology services	4,077,966	2,433,319	13,257	43,823
2160 Other student treatment services	219,959	131,036	1,023,228	10,750
2190 Service direction - student support services	2,586,211	1,548,400	171,949	239,015
2210 Improvement of instruction services	1,559,723	913,027	14,073	77,371
2220 Educational media services	3,464,596	2,681,277	4,312	406,977
2230 Assessment and testing	107,571	82,459	112	247,325
2240 Instructional staff development	1,675,977	1,237,929	199,782	74,360
2310 Board of education services	-	-	102,287	6,093
2320 Executive administration services	1,215,340	691,061	48,446	13,827
2410 Office of the principal services	18,698,900	12,390,761	67,662	238,309
2490 Other support services - school administration	1,616,817	979,583	42,810	34,866
2510 Direction of business support services	213,960	107,091	6,564	12,743
2520 Fiscal services	1,280,017	754,574	109,354	26,649
2540 Operation and maintenance of plant services	14,371,837	9,997,693	8,806,103	1,569,926
2550 Student transportation services	9,407,617	8,622,219	254,068	1,187,507
2570 Internal services	553,118	392,323	369,196	14,111
2620 Planning and development services	416,801	191,252	796,707	11,468
2630 Information services	554,959	341,914	7,112	26,792
2640 Staff services	2,229,702	1,426,882	173,947	104,563
2660 Technology services	5,295,760	3,249,122	1,607,946	1,512,317
Total Support Services	85,896,399	59,137,946	14,306,286	6,000,788
Enterprise and Community Services				
3110 Food services	-	-	-	-
Total Enterprise and Community Services	-	-	-	-
Other Uses				
5110 Debt Service	-	-	-	-
5200 Transfers of funds	-	-	-	-
Total Other Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 259,791,082	\$ 166,784,742	\$ 23,660,249	\$ 9,839,438

BEAVERTON SCHOOL DISTRICT
GENERAL FUND (100) EXPENDITURE SUMMARY (Continued)
YEAR ENDED JUNE 30, 2020

	Object 500	Object 600	Object 700	Total
Instruction				
1110 Elementary programs	\$ -	\$ 635	\$ -	\$ 109,184,402
1120 Middle school programs	4,212	4,203	-	47,354,177
1130 High school programs	7,782	73,441	-	70,473,869
1140 Pre-kindergarten programs	-	-	-	1,176,280
1210 Talented and gifted programs	-	1,675	-	364,105
1220 Restrictive programs	-	-	-	24,118,119
1250 Resource rooms	-	-	-	12,153,723
1280 Alternative education	-	-	-	9,947,365
1290 Designated programs	-	178,654	-	19,815,888
1410 Summer school - elementary school	-	-	-	55,823
1430 Summer school - high school	-	737	-	360,012
1490 Other summer school	-	-	-	1,668
	<u>11,994</u>	<u>259,345</u>	<u>-</u>	<u>295,005,431</u>
Total Instruction				
Support Services				
2110 Attendance and social work services	-	3,084	-	6,375,719
2120 Guidance services	-	1,068	-	14,866,671
2130 Health services	-	-	-	2,761,761
2140 Psychological services	-	-	-	3,944,960
2150 Speech pathology and audiology services	-	-	-	6,568,365
2160 Other student treatment services	-	-	-	1,384,973
2190 Service direction - student support services	-	56,371	-	4,601,946
2210 Improvement of instruction services	-	82,999	-	2,647,193
2220 Educational media services	-	480	-	6,557,642
2230 Assessment and testing	-	-	-	437,467
2240 Instructional staff development	-	74,018	-	3,262,066
2310 Board of education services	-	22,140	-	130,520
2320 Executive administration services	-	6,524	-	1,975,198
2410 Office of the principal services	-	17,737	-	31,413,369
2490 Other support services - school administration	-	377	-	2,674,453
2510 Direction of business support services	-	430	-	340,788
2520 Fiscal services	-	74,608	-	2,245,202
2540 Operation and maintenance of plant services	850,930	13,029	-	35,609,518
2550 Student transportation services	41,866	3,454	-	19,516,731
2570 Internal services	12,296	1,390	-	1,342,434
2620 Planning and development services	-	-	-	1,416,228
2630 Information services	-	1,370	-	932,147
2640 Staff services	-	9,859	-	3,944,953
2660 Technology services	41,729	4,645	-	11,711,519
	<u>946,821</u>	<u>373,583</u>	<u>-</u>	<u>166,661,823</u>
Total Support Services				
Enterprise and Community Services				
3110 Food services	-	16,438	-	16,438
	<u>-</u>	<u>16,438</u>	<u>-</u>	<u>16,438</u>
Total Enterprise and Community Services				
Other Uses				
5110 Debt service	-	1,250,299	-	1,250,299
5200 Transfers of funds	-	-	3,060,342	3,060,342
	<u>-</u>	<u>1,250,299</u>	<u>3,060,342</u>	<u>4,310,641</u>
Total Other Uses				
TOTAL EXPENDITURES	<u>\$ 958,815</u>	<u>\$ 1,899,665</u>	<u>\$ 3,060,342</u>	<u>\$ 465,994,333</u>

BEAVERTON SCHOOL DISTRICT
SPECIAL REVENUE FUNDS (200) EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2020

	Object 100	Object 200	Object 300	Object 400
Instruction				
1110 Elementary programs	\$ 40,854	\$ 13,070	\$ 398,820	\$ 411,123
1120 Middle school programs	68,190	21,814	534,745	430,966
1130 High school programs	1,308,346	601,209	488,403	3,333,427
1140 Pre-kindergarten programs	-	-	-	10,626
1220 Restrictive programs	1,172,649	931,367	51	16,363
1250 Resource rooms	747,958	494,670	208	-
1270 Educationally disadvantaged	3,063,499	2,061,882	301,015	206,344
1280 Alternative education	45,180	27,644	5,243	6,052
1290 Designated programs	1,199,705	707,212	232,875	162,858
1410 Summer school - elementary school	74,790	23,602	-	226
1420 Summer school - middle school	3,880	665	180	426
1490 Other summer school	232,116	82,467	61,826	24,253
Total Instruction	7,957,167	4,965,602	2,023,366	4,602,664
Support Services				
2110 Attendance and social work services	900,716	749,992	25,557	865
2120 Guidance services	77,673	49,470	85,482	5,731
2130 Health services	91,014	42,501	55,201	336
2140 Psychological services	304,352	217,420	-	-
2150 Speech pathology and audiology services	91,770	52,650	-	1,170
2160 Other student treatment services	-	-	152,519	418
2190 Service direction - student support services	354,910	191,240	1,027	-
2210 Improvement of instruction services	482,488	239,669	8,077	299,422
2220 Educational media services	-	-	13,885	254,774
2230 Assessment and testing	-	-	-	34,749
2240 Instructional staff development	527,957	260,709	276,093	21,334
2320 Executive administration services	-	-	15,000	-
2410 Office of the principal services	10,351	3,105	26,927	174,829
2520 Fiscal services	9,997	5,466	-	-
2540 Operation and maintenance of plant services	-	-	97,402	809
2550 Student transportation services	84,239	24,080	48,685	10,589
2570 Internal services	-	-	29,223	-
2630 Information services	-	-	-	3,788
2640 Staff services	232,912	124,378	-	-
2660 Technology services	19,159	6,666	2,514	178,326
Total Support Services	3,187,538	1,967,346	837,592	987,140
Enterprise and Community Services				
3110 Service area direction	955,098	597,472	46,993	974,836
3120 Food preparation and dispensing services	3,706,444	3,200,481	60,209	3,353,230
3140 Food services - summer school	140,437	48,144	8,394	371,665
3390 Other community services	6,738	2,455	11,745	54,421
Total Enterprise and Community Services	4,808,717	3,848,552	127,341	4,754,152
Facilities Acquisition and Construction				
4150 Building acquisition, construction and improvement services	78,685	9,690	241,969	940,881
Total Facilities Acquisition and Construction	78,685	9,690	241,969	940,881
Other Uses				
5200 Transfers of funds	-	-	-	-
Total Other Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 16,032,107	\$ 10,791,190	\$ 3,230,268	\$ 11,284,837

BEAVERTON SCHOOL DISTRICT
SPECIAL REVENUE FUNDS (200) EXPENDITURE SUMMARY (Continued)
YEAR ENDED JUNE 30, 2020

	Object 500	Object 600	Object 700	Total
Instruction				
1110 Elementary programs	\$ 5,030	\$ 310	\$ -	\$ 869,207
1120 Middle school programs	-	1,894	-	1,057,609
1130 High school programs	53,563	39,705	-	5,824,653
1140 Pre-kindergarten programs	-	-	-	10,626
1220 Restrictive programs	-	635	-	2,121,065
1250 Resource rooms	-	-	-	1,242,836
1270 Educationally disadvantaged	-	-	-	5,632,740
1280 Alternative education	-	-	-	84,119
1290 Designated programs	43,760	1,205	-	2,347,615
1410 Summer school - elementary school	-	-	-	98,618
1420 Summer school - middle school	-	-	-	5,151
1490 Other summer school	-	-	-	400,662
	<u>102,353</u>	<u>43,749</u>	<u>-</u>	<u>19,694,901</u>
Total Instruction				
Support Services				
2110 Attendance and social work services	-	-	-	1,677,130
2120 Guidance services	-	205	-	218,561
2130 Health services	-	-	-	189,052
2140 Psychological services	-	-	-	521,772
2150 Speech pathology and audiology services	-	-	-	145,590
2160 Other student treatment services	-	-	-	152,937
2190 Service direction - student support services	-	-	-	547,177
2210 Improvement of instruction services	-	-	-	1,029,656
2220 Educational media services	-	-	-	268,659
2230 Assessment and testing	-	-	-	34,749
2240 Instructional staff development	-	-	-	1,086,093
2320 Executive administration services	-	-	-	15,000
2410 Office of the principal services	-	3,341	-	218,553
2520 Fiscal services	-	541,780	-	557,243
2540 Operation and maintenance of plant services	-	-	-	98,211
2550 Student transportation services	1,242,221	-	-	1,409,814
2570 Internal services	-	-	-	29,223
2630 Information services	-	-	-	3,788
2640 Staff services	-	-	-	357,290
2660 Technology services	28,789	-	-	235,454
	<u>1,271,010</u>	<u>545,326</u>	<u>-</u>	<u>8,795,952</u>
Total Support Services				
Enterprise and Community Services				
3110 Service area direction	-	1,800	-	2,576,199
3120 Food preparation and dispensing services	-	429	-	10,320,793
3140 Food services - summer school	-	-	-	568,640
3390 Other community services	-	-	-	75,359
	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,359</u>
Total Enterprise and Community Services				
	<u>-</u>	<u>2,229</u>	<u>-</u>	<u>13,540,991</u>
Facilities Acquisition and Construction				
4150 Building acquisition, construction and improvement services	5,000,183	16,917	-	6,288,325
Total Facilities Acquisition and Construction				
	<u>5,000,183</u>	<u>16,917</u>	<u>-</u>	<u>6,288,325</u>
Other Uses				
5200 Transfers of funds	-	-	18,417,416	18,417,416
Total Other Uses				
	<u>-</u>	<u>-</u>	<u>18,417,416</u>	<u>18,417,416</u>
TOTAL EXPENDITURES	<u>\$ 6,373,546</u>	<u>\$ 608,221</u>	<u>\$ 18,417,416</u>	<u>\$ 66,737,585</u>

BEAVERTON SCHOOL DISTRICT
DEBT SERVICE FUNDS (300) EXPENDITURE SUMMARY
 YEAR ENDED JUNE 30, 2020

	<u>Object 600</u>	<u>Total</u>
Other Uses		
5110 Debt service	<u>\$ 518,202,258</u>	<u>\$ 518,202,258</u>
Total Other Uses	<u>518,202,258</u>	<u>518,202,258</u>
TOTAL EXPENDITURES	<u><u>\$ 518,202,258</u></u>	<u><u>\$ 518,202,258</u></u>

BEAVERTON SCHOOL DISTRICT
CAPITAL PROJECTS FUNDS (400) EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2020

	<u>Object 100</u>	<u>Object 200</u>	<u>Object 300</u>	<u>Object 400</u>
Support Services				
2510	\$ -	\$ -	\$ 3,000	\$ -
2540	-	-	24,395	8,587
2550	-	-	-	-
2620	151,999	89,819	-	-
	<u>151,999</u>	<u>89,819</u>	<u>27,395</u>	<u>8,587</u>
Total Support Services				
	<u>151,999</u>	<u>89,819</u>	<u>27,395</u>	<u>8,587</u>
Facilities Acquisition and Construction				
4110	2,843,408	1,686,510	48,354	9,063
4150	23,616	-	4,473,268	1,874,732
4180	965	287	218,413	4,312,567
	<u>2,867,989</u>	<u>1,686,797</u>	<u>4,740,035</u>	<u>6,196,362</u>
Total Facilities Acquisition and Construction				
	<u>2,867,989</u>	<u>1,686,797</u>	<u>4,740,035</u>	<u>6,196,362</u>
Other Uses				
5200	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Uses				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 3,019,988</u>	<u>\$ 1,776,616</u>	<u>\$ 4,767,430</u>	<u>\$ 6,204,949</u>

BEAVERTON SCHOOL DISTRICT
CAPITAL PROJECTS FUNDS (400) EXPENDITURE SUMMARY (Continued)
YEAR ENDED JUNE 30, 2020

	<u>Object 500</u>	<u>Object 600</u>	<u>Object 700</u>	<u>Total</u>
Support Services				
2510	\$ -	\$ -	\$ -	\$ 3,000
2540	146,454	1,225	-	180,661
2550	3,492,317	-	-	3,492,317
2620	-	-	-	241,818
	<u>3,638,771</u>	<u>1,225</u>	<u>-</u>	<u>3,917,796</u>
Facilities Acquisition and Construction				
4110	-	203,442	-	4,790,777
4150	60,619,958	902,857	-	67,894,431
4180	445,531	-	-	4,977,763
	<u>61,065,489</u>	<u>1,106,299</u>	<u>-</u>	<u>77,662,971</u>
Other Uses				
5200	-	-	1,167,156	1,167,156
	<u>-</u>	<u>-</u>	<u>1,167,156</u>	<u>1,167,156</u>
TOTAL EXPENDITURES	<u>\$ 64,704,260</u>	<u>\$ 1,107,524</u>	<u>\$ 1,167,156</u>	<u>\$ 82,747,923</u>

BEAVERTON SCHOOL DISTRICT
INTERNAL SERVICE FUNDS (600) EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2020

	<u>Object 100</u>	<u>Object 200</u>	<u>Object 300</u>	<u>Object 400</u>
Support Services				
2320 Executive administration services	\$ 67,764	\$ 31,941	\$ 69,920	\$ -
2520 Fiscal services	88,877	49,546	720	-
2640 Staff services	237,319	139,096	53,965	25
2690 Other support services	<u>604,512</u>	<u>296,614</u>	<u>534,258</u>	<u>211,308</u>
Total Support Services	<u>998,472</u>	<u>517,197</u>	<u>658,863</u>	<u>211,333</u>
TOTAL EXPENDITURES	<u><u>\$ 998,472</u></u>	<u><u>\$ 517,197</u></u>	<u><u>\$ 658,863</u></u>	<u><u>\$ 211,333</u></u>

BEAVERTON SCHOOL DISTRICT
INTERNAL SERVICE FUNDS (600) EXPENDITURE SUMMARY (Continued)
 YEAR ENDED JUNE 30, 2020

	<u>Object 500</u>	<u>Object 600</u>	<u>Total</u>
Support Services			
2320 Executive administration services	\$ -	\$ -	\$ 169,625
2520 Fiscal services	-	-	139,143
2640 Staff services	-	-	430,405
2690 Other support services	<u>174,632</u>	<u>4,779,373</u>	<u>6,600,697</u>
Total Support Services	<u>174,632</u>	<u>4,779,373</u>	<u>7,339,870</u>
TOTAL EXPENDITURES	<u><u>\$ 174,632</u></u>	<u><u>\$ 4,779,373</u></u>	<u><u>\$ 7,339,870</u></u>

BEAVERTON SCHOOL DISTRICT
TRUST AND AGENCY FUNDS (700) EXPENDITURE SUMMARY (NON-GAAP BASIS)
 YEAR ENDED JUNE 30, 2020

	<u>Object 300</u>	<u>Total</u>
Enterprise and Community Services		
3390 Other community services	<u>\$ 87,236</u>	<u>\$ 87,236</u>
Total Enterprise and Community Services	<u>87,236</u>	<u>87,236</u>
TOTAL EXPENDITURES	<u><u>\$ 87,236</u></u>	<u><u>\$ 87,236</u></u>

BEAVERTON SCHOOL DISTRICT
SUPPLEMENTAL INFORMATION AS REQUIRED BY THE OREGON DEPARTMENT OF EDUCATION
YEAR ENDED JUNE 30, 2020

A Energy Bill for Heating - All Funds:

Please enter your expenditures for electricity, heating fuel, and water & sewage for these Functions & Objects.

	Objects 325, 326, & 327
Function 2540	\$ 6,545,009
Function 2550	-

B Replacement of Equipment - General Fund:

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

\$	69,932
----	--------

Exclude these functions:

- 1113 Elementary Co-curricular Activities
- 1122 Middle School Co-curricular Activities
- 1132 High School Co-curricular Activities
- 1140 Pre-Kindergarten
- 1300 Continuing Education
- 1400 Summer School
- 2550 Pupil Transportation
- 3100 Food Service
- 3300 Community Services
- 4150 Construction

BEAVERTON SCHOOL DISTRICT
SUPPLEMENTAL INFORMATION AS REQUIRED BY BOND DISCLOSURE AGREEMENTS
GENERAL FUND ADOPTED BUDGETS
FOR FISCAL YEARS 2019-20 AND 2020-21

	Fiscal Year	Fiscal Year
	2019-20	2020-21
<u>Resources</u>		
Local Sources	\$ 185,040,100	\$ 191,610,100
Intermediate Sources	11,982,643	12,551,064
State Sources	282,884,046	295,814,737
Miscellaneous	35,713,036	36,402,000
Total Resources	<u>\$ 515,619,825</u>	<u>\$ 536,377,901</u>
<u>Expenditures</u>		
Salaries	\$ 267,884,758	\$ 276,831,737
Associated Payroll Costs	172,735,290	176,795,656
Purchased Services	28,033,398	28,334,961
Supplies and Materials	14,582,929	19,578,310
Capital Outlay	660,000	789,298
Other Objects	2,375,821	2,591,517
Transfers	4,347,342	4,711,906
Other Uses of Funds	25,000,287	26,744,516
Total Expenditures	<u>\$ 515,619,825</u>	<u>\$ 536,377,901</u>

STATISTICAL SECTION



Statistical Section



STATISTICAL SECTION OVERVIEW

This section provides further details as a context for a better understanding of the financial statements.

<u>Contents</u>	<u>Page</u>
<i>Financial Trends</i> These schedules contain trend information to help the reader understand how financial performance has changed over time.	129
<i>Revenue Capacity</i> These schedules contain information to help the reader assess the Beaverton School District's most significant local revenue sources, state school fund and property taxes.	135
<i>Debt Capacity</i> These schedules present information to help the reader assess the affordability of the School District's current levels of outstanding debt and the ability to issue additional debt in the future.	139
<i>Demographic and Economic Information</i> These schedules offer demographic and economic indicators to help the reader understand the environment within which the School District's financial activities take place.	142
<i>Operating Information</i> These schedules contain service and infrastructure data to help the reader understand how the information in the School District's financial report relates to the services the School District provides and the activities it performs.	144

Sources: The information in these schedules is derived from the comprehensive annual financial reports for fiscal years ended June 30, 2011-20, unless otherwise noted.



BEAVERTON SCHOOL DISTRICT
NET POSITION BY COMPONENT
 LAST TEN FISCAL YEARS ENDED JUNE 30
(accrual basis of accounting)

	2020	2019	2018	2017 ^a	2016
Governmental activities					
Net investment in capital assets	\$ 356,573,540	\$ 307,682,555	\$ 290,846,498	\$ 268,188,162	\$ 262,579,965
Restricted for:					
Debt Service	-	1,172,594	-	569,986	1,881,023
Student Body	3,622,843	3,628,068	3,532,119	3,178,608	3,379,994
Unrestricted	(443,644,322)	(385,553,862)	(324,030,095)	(270,093,399)	(215,261,216)
Total primary government net position	\$ (83,447,939)	\$ (73,070,645)	\$ (29,651,478)	\$ 1,843,357	\$ 52,579,766

	2015	2014 ^b	2013 ^c	2012	2011
Governmental activities					
Net investment in capital assets	\$ 263,555,013	\$ 251,817,765	\$ 218,858,636	\$ 210,353,998	\$ 188,502,503
Restricted for:					
Debt Service	2,063,774	2,322,704	2,590,687	3,938,991	3,030,099
Student Body	2,866,864	2,943,385	2,732,183	2,496,967	2,403,075
Unrestricted	(119,174,972)	(228,749,495)	(20,953,952)	(12,888,743)	5,544,039
Total primary government net position	\$ 149,310,679	\$ 28,334,359	\$ 203,227,554	\$ 203,901,213	\$ 199,479,716

Note:

^a Fiscal year 2017 was restated due to GASB 75.

^b Fiscal year 2014 was restated due to GASB 68.

^c Fiscal year 2013 was restated due to GASB 65.

BEAVERTON SCHOOL DISTRICT
CHANGES IN NET POSITION
 LAST TEN FISCAL YEARS ENDED JUNE 30
(accrual basis of accounting)

	2020	2019	2018	2017	2016
Expenses					
Governmental activities:					
Instruction:					
Regular programs	\$ 288,892,592	\$ 279,440,871	\$ 261,781,198	\$ 251,640,423	\$ 278,194,402
Special programs	90,491,175	95,302,554	90,816,316	81,559,619	85,436,319
Summer school programs	1,109,484	1,350,107	1,599,044	1,202,441	1,446,450
Total instruction	380,493,251	376,093,532	354,196,558	334,402,483	365,077,171
Support Services:					
Students support services	51,821,053	48,475,828	43,245,977	38,745,667	39,284,776
Instructional staff support	17,777,675	21,880,138	21,579,054	20,507,887	20,225,200
General administration support	2,693,105	2,293,158	2,233,419	2,144,094	2,325,564
School administration	40,686,686	38,378,126	36,716,727	33,442,147	34,893,849
Business support services	67,425,522	65,984,943	62,356,966	56,468,112	55,384,931
Central activities support	29,615,964	27,475,179	24,743,049	21,562,471	22,841,783
Supplemental retirement	-	-	9,830	39,736	38,011
Total support services	210,020,005	204,487,372	190,885,022	172,910,114	174,994,114
Enterprise and Community Services:					
Food services	14,989,398	15,965,965	14,889,225	14,006,876	15,413,542
Community services	77,473	7,829	15,453	4,571	12,273
Custody and care of children services	-	-	-	-	-
Total enterprise and community services:	15,066,871	15,973,794	14,904,678	14,011,447	15,425,815
Facilities acquisition and construction	-	-	-	-	-
Interest on long-term debt	9,742,394	36,313,634	34,035,456	30,307,560	36,159,370
Total primary government expenses	615,322,521	632,868,332	594,021,714	551,631,604	591,656,470
Program Revenues					
Governmental activities:					
Charges for services					
Instruction	4,499,211	5,428,180	5,270,449	6,031,333	6,964,291
Support Services	1,321,345	1,251,795	1,562,046	1,428,741	860,873
Enterprise and community services	3,633,227	5,478,412	4,884,146	4,431,211	4,426,767
Operating grants and contributions	38,950,024	41,978,368	37,291,667	30,565,670	28,805,495
Capital grants and contributions	314,535	622,611	472,169	361,917	1,226,334
Total primary government program revenues	48,718,342	54,759,366	49,480,477	42,818,872	42,283,760
Net (Expense)/Revenue					
Total primary government net expense	\$ (566,604,179)	\$ (578,108,966)	\$ (544,541,237)	\$ (508,812,732)	\$ (549,372,710)
General Revenues and Other Changes in Net Position					
Governmental activities:					
Property taxes levied for general purposes	\$ 143,814,106	\$ 137,034,319	\$ 128,140,820	\$ 125,870,990	\$ 120,530,968
Local option taxes levied for general purposes	34,194,060	33,330,338	31,005,163	28,882,071	26,192,500
Property taxes levied for debt service	60,651,036	62,457,809	58,897,201	52,900,525	51,502,850
Construction excise tax	2,465,595	3,391,946	3,217,459	3,829,430	3,069,069
State school fund - general support	281,611,303	257,695,444	258,157,569	231,739,269	228,865,870
Common school fund	4,036,355	4,499,398	4,191,413	5,011,850	4,691,786
Unrestricted state and local sources	15,954,525	15,218,199	17,260,645	14,767,326	13,006,206
Earnings on investments	6,728,554	12,172,451	4,943,574	2,351,393	3,198,636
Gain on sale of capital asset	382,800	284,741	298,016	139,540	15,250
Miscellaneous	6,388,551	8,605,154	6,934,542	2,377,106	1,568,662
Total primary government	556,226,885	534,689,799	513,046,402	467,869,500	452,641,797
Change in Net Position					
Total primary government	\$ (10,377,294)	\$ (43,419,167)	\$ (31,494,835)	\$ (40,943,232)	\$ (96,730,913)

BEAVERTON SCHOOL DISTRICT
CHANGES IN NET POSITION (Continued)
 LAST TEN FISCAL YEARS ENDED JUNE 30
(accrual basis of accounting)

	2015	2014	2013	2012	2011
Expenses					
Governmental activities:					
Instruction:					
Regular programs	\$ 151,695,546	\$ 171,453,815	\$ 153,974,885	\$ 165,967,152	\$ 155,823,545
Special programs	52,710,940	62,155,870	60,687,497	58,727,067	58,135,083
Summer school programs	823,881	746,800	357,718	424,405	462,055
Total instruction	205,230,367	234,356,485	215,020,100	225,118,624	214,420,683
Support Services:					
Students support services	21,318,056	25,864,345	24,161,236	25,290,719	24,318,965
Instructional staff support	10,122,238	10,435,278	9,478,534	14,046,573	16,324,138
General administration support	1,453,617	1,560,440	1,445,588	1,453,474	1,527,173
School administration	19,465,092	24,474,041	23,217,806	22,895,754	22,373,286
Business support services	41,631,222	46,057,995	43,841,715	43,878,022	44,761,271
Central activities support	13,373,047	16,829,201	15,844,328	15,304,425	16,137,172
Supplemental retirement	100,893	796,395	1,357,685	712,529	85,307
Total support services	107,464,165	126,017,695	119,346,892	123,581,496	125,527,312
Enterprise and Community Services:					
Food services	11,736,797	12,763,646	12,801,512	12,620,976	12,590,877
Community services	47,469	138,592	128,385	67,660	140,908
Custody and care of children services	-	-	-	37,544	37,083
Total enterprise and community services:	11,784,266	12,902,238	12,929,897	12,726,180	12,768,868
Facilities acquisition and construction	-	-	-	-	1,332,465
Interest on long-term debt	34,413,599	16,163,540	35,719,584	24,764,671	24,552,195
Total primary government expenses	358,892,397	389,439,958	383,016,473	386,190,971	378,601,523
Program Revenues					
Governmental activities:					
Charges for services					
Instruction	10,217,286	10,098,793	10,003,939	9,571,654	9,341,231
Support Services	877,606	904,645	878,076	821,016	841,385
Enterprise and community services	4,190,202	4,137,738	4,335,594	4,690,877	4,736,978
Operating grants and contributions	28,314,126	29,592,463	26,430,911	28,815,557	45,694,904
Capital grants and contributions	-	-	-	-	560,751
Total primary government program revenues	43,599,220	44,733,639	41,648,520	43,899,104	61,175,249
Net (Expense)/Revenue					
Total primary government net expense	\$ (315,293,177)	\$ (344,706,319)	\$ (341,367,953)	\$ (342,291,867)	\$ (317,426,274)
General Revenues and Other Changes in Net Position					
Governmental activities:					
Property taxes levied for general purposes	\$ 114,933,952	\$ 110,583,679	\$ 106,074,191	\$ 104,258,668	\$ 100,540,188
Local option taxes levied for general purposes	24,213,931	19,060,210	-	-	32
Property taxes levied for debt service	51,440,929	49,732,072	47,152,740	48,141,562	44,848,328
Construction excise tax	2,997,116	2,407,510	1,863,969	1,157,042	1,180,614
State school fund - general support	216,460,563	199,569,316	172,475,674	167,737,344	157,658,272
Common school fund	3,796,074	3,537,242	3,655,130	3,262,020	3,419,944
Unrestricted state and local sources	15,770,697	12,110,552	8,490,373	17,833,330	11,638,640
Earnings on investments	2,541,728	517,574	503,144	617,642	790,559
Gain on sale of capital asset	200	767,803	-	-	-
Miscellaneous	4,114,307	1,760,973	3,243,765	3,705,756	4,577,759
Total primary government	436,269,497	400,046,931	343,458,986	346,713,364	324,654,336
Change in Net Position					
Total primary government	\$ 120,976,320	\$ 55,340,612	\$ 2,091,033	\$ 4,421,497	\$ 7,228,062

BEAVERTON SCHOOL DISTRICT
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS ENDED JUNE 30
(modified accrual basis of accounting)

	2020	2019	2018	2017	2016
General Fund					
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	6,149,838	24,369,523	22,852,024	21,717,173	20,852,418
Unassigned	56,424,054	16,915,100	29,660,002	38,054,174	42,979,287
Total general fund	\$ 62,573,892	\$ 41,284,623	\$ 52,512,026	\$ 59,771,347	\$ 63,831,705
All Other Governmental Funds					
Non-spendable, reported in:					
Nutrition services fund	\$ 836,651	\$ 493,950	\$ 515,050	\$ 287,514	\$ 287,230
Restricted, reported in:					
Debt service fund	2,276,890	3,363,872	561,085	3,380	764,450
Capital projects fund	132,786,906	205,728,055	288,305,160	382,060,011	261,642,449
Student body fund	3,622,843	3,628,068	3,532,119	3,178,608	3,379,994
Committed, reported in:					
Debt service fund	44,730	73,778	1,638,504	2,153,717	2,766,289
Capital projects fund	8,783,219	6,771,418	8,258,658	4,854,576	3,218,712
Special purpose fund	926,859	1,754,025	1,110,005	1,247,371	838,734
Categorical fund	1,566,476	2,726,046	2,705,099	2,534,954	688,591
Nutrition services fund	463,041	2,758,146	3,247,047	3,381,526	2,961,635
Total all other governmental funds	\$ 151,307,615	\$ 227,297,358	\$ 309,872,727	\$ 399,701,657	\$ 276,548,084
Total governmental funds	\$ 213,881,507	\$ 268,581,981	\$ 362,384,753	\$ 459,473,004	\$ 340,379,789

	2015	2014	2013	2012	2011
General Fund					
Non-spendable	\$ -	\$ -	\$ -	\$ 19,561	\$ -
Committed	1,599,028	789,822	969,517	1,612,745	1,362,113
Unassigned	55,398,731	31,344,339	7,550,548	7,969,481	20,156,857
Total general fund	\$ 56,997,759	\$ 32,134,161	\$ 8,520,065	\$ 9,601,787	\$ 21,518,970
All Other Governmental Funds					
Non-spendable, reported in:					
Nutrition services fund	\$ 290,613	\$ 391,594	\$ 346,922	\$ 363,240	\$ 395,505
Restricted, reported in:					
Debt service fund	1,245,261	180,468	595,664	1,788,919	1,461,497
Capital projects fund	407,078,800	1,555,310	11,918,770	17,172,156	19,912,189
Student body fund	2,866,864	2,943,385	2,732,183	2,496,967	2,403,075
Committed, reported in:					
Debt service fund	2,160,737	1,259,156	1,387,645	2,178,252	1,839,856
Capital projects fund	3,110,890	3,965,378	2,360,010	1,761,111	2,382,926
Special purpose fund	670,848	588,877	715,269	486,347	377,058
Categorical fund	631,280	707,232	1,049,292	829,743	4,725,675
Nutrition services fund	2,816,392	2,986,839	2,973,352	2,874,658	2,092,097
Total all other governmental funds	\$ 420,871,685	\$ 14,578,239	\$ 24,079,107	\$ 29,951,393	\$ 35,589,878
Total governmental funds	\$ 477,869,444	\$ 46,712,400	\$ 32,599,172	\$ 39,553,180	\$ 57,108,848

BEAVERTON SCHOOL DISTRICT
CHANGES IN FUND BALANCE AND DEBT SERVICE RATIO
LAST TEN FISCAL YEARS ENDED JUNE 30
(modified accrual basis of accounting)

	2020	2019	2018	2017	2016
Revenues					
Local sources:					
Property taxes	\$ 204,311,973	\$ 202,636,212	\$ 189,669,800	\$ 177,968,233	\$ 171,027,470
Local option levy	34,194,060	33,330,338	31,005,163	28,882,071	26,192,500
Construction excise tax	2,465,595	3,391,946	3,217,459	3,829,430	3,069,069
Investment earnings	6,691,430	12,046,450	4,843,830	2,279,583	3,153,780
Charges for services	8,790,501	11,767,575	11,407,264	7,467,920	6,261,873
Services to other funds	21,762,753	19,535,532	20,374,626	19,795,795	20,272,819
Contributions and donations	3,535,013	5,355,478	5,212,260	3,243,358	2,954,499
Other local revenues	8,227,334	11,113,001	8,933,422	7,814,013	9,097,126
Intermediate sources	12,372,470	12,491,150	12,114,483	10,102,679	10,454,984
State sources	300,638,138	273,870,719	273,744,443	243,417,143	237,573,946
Federal sources	22,747,867	25,888,701	24,170,167	24,406,856	23,887,298
Total Revenues	625,737,134	611,427,102	584,692,917	529,207,081	513,945,364
Expenditures					
Current:					
Instruction	314,700,334	322,031,311	310,493,539	287,283,072	272,408,774
Support services	179,375,571	180,658,052	170,779,264	155,791,952	142,452,087
Enterprise and community services	13,557,428	14,886,084	14,045,480	13,160,253	13,664,440
Debt service					
Principal	44,306,137	39,783,743	44,497,060	41,157,802	36,742,349
Interest	42,405,921	44,274,820	37,526,453	35,381,003	36,726,785
Other debt service	2,156,275	-	-	-	158,054
Capital outlay					
Facilities acquisition and construction	83,951,295	103,489,877	105,693,226	208,045,840	147,718,421
Total Expenditures	680,452,961	705,123,887	683,035,022	740,819,922	649,870,910
Excess (deficiency) of Revenues over (under) Expenditures	(54,715,827)	(93,696,785)	(98,342,105)	(211,612,841)	(135,925,546)
Other Financing Sources (Uses)					
Sale of or compensation for loss of capital assets	380,835	272,873	277,750	138,684	8,325
Transfers in	19,760,266	4,375,321	3,228,905	3,427,609	22,002,909
Transfers out	(22,644,914)	(5,285,321)	(3,228,905)	(4,427,609)	(23,737,909)
Issuance of capital leases	358,390	531,140	976,104	3,447,000	-
Issuance of long-term debt	432,745,000	-	-	297,850,265	16,260,000
Premium on long-term debt issued	-	-	-	30,270,107	1,766,329
Payment to refunded bond escrow agent	(430,584,224)	-	-	-	(17,863,763)
PERS UAL lump sum payment	-	-	-	-	-
Total Other Financing Sources (Uses)	15,353	(105,987)	1,253,854	330,706,056	(1,564,109)
Net Change in Fund Balances	\$ (54,700,474)	\$ (93,802,772)	\$ (97,088,251)	\$ 119,093,215	\$ (137,489,655)
Expenditures for capital assets	\$ 82,221,446	\$ 98,911,794	\$ 107,103,467	\$ 203,724,073	\$ 131,532,269
Debt service as a percentage of noncapital expenditures	14.49%	13.87%	14.24%	14.25%	14.17%

BEAVERTON SCHOOL DISTRICT
CHANGES IN FUND BALANCE AND DEBT SERVICE RATIO (Continued)

LAST TEN FISCAL YEARS ENDED JUNE 30

(modified accrual basis of accounting)

	2015	2014	2013	2012	2011
Revenues					
Local sources:					
Property taxes	\$ 166,521,730	\$ 159,534,598	\$ 153,683,804	\$ 150,620,229	\$ 145,659,756
Local option levy	24,213,931	19,060,210	-	-	-
Construction excise tax	2,997,116	2,407,510	1,863,969	1,157,042	1,180,614
Investment earnings	2,512,389	493,400	479,582	584,133	758,801
Charges for services	8,208,884	14,459,273	14,533,443	14,482,206	14,311,011
Services to other funds	15,993,367	12,594,515	11,437,776	12,240,643	11,869,835
Contributions and donations	2,437,253	6,713,267	2,543,885	2,351,882	1,749,023
Other local revenues	11,377,538	2,107,157	3,104,806	3,942,717	4,865,100
Intermediate sources	14,746,576	10,387,971	6,687,868	6,644,011	8,148,791
State sources	222,399,682	204,829,139	177,953,309	182,188,683	165,128,816
Federal sources	24,331,919	22,879,196	23,887,026	26,463,475	43,945,881
Total Revenues	495,740,385	455,466,236	396,175,468	400,675,021	397,617,628
Expenditures					
Current:					
Instruction	252,459,576	227,532,904	207,207,837	218,652,203	209,144,733
Support services	131,991,858	118,182,184	111,511,979	116,641,891	118,428,270
Enterprise and community services	13,341,410	12,714,904	12,715,302	12,554,327	12,572,108
Debt service					
Principal	33,850,765	45,375,306	41,348,283	38,323,249	33,994,798
Interest	33,567,947	19,620,481	22,468,382	24,746,840	26,637,751
Other debt service	544,615	-	1,013,347	281,899	-
Capital outlay					
Facilities acquisition and construction	42,591,476	16,608,797	6,889,659	5,679,030	15,507,726
Total Expenditures	508,347,647	440,034,576	403,154,789	416,879,439	416,285,386
Excess (deficiency) of Revenues over (under) Expenditures	(12,607,262)	15,431,660	(6,979,321)	(16,204,418)	(18,667,758)
Other Financing Sources (Uses)					
Sale of or compensation for loss of capital assets	200	767,803	6,312	-	-
Transfers in	3,121,052	3,581,820	3,177,796	6,929,535	4,377,445
Transfers out	(5,351,052)	(5,668,055)	(4,177,796)	(8,564,535)	(6,132,445)
Issuance of capital leases	-	-	-	-	1,844,111
Issuance of long-term debt	461,368,784	-	159,400,000	42,175,000	-
Premium on long-term debt issued	63,295,961	-	20,961,752	5,668,811	-
Payment to refunded bond escrow agent	-	-	(179,342,751)	(47,560,061)	-
PERS UAL lump sum payment	(78,670,639)	-	-	-	-
Total Other Financing Sources (Uses)	443,764,306	(1,318,432)	25,313	(1,351,250)	89,111
Net Change in Fund Balances	\$ 431,157,044	\$ 14,113,228	\$ (6,954,008)	\$ (17,555,668)	\$ (18,578,647)
Expenditures for capital assets	\$ 35,461,753	\$ 20,107,951	\$ 7,518,248	\$ 6,775,497	\$ 17,262,152
Debt service as a percentage of noncapital expenditures	14.26%	15.48%	16.13%	15.38%	15.20%

BEAVERTON SCHOOL DISTRICT
ASSESSED VALUE AND REAL MARKET VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Assessed Value		Total Taxable Value	Total Direct Rate ^a
	Residential Property	Personal Property		
2020	\$ 29,995,416,298	\$ 1,024,494,382	\$ 31,019,910,680	\$ 7.908
2019	28,627,341,458	917,599,262	29,544,940,720	8.021
2018	27,980,980,946	892,997,589	28,873,978,535	8.053
2017	26,724,297,636	852,885,982	27,577,183,618	7.921
2016	25,474,574,888	827,083,328	26,301,658,216	7.957
2015	24,377,039,678	766,409,601	25,143,449,279	8.037
2014	23,358,556,710	756,361,921	24,114,918,631	8.054
2013	22,579,021,200	742,141,580	23,321,162,780	6.775
2012	21,897,521,030	719,492,406	22,617,013,436	6.860
2011	21,269,293,890	698,324,971	21,967,618,861	6.784

Fiscal Year	Real Market Value ^b		Total Real Market Value	Assessed Value as a Percentage of RMV
	Residential Property	Personal Property		
2020	\$ 50,975,076,237	\$ 1,024,494,382	\$ 51,999,570,619	59.65%
2019	49,251,421,850	917,814,310	50,169,236,160	58.89
2018	45,500,522,954	892,997,589	46,393,520,543	62.24
2017	40,875,891,989	852,885,982	41,728,777,971	66.09
2016	36,434,229,379	827,083,328	37,261,312,707	70.59
2015	33,933,616,189	766,409,601	34,700,025,790	72.46
2014	30,645,539,168	756,361,921	31,401,901,089	76.79
2013	28,888,144,155	742,141,580	29,630,285,735	78.71
2012	29,322,657,487	719,492,406	30,042,149,893	75.28
2011	30,622,355,726	698,324,971	31,320,680,697	70.14

^a Per \$1,000 of assessed value.

^b Real Market Value is the actual value, based on what a property would sell for in a competitive market if the property were used in its highest and best use.

Source: Washington County Dept. of Assessment & Taxation

**BEAVERTON SCHOOL DISTRICT
DIRECT AND OVERLAPPING PROPERTY TAX RATES**

LAST TEN FISCAL YEARS

(rate per \$1,000 of assessed value)

District Direct Rates					
Fiscal Year	General		Local Option	Bonds	Total
	Purpose				
2020	\$ 4.693	\$ 1.250	\$ 1.965	\$ 7.908	
2019	4.693	1.250	2.078	8.021	
2018	4.693	1.250	2.110	8.053	
2017	4.693	1.250	1.978	7.921	
2016	4.693	1.250	2.014	7.957	
2015	4.693	1.250	2.094	8.037	
2014	4.693	1.250	2.111	8.054	
2013	4.693	-	2.082	6.775	
2012	4.693	-	2.167	6.860	
2011	4.693	-	2.091	6.784	

Overlapping Rates								
Fiscal Year	Portland Community			Tualatin Hills			City of Beaverton	
	College	City of Hillsboro	City of Portland	City of Tigard	Park & Recreation	Tualatin Valley Fire & Rescue		
2020	\$ 0.685	\$ 5.387	\$ 7.883	\$ 2.852	\$ 1.614	\$ 2.073	\$ 4.419	
2019	0.687	5.387	7.980	2.863	1.624	2.084	4.426	
2018	0.605	5.387	7.884	2.871	1.611	2.078	4.345	
2017	0.679	5.387	7.971	4.967	1.619	2.098	4.375	
2016	0.586	5.387	7.763	6.283	1.625	2.108	4.377	
2015	0.722	5.387	7.892	4.178	1.717	1.891	4.377	
2014	0.734	5.387	7.980	3.376	1.728	1.906	4.376	
2013	0.665	7.541	7.363	6.350	1.730	1.915	4.238	
2012	0.598	6.464	7.688	3.795	1.739	1.930	4.179	
2011	0.636	5.387	7.808	2.722	1.743	1.883	4.203	

Overlapping Rates							
Fiscal Year	Washington County	Metro Service District	Tri-Met	Port of Portland	Multnomah County	NW Regional ESD	
	2020	\$ 2.958	\$ 0.663	\$ -	\$ 0.070	\$ 4.393	\$ 0.154
2019	2.958	0.473	-	0.070	4.393	0.154	
2018	2.958	0.409	-	0.070	4.393	0.154	
2017	2.959	0.397	-	0.070	4.393	0.154	
2016	2.838	0.388	-	0.070	4.487	0.154	
2015	2.838	0.459	-	0.070	4.491	0.154	
2014	2.968	0.467	-	0.070	4.511	0.154	
2013	2.970	0.404	-	0.070	5.424	0.154	
2012	2.974	0.315	0.058	0.070	5.440	0.154	
2011	2.980	0.409	0.088	0.070	5.385	0.154	

The permanent and local option tax rates are determined by the State of Oregon Constitution and State Statutes. Existing districts cannot increase their permanent rate authority. Local option levies are limited to five years for operations and ten years for capital projects. Elections for local option levies must meet the double majority election test, except in the November general election in even numbered years. Rates for debt service are set based on each year's requirements.

Source: Washington Co. and Multnomah Co. Departments of Assessment and Taxation.

**BEAVERTON SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND NINE YEARS PRIOR**

Beaverton School District							
Taxpayer	June 2020			June 2011			
	Taxable Assessed		% of Total	Taxable Assessed		% of Total	
	Value	Rank	Value	Value	Rank	Value	
Nike, Inc.	\$ 969,967,560	1	3.1%	\$ 368,444,143	1	1.7%	
Nike, IHM Inc.	216,673,430	2	0.7				
PPR Washington Square LLC	119,837,442	6	0.4	105,357,881	8	0.5	
Maxim Intergrated Products Inc.	120,005,560	7	0.4	99,825,420	9	0.5	
Beaverton LLC	105,280,660	8	0.3				
Kaiser Foundation Hospitals	85,135,285	9	0.3				
Portland 2 LLC	69,325,260	10	0.2				
Tektronix Inc				128,168,075	4	0.6	
PS Business Parks LP				107,572,166	6	0.5	
ERP Operating Ltd Partnership				80,435,660	10	0.4	
<u>Public Utilities</u>							
Portland General Electric Co.	175,491,343	3	0.6	140,280,523	3	0.6	
Comcast Corporation	152,868,000	4	0.5	118,667,000	5	0.5	
Northwest Natural Gas	159,501,000	5	0.5	99,661,900	7	0.5	
Frontier Communications				175,094,900	2	0.8	
Subtotal of Ten Largest Taxpayers	2,174,085,540		7.0	1,423,507,668		6.5	
All Other Taxpayers	28,845,825,140		93.0	20,544,111,193		93.5	
Total Assessed Value of Tax District	\$ 31,019,910,680		100.0%	\$ 21,967,618,861		100.0%	

Washington County							
Taxpayer	June 2020			June 2011			
	Taxable Assessed		% of Total	Taxable Assessed		% of Total	
	Value	Rank	Value	Value	Rank	Value	
Intel	\$ 1,970,829,308	1	2.9%	\$ 1,086,959,550	1	2.3%	
Nike, Inc.	1,011,210,140	2	1.5	431,605,315	2	0.9	
Pacific Realty Associates	405,106,164	4	0.6	301,956,704	5	0.6	
Genentech Inc.	274,026,540	6	0.4	231,546,750	7	0.5	
Nike, IHM Inc.	216,673,430	9	0.3				
Lam Research Corporation	190,462,687	10	0.3				
Maxim Intergrated Products Inc.				137,021,824	9	0.3	
Tektronix Inc				128,237,247	10	0.3	
<u>Public Utilities</u>							
Portland General Electric Co.	616,308,814	3	0.9	390,952,730	3	0.8	
Northwest Natural Gas	368,707,300	5	0.5	282,171,220	6	0.6	
Comcast Corporation	254,049,000	7	0.4	213,072,700	8	0.5	
Verizon Communications	241,357,000	8	0.4				
Frontier Communications				371,640,200	4	0.8	
Subtotal of Ten Largest Taxpayers	5,548,730,383		8.2	3,575,164,240		7.6	
All Other Taxpayers	62,483,625,744		91.8	43,226,703,997		92.4	
Total Assessed Value of Tax District	\$ 68,032,356,127		100.0%	\$ 46,801,868,237		100.0%	

Note: Ranked based on taxes levied.

Source: Washington County Department of Assessment & Taxation

BEAVERTON SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Taxes Levied for the Fiscal Year¹	Collected within the Fiscal Year of the Levy	Percentage of Levy	Collections in Subsequent Years²	Total Collections to Date	Percentage of Levy
2020	\$ 245,096,035	\$ 235,142,094	95.94%	\$ -	\$ 235,142,094	95.94%
2019	237,745,442	228,218,302	95.99	1,576,290	229,794,592	96.66
2018	227,729,017	217,437,442	95.48	2,537,324	219,974,766	96.59
2017	213,119,699	203,451,291	95.46	2,497,384	205,948,675	96.64
2016	202,813,119	193,825,317	95.57	2,674,354	196,499,671	96.89
2015	195,294,087	186,692,754	95.60	3,242,231	189,934,985	97.26
2014	183,560,233	174,630,884	95.14	3,754,823	178,385,707	97.18
2013	157,726,841	150,601,309	95.48	3,349,440	153,950,749	97.61
2012	155,139,570	147,593,679	95.14	2,820,421	150,414,100	96.95
2011	148,921,305	140,983,744	94.67	3,142,097	144,125,841	96.78

¹ Amounts are based upon the tax collection year July 1 to June 30, without adjustments for uncollectable or settlements that occur subsequently.

² Collections in subsequent years includes current year revenue received for taxes levied in prior years.

Source: Washington County Department of Assessment and Taxation and Beaverton School District financial records.

**BEAVERTON SCHOOL DISTRICT
OUTSTANDING DEBT BY TYPE**

LAST TEN FISCAL YEARS

(dollars in thousands, except per capita)

Fiscal Year	General Obligation Bonds	Un-amortized Premium	Less Amount Available for Repayment	Net General Bonded Debt		
				General Bonded Debt	As Percentage of Actual Value of Property	Per Capita ^a
2020	\$ 809,975	\$ 43,275	\$ -	\$ 853,250	1.641%	\$ 2,898
2019	775,436	87,985	(1,193)	862,228	1.719	2,963
2018	800,970	94,836	-	895,806	1.931	3,132
2017	832,135	101,044	(570)	932,609	2.235	3,329
2016	563,109	78,037	(1,881)	639,265	1.716	2,334
2015	589,344	82,057	(2,064)	669,337	1.929	2,488
2014	233,560	24,782	(2,323)	256,019	0.815	971
2013	272,895	28,192	(2,591)	298,496	1.007	1,156
2012	307,620	13,948	(3,939)	317,629	1.057	1,233
2011	341,575	11,186	(3,030)	349,731	1.117	1,372

Fiscal Year	Pension Obligation Bonds ^b	FFC Obligation Bonds	Capital Leases	Total Debt			
				Primary Government	As Percentage of Taxable Value	As Percentage of Personal Income ^a	Per Capita ^a
2020	\$ 177,630	\$ 16,050	\$ 1,291	\$ 1,048,221	3.379%	n/a	\$ 3,560
2019	191,240	16,765	2,079	1,073,505	3.633	n/a	3,689
2018	203,740	17,455	2,607	1,119,608	3.878	3.072%	3,915
2017	215,470	18,115	2,574	1,169,338	4.240	3.463	4,174
2016	226,295	18,750	-	886,191	3.369	2.805	3,236
2015	236,040	18,935	197	926,573	3.685	3.108	3,444
2014	163,375	19,480	583	441,780	1.832	1.680	1,675
2013	168,195	20,175	1,108	490,565	2.104	1.975	1,900
2012	172,345	21,030	2,212	517,155	2.287	2.127	2,008
2011	175,870	22,040	4,080	554,751	2.525	2.407	2,176

n/a - Information not available as of printing.

^a See Demographic and Economic Statistics for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

^b Pension Obligation Bonds are not included in the Net General Bonded Debt since they are not repaid directly with property tax dollars.

BEAVERTON SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2020

Governmental Unit	Net Property-Tax Backed Debt Outstanding ^a	Percent Within School District	Estimated Share of Direct and Overlapping Debt ^b
Beaverton School District ^c	\$ 955,103,871	100.00%	<u>\$ 998,379,534</u>
Washington County	213,232,118	47.88	102,091,913
Portland Community College	575,107,061	19.02	110,959,431
Tualatin Hills Park and Recreation District	69,944,234	96.96	67,836,115
City of Beaverton	34,857,325	98.30	34,294,658
Metro	964,085,000	15.18	147,789,410
Tualatin Valley Fire and Rescue	23,785,000	50.63	11,489,915
City of Hillsboro	72,075,000	11.96	8,712,931
City of Tigard	21,425,637	16.70	3,845,773
Multnomah County	322,191,877	0.11	322,192
City of Portland	463,339,299	0.09	446,196
Hillsboro School District	576,809,671	0.01	675,444
Hillsboro School District - Bond	777,521	0.01	<u>913</u>
Subtotal, overlapping debt			<u>488,464,891</u>
Total direct and overlapping debt			<u><u>\$ 1,486,844,425</u></u>

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the District. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

^a Net Property-tax Backed Debt is Gross Property-tax Backed Debt less Self-supporting Unlimited-tax GO debt and less Self-supporting Full Faith & Credit debt.

^b Overlapping Debt is calculated by using Net Property-tax Backed Debt times Percent Overlapping that are provided by Oregon State Treasury, Debt Management Division.

^c Includes unamortized premium of **\$43,275,663**.

Source: State of Oregon - Office of the Treasurer

BEAVERTON SCHOOL DISTRICT
LEGAL DEBT MARGIN INFORMATION
 LAST TEN FISCAL YEARS

Fiscal Year	Debt Limit	Total Net Debt		Legal Debt Margin	Total Net Debt
		Applicable to Limit	Margin		Applicable to the Limit as a Percentage of Debt Limit
2020	\$ 4,133,965,864	\$ 809,975,000	\$ 3,323,990,864		19.59%
2019	3,988,454,275	775,436,000	3,213,018,275		19.44
2018	3,688,284,883	800,970,000	2,887,314,883		21.72
2017	3,317,437,849	832,135,000	2,485,302,849		25.08
2016	2,962,274,360	563,109,000	2,399,165,360		19.01
2015	2,758,652,050	589,344,000	2,169,308,050		21.36
2014	2,496,451,137	233,560,000	2,262,891,137		9.36
2013	2,355,607,716	272,895,000	2,082,712,716		11.58
2012	2,388,350,916	307,620,000	2,080,730,916		12.88
2011	2,489,994,115	341,575,000	2,148,419,115		13.72

Legal Debt Margin Calculation for Fiscal Year 2020

Real Market Value	\$ 51,999,570,619
Debt Limit (7.95% of Real Market Value ¹)	4,133,965,864
Debt Applicable to Limit	809,975,000
Legal Debt Margin	<u>\$ 3,323,990,864</u>

¹ ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market value of all taxable properties within the District based on:

For each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one percent (0.0055) of the real market value. ^a

For each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (0.0075) of the real market value. ^b

Allowable Percentage of Real Market Value:

^a Kindergarten through eighth grade, 9 x .0055	4.95%
^b Ninth through twelfth grade, 4 x .0075	3.00%
Allowable Percentage	<u>7.95%</u>

BEAVERTON SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS

Calendar Year	Population ^a	Personal Income ^b	Per Capita	Unemployment Rate ^c
	<i>Estimated</i>	<i>(in thousands)</i>	Personal Income	<i>(Washington County)</i>
2020	294,437	n/a	n/a	n/a
2019	291,014	n/a	n/a	3.1%
2018	286,013	\$ 36,442,209	\$ 60,971	3.5
2017	280,126	33,765,596	57,331	3.5
2016	273,845	31,588,397	54,203	4.2
2015	269,023	29,812,561	51,909	4.8
2014	263,778	26,299,466	46,713	5.7
2013	258,199	24,839,911	44,757	6.3
2012	257,562	24,314,346	44,396	7.1
2011	254,914	23,042,656	42,639	7.7

n/a - Information not available as of printing.

^a Bureau of Economic and Business Research and BSD estimates based on PSU Population Research Center data.

^b U.S. Department of Commerce, Bureau of Economic Analysis.

^c Oregon Labor Market, Labor Force Data for Washington County. Not seasonally adjusted.

**BEAVERTON SCHOOL DISTRICT
 PRINCIPAL EMPLOYERS FOR THE PORTLAND METRO AREA
 CURRENT AND NINE YEARS PRIOR**

<u>Employer</u>	<u>December 31, 2019</u>			<u>December 31, 2010</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>
Ten Largest Employers						
Intel Corp.	20,600	1	1.61%	15,228	1	1.40%
Providence Health Services	18,885	2	1.48	13,831	2	1.28
Oregon Health & Science University	17,556	3	1.37	13,283	3	1.23
Nike Inc.	12,000	4	0.94	6,000	8	0.55
Legacy Health	11,404	5	0.89	8,250	6	0.76
Kaiser Permanente	11,243	6	0.88	9,204	5	0.85
Fred Meyer Stores	9,777	7	0.76	9,630	4	0.89
City of Portland	7,376	8	0.58	5,000	10	0.46
Portland Public Schools	6,500	9	0.51	5,101	9	0.47
Beaverton School District	5,458	10	0.43			
Multnomah County				6,310	7	0.58
Subtotal of Ten Largest Employers	120,799		9.44	91,837		8.47
All Other Employers	1,158,559		90.56	992,290		91.53
Total Portland PMSA¹ Employment	1,279,358		100.00%	1,084,127		100.00%

¹ Portland PMSA is the Portland-Vancouver-Hillsboro Metropolitan Statistical Area which includes Multnomah, Washington, Clackamas, Columbia and Yamhill counties in Oregon, as well as Clark and Skamania counties in Washington.

Source: Portland Business Journal Book of Lists and Oregon Employment Department QualityInfo.org

BEAVERTON SCHOOL DISTRICT
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE
 LAST TEN FISCAL YEARS
 AS OF JUNE 30

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<u>Instruction</u>										
Certified	1,717.9	1,728.7	1,767.5	1,763.5	1,730.9	1,569.6	1,446.0	1,319.9	1,578.1	1,582.7
Support	118.0	125.0	136.1	131.7	127.3	103.0	109.3	98.5	77.7	76.3
<u>Special Programs</u>										
Certified	394.3	448.7	456.2	442.9	420.9	413.0	383.9	393.4	397.7	436.6
Support	216.0	249.2	258.9	260.8	236.1	228.2	213.8	225.1	259.7	256.4
Administration	-	-	-	-	-	-	-	-	1.0	1.0
<u>Student Support Services</u>										
Certified	237.3	235.3	222.7	219.9	213.8	192.6	176.6	170.8	183.7	188.9
Support	115.1	120.7	112.6	98.2	85.9	73.6	66.6	64.4	76.7	76.0
Administration	6.9	7.0	7.0	6.0	5.0	4.0	4.0	3.9	3.0	3.5
<u>Instructional Staff Support</u>										
Certified	47.7	68.3	62.3	67.8	52.1	32.0	20.3	16.3	71.8	101.1
Support	45.8	48.1	45.9	47.0	47.8	45.5	43.6	43.6	32.8	32.8
Administration	3.0	3.0	4.0	3.8	2.9	3.0	3.0	3.0	2.0	2.0
<u>General Administration Support</u>										
Support	5.4	5.0	5.3	5.7	5.3	5.3	5.0	1.5	5.0	5.0
Administration	3.8	3.8	3.5	3.6	3.7	2.8	2.8	2.8	3.0	3.0
<u>School Administration</u>										
Certified	8.7	9.7	11.7	11.3	9.4	9.2	12.4	15.2	12.9	10.9
Support	119.4	121.1	122.4	120.3	110.2	103.8	103.8	103.1	104.4	106.9
Administration	108.3	113.2	112.4	109.5	103.7	97.3	88.6	83.7	89.3	91.4
<u>Business Support Services</u>										
Support										
General Business	19.2	20.3	17.7	16.8	16.9	16.4	15.0	12.3	16.3	18.1
Facilities	262.8	265.5	257.3	228.8	214.5	208.9	201.6	190.5	206.2	212.5
Transportation	174.6	187.7	185.1	173.1	165.6	167.6	170.1	169.0	176.7	180.7
Other Support	10.3	9.9	10.6	9.8	8.4	7.7	8.8	8.0	9.7	10.0
Administration	4.0	4.7	5.2	5.2	5.3	5.3	4.3	3.7	3.0	3.0
<u>Central Activities Support</u>										
Certified	5.1	5.2	4.8	4.6	5.0	4.5	4.2	4.5	5.3	5.3
Support	99.2	100.2	101.7	99.1	87.7	69.5	67.1	60.0	60.9	66.9
Administration	10.0	9.7	9.9	9.0	8.1	7.8	7.0	7.0	6.5	7.0
<u>Food Services</u>										
Support	103.6	109.4	107.9	101.5	101.2	100.5	102.1	97.8	103.0	103.6
Administration	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<u>Community Services & Custody and Care of Children Services</u>										
Certified	-	-	-	-	-	0.4	0.4	0.5	0.5	0.5
Support	-	-	-	-	-	-	1.3	1.1	1.7	1.5
<u>Facilities Acquisition and Construction</u>										
Certified	4.8	5.0	5.0	5.0	4.2	1.0	-	-	-	-
Support	27.9	31.0	29.4	33.6	29.5	17.1	4.5	3.6	3.1	10.5
Administration	1.0	1.1	1.0	1.0	1.0	1.0	1.9	1.2	1.0	1.8
Total	3,871.0	4,037.5	4,064.9	3,980.5	3,803.2	3,491.4	3,268.8	3,105.4	3,493.7	3,596.8

	Low	High	Number of Teachers
Bachelor's Range	\$ 45,011	\$ 85,100	288
Master's Range	48,868	92,368	2,235
Average Teacher Salary		\$ 75,724	

Full-time certified employees of the district are employed for 193 days, at 8 hours per day or 1,544 hours per year. Total work hours by certified employees are divided by 1,544 to obtain full-time-equivalent employment. Full-time-equivalent employment for all other positions is determined based on 2,080 hours per year (260 days at 8 hours).

Source: Beaverton School District records.

BEAVERTON SCHOOL DISTRICT
OPERATING STATISTICS
 LAST TEN FISCAL YEARS

Fiscal Year	Enrollment	ADMw	Operating			Expenses ^b (in thousands)	Cost per Student	% Change	Cert. Staff ^c	Student-Certified Staff Ratio	% of Students Receiving Free or Reduced-Price Meals
			Expenditures ^a (in thousands)	Cost per Student	% Change						
2020	41,374	48,843	\$ 511,254	\$ 12,357	(1.9%)	\$ 680,453	\$ 16,446	(4.1%)	2,523	16.40	33.1%
2019	41,101	48,350	519,863	12,593	4.3	705,124	17,156	3.0	2,501	16.43	31.9
2018	41,016	48,493	495,318	12,076	8.3	683,035	16,653	(8.0)	2,530	16.21	35.7
2017	40,912	48,743	456,235	11,152	6.0	740,820	18,108	13.5	2,515	16.27	34.5
2016	40,725	48,669	428,525	10,522	5.6	649,871	15,958	25.3	2,436	16.72	37.3
2015	39,910	45,797	397,793	9,967	9.9	508,348	12,737	14.4	2,222	17.96	39.3
2014	39,509	45,088	358,430	9,072	7.9	440,035	11,138	8.9	2,044	19.33	38.7
2013	39,427	44,796	331,435	8,406	(5.6)	403,155	10,225	(4.2)	1,921	20.53	39.4
2012	39,054	44,823	347,848	8,907	1.6	416,879	10,674	(0.5)	2,250	17.36	40.6
2011	38,814	44,648	340,145	8,763	2.4	416,285	10,725	(4.2)	2,326	16.69	39.8

^a Operating expenditures are all governmental fund expenditures less debt service and capital outlays.

^b Expenses include capital projects and debt service activity.

^c Includes classroom, music, physical education, special education teachers, and counselors.

Source: Beaverton School District records.

**BEAVERTON SCHOOL DISTRICT
CAPITAL ASSET INFORMATION
LAST TEN FISCAL YEARS**

	Fiscal Year										Average Age of Buildings (in years)	
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011		
<u>SCHOOLS</u>												
Elementary												
Buildings	34	34	34	33	33	33	33	33	33	33	33	49
Square feet ^a	2,214	2,214	2,173	2,040	2,012	2,012	2,012	2,012	2,012	2,012	2,012	
Capacity	22,757	22,795	22,609	21,417	21,377	21,312	21,189	21,207	21,207	21,225		
Enrollment ^b	18,129	18,193	18,326	18,073	18,345	17,919	17,987	17,952	17,917	17,818		
Percent used	80%	80%	81%	84%	86%	84%	85%	85%	84%	84%		
Middle												
Buildings	9	9	9	8	8	8	8	8	8	8	8	40
Square feet ^a	1,192	1,192	1,183	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	
Capacity	8,373	8,373	8,366	8,394	8,520	8,394	8,254	8,254	8,254	8,247		
Enrollment	7,656	7,663	7,623	9,356	9,200	9,067	8,870	8,842	8,734	8,567		
Percent used	91%	92%	91%	111%	108%	108%	107%	107%	106%	104%		
High												
Buildings	10	10	10	9	9	9	9	9	9	9	9	52
Square feet ^a	1,929	1,929	1,999	1,669	1,653	1,653	1,653	1,665	1,665	1,665		
Capacity	14,994	14,994	15,508	12,428	12,322	12,306	12,302	12,374	12,374	12,354		
Enrollment ^c	13,302	13,035	13,506	11,801	11,588	11,405	11,262	11,227	11,340	11,311		
Percent used	89%	87%	87%	95%	94%	93%	92%	91%	92%	92%		
Other												
Buildings	2	2	2	2	2	2	2	2	2	2	2	36
Square feet ^a	41	41	41	41	41	41	41	41	41	41	41	
<u>ADMINISTRATIVE</u>												
Buildings	1	1	1	1	1	1	1	1	1	1	1	49
Square feet ^a	36	36	36	36	36	36	36	36	36	36	36	
<u>TRANSPORTATION</u>												
Garages/Buildings	4	4	4	4	4	4	4	4	4	4	4	44
Buses	284	291	299	310	311	357	318	317	317	317	317	

^a Square feet in thousands.

^b Elementary enrollment included all K-8.

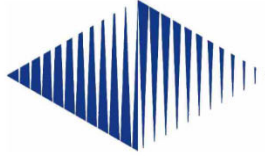
^c High school enrollment includes all 6-12 and options schools, and excludes Early College.

Source: Beaverton School District Annual District Statistics.

SINGLE AUDIT SECTION



Single Audit Section



GROVE, MUELLER & SWANK, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

School Board
Beaverton School District
Beaverton, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Beaverton School District, Washington County, Oregon (the District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 18, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


CERTIFIED PUBLIC ACCOUNTANTS

November 18, 2020



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

School Board
Beaverton School District
Beaverton, Oregon

Report on Compliance for Each Major Federal Program

We have audited Beaverton School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, Beaverton School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could

have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


CERTIFIED PUBLIC ACCOUNTANTS

November 18, 2020

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND LOCAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Program Title	Federal CFDA Number	Pass Through Entity Number	Period Covered	Grant Amount	2019-20 Revenue and Expenditures
U.S. Department of Education					
Direct:					
Indian Education Grants to Local Educational Agencies	84.060	S060A192500	07/01/19 - 06/30/20	\$ 23,025	\$ 13,111
Total Indian Education					<u>13,111</u>
Beaverton Active Students Succeed (PEP)	84.215	S215F160097	10/01/16 - 09/30/19	669,484	143,106
Total Physical Education Program (PEP)					<u>143,106</u>
Passed through Oregon Department of Education:					
Title I					
Title I Grants to Local Educational Agencies	84.010	50345	07/01/18 - 09/30/20	6,276,391	1,359,193
Title I Grants to Local Educational Agencies	84.010	53219	07/01/19 - 09/30/20	5,686,517	4,101,137
Title I Grants to Local Educational Agencies	84.010	52070	09/01/18 - 09/30/20	43,679	9,375
Title I Grants to Local Educational Agencies	84.010	45546	07/01/17 - 09/30/19	6,345,329	28,242
Total Title I					<u>5,497,947</u>
Migrant Education					
Migrant Education - State Grant Program	84.011	49205	07/01/18 - 09/30/19	504,322	204,160
Migrant Education - State Grant Program	84.011	52513	03/15/19 - 09/30/19	81,562	64,046
Migrant Education - State Grant Program	84.011	44977	07/01/17 - 09/30/19	434,439	25,196
Migrant Education - State Grant Program	84.011	52832	07/01/19 - 09/30/20	33,957	25,711
Migrant Education - State Grant Program	84.011	54440	10/07/19 - 11/30/19	7,166	7,159
Migrant Education - State Grant Program	84.011	52835	07/01/19 - 09/30/20	575,553	409,853
Total Migrant Education Program					<u>736,125</u>
Supporting Effective Instruction					
Supporting Effective Instruction State Grants	84.367	53481	07/01/19 - 09/30/20	913,135	604,187
Supporting Effective Instruction State Grants	84.367	45760	07/01/17 - 09/30/19	978,788	4,094
Supporting Effective Instruction State Grants	84.367	49258	07/01/18 - 09/30/19	948,642	292,670
Total Supporting Effective Instruction					<u>900,951</u>
English Language Acquisition					
English Language Acquisition State Grants	84.365	53402	07/01/19 - 09/30/20	626,773	266,711
English Language Acquisition State Grants	84.365	44197	07/01/17 - 09/30/19	655,029	2,352
English Language Acquisition State Grants	84.365	50230	07/01/18 - 09/30/20	644,727	248,451
Total English Language Acquisition					<u>517,514</u>
Career and Technical Education					
Career and Technical Education - Basic Grants to States	84.048	52483	07/01/19 - 09/30/20	296,085	202,157
Career and Technical Education - Basic Grants to States	84.048	48906	07/01/18 - 09/30/19	300,393	2,838
Total Career and Technical Education					<u>204,995</u>
Special Education Cluster (IDEA)					
Special Education Grants to States	84.027	53755	07/01/19 - 09/30/21	6,754,982	6,183,780
Special Education Grants to States	84.027	57334	07/01/19 - 09/30/20	4,665	4,665
Special Education Grants to States	84.027	54714	07/01/19 - 09/30/20	9,891	7,626
Total Special Education					<u>6,196,071</u>
Special Education Preschool Grants	84.173	53919	07/01/19 - 09/30/21	25,167	11,258
Total Special Education Preschool					<u>11,258</u>
Total Special Education Cluster (IDEA)					<u>6,207,329</u>
Student Support and Academic Enrichment					
Student Support and Academic Enrichment	84.424	47674	07/01/17 - 09/30/19	114,004	3,265
Student Support and Academic Enrichment	84.424	54471	07/01/19 - 09/30/20	468,596	215,050
Student Support and Academic Enrichment	84.424	50674	07/01/18 - 09/30/19	443,558	124,476
Total Student Support and Academic Enrichment					<u>342,791</u>
Education Stabilization Fund					
Total Education Stabilization Fund	84.425D	57761	03/13/20 - 09/30/22	4,681,997	15,587
					<u>15,587</u>
Twenty-First Century Community Learning Centers					
Twenty-First Century Community Learning Centers	84.287	49085	07/01/18 - 09/30/20	499,936	156,167
Twenty-First Century Community Learning Centers	84.287	54255	07/01/19 - 09/30/20	499,936	320,563
Total Twenty-First Century Community Learning Centers					<u>476,730</u>
Total U.S. Department of Education					<u><u>15,056,186</u></u>

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND LOCAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

Program Title	Federal CFDA Number	Pass Through Entity Number	Period Covered	Grant Amount	2019-20 Revenue and Expenditures
U.S. Department of Health & Human Services					
Passed through Administration for Children and Families:					
CCDF Cluster					
Child Care and Development Block Grant	93.575	160246	01/01/19 - 06/30/20	\$ 254,640	\$ 50,762
Total CCDF Cluster					<u>50,762</u>
Passed through Oregon Department of Education:					
Foster Care Transportation Reimbursement	93.658	57107	07/01/19 - 06/30/21	46,529	46,529
Total Foster Care Transportation Reimbursement					<u>46,529</u>
Total U.S. Department of Health & Human Services					<u><u>97,291</u></u>
U.S. Department of Agriculture					
Passed through Oregon Department of Education:					
Child Nutrition Cluster					
School Breakfast Program	10.553	N/A	07/01/19 - 06/30/20	873,920	873,920
National School Lunch Program	10.555	N/A	07/01/19 - 06/30/20	3,711,205	3,711,205
National School Lunch Program Commodities	10.555	N/A	07/01/19 - 06/30/20	967,753	967,753
Summer Food Service Program for Children	10.559	N/A	07/01/19 - 06/30/20	1,514,582	1,514,582
Total Child Nutrition Cluster					<u>7,067,460</u>
Child and Adult Food Care Program	10.558	N/A	07/01/19 - open	3,231	2,814
Child and Adult Food Care Program	10.558	N/A	07/01/19 - 06/30/20	382,247	366,216
Total Child and Adult Food Care Program					<u>369,030</u>
Fresh Fruits and Vegetable - Vose	10.582	54802	10/01/19 - 09/30/20	33,950	18,138
Fresh Fruits and Vegetable - Vose	10.582	50515	10/01/18 - 09/30/19	32,350	5,158
Fresh Fruits and Vegetable - William Walker	10.582	54841	10/01/19 - 09/30/20	24,600	13,421
Fresh Fruits and Vegetable - William Walker	10.582	50516	10/01/18 - 09/30/19	23,850	4,241
Total Fresh Fruits and Vegetable					<u>40,958</u>
Total U.S. Department of Agriculture					<u><u>7,477,448</u></u>
U.S. Department of Transportation					
Passed through Metro:					
Federal Transit Cluster					
Federal Transit - Formula Grants (Urbanized Area)	20.507	936204	07/01/19 - 07/31/22	150,000	52,433
Total Federal Transit Cluster					<u>52,433</u>
Passed through Oregon Department of Transportation:					
Highway Planning and Construction Cluster					
Highway Planning and Construction	20.205	HU-20-10-25	10/01/19 - 09/30/20	243,719	55,532
Total Highway Planning and Construction Cluster					<u>55,532</u>
Total U.S. Department of Transportation					<u><u>107,965</u></u>
U.S. Department of Homeland Security					
Passed through Oregon Military Department:					
Office of Emergency Management					
Homeland Security Grant Program					
State Homeland Security Program	97.067	19-206	10/01/19 - 12/31/20	65,000	8,979
Total U.S. Department of Homeland Security					<u>8,979</u>
Total Federal Awards					<u><u>\$ 22,747,869</u></u>
State and local awards:					
AHS Nike Innovation	N/A	N/A	07/01/17 - open	\$ 20,000	\$ 9,947
Confucius Classroom	N/A	N/A	03/01/14 - open	31,491	4,594
ELWC Washington County Early Learning Community Hub	N/A	BCC18-0689	07/01/18 - 09/30/19	328,304	36,164
Regional Data Warehouse	N/A	25099	05/01/12 - open	115,500	28,100
AHS Seismic Rehabilitation	N/A	N/A	07/01/18 - 09/30/20	2,500,000	2,025,283
High School Success (Measure 98)	N/A	44610 & 50961	07/01/17 - 08/31/19	11,245,437	343,329
9th Grade Success Support	N/A	N/A	03/01/19 - open	35,000	20,720
BEF: Camp Achieve Summer School	N/A	N/A	04/01/19 - 09/30/19	90,000	90,000
BEF: Kinnaman Summer Camp	N/A	N/A	04/01/19 - 09/30/19	10,000	8,617
BEF: Montclair Reading	N/A	N/A	04/01/19 - 06/01/20	7,755	6,176

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND LOCAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

Program Title	Federal CFDA Number	Pass Through Entity Number	Period Covered	Grant Amount	2019-20 Revenue and Expenditures
State and local awards (continued):					
BEF: Sunset Think Tank	N/A	N/A	07/01/19 - 06/01/20	\$ 10,000	\$ 5,490
Nike AVID	N/A	N/A	04/01/19 - open	82,500	15,820
Summer Meal Support	N/A	N/A	06/06/19 - open	2,265	1,025
Beaver Acres Seismic	N/A	SC1903	06/01/19 - 09/30/21	2,500,000	1,728,331
SRHS Revitalization Extension	N/A	52389	05/01/19 - 06/28/19	50,000	49,524
Outdoor School OSU (Measure 99)	N/A	TQQ32243	09/06/17 - 06/30/23	691,660	16,688
SHS Nike Innovation	N/A	N/A	12/08/15 - open	20,000	583
Gray Family Foundation Outdoor School	N/A	N/A	07/01/16 - open	57,800	5,987
BEF: Future Bus	N/A	N/A	05/14/16 - open	45,187	14,945
Nike PE Program	N/A	N/A	01/04/19 - open	22,343	1,592
MACC	N/A	N/A	01/01/14 - open	44,772	19,419
Cedar Mill Fence	N/A	N/A	10/21/17 - open	10,000	1
BEF: Summer School Trades for MS	N/A	N/A	01/01/19 - 07/19/19	10,000	5,150
BEF: Terra Linda Tiger Reading Club	N/A	N/A	07/01/18 - 06/30/20	5,000	4,971
Outdoor School Gray Family Foundation	N/A	N/A	09/17/15 - open	43,000	6,640
NSIF Nike School Innovation Fund	N/A	N/A	03/01/17 - open	247,680	2,844
Oregon Lions Vision Screening	N/A	48843	07/01/17 - 06/30/19	109,282	54,541
FRC/KPI Washington County	N/A	N/A	10/01/19 - 06/30/20	199,722	175,553
ACMA WAC Trauma Informed Care	N/A	N/A	01/27/20 - 06/30/20	4,500	2,497
Mountain View WAC Outdoor School	N/A	N/A	01/27/20 - 06/30/20	24,788	3,543
City of Beaverton Safe Routes to School	N/A	N/A	02/20/20 - 02/20/23	60,000	4,379
Mountain View Future Ready Library	N/A	N/A	06/15/19 - open	13,276	12,919
Aloha High Nike Innovation 9th Grade Success	N/A	N/A	05/14/19 - open	10,000	7,892
Children's Institute Early Learning	N/A	N/A	09/24/19 - 08/31/20	60,000	45,378
Hallways to Health	N/A	N/A	11/01/19 - 06/30/21	18,717	5,669
NEA Learning & Leadership Grant	N/A	N/A	09/23/19 - 09/23/20	5,000	4,411
Southridge Nike Innovation 9th Grade Success	N/A	N/A	07/01/19 - open	10,000	733
Mountain View Trailblazers Scholarship	N/A	N/A	03/15/20 - 06/30/20	2,700	2,699
BEF: Cedar Park Extended Day	N/A	N/A	09/18/19 - 06/30/20	10,000	6,086
BEF: Conestoga Extended Day	N/A	N/A	09/10/19 - 06/30/20	12,500	5,785
BEF: Five Oaks Extended Day	N/A	N/A	09/18/19 - 06/30/20	12,500	5,785
BEF: Highland Park Extended Day	N/A	N/A	09/01/19 - 06/30/20	5,100	2,816
BEF: Meadow Park Extended Day	N/A	N/A	09/18/19 - 06/30/20	12,500	8,477
BEF: Mt. View Extended Day	N/A	N/A	09/18/19 - 06/30/20	13,800	4,322
BEF: Whitford Extended Day	N/A	N/A	07/01/19 - 06/30/20	15,000	11,652
American Gift Fund - MHS Girls Golf	N/A	N/A	03/01/20 - open	3,000	2,119
9th Grade Success Support	N/A	N/A	10/25/19 - 06/30/21	54,000	17,463
PGE School Bus Electrification	N/A	N/A	05/13/20 - 06/30/21	531,727	6,570
Children's Institute Materials	N/A	N/A	06/15/20 - 07/31/20	37,500	10,626
High School Success (Measure 98)	N/A	52972	07/01/19 - 06/30/21	10,048,099	4,571,801
Farm to School	N/A	56079	07/01/19 - 06/30/21	276,896	158,316
Outdoor School	N/A	TQQ32243	07/01/19 - 06/30/20	1,260,460	519,853
Beaverton Aspire Partnership	N/A	N/A	07/01/19 - 06/30/21	3,000	916
Sunset Aspire Partnership	N/A	N/A	07/01/19 - 06/30/21	3,000	67
Westview Aspire Partnership	N/A	N/A	07/01/19 - 06/30/21	3,000	1,201
AHS Automotive Mechanics CTE	N/A	55404	09/01/19 - 06/30/21	35,453	15,007
AHS Construction CTE	N/A	55405	09/01/19 - 06/30/21	4,744	4,741
AHS Marketing CTE	N/A	55407	09/01/19 - 06/30/21	4,993	1,727
Aloha Computer Software Media Application	N/A	55406	09/01/19 - 06/30/21	2,000	1,545
Beaverton Digital Communication	N/A	55410	09/01/19 - 06/30/21	2,000	510
BHS Marketing CTE	N/A	55409	09/01/19 - 06/30/21	20,972	14,838
HS2 Health Professionals CTE	N/A	55411	09/01/19 - 06/30/21	18,226	13,368
HS2 PreEngineering CTE	N/A	55412	09/01/19 - 06/30/21	37,700	37,624
SHS Engineering CTE	N/A	55418	09/01/19 - 06/30/21	2,746	2,746
SHS Marketing CTE	N/A	55417	09/01/19 - 06/30/21	37,451	17,368
SHS Computer Engineering CTE	N/A	55416	09/01/19 - 06/30/21	9,488	9,488
Terra Nova Agriculture	N/A	55415	09/01/19 - 06/30/21	13,482	7,941
WHS Manufacturing CTE	N/A	55419	09/01/19 - 06/30/21	7,490	5,381
WHS Child Development CTE	N/A	55420	09/01/19 - 06/30/21	6,741	3,257
WHS Digital Communication CTE	N/A	55421	09/01/19 - 06/30/21	2,000	1,017
WHS Restaurant CTE	N/A	55423	09/01/19 - 06/30/21	10,985	6,080
SRHS Computer Tech CTE	N/A	55413	09/01/19 - 06/30/21	2,000	1,080
SRHS Marketing CTE	N/A	55414	09/01/19 - 06/30/21	5,742	4,324
BHS Health Diag CTE	N/A	55408	09/01/19 - 06/30/21	45,000	33,553
ACT 10th Grade Testing	N/A	N/A	09/01/19 - 06/30/21	34,749	34,749
Southridge Aspire Partnership	N/A	N/A	07/01/19 - 06/30/20	3,000	2,007
ODE IB Exams	N/A	N/A	07/01/19 - 06/30/20	63,514	63,514
Total State and Local Awards					\$ 10,387,874
Total Federal, State, and Local Awards					\$ 33,135,743

BEAVERTON SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND LOCAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

PURPOSE OF THE SCHEDULE

The accompanying Schedule of Expenditures of Federal, State and Local Awards (the "Schedule") includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rate

Beaverton School District has a negotiated indirect cost rate with Oregon Department of Education. The District is thus not allowed to use the ten percent de minimus indirect rate as otherwise allowed under the Uniform Guidance.

Federal Financial Assistance

Pursuant to Uniform Guidance, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance or direct appropriations. Accordingly, non-monetary federal assistance, including federal surplus property, is included in federal financial assistance and, therefore, is reported on the Schedule, if applicable. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the state and federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

Major Programs

Uniform Guidance establishes criteria to be used in defining major federal financial assistance programs. Major programs for the District are those programs selected for testing by the auditor using a risk-assessment model, as well as certain minimum expenditure requirements, as outlined in Uniform Guidance. Programs with similar requirements may be grouped into a cluster for testing purposes.

Reporting Entity

The reporting entity is fully described in notes to the financial statements. The Schedule includes all federal programs administered by the District for the year ended June 30, 2020.

BEAVERTON SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND LOCAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

Revenue and Expenditure Recognition

The receipt and expenditure of federal awards are accounted for under the modified accrual basis of accounting. Revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred. Donated commodities are valued at their estimated fair value.

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	No

Major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027 & 84.173	Special Education Cluster (IDEA)

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

FINANCIAL STATEMENT FINDINGS

None.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

PRIOR YEAR FINANCIAL STATEMENT FINDINGS

None.

PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

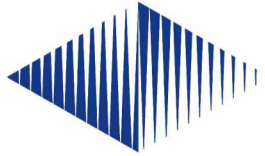
COMPLIANCE SECTION



INDEPENDENT AUDITOR’S REPORT
REQUIRED BY OREGON STATE REGULATIONS

Oregon Administrative Rules 162-10-000 through 162-10-320 incorporated in the *Minimum Standards for Audits of Oregon Municipal Corporations*, prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy; enumerate the financial statements, schedules, and comments and disclosures required in all audit reports. The required statements and schedules are set forth in the preceding sections of this report. Required independent auditor’s report and comments and disclosures related to the audit of such statements and schedules are set forth in the following pages.





GROVE, MUELLER & SWANK, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

School Board
Beaverton School District
Beaverton, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of Beaverton School District, Washington County, Oregon (the District) as of and for the year ended June 30, 2020, and have issued our report thereon dated November 18, 2020.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **State school fund factors and calculation.**

In connection with our testing nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, 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.



COMPREHENSIVE ANNUAL FINANCIAL REPORT/AUDIT COMMITTEE PRESENTATION

POLICY ISSUE / SITUATION:

The District Audit Committee met with the District's independent auditors in November to review the Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2020. The Committee Chair, Rob Drake, will present the CAFR to the School Board tonight.

BACKGROUND INFORMATION:

Audit committees play an important role in the private sector, facilitating communication between management, the independent auditors and the Board of Directors. The Government Finance Officers Association (GFOA) recommends that every government, regardless of size, formally establish an audit committee or its equivalent.

The audit committee's primary responsibility is to oversee the financial reporting and disclosure process, including all aspects of the independent audit, from the selection of the auditor to the resolution of audit findings. The audit committee presents to the governing board and management an annual report of how the committee has discharged its duties and met its responsibilities.

Audit Committee Membership

Rob Drake, Citizen Member - Chair

Samiha Wahid, Citizen Member

Denise Petterborg, Budget Committee Member

Leigh Ahlgren, Citizen Member

Eric Simpson, School Board Member

Donna Tyner, School Board Member

District representation on Committee:

Michael Schofield, Associate Superintendent for Business Services

Jason Guchereau, Finance Manager

RECOMMENDATION:

It is recommended that the School Board receive the Comprehensive Annual Financial Report as presented by the District Audit Committee.

BE IT RESOLVED that the School Board of Beaverton School District hereby receives the Comprehensive Annual Financial Report for the year ended June 30, 2020 now on file in Business Services.

District Goal: WE Empower all students to achieve post-high school success.

The District prohibits discrimination and harassment based on any basis protected by law, including but not limited to, an individual's actual or perceived race, color, religion, sex, sexual orientation, gender identity, gender expression, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, veteran status, or because of a perceived or actual association with any other persons within these protected classes.



FIRST READING OF SCHOOL BOARD POLICY

POLICY ISSUE

Attached is the first reading of School Board policy:

- ACB – All Students Belong

BACKGROUND INFORMATION

On September 17, 2020, the Oregon State Board of Education adopted temporary Oregon Administrative Rule (OAR) [581-022-2312](#) - All Students Belong. This rule took effect the following day and takes an unprecedented step to protect some of our schools' most marginalized students, as well as staff and others. As an OAR Chapter 581 Division 22 requirement, districts, ESDs and public charter schools will be required to verify that they are in compliance.

RECOMMENDATION

It is recommended that the School Board review this policy.

All Students Belong

All students are entitled to a high-quality educational experience, free from discrimination or harassment based on perceived race, color, religion, gender identity, sexual orientation, disability or national origin.

All employees are entitled to work in an environment that is free from discrimination or harassment based on perceived race, color, religion, gender identity, sexual orientation, disability or national origin.

All visitors are entitled to participate in an environment that is free from discrimination or harassment based on perceived race, color, religion, gender identity, sexual orientation, disability or national origin.

The district prohibits the use or display of any symbols of hate on district property or in any district- or school-sponsored program, service, school or activity that is funded in whole or in part by monies appropriated by the Oregon Legislative Assembly, except where used in teaching curriculum that is aligned to the Oregon State Standards.

“Symbol of hate” means a symbol, image, or object that expresses animus on the basis of race, color, religion, gender identity, sexual orientation, disability or national origin including, the noose, swastika, or confederate flag¹, and whose display:

1. Is reasonably likely to cause a substantial disruption of or material interference with school activities; or
2. Is reasonably likely to interfere with the rights of students by denying them full access to the services, activities, and opportunities offered by a school.

The superintendent or designee is directed to develop procedures for addressing reports or complaints of bias incidents.

“Bias incident” means a person’s hostile expression of animus toward another person, relating to the other person’s perceived race, color, religion, gender identity, sexual orientation, disability or national origin, of which criminal investigation or prosecution is impossible or inappropriate. Bias incidents may include derogatory language or behavior directed at or about any of the preceding demographic groups.

END OF POLICY

Legal Reference(s) Legal Reference(s):

[ORS 659.850](#)
[ORS 659.852](#)

[OAR 581-002-0005](#)
[OAR 581-022-2312](#)

[OAR 581-022-2370](#)

¹ While commonly referred to as the “confederate flag,” the official name of the prohibited flag is the Battle Flag of the Armies of Northern Virginia.

Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503 (1969).
Dariano v. Morgan Hill Unified Sch. Dist., 767 F.3d 764 (9th Cir. 2014).
State v. Robertson, 293 Or. 402 (1982).

Cross Reference(s):

AC - Nondiscrimination

GBA - Equal Employment Opportunity

JB - Equal Educational Opportunity

JBB – Educational Equity

Beaverton School District K-5 Learning Targets – Revised November, 2020

ALT: Academic Learning Target

AST: Academic Supporting Target

KINDERGARTEN

BSD K-5 Physical Education ALT 1: Physical Skills (Psychomotor)

The physically literate individual demonstrates motor skill competency in a variety of motor skill competency in a variety of motor skill competency in a variety of physical activities.

Locomotor - Hopping, galloping, running, sliding, skipping, leaping

AST 1.K.1 Performs locomotor skills (hopping, galloping, sliding, skipping) while maintaining balance.

Locomotor - Jumping & landing, horizontal plane

AST 1.K.2 Performs jumping & landing actions with balance.

Note: This outcome applies to both horizontal and vertical jumping & landing.

Locomotor – Dance

AST 1.K.3 Performs locomotor skills in response to teacher-led creative rhythmic activities.

Non-Locomotor (Stability) Balance

AST 1.K.4 Maintains momentary stillness on different bases of support.

AST 1.K.5 Forms wide, narrow, curled & twisted body shapes.

Non-Locomotor (Stability) Weight transfer, rolling

AST 1.K.6 Rolls sideways in a narrow body shape.

Non-Locomotor (Stability) Curling & stretching; twisting & bending

AST 1.K.7 Contrasts the actions of curling & stretching.

Manipulative Underhand throw

AST 1.K.8 Throws underhand with opposite foot forward.

Manipulative Catching

AST 1.K.9 Drops a ball and catches it before it bounces twice.

AST 1.K.10 Catches a large ball tossed by a skilled thrower.

Manipulative Dribbling/ball control with hands

AST 1.K.11 Dribbles a ball with one hand, attempting the second contact.

Manipulative Dribbling/ball control with feet

AST 1.K.12bb Taps a ball using the inside of the foot, sending it forward.

Manipulative Kicking

AST 1.K.13 Kicks a stationary ball from a stationary position, demonstrating 2 of the 5 elements of a mature kicking pattern.

Manipulative Volley, underhand

AST 1.K.14 Volleys a light-weight object (balloon), sending it upward.

Manipulative Striking, short implement

AST 1.K.15 Strikes a lightweight object with a paddle or short-handled racket.

Manipulative *Jumping rope*

AST 1.K.1 Executes a single jump with self-turned rope.

Non-Locomotor (Stability) *Curling & stretching; twisting & bending*

AST 1.K.17 Jumps a long rope with teacher-assisted turning.

BSD K-5 Physical Education ALT2: Fitness & Movement Concepts (Cognitive)

The physically literate individual demonstrates and applies knowledge of a physically active lifestyle and concepts/strategies related to movement and performance.

Movement Concepts *Space*

AST 2.K.1 Differentiates between movement in personal (self-space) & general space.

AST 2.K.2 Moves in personal space to a rhythm.

Movement Concepts *Shapes, pathways, levels*

AST 2.K. Travels in 3 different pathways.

Movement Concepts *Speed, direction, force*

AST 2.K.4 Travels in general space with different speeds.

Physical Activity Knowledge

AST 2.K. Identifies active-play opportunities outside physical education class.

Engages in Physical Activity

AST 2.K. Actively participates in physical education class.

Fitness Knowledge

AST 2.K.7 Recognizes that when you move fast, your heart beats faster and you breathe faster.

Nutrition

AST 2.K.8 Recognizes that food provides energy for physical activity.

Health

AST 2.K.9 Recognizes that physical activity is important for good health.

Challenge

AST 2.K.10 Acknowledges that some physical activities are challenging/difficult.

BSD K-5 Physical Education ALT 3: Personal & Social Skills (Affective)

The physically literate individual demonstrates responsible, safe, and respectful social skills for self, equipment and others

Personal Responsibility

AST 3.K.1 Follows directions in group settings (e.g., safe behaviors, following rules, taking turns).

AST 3.K.2 Acknowledges responsibility for behavior when prompted.

Accepting Feedback

AST 3.K.3 Follows instruction/ directions when prompted.

Working With Others

AST 3.K.4 Shares equipment and space with others.

Rules & Etiquette

AST 3.K.5 Recognizes the established protocol for class activities.

Safety

AST 3.K.6 Follows teacher directions for safe participation and proper use of equipment with minimal reminders.

Self-Expression & Enjoyment

AST 3.K.7

Identifies physical activities that are enjoyable.

GRADE 1

BSD K-5 Physical Education ALT 1: Physical Skills (Psychomotor)

The physically literate individual demonstrates motor skill competency in a variety of motor skill competency in a variety of motor skill competency in a variety of physical activities.

Locomotor - Hopping, galloping, running, sliding, skipping, leaping

AST 1.1.1 Hops and gallops using a mature pattern.

Locomotor - Jumping & landing, horizontal plane

AST 1.1.2 Demonstrates critical elements for jumping & landing in a horizontal plane using 2-foot takeoffs & landings.

Locomotor Jumping & landing, vertical plane

AST 1.1.3 Demonstrates critical elements for jumping & landing in a vertical plane using 2-foot takeoffs & landings.

Locomotor Dance

AST 1.1.4 Combines locomotor and non-locomotor skills in a teacher- designed rhythmic activity.

Non-Locomotor (Stability) Balance

AST 1.1.5 Maintains stillness on different bases of support with different body shapes.

Non-Locomotor (Stability) Weight transfers

AST 1.1.6 Transfers weight from one body part to another in self-space in rhythmic activities and gymnastics environments. Non-Locomotor (Stability) *Curling & stretching; twisting & bending*

Non-Locomotor (Stability) Weight transfer, rolling

AST 1.1.7 Rolls with either a narrow or curled body shape.

Non-Locomotor (Stability) Curling & stretching; twisting & bending

AST 1.1.8 Demonstrates twisting, curling, bending & stretching actions

Manipulative Underhand throw

AST 1.1.9 Throws underhand, demonstrating 2 of the 5 critical elements of a mature pattern.

Manipulative Catching

AST 1.1.10 Catches a soft object from a self-toss before it bounces.

AST 1.1.11 Catches various sizes of balls self-tossed or tossed by a skilled thrower.

Manipulative Dribbling/ball control with hands

AST 1.1.12 Dribbles continuously in self-space using the preferred hand.

Manipulative Dribbling/ball control with feet

AST 1.1.13 Taps or dribbles a ball using the inside of the foot while walking in general space.

Manipulative Kicking

AST 1.1.14 Approaches a stationary ball and kicks it forward, demonstrating 2 of the 5 critical elements of a mature pattern.

Manipulative Volley, underhand

AST 1.1.15 Volleys an object with an open palm, sending it upward.

Manipulative Striking, short implement

AST 1.1.16 Strikes a ball with a short-handled implement, sending it upward

Manipulative Jumping rope

AST 1.1.17 Jumps forward or backward consecutively using a self-turned rope.

AST 1.1.18 Jumps a long rope up to 5 times consecutively with teacher-assisted turning.

BSD K-5 Physical Education ALT2: Fitness & Movement Concepts (Cognitive)

The physically literate individual demonstrates and applies knowledge of a physically active lifestyle and concepts/strategies related to movement and performance.

Movement Concepts Space

AST 2.1.1 Moves in self-space and general space in response to designated beats/ rhythms.

Movement Concepts Shapes, pathways, levels

AST 2.1.2 Travels demonstrating low, middle and high levels.

AST 2.1.3 Travels demonstrating a variety of relationships with objects (e.g., over, under, around, through).

Movement Concepts Speed, direction, force

AST 2.1.4 Differentiates between fast and slow speeds.

AST 2.1.5 Differentiates between strong and light force.

Physical Activity Knowledge

AST 2.1.6 Discusses the benefits of being active and exercising and/or playing.

Engages in Physical Activity

AST 2.1.7 Actively engages in physical education class.

Fitness Knowledge

AST 2.1.8 Identifies the heart as a muscle that grows stronger with exercise, play and physical activity.

Nutrition

AST 2.K.8 Recognizes that food provides energy for physical activity.

Health

AST 2.1.10 Identifies physical activity as a component of good health.

Challenge

AST 2.1.11 Recognizes that challenge in physical activities can lead to success.

BSD K-5 Physical Education ALT3: Personal & Social Skills (Affective)

The physically literate individual demonstrates responsible, safe, and respectful social skills for self, equipment and others

Personal Responsibility

AST 3.1.1 Accepts personal responsibility by using equipment and space appropriately.

AST 3.1.2 Follows the rules & parameters of the learning environment.

Accepting Feedback

AST 3.1.3 Responds appropriately to general feedback from the teacher.

Working With Others

AST 3.1.4 Works independently with others in a variety of class environments (e.g., small and large groups).

Rules & Etiquette

AST 3.1.5 Exhibits the established protocols for class activities.

Safety

AST 3.1.6 Follows teacher directions for safe participation and proper use of equipment without teacher reminders.

Self-Expression & Enjoyment

AST 3.1.7 Describes positive feelings that result from participating in physical activities.

AST 3.1.8 Discusses personal reasons (i.e., the “why”) for enjoying physical activities.

GRADE 2

BSD K-5 Physical Education ALT 1: Physical Skills (Psychomotor)

The physically literate individual demonstrates motor skill competency in a variety of motor skill competency in a variety of motor skill competency in a variety of physical activities.

Locomotor - *Hopping, galloping, running, sliding, skipping, leaping*

AST 1.2.1 Skips using a mature pattern.

Locomotor - *Jogging, running*

AST 1.2.2 Runs with a mature pattern.

AST 1.2.3 Travels showing differentiation between jogging and sprinting.

Locomotor - *Jumping & landing, horizontal plane*

AST 1.2.4 Demonstrates critical elements for jumping & landing in a horizontal plane using a variety of 1- and 2- foot takeoffs & landings.

Locomotor *Jumping & landing, vertical plane*

AST 1.2.5 Demonstrates critical elements for jumping & landing in a vertical plane using a variety of 1- and 2-foot takeoffs & landings.

Locomotor *Dance*

AST 1.2.6 Performs a teacher- and/or student- designed rhythmic activity with correct response to simple rhythms.

Non-Locomotor (Stability) *Balance*

AST 1.2.7 Balances on different bases of support, combining levels and shapes.

AST 1.2.8 Balances in an inverted position with stillness and supportive base.

Non-Locomotor (Stability) *Weight transfers*

AST 1.2.9 Transfers weight from feet to different body parts/bases of support for balance and/or travel.

Non-Locomotor (Stability) *Weight transfer, rolling*

AST 1.2.10 Rolls in different directions with either a narrow or curled body shape.

Non-Locomotor (Stability) *Curling & stretching; twisting & bending*

AST 1.2.11 Differentiates among twisting, curling, bending & stretching actions.

Non-Locomotor (Stability) *Combinations*

AST 1.2.12 Combines balances and transfers into a 3 part movement sequence (i.e.dance, gymnastics, rhythmic sequence).

Manipulative *Underhand throw*

AST 1.2.13 Throws underhand using a mature pattern.

Manipulative *Overhand throw*

AST 1.2.14 Throws overhand, demonstrating 2 of the 5 critical elements of a mature pattern.

Manipulative *Catching*

AST 1.2.15 Catches a self-tossed or well-thrown large ball with hands, not trapping or cradling against the body.

Manipulative *Dribbling/ball control with hands*

AST 1.2.16 Dribbles in self-space with preferred hand demonstrating a mature pattern.

AST 1.2.17 Dribbles using the preferred hand while walking in general space..

Manipulative *Dribbling/ball control with feet*

AST 1.2.18 Dribbles with the feet in general space with control of ball and body.

Manipulative *Kicking*

AST 1.2.19 Uses a continuous running approach and kicks a moving ball, demonstrating 3 of the 5 critical elements of a mature pattern.

Manipulative *Volley, underhand*

AST 1.2.20 Volleys an object upward with consecutive hits

Manipulative *Striking, short implement*

AST 1.2.21 Strikes an object upward with a short- handled implement, using consecutive hits.

Manipulative *Striking, long implement*

AST 1.2.22 Strikes a ball off a tee or cone with a bat, using correct grip and side orientation/ proper body orientation.

Manipulative *Jumping rope*

AST 1.2.23 Jumps a self-turned rope consecutively forward and backward with a mature pattern.

AST 1.2.24 Jumps a long rope 5 times consecutively with student turners.

BSD K-5 Physical Education ALT2: Fitness & Movement Concepts (Cognitive)

The physically literate individual demonstrates and applies knowledge of a physically active lifestyle and concepts/strategies related to movement and performance.

Movement Concepts Space

AST 2.2.1 Combines locomotor skills in general space to a rhythm.

Movement Concepts *Shapes, pathways, levels*

AST 2.2.2 Combines shapes, levels and pathways into simple travel, dance and gymnastics sequences.

Movement Concepts *Speed, direction, force*

AST 2.2.3 Varies time and force with gradual increases and decreases.

Physical Activity Knowledge

AST 2.2.4 Describes large- motor and/or manipulative physical activities for participation outside physical education class (e.g., before and after school, at home, at the park, with friends, with the family).

Engages in Physical Activity

AST 2.2.5 Actively engages in physical education class in response to instruction and practice.

Fitness Knowledge

AST 2.2.6 Uses own body as resistance (e.g., holds body in plank position, animal walks) for developing strength.

Nutrition

AST 2.2.7 Recognizes “the good health balance” of nutrition and physical activity.

Health

AST 2.2.7 Recognizes “the good health balance” of nutrition and physical activity. (*Refer to nutrition*)

Challenge

AST 2.2.8 Identify physical activities that bring confidence and challenge.

BSD K-5 Physical Education ALT 3: Personal & Social Skills (Affective)

The physically literate individual demonstrates responsible, safe, and respectful social skills for self, equipment and others

Personal Responsibility

AST 3.2.1 Practices skills with minimal teacher prompting.

AST 3.2.2 Accepts responsibility for class protocols with behavior and performance actions

Accepting Feedback

AST 3.2.3 Accepts positive specific corrective feedback from the teacher.

Working With Others

AST 3.2.4 Works cooperatively with others in a variety of class environments (e.g., small and large groups).

Rules & Etiquette

AST 3.2.5 Exhibits the use of rules and etiquette in teacher-designed physical activities.

Safety

AST 3.2.6 Works independently and safely in physical education.

Self-Expression & Enjoyment

AST 3.2.7 Identifies physical activities that provide self-expression (e.g. dance, gymnastics, practice tasks/game environment.)

GRADE 3

BSD K-5 Physical Education ALT 1: Physical Skills (Psychomotor)

The physically literate individual demonstrates motor skill competency in a variety of motor skill competency in a variety of motor skill competency in a variety of physical activities.

Locomotor - Hopping, galloping, running, sliding, skipping, leaping

AST 1.3.1 Leaps and slides using a mature pattern..

Locomotor - Jogging, running

AST 1.3.2 Runs with a mature pattern.

AST 1.3.3 Varies time and force with gradual increases and decreases.

Locomotor - Jumping & landing, horizontal plane

AST 1.3.4 Jumps & lands in the horizontal planes using a mature pattern.

Locomotor Jumping & landing, vertical plane

AST 1.3.5 Jumps & lands in the vertical planes using a mature pattern.

Locomotor Dance

AST 1.3.6 Performs teacher- selected and developmentally appropriate rhythmic activity steps and movement patterns.

Locomotor Combinations

AST 1.3.7 Performs a sequence of locomotor skills, transitioning from one skill to another smoothly and without hesitation.

Non-Locomotor (Stability) Balance

AST 1.3.8 Balances on different bases of support, demonstrating muscular tension and extensions of free body parts.

Non-Locomotor (Stability) Weight transfers

AST 1.3.9 Transfers weight from feet to hands for momentary weight support.

Non-Locomotor (Stability) Weight transfer, rolling

AST 1.3.10 Applies skill in general activity.

Non-Locomotor (Stability) Curling & stretching; twisting & bending

AST 1.3.11 Moves into and out of a variety of balances with curling, twisting & stretching actions.

Non-Locomotor (Stability) Combinations

AST 1.3.12 Combines locomotor skills and movement concepts (levels, shapes, extensions, pathways, force, time, flow) to create and perform a dance.

Non-Locomotor (Stability) Balance & weight transfers

AST 1.3.13 Combines balance and weight transfers with movement concepts to create and perform a dance or gymnastic and rhythmic sequence.

Manipulative Underhand throw

AST 1.3.14 Throws underhand to a partner or target with reasonable accuracy.

Manipulative Overhand throw

AST 1.3.15 Throws overhand, demonstrating 3 of the 5 critical elements of a mature pattern, in non-dynamic environments (closed skills), for distance and/or force.

Manipulative Catching

AST 1.3.16 Catches a gently tossed hand-size ball from a partner, demonstrating 4 of the 5 critical elements of a mature pattern

Manipulative *Dribbling/ball control with hands*

AST 1.3.17 Dribbles and travels in general space at slow to moderate jogging speed, with control of ball and body

Manipulative *Dribbling/ball control with feet*

AST 1.3.18 Dribbles with the feet in general space at slow to moderate jogging speed with control of ball and body.

Manipulative *Passing & receiving with feet*

AST 1.3.19 Passes & receives a ball with the insides of the feet to a stationary partner, “giving” on reception before returning the pass.

Manipulative *Kicking*

AST 1.3.20 Uses a continuous running approach and intentionally performs a kick along the ground and a kick in the air, demonstrating 4 of the 5 critical elements of a mature pattern for each.

AST 1.3.21 Uses a continuous running approach and kicks a stationary ball for accuracy.

Manipulative *Volley, underhand*

AST 1.3.22 Volleys an object with an underhand or sidearm striking pattern, sending it forward over a net, to the wall or over a line to a partner, while demonstrating 4 of the 5 critical elements of a mature pattern

Manipulative *Striking, short implement*

AST 1.3.23 Strikes an object with a short-handled implement, sending it forward over a low net or to a wall.

AST 1.3.24 Strikes an object with a short-handled implement while demonstrating 3 of the 5 critical elements of a mature pattern.

Manipulative *Striking, long implement*

AST 1.3.25 Strikes a ball with a long-handled implement (e.g., hockey stick, bat, golf club), sending it forward, while using proper grip for the implement. *Note: Use a batting tee or ball tossed by teacher for batting*

Manipulative *Jumping rope*

AST 1.3.26 Performs intermediate jump-rope skills (e.g., a variety of tricks, running in and out of long rope) for both long and short ropes.

BSD K-5 Physical Education ALT2: Fitness & Movement Concepts (Cognitive)

The physically literate individual demonstrates and applies knowledge of a physically active lifestyle and concepts/strategies related to movement and performance.

Movement Concepts *Space*

AST 2.3.1 Recognizes the concept of open spaces in a movement context.

Movement Concepts *Shapes, pathways, levels*

AST 2.3.2 Recognizes locomotor skills specific to a wide variety of physical activities.

Movement Concepts *Speed, direction, force*

AST 2.3.3 Combines movement concepts (direction, levels, force, time) with skills as directed by the teacher.

Movement Concepts *Strategies & tactics*

AST 2.3.4 Applies simple strategies & tactics in chasing activities.

AST 2.3.5 Applies simple strategies in fleeing activities.

Physical Activity Knowledge

AST 2.3.6 Charts participation in physical activities outside physical education class.

AST 2.3.7 Identifies physical activity benefits as a way to become healthier

Engages in Physical Activity

AST 2.3.8 Engages in the activities of physical education class without teacher prompting.

Fitness Knowledge

AST 2.3.9 Identifies the components of health-related physical fitness.

AST 2.3.10 Recognizes the importance of warm-up & cool-down relative to vigorous physical activity.

Assessment and Program Planning

AST 2.3.11 Demonstrates, with teacher direction, the health-related fitness components.

AST 2.3.12 Completes health-related physical fitness assessments (pre and post) with teacher direction.

Nutrition

AST 2.3.13 Identifies foods that are beneficial for before and after physical activity.

Health

AST 2.3.14 Discusses the relationship between physical activity and good health.

Challenge

AST 2.3.15 Discusses the challenge that comes from learning a new physical activity.

BSD K-5 Physical Education ALT 3: Personal & Social Skills (Affective)

The physically literate individual demonstrates responsible, safe, and respectful social skills for self, equipment and others

Personal Responsibility

AST 3.3.1 Exhibits personal responsibility in teacher-directed activities.

AST 3.3.2 Works independently for extended periods of time.

Accepting Feedback

AST 3.3.3 Accepts and implements positive specific corrective feedback from the teacher.

Working With Others

AST 3.3.4 Works cooperatively with others.

AST 3.3.5 Praises others for their success in movement performance.

Rules & Etiquette

AST 3.3.6 Exhibits the use of rules and etiquette in physical activity with peers.

Safety

AST 3.3.7 Works independently and safely in physical activity settings.

Self-Expression & Enjoyment

AST 3.3.8 Reflects on the reasons for enjoying selected physical activities.

Social Interaction

AST 3.3.9 Describes the positive social interactions that come when engaged with others in physical

activity.

GRADE 4

BSD K-5 Physical Education ALT 1: Physical Skills (Psychomotor)

The physically literate individual demonstrates motor skill competency in a variety of motor skill competency in a variety of motor skill competency in a variety of physical activities.

Locomotor - Hopping, galloping, running, sliding, skipping, leaping

AST 1.4.1 Uses various locomotor skills in a variety of small-sided practice tasks, dance and educational gymnastics experiences.

Locomotor - Jogging, running

AST 1.4.2 Runs for distance using a mature pattern.

Locomotor - Jumping & landing, horizontal plane

AST 1.4.3 Uses jumping & landings specific to dance, educational gymnastics and/or small-sided practice tasks or games.

Locomotor Jumping & landing, vertical plane

AST 1.4.3 Uses jumping & landings specific to dance, educational gymnastics and/or small-sided practice tasks or games.

Locomotor Dance

AST 1.4.4 Combines locomotor movement patterns to create and perform a rhythmic activity.

Applies skill with cultural diversity in mind.

Locomotor Combinations

AST 1.4.5 Combines traveling with manipulative skills of dribbling, throwing, catching and striking in small- sided practice tasks and games.

Non-Locomotor (Stability) Balance

AST 1.4.6 Balances on different bases of support on apparatus, demonstrating levels and shapes

Non-Locomotor (Stability) Weight transfers

AST 1.4.7 Transfers weight from feet to hands, varying speed and using large extensions (e.g., kick, handstand, cartwheel).

Non-Locomotor (Stability) Weight transfer, rolling

AST 1.4.8 Applies skill in general activity.

Non-Locomotor (Stability) Curling & stretching; twisting & bending

AST 1.4.9 Moves into and out of balances on apparatus with curling, twisting & stretching actions.

Non-Locomotor (Stability) Combinations

AST 1.4.10 Combines locomotor skills and movement concepts (levels, shapes, extensions, pathways, force, time, flow) to create and perform a dance with a partner.

Non-Locomotor (Stability) Balance & weight transfers

AST 1.4.11 Combines traveling with balance and weight transfers to create a gymnastics sequence with and without equipment or apparatus.

Manipulative Underhand throw

AST 1.4.12 Throws underhand to a large target with accuracy.

Manipulative *Overhand throw*

AST 1.4.13 Throws overhand using a mature pattern in non- dynamic environments (closed skills).

AST 1.4.14 Throws overhand to a partner or at a target with accuracy at a reasonable distance.

Manipulative *Passing with hands*

AST 1.4.15 Throws to a moving partner with reasonable accuracy in a non-dynamic environment (closed skills).

Manipulative *Catching*

AST 1.4.16 Catches a thrown ball above the head, at chest or waist level, and below the waist using a mature pattern in a non- dynamic environment (closed skills).

Manipulative *Dribbling/ball control with hands*

AST 1.4.17 Dribbles in self-space with both the preferred and the non-preferred hand using a mature pattern.

AST 1.4.18 Dribbles with control of ball while moving through space using a mature pattern.

Manipulative *Dribbling/ball control with feet*

AST 1.4.19 Dribbles with the feet while moving through space with control of ball and body while increasing and decreasing speed.

Manipulative *Passing & receiving with feet*

AST 1.4.20 Applies skill from third grade outcome in small-sided practice tasks.

Manipulative *Dribbling in combination*

AST 1.4.21 Dribbles with hands or feet in combination with other skills (e.g., passing, receiving, shooting).

Manipulative *Kicking*

AST 1.4.22 Kicks along the ground and in the air using mature patterns.

Manipulative *Volley, underhand*

AST 1.4.23 Volleys underhand using a mature pattern, in a dynamic environment.

Manipulative *Volley, overhead*

AST 1.4.24 Volleys a ball with a 2-hand overhead pattern, sending it upward, using a mature pattern.

Manipulative *Striking, short implement*

AST 1.4.25 Strikes an object with a short-handled implement while demonstrating a mature pattern.

AST 1.4.26 Strikes an object with a short-handled implement, alternating hits with a partner over a low net or against a wall.

Manipulative *Striking, long implement*

AST 1.4.27 Strikes an object with a long-handled implement (e.g., hockey stick, golf club, bat, tennis racket, badminton racket), while using mature pattern for the implement (grip, stance, body orientation, swing plane and follow- through).

Manipulative *In combination with locomotor*

AST 1.4.28 Combines traveling with the manipulative skills of dribbling, throwing, catching and striking in teacher- and/or student-designed small-sided practice- task environments.

Manipulative *Jumping rope*

AST 1.4.29 Performs intermediate and advanced jump- rope skills for both long and short ropes.

AST 1.4.30 Creates a jump-rope routine with either a short or long rope.

BSD K-5 Physical Education ALT2: Fitness & Movement Concepts (Cognitive)

The physically literate individual demonstrates and applies knowledge of a physically active lifestyle and concepts/strategies related to movement and performance.

Movement Concepts *Space*

AST 2.4.1 Applies the concept of open spaces to combination skills involving traveling (e.g., dribbling and traveling).

AST 2.4.2 Applies the concept of closing spaces in small-sided practice tasks.

AST 2.4.3 Dribbles in general space with changes in direction and speed.

Movement Concepts *Shapes, pathways, levels*

AST 2.4.4 Combines movement concepts with skills in small-sided practice tasks, gymnastics and/or rhythmic environments

Movement Concepts *Speed, direction, force*

AST 2.4.5 Applies the movement concepts of speed, endurance and pacing for running.

AST 2.4.6 Applies the concepts of direction and force when striking an object with a short and/or long-handled implement, sending it toward a designated target.

Movement Concepts *Strategies & tactics*

AST 2.4.7 Applies simple offensive strategies and tactics in chasing and fleeing activities.

AST 2.4.8 Applies simple defensive strategies/ tactics in chasing and fleeing activities.

AST 2.4.9 Recognizes the types of kicks needed for different games and sports situations.

Physical Activity Knowledge

AST 2.4.10 Analyzes opportunities for participating in physical activity outside physical education class.

Engages in Physical Activity

AST 2.4.11 Actively engages in the activities of physical education class, both teacher- directed and independent.

Fitness Knowledge

AST 2.4.12 Identifies the health related components of physical fitness and provides examples of physical activities to enhance those components.

AST 2.4.13 Demonstrates warm- up & cool-down relative to the cardiovascular fitness assessment

Assessment and Program Planning

AST 2.4.14 Completes health- related physical fitness assessments (pre- & post-).

AST 2.4.15 Identifies areas of needed remediation from personal health- related physical fitness test and, with teacher assistance, identifies strategies for progress in those areas.

Nutrition

AST 2.4.16 Discusses the importance of hydration and hydration choices relative to physical activities.

Health

AST 2.4.17 Examines the health benefits of participating in physical activity.

Challenge

AST 2.4.18 Rates the enjoyment of participating in challenging and mastered physical activities.

BSD K-5 Physical Education ALT 3: Personal & Social Skills (Affective)

The physically literate individual demonstrates responsible, safe, and respectful social skills for self, equipment and others

Personal Responsibility

AST 3.4.1 Exhibits responsible behavior in independent group situations.

AST 3.4.2 Reflects on personal social behavior in physical activity.

Accepting Feedback

AST 3.4.3 Listens respectfully to corrective feedback from others (e.g., peers, adults).

Working With Others

AST 3.4.4 Praises the movement performance of others both more- and less-skilled.

AST 3.4.5 Accepts players of all skill levels into the physical activity.

Rules & Etiquette

AST 3.4.6 Exhibits etiquette and adherence to rules in a variety of physical activities.

Safety

AST 3.4.7 Works safely with peers and equipment in physical activity settings..

Self-Expression & Enjoyment

AST 3.4.8 Ranks the enjoyment of participating in different physical activities.

Social Interaction

AST 3.4.9 Describes and compares the positive social interactions when engaged in partner, small-group, and large group physical activities.

GRADE 5

BSD K-5 Physical Education ALT 1: Physical Skills (Psychomotor)

The physically literate individual demonstrates motor skill competency in a variety of motor skill competency in a variety of motor skill competency in a variety of physical activities.

Locomotor - *Hopping, galloping, running, sliding, skipping, leaping*

AST 1.5.1 Demonstrates mature patterns of locomotor and manipulative skills in a variety of dynamic small-sided practice tasks, gymnastics and/or rhythmic activities.

Locomotor - *Jogging, running*

AST 1.5.2 Uses appropriate pacing for a variety of running distances.

Locomotor - *Jumping & landing, horizontal plane*

AST 1.5.3 Combines jumping & landing patterns with locomotor and manipulative skills in dance, educational gymnastics and/or small-sided

Locomotor *Jumping & landing, vertical plane*

AST 1.5.3 Combines jumping & landing patterns with locomotor and manipulative skills in dance, educational gymnastics and/or small-sided

Locomotor *Dance*

AST 1.5.4 Combines locomotor movement patterns to create and perform a rhythmic activity. Applies skill with cultural diversity in mind.

Locomotor *Combinations*

AST 1.5.5 Applies skills listed in fourth grade outcome in game situations (traveling with manipulative skills of dribbling, throwing, catching and striking in small-sided practice tasks and games)..

Non-Locomotor (Stability) *Balance*

AST 1.5.6 Combines balance and transferring weight in a gymnastics sequence or rhythms with a partner.

Non-Locomotor (Stability) *Weight transfers*

AST 1.5.7 Transfers weight in gymnastics and/or rhythmic environments

Non-Locomotor (Stability) *Weight transfer, rolling*

AST 1.5.8 Applies skill in general activity.

Non-Locomotor (Stability) *Curling & stretching; twisting & bending*

AST 1.5.9 Performs curling, twisting & stretching actions with correct application in dance, gymnastics, small- sided practice tasks in game environments

Non-Locomotor (Stability) *Combinations*

AST 1.5.10 Combines locomotor skills and movement concepts (levels, shapes, extensions, pathways, force, time, flow) to create and perform rhythms with a group.

Non-Locomotor (Stability) *Balance & weight transfers*

AST 1.5.11 Applies skill. Combines traveling with balance and weight transfers to create a gymnastics sequence with and without equipment or apparatus.

Manipulative *Underhand throw*

AST 1.5.12 Throws underhand using a mature pattern in non- dynamic environments (closed skills), with different sizes and types of objects.

Manipulative *Overhand throw*

AST 1.5.13 Throws overhand using a mature pattern in non- dynamic environments (closed skills), with different sizes and types of objects.

AST 1.5.14 Throws overhand to a large target with accuracy.

Manipulative *Passing with hands*

AST 1.5.15 Throws with accuracy, both partners moving.

AST 1.5.16 Throws with reasonable accuracy in dynamic, small- sided practice tasks.

Manipulative *Catching*

AST 1.5.17 Catches with competency, both partners moving.

AST 1.5.18 Catches with reasonable competency in dynamic, small-sided practice tasks.

Manipulative *Dribbling/ball control with hands*

AST 1.5.19 Combines hand dribbling with other skills during practice tasks.

Manipulative *Dribbling/ball control with feet*

AST 1.5.20 Combines foot dribbling with other skills in practice tasks.

Manipulative *Passing & receiving with feet*

AST 1.5.21 Passes with the feet using a mature pattern as both partners travel.

AST 1.5.22 Receives a pass with the foot using a mature pattern as both partners travel.

Manipulative *Dribbling in combination*

AST 1.5.23 Dribbles with hands or feet with mature patterns in a variety of small-sided game forms.

Manipulative *Kicking*

AST 1.5.24 Demonstrates mature patterns in kicking and/or punting in small-sided practice task environments.

Manipulative *Volley, underhand*

AST 1.5.25 Applies underhand volley skill in small sided practice tasks.

Manipulative *Volley, overhead*

AST 1.5.26 Volleys a ball using a 2-hand overhead pattern, sending it upward to a target.

Manipulative *Striking, short implement*

AST 1.5.27 Strikes an object consecutively, with a partner, using a short-handled implement, over a net or against a wall, in either a competitive or cooperative game environment.

Manipulative *Striking, long implement*

AST 1.5.28 Combines striking with a long implement (e.g., bat, hockey stick) with receiving and traveling skills in a small-sided game.

Manipulative *In combination with locomotor*

AST 1.5.29 Combines manipulative skills and traveling for execution to a target (e.g., scoring in soccer, hockey and basketball).

Manipulative *Jumping rope*

AST 1.5.30 Create and perform a jump-rope routine with either a short or long rope.

BSD K-5 Physical Education ALT2: Fitness & Movement Concepts (Cognitive)

The physically literate individual demonstrates and applies knowledge of a physically active lifestyle and concepts/strategies related to movement and performance.

Movement Concepts *Space*

AST 2.5.1 Combines spatial concepts with locomotor and non- locomotor movements for small groups in gymnastics, dance and/or game environments.

Movement Concepts *Shapes, pathways, levels*

AST 2.5.2 Combines movement concepts with skills in small-sided practice tasks in game environments, gymnastics and/or dance with self- direction.

Movement Concepts *Speed, direction, force*

AST 2.5.3 Applies movement concepts of speed, endurance and pacing in general situations.

AST 2.5.4 Applies concepts of direction and force when striking an object with a short and/or long-handled implement, sending it toward a designated target in general situations.

AST 2.5.5 Analyzes movement situations and applies movement concepts (e.g., force, direction, speed, pathways, extensions) in small- sided practice tasks in game environments, rhythms and gymnastics.

Movement Concepts *Strategies & tactics*

AST 2.5.6 Applies basic offensive and defensive strategies/ tactics in invasion small-sided practice tasks.

AST 2.5.7 Applies basic offensive and defensive strategies & tactics in net/wall small-sided practice tasks.

AST 2.5.8 Recognizes the type of throw, volley or striking action needed for different games & sports situations.

Physical Activity Knowledge

AST 2.5.9 Charts and analyzes physical activity outside physical education class for fitness benefits of activities.

Engages in Physical Activity

AST 2.5.10 Actively engages in all the activities of physical education.

Fitness Knowledge

AST 2.5.11 Identify and assess the health-related components of fitness.

AST 2.5.12 Identifies the need for warm-up & cool-down relative to various physical activities.

Assessment and Program Planning

AST 2.5.13 Applies the following skills in general situations: Completes health-related physical fitness assessments (pre- & post-) and identifies areas of needed remediation from personal health-related physical fitness test and, with teacher assistance, identifies strategies for progress in those areas..

Nutrition

AST 2.5.14 Analyzes the impact of food choices relative to physical activity, youth sports & personal health.

Health

AST 2.5.15 Compares the health benefits of participating in selected physical activities.

Challenge

AST 2.5.16 Expresses (via written essay, visual art, creative dance) the enjoyment and/or challenge of participating in a favorite physical activity..

BSD K-5 Physical Education ALT 3: Personal & Social Skills (Affective)

The physically literate individual demonstrates responsible, safe, and respectful social skills for self, equipment and others

Personal Responsibility

AST 3.5.1 Engages in physical activity with responsible interpersonal behavior (e.g., peer to peer, student to teacher, student to referee).

AST 3.5.2 Participates with responsible personal behavior in a variety of physical activity contexts, environments and facilities.

AST 3.5.3 Exhibits respect for self with appropriate behavior while engaging in physical activity.

Accepting Feedback

AST 3.5.4 Gives corrective feedback respectfully to peers.

Working With Others

AST 3.5.5 Applies skills of accepting and respecting players of all skill levels to general physical activity.

Rules & Etiquette

AST 3.5.6 Applies and critiques etiquette and rules in various game activities with peers.

AST 3.5.7 Applies skills of safety, rules, procedures, and etiquette in general physical activities.

Safety

AST 3.5.8 Applies safety principles with age- appropriate physical activities.

Self-Expression & Enjoyment

AST 3.5.9 Analyzes different physical activities for enjoyment, challenge, and reasons for a positive or negative response.

Social Interaction

AST 3.5.10 Describes the social benefits of participating in physical activity (e.g. recess, youth sports).

PE Instructional Resources Adoption Costs - 2020

Resource	Resource Options	Cost per Unit	Units Needed	Comment	Total Cost
Projection System	Projection System Apple TV	\$149-199		Check with IT to use what we already have	
Resource	Resource Options	Cost per Unit	Units Needed		Total Cost
TV Projection System	75" TV Monitors (in all other PE spaces) <ul style="list-style-type: none"> rollout of 1 per school per year based on need 	\$900 per PE space	1		\$900
	85" TV Monitors (in big gyms) <ul style="list-style-type: none"> rollout of 1 per school per year based on need 	\$2000 per PE space		Possible bond bond item \$2000 pilot one	\$2000
	TV Armor	\$2000 per PE space		Possible bond \$2000 pilot one	\$2000
	Portable TV Stand - North Bayou brand	\$130 each			
	Apple TV	\$149-199			
	Other TV Set-up Accessories <ul style="list-style-type: none"> Power strip Blu-Ray/DVD player 				
	Installation Costs			District	
Resource	Resource Options	Cost per Unit	Units Needed		Total Cost
Wearables	POLAR HS - E370 (from US Games)	\$162 each	(9,660 per school per 60) 2 schools phase 1: 6 x 60 - 120 per school 459,760- 4116,40		\$19,320 phase 1 57,960 total

	POLAR MS - E370 (from US Games)	\$162 each	\$136,080 (9,660 per school) 4 schools year \$57,960 year one		\$38,640 \$97,200 total
	POLAR MS and HS Storage (https://casecruzer.com/fitness-tracker-charging-station/heart-rate-charging-station-25.html)		\$1845 each one x6 Working with Pep to build in district cheaper \$11,070 phase 1		\$11,070 phase 1
	POLAR MS Replacement Straps		\$50 per strap 10% of number bought 120 straps year one \$18,000 year one		Phase one \$4,800 total
	POLAR HS Replacement Straps				
Resource	Resource Options	Cost per Unit	Units Needed		Total Cost
Pedometers	Gopher FITstep Pro Uploadable Pedometers	\$445 per 15 pack (2 per school)	Phase 2	Replace lost or broken pedometers	
	Gopher FITstep Steam Pedometers	\$779 per 15 pack (2 per school)	Phase 3	Replace lost or broken pedometers	
Resource	Resource Options	Cost per Unit	Units Needed		Total Cost
Instructional Resources	OPEN *Training is available at \$3K for up to 5 hours	\$0*	53 schools		\$2950 one day training

Instructional Resources	SPARK Inclusive PE K-12 Guidebook (Adapted)	\$40 Digital ONLY \$60 Printed ONLY \$80 Both	53 Schools		\$4240 Both
Instructional Resources	SPARK Inclusive PE K-12 Equipment Needed*				
Instructional Resources	Five for Life by Focused Fitness *Paper and electronic copies \$144/Each – Cost of adding additional Basic, Intermediate and/or Advanced eCurriculum	Phase one \$144/teacher per teacher Phase 2 Purchase for Timberland and additions PE teachers at MS when FTE increases	35 20		\$5040 2,880
Instructional Resources	Five for Life by Focused Fitness Equipment Needed* · \$100/Each – Cost of Spanish Nutrition Cards (144 cards in total) Circuit training Nutrition				
Instructional Resources	Welnet \$1,000 – Cost to add ALL High School Teachers and Class Rosters to WELNET® (one time cost) · \$500 – Additional cost for WELNET® yearly renewals (Existing Renewal \$2,000 + \$500 renewal for Video Library + \$500 additional for		Phase one		\$9,000 Cost each year after \$3000

	<ul style="list-style-type: none"> adding HS = \$3,000) <ul style="list-style-type: none"> o \$3,000 yearly renewal · \$2,000 – Cost of Cognitive Assessment and Question Bank (one time cost) · \$2,000 – Cost of Professional Development Module (one time cost) <ul style="list-style-type: none"> o FREE – WELNET® Basics Course o FREE – WELNET® Fitness Module Course · \$1,000 – Cost of Data Analysis Module (one time cost) · \$50/Each – Cost of replacing purchased eCurriculum when new editions are released · · \$100/Each – Cost of Spanish Nutrition Cards (144 cards in total) 				
	Focused Fitness Equipment				
Instructional Resources	Marathon Kids access for all 34 elementary schools- classroom movement for PE law and brainboosts Synergy, trainings, app	34 schools	Approximately \$10,000		\$10,000
Instructional Resources	Teaching Games for Understanding book	34 books 2 per secondary	\$39		\$1,326
Instructional Resources	Sports Ed book	24 books 2 per secondary	\$69		2,244

Physical Education Project Team Report

**Phase 2
2020**



PHASE 2 REPORT 2020
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June, 2020

In April of 2018, the Beaverton School District Board charged the Superintendent to form a Physical Education Project Team with the task of evaluating and making specific programmatic recommendations for the District. The PE curriculum review, as outlined in Board policy and administrative regulation for the Quality Curriculum Cycle, was to include learning targets, instructional practices, assessment, instructional resources and professional development.

In April of 2019 the PE Project Team defined a comprehensive set of Phase I recommendations that were approved and adopted by the School Board that included:

- Physical Instruction Position Paper
- Best Practices in Physical Education
- K-12 Physical Education Learning Targets

Phase 2 work of the Physical Education Project Team took place during the 2019-20 school year and includes Instructional Resources recommendations, a Professional Development / Implementation plan and a program evaluation.

Due to budgetary restrictions, a Physical Education adoption has not occurred in the Beaverton School District for thirteen years. The state and district are experiencing new challenges with the unprecedented Covid 19 outbreak and are facing an uncertain future. Because of this the assessment plans and an exact timeline for implementation of Phase 2 is unknown. However, looking to the future it is important to have an approved PE curriculum in place for the students of BSD.

Teaching & Learning

Ginny Hansmann, Deputy Superintendent of Teaching & Learning
Brian Sica, Administrator for Secondary Curriculum, Instruction & Assessment
Kayla Bell, Administrator for Elementary Curriculum, Instruction & Assessment
Cheryl Wardell, Physical Education Curriculum Specialist



District Goal

WE empower all students to achieve post-high school success.

Physical Education Adopted Instructional Resources – 2020

BSD Created Resources

Lesson plans and other resources for teachers created by staff. Currently under development and will be ongoing.

Level: K-12

Classroom Resources

Access to brain boosts and physical resources shared by BSD PE and APE teachers to classroom teachers

Level: K-12

Dynamic PE K-5 1

Online Resources and teacher book.

Level: K-5

Five for Life K-12

Online Resources

Level: K-12

Marathon Kids

Fitness Program

Level: K-5

Open K-12

Online Resources

Level: K-12

Polar E370 Heart Rate Monitors

Wrist-based heart rate monitors

Level: 6-12

SPARK Adapted PE

Teacher book

Level: K-12

Teaching Games for Understanding

Teacher book

Level: K-12

Welnet K-12

Online Resources

Level: K-12

Physical Education Instructional Resources Rationale

K-5

1) DYNAMIC PE ASAP:

This curriculum has lessons and planning material that emphasizes student participation, creates excitement for student learning and encourages students to explore physical education. These high quality, research-backed lessons include integration of learning targets into each part of the lesson also allowing teacher flexibility to which part of the lesson it can be integrated into. Students will have exposure to learning targets through multiple different types of lessons throughout the year. Teachers can select the activities to build the four parts of a lesson in order to customize lessons that cater to their students needs, interests, space and equipment. This curriculum is offered online for easy access for teachers and is free as well. Lessons can be printed, downloaded and saved for future use.

2) Marathon Kids (Before/after-school running club & Classroom):

The Marathon Kids program is one of the ways to help students reach the recommended 60 minutes physical activity minutes done throughout the day. Students will not meet the minimum physical activity minutes through their PE class alone so additional opportunities need to be given outside of the regular PE class. This program offers classroom teachers the opportunity to access its resources to get students moving and get outside. Students currently utilizing this program in their class enjoy the social aspect of Marathon Kids as they can jog/walk with their friends and talk while doing it. Students have the ability to work towards some learning targets such as setting goals to accomplish. Classroom teachers and students reported that after running students were more focussed, energized and felt more calm. Schools need to have spaces for running/walking (having a track is ideal but not necessary).

In our before/after-school programs a few other pieces are necessary. Having volunteers (whether it's parents or from another source such as Nike employees) to help track laps and encourage students is also critical. We have established through the PEP grant more programs focusing on our lower socio-economic schools that has lessened the equity gap to access physical activities. iPads or other devices are helpful to access the online tracking system for student runners.

3) Classroom PE Resources:

Students are recommended to move throughout the day, working towards 60 minutes daily. Currently most schools provide 75 minutes on average per week of PE class minutes. It is recommended that students receive a minimum of 150 minutes of PE for students K - 5 in a week. For students to best intake classroom content, movement boosts and energizers are necessary to improve concentration, reduce disruptive behavior, improve motivation and engagement in the learning process, helps improve academic performance. We are counting the physical activity (brainboost) minutes with the classroom teachers. Recess does NOT count towards PE minutes. Recess is considered unstructured time and one cannot take away the students' free choice and require them to participate in a physical activity. There should be 10 - 15 minutes of physical activity (brainboosts) at the beginning of the day before the first core subject. These recommendations came from the Active Students Task Force recommendations which were implemented district wide Fall of 2016. Most K-5 classrooms have already integrated these minutes into their day. Teachers are able to select a wide variety of videos that cater to their students' needs and interests. Classroom teachers also will have continually updated resources from the PE Cadre house on the BSD Brainboost Website as well as physical resources.

K-12

1) Welnet K-12 "5 for Life":

The FIVE FOR LIFE PROGRAM® is an articulated, evidence-based, K-12 fitness and health curriculum that aligns with SHAPE America National Standards for K-12 Physical Education as well as the BSD adopted Learning Targets. Using age-appropriate academic instructional units in an activity-based setting, the FIVE FOR LIFE PROGRAM® moves students through a continuum of learning without compromising activity time for students.

Designed to provide physical educators with a tool to gather student fitness data and communicate results. WELNET® modules offer a variety of tracking and assessment tools K-12, including measuring the five components of fitness, checking students' understanding of fitness and health concepts, tracking students' health-related habits and behaviors, supporting student goal setting and producing reports in each module to analyze trends, improve instruction and achieve program goals and outcomes.

In this curriculum, there are multiple different Modules that teachers have access to. They are: 1)Fitness, 2)Cognitive Assessment, 3)Behavior, 4)Rubrics, 5)Survey, 6)Wearables and 7)Professional Development Modules. Each Module has unique attributes that can be used that align with the learning targets K-12. The system is easy to use with customizable formats to fit the educators preference and has already been piloted by K-8 Physical Education Teachers through the PEP grant.

WELNET® provides historical data and a variety of reporting options for students, parents, teachers, and administrators. It also has the ability to create cognitive assessments utilizing the question bank to customize a unique quiz based on what was taught and discussed. Rubrics are already created for teachers to provide accurate assessments on physical skills as well as other skills. Rubrics can also be customized and created for lesson specific assessments. This program works with wearables including Polar Brand and is able to sync/record data for later analysis of both the teacher and student.

2) BSD Created Resources

These BSD created resources are activities vetted by the PE Cadre. These activities will provide opportunities for higher student engagement by giving teachers relevant resources, updated information and activities to be used in physical education. It allows teachers to provide students with new and engaging games and activities that are versatile for space and class size accommodations. The knowledge and experiences which are shared between teachers will allow us to use materials we already have in new and engaging ways. Resources will be updated frequently.

3) OPEN - Online Physical Education Network

OPEN is a cost effective (free to use) Physical Education curriculum that provides rigorous, outcomes-based curriculum and instruction tools to every K-12 physical education teacher. OPEN provides access to a detailed curriculum map for each grade level to help maximize the effectiveness for all educators and all students involved. This curriculum has plans/activities/instructional tools that use outcomes-based and Best Practices to effectively engage all students, K-12. It provides academic options that are flexible to teaching spaces and achieve board approved standards. OPEN provides research based development and implementation of curriculum through professional development that builds confidence and empowerment within educators. Professional development may come at an additional cost, while curriculum remains evolving and free to use.

6-12

Teaching Games for Understanding (TGfU)

Teaching Games for Understanding (TGfU) is a research backed curriculum developed around the concept of teaching games by playing games. This child-centered approach creates a lesson format where the teacher acts as a facilitator and the students are able to play games and activities that are similar in structure. The TGfU model advocates teaching skills based on the 4 game categories vs a sports specific unit. The 4 game categories are: 1) target games, 2) net/wall games, 3) territory (invasion) games, and 4) striking/fielding games. By teaching to the game category, learners are able to understand basic fundamentals of many games that fit into the game category. Students are able to become literate in a variety of games, sports, and activities because of their exposure to primary rules, fundamental skills, and tactical problems associated with the games. This curriculum's approach is as follows: 1) Activity Appreciation: trying out a version of the activity in a small-group, 2) Tactical Awareness: developing understanding of common elements of games and tactics needed for success, 3) Decision-Making: learning and practicing making decisions in action, in response to different situations, 4) Application of Skills: identifying and practicing the skills needed to improve play and 5) Performance: putting it all together, applying the skills, decision-making and tactics in game situations.

Adapted PE Resources K-12

SPARK Adapted PE K-12

Adapted Physical Education (APE) is a physical education program designed to meet the unique needs of an individual with a disability. It is important to have a curriculum that supports modifications of space and equipment to meet these unique needs. This curriculum provides guidelines for general PE teachers that have students with disabilities included in the regular PE classroom, guidelines for separate APE classes, and guidelines for the role of the Paraprofessionals (instructional aids) to support in both a PE and APE class setting.

This curriculum ensures that students with disabilities are included and successfully participate in a physical education class (PE/APE). The SPARK Inclusive PE guide book/curriculum includes information and current research on the most common disabilities a PE/APE professional or paraprofessional will encounter. It specifically provides opportunities for differentiation, adapting rules for instruction, modified activities, and planning strategies. The curriculum also identifies skills, abilities and knowledge to be targeted within the lessons taught.

Wearables

Wearable devices help students make the connection between fitness and the rest of their daily lives.

Student Engagement:

- Immediate individual student feedback that is used for student-directed learning (AST 1,2, 4)
- Ability for students to track progress over time (AST 3,4)

Formative Assessment

- Quick and easy formative assessment even for the largest class sizes (AST 4)
- Will sync with Welnet to help tracking and provide data for students and teachers and allows for tracking and goal setting.
- Objective assessment of student's work rate (AST 3)
- Teacher can get accurate feedback on heart rates and adjust lessons in real time to better fit their student population (AST 3)

Instructional Feedback/Best Practices

- Can inform teacher on their use of instructional time and MVPA level
- Helps inform teachers to make sure students will be exercising at an intensity that is safe for their fitness level (AST 3)
- Allows students to self-select physical activity that best fits their interests and fitness goals (AST 1)

Elementary School PD- 3 Phase Implementation

Dates and trainings are tentative based on COVID 19 implications

Phase 1

Preservice

Full Day

- Newly adopted resources overview
- Technology
- Skill progression
- Assessment strategies
- Synergy and gradebook
- Curriculum Mapping
- Marathon Kids webinar: Marathon Kids 60-minute webinar will guide Physical Educators through key steps to take to make their campus successful. From onboarding classroom teachers to creating visual leaderboards to motivate students, as well as connecting key stakeholders to the data, PE teachers will feel confident starting the new school year ready to build community and celebrate all runners' achievements.

****If 2020-21 school year is starting with remote learning, move up the timetable for the use of SeeSaw, Welnet, online resources and online assessments****

ALL ELEMENTARY CLASSROOM TEACHERS (not PE specialists)

Marathon Kids 40-minute webinar

- This 40-minute webinar will educate attendees on how the digital lap tracking and reporting platform works, how to access and manage their accounts, and best practices for inspiring and motivating physical activity for students in partnership with parents.

Administrators

- This 15-minute webinar will educate participants on how Marathon Kids builds community through physical activity by focusing on the whole child and social emotional competencies. Learn how teachers can stay connected with parents and how school administrators can support their staff to ensure physical activity goals are met on campus or at home.

Professional Development Days and/or sub day for each teacher

2 half days

(This could also be broke into one hour sessions if needed remotely)

BREAK OUT SESSIONS: Conference style (multiple sessions offered in 1 hour intervals on various topics)

- APE Activities
- Curriculum Mapping
- Common assessment/common rubrics
- OPEN Resources

- ASAP Dynamic PE
- Five for Life/ Welnet
- Pedometers
- Synergy and gradebook
- New teacher training
- Unit progression
- Assessment of fitness concepts
- Apps/Ipads
- BSD vetted resources

Teacher Observation Days - Studio classroom model

Each teacher participates in one day (in addition to days a teacher is the model teacher)

- During conference days:
 - Split the first eight hours between two schools with lunch included
 - Last four hours meet with all the teachers involved, both observing and teaching, to debrief together- the teachers teaching the lessons get extended pay from 4-8

PE Leaders - Cadre Team

- Six leaders to support implementation of the adoption district-wide. Their work will focus on supporting teachers and cross-district collaboration.
- Monthly after school PLC meetings with stipend

Phase 2 -

Preservice Day all day

OPEN training

Social and Emotional Learning in PE Physical education is the only academic subject area to have standards and outcomes specifically targeting social and emotional learning (SEL) concepts. Physical educators have specific expertise on SEL and an opportunity to create innovative ways to develop SEL core competencies in their students. This workshop is designed to provide an overview of SEL concepts aligned to the CASEL core competencies. From there, teachers will discover and experience OPEN resources that have been backward designed from those competencies. Participants will also evaluate how SEL is currently embedded into their practice and document new ideas for how to deepen their SEL-physical-education connection! This workshop is designed for a grades K–12 audience.

OPENPhysEd.org Training This workshop puts the focus on using OPEN’s *free* standards-based curriculum resources, which give physical educators creative ways to engage students and teach lessons that ensure academic rigor. This is an activity-based session — come prepared and ready to move! Every OPEN instructional module includes research-based teaching tools such as academic language resources, depth of knowledge tiered question techniques, Marzano academic rigor strategies, universal design suggestions, and teacher self-reflection guides based on Danielson’s Framework for Teaching. All participants will leave with complete access to all instructional content and an understanding of how to fully integrate OPEN resources effectively into their physical education classrooms. This workshop is designed for a grades K–12 audience.

Professional Development Days and/or sub day for each teacher

2 half days

(This could also be broken into one hour sessions if needed remotely)

BREAK OUT SESSIONS: Conference style (multiple sessions offered in 1 hour intervals on various topics)

- APE Activities
- Curriculum Mapping
- Common assessment/common rubrics
- OPEN Resources
- ASAP Dynamic PE
- Five for Life/ Welnet
- Pedometers
- Synergy and gradebook
- New teacher training
- Unit progression
- Assessment of fitness concepts
- Apps/Ipads
- Fitness testing
- BSD vetted resources

Teacher Observation Days - Studio classroom model

Each teacher participates in one day

Choose one

1. Conference day for observer: visit 2 model schools to observe lessons
 - Last four hours meet with all the teachers involved, both observing and teaching, to debrief together- the teachers teaching the lessons extended pay
2. Full Sub day: visit 2 model schools to observe lessons
Last hour debrief with second school- the teachers teaching the lessons get extended pay

PE Leaders - Cadre Team

- Six leaders to support implementation of the adoption district-wide. Their work will focus on supporting teachers and cross-district collaboration.
- Monthly after school PLC meetings with stipend

Phase 3 (on-going)

Preservice

Full Day

Curriculum mapping

Common assessments

BSD vetted resources

Professional Development Days and/or sub day for each teacher

2 half days

(This could also be broke into one hour sessions if needed remotely)

BREAK OUT SESSIONS: Conference style (multiple sessions offered in 1 hour intervals on various topics)

- APE Activities
- Curriculum Mapping
- Common assessment/common rubrics
- OPEN Resources
- ASAP Dynamic PE - 4 part lesson
- Five for Life/ Welnet
- Pedometers
- Synergy and gradebook
- New teacher training
- Unit progression
- Assessment of fitness concepts
- Apps/Ipads
- Fitness testing

Teacher Observation Days - Studio classroom model

Each teacher participates in one day (in addition to days a teacher is the model teacher)

- During conference days:
 - Split the first eight hours between two schools with lunch included
 - Last four hours meet with all the teachers involved, both observing and teaching, to debrief together- the teachers teaching the lessons get extended pay from 4-8

Other PD opportunities:

PE Leaders - Cadre Team

- Six leaders to support implementation of the adoption district-wide. Their work will focus on supporting teachers and cross-district collaboration.
- Monthly after school PLC meetings with stipend

Middle School PD- 3 Phase Implementation

Dates and trainings are tentative based on COVID 19 implications

Phase 1

Goal - Introduce new learning targets. Provide insight on how to use technology (Welnet, heart rate monitors, Canvas, etc.). Create a baseline “standard” for teachers.

From Middle School Best Practices:

5.1.1 *The teacher continually seeks new information to stay current (e.g., reads journals, attends conferences and in-services).*

Preservice

- 1/2 Day
 - Introduce new curriculum and adoption process
 - Learning targets (Specifically LT 3 and incorporating SEL lessons/assessment strategies)
 - Review of Physical Literacy
 - Standards Based Learning Assessment Practices
 - Common assessment/rubrics
 - Using Canvas for: Assessments, sharing with other colleagues (commons in Canvas/importing documents)
 - Curriculum Mapping: Common agreements that are set in place that all MS are expected to accomplish by the end of the school year by grade level.

New Teachers

New Teachers are paired up with a veteran BSD PE teacher for a mentor/mentee program for their first two years if new to teaching or first year if they are a new teacher to BSD.

****If 2020-21 school year is starting with remote learning, move up the timetable for the use of Canvas, Welnet, online resources (DareBee, etc.) and online assessments****

PE Leaders - Cadre Team

- One leader per school to support implementation of the adoption district-wide. Their work will focus on supporting teachers in their building and cross-district collaboration.
- Monthly before school meetings, plus extended contract time for school support.

Professional Development Days and/or Sub Day 1 day for each secondary teacher

(This could also be broke into one hour sessions if needed remotely)

BREAK OUT SESSIONS: Conference style (multiple sessions offered in 1 hour intervals on various topics)

- Canvas for the PE Classroom
 - Use of Canvas for Assessment
 - Posting Common Documents (district, individual MS's)

- Implementing Technology in PE - **See implementing Tech in PE below for specifics*
- Fitness Testing/Welnet
- More on Assessments/Common Rubrics
- Warm-up and Cool-down Activities (Quick and/or in-depth)
- Fitness Lab/Gym Scaffolding
 - FITT
 - Heart Rate
 - Muscle Movement
- APE Activities

***Implementing Technology in PE**

- QR Codes: Front load (set up, materials, etc.) and then how to incorporate in your lesson plans
- Successful uses of technology in the gym
 - Canvas
 - Google slides
 - App/ iPads

Wearables - Pilot Schools Heart rate monitors (w/Polar rep) ****only early adoption schools (4 middle school staffs attend one half day) after school begins***

Wearables - Pilot Schools -

- tentative Heart rate monitors (w/Polar rep)

****only early adoption schools (2 high school staffs attend) after school begins***

- **Half day**
- In person with POLAR or Videos or live virtual meeting with a trainer
- Unpacking and activating
- Downloading and setting up class lists from Synergy
- Proper student use
- Class flow-pick up, activate, monitor, upload
- Upload and analysis with WELNET
- Assessment and analysis tools on Polar site
- Navigation of Polar site
- Maintenance-Cleaning, storage, strap replacement, repair, charging
- Helpful tips

Regional Teacher PD - Please refer to PE Cadre Leaders section

- Rotate host schools with varying topics
 - Reviewing topics we covered in preservice
 - Ran/organized by PE Cadre Leaders in that region
 - Sample lesson/assessment implementing learning targets

Teacher Observation Days - Studio classroom

- Host teacher performing a lesson plan
 - Demonstrates new learning targets, assessments, technology, etc.

- Time to debrief afterwards

Phase 2 -

Goal -To pick up any unfinished PD from Phase 1. Share out/discussion opportunities on Phase 1. Review learning targets, common agreements and common assessments. Provide ongoing training on use of technology (WeNet, heart rate monitors, Canvas, etc). Make sure new PE teachers are brought up to speed on Standards Based Assessment Practices, Physical Literacy, Curriculum Map and common MS agreements.

From Middle School Best Practices:

5.1.1 *The teacher continually seeks new information to stay current (e.g., reads journals, attends conferences and in-services).*

Preservice

- 1/2 Day
 - Review LTs, common assessments, etc.
 - Share how first year roll went
 - Review of Physical Literacy
 - Standards Based Learning Assessment Practices
 - Common Assessment/Rubrics
 - Using Canvas for: Assessments, sharing with other colleagues (commons in Canvas/importing documents)
 - Curriculum Mapping: common agreements that are set in place that all MS are expected to accomplish by the end of the school year by grade level.
 - APE Activities
 - Unfinished work from Phase 1

Phase 3 (on-going)

Goal - Continue work from Phase 1 & 2. PE Cadre Leaders will meet and plan PD for this work based on feedback from MS PE teachers.

From Middle School Best Practices:

5.1.1 *The teacher continually seeks new information to stay current (e.g., reads journals, attends conferences and in-services).*

Other PD opportunities:

PE Leaders - Cadre Team

- One leader per school to support implementation of the adoption district-wide. Their work will focus on supporting teachers in their building and cross-district collaboration.
- Monthly after school PLC meetings, plus extended contract time for school support
- Facilitate new teacher mentorship for teachers new to BSD

MS PE Teachers

- Attend state and national conferences. These teachers then bring back their knowledge and lead future training/breakout sessions.

High School School PD- 3 Phase Implementation

Dates and trainings are tentative based on COVID 19 implications

PRE Phase 1

Remote Learning PD (*virtual*)

Canvas

WELNET

Online Resources

****If 2020-21 school year is starting with remote learning, move up the timetable for the use of Canvas, Welnet, online resources (DareBee, etc) and online assessments****

Phase 1

GOAL - Brief overview of curriculum adoption timeline. K-12 Curriculum Map. Introduce new learning targets, common assessment ideas, and course options.

Inservice -

- **1 Full Day**
- Large Group with Department Break Out Time
 - Overview of process
 - Timeline
 - Who was involved
 - What guided the work
 - K-12 Curriculum Map
 - What is the goal for each level
 - Learning targets
 - Time with Department to digest new learning targets
 - Common assessment ideas (for specific classes, for specific ALTs)
 - Time with Department and/or Course Specific groups to adjust current assessments to meet new targets
 - Appropriate use of Fitness Testing data
 - Course options/sequencing
 - Using technology for assessments WELNET

PD day-

- **½ Day** (This could also be broke into one hour sessions if needed remotely)
- Rotate host schools with varying topics
 - Reviewing topics we covered in preservice
 - Ran/organized by host school PE teacher
 - Sample lesson/assessment implementing learning targets

Mid Year PD -

- **½ Day** (This could also be broke into one hour sessions if needed remotely)
- Check in on how the use of learning targets is going
 - Further development on common assessments
 - Intro to adopted materials (WelNet, OPEN, etc)
 -

Wearables - Pilot Schools -

- **tentative** Heart rate monitors (w/Polar rep)

**only early adoption schools (2 high school staffs attend) after school begins*

- **Half day**
- In person with POLAR or Videos or live virtual meeting with a trainer
- Unpacking and activating
- Downloading and setting up class lists from Synergy
- Proper student use
- Class flow-pick up, activate, monitor, upload
- Upload and analysis with WELNET
- Assessment and analysis tools on Polar site
- Navigation of Polar site
- Maintenance-Cleaning, storage, strap replacement, repair, charging
- Helpful tips

Teacher Observation Days (GOAL)

- Host teacher performing a lesson plan
 - Demonstrates new learning targets, assessments, technology, etc.
 - Time to debrief afterwards

Phase 2

GOAL -Introduce new technology (Welnet, Canvas, heart rate monitors, etc).

Inservice

- 1 Full Day
- Conference style with multiple sessions and teacher choice
- Opening Session (full group together)
 - Overview of adopted materials
 - Appropriate use of Fitness Testing Data to guide direct instruction
 - Welnet
 - Fitness testing/Welnet
- **BREAK OUT SESSIONS**
 - Canvas for the PE Classroom
 - Use of Canvas for assessment
 - Posting common documents (district, individual HS's)
 - Time with adopted materials
 - Heart rate monitors (w/Polar rep)

- Assessments for ALTs
- Weight training teachers
- Teaching Yoga, Dance, Movement
- Closing Session
 - Time with Departments to share out what they have gotten out of the day

Professional Development Days

- Rotate host schools with varying topics
 - Reviewing topics we covered in preservice
 - Ran/organized by host school PE teacher
 - Sample lesson/assessment implementing learning targets
- Mid-Year ½ Day (February)
 - Check in on how the use of adopted material is going
 - Further development on common assessments
 - Call for future PD proposals

Teacher Observation Days

- Host teacher performing a lesson plan
 - Demonstrates new learning targets, assessments, technology, etc.
 - Time to debrief afterwards

New Teachers

New Teachers are paired up with a veteran PE BSD teacher for a mentor/mentee program for their first two years if new to teaching or first year if they are a new teacher to BSD.

Phase 3 “B SHAPE” - Ongoing

Half day per teacher each year

GOAL - Build the culture of ongoing Professional Development that is specific to Physical Education. Opening Session

- Guest Speakers/Guest instructors
- Break Out Session
 - PE Cadre can identify teachers who are implementing the new targets and assessments
 - Ask for session proposals
 - Session with keynote speaker
- Closing Session
 - Time with Departments to share out what they have gotten out of the day
 -

Half day per teacher each year

Teacher Observation Days Host teacher performing a lesson plan

- Demonstrates new learning targets, assessments, technology, etc.
- Time to debrief afterwards

Other PD opportunities:

PE Leaders - Cadre Team

- One leader per school to support implementation of the adoption district-wide. Their work will focus on supporting teachers in their building and cross-district collaboration.
- Monthly before school PLC meetings, plus extended contract time for school support
- Facilitate new teacher mentorship for teachers new to BSD

Description and Evaluation of Physical Education Current Program

Summary

Elementary

Students receive an average of 75 minutes of PE with a specialist a week at the elementary level. In order to meet the 150 minutes of Physical Education recommended by the Active Student Task Force in 2016, physical activity with the student's classroom teacher in the form of brainboosts were recommended to meet the recommendation. Currently as reported by schools, 75% of school grade levels met the minimum 120 minutes of instruction required for 2019-20 and nearly 30% of school grade levels met the 150 minutes required for 2020-21 and beyond. While we are much closer to achieving the minutes of physical education recommended, adequate space is an issue in our larger schools. Classes are taught in empty portables or classrooms when the space is available to avoid double classes with well over 50 students in the gym at one time. Not all learning targets, such as racket skills can be safely taught with 60 students in an elementary sized gym. The PEP grant has provided professional development and resources focused on Fitness and Nutrition. This will reduce the amount needed to fund some resources but Physical Education is about more than fitness. As noted in the PEP grant data report the percentage of students passing the President Youth Fitness Program scores K - 8 have increased 22% over 3 years from 25% to 44%. With an increase in physical education positions in Oregon and a teacher shortage there has been an increase in filling positions with teachers who are not highly qualified. Teachers have expressed the need for more training in teaching our special education students as they are teaching Adapted PE classes. Many elementary schools have adequate technology in the gym with sound systems and projectors, but some schools are lagging behind without a projector for visuals and videos.

Middle School

The overall number of minutes of Physical Education has reduced as a district at the middle school level. Only 2 out of 10 schools have daily PE. At all schools PE teachers also teach approximately 9 weeks of health during the year or about 25% of the class minutes. At our two schools with daily PE, teachers have more time to build relationships and incorporate SEL into their lessons, students spend more time during the week in MVPA, content and skill practice are better retained and learning targets are able to be unpacked at a pace that allows for differentiation. At all middle schools not every student takes PE even though it is mandated by the state. Often these are our students who are already at a disadvantage in school. Students must pass a year of PE in high school and are at a disadvantage if they have missed 3 years of content in middle school. Class size took a dramatic increase in 2012 and has not come down at the same ratio as other subject areas. It is not uncommon to have classes of over 40 and even 49 students in one class. Students do experience a variety of skills in PE, but this is not consistent across the district as it depends on the space and number of gyms at the school to ensure safety. Through the PEP grant schools were able to convert or add to a small gym and make it into a Fit Lab. Each lab has 6 or more exercise machines and additional fitness equipment was purchased. This has helped maximize space while enabling teachers to teach fitness in a relevant and safe environment. Middle Schools are in need of adequate technology to be able project heart rate data, PowerPoints and video. Many schools have inadequate sound systems especially in auxiliary gyms. Teachers have expressed the need for more training in teaching our special education students as they are teaching Adapted PE classes.

High School

Students take the equivalent of one year of PE at the high school level. Students have a variety of classes to choose from at each school but it varies school to school. Class size varies greatly in schools and across the district and are often between 40 - 50 students which makes it difficult to assess students accurately and regularly. Many times two classes are in one gym at a time due to gym space and weather. There is inequity in choices of classes to participate in depending on PE budget and PE teachers skill set. Students graduate with different levels of preparedness to be active and fit for a lifetime based on the curriculum taught based on the inequity of access to time, equipment and resources. Although a few of the high schools have piloted technology such as heart rate monitors and use of projectors/monitors and sound systems, most schools do not have access to this technology. There is a growing need for professional development in teaching special populations with the advent of more APE students accessing general physical education classes.

ELEMENTARY PE SURVEY DATA

Explain How Large Class Sizes/Space Impact the Safety of Your Students While Teaching PE.

We have had to modify and eliminate some learning targets and equipment due to numbers and space (66 4th graders in a small gym). Behavior management also takes away from activity time.

Portable space with 5th grade students (our highest numbered classes) is hard to get students to

Large classes make it difficult to maintain safety and provide equipment, especially in the portable

We double up classes for kindergarten and 1st grade so we usually have about 50 kids in the gym at one time. This limits the activities we can do because we do not have enough equipment or space to accommodate that many kids at one time. Our 2nd graders also start in the gym together before one class moves to the cafeteria after it has been cleaned up from lunches. When we have 2 classes in the gym at one time, there is not enough space for students to move safely. Students frequently bump into each other during certain activities. Despite the safety concerns, we do the best we can to make our available spaces work for PE.

The two PE teachers take turns in the gym. The other teaching spaces are a portable, the stage, undercover or outside. These all have various hazards and so there are fewer options of activities. For example, on the stage, there is a piano, choir risers, the sound booth and other random furniture and storage items, along with heavy curtains. The students hide and/or wrap up in the curtains.

Not able to have all students participate at the same time. Need to use stage for some activities.

Being able to get all the students as much practice time with the necessary equipment can be a challenge with large class sizes due to no being able to move and execute the skills correctly whilst not interfering others and injuring others.

Space can be a problem

Under 30 is fine. Over 30 would limit the amount of equipment each student would have access to. 30 kids running around a medium size gym increases the likelihood of kids running into each other and needing to leave PE for the health room.

Impacts type of activities that can be taught

The more students in a gym the more risk for safety. More chances of situations where one PE teacher can not correctly supervise all students.

double kinder impacts us as we have several runners in that class and it takes too long to make groups and get equipment out. Assessment is next to impossible in the fall without video.

Large class sizes make it difficult to maintain safety and provide equipment to every student.

None

1/2 of the time our classes are doubled up. Kids only get 1 day out of 3 PE classes where they are alone! It has a major impact on what we are able to do with them because we often have 54 kindergarteners and up to 64 5th graders in class! It really limits what activities we are able to do in the gym. We often have to end up doing stations because there is not enough room to safely do activities and our school doesn't currently have any other space we can use for PE. We would say class sizes and space is a huge impact on the quality of kid's PE experience.

too many kids in limited space, collisions are unavoidable, equipment shortages

Limits the amount of safe space a student can move in, limits the content I am able to safely teach

Large sizes put increased supervision pressure on teachers.

Our gym was built for double classes so it's okay. If we were getting class sizes into the 30+ range then the impacts would be greater.

My students learn through movement and movement with equipment. They need big personal spaces so they are able to explore with their body and equipment without getting into anyone else's space which helps prevent collisions. With limited space, safety restricts what amount and type of skills I can teach my students.

Large class sizes are a huge safety concern, especially when teaching in limited space. At Elmonica, we have one gym, but two PE classes at the same time. Currently, Bret and I are rotating spaces every ten days. When we are not teaching in the gym we teach in a portable, on the stage, or outside. These alternate teaching spaces are affected when things like vision screening, picture day, etc. take place in the portable we use or the stage. Recess makes teaching outside nearly impossible. Small spaces especially become an issue when our larger classes (25+) come to PE. There is an extremely limited amount of activities we can have students do safely on the stage and/or in the portable. This makes teaching to our standards and getting kids the daily MVPA (moderate to vigorous physical activity) they need very difficult.

Too many kids moving in a gym, kids run into each other because there is not room for much movement.

32 large fifth grade bodies make it very difficult for any activity that requires distance a part from each other - jump rope, throwing, kicking, etc.

At the end of the day, I am usually spending time writing up behaviors, meeting with teachers, or contacting parents to follow through on behaviors that happened during the day. - no time for planning

We have one PE class in the gym and one PE class in the portable. Sometimes we go outside. In the portable, students are at greater risk of injury. It requires lots of modifications and quality student management skills.

While we are not dealing with supersized or double classes in PE this year, we have in the past and it has been very impactful. When classes are doubled we cannot teach to the curriculum due to safety concerns. The priority becomes management of students and less about the content we are teaching.

none

No impact

We are lucky to have such a spacious gym. We only share the gym with 1st grade twice a week and then the time blocks where Dan teaches SLC and I teach Gen Ed. We have enough space but noise is an issue with our SLC. Very tough to share a space with SLC with their specific needs. Dan tried to teach them in a classroom and stage but splitting the gym was the best option (as confirmed by our APE teacher) but noise is a problem and it is an inconvenience (not a huge deal) for my classes to not be able to play music for those shared periods.

Takes away from independent practice time.

It limits the activities we can do safely

The gym isn't big enough to have 30 kids. They don't have the space to move without running into one another. Sometime there isn't enough equipment for each student to have one item.

Haven't had a problem with it.

Lack of individual opportunity and limits the opportunities for certain activities. Also creates issues with classroom management.

Small space and limited equipment

Students are unable to move safely when space is too small or class sizes are too large. Additionally, there is not enough equipment to support the number of students in the large classes.

Small spaces with large classes limits what we can do safely in class. Equipment is also a concern.

Do You Have Appropriate Teaching Spaces for Each PE Teacher at Your School? (Please Explain)

yes

Yes

No

No - generally we share the gym. If we do use the "fit lab", we must be quiet due to sharing walls with other classrooms.

Yes. Gym and portable/outside

The portable is less than ideal to teach Physical Education in, especially with 4th-5th grades

No, we do not have appropriate teaching spaces for each PE teacher at Jacob Wismer. We always use the gym with kindergarten and 1st grade with 2 classes. We use our cafeteria with other grade levels to do PE. We have access to a portable classroom as well but it is very small and is also being used for storage of tables and can be checked out for use by PTO. The cafeteria is not an ideal place to teach PE because there are obstacles such as tables and lunch carts but it is better than the portable because it is bigger.

No, the gym is the only appropriate space and each PE teacher gets it half of the time. We have 5 day rotations, so we switch every two rotations (10 school days).

yes, both use the gym

Another gym would be wonderful

Yes. We have a full gym and a big MPR room.

no, we don't have a portable or extra empty classroom so we must double. Also 3 ISC classes impact our schedule as we can't put them with another grade level but don't have a safe place for class therefore we must supersize 5th to make the schedule work.

I feel the portable classroom is less than ideal for teaching PE.

No. We have one nice, big gym but 2 out of every 3 times a kid has PE at our school, they are doubled up with another class. There is no other space for us to be for now.

yes, two gyms, large field, covered play area

Sometimes. At Findley, we have access to the gym all day and the cafeteria for part of the day. When the cafeteria is not available due to lunches, we use a multi-purpose room as a teaching space. I would not say that the multi-purpose room is an appropriate space to teach PE, but we do the best we can and make it work.

most of the time, unless kicked out of the gym in the winter for assemblies or other activities.

We have one space (Gym) that was built to teach double classes, screen divides gym into two spaces, however it doesn't work for all games and activities. It is noisy and hard to teach. Our outside space is very small so with recesses all day it's difficult to use that space as well.

Yes.

No. There is only one gym which leaves the other teacher trying to plan for portable/stage units.

Yes - 1 teacher and 1 gym

No, unless you consider a portable a quality teaching space.

No, we only have one gym and at when available the cafeteria. However, the cafeteria is a difficult space to teach in.

Yes, but see above

No, the Fit Lab limits what we can do. We are in a primary hallway and share a wall with a 2nd grade classroom.

Yes. I teach in the gym only. I am rarely kicked out of my space but when I do, I teach outside instead.

Yes. We team teach and do it well.

We have a small gym and a portable. I wouldn't consider a portable/cafeteria appropriate, but we use it.

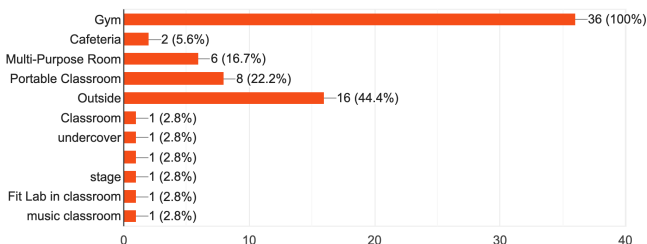
Yes and No, Multipurpose is small with brick walls

No, in some cases 2 classes (50 students) are in the gym. Other times classes are taught outside or in the music classroom.

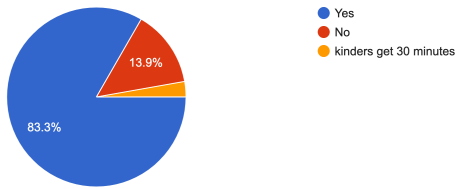
Where Are PE Classes Held?

Where Are PE Classes Held?

36 responses



Does Each Class Get The Same Amount of PE Minutes?
36 responses



MIDDLE SCHOOL DATA SURVEY

Explain How Class Sizes/Mixed Grade Levels/Space Impact The Safety Of Your Students While Teaching PE.

More students means less space which leads to more accidents

When you have 49 students it is difficult to have your eyes on all of them. Some spaces we have are too small to have 49 teenagers moving in.

Our 6th graders and girls are scared/embarrassed to try and there are many liability and safety issues with the mixed grades.

Space Issue with Large number of students in class

Our space was not intended for large classes. Our small gym is smaller than all elementary gyms. Our students are too big for the space with that many kids. We have to push into an additional space and supervise two areas. Our third space is the size of a classroom. Students cannot not safely move. When on the fields, my games/activities are so spread out that I can't always see/hear my students or safely instruct with equipment.

Maturity levels, Skill levels, Physical Development, etc...

Do You Have Appropriate Teaching Spaces For Each PE Teacher At Your School? (Please Explain)

No, there is only one gym and there are two PE teachers. We have two health teachers who also teach a "fit lab" portion and they use the cafeteria and a classroom connected to the cafeteria. I don't know the answer to some of the questions, so I put a zero where I didn't know.

Yes. We have amazing outdoor field space, and three gyms

Yes. 3 spaces for 4 teachers. It would be nice to have one more.

yes....two gyms..... but share one gym between two teachers each unit while other teacher has other gym

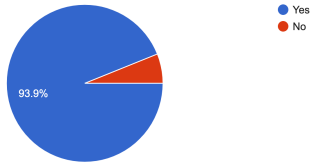
Our small gym is smaller than all elementary gyms in the district. We have a multi-purpose room that is the size of a classroom. With large classes, we have to use the hallway when teaching in this space. When we teach in the small gym, we do not have enough space to teach safely and must utilize the covered play area, so the teacher has to supervise two spaces at once.

No! Especially during foul weather

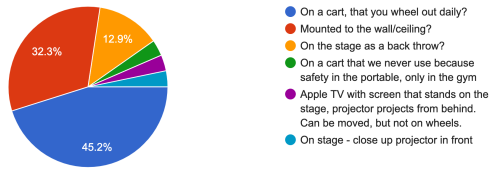
Yes

ELEMENTARY PROJECTOR SURVEY

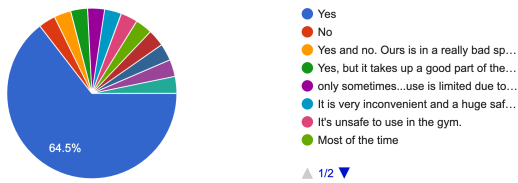
Do you have a projector
33 responses



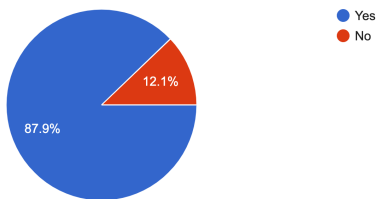
If yes, is your projector...
31 responses



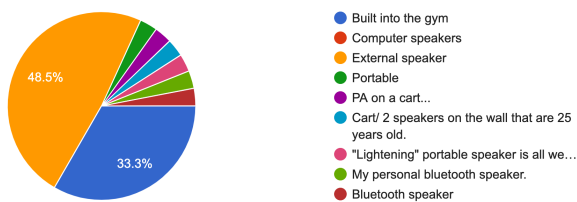
Is it usable for PE Class?
31 responses



Do you have an adequate sound system to play music during PE?
33 responses

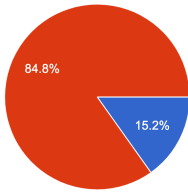


Is your sound system...
33 responses



Do you have a TV in your gym?

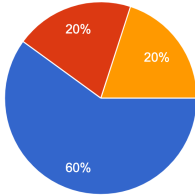
33 responses



● Yes
● No

If you have a TV, is it practical/usable in your teaching space?

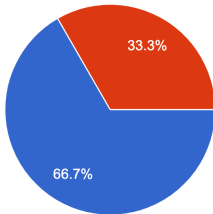
5 responses



● Yes
● No
● Yes, as long as it is big enough to be seen from across the gym.

Does your gym have a stage?

33 responses

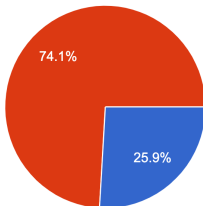


● Yes
● No
● Maybe

SECONDARY PROJECTOR SURVEY

Do you have projectors for each of your teaching spaces?

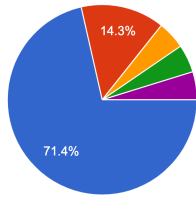
27 responses



● Yes
● No

If yes, is your projector...

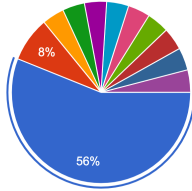
21 responses



- On a cart, that you wheel out daily?
- Mounted to the wall/ceiling?
- All our projectors are on a cart. It would be great to have a ceiling mounted projector in the gym, weight room and yoga room.
- none
- No projectors in main gyms. TVs and airplay in 2/4 gym spaces.

Are they usable for PE Class?

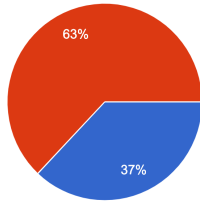
25 responses



- Yes
 - No
 - two yes, one no
 - We use them for PE, but the cord is al...
 - They are useable, but get in the way a...
 - They have been used before but they...
 - We make them work but it's not safe
 - I have it connected to the apple tv and...
- ▲ 1/2 ▼

Do you have an adequate sound system to play music during PE in all spaces?

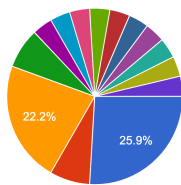
27 responses



- Yes
- No

Is the sound system...

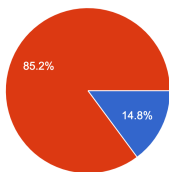
27 responses



- Built into the gym
 - Computer speakers
 - External speaker
 - All of the above
 - see explanation
 - One built in (main gym). Nothing in up...
 - depends on the space, built in and por...
 - I have brought my own stereos from h...
- ▲ 1/2 ▼

Do you have a TV in your gym?

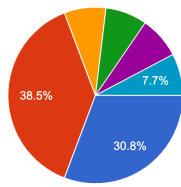
27 responses



- Yes
- No

If you have a TV, is it practical/usable in your teaching space?

13 responses



- Yes
- No
- see explanation
- TVs in Weight Room and Dance Room
- No, projectors work better. TV would get broke.
- We have TVs in our weight rooms, and wrestling room. Would like them in upper and lower gyms as well.

PE Equipment – In Addition to the Instructional Resources Recommended for Adoption

In order to provide every student an opportunity to meet grade level learning targets while promoting engagement in a variety of activities, appropriate and adequate equipment is needed for a range of skill levels. Currently, individual school budgets generally buy all the PE equipment. At the elementary level, where some students may be introduced to activities for the first time, PE Equipment Budgets range from \$0 to approximately \$4 per student with most being less than one dollar per student. PE budgets currently purchase or replace lost or damaged equipment. Schools with a robust Parent Teacher Organization (PTO) tend to have more equipment and a greater variety of equipment which makes the activities more accessible.

With inconsistent PE budgets K - 12, inequity prevails. In order to bridge the gap, Teaching & Learning will purchase equipment for schools with the greatest need. All schools will inventory current equipment to demonstrate need. Especially at the secondary level, where multiple teachers share equipment and more than one class may be offered simultaneously, the wear is greater. Many schools do not budget for the replacement of damaged equipment. Schools will inventory current equipment to demonstrate need.

With current inequities, promoting student engagement, ensuring student proficiency, safety and sustainability in mind, an equipment budget from T & L needs to be developed.

Lists of required PE equipment is listed by level

Elementary PE Equipment

Gopher - Vendor

Maximum Class Size	Quantity for one per student	Quantity for one per pair of students	Quantity for Groups of 6/stations	# of maximum simultaneous sections	
36	36	18	6	4	
Item	Item #	Price per unit	Quantity needed	# of Class sets needed	Total Quantity Needed
Equipment for Specific Labs					
4'x8' Landing Mats			20		0
Crash Pad: not needed	85-314	\$859.00	1	1	1
THROW/CATCH/KICK/DRIBBLE/VOLLEY					
Gator Skin Foam Balls 6" - set of 6	41-590	\$76.95	6	1	6
Gator Skin Foam Balls 8" - set of 6	41-550	\$145.00	6	1	6
Oversize Foam Tennis Balls	41-718	\$13.95	12	1	12
Tennis Balls	52-067	\$4.50	12	1	12
Whiffle/Pickle Balls - set of 12	56-078	\$44.95	3	1	3
Bean Bags - set of 6	20-536	\$10.95	6	1	6
Yarn Balls - set of 72	71588	\$399.00	1	1	1
Rainbow SkyBlazer Foam Discs - set of 6	20-814	\$19.95	6	1	6
Basketballs Size 4 compact - set of 6	61-226	\$66.95	6	1	1
SoftScore Foam Soccer Balls - Size 4	71-760	\$145.00	6	1	6
Soccer Size 4 outdoor - set of 6	62-042	\$89.95	6	1	6
Throwing Targets - 3 sets	45532	\$64.95	3	1	3
Volleyball Oversized (Light)	60510	\$109.00	6	1	6
Portable Standards (175lb) - 2 ct. system	86-249	\$1,419.00	1	1	1
Rally Net Rec.	66703	\$54.95	2	1	2
STRIKING					
Badminton Racquet (long) -set of 6	51195	\$64.95	6	1	6
Hockey Sticks-set of 10	10373	\$175.00	4	1	4
Baseball Bats - Gopher Midsize Plastic - set of 6	42009	\$69.95	6		1
Pickleball Paddles - set of 6	53397	\$69.95	6	1	6
					Appx C - 30

Birdies-set of 6	51114	\$13.95	6	1	6
Birdies (Oversized)-set of 6	51096	\$24.95	6	1	6
Rainbow Portable Nets (if no standards)	51033	\$799.00	1	1	1
Hockey Pucks/Balls - set of 12	17977	\$64.95	3	1	3
Hockey/Soccer Nets - RinkPro Official (2)	14527	\$349.00	2	1	2
RHYTHMS					
Jump Ropes - 6' - set of 6	41084	\$25.95	6	1	6
Jump Ropes - 7 - set of 6	41085	\$26.95	6	1	6
Jump Ropes - 8' - set of 6	41086	\$27.95	6	1	6
Jump Ropes - 9' - set of 6	41087	\$28.95	3	1	3
Long Jump Rope - set of 6	41089	\$34.95	3	1	1
Jump Rope Cart	41056	\$229.00	1	1	1
Hula Hoops- 36" - set of 12	43509	\$84.95	2	1	1
Hula Hoops - 30" - set of 12	43508	\$79.95	2	1	2
Hula Hoops Cart	43525	\$109.00	2	1	2
Jump Bands	25018	\$139.00	1		1
					0
					0
FITNESS/MOVEMNT SKILLS EQUIPMENT					
Agility Ladders	67-665	\$29.95	2		0
dumbbells			12		
Medicine Balls - 6 lb			6		0
Exercise Ball			6		
Exercise Bands			6		
Exercise Cards	45- custom BSD	varies	2		
Step Boxes (6 per set)	69-564	\$205.00	1	1	1
Foam Dice (6 per set)	58-053	\$89.95	1	0	1
Scooters - set of 6	86-747	\$175.00	6	1	1
Scooter Rack	57-097	\$199.00	1	1	1
Hurdles-set of 6	38-372	\$54.95	6		
NUTRITION/MUSCLES/BONES					
NutriPlay Nutrition Cards	34-129	\$94.95	1		1
Skeleton Puzzle	86-043	\$84.95	1	1	1
Muscles Puzzle	34-052	\$79.95	1	1	1
SOCIAL SKILLS					

30' Parachute No Handles	85-944	\$259.00	1		1
Rubber Rings (set of 36)	01-124	\$109.00	1	1	1
Topple Tubes	58-922	\$269.00	1	1	1
GENERAL EQUIPMENT					
Boundary Markers - set of 24	93-185	\$74.95	2	0	2
Rainbow Number Poly Spots - set of 60	93-306	\$269.00	1	1	1
Rainbow Stay & Play Poly Spots - set of 6	93-063	\$29.95	6	1	6
Floor Directional Spots	93-195	\$54.95	2		
Equipment bags			6		
Rainbow Stay-N-Play Dome Cones	93-003	\$69.95	1	1	1
Cones LARGE 18'- set of 6	85-816	\$74.95	3		
Cones MEDIUM 12'- set of 6	85-887	\$54.95	6		
Cones SMALL 6'- set of 6	85-858	\$34.95	12		
Wristbands - set of 12	29685	\$24.95	3	1	3
Pinnies			36		
Belts and Flags			36		
omnikin inflator	56-376	\$239.00	1		1
Air Pump (Compressor)	66-449	\$299.00	1		1
Ball Needles (set of 25)	66-622	\$8.95	1		1
Sound System		Varies	1		
Flat-Screen TV or projector 1 per teaching space		Varies			
Apple TV 1 per projector		Varies			
TV Cover 1 per Flat screen TV		Varies			

Sport Time - Vendor

Average Class Size	Quantity for one per student	Quantity for one per pair of students	Quantity for Groups of 6/stations	# of maximum simultaneous sections	
36	36	18	6	4	
Item	Item #	Price per unit	Quantity needed per section	# of Class sets needed	Total Quantity Needed
		264			Appx C - 32

Middle School PE Equipment

Gopher - Vendor

	Maximum Class Size	Quantity for one per student	Quantity for one per pair of students	Quantity for Groups of 6/stations	# of maximum simultaneous sections
	50	50	25	9	4
Learning Target(s)	Item	Item #	Price per unit	Quantity needed per section	# of Class sets needed
Activity Equipment Storage Etc...	Omniken Inflator (4.5hp)	56-376	\$239.00	1	1
Activity Equipment Storage Etc...	Cinch Storage bags (set of 6)	89-765	\$109.00	2	4
Activity Equipment Storage Etc...	Pinnies / jerseys (size L, 6 per set)	29-569	\$28.95	7	2
Activity Equipment Storage Etc...	Waist Flags (size L, set of 24)	63-225	\$34.95	2	2
Activity Equipment Storage Etc...	Tall cones (set of 10)	93-048	\$39.95		3
Activity Equipment Storage Etc...	Dome cones (set of 36)	93-015	\$59.95	2	2
Activity Equipment Storage Etc...	Poly Spots (set of 6)	93-063	\$29.95	5	2
Activity Equipment Storage Etc...	Fox 40 Pealess Whistles	66-559	\$4.50	12	
Activity Equipment Storage Etc...	Air Pump (Compressor)	66-449	\$299.00	1	2
Activity Equipment Storage Etc...	Ball Needles (set of 25)	66-622	\$8.95	1	2
Dribbling with hands or feet	Soccer Balls	62-023	\$17.95	25	2
Fitness Lab Gym	Weighted balls/bells (10 balls, rack, posters)	69-713	\$779.00		2
Fitness Lab Gym	Hand weights (various weights)	73-873	\$1,399.00	1	1
Fitness Lab Gym	Resistance band (48 various resistance tubing plus rack)	64-153	\$799.00		2
Fitness Lab Gym	Bosu balls	70-486	\$99.95		10
Fitness Lab Gym	Yoga balls (Set of 12)	70-221	\$679.00		2
Fitness Lab Gym	Balance boards (Set of 6)	10-101	\$299.00		2
Fitness Lab Gym	Plyo boxes (ExploSafe Plyometric Boxes - Set of 5)	64-136	\$1,365.00		1

Fitness Lab Gym	Step up/aerobic boxes (set of 10 with 4 risers each)	68-775	\$1,189.00		
Fitness Lab Gym	Conditioning ropes (Four 30' ropes w/ Anchor)	65-632	\$589.00		
Fitness Lab Gym	Conditioning ropes - Wall Mount	70-094	\$239.00	2	1
Fitness Lab Gym	Visual Countdown Clock/Timer (GymNext Timer Tab - Below)				
Passing & Receiving	Frisbees (set of 6)	20-549	\$54.95	5	1
Passing & Receiving	Footballs (Rubber Set of 6)	71-522	\$69.95	2	1
Passing & Receiving	Footballs (Foam Set of 6)	62-512	\$109.00	1	1
Passing & Receiving	Footballs (Synthetic)	62-317	\$26.95	10	1
Passing & Receiving	Baseballs (set of 6)	42-108	\$24.95	2	1
Passing & Receiving	Softballs (set of 6)	42-169	\$29.95	2	1
Passing & Receiving	Whiffle Balls (set of 6)	56-058	\$18.95	1	2
Passing & Receiving	Rugby Balls	71-439	\$23.95	10	2
Passing & Receiving Dribbling with hands or feet	Basketballs (28.5")	60-003	\$38.95	50	1
Passing & Receiving Dribbling with hands or feet	Basketballs (29.5")	60-004	\$38.95	50	1
Passing & Receiving Dribbling with hands or feet	Gatorskin Balls (Rainbow: Set of 6 each: 6.3")	71-567	\$105.00	4	2
Passing & Receiving Dribbling with hands or feet	Indoor Ball (set of 6 rainbow. 8.25")	71-569	\$195.00	1	1
Rhythmic Movement Fitness Lab Gym	Folding mats (4' x 6', Velcro on 2 Ends)	88-025	\$359.00		20
Rhythmic Movement Fitness Lab Gym	Jump ropes (set of 6 - 8 ft length)	41-412	\$27.95		8
Rhythmic Movement Fitness Lab Gym	Portable Sound System				
					Appx D - 34

Rhythmic Movement Fitness Lab Gym	Hula Hoops - 30"				
Striking & Volley with hands or implement	Rubber playground balls (Set of 6/Rainbow)	72-039	\$64.95	2	2
Striking & Volley with hands or implement	Pickle Ball Paddles (set of 24)	68-742	\$449.00	2	1
Striking & Volley with hands or implement	Badminton Rackets	51-004	\$17.95	50	1
Striking & Volley with hands or implement	Volleyballs	61-773	\$34.95	25	1
Striking & Volley with hands or implement	Volleyballs (Volley Lite Trainer - set of 6)	60-799	\$195.00	4	1
Striking & Volley with hands or implement	Birdies (Set of 6 each/yellow/Medium Speed)	51-811	\$13.95	5	2
Striking & Volley with hands or implement	Tennis Rackets/Balls (set of 24 w/ balls and bags)	52-017	\$629.00	2	1
Striking & Volley with hands or implement	Tennis Rackets (individual)	52-226	\$20.95	2	1
Striking & Volley with hands or implement	Bats (Set of 6)	42-038	\$64.95	2	1
Striking & Volley with hands or implement	Golf clubs (individual 7 irons-46 Right Hand, 4 Left)	31-145, 31-012	\$28.95	50	1
Striking & Volley with hands or implement	Whiffle golf balls (set of 10 dozen)	31-052	\$64.95	1	1
Striking & Volley with hands or implement	Omniken Balls (36")	41-466	\$229.00	1	2
Striking & Volley with hands or implement	Omniken Balls (48")	11-277	\$295.00	1	2
Striking & Volley with hands or implement	Omniken Replacement Bladder (36")	10-937	\$44.95	1	2
					Appx D - 35

Striking & Volley with hands or implement	Omniken Replacement Bladder (48")	10-947	\$59.95	1	2
Striking & Volley with hands or implement	Spike Ball	55-511	\$99.95	13	1
Striking & Volley with hands or implement	Volleyball/Badminton Nets				
Striking & Volley with hands or implement	Volleyball/Badminton Standards				
Striking & Volley with hands or implement	Volleyball/Badminton Qwik Clamp Net Attachments (per pair)	86-176	\$16.95	8	

Sport Time - Vendor

Average Class Size	Quantity for one per student	Quantity for one per pair of students	Quantity for Groups of 6/stations	# of maximum simultaneous sections	
50	50	25	9	4	
Item	Item #	Price per unit	Quantity needed per section	# of Class sets needed	Total Quantity Needed
Equipment for Specific Labs					
Basketballs (29.5")	29385	\$39.74	50	2	100
Frisbees (set of 6)			5	1	5
Footballs (Rubber Set of 6)			2	1	2
Footballs (Foam Set of 6)			1	1	1
Footballs (synthetic-Individual)			10	1	10
Gatorskin Balls (Rainbow: Set of 6 each: 6.3")			4	2	8
Basketballs (individual ball)			50	2	100
Baseballs (set of 6)			2	1	2
Softballs (set of 6)			2	1	2

Whiffle Balls (set of 6)			1	2	2
Rugby Balls			10	2	20
Rubber playground balls (Set of 6/Rainbow)			2	2	4
Pickle Ball Paddles (set of 24)			2	1	2
Badminton Rackets			50	1	50
Volleyballs			25	1	25
Birdies (Set of 6 each/yellow/Medium Speed)			5	2	10
Tennis Rackets/Balls (set of 24 w/ balls and bags)			2	1	2
Tennis Rackets (individual)			2	1	2
Bats (Set of 6)			2	1	2
Golf clubs (individual 7 irons-46 Right Hand, 4 Left)			50	1	50
Whiffle golf balls (set of 10 dozen)			1	1	1
Light/Low flight balls					0
Omniken Balls (36")			1	2	2
Omniken Balls (48")			1	2	2
Omniken Replacement Bladder (36")			1	2	2
Omniken Replacement Bladder (48")			1	2	2
Omniken Inflator (4.5hp)			1	1	1
Spike Ball			13	1	13
Soccer Balls			25	2	50
Folding mats (4' x 6', Velcro on 2 Ends)				20	20
Jump ropes (set of 6 - 8 ft length)				8	8
Weighted balls/bells (10 balls, rack, posters)				2	2
Hand weights (various weights)			1	1	1
					Appx D - 37

Resistance band (48 various resistance tubing plus rack)				2	2
Bosu balls				10	10
Yoga balls (Set of 12)				2	2
Balance boards (Set of 6)				2	2
Plyo boxes (ExploSafe Plyometric Boxes - Set of 5)				1	1
Step up/aerobic boxes (set of 10 with 4 risers each)					2
Conditioning ropes (Four 30' ropes w/ Anchor)					1
Conditioning ropes - Wall Mount			2	1	2
Visual Countdown Clock/Timer (GymNext Timer Tab - Below)					0
Cinch Storage bags (set of 6)			2	4	4
Pinnies / jerseys (size L, 6 per set)			7	2	14
Waist Flags (size L, set of 24)			2	2	4
Tall cones (set of 10)				3	3
Dome cones (set of 36)			2	2	4
Polly Spots (set of 6)			5	2	10

GymNext - Order Per Teaching Space

Maximum Class Size	Quantity for one per student	Per pair of students	Groups of 6/stations	simultaneous sections	
50	50	25	9	4	
Item	Item #	Price per unit	Quantity needed per section	# of Class sets needed	Total Quantity Needed
Equipment for Specific Labs					
Gym Edition : Gym Timer/Clock (Large Sized)		\$279.00		1	2
Home Edition: Gym Timer/Clock (Medium Sized)		\$169.00		1	1
					Appx D - 38

High School PE Equipment

Units

- General
 - Pennies (4 colors)- 2 class sets class set is 50
 - Cones: 100 “soccer” style cones
 - Poly spots...50
 - Ball/Penny Bags...12
 - Gator balls (dodgeballs)...25 8.5”...50 6”
 - Rubberized balls...10
 - Weighted corner- 8 (2 sets of 4)
 - Ball pumps...2
 - Ball pump needles...50
 - Whistles...10
 - Stop watches...12
 - Learning target posters...4
 - Hula hoops...12
 - Combination locks...1000
 - Tumbling mats...4
- Electronics
 - Heart rate monitor watches...60
 - Heart rate monitor software...1 per school
 - Large screen TVs (mounted)...1 per teaching space
 - TV protection...1 per gym
 - Apple TVs...1 per TV
 - Ipads...50
 - Ipad cases...50
 - Portable scoreboards...4
 - Portable speakers...2
 - Headset mics...2
- Basketball
 - Mens Basketballs...25
 - Womens Basketballs...25
 - Basketball storage...2
- Volleyball (USA volleyball for net systems)
 - Volleyballs...50
 - Volleyball Nets...5
 - Volleyball Standards...8 (5 with cranks)
 - Volleyball storage...1
 - Volleyball Nets & Standards Storage...wall mounted storage system...one per site
- Badminton (ADA)
 - Badminton racket...50
 - Badminton racket storage...2 racks
 - Badminton nets...8 portable nets
 - Shuttlecock...100 Appx D - 34

- Soccer
 - Soccer balls (regular & nerf)...50
 - Soccer ball storage...2 carts
 - Pop up goals...12 (used for soccer, hockey, and handball)
- Flag Football
 - Full sized footballs...12
 - Youth sized footballs...12
 - Flags (4 colors)...100
- Floor Hockey
 - Floor hockey pucks/balls...25 pucks...25 balls
 - Hockey sticks...50
- Ultimate Frisbee/Frisbee Golf
 - Ultimate Frisbees...50
 - Disc Golf Frisbees...2 sets of 36 (mix of driver, mid-range, putters)
 - Disc Golf Holes...9
- Pickleball
 - Pickleballs...100
 - Pickleball paddle...50
 - Paddle storage...2 rack
- Team Handball
 - Youth sized handballs...25
- Tennis
 - Tennis rackets...50
 - Tennis racket storage...2 racks
 - Tennis balls...100
- Fitness
 - Physio balls...36
 - Hand weights...2 mobile sets of 64 pairs
 - Rubber Kettlebells...2 stationary sets of 12
 - Medicine balls...
 - Sandbells...
 - Jump ropes...75
 - Yoga mats...75
 - Aerobic Steps and risers...36
 - Resistance bands...48 tube pack...varied resistance
 - Resistance loops...50...varied resistance
 - Agility ladders...8
- Spike Ball
 - Spike balls...comes with net systems
 - Spike ball nets...12
- Softball
 - Gloves...25 Right...10 left

- Softballs...50
- Bats...6
- Tees...6
- Bases...12
- Weight Training... everything
 - Squat racks
 - Clean platforms
 - Benches
 - Weights (metal and rubberized)
 - Dumbbells
 - Medicine balls
 - Slam balls
 - Bar collars
 - Pullup bands
 - Weight belts
 - Chalk
- Recreation Games
 - Cornhole...10
 -
- Golf
 - Clubs...25 right...10 left...mix of irons
 - Whiffle balls...150
 - Birdie balls...150
 - Targets...9
 - Strike Pads...18
 - Driving nets...6
- Outdoor Recreation
 - Spinning rods...24
 - Spincaster rods...24
 - Fly rods...12
 - Backyard Bass...24
 - Cast iron dutch ovens...10
 - Teambuilding Kit (Project Adventure)...2
 - Compasses...24
- Adapted PE
 - Beach balls...12
 - Foam bats...4
 - Parachute...1
 - Bowling pins...24
 - Bowling balls...4
 - Foam paddles...24
 - Wall mount removable basketball hoops

K - 12 Adapted Equipment

Average Class Size	Quantity for one per student	Quantity for one per pair of students	Quantity for Groups of 6/stations	# of maximum simultaneous sections
20	20	10	4	4
Item	Item #	Price per unit	Quantity needed per section	# of Class sets needed
Equipment for Specific Labs				
Kicking				
Flaghouse sensory soccer ball	18992	\$35.00	6	1
Gopher In Reach bell ball	49-007	\$34.95	6	1
Sport time deadzone soccer balls yellow	23798	\$24.97	6	1
Rainbow foam rings set of 6	41-474	\$79.95	3	1
Volleying				
Sportime giant nylite 24 inch ball	23802	\$36.89	1	1
Sportime Finger light balls 14 inches	1320286	\$20.02	10	1
Throwing overhand & Catching				
Gopher duracoat foam balls (orange) 6.3 diameter - set of 6	72-162	\$109.00	6	1
Gopher oversized foam balls (set of 3)	41-718	\$13.95	3	1
Sportime Gymnic Grab Balls (set of 6)	5363	\$77.02	6	1
Sportime slomo bump ball	6931	\$7.49	1	1
Gopher Foam frisbees (set of 6)	11-177	\$44.95	1	1
US Games Spiderball	65115	\$11.99	6	1
Sportime successballs set of 6 6 inches	1004528	\$29.62	6	1
Rainbow foam rings set of 6	41-474	\$79.95	6	1
Sportime Gymnic Grab Balls (set of 6)	5363	\$77.02	6	1
Rainbow foam rings set of 6	41-474	\$79.95	6	1
Long Handled Striking				
Ultrasoft Floor Hockey Packs 10 player set 36inch	17-477	\$159.00	1	1
Shield floor hockey barrier set	20-612	\$159.00	8	1
Sportime big bopper batting tee and adapter	3898	\$33.97	1	1

Sportime round and flat foam baseball bat	15880	\$16.57	4	1
Underhand roll				
Gopher In Reach bell ball	49-007	\$34.95	1	1
Gopher Magnus bowling ramp	45-513	\$99.00	1	1
Hand dribbling				
Sportime gradeball rubber junior basketballs 27 inches	1599267	\$56.09	6	1
Sportime max utility ball 16 inches	31489	\$20.99	1	1
Targets				
Sportime pull bouy multi-dome arch gates 30 in. set of 6	21967	\$65.02	1	1
US Games speed stacks Jumbo	1313871	\$214.99	36	1
Bison Wall-mount removable goal basketball systems double	66-332	\$209.00	1	1
Gopher Alleyoop goals (basketball 4ft)	GH65-122	\$239.00	1	1
Gopher Alleyoop goals (basketball 6ft)	GH65-129	\$319.00	1	1
Katch-a-basket	1375105	\$57.99	6	1
Shorthanded Implements				
Pull bouy racquietball lollipop paddles	18948	\$46.42	6	1
Sportime paddlesoft paddles	1449584	\$37.12	6	1
US Games giant shuttlecock prism pack	1317114	\$13.99	6	1
Misc.				
Gopher rainbow fastrack scooters	86-700	\$369.00	6	1
30' Parachute No Handles	85-944	\$259.00	1	

Everything You Need to Know About Senate Bill 4 (2017)

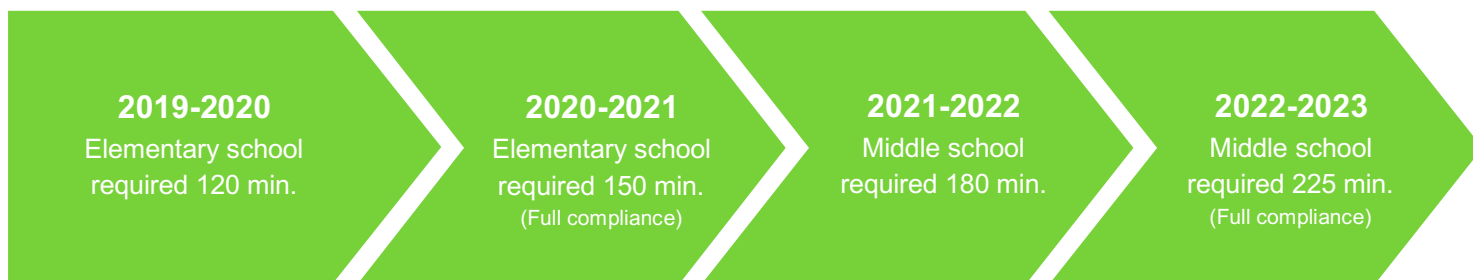
Time Requirement

Students in grades K through 5 (and students in grade 6 at K-6 schools) must participate in 150 minutes of physical education per week. Students in grades 6 through 8 must participate in 225 minutes of physical education per week.

The time requirement will be prorated for school weeks with:

- *Scheduled school closures (holidays, in-service days, and parent-teacher conferences)*
- *Unscheduled school closures (inclement weather and emergencies)*
- *Out-of-school activities that occur during usual school hours (field trips and outdoor school programs)*
- *Irregular class schedules (four-day school weeks)*

Implementation Timeline



Flexible 45 Minutes

To meet the time requirement, schools may provide up to 45 minutes of activities each week which:

- Meet academic content standards for PE (as adopted by State Board of Education)
- Are provided by PK-8 multiple subject endorsed teachers
- Have been reviewed by a licensed PE specialist

To assist schools in this flexible 45 minutes, ODE will be making a list of approved curriculum for those schools that choose to use them. Schools may provide activities that have not explicitly been approved by ODE if the activities meet academic content standards for PE, are provided by PK-8 multiple subject endorsed teachers, and have been reviewed by a licensed PE specialist.

Penalty

After 2022-2023, schools which do not comply are at risk of losing funding.

Exception

Schools are not required to comply with the time requirement for school years during the biennium in which the total amount allocated to the State School Fund for districts is less than the amount that is determined to be needed under the prepared tentative budget.



Year 3 & Final PEP Grant Report - September 19, 2019

Year 3 & Final PEP Grant Report

Overview: This report highlights student data collected by Beaverton School District for their Carol M. White Physical Education Program (PEP) Grant awarded in 2016. As a healthy, active lifestyle is an important ingredient of academic success, Beaverton School District’s approved PEP Grant was designed to teach students the importance of staying active and developing healthy lifestyles. To this end, we are fully committed in the effort to recognize the critically important role of physical education in improving student overall achievement.

PEP Grant Background: The Carol M. White Physical Education Program provides grants to school districts and community-based organizations (i.e., health departments, YMCAs) to initiate, expand, or enhance physical education programs, including after-school programs, for students in kindergarten through 12th grade. Grant recipients must implement programs that help students make progress toward meeting physical education state standards.

PEP Grant Data: The data contained in this report is presented in the following four sections. These include results for:

1. Percentage of Students Meeting 60 Minutes of Daily Physical Activity.
2. Percentage of Students Passing the Presidential Youth Fitness Program.
3. Percentage of Students with Healthy Eating Behaviors.
4. Behaviors towards Physical Education, Physical Activity and Nutrition.

Additionally, this report will cover related support information consisting of:

1. Analysis of Teacher Surveys.
2. Analysis of Zoom Focus Group Data.
3. On-going Trends.
4. Overall Future Recommendations.

(1) Government Results Performance Act (GRPA) Data: During the implementation of the PEP Grant, the school district was required to collect rounds of student data on the following three measures:

1. Percentage of Students Meeting 60 Minutes of Daily Physical Activity. This measure is a national recommendation established by CDC (Centers for Disease Control).
2. Percentage of Students Passing the Required Presidential Youth Fitness Program criteria.
3. Percentage of Students with Healthy Nutritional Behaviors.

(2) Student Behaviors towards Physical Education, Physical Activity & Nutrition: During the implementation of the PEP Grant, the school district was required to collect rounds of student data on the following measures:

- Enjoying Physical Education Classes.
- Being Active at Least 50% of PE Class Time.
- Avoiding Consumption of Sugar-Added Beverages.
- Hours of TV/Computer Screen Time.

**Item #1:
Percentage of Students Meeting 60 Minutes of Daily Physical Activity**

Explanation of Results: The following chart highlights the results of the PEP Grant over the three-year grant period. As seen below, the district started with a Baseline of 40% of students meeting the recommended guideline for being physically active for a minimum of 60 minutes on a daily basis. An overall positive change of 22% (40% to 62%) was seen by the end of Year 3.

Baseline Data	Year 1 Data	Year 2 Data	Year 3 Data
40%	59%	60%	62%

**Item #2:
Percentage of Students Passing the Required Presidential Youth Fitness Program Items**

Explanation of Results: The following chart highlights the results of the PEP Grant over the three-year grant period. As seen below, the district started with a Baseline of 25% of students passing the required President Youth Fitness Program Test. An overall positive change of 22% (25% to 44%) was seen by the end of Year 3.

Baseline Data	Year 1 Data	Year 2 Data	Year 3 Data
25%	36%	40%	44%

**Item #3:
Percentage of Students with Healthy Eating Behaviors**

Explanation of Results: The following chart highlights the results of the PEP Grant over the three-year grant period. As seen below, the district started with a Baseline of 10% of students demonstrating healthy eating behaviors. An overall positive change of 16% (10% to 26%) was seen by the end of Year 3.

Baseline Data	Year 1 Data	Year 2 Data	Year 3 Data
10%	16%	21%	26%

**Item #4:
Student Behaviors towards Physical Education, Physical Activity & Nutrition**

Background: The information shows the percentage of students who:

- Enjoy the Physical Education Classes
- Are Active at Least 50% of Class Time
- Avoid Drinking Sugar-Added Beverages on a Regular Basis
- View Less than 2 Hours of TV/Computer Screen Time on a Daily Basis

Explanation of Results: The chart highlights the overall results of the four measures as an aggregated score. It was determined that a score of 70% or above would indicate a strong overall impact to hopefully carry forward in the future.

Student Behaviors	Year 1 Percentages	Year 2 Percentages	Year 3 Percentages
Aggregate Results	74%	71%	71%

Item #5: Analysis of Teacher Survey

Background: A PEP Grant Teacher Survey was completed by our elementary and middle school physical education teachers.

(1) Teaching Area

Elementary: 52
Middle: 13

(2) What year did you start teaching PE in Beaverton?

Elementary

2015-16 or any prior year: 37
2016-17: 5
2017-18: 3
2018-19: 0
2019-20: 7

Middle School

2015-16 or any prior year: 12
2016-17: 0
2017-18: 1
2018-19: 0
2019-20: 0

(3) Compared to years prior to the PEP grant, I have equipment and materials that support the implementation of a quality P.E. program in regards to nutrition and fitness.

Elementary

At a Much Greater Level: 21
At a Somewhat Greater Level: 10
At about the Same Level: 2
At a Lower Level: 4

Middle School

At a Much Greater Level: 4
At a Somewhat Greater Level: 5
At about the Same Level: 3
At a Lower Level: 0

At A Glance: Compared to years prior to the PEP grant, I have equipment and materials that support the implementation of a quality P.E. program in regards to nutrition and fitness.	82% positive
---	--------------

(4) Compared to years prior to the PEP grant, I use pedometers, an iPad, and WELNET to track and monitor student fitness and physical activity.

Elementary

At a Much Greater Level: 12
At a Somewhat Greater Level: 19
At about the Same Level: 1
At a Lower Level: 5

Middle School

At a Much Greater Level: 1
At a Somewhat Greater Level: 5
At about the Same Level: 4
At a Lower Level: 2

At A Glance: Compared to years prior to the PEP grant, I use pedometers, an iPad, and WELNET to track and monitor student fitness and physical activity.	76% positive
---	--------------

(5) Compared to years prior to the PEP grant, the proportion of time my PE classes devoted to teaching students fitness concepts is:

Elementary

At a Much Greater Level: 12
At a Somewhat Greater Level: 19
At about the Same Level: 1
At a Lower Level: 5

Middle School

At a Much Greater Level: 2
At a Somewhat Greater Level: 7
At about the Same Level: 3
At a Lower Level: 0

At A Glance: Compared to years prior to the PEP grant, the proportion of time my PE classes devoted to teaching students fitness concepts.

82% positive

(6) Compared to years prior to the PEP grant, the proportion of time my PE classes devoted to teaching students nutrition concepts is:

Elementary

At a Much Greater Level: 20
At a Somewhat Greater Level: 13
At about the Same Level: 2
At a Lower Level: 2

Middle School

At a Much Greater Level: 1
At a Somewhat Greater Level: 5
At about the Same Level: 8
At a Lower Level: 0

At A Glance: Compared to years prior to the PEP grant, the proportion of time my PE classes devoted to teaching students nutrition concepts:

80% positive

(7) Compared to years prior to the PEP grant, the proportion of time students spend during my PE class in activities designed to promote MVPA is:

Elementary

At a Much Greater Level: 7
At a Somewhat Greater Level: 20
At about the Same Level: 18
At a Lower Level: 1

Middle School

At a Much Greater Level: 1
At a Somewhat Greater Level: 5
At about the Same Level: 6
At a Lower Level: 0

At A Glance: Compared to years prior to the PEP grant, the proportion of time students spend during my PE class in activities designed to promote MVPA.

67% positive

(8) I have equipment and materials that support the implementation of a quality P.E. program in regards to nutrition and fitness.

Elementary

Strongly Agree: 18
Agree: 27
Disagree: 0
Strongly Disagree: 0

Middle School

Strongly Agree: 2
Agree: 9
Disagree: 1
Strongly Disagree: 0

At A Glance: I have equipment and materials that support the implementation of a quality P.E. program in regards to nutrition and fitness.

98% positive

(9) This year, I intend to use pedometers, an iPad, and WELNET to track and monitor student fitness and physical activity.

Elementary

Strongly Agree: 10
Agree: 25
Disagree: 1
Strongly Disagree: 1

Middle School

Strongly Agree: 1
Agree: 8
Disagree: 3
Strongly Disagree: 0

At A Glance: This year, I intend to use pedometers, an iPad, and WELNET to track and monitor student fitness and physical activity.

90% positive

(10) How confident are you in your ability to use pedometers, iPads, and WELNET to track and monitor student fitness and physical activity?

Elementary

Very Confident: 19
Somewhat Confident: 25
Not at All: 1

Middle School

Very Confident: 6
Somewhat Confident: 6

Not at All: 0

At A Glance: How confident are you in your ability to use pedometers, iPads, and WELNET to track and monitor student fitness and physical activity?	98% positive
--	--------------

(11) Would you like additional professional development or support in this area?

Elementary

Yes: 21

No: 24

Middle School

Yes: 2

No: 10

At A Glance: Would you like additional professional development or support in this area? * 60% feels they did not need additional PD support.	60% positive
--	--------------

(12) This year, I intend to use lessons from Five for Life in my PE classes to teach nutrition concepts.

Elementary

Strongly Agree: 11

Agree: 31

Disagree: 2

Strongly Disagree: 1

Middle School

Strongly Agree: 0

Agree: 10

Disagree: 2

Strongly Disagree: 0

At A Glance: This year, I intend to use lessons from Five for Life in my PE classes to teach nutrition concepts.	91% positive
---	--------------

(13) How confident are you in your ability to use lessons from Five for Life in my PE classes to teach fitness concepts?

Elementary

Very Confident: 22

Somewhat Confident: 23

Not Confident at All: 0

Middle School

Very Confident: 7

Somewhat Confident: 4

Not Confident at All: 1

At A Glance: How confident are you in your ability to use lessons from Five for Life in my PE classes to teach fitness concepts?	98% positive
---	--------------

(14) Would you like additional professional development or support in this area?

Elementary

Yes: 18

No: 27

Middle School

Yes: 3

No: 9

At A Glance: Would you like additional professional development or support in this area? * 65% feels they did not need additional PD support.

65% positive

(15) This year, I intend to use lessons from Five for Life in my PE classes to teach nutrition concepts.

Elementary

Strongly Agree: 12

Agree: 31

Disagree: 2

Strongly Disagree: 0

Middle School

Strongly Agree: 0

Agree: 8

Disagree: 4

Strongly Disagree: 0

At A Glance: This year, I intend to use lessons from Five for Life in my PE classes to teach nutrition concepts.

89% positive

(16) How confident are you in your ability to use lessons from Five for Life in my PE classes to teach nutrition concepts?

Elementary

Very Confident: 20

Somewhat Confident: 25

Not Confident at All: 0

Middle School

Very Confident: 3

Somewhat Confident: 8

Not Confident at All: 1

At A Glance: This year, I intend to use lessons from Five for Life in my PE classes to teach nutrition concepts.

98% positive

(17) Would you like additional professional development or support in this area?

Elementary

Yes: 15

No: 30

Middle School

Yes: 4

No: 8

At A Glance: Would you like additional professional development or support in this area? * 67% feels they did not need additional PD support.

67% positive

(18) How can we best support collaboration between teachers and buildings? Please provide specific suggestions that have worked in the past and other suggestions for future planning.

Elementary

- Allow opportunities for PE teachers to meet with each other instead of attending meetings involving other content areas.
- Allow staff to choose their groups to meet with regularly and collaborate.
- Allow time for collaboration
- Being able to go watch others teach a lesson. Learning walks
- Collaboration would best be supported with like #'ed and socioeconomic schools, as well as proximity.
- Continue having whole group PD.
- Continue to collaborate with colleagues in a variety of different schools and locations. We enjoy learning from each other!
- District trainings, Professional development, attending conferences
- Early release Wednesday that allowed for weekly collaboration and professional development instead of once every couple months for an extended period of time. Professional development on activities that include assessment techniques embedded in them.
- Face time on the computer. This is a business practice and should be implemented for us. This allows us to collaborate on a consistent basis without having to travel.
- Face to face time spent with like-minded people or people with similar motivation.
- Give protected time during some inservice days to collaborate
- Google Docs with a monthly or biweekly prompt. Similar to our learning terms with an agenda but we individually put on the google docs and share
- happy hour
- Have teachers visit and observe other teachers
- Having time into staff meetings and PD designed for collaboration.
- How can we best support collaboration between teachers and buildings? Please provide specific suggestions that have worked in the past and other suggestions for future planning.
- I would like collaboration on how to incorporate the use of the ipads with the learning targets and standards with ease as related to assessment and planning. No small task!
- It has been great to see and experience the different games from the curriculum. It isn't always as easy to go through the curriculum and read through it as most of us are kinesthetic learners. I like to collaborate and learn from others by experiencing games and activities.
- Learning teams.
- Maintain smaller collaboration groups and meeting opportunities.
- Meeting up with other PE specialists was incredibly helpful. Not sure how we can facilitate that with Wednesdays gone, but it would be something to look at.
- Meetings between teachers from nearby schools that teach similar curriculum.
- No ideas at the moment.
- PD about assessment ideas for learning targets and PD where we share ideas, games and activities from our own classes.

- Pe meetings with small groups with schools near you
-
- Review sessions are helpful because we have so much to teach that we forget some of the new and simple strategies.
- TIME given. All of our PD times together have been extremely productive and positively influenced my teaching practice.
- webinars or powerpoints sent via e-mail that go through information.
- Weekly professional learning community time (before/after school once per week?).

Middle School

- I am not sure
- More time for collaboration and trainings with "sister" schools
- Taking a half-day of our district wide PD day for collaboration in small hubs - maybe 2-3 schools near each other could collaborate rather than with all 34 schools.
- With technology today, I think teachers can collaborate at any time without having to leave their building. It's just a matter of having the time to do it.

<p>Item #6: Analysis of Zoom Focus Groups</p>

Background: A Zoom Meeting was conducted with separate groups of elementary and middle school physical education teachers. A summary of the results is provided below.

<p>(Question #1) How can we best support collaboration between buildings?</p>
--

Elementary Responses

- With no Early Release Wednesday, we will need to find other times to meet.
- When can we find this time? PD days?
- I noticed that when we were together the other day, it may be good to have PD by interest areas. What would you like to do - to learn? – Yes, it would be good to have choice!

Middle School Responses

- Meet once a quarter to collaborate – PD Day – 2 hour or 4 hour session?
- We do get a lot of turnover among the district.
- Need to all get together. From building to building, we seem to be doing a good job, but a district wide opportunity is needed.

<p>(Question #2) What is your level of iPad Usage?</p>

Elementary Responses

- Had them less than a year – had a trial class.
- Use of see saw helps to increase communication w/ parents – have not pushed out an assignment with students yet – can use to record kids' skills.
- We really haven't used them at all.
- Need additional PD – more training on the iPad – we need to know and see practical hands-on examples > I can see it happening, but...

Middle School Responses

- Meet once a quarter to collaborate – PD Day – 2 hour or 4 hour session?

- We do get a lot of turnover among the district.
- Need to all get together. From building to building, we seem to be doing a good job, but a district wide opportunity is needed

(Question #3) What new programs, activities or teaching strategies were used to realize gains related to increasing physical activity levels?

Elementary Responses

- Fitting in more fitness concepts – Was hard to keep kids active; FF content was very helpful > the equipment that the grant provided was very helpful in increasing PA levels > exercise balls/yoga ball – exercise bands, dumbbells,
- > Pedometers > Running club > adding more content > academic content was important to motivate our students > spec ed kids autistic > really seemed to like pedometers – choice of being able to select a pedometer goal was great > kids would be asking for the pedometers >

Middle School Responses

- Fitness equipment – barbells, medicine balls, rowing machines, bikes, new fitness equipment – kids were more excited.
- Focused Fitness nutrition content – dietary health + PA > really liked FF curriculum.
- Welnet resources

(Question #4) What new programs, activities or teaching strategies were used to realize gains related to increasing FitnessGram levels?

Elementary Responses

- Can set goals from year to year w/ FitnessGram – We do plan on implementing FG

Middle School Responses

- Use of goal setting, bring this info back to the kids, put this back on the students.
- There was a fitness test before PEP, but having to turn in the FG data made fitness a higher priority.
- We were able to made fitness a long-term goal.

(Question #5) What new programs, activities or teaching strategies were used to realize gains related to increasing healthy eating levels?

Elementary Responses

- FF curriculum – modules on nutrition – This was the most successful years – Capture the Food – Losing Fat over time – Food Groups – Nutrition Cards, etc.

Middle School Responses

- Focused Fitness was good.
- New health curriculum > 6-8, but 6 and 8 have a stronger focus.

(Question #6) What new programs, activities or teaching strategies were used to realize gains related to increasing FitnessGram levels?

Elementary Responses

- Can set goals from year to year w/ FitnessGram.
- We do plan on implementing FG

Middle School Responses

- Use of goal setting, bring this info back to the kids, put this back on the students.
- There was a fitness test before PEP, but having to turn in the FG data made fitness a higher priority.
- We were able to made fitness a long-term goal.

(Question #7) What have you personally learned in your PEP Grant experience?

Elementary Responses

- I remember being with Alex – “I want my kids to be their own personal trainer.”
- Putting MVPA in them... I feel I had more deeper conversations with my students > What a wonderful opportunity to get all of the quality PD with Beaverton Schools folks and outside providers >
- Need to seek out PD and attend SHAPE Oregon events – Donors Choose?
- Having those sub days were extremely valuable > competition is based on your last best effort... physical literacy – gaining comfort – competency – not enough time to truly make a difference?

Middle School Responses

- Biggest impact was being with my fellow colleagues in other buildings – knowing who these folks are was very helpful.
- Having the PEP Grant created a stronger focus for “healthful living.”
-

Item #7: Ongoing Trends

The following four “Ongoing Trends” appear to be in place and have the highest likelihood to remain in place for 3-5 years if reinforced and supported on an annual basis:

1. **Percentage of students being physically active on a daily basis for at least 60 minutes a day.** This important physical activity behavior has been shown to:
 - a. Assist schools in reducing disruptive classroom behavior,
 - b. Increasing focus on academic performance,
 - c. Moderating non-productive social-emotional interactions,
 - d. Increasing personal self-control in times of stress and
 - e. Decreases a spectrum of health risks such as heart attacks, hypertension, strokes, Type II diabetes, and certain types of cancer.
2. **Percentage of students achieving a passing score on the Presidential Youth Fitness Test.** This important physical fitness indicator has been found to have variety of important links to:
 - a. Academic success,
 - b. Student absenteeism,
 - c. Levels of self-esteem and productive citizenship,
 - d. Body image and
 - e. Other positive interpersonal characteristics.
3. **Percentage of students demonstrating healthy eating behaviors.** This important nutritional indicator has been found to have variety of important links to protecting individual health status over time. These protective factors include:
 - a. Increased longevity,
 - b. Fewer cardiovascular events associated to hypertension and Type II diabetes,
 - c. Ability to manage one’s weight and risk of obesity,
 - d. Reduction of lower back pain and loss of productivity, and a
 - e. Variety of goal setting and time management skills.
4. **Percentage of students exhibiting overall personal wellness behaviors.** This important physical fitness indicator has been found to have variety of important links to social, emotional and physical factors such as:

- a. Maintaining a healthy weight,
- b. Increased levels of daily physical activity,
- c. Stress reduction,
- d. Increasing the ability to advocate for self and others and
- e. Creating a more well-rounded and productive life.

Item #8: Future Recommendations
--

Based on the growth seen from a “Before PEP Grant” snapshot to the present, it is advised that the following items receive priority. These items include:

1. **Professional Development Resources:** The following two recommendations are proposed in order to maintain the outstanding progress seen to date.
 - a. **Regular and Ongoing Opportunities to Meet:** Based on the many merits of Professional Learning Communities, it is recommended to provide regular opportunities to meet together throughout the year.
 - b. **Out-of-District Professional Development:** It is recommended that every physical education teacher have opportunities to attend State and/or National professional development events.
 - c. **In-District Professional Development:** Also, the ability to bring in experts to designated professional development days is highly recommended as well.
2. **Physical Education Equipment & Supplies:** Each school should conduct an annual inventory of their current and future physical education equipment and supply needs in order to maintain a strong focus on skill development and physical activity opportunities.
3. **Continue to Foster Community Partnerships:** It is also highly recommended to continue to foster those worthwhile community partnerships as they go a long way to promoting additional physical activity opportunities for all students, not just the athletically-inclined.
4. **Annual Report to the School Board:** With all of the numerous achievements over the past three years, it will be important to continue to inform school district and community leaders in terms of an annual status report.



ADOPTION OF PHYSICAL EDUCATION (PE) CURRICULUM – PHASE 2

POLICY ISSUE/SITUATION:

In April of 2018, the Beaverton School District Board charged the Superintendent to form a Physical Education Project Team with the task of evaluating and making specific programmatic recommendations for the District. Phase 2 work of the Physical Education Project Team took place during the 2019-20 school year and includes Instructional Resources recommendations, a Professional Development / Implementation plan and program evaluation.

BACKGROUND INFORMATION:

In April of 2019 the PE Project Team defined a comprehensive set of Phase I recommendations that were approved and adopted by the School Board that included: Physical Instruction Position Paper, Best Practices in Physical Education and K-12 Physical Education Learning Targets. Also, please note that the K-6 Learning Targets originally included in the approved Phase 1 Report approved at the April 2020 School Board meeting have been revised and are attached.

RECOMMENDATION:

It is recommended that the School Board accept and approve the Phase 2 Physical Education (PE) Project Team Report for the Beaverton School District Physical Education (PE) curriculum adoption.



MIDDLE SCHOOL ATTENDANCE BOUNDARIES ADJUSTMENT**POLICY ISSUE / SITUATION:**

Board Policy JC articulates the expectations for conducting attendance boundary adjustments. Pursuant to Policy JC, a community advisory committee completed the review and creation of a new middle school attendance boundary. Superintendent Grotting has accepted the advisory committee's recommended middle school attendance boundary map without modification. The Board is to consider the middle school attendance boundary decision and act to find if the Board's Objectives for this project have been met.

BACKGROUND INFORMATION:

At the June 24, 2019 regular Board meeting, the Board adopted objectives for the Middle School Attendance Boundary (MSBA) Update project. Those objectives were:

1. Create an attendance boundary for the Timberland-area middle school that provides a projected student population sufficient for comprehensive middle school programming.
2. Adjust the attendance boundary for Stoller MS to provide a projected student population of approximately 90% of the permanent capacity of Stoller MS.
3. Review and adjust the attendance boundaries of other middle schools, as needed, to accommodate the new Timberland-area middle school boundary.
4. If warranted, study and recommend minor adjustments to elementary and/or high school attendance boundaries in order to reconcile split feeder patterns or otherwise improve the alignment of attendance boundaries between all school levels.

Superintendent Grotting published his decision on November 10, 2020 after considering the public record established by the MSBA advisory committee and listening to comment from the public, the committee, and staff. At the November 30, 2020 Board meeting, the Superintendent presented the middle school boundary decision, based on the study and recommendation of a Boundary Adjustment Advisory Committee, for the Board's consideration. At that meeting, the Board did not request additional information concerning the Committee's recommendation or the Superintendent's recommendation that the Board's objectives for the attendance boundary adjustment were satisfied.

RECOMMENDATION

Staff recommend the BSD Board find that its Objectives for the middle school attendance boundary adjustment have been met and the factors outlined in Policy JC were satisfactorily considered. Staff further recommend the Board approve the middle school attendance boundary adjustment.

District Goal: WE Empower all students to achieve post-high school success.

"The District prohibits discrimination and harassment based on any basis protected by law, including but not limited to, an individual's actual or perceived race, color, religion, sex, sexual orientation, gender identity, gender expression, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, veteran status, or because of a perceived or actual association with any other persons within these protected classes."



SECOND READING OF SCHOOL BOARD POLICY

POLICY ISSUE

Attached is the second reading of School Board policy:

- ACB – All Students Belong

BACKGROUND INFORMATION

On September 17, 2020, the Oregon State Board of Education adopted temporary Oregon Administrative Rule (OAR) [581-022-2312](#) - All Students Belong. This rule took effect the following day and takes an unprecedented step to protect some of our schools' most marginalized students, as well as staff and others. As an OAR Chapter 581 Division 22 requirement, districts, ESDs and public charter schools will be required to verify that they are in compliance.

RECOMMENDATION

It is recommended that the School Board adopt this policy.

All Students Belong

All students are entitled to a high-quality educational experience, free from discrimination or harassment based on perceived race, color, religion, gender identity, sexual orientation, disability or national origin.

All employees are entitled to work in an environment that is free from discrimination or harassment based on perceived race, color, religion, gender identity, sexual orientation, disability or national origin.

All visitors are entitled to participate in an environment that is free from discrimination or harassment based on perceived race, color, religion, gender identity, sexual orientation, disability or national origin.

The district prohibits the use or display of any symbols of hate on district property or in any district- or school-sponsored program, service, school or activity that is funded in whole or in part by monies appropriated by the Oregon Legislative Assembly, except where used in teaching curriculum that is aligned to the Oregon State Standards.

“Symbol of hate” means a symbol, image, or object that expresses animus on the basis of race, color, religion, gender identity, sexual orientation, disability or national origin including, the noose, swastika, or confederate flag¹, and whose display:

1. Is reasonably likely to cause a substantial disruption of or material interference with school activities; or
2. Is reasonably likely to interfere with the rights of students by denying them full access to the services, activities, and opportunities offered by a school.

The superintendent or designee is directed to develop procedures for addressing reports or complaints of bias incidents.

“Bias incident” means a person’s hostile expression of animus toward another person, relating to the other person’s perceived race, color, religion, gender identity, sexual orientation, disability or national origin, of which criminal investigation or prosecution is impossible or inappropriate. Bias incidents may include derogatory language or behavior directed at or about any of the preceding demographic groups.

END OF POLICY

Legal Reference(s) Legal Reference(s):

[ORS 659.850](#)
[ORS 659.852](#)

[OAR 581-002-0005](#)
[OAR 581-022-2312](#)

[OAR 581-022-2370](#)

¹ While commonly referred to as the “confederate flag,” the official name of the prohibited flag is the Battle Flag of the Armies of Northern Virginia.

Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503 (1969).
Dariano v. Morgan Hill Unified Sch. Dist., 767 F.3d 764 (9th Cir. 2014).
State v. Robertson, 293 Or. 402 (1982).

Cross Reference(s):

AC - Nondiscrimination
GBA - Equal Employment Opportunity
JB - Equal Educational Opportunity
JBB – Educational Equity



APPOINT BUDGET COMMITTEE MEMBERS TO FILL VACANCIES

POLICY ISSUE / SITUATION:

The Budget Committee has two vacancies:

- **Zone 1** – School Board Member Susan Greenberg: Fir Grove Elementary, Greenway Elementary, McKay Elementary, Montclair Elementary, Vose Elementary, Whitford Middle School, Southridge High School and Arco Iris Charter
- **Zone 2** – School Board Member Anne Bryan: Bethany Elementary, Jacob Wismer Elementary, Oak Hills Elementary, Rock Creek Elementary, Sato Elementary, Springville K-8, Stoller Middle School and Westview High School

BACKGROUND INFORMATION:

The School Board needs to appoint community representatives from Zones 1 and 2 to serve three-year terms on the Budget Committee.

The School Board established the following process during the August School Board Meeting:

- Publicize the openings as broadly as possible using all communication channels in September and October
- Request a letter of interest and resume from each candidate
- Each Board Member interviewed candidates for their zone in November
- Present appointee at the December 14, 2020 School Board Meeting for Board approval

RECOMMENDATION:

BE IT RESOLVED it is recommended that the School Board approve the following appointees to fill the two vacant Budget Committee positions:

Jason Hohnbaum	Zone 1	2020-23
Farah Mohamoud	Zone 2	2020-23

District Goal: WE Empower all students to achieve post-high school success.

The District prohibits discrimination and harassment based on any basis protected by law, including but not limited to, an individual's actual or perceived race, color, religion, sex, sexual orientation, gender identity, gender expression, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, veteran status, or because of a perceived or actual association with any other persons within these protected classes.

ZONE 1

marcie davis

From: noreply@forms.beaverton.k12.or.us on behalf of donotreply@beaverton.k12.or.us
<noreply@forms.beaverton.k12.or.us>
Sent: Tuesday, October 6, 2020 6:41 PM
To: marcie davis
Subject: Form Submission Received for form: Budget Committee Application

Form Name: Budget Committee Application
Submitted: 10/06/2020 06:40 PM
Submission ID: 52071
Submitter's Email: Jason.hohnbaum@gmail.com

[Confirmed](#)

[XX Address in Zone](#)

[XX Registered Voter](#)

Budget Committee Application

Are you a registered Oregon voter (required)?

Yes

Do you live in the zone for which you are applying (required)?

Yes

Prefix

Mr

First

Jason

Last

Hohnbaum

Phone number

503-504-9568

Email address

Jason.hohnbaum@gmail.com

Street address

11720 sw Hazelwood loop

City

Tigard

State

OR

Zip

97223

For which zone are you applying?

Zone 1

Why do you want to serve on the Beaverton School District Budget Committee?

I have a keen interest in how our money is spent with an emphasis on equitable decision making and technology needs. I have a strong background in the needs of our marginalized students and I want to see every student in this district reach their full potential.

What skills and experience do you have that would benefit the Budget Committee?

I've been on the McKay Elementary parent teacher club in multiple roles. I've put time, effort, and for one year I actually worked there as a technology coach. With three total years as a district and building level TOSA, I've seen how many district level committees function.

Attach Resume

BA22405D-0236-4C7B-AD0C-5D3302099464.png (download url:

https://www.beaverton.k12.or.us/cf_forms/admindownloadfile.cfm?formSS=70949C55A0B7105011B371923BEDE7580F0F7E5261883EB03CF27506FF1B29F79DCB456895A23FE2)

Results for all submissions: https://www.beaverton.k12.or.us/cf_forms/admin.cfm?cmd=reports&formid=556



Jason Hohnbaum

District presenter, **Student** innovator, **School leader**

11720 SW Hazelwood Loop
Tigard, OR 97223
(503) 504-9568
jason.hohnbaum@gmail.com

EDUCATION & LICENSURE

Portland State University, Portland, OR — *Principal License*

August 2016 - June 2017

- Initial Administrative Licensure in June 2017

TSPC, State of Oregon — *Professional Teaching License*

June 2018 - June 2023

- Multiple subjects, PK-12;
- Foundational Social Studies, PK-12;
- Legacy Middle Level, PK-12

Pacific University, Forest Grove, OR — *Masters in the Art of Teaching*

June 2003 - June 2004

- Master's in the Art of Teaching, 3.8 GPA
- Focus on grades 3-8
- Involved in intramural sports

Oregon State University, Corvallis, OR — *Bachelor's Degree*

Sept. 1999 - June 2003

- Major in history, minor in geography, 3.35 GPA
- Involved in intramural sports, student government, residence hall government

LEADERSHIP EXPERIENCE

Falconer-Chapman School, Sheridan, OR — *Assistant Principal*

August 2019 - Present

- Middle School Administrator and leader
- Member of district equity team
- AVID District Team member
- Building RTI committee team leader
- Building PBIS committee member
- Worked with Nike to begin furniture and classroom redesign plans throughout the building
- District leadership team member
- District teaching and learning team member
- Participated in district technology integration committee

SKILLS

Professional Development Coordinator - Beaverton SD, North Santiam SD, IntegratED, & ISTE

Middle School RTI Coordinator

District Professional Development team member

Technical Aspects

Multiple Platform Training: Google Certified Educator, Microsoft Suite, Apple Ipad and Macbook trained

App experience Earned certification in several products including Seesaw, Osmo, and Raspberry Pi

References

Dave Kline Falconer Chapman Principal
503.991.1423

Marti Hofenbredl Sheridan School District Special Programs Director
503.559.1795

Matt Hiefield Digital Equity and Online Curriculum Coordinator - Beaverton



- Coordinate a multi-department live video experience for high school

ZONE 2

From: noreply@forms.beaverton.k12.or.us on behalf of donotreply@beaverton.k12.or.us
To: marcie.davis
Subject: Form Submission Received for form: Budget Committee Application
Date: Tuesday, October 20, 2020 4:32:18 PM

Form Name: Budget Committee Application
Submitted: 10/20/2020 04:31 PM
Submission ID: 52749
Submitter's Email: fjarik@frontier.com

Budget Committee Application

XX Address in Zone
XX Registered Voter

Are you a registered Oregon voter (required)?

Yes

Do you live in the zone for which you are applying (required)?

Yes

Prefix

Ms.

First

Farah

Last

Mohamoud

Phone number

5037096972

Email address

fjarik@frontier.com

Street address

15602 NW Rondos Dr

City

Portland

State

OR

Zip

97229

For which zone are you applying?

Zone 2

Why do you want to serve on the Beaverton School District Budget Committee?

I have lived in the boundaries of the Beaverton School District for over 26 years. I have seen the growth and evolution of the district through the experiences of my six children, four of whom have already graduated from high school. As someone who has witnessed the evolution of the district over the last two decades, I believe it is time for me to have a more participatory role in shaping the direction the district is moving in. I was never aware that I could have a voice within the district, and help make decisions about how it operates or spends money. It is vital that those at the table making recommendations and decisions represent the diversity and plurality of voices that the district serves. I know there are many families with backgrounds like mine who do not feel like they have a voice or a say in district matters, and I am in a position where I can advocate for my children and for theirs.

What skills and experience do you have that would benefit the Budget Committee?

Not only do I have the academic training, but I also have the personal experience to be a unique asset to the Budget Committee. My academic background is in Business Administration and Finance, and I have spent the last 13 years working for the Department of Energy. Through my work I have gained the technical and analytical skills that will

allow me to be a productive member of the district's Budget Committee. I have also gained critical leadership skills that allow me to see things from multiple perspectives and through the lenses of varied stakeholders. I am a culturally competent communicator and thinker with a great deal of community organizing experience. This means that not only do I have an intimate knowledge of the district, but I am also intimately aware of the needs of our students. My combination of personal and professional experience ensure that I would benefit the Budget Committee.

Attach Resume

Farah_Mohamoud-_Public_Uilities_Specialist-BSD.doc (download url:

[https://www.beaverton.k12.or.us/cf_forms/admindownloadfile.cfm?](https://www.beaverton.k12.or.us/cf_forms/admindownloadfile.cfm?formSS=8CE24B20B903407011B371923BEDE7580F0F7E5261883EB03CF27506FF1B29F79DCB456895A23FE2)

[formSS=8CE24B20B903407011B371923BEDE7580F0F7E5261883EB03CF27506FF1B29F79DCB456895A23FE2\)](https://www.beaverton.k12.or.us/cf_forms/admindownloadfile.cfm?formSS=8CE24B20B903407011B371923BEDE7580F0F7E5261883EB03CF27506FF1B29F79DCB456895A23FE2)

Results for all submissions: https://www.beaverton.k12.or.us/cf_forms/admin.cfm?cmd=reports&formid=556

FARAH A MOHAMOUD

15602 NW Rondos Drive Portland Oregon, 97229 • (503) 709-6972 • fjarik@frontier.com

SUMMARY OF QUALIFICATIONS

- Strong work ethic and excellent interpersonal skills
- Excellent oral and written communication, technical, analytical, and problem-solving skills
- Excellent facilitation and presentation skills; facilitates Diversity classes for managers and employees
- Strong technical expertise in: Rate Impact Model (RIM), RSS Model, Pacific Northwest Coordination Agreement and Canadian Entitlement Allocation Extension Agreement (PNCA/CEAEA) model, and the Above Rate Period High Water Mark Elections (Above-RHWM) model
- Extensive knowledge of the Tried Rate Methodology (TRM) policy and billing
- Experienced in New Large Single Load (NLSL) contract, billing and policy implementation
- Experience working with legal on regulatory requirements associated with transmission and power sales contracts, rates, tariffs, and business practices
- Experience working with legal on regulatory requirements associated with transmission and power sales
- Skilled in performing system testing and filing defects in the Customer Billing Center (CBC)
- Possess strong teamwork skills and ability to communicate effectively with all levels of the organization.
- Ability to work with people from different cultures and backgrounds
- Fluent in English, Arabic and Somali

WORK EXPERIENCE

BONNEVILLE POWER ADMINISTRATION, Portland, OR

Public Utilities Specialist

January 08, 2017 – Present

- Logistics lead for BPA's Post 2028 power contract efforts
- Leads annual 24-hour bill review between PSS and KSB to ensure that bills are correct for new fiscal year
- Facilitates a Power Decision Team (PDT), which is a decision-making forum for the resolution of customer issues
- Leads the Resource Action Team (RAT), a forum to develop policies and answer questions around non-federal resources
- Conducts analysis of contracts and complex customer account data to enable Account Executives (AE's) and managers to understand customers' issues
- Writes, amends and revises Regional Dialogue Power Contracts
- Performs utility related technical analysis such as rate impact analysis, customer specific analysis, and scenario development
- Researches product, policy, rate and contract issues for specific customer circumstances

- ◆ Performs key role in resolving customer issues in consultation with the other members of the Customer Team
- ◆ Assists AEs in developing and maintaining customer service tools including customer account plans
- ◆ Reviews draft and final analysis, contract actions, communications, etc., to ensure quality assurance standards are met, and agency and business policies, procedures, and standards are adhered to
- ◆ As delegated by Account Executives performs project management activities for assigned customer teams, and other front office account management functions including customer communications and presentations.

BONNEVILLE POWER ADMINISTRATION, Portland, OR

Revenue Analyst

August 20, 2007 – January 07, 2017

- ◆ Produces highly accurate and timely bills to customers under BPA’s Power and Transmission rate schedules and customer contracts, and other laws, regulations and policies
- ◆ Analyzes complex customer accounts such as Pacific Northwest Generating Cooperative (PNGC) and bills for various products and services in a timely and accurate manner
- ◆ Coordinates with the Agency Metering Services, Power, and Transmission scheduling functions for the receipt of data needed to produce customer bills for the Agency.
- ◆ Prepares, analyzes and reports performance metrics supporting the Agency’s Power Scheduling and Critical Business Systems.
- ◆ Monitors, reviews and analyzes customer meter readings data for accuracy and completion
- ◆ As a Revenue Analyst, represent billing in providing excellent communication and customer service to internal and external customers to resolve issues with mutually agreeable outcomes
- ◆ Serves as a member of a customer account team to provide advice, analytical support, and guidance on customer billing issues
- ◆ Assists Senior Revenue Analysts in quality control assessments by reviewing selected customer bills for accuracy, completeness, and contract applications
- ◆ Writes Customer Billing Center (CBC) system requirements an implementation of new system functionality for new billing products and system enhancements
- ◆ Performs Customer Billing Center (CBC) system defects and enhancements testing
- ◆ Manage analysis of customer demand and energy data to ensure that values are in accordance with the customer’s contract and identify the root-cause of any issues/discrepancies in order to develop resolution proposals to management,
- ◆ Managed working with legal and regulatory requirements associated with transmission and power sales contracts, rates, tariffs, and business practices in order to analyze and produce bills.
- ◆ As part of Bill Review team, ensured bills are sent out accurately

- ◆ Provides training to staff on Resource Shaping Services

BONNEVILLE POWER ADMINISTRATION, Portland, OR

Billing Implementation of Agency Initiatives (BIAI) Functional Lead (Detail)

October 2013 – December 2014

- ◆ Worked in partnership with the KSB project team members, project manager and management to ensure participation in decisions relevant to the day-to-day project activities
- ◆ Provided support and direction to the Business Analyst and to the technical and process leads
- ◆ Provided input to project and task planning that helped the team create quality deliverables on time and within budget to track mini project milestones.
- ◆ Scheduled and facilitated functional team meetings and coordinated activities of functional sub-teams.
- ◆ Prepared functional or process documentation and disseminated to appropriate audience.
- ◆ Communicated status reports and team updates to management to provide timely and beneficial information regarding status of project initiatives

BPA LEADERSHIP PROJECTS

BONNEVILLE POWER ADMINISTRATION, Portland, OR

Diversity Change Agent, 2017 – PRESENT

- ◆ Provides diversity training for the local workforce
- ◆ Facilitates and presents specific diversity related content to large diverse audience
- ◆ Excellent class management in dealing with negative comments and disruptive behaviors in the classroom

BONNEVILLE POWER ADMINISTRATION, Portland, OR

African American Resource Group President – 2019 – PRESENT

- ◆ Help promote diversity and inclusion at BPA by raising cultural awareness and identifying issues, concerns, strategies, and programs to foster a more productive and inclusive working environment
- ◆ Organizes cultural education and awareness events
- ◆ Support outreach initiatives in the local community to promote STEM education and BPA careers
- ◆ Facilitate quarterly engagement activities and monthly meetings for AARG members

TRAINING

TRAINING

- ◆ Project Management Certificate Program Fall 2020 at PSU
- ◆ Emerging Leaders Training FY2021
- ◆ Women's Leadership: Succeeding in the Workplace [09/2018]

- ♦ NW Energy Policy and the Columbia River [03/2018 at PSU]
- ♦ The Agency Decision Framework [04/2018]
- ♦ Electrical Utility System Operations
- ♦ EQ: Emotional Intelligence
- ♦ Having Difficult Conversation

EDUCATION

EDUCATION

- ♦ Portland State University – Portland, Oregon
- ♦ Bachelor's Degree in Business Administration: Finance (2008)
- ♦ Portland Community College, A.G.S. degree with honors, December 2004.

RECENT INCENTIVE AWARDS

INCENTIVE AWARDS

- ♦ FY20 Individual Time-off Award – 40hrs – 12/20/19
- ♦ On-The-Spot Award - \$250.00- 07/03/20
- ♦ FY20 Group Award - \$475.00- 12/02/19
- ♦ FY20 Individual Cash Award - \$624 – 01/04/19



Live Stream was made available on: <https://www.youtube.com/BeavertonSchools>

Board Members Present:

Becky Tymchuk, Chair
Tom Collet, Vice Chair
Anne Bryan
Susan Greenberg

LeeAnn Larsen
Eric Simpson
Donna Tyner

Staff Present:

Don Grotting	Superintendent
Ginny Hansmann	Deputy Superintendent of Teaching and Learning
Carl Mead	Deputy Superintendent of Operations
Mike Schofield	Associate Superintendent for Business Services
Josh Gamez	Chief Facilities Officer
Steve Langford	Chief Information Officer
Shellie Bailey-Shah	Public Communications Officer
David Williams	Executive Administrator for Strategic Relations
Pat McCreery	Administrator for Equity and Inclusion
Toshiko Maurizio	Administrator for Multilingual Programs
Brian Sica	Administrator for Curriculum, Instruction & Assessment
Steven Sparks	Executive Administrator for Long Range Planning
Aaron Boyle	Administrator for Facilities
Jon Bridges	Administrator for Accountability
Camellia Osterink	District Legal Counsel
Ken Struckmeier	Executive Administrator of High Schools
Jon Franco	Executive Administrator of Middle Schools

CALL MEETING TO ORDER & BOARD PROCEDURES – Becky Tymchuk

School Board Chair Becky Tymchuk called the meeting to order at 6:30 p.m. Chair Tymchuk asked for changes to the agenda: None

BEA Comments – Sara Schmitt – President

Teaching has been different in this time. Teachers are stretched and exhausted. Teachers are adapting and many students are learning along with a widening gap. We agree that this pandemic the staff need to feel supported and safe. We look forward to hearing about the what leaders are planning as the next steps.

OSEA Comments – Amy Knutson – President

I want to commend the Classified employees for showing up and giving so much, that shows their dedication.

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BSAC Representatives –

Co-President: Neel Jain/WHS – met and discussing our topics for the year.

Secretary: Jonah Patterson/SRHS – Why are we here as students? The district is supposed to serve students and give us a voice as students. School security culture and mental health are something that we want to focus on. There is a real student crying out for better mental health services.

Social Media Representative: Riley Poindexter/MHS - gather resources and share them out to the community.

Co-President: Miriam Gilliam/ISB - Meeting virtually is a very different experience and we are very motivated and excited. We are looking forward to accomplishing our goals this year.

Questions and Comments: none

Public Comments - Board Member Becky Tymchuk stated there were. Eight comments were received, see Public Comments attachment for a full listing of public comments submitted.

REPORTS

A. Superintendent Comments – Don Grotting

- Comprehensive Distance Learning/ Limited In Person Instruction/ Return to School Planning: Safety of our students, staff and community remains a priority. CDL will remain until end of 1st semester. Preparation continues for LIPI and hybrid models if metrics permit return to school. The numbers are expected to increase through the New Year. Once the numbers start to decline there will be about a two-week lag.
- We meet weekly with health organizations to update us on the pandemic and discuss numbers which are expected to climb in the next two to three weeks. Next time we meet we will be discussing the vaccination process.
- Activities and Athletics: Like other districts we are providing outdoor only conditioning and practices per the OSAA and OHA
- Childcare: We are continuing to work with our County and other districts in Washington County to provide childcare. We expect all Childcare Grant funds to be expended.
- Middle School Schedules: Changes will be implemented next school year. Ensuring all middle school students will be provided the same access and opportunities.
- Budget: While we are building our ending fund balance, we know there is a significant decline in enrollment, reduction in the SIA funds, probability of little to no roll up funding next year and over staffing this year. PERS rates will increase in the 2023-2025 biennium will increase.
- We know that we will need additional interventions next year to acclimate our students. We will need additional social emotional supports.
- Meeting with the Governor to discuss her budget proposal.
- Kid Governor: Taneesh Garg, a 5th grade student at Springville was selected as the Oregon Kid Governor.

Questions and Comments: none

B. Financial Update– Mike Schofield

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We are anticipating ending the school year with an ending fund balance around \$75M. We will continue to monitor major expenditures. There will be some changes on the revenue side. The summary is based on our historical trends.

Comments/Questions:

Anne: How are you starting to think about costs and accommodations for students? *We are looking at all of those. We know our enrollment has dropped significantly. We are looking at what staffing will be needed for next year. We are still in bargaining and cost of living.*

Becky- Looking at revenues is the county starting to see what we expected coming in? *We don't anticipate them to be below expected. They are coming in late this year. We decided to wait on the laptop staff lease from Apple this year. Student activity and gate receipts have been reduced. Under the salary and benefit line item are the furloughs, un-hired staff and cost of living increase has not been implemented because we are still in bargaining.*

C. Return to School – Ginny Hansmann, Brian Sica, Josh Gamez

Equity Lens – All decisions regarding CDL and return to school is being looked at through the equity lens.

Current Formats in BSD

- Comprehensive Distance Learning
 - Students are engaging in learning five days a week
 - Teachers are using consistent tools to interact with students
 - Students have access to live interactions at least once per day
 - Grades and Credits will be awarded
- Limited in Person instruction
 - Evaluations only (Phase one)
 - Special Education, MultiLingual, and TAG services (7 sites)

Comprehensive Distance Learning – Attendance

- Elementary – September 97.03%, October 96.88%, November 96.47%
- Middle School – September 92.26%, October 93.42%, November 93.30%
- High / Options – September 95.30%, October 94.84%, November 94.24%

Comprehensive Distance Learning – Grades and Outcomes

High School Summative Marks (4x4) Fall 2020								
BSD Overall	A	B	C	D	F	I	N	P
	22459	9406	7790	2225	1918	2662	322	1388
BSD Overall	46.6%	19.5%	16.2%	4.6%	4.0%	5.5%	0.7%	2.9%

High School Summative Marks 2019-2020 (Fall Semester)						
BSD Overall	A	B	C	D	F	P
	35586	19473	14659	4432	4243	2342
BSD Overall	44.1%	24.1%	18.2%	5.5%	5.3%	2.9%

Comprehensive Distance Learning - Emphasized Actions for Grading and Reporting

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Our Standards Based Learning System (SBLs) awards credit based on a student's evidence of proficiency toward learning targets.

BSD is recommending that teachers increase the use of the "I" (as opposed to an F) mark that indicates a student still has the opportunity to gain mastery of additional targets even if the term has ended.

The practice is most relevant to multi semester courses but can apply to any set of learning targets.

School Reopening Metrics: Requirements for Hybrid Instruction – New

- New case rates per 100K residents remain the focus in order to reopen
 - The "case rate" is now the total over 14 days
 - Districts have two weeks to implement once the threshold is met
 - Changes during the implementation period may initiate specific collaboration with Washington County
- K-3 will begin first as a collective group
 - Subsequent grades may be added weekly depending on the health and safety metrics
- The new thresholds are in the following bands
 - 0 – 50 cases = Return to On-Site Instruction
 - 50 – 100 cases = Implement K-3 Hybrid and roll out grades as spread is contained
 - 100 – 200 cases = monitor and consult with the Health Authority if previously implemented
 - 200 + cases = remain in CDL for All

School Reopening Metrics – Impacts (LIPI)

Limited in Person Instruction – small cohorts (twenty students) of students may be served for up to two hours per day with significant limitations to cross cohort interactions

- Key instructional efforts would include
 - Internet access
 - Extended access to language supports
 - Extended access to specially designed instruction

The rise in COVID-19 spread along with the "pause" in Washington and Multnomah counties has delayed the timeline for implementation

Timeline for LIPI and Hybrid

- Ongoing planning for Return to School
- January 25, 2021 – Earliest start date for Phase 2 of LIPI
- February 8, 2021 – Earliest start date for K-3 Hybrid
- February 2021 – Roll out of Elementary grades
- March 1, 2021 – Earliest start date for Secondary Hybrid (Note: The models at the secondary level may be significantly different than elementary due to limits in cohort interactions.)

All timelines are tentative and subject to the COVID-19 metrics, collective bargaining, staffing, and student participation.

Upcoming Dates for Announcements

Upcoming announcement dates based on metrics

- December 16 – Prior to Winter Break
- February 3 – End of First Semester

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- March 17 – Prior to Spring Break
- Monthly communications leading to SY 2020 – 21 (including Summer '21)

COVID – 19 Safety and Communication

- Resources:
 - ODE/OHA Ready School, Safe Learners
 - Washington County Public Health
 - Occupational Safety and Health Administration (OSHA)
 - Collaboration with other school districts
- COVID-19 reporting tool
 - All district employees can report any concerns if a district COVID-19 safety protocol is not being followed
 - Human Resources bucket email (HR-COVID19@beaverton.k12.or.us)
 - Questions/support regarding an employee who tests positive or may have been exposed to someone who tested positive.
 - Safety & Communications Guide
 - Quick guide on COVID-19 topics and resource on “what-to-do”
 - The guide will be updated as needed
 - COVID-19 resources available on the BSD intranet
 - Consolidation of tools, memos, metrics, and email updates.

PPE, Supplies and Equipment

- Face coverings
 - Adult: distributed 298,500; storage 398,755
 - Child: distributed 48,000; storage 58,255
- Hand sanitizer
 - Delivered 450 free standing foam units to all schools
- Plexiglass barriers
 - Delivered to six schools as of today
- Electrostatic sprayers on hand and will be used as needed

Questions/Comments:

Susan- What percentage if we know have limited access to the internet or does their home situation make it difficult for them to access education. *Our schools have health and wellness teams that are looking through data on a person by person basis and reaching out to families. I want to know how we can get these numbers for sites. We can work on getting that information for you. We received in November 500 hot spots and had distributed these and had no wait list. Currently, we have an additional 140 families that have requested hot spots. We have received an additional 800 hotspots that will be distributed. We are working on which hot spots work best where and increasing our data plans with the new ones as they increase from 10 to 100 gbs of data a month.*

Anne- I am curious if we have started looking at not giving credits is impacting students working toward graduating? *We will get that information to you as soon as we have that. We are tied to Mult Co how do we determine the metrics? We go with the county that is doing worse.*

LeeAnn- Attendance that was shown in the Valley Times is very different than what you presented, why? *I didn't see the article, but this is just a measure of the amount of days that the student has been marked present by any interaction between the teacher and the student.*

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Susan- Have you heard anything from the state as to how they may broaden the metrics for graduation? *There has been very little information being released from the State regarding graduation requirements.* Has the District thought about sending that up the ladder rather than having coming down? *We don't think that they will be changing the requirements at this time. We are looking at interventions and resources to help make up the gap.*

Tom- If a student doesn't attend but turns in the course work are, they considered attending? *Yes, they are if they do it on the day the course.*

When it comes to some of the resources possible for staff, is there a way to notify district of positive cases? *Yes, we have that tool.*

What kinds of things can we do outside that is safe for our students to connect? *As they fall into our limited allowance that is approved. Most of our gains are still being done virtually. We are trying to get creative, as far as in person goes, impromptu connections at meal sites and book buses. Our coordinated actions are being virtual.* Do we have a systematic way to reach out to students that are being impacted more than others? *That is the Behavioral health and wellness teams charge.*

Eric – What about the gap at the younger grades? *We will need to have more time for students to interact with teachers in person. We are looking at this summer. We are hopeful but the virus will predict the timeline. We are continuing to improve CDL as well.*

Becky- Have we explored ventilation and devices that can be put in buildings? *We are looking at our systems in terms of filters. We are also looking at other aspects of air quality. All areas have the capacity for ventilation. We are exploring the possibility of air purifying.*

DISCUSSION ITEMS

A. Long Range Facilities Planning Report – Carl Mead, Steve Sparks, Josh Gamez

The team consists of a focus group and is representative across the district. Steve summarized the process with the Board. We are looking at the educational adequacy of the ten year plan through the equity lens. This is measured as square footage in our facilities. Facility Condition is also a major factor within this report. We have over 5.7 million square feet over . All of our facilities are aging and need to be addressed. What worked in 1920 does not work now. We are also addressing Seismic conditions of our buildings. Energy Use is also a consideration as is the deferred maintenance investment needed in our schools. Our third factor is Capacity and Enrollment.

Questions/Comments:

Tom- When I look at the deferred maintenance, I see the increase annually? *That is correct. It is a significant amount of data.*

Becky- We are getting further and further behind and is a discussion the Board will need to have about how we are going to fund that.

B. Middle School Boundaries: Superintendent Recommendation – Don Grotting

As you know this project began in 2019, it was interrupted do to the pandemic. We moved the meeting to a virtual platform. We had a lot of outreach and created the Advisory committee. We

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appreciate all of these folks for their time and participation. I think the middle school boundary process is a testament to how much all had the student's best interest in mind.

We need to make sure that the allocation of resources meets our students needs for equity, regardless of poverty rates. He pointed out that core classes do not need to use the portables at Stoller with the boundary change. If they chose to use them that is a decision that is not based on capacity. Legacy student options to allow a choice for 7th graders of staying at their current school. He also discussed the Summa and Rachel Carson locations movement.

Questions/Comments:

Donna- I am opposed to the proposed map. It concentrates students of poverty in one middle school. This raises inequity to students.

Anne- I looked at the charge to the committee. It gave them some latitude to make minor changes to elementary schools and high schools. *Yes the committee did consider this primarily in the north of the district. They decided that the changes that could happen were too large under the charge of minor changes.* Do we have history of students in a walk zone that are bused to another attendance area. Is it correct that Meadow Park will be split between three high schools? *Yes that is correct.*

Becky- Can you explain to me what formula is used to assume the numbers of free and reduced lunch percentages? *We are not able to predict those numbers. We operated under a premise that the data would follow the students. All data provided for resident students. This is only an estimate.*

Donna- Can we see the trending in the free and reduced numbers? Was the homeless number given to the committee? *The committee did not have that information. We can provide that to you.*

Becky- What was the rationale to adding another school to an already high impacted middle school? *We received written testimony regarding proximity. Students had a better opportunity to get to school if they missed the bus. Was the committee given any guidance to an optimum for free and reduced in given middle schools. My memories that there were discussions about student body size. There was no guidance on free and reduced lunch.*

Do you think conversations would have gone differently if they already knew where SUMMA was going to be placed? *I believe that it would have eased the community angst.*

Don: I agree with Donna that the district needs to provide resources to schools with higher needs, but want to say that I do not believe that free and reduced numbers drive outcomes.

Becky- If you have additional questions, submit them to our staff. We will be voting on this next month.

ACTION ITEMS

A. Resolution to adopt OSBA 2021-2022 Legislative Priorities and Principals – Becky Tymchuk

LeeAnn Larsen made the motion to adopt OSBA 2021-2022 Legislative Priorities and Principals. BE IT RESOLVED that the School Board adopt OSBA 2021-2022 Legislative Priorities and Principals.

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Donna Tyner seconded and the motion passed unanimously by a vote of 7 to 0 by Becky Tymchuk, Tom Collett, Anne Bryan, Donna Tyner, Eric Simpson, LeeAnn Larsen, and Susan Greenberg.

Questions / Comments: None

B. Appropriation Resolution 21-1130 for the 2020-2021 Budget – Mike Schofield

LeeAnn Larsen made the motion to approve the Appropriation Resolution 21-1130 for the 2020-2021 Budget

BE IT RESOLVED that the School Board approve the Appropriation Resolution 21-1130 for the 2020-2021 Budget

Donna Tyner seconded and the motion passed unanimously by a vote of 7 to 0 by Becky Tymchuk, Tom Collett, Anne Bryan, Donna Tyner, Eric Simpson, LeeAnn Larsen, and Susan Greenberg.

Questions / Comments: None

C. Consent Agenda – Becky Tymchuk

1. Personnel

BE IT RESOLVED that the employee(s) who are recommended herein for administrator and teacher elections, leaves of absence, and resignations/terminations are accepted by the School Board as submitted at this meeting.

2. Approval of School Board Meeting Minutes

BE IT RESOLVED that the minutes of the October 26, 2020 Board Meeting and November 16, 2020 Board Work Session are hereby approved as submitted at this meeting.

3. Public Contracts

BE IT RESOLVED that the School Board authorize the Superintendent or designee to obligate the District for the public contract items as submitted at this meeting.

4. Approval of School Board Policy DFA

BE IT RESOLVED that the School Board approve the School Board Policy DFA as submitted at this meeting.

5. Grant Report

BE IT RESOLVED that the School Board approve the Grant Report as submitted in this meeting.

LeeAnn Larsen made the motion to accept by the School Board as submitted. Donna Tyner seconded and the motion passed unanimously by a vote of 7 to 0 by Becky Tymchuk, Tom Collett, Anne Bryan, Donna Tyner, Eric Simpson, LeeAnn Larsen, and Susan Greenberg.

Questions/Comments: None

BOARD COMMUNICATION – Board Members

A. Individual School Board Member Comments – none

ADJOURNMENT

Becky Tymchuk adjourned the meeting at 9:07 p.m.

District Goal: WE Empower all students to achieve post-high school success.

"The District prohibits discrimination and harassment based on any basis protected by law, including but not limited to, an individual's actual or perceived race, color, religion, sex, sexual orientation, gender identity, gender expression, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, veteran status, or because of a perceived or actual association with any other persons within these protected classes

Information Items

- Middle School Schedules
- October 2020 BAC Report

Submitted by Dianna Hess

Becky Tymchuk, School Board Chair

-

519

District Goal: WE Empower all students to achieve post-high school success.

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WE EXPECT EXCELLENCE



WE INNOVATE



WE EMBRACE EQUITY



WE COLLABORATE

PUBLIC CONTRACTS – BOARD AUTHORIZATION OF SUPERINTENDENT TO OBLIGATE THE DISTRICT

POLICY ISSUE/SITUATION

School Board action is required to authorize the Superintendent or a designee to obligate the District for the attached public contract items.

BACKGROUND INFORMATION

On May 15, 2017, the Board adopted current policy language regarding Authority to Obligate the District (Board Policy DJ), which updates the School District's Public Contracting Rules in accordance with State Recommended Model Rules. Appropriate bidding procedures and Public Contracting Rules have been complied with before recommending the attached contract for Board approval. The following authorization of contract, subject to available budget appropriations, is a routine Board action that appears under the consent grouping of the Board agenda.

RECOMMENDATION

BE IT RESOLVED that the School Board authorize the Superintendent or a designee to obligate the District for the public contract items listed in Attachment A.

PUBLIC CONTRACTS
BOARD AUTHORIZATION OF SUPERINTENDENT TO
OBLIGATE THE DISTRICT
SUBMITTED FOR SCHOOL BOARD APPROVAL

Contract Name	Recommended By	Contract Selection Process	Contractor/Vendor	Contract Amount	Contract Timeline		Recommendation
					Start	End	
2021 Roof Replacements General Contractor Services	Aaron Boyle	ITB 20-0010	Flynn BEC LP and McDonald & Wetel Inc.	Flynn BEC LP: \$2,438,289.00 (for Jacob Wismer, Errol Hassell, and Hiteon) McDonald & Wetel Inc.: \$1,600,600.00 (for Montclair and Elmonica)	12/2020	9/2021	Authorization to Award Contract
Miller Nash Graham & Dunn LLP Legal Expenses	Karl Granlund	Exempt Services per DJCA-AR 1(B)(c)	Miller Nash Graham & Dunn LLP	\$150,000.00	At Contract Execution	6/30/2021	Authorization to Award Contract

WE EXPECT EXCELLENCE 

WE INNOVATE 

WE EMBRACE EQUITY 

WE COLLABORATE 

PROJECT NAME: 2021 Roof Replacements

PROJECT TIMELINE: 3/2020–10/2021

PROJECT BUDGET: \$4,239,000.00

PROJECT SCOPE: Replace failing roofs at Elmonica (modular only), Errol Hassel (modular only), Hiteon, Montclair and Jacob Wismer.

CONTRACT NAME: 2021 Roof Replacements General Contractor Services

RECOMMENDED BY: Aaron Boyle

SOLICITATION METHOD: ITB 20-0010 solicited replacement of five roofs as identified above. To maximize competition and preserve opportunity for all types of contractors, Bidders had the opportunity to submit Bids for as few as one and as many as all five roofing projects. Pursuant to applicable rules/laws, each project was evaluated and awarded separately to the responsive and responsible Bidder with the lowest Bid Price. As a result of that process, two contractors were recommended for award to complete the projects.

CONTRACT TIMELINE: 12/2020–9/2021

CONTRACT AMOUNTS:

Two Contracts Awarded from ITB 20-0010:

Flynn BEC LP: \$2,438,289.00 (for Jacob Wismer, Errol Hassell, and Hiteon)

McDonald & Wetel Inc.: \$1,600,600.00 (for Montclair and Elmonica)

CONTRACT SCOPE: General Contractor services to complete the roof replacements. Roof work includes HVAC and other related work.

RECOMMENDATION: Authorization to Award Contracts to Flynn BEC LP and McDonald & Wetel Inc.

FUNDING SOURCE: 2014 Bond; Modernization, Renovation Projects; Physical Facility Improvements; 2021 Roof Replacements



PROJECT NAME: Miller Nash Graham & Dunn LLP Legal Expenses

PROJECTTIMELINE: At contract execution through 06/30/2021

PROJECT BUDGET: \$150,000.00

PROJECT SCOPE: Legal expenses for claims related legal representation

CONTRACT NAME: Open PO - Miller Nash Graham & Dunn LLP

RECOMMENDED BY: Karl Granlund, Administrator for Risk Management

SOLICITATION METHOD: Exempt Services per DJCA-AR 1(B)(c)

CONTRACTTIMELINE: At contract execution through 06/30/2021

CONTRACT AMOUNT: \$150,000.00

CONTRACT SCOPE: Ongoing Claims Related Legal Expenses

RECOMMENDATION: Authorization to award contract to Miller Nash Graham & Dunn LLP

FUNDING SOURCE: Risk Management Liability Insurance Fund



GRANT REPORT

Grant Proposal	Funding Agency	Amount Requested	Submission Date	Decision Date	Action Required

Grant Proposal In Review	Funding Agency	Amount Requested	Submission Date	Decision Date
ESEA Title Funds	Oregon Dept. of Education	\$9,143,487	30 Nov 2020	18 Dec 2020
Grow Your Own Funding (Teacher Partnership Pathways Grant)	Oregon Dept. of Education	\$324,000	19 Oct 2020	12 Dec 2020

Grant Proposal Final Status	Funding Agency	Amount Requested	Amount Funded
Secondary Career Pathway Funding	Oregon Dept. of Education	\$298,465	\$ 298,465
BEF Equip Fund	Beaverton Education Foundation	\$35,000	\$ 35,000
Future Bus	First Tech Credit Union/Beaverton Education Foundation	\$35,000	\$ 35,000
Camp Connect	Beaverton Education Foundation	\$15,000	\$15,000
Early Indicator and Intervention Systems (EIS) Grant	Oregon Dept. of Education	\$122,687	\$122,687
PSU Confucius Institute	Portland State University	\$10,000	\$10,000
Safe and Sound 4 Student Success (S4)	Beaverton Education Foundation	\$75,000	
ESSA School Improvement	Oregon Dept of Education	\$40,000	

RECOMMENDATION:

It is recommended that the proposals be approved.

District Goal: WE empower all students to achieve post-high school success.

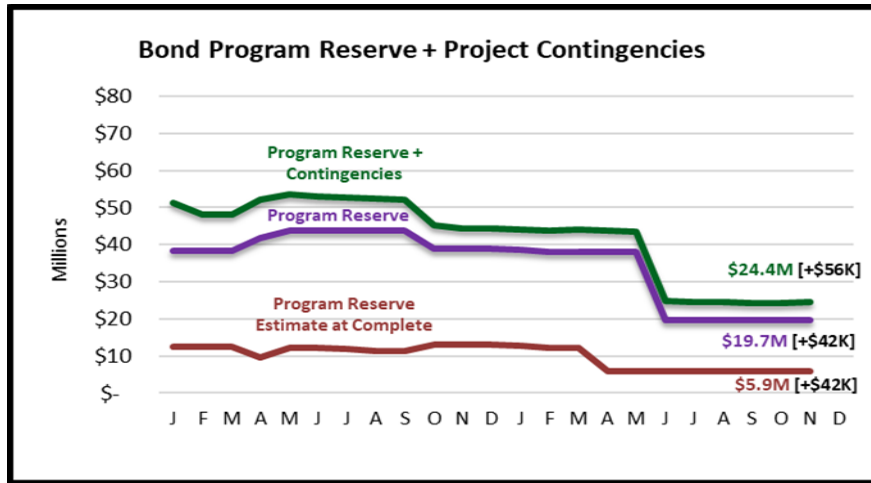
The District prohibits discrimination and harassment based on any basis protected by law, including but not limited to, an individual's actual or perceived race, color, religion, sex, sexual orientation, gender identity, gender expression, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, veteran status, or because of a perceived or actual association with any other persons within these protected classes.

Bond Program Status Report

Through November 2020

2014 Bond Program Executive Summary

November 2020



Bond Program Reserve = Funding available to the Bond Program but not yet allocated to a project
 Project Contingencies = Funding contained within an approved project budget

Bond Program Funding Total	\$	807,430,945
Revised Approved Current Budget	- \$	787,708,228
Bond Program Reserve	\$	19,722,717
Bond Program Reserve	\$	19,722,717
Net Contingency Balance	+ \$	4,695,609
Bond Program Reserve + Contingencies	\$	24,418,326
Bond Program Funding Total	\$	807,430,945
Program Estimate at Complete (EAC)	- \$	801,508,228
Projected Program Reserve Estimate at Complete	\$	5,922,717

Budget Perspective

This month the overall Program Reserve increased by \$42K, while the Reserve + Project Contingencies increased by \$56K. All projects remain within their current approved budgets. Primary cost events were:

- Several projects in close out are holding an excess amount of contingency, and staff have developed a plan for how to allocate these funds. The BAC was informed of this plan at the October 28, 2020 meeting, and a schedule for the transfers is under development. The allocations are as follows: \$4.59M in seismic contingencies to stay within the Seismic project; \$862,300 from William Walker and Mountainside to be transferred to the Post Warranty Fund project; \$703,690 to be transferred to Program Reserve; \$586,747 to remain in William Walker until financial completion of the project. These dollar amounts are based on current forecasts, and could fluctuate before transfers are made.
- Added funding increased by \$50K due to ETO reimbursements—\$14K from William Walker was allocated to the Program Reserve; \$36K from the Hiteon Heat Pump repair was allocated to the District-Wide Facility Repair project.
- ACMA's contingency decreased by \$121K due to skylight curb work, purchase of data switches, and smaller misc. change items.
- Hazeldale (increased \$125K) and William Walker (increased \$19K) both saw contingency increases due to continued financial close out efforts.

Schedule Perspective

- Nearly all projects from Summer 2020 are substantially complete—controls work at Whitford is ongoing—and in financial closeout. Design for Summer 2021 projects is underway, and the bidding period has begun.
- ACMA's interior work continues. Concrete polishing and painting are expected to be complete in December. Exterior landscaping is ongoing.
- The Classroom Walls project has an A/E on board and will begin site walks in December. Construction is scheduled to start Summer 2021, though there may be opportunities to begin early work.
- Hiteon HVAC Controls went out to bid, but the solicitation was canceled as bids were well over budget. The project team is working on adjusting the scope, and hopes to re-bid in January. Projected construction start time has moved to Summer 2021.

Challenges and Opportunities

- COVID-19: Staff is working remotely and keeping Project Management efforts moving forward. With no students and staff in the buildings most projects were able to start ahead of schedule, and there was flexibility with substantial completion dates. Scheduling for Summer 2021 projects assumes a June start date. Some early work opportunities are being explored, though these are dependent on when LIPI begins.

2014 Bond Program Scorecard

Data as of November 30, 2020

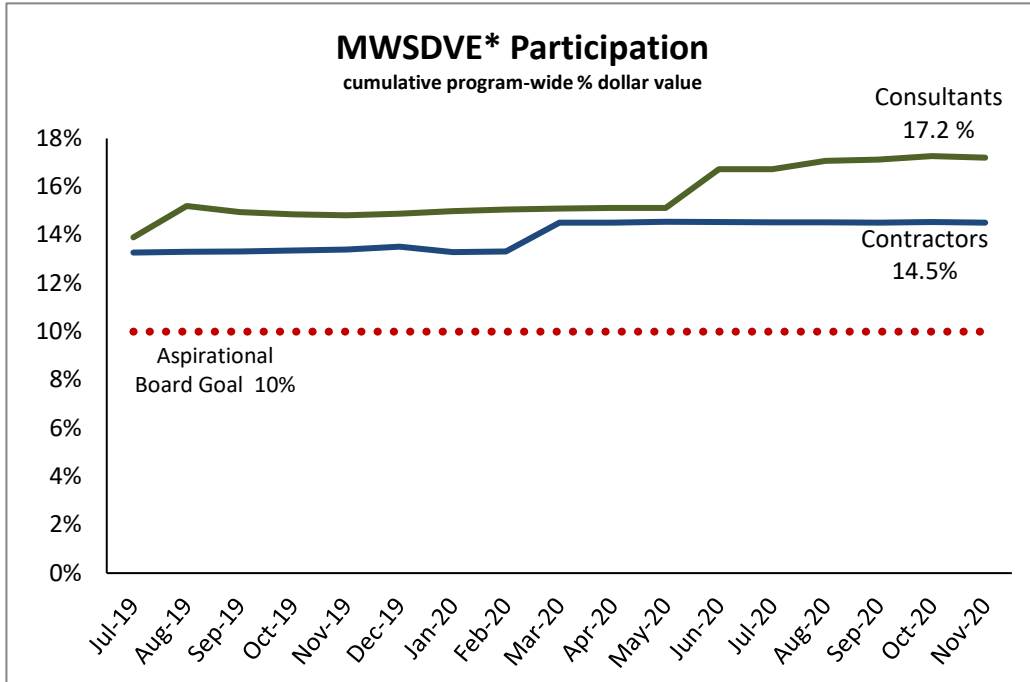
November 2020

Performance Key	
Green = On Track	
Yellow = Watchlist	
Red = Trouble	
Gray = Milestone Complete	
(Date) = Target	
Date = Actual	
N/A = Not Applicable	

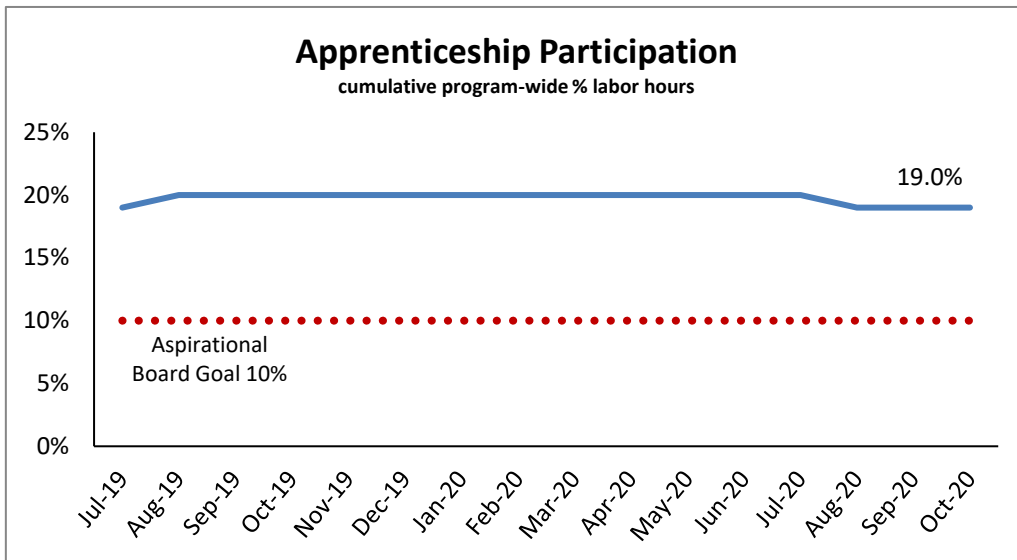
Current Performance Metrics	ACMA Replacement	Five Oaks Renovation	Maintenance Facility	Cooper Mnt Seismic	West TV Sewer	Bethany HVAC & Roof	2021 Roof Replacements	Barnes Roof	Security Upgrades: Classroom Walls
Overall Budget Performance	On Track	On Track	On Track	On Track	On Track	On Track	On Track	On Track	On Track
Budget Percent Complete	81.00%	90.00%	84.00%	7.00%	0.00%	0.00%	4.00%	79.00%	0.00%
Overall Schedule Performance	On Track	On Track	Watchlist	On Track	On Track	On Track	On Track	On Track	On Track
Schedule Percent Complete	92.00%	99.00%	60.00%	0.00%	0.00%	0.00%	0.00%	94.00%	0.00%
Schedule Milestones									
Schedule Milestones	ACMA Renovation	Five Oaks Renovation	Maintenance Facility	Cooper Mnt Seismic	West TV Sewer	Bethany HVAC & Roof	2021 Roof Replacements	Barnes Roof	Security Upgrades: Classroom Walls
Design Team Contracted	5-2016	6-2016	6-2016	6-2020	10-2020	N/A	6-2020	8-2019	11-2020
Design - Schematic Design	3-2018	10-2017	3-2017	7-2020	(1-2021)	N/A	7-2020	10-2019	(12-2020)
Design - Design Development	8-2018	11-2017	10-2018	9-2020	(2-2021)	(1-2021)	9-2020	11-2019	(2-2021)
Design - Construction Documents	2-2019	5-2018	1-2019	(12-2020)	(3-2021)	(3-2021)	10-2020	1-2020	(3-2021)
Permitting - Land Use	1-2019	3-2018	1-2019	N/A	N/A	N/A	N/A	N/A	N/A
Permitting - Site Development	5-2019	7-2018	4-2019	N/A	N/A	N/A	N/A	N/A	N/A
Permitting - Building	7-2019	6-2018	4-2019	(12-2020)	(4-2021)	(4-2021)	(11-2020)	7-2020	(2-2021)
Construction - Contract Award	5-2019	9-2017	7-2017	(2-2021)	(4-2021)	10-2020	(12-2020)	6-2020	(5-2021)
Construction - Start	7-2019	6-2018	3-2019	(6-2021)	(5-2021)	(6-2021)	(6-2021)	7-2020	(6-2021)
Construction - Finish	(8-2021)	11-2020	(10-2021)	(8-2021)	(8-2021)	(8-2021)	(8-2021)	10-2020	(8-2021)
Owner Activities - FF&E Ordered	(2-2021)	3-2019	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Owner Activities - FF&E Delivered	(5-2021)	8-2020	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Owner Activities - Occupancy	(6-2021)	11-2020	(10-2021)	(8-2021)	(8-2021)	(8-2021)	(8-2021)	10-2020	(8-2021)
Project Complete (Month - Year)	(8-2021)	(12-2020)	(10-2021)	(9-2021)	(8-2021)	(8-2021)	(8-2021)	11-2020	(8-2021)
Equity Goals									
Participation	Target %	Current %	Change %						
MWSDVE - Consultants	10.0%	17.1%	-0.20%						
MWSDVE - Contractors	10.0%	14.5%	No change						
Apprenticeship	10.0%	19.0%	No change						

2014 Construction Bond Program

Equity Performance November 2020 Report



*Minority, Women and Service Disabled Veteran Owned Enterprises



2014 Bond Program Financial Status Report

Financial Summary

Data as of November 30, 2020

Project List	Original Budget Allocations	Revised Approved Current Budget	October-20 Est @ Comp	November-20 Est @ Comp	Net Contingency Balance		Budget Summary Notes
ACMA Replacement	\$ 28,300,000	\$ 37,570,155	\$ 37,570,155	\$ 37,570,155	\$ 2,005,583	5.6%	Current contingency decreased by (\$121K) due to skylight curbs, purchase of data switches, and other misc changes
AHS Title IX Compliance	\$ 2,000,000	\$ 3,453,433	\$ 3,453,433	\$ 3,453,433			Completed; Final Cost
Capital Center Improvements & Data Center	\$ 5,000,000	\$ 12,820,187	\$ 12,820,187	\$ 12,820,187			Completed; Final Cost
District-Wide ADA Compliance	\$ 2,000,000	\$ 2,000,000	\$ 1,604,693	\$ 1,604,693			Projects in Process; budget 15% complete
District-Wide Communication System	\$ 7,200,000	\$ 5,282,072	\$ 5,282,072	\$ 5,282,072			Completed; Final Cost
District-Wide Facility Repairs	\$ 98,000,000	\$ 107,334,210	\$ 121,098,325	\$ 121,134,210			Current budget increased by +\$36K due to ETO reimbursement
District-Wide HVAC Controls	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000			Projects in Process; budget 33% complete
Domestic / Fire Line Separation	\$ 800,000	\$ 977,120	\$ 977,120	\$ 977,120			Budget 0% complete
Five Oaks MS Renovation & Expansion	\$ 21,100,000	\$ 28,576,419	\$ 28,576,419	\$ 28,576,419	\$ 7,934	0.0%	
Green Energy Technology	\$ 5,000,000	<i>(Budget Moved to Other Projects)</i>					Scope completed via new schools and rebuilds
Hazeldale K-5 Replacement	\$ 24,600,000	\$ 31,756,091	\$ 31,756,091	\$ 31,756,091	\$ 245,202		Current contingency increased by +\$125K due to continued reconciliation as part of close out; Construction Completed 2018
IT Data Center @ Capital Center	\$ 2,900,000	<i>(Budget Moved to CC Project)</i>					Scope completed via Capital Center Improvements
Kitchen Improvements	\$ 800,000	\$ 977,120	\$ 977,120	\$ 977,120			Projects in Process; budget 35% complete
Land for new K-5 @ So. Cooper Mountain	\$ 3,000,000	\$ 7,772,659	\$ 7,800,000	\$ 7,772,659			Completed; Final Cost
Maintenance Facility Improvements Phase I	\$ 10,000,000	\$ 11,263,990	\$ 11,263,990	\$ 11,263,990	\$ 130,060	1.2%	
McKay ADA Improvements	\$ 400,000	\$ 634,540	\$ 634,540	\$ 634,540			Completed; Final Cost
New HS: Mountainside	\$ 109,000,000	\$ 184,135,294	\$ 184,135,294	\$ 184,135,294	\$ 362,300		In Close-Out; Construction Completed 2017
New ES: Sato K5	\$ 25,000,000	\$ 38,175,000	\$ 38,175,000	\$ 38,175,000	\$ 77,358		In Close-Out; Construction Completed 2017
New MS @ Timberland	\$ 51,600,000	\$ 61,371,096	\$ 61,371,096	\$ 61,371,096	\$ 261,073		Construction completed 2016; remaining budget reserved for final outfitting
Raleigh Hills K-8 Improvements	\$ 9,700,000	\$ 1,419,490	\$ 1,419,490	\$ 1,419,490			Completed; Final Cost
Raleigh Hills K-8 Improvements (Funding Hold)	\$ -	\$ 11,821,753	\$ 11,821,753	\$ 11,821,753			
Security Upgrades	\$ 10,000,000	\$ 17,982,307	\$ 18,377,614	\$ 18,377,614			Projects in Process; 75% complete
Seismic Upgrades	\$ 4,200,000	\$ 23,754,138	\$ 23,754,138	\$ 23,754,138			Projects in Process; 65% complete

2014 Bond Program Financial Status Report

Financial Summary

Data as of November 30, 2020

Project List	Original Budget Allocations	Revised Approved Current Budget	October-20 Est @ Comp	November-20 Est @ Comp	Net Contingency Balance	Budget Summary Notes
SHS Title IX Compliance	\$ 2,000,000	\$ 4,285,317	\$ 4,285,317	\$ 4,285,317		Completed; Final Cost
Springville K-8 Improvements	\$ 2,000,000	\$ 510,016	\$ 510,016	\$ 510,016		Completed; Final Cost
Vose K-5 Replacement	\$ 24,800,000	\$ 33,846,280	\$ 33,846,280	\$ 33,846,280		Completed; Final Cost
William Walker K-5 Replacement	\$ 24,600,000	\$ 36,684,200	\$ 36,684,200	\$ 36,684,200	\$ 1,606,099	Current contingency increased by +\$19K due to continued reconciliation as part of close out; Construction Completed 2019
Added Projects	\$ -	\$ 6,516,007	\$ 6,516,007	\$ 6,516,007		Projects in Process; 50% complete
Program Contingency	\$ 45,400,000					
Program Inflation	\$ 52,800,000					
Pre-Bond Expenditure Reimbursements	\$ 1,000,000	\$ 998,828	\$ 998,828	\$ 998,828		Completed; Final Cost
Bond Management Costs	\$ 20,000,000	\$ 30,990,506	\$ 30,990,506	\$ 30,990,506		
Bond Issuance Costs	\$ 6,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000		
Construction Subtotal	\$ 600,000,000	\$ 707,708,228	\$ 721,499,684	\$ 721,508,228	\$ 4,695,609	
Learning Technology	\$ 56,000,000	\$ 56,000,000	\$ 56,000,000	\$ 56,000,000		
Critical Equipment	\$ 24,000,000	\$ 24,000,000	\$ 24,000,000	\$ 24,000,000		
Tech & Equip Subtotal	\$ 80,000,000	\$ 80,000,000	\$ 80,000,000	\$ 80,000,000		
Grand Totals	\$ 680,000,000	\$ 787,708,228	\$ 801,499,684	\$ 801,508,228	\$ 4,695,609	Contingency Balance change of +\$13K
Added Funding to Bond Program						
Bond Premium (First Bond Sale)	\$ 63,295,961					
Bond Premium (Second Bond Sale)	\$ 30,270,107					
Interest Earnings (First Bond Sale)	\$ 5,340,214					
Interest Earnings (Second Bond Sale)	\$ 13,236,261					
Other Additional Funding (see Tab)	\$ 15,288,402					
Grand Total Added Funding	\$ 127,430,945					
GRAND TOTAL 2014 BOND FUNDING	\$ 807,430,945					Total Funding increased by +\$50K
Program Reserve		\$ 19,722,717	\$ 5,881,166	\$ 5,922,717		Program Reserve increased by +\$42K
Program Reserve + Project Contingencies					\$ 24,418,326	Change of +\$56K

2014 Bond Program Financial Status Report
Additional Funding Allocations to Bond Program

Data as of November 30, 2020

Source	Funding	Assigned to Projects	Assigned to Program Reserve	Budget Summary Notes
Remaining 2006 Bond Savings	\$ 576,615	Mountainside HS	\$ -	
Capital Center Rent Revenue Balance	\$ 433,385	Mountainside HS	\$ -	
Construction Excise Tax Revenue	\$ 1,130,655	Capital Center	\$ -	
Construction Excise Tax Revenue forecasted to 2021	\$ 5,021,577		\$5,021,577	
THPRD reimb.	\$ 449,783		\$ 449,783	
SB 1149 reimb.	\$ 2,704,083	District-wide Repairs	\$ -	
ETO reimb.	\$ 1,444,797	District-wide Repairs	\$ 1,359,251	Increased by +\$50K (William Walker, Hiteon Heat Pump)
Facility grants	\$ 3,027,507		\$ 3,027,507	
Sato: TVWD Reimbursement	\$ 500,000	Sato K-5	\$ -	
TOTAL	\$15,288,402		\$9,858,118	

2014 Bond Program Financial Status Report
Added Projects

Data as of November 30, 2020

Added Projects	Approved by & Date	Original Budget	Revised Approved Current Budget	October-20 Est @ Comp	November-20 Est @ Comp	Net Contingency Balance	Budget Summary Notes
Seclusion Rooms Alterations	Safety Comm 5/19/14		\$ 99,368	\$ 99,368	\$ 99,368	\$ -	Completed; Final Cost
Portable Relocations 2014	Sr LT 5/20/14		\$ 591,685	\$ 591,685	\$ 591,685	\$ -	Completed; Final Cost
Portable Relocations 2015	Sr LT 3/2015		\$ 294,257	\$ 294,257	\$ 294,257	\$ -	Completed; Final Cost
Title IX Projects - Group II	Sr LT 3/2015		\$ 1,030,697	\$ 1,030,697	\$ 1,030,697	\$ -	Completed; Final Cost
Classroom Door Locks	SB 6/18/18		\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	Budget 69% complete; phase 2 work ongoing
Security Upgrades: Classroom Walls	SB 6/15/20		\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 300,000	17.6% Scheduled to begin 2021
Security Upgrades: Paging	SB 6/15/20		\$ 500,000	\$ 500,000	\$ 500,000	\$ -	Scheduled to begin 2021
Added Projects Total		\$ -	\$ 6,516,007	\$ 6,516,007	\$ 6,516,007		

2014 Bond Program Financial Status Report

Data as of November 30, 2020

District-Wide Repair Projects

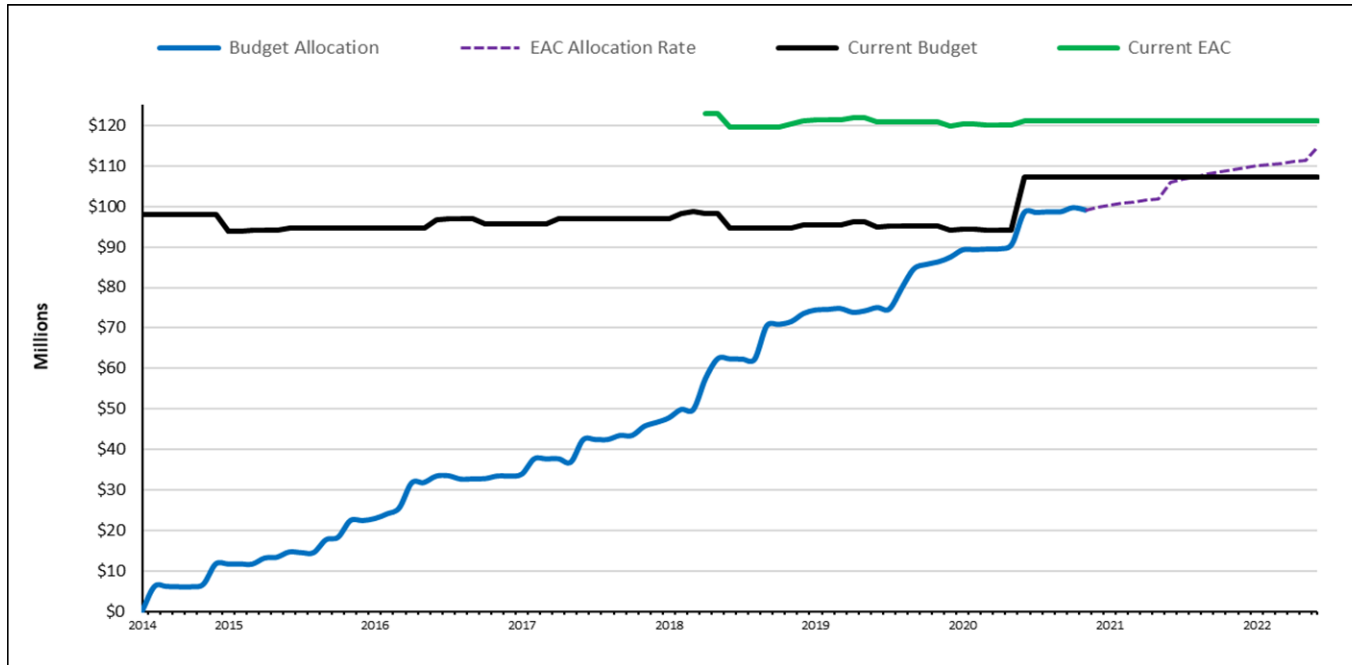
"The \$98M"

Project	Initial Budget	Revised Approved Current Budget	October-20 Est @ Comp	November-20 Est @ Comp	Net Contingency Balance		Budget Summary Notes
Completed Projects	\$ 26,061,905	\$ 52,217,429	\$ 51,256,480	\$ 52,217,429			Completed; Final Cost
Projects in Close-out	\$ 6,141,538	\$ 16,629,393	\$ 18,365,393	\$ 16,629,393	\$ 996,325	6.4%	
Highland Park & Whitford HVAC	\$ 1,402,000	\$ 11,008,407	\$ 11,008,407	\$ 11,008,407	\$ 246,425	2.3%	
Barnes Roof	\$ 592,000	\$ 1,530,762	\$ 1,530,762	\$ 1,530,762	\$ 43,770	2.9%	
Chehalem Repipe	\$ -	\$ 500,000	\$ 500,000	\$ 500,000			Project added from Program Reserve; scheduled to begin 2021
McKinley Repipe	\$ -	\$ 500,000	\$ 500,000	\$ 500,000			Project added from Program Reserve; scheduled to begin 2021
2021 Roof Replacements	\$ 1,972,000	\$ 4,239,000	\$ 4,239,000	\$ 4,239,000	\$ 395,685	10.3%	Scheduled to begin 2021
Bethany Roof & HVAC	\$ 982,000	\$ 2,230,000	\$ 2,230,000	\$ 2,230,000	\$ 223,000	11.1%	Scheduled to begin 2021
Hiteon HVAC Controls Upgrade	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 10,500	5.5%	Scheduled to begin 2021
Nancy Ryles HVAC	\$ 487,000	\$ 487,000	\$ 487,000	\$ 487,000	\$ 48,700	11.1%	Scheduled to begin 2021
Raleigh Park Sewer	\$ 47,000	\$ 250,000	\$ 250,000	\$ 250,000			Scheduled to begin 2021
Rock Creek Freezer	\$ 29,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 26,900	9.8%	Scheduled to begin 2021
West TV Sewer	\$ 490,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 31,500	4.4%	Scheduled to begin 2021
New Schools Post-Warranty Fund	\$ -	\$ 150,000	\$ 150,000	\$ 150,000			
Maint Dept Repair & Improvement Projects*	\$ 8,101,263	\$ 8,101,263	\$ 7,902,082	\$ 8,101,263			
Repair Projects Total	\$ 46,505,706	\$ 99,093,253	\$ 99,669,124	\$ 99,093,254			
Repair Program Balance Available	\$ 51,494,294	\$ 8,240,957	\$ 7,629,200	\$ 8,240,956			
Repair Program EAC Balance	\$ -	\$ -	\$ 13,800,000	\$ 13,800,000			
Repair Program Budget (Less Transfers In/Out)	\$ 98,000,000	\$ 107,334,210	\$ 121,098,325	\$ 121,134,210			
*Budget and Est @ Comp. will increase each month as additional Maintenance Dept. managed Repair Projects are scheduled.							
Transfer Tracking							
Initial Budget	\$ 98,000,000						
Previous Transfers	\$ (4,279,836)						
SB 1149 Reimbursements	\$ 2,704,083						
ETO Reimbursements	\$ 85,546						
Door Replacement(s) transferred to Security Upgrades	\$ (9,446)						
Transfer from contingencies for Post-Warranty Fund	\$ 150,000						
Cooper Mnt Roofing transferred to Cooper Mnt Seismic	\$ (128,000)						
Beaver Acres Roofing transferred to Beaver Acres Seismic	\$ (1,138,000)						
Additional Funding - Hiteon Flood Rebuild - Approved 7.24.19	\$ 105,000						
Beaver Acres Windows transferred to Beaver Acres Seismic	\$ (605,000)						
Beaver Acres Re-Pipe transferred to Beaver Acres Seismic	\$ (489,500)						
Additional Funding - AHS Fire Alarm - Approved 1.9.2020	\$ 150,000						
AHS Access Control transferred from Security Upgrades	\$ 39,363						
SRHS Vestibule Door(s) transferred to Security Upgrades	\$ (250,000)						
Additional Funding - Budget Increase - Approved 6.15.2020	\$ 12,000,000						
Additional Funding - Chehalem Repipe - Approved 6.15.2020	\$ 500,000						
Additional Funding - McKinley Repipe - Approved 6.15.2020	\$ 500,000						
Balance	\$ 107,334,210						

2014 Bond Program Financial Status Report

District-Wide Repair Projects Budget Allocation Rate

Data as of November 30, 2020



2014 Bond Program Financial Status Report
Seismic Projects

Data as of November 30, 2020

Seismic Projects	Original Budget	Revised Approved Current Budget	October-20 Est @ Comp	November-20 Est @ Comp	Net Contingency Balance	Budget Summary Notes	
A/E Scoping/Surveys	\$ -	\$ 222,058	\$ 222,058	\$ 222,058	\$ -	Completed; Final Cost	
Aloha HS	\$ 1,732,898	\$ 19,339,227	\$ 19,339,227	\$ 19,339,227	\$ 2,217,986 13.0%		
Beaver Acres ES	\$ 1,714,444	\$ 8,232,283	\$ 8,232,283	\$ 8,232,283	\$ 2,372,682 40.5%		
Beaverton HS	\$ 246,184	<i>(Budget Transferred to Seismic Program)</i>					Scope completed via BHS Gym Ceiling project
Cedar Mill ES	\$ 144,771	<i>(Budget Moved to Facility Repairs)</i>					Scope completed via Cedar Mill Roof & HVAC project
Cooper Mt. ES	\$ 361,703	\$ 3,320,475	\$ 3,320,475	\$ 3,320,475	\$ 332,500 11.1%	Scheduled to begin 2021	
(Projects Financially Complete)							
Seismic Projects Total	\$ 4,200,000	\$ 31,114,043	\$ 31,114,043	\$ 31,114,043			
TAPS Seismic Grant	\$ -	\$ (22,545)	\$ (22,545)	\$ (22,545)			
AHS Seismic Rehabilitation Grant	\$ -	\$ (2,500,000)	\$ (2,500,000)	\$ (2,500,000)			
Beaver Acres Seismic Rehabilitation Grant	\$ -	\$ (2,500,000)	\$ (2,500,000)	\$ (2,500,000)			
Cooper Mnt Seismic Rehabilitation Grant	\$ -	\$ (2,337,360)	\$ (2,337,360)	\$ (2,337,360)			
Seismic Program Bond Cost Balance	\$ 4,200,000	\$ 23,754,138	\$ 23,754,138	\$ 23,754,138			
Seismic Program Less Transfers In/Out	\$ 23,754,138						
Transfer Tracking							
Initial Budget	\$ 4,200,000						
Program Escalation	\$ 1,006,740						
AHS Roofing - From Facility Repairs	\$ 575,193						
Beaver Acres Roofing - From Facility Repairs	\$ 1,138,000						
AHS Roofing - Balance From Facility Repairs	\$ 3,477,807						
Program Reserve - Approved by School Board 6.18.18	\$ 5,450,000						
Transfer to Facility Repairs - Cedar Mill	\$ (166,052)						
Cooper Mnt Roofing - From Facility Repairs	\$ 128,000						
Program Reserve - Approved by School Board 10.28.19	\$ 6,849,950						
Beaver Acres Windows - From Facility Repairs	\$ 605,000						
Beaver Acres Re-pipe - From Facility Repairs	\$ 489,500						
Balance	\$ 23,754,138						

2014 Bond Program Learning Technology/Classroom Systems
and Critical Equipment Purchases
November 30, 2020

Data as of November 30, 2020

Learning Technology/Classroom Systems (\$56 Million)						
Project Name	Total Budget Project	% Complete	Project To Date Expenditures	2020-21 Budget	2020-21 Expenditures as of 11/30/2020	Annual Description of Expenditures
Networking Upgrades	\$ 9,550,039	62%	\$ 5,963,643	\$ 2,617,044	\$ 502,373	Maintaining current wireless networking capacity and addressing areas of need. Outdoor wireless access at the high schools is complete and includes athletic fields, press boxes and concession stands. Construction of the Dark Fiber ring is complete and in production.
Digital Curriculum Development	\$ 5,316,951	77%	\$ 4,116,788	\$ 713,941	\$ 229,777	Salary to maintain five digital curriculum specialists. Digital Curriculum Specialists are responsible for curating and developing high quality digital curriculum and materials that align to our Standards Based Learning System. This team was a valuable resource last spring when we were pressed to provide additional resources for district teachers during the COVID 19 remote learning implementation.
Future Ready Schools	\$ 31,548,603	97%	\$ 30,710,587	\$ 6,993,968	\$ 6,155,952	18,000 chromebooks for elementary and middle school students have been ordered and received. We will be distributing the second round of bond funded elementary and middle school student devices in September 2020. The purchase concludes the Future Ready bond expenditures which provided 2 rounds of student devices through the life of the bond.
Technology Modernization	\$ 2,819,901	82%	\$ 2,325,926	\$ 435,553	\$ 141,578	Continued Business Continuity Plan (BCP) updates. For 2020, updates and Central Office Conference room technology refresh. Pilot classroom technology solutions for hybrid instruction.
Other Technology/Curriculum Projects	\$ 6,764,506	100%	\$ 6,764,506	\$ -	\$ -	Completed Technology/Curriculum Projects. Includes: student laptop replacements in 2014-15, high school science technology in 2015-16, positive change grants 2014-15 through 2016-17.
Learning Technology/ Classroom Systems Total	\$ 56,000,000	89%	\$ 49,881,450	\$ 10,760,506	\$ 7,029,680	

2014 Bond Program Learning Technology/Classroom Systems
and Critical Equipment Purchases
November 30, 2020

Data as of November 30, 2020

Critical Equipment (\$24 Million)						
Project Name	Total Budget Project	% Complete	Project To Date Expenditures	2020-21 Budget	2020-21 Expenditures as of 11/30/2020	Annual Description of Expenditures
Buses	\$ 16,000,000	98%	\$ 15,720,388	\$ 279,612	\$ -	Approximately \$2 million/year over eight years. In first year, \$4.25 million will be spent and \$2million/year will be spent in years two through five. In year six, approximately \$3.75 million will be spent. \$0 will be spent in the eighth year. Received \$1500 in rebate for buses purchased in 2019-20.
Copiers	\$ 2,343,215	66%	\$ 1,549,388	\$ 300,000	\$ 21,618	Approximately \$375,000/year over eight years.
Athletic Equipment	\$ 1,021,737	24%	\$ 243,247	\$ 827,675	\$ 49,184	Approximately \$100,000/year over three years beginning in year 2. \$75,970 was transferred in year 2 to the Scoreboard Replacements Project. An additional \$800,000 will be split over years six through eight.
Maintenance Equipment	\$ 2,289,219	44%	\$ 1,015,761	\$ 1,031,537	\$ 197,298	Approximately \$120,000/year over four years beginning in year 2. Year 2 will have \$185,000. An additional \$1.7 million will be split over the final three years of the bond, beginning in year six.
Early Learning Playground Equipment	\$ 27,366	34%	\$ 9,366	\$ 6,000	\$ -	Playground equipment for Early Learning program at seven elementary schools.
Other Equipment Purchases	\$ 2,318,463	100%	\$ 2,318,462	\$ -	\$ -	Other critical equipment purchases as needed. Purchase of \$15,000 towards new locker banks at Stoller in 14-15, \$250,000 towards new musical instruments in 14-15 and 15-16, \$184,050 for cafeteria table replacements in 15-16, \$1,397,733 for classroom furniture for full day kindergarten in 2015-16, \$344,973 for high school scoreboard replacements in 2015-16 and 2016-17, \$121,066 towards BSD's portion of shock pad installation at SW Quadrant Park with THPRD in 2016-17 and InTouch Printers in 2018.
Critical Equipment Total	\$ 24,000,000	87%	\$ 20,856,612	\$ 2,444,824	\$ 268,100	
Grand Total	\$ 80,000,000	88%	\$ 70,738,062	\$ 13,205,330	\$ 7,297,780	
Total Bond Funds Remaining	\$ 9,261,938					

BOND PROGRAM CASH FLOW

