

Clatskanie School District 6J
PO Box 678
Clatskanie OR 97016

BOARD OF DIRECTORS' REGULAR BOARD MEETING

June 14, 2021, 6:30 pm via Zoom and in person at the Old Middle School Gym, 660 SW Bryant St
(see our main page at www.csd.k12.or.us for instructions on joining the meeting via Zoom)

BOARD MEETING MINUTES

Board Members Present: Megan Evenson-Board Chair, Kara Harris-Vice Chair, Ian Wiggins, Kathy Engel, Katherine Willis
Admin Team Present: Cathy Hurowitz-Superintendent, Mark Bergthold-Business Manager, Dr. Jim Helmen-Director of Student Support & Innovation, Tami Burgher-Board Secretary, Dr. Jeff Williamson-CMHS Principal, Kara Burghardt-CES Principal
Guests: Tim Erwin, Tara Kemp-Pauly Rogers, Maeve Mitchell

- I. CALL TO ORDER: 6:30 pm
 - A. Flag Salute
 - B. Agenda Review
 - C. Approve Agenda

A motion was made to approve the agenda.

K. Engel/K. Willis - UNANIMOUS

II. COMMUNICATIONS AND HEARINGS OF INTERESTED PARTIES

- A. Public Comment: None
This is the time for citizens to address the Board. All speakers should state their name prior to speaking. Speakers are asked to write their name, address, phone number and topic to be addressed on the registration card. Speaking time is limited to three minutes per speaker. Speakers may offer objective criticism of district operation and programs, but the Board will not hear any complaints concerning specific District personnel. The Chair will direct the visitor to the appropriate means for Board consideration and disposition of legitimate complaints involving individuals. The right to address the Board does not exempt the speaker from any potential liability for defamation.
- B. Student Body Report: None
- C. Oregon School Employees Association Representative Report: None
- D. Clatskanie Education Association Representative Report: None
- E. COVID Safety/Athletics Update - Ryan Tompkins: None

III. OLD BUSINESS

A. Pauly Rogers Audit Report - Tara Kemp, Auditor: T. Kemp gave the presentation of the 19-20 Clatskanie School District Audit. She went over the Governing Body Letter (see attached). The district is audited to make sure it is complying with all laws and regulations. See page 2. They gave the district an unmodified opinion on the financial statements. That is a clean opinion with no reservations, which is what the district wants. For state minimum standards, there was one comment noted on page 54 of the audit report. They also issued a Management Letter which reports significant deficiencies and material weaknesses as a result of audit procedures. The auditors did encounter difficulties in performing and completing the audit. It was a difficult year across the board for many districts due to COVID and the many changes that came about this year. Also, listed in the letter are Future Accounting and Auditing Issues and changes that we may need to be aware of that would affect our accounting processes for the next fiscal year. K. Engel had a couple of questions. When she was on another committee, they got a reconciliation report or a list of all debits/credits on a monthly basis, would that fulfill your need for oversight instead of Cathy reviewing? Typically standards recommend that Management be the one to go over bank statements and reconciliations as management is ultimately responsible. Governments often do what is suggested and that is an additional level of oversight, but would not relieve management of their financial responsibility. What audit requirements are needed for the bond? There are no separate audit requirements. The bond activity would be tested as a part of the financial statement audit, so they would pull a sample of transactions to ensure those fall in line with the purpose of the bond. K. Harris asked about the material findings of the report and how we are going to move

forward so it doesn't happen again. Are new procedures or processes being developed to avoid this issue? M. Bergthold responded that after having a year under his belt, there will be an interim audit conducted the week of July 12th. There will be a transition time for a new business manager and he will be able to work on those things. There are two phases of an audit, one is an interim, they come and do spot checks. Also conduct interviews to see if anything has changed with processes, approvals, personnel, etc. The majority of the audit cannot be done until after June 30th and the books are closed. There was a discussion about having the board "ratify" statements, checks, etc. He will have the bank recs caught up before June 30th. C. Hurowitz will review and approve them. K. Harris stated that the bank recs were recommended to be done within 30 days of the end of each month and asked if that had been done in the current year? No. C. Hurowitz stated that the business manager position has been posted. She also sits down with Maeve Mitchell and goes over payroll at the end of each month. The district will put more checks and balances in place. K. Engel stated that they give him a lot of grace for coming in during a pandemic year, so she gets the frustration and the amount of time it can take. There was a discussion about how to make sure that the reconciliations and reports are done in a timely manner. This isn't personal, this is making sure that we are accountable to the community, and that the board doesn't lose trust with the community. M. Evenson suggested adding bond accountability to our July agenda,

IV. NEW BUSINESS

A. Piper-Sandler Resolution

A motion was made to accept the Piper Sandler resolution 2021-3 (see attached).

K. Harris/I. Wiggins - UNANIMOUS

B. Determine the Bond Results

Motion: The results are in and the Board has determined that the Bond has passed.

A motion was made to approve the bond results.

K. Engel/K. Willis - UNANIMOUS

C. Determine the Election Results

Motion: The results are in and the Board declares Katherine Willis, Director Position 3, Kathy Engel, Director, Position 4, and Ian Wiggins, Director Position 5 winners in the May 18th, 2021 Clatskanie School Board election.

A motion was made to approve the results and the Board declares Katherine Will, Director Position 3, Kathy Engel, Director, Position 4, and Ian Wiggins, Director Position 5 winners in the May 18th, 2021 Clatskanie School Board election.

K. Harris/I. Wiggins - UNANIMOUS

V. SUPERINTENDENT'S REPORT

- A. K-6 Principal Report: Written. C. Hurowitz reviewed their Winter and Spring test results and our kids maintained and are at grade level. Very few kids came out in the red and only three or four didn't move forward. They have done a great job at keeping the kids at grade level. Kudos to the elementary school and their leadership!
- B. 7-12 Principal Report: Written. The board thanked her for her time and leadership, it was nice having a calm, knowledgeable presence in that building. They appreciate her and look forward to having her mentor Dr. Williamson and Ms. Burghardt.
- C. Student Services Report: Written. J. Helmen stated they just started summer school and submitted the application, as of today there are 14 students. The teachers are Mary Sizemore and John Hazapis.
- D. Superintendent Report: Written. M. Evenson asked about any news concerning moving the state school fund from \$9.3 million to \$9.6 million. K. Harris stated that there wasn't a lot of support for adding extra funding. C. Hurowitz said there is a last ditch effort to get the funding before the session ends. She is disappointed in the legislature not funding schools appropriately. K. Engel asked about the McKinstry contract and the hold up? M. Bergthold sent it to C. Hurowitz and she sent it to the attorney. They had questions and McKinstry will respond. It may be on the July agenda. McKinstry will be here on Thursday to gather more data. I. Wiggins asked how Summer School will look? There was a discussion as to where the funding comes from, ESSA and ESSER, but we would have to invest \$65,000 matching out of our general fund. There wasn't much interest in the enrichment program. Because we have been in school, they don't need the social part of it. J. Helmen discussed more specifics about summer school. The biggest barrier at this time is the lunch program.
- Financial Report: Written. K. Engel asked about less revenue than expected to finish out the year and we have expenses to finish out the year, so we will be in the hole \$343,000? M. Bergthold responded regarding additional funding and we will have a carryover and transfers.

VI. BOARD MEMBERS REPORTS: K. Willis spoke about 6th grade promotion at CES, it was very cute. Graduation went well and was a great end to the school year and she is glad that summer school has started as well. I. Wiggins congratulated the graduates especially this year. A lot of work goes into graduation! Softball team won state again, congratulations to them. Special thank you to Sheila for stepping in for the last part of the year. K. Harris agreed with Katherine and Ian. K. Engel thought graduation was awesome. I was impressed with the speakers, especially the one that wasn't a natural born leader. Good job to staff and teachers, have a great summer. C. Hurowitz interjected congratulations to our CES Leadership, they were recognized as one of the best in the state (one of thirteen recognized), it is exciting! M. Evenson said that Connie Sims' retirement party was awesome and Lisa Christen is very excited to become the Media Tech at CES! She felt very special and they did a great job.

VII. INFORMATION (no action needed)

- A. Enrollment Information: It will be interesting to see what happens in the Fall.
- B. Transfer of Bus Driver, Lisa Christen to CES Media Tech (effective 8/23/21)
- C. Hiring of .44 FTE CES Cook, Hali Cruz (effective 8/23/21)

VIII. CONSENT AGENDA

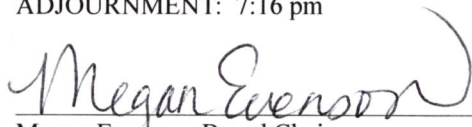
- A. Financial Report
- B. Declare items as surplus:
 - 1. 13 - Empty instrument cases (various)
 - 2. 6 - Auto harps
 - 3. 2 - Melodeons
 - 4. "Burnt" bell set
 - 5. 2.5 - Clarinet pieces
 - 6. 2 - Speakers (circa 1980)
 - 7. 3 - Yamaha keyboards (to old to repair)
 - 8. 100 or so - Marching band rain jackets (from 1978)
 - 9. Various pieces of percussion stands/equipment
 - 10. Used drum heads (various)
- C. Approve the hiring of CMHS PE Teacher, Judd Stutzman (effective 8/23/21)
- D. Approve the hiring of CES PE Teacher, Benjamin Bauman (effective 8/23/21)
- E. Approve the hiring of CES 2nd Grade Teacher, Trinity Cassel (effective 8/23/21)
- F. Approve the hiring of CES Kindergarten Teacher, Kami Gray (effective 8/23/21)
- G. Approve the hiring of CES Temporary Life Skills Teacher, Katie Burgher (effective 8/23/21 - 6/10/22)
- H. Approve the hiring of CES Music Teacher, Heather Wheeler (effective 8/23/21)
- I. Approve the hiring of CMHS Principal, Jeff Williamson (effective 7/1/21)
- J. Approve the hiring of CMHS Guidance Counselor, Erika Andrews (effective 8/23/21)
- K. Approve the May 10, 2021 board meeting minutes

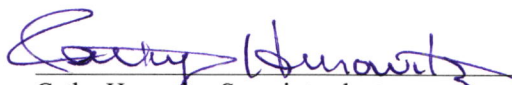
A motion was made to approve the consent agenda.

K. Harris/K. Engel -UNANIMOUS

NEXT BOARD MEETING: July 12, 2021

ADJOURNMENT: 7:16 pm


Megan Evenson, Board Chair


Cathy Hurowitz, Superintendent



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May 26, 2021

Clatskanie School District No. 6J
Columbia County, Oregon

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Clatskanie School District No. 6J as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the internal control over financial reporting (internal control) as a basis for designing 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 internal control. Accordingly, we do not express an opinion on the effectiveness of the internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies and material weaknesses.

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 financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

1. The District's books were not fully finalized and reconciled until several months after fiscal year end. Management had insufficient understanding of the processes that take place at year end to finalize the District's trial balance and other government wide schedules. Many errors were found by the auditors during testing. We recommend the District consider using a consultant at year end to help finalize the trial balance and avoid any financial discrepancies. We also recommend the Business Manager receive training from a qualified consultant to improve skills and knowledge around governmental accounting and the associated use of the software Infinite Visions.
2. During our testing of bank reconciliations, we noted the majority of the bank reconciliations for the fiscal year were completed after the fiscal year end. Bank reconciliations are considered a key control and should be prepared and reviewed within one month of the bank statement being received.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:

1. During the audit, interim and final fieldwork had to be rescheduled several times due to minimal work being completed by the District at the agreed upon time. Per the engagement letter, the District must have the prep list items ready including accounts reconciled for the auditors to test accurately. We recommend the District

schedule future audits when they can ensure the items on the prep list will be fully prepared and available for testing.

2. When testing general journal entries, we noted there is no review of the Business Managers general journal entries. All journal entries should have a separate preparer and reviewer. We recommend someone review the Business Managers journal entries for reasonableness and accuracy and that the review be documented.
3. When testing bank reconciliations, we noted that no review took place for any bank reconciliation for the fiscal year. Bank reconciliations should be reviewed in a timely manner after preparation for internal control purposes. We recommend that someone other than the preparer review the bank reconciliations and document when that occurs.

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

Tara M. Kamp, CPA

Tara M. Kamp, CPA
PAULY, ROGERS AND CO., P.C

RESOLUTION NO. 2021-3

A RESOLUTION OF CLATSKANIE SCHOOL DISTRICT NO. 6J, COLUMBIA AND CLATSOP COUNTIES, OREGON AUTHORIZING THE ISSUANCE AND SALE OF ONE OR MORE SERIES OF GENERAL OBLIGATION BONDS IN THE AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED \$10,000,000; DESIGNATING AN AUTHORIZED REPRESENTATIVE, BOND COUNSEL, UNDERWRITER OR PLACEMENT AGENT; AUTHORIZING APPOINTMENT OF A PAYING AGENT AND BOND REGISTRAR; AUTHORIZING A BOND PURCHASE AGREEMENT; AND RELATED MATTERS.

WHEREAS, the Board of Directors of Clatskanie School District No. 6J, Columbia and Clatsop Counties, Oregon (the "District") submitted to the voters of the District at an election on May 18, 2021, Measure 5-284 which sought the authorization to contract a general obligation bonded indebtedness in an amount not to exceed \$10,000,000 to finance capital costs and pay the costs of issuance of the bonds; and

WHEREAS, a majority of the voters of the District voting on Measure 5-284 approved of the issuance of the general obligation bonded indebtedness; and

WHEREAS, the District now desires to proceed with the issuance of general obligation bonds under the authorization of Measure 5-284 in an amount not to exceed \$10,000,000.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF CLATSKANIE SCHOOL DISTRICT NO. 6J, COLUMBIA AND CLATSOP COUNTIES, OREGON THAT:

Section 1. Issuance of Bonds. The Board of Directors of the District authorizes the issuance and sale of general obligation bonds in the aggregate principal amount not to exceed \$10,000,000 (the "Bonds"), under the authority of Measure 5-284.

The Bonds shall be issued as negotiable general obligation bonds of the District for a term not to exceed 20 years from date of issuance and may be issued in one or more series as determined by the Authorized Representative. The Bonds shall bear interest at a true interest cost not to exceed four percent (4.0%) per annum and shall be sold at not less than ninety-nine percent (99.0%) of par value, disregarding any original issue discount. The District authorizes the Superintendent, Business Manager, Bond Project Manager, or either of their designee (the "Authorized Representative"), to designate the principal amount of each series, dated date, interest rates, maturity dates, bond structure, optional redemption dates and premiums, if any, principal serial maturities, with or without discount or premium, term bond maturity or maturities, denominations, interest payment dates, applicable discount or premium, whether to participate in the Oregon School Bond Guaranty Program or obtain bond insurance or some other

form of guaranty or security for the payment of the Bonds, to obtain one or more ratings for the Bonds and such other provisions as are deemed necessary and desirable for the sale and issuance of the Bonds.

Section 2. Title and Execution of the Bonds. The Bonds shall be entitled "Clatskanie School District No. 6J, Columbia and Clatsop Counties, Oregon, General Obligation Bonds, Series 2021" (the "Bonds"), or such other name designated by the Authorized Representative. The Bonds shall bear the manual or facsimile signature of the Chair of the Board of Directors of the District and the manual or facsimile signature of the Superintendent. The Bonds may be initially issued in book-entry form as a single, typewritten bond for each maturity and issued in the registered name of the nominee of The Depository Trust Company or registered in the name of the purchaser. The Bonds may be issued without certificates being made available to the bondholders.

Section 3. Book-Entry-Only System. If the book-entry-only system is utilized, ownership of the Bonds shall be recorded through entries on the books of banks and broker-dealer participants and correspondents that are related to entries on The Depository Trust Company book-entry-only system. The Bonds shall be initially issued in the form of a separate single fully registered type-written bond for each maturity of the Bonds (the "Global Certificates"). Each Global Certificate shall be registered in the name of Cede & Co. as nominee (the "Nominee") of The Depository Trust Company (the "Depository") as the "Registered Owner", and such Global Certificates shall be lodged with the Depository until redemption or maturity of the bond issue. The Paying Agent shall remit payment for the maturing principal and interest on the Bonds to the Registered Owner for distribution by the Nominee for the benefit of the bondholder (the "Beneficial Owner" or "Record Owner") by recorded entry on the books of the Depository participants and correspondents. While the Bonds are in book-entry-only form, the Bonds will be available in denominations of \$5,000 or any integral multiple thereof.

The Authorized Representative shall file with the Depository a Letter of Representation to induce the Depository to accept the Bonds as eligible for deposit at the Depository. The Underwriter/Placement Agent for the Bonds is authorized to provide the Depository with the Preliminary Official Statement, together with the completed Depository's underwriting questionnaire.

The execution and delivery of the Letter of Representations and the providing to the Depository of the Preliminary Official Statement and the underwriting questionnaire shall not in any way impose upon the District any obligation whatsoever with respect to persons having interests in the Bonds other than the Registered Owners of the Bonds as shown on the registration books maintained by the Paying Agent and Bond Registrar. The Paying Agent and Bond Registrar, in writing, shall accept the book-entry-only system and shall agree to take all action necessary to at all times comply with the Depository's operational arrangements for the book-entry-only system. The Authorized Representative may take all other action to qualify the Bonds for the Depository's book-entry-only system.

In the event the Depository determines not to continue to act as securities depository for the Bonds, or the District determines that the Depository shall no longer so act, then the District will discontinue the book-entry-only system with the Depository. If the District fails to identify another qualified securities depository to replace the Depository, the Bonds shall no longer be a book-entry-only issue but shall be registered in the registration books maintained by the Paying Agent and Bond Registrar in the name of the Beneficial Owner as appearing on the registration books of the Paying Agent and Bond Registrar and thereafter in the name or names of the bondholder transferring or exchanging Bonds in accordance with the provisions of Section 4 herein.

With respect to Bonds registered in the registration books maintained by the Paying Agent and Bond Registrar in the name of the Nominee of the Depository, the District, and the Paying Agent and Bond Registrar shall have no responsibility or obligation to any participant or correspondent of the Depository or to any Beneficial Owner on behalf of which such participants or correspondents act as agent for the Registered Owner with respect to:

- (i) the accuracy of the records of the Depository, the Nominee or any participant or correspondent with respect to any ownership interest in the Bonds,
- (ii) the delivery to any participant or correspondent or any other person, other than a Registered Owner as shown in the registration books maintained by the Paying Agent and Bond Registrar, of any notice with respect to the Bonds, including any notice of redemption,
- (iii) the selection by the Depository of the beneficial interest in Bonds to be redeemed in the event the District redeems the Bonds in part, or
- (iv) the payment to any participant, correspondent or any other person other than the Registered Owner of the Bonds as shown in the registration books maintained by the Paying Agent and Bond Registrar, of any amount with respect to principal or interest on the Bonds. Notwithstanding the book-entry-only system, the District may treat and consider the Registered Owner in whose name each Bond is registered in the registration books maintained by the Paying Agent and Bond Registrar as the Registered Owner and absolute owner of such Bond for the purpose of payment of principal and interest with respect to such Bond, or for the purpose of giving notices of redemption and other matters with respect to such Bond, or for the purpose of registering transfers with respect to such Bond, or for all other purposes whatsoever. The District shall pay or cause to be paid all principal of and interest on the Bonds only to or upon the order of the Registered Owner, as shown in the registration books maintained by the Paying Agent and Bond Registrar, or their representative attorneys duly authorized in writing, and all such payments shall be valid and effective to fully satisfy and discharge the District's obligation with respect to payment thereof to the extent of the sum or sums so paid.

Upon delivery by the Depository to the District and to the Registered Owner of a Bond of written notice to the effect that the Depository has determined to substitute a new nominee in place of the Nominee then the word "Nominee" in this Resolution shall refer to such new

nominee of the Depository, and upon receipt of such notice, the District shall promptly deliver a copy thereof to the Paying Agent and Bond Registrar.

Section 4. Transfer of Bonds. If the book-entry-only system is not utilized, the Bonds will be issued in certificate form. In such a case, the Bonds are transferable, or subject to exchange, for fully registered Bonds in the denomination of \$5,000 each or integral multiples thereof by the owner thereof in person, or by the owner's attorney, duly authorized in writing, at the office of the Bond Registrar. The Bond Registrar shall maintain a record of the names and addresses of the owners of the Bonds. The records of the registered bond ownership are not public records within the meaning of Oregon Revised Statutes 192.410(4).

All Bonds issued upon transfer of or in exchange for Bonds shall be valid general obligations of the District evidencing the same debt and shall be entitled to the same benefits as the Bonds surrendered for such exchange or transfer. All fees, expenses and charges of the Paying Agent and Bond Registrar shall be payable by the District. The Bond Registrar shall not be required to transfer or exchange any Bond after the close of business on the record date as determined by the Authorized Representative or transfer or exchange any Bond called or being called for redemption.

Section 5. Printing Bonds. If the Bonds are not in book-entry-only form, then the Authorized Representative is authorized to contract for the printing of the Bonds. The Authorized Representative may provide for the printing of, in addition to the original issue of Bonds, if any, additional bonds to be printed in blank form as to registration and to be designated by appropriate number for the Bond Registrar for delivery to the owner upon transfer or exchange of Bonds. The additional bonds shall bear the dated date of the Bonds, shall be signed by the manual or facsimile signature of the Chair and shall be attested by the manual or facsimile signature of the Superintendent and, if by facsimile, and the Paying Agent and Bond Registrar shall manually sign the Certificate of Authentication as of the date of delivery or transfer of the Bonds.

Section 6. Sale of Bonds. The Bonds may be sold by a negotiated sale/private placement or direct placement to a lender, pursuant to ORS 287A.300 as determined by the Authorized Representative. The Authorized Representative shall determine the requirements for the sale of the Bonds, subject to the provisions of this Resolution, that provide the most advantageous terms to the District. The Authorized Representative is authorized to negotiate and execute a term sheet, commitment letter, purchase agreement and/or placement agreement setting forth the terms of the sale of the Bonds.

Section 7. Payment of Bonds. If the book-entry-only system is not utilized, the principal of the Bonds shall be payable upon presentation of the Bonds at maturity at the designated corporate trust office of the appointed Paying Agent or the District, as determined by the Authorized Representative. Payment of each installment of interest due each year shall be made by check or draft of the Paying Agent or District mailed on each interest payment date to the owner thereof whose name and address appears on the registration books of the District

maintained by the Paying Agent or the District as of the close of business on the record date as determined by the Authorized Representative.

Section 8. Form of Bonds. The Bonds shall be issued substantially in the form approved by the Authorized Representative and Bond Counsel.

Section 9. Appointment of Paying Agent and Registrar. The Authorized Representative is authorized to designate a Paying Agent and Bond Registrar for the Bonds and to negotiate and execute on behalf of the District a Paying Agent and Registrar Agreement. In addition, the District requests and authorizes the Paying Agent and Registrar to execute the Certificate of Authentication as of the date of delivery of the Bonds.

Section 10. Tax Levy and Pledge. The Bonds shall be a general obligation of the District. The full faith and credit of the District is pledged to the owners of all such bonds for the payment of the principal and interest on such bonds when due. The District shall levy annually, as provided by law, a direct ad valorem tax upon all of the taxable property within the District in sufficient amount, without limitation, to pay the principal of and interest on all such bonds promptly as they become due and payable. The District covenants with the owners of all such bonds to pledge such ad valorem taxes in sufficient amount to pay the principal of and interest on all such bonds as they respectively become due and payable. Pursuant to ORS 310.145, the District hereby classifies the tax levy described in this section to be taxes imposed to pay the principal and interest on exempt bonded indebtedness and such taxes are not subject to the limits of sections 11 or 11b, Article XI of the Oregon Constitution. The District shall give notice of the classification of the tax levy as provided in ORS 305.583(9)(a) and (10).

Section 11. Conditional Redemption. Any notice of optional redemption may state that the optional redemption is conditional upon receipt by the Registrar of moneys sufficient to pay the redemption price of such Bonds or upon the satisfaction of any other condition, and/or that such notice may be rescinded upon the occurrence of any other event, and any conditional notice so given may be rescinded at any time before payment of such redemption price if any such condition so specified is not satisfied or if any such other event occurs. Notice of such rescission or of the failure of any such condition shall be given by the Registrar to the Registered Owner as promptly as practicable upon the failure of such condition or the occurrence of such other event.

Section 12. Defeasance. The District may defease Bonds by setting aside, with a duly appointed escrow agent, in a special escrow account irrevocably pledged to the payment of the Bonds to be defeased, cash or direct obligations of the United States in an amount which, in the opinion of an independent certified public accountant, is sufficient without reinvestment to pay all principal and interest on the defeased Bonds until their maturity date or any earlier redemption date. Bonds which have been defeased pursuant to this Section shall be deemed paid and no longer outstanding, and shall cease to be entitled to any lien, benefit or security under this Resolution except the right to receive payment from such special escrow account.

Section 13. Authorized Uses of the Proceeds of the Bonds. For purposes of ORS 305.583(9)(b), the proceeds of all the bonds issued under the authority of Measure 5-284 shall be used for capital costs, including:

- Renovating and constructing Clatskanie Middle High School to separate middle and high school spaces
- Upgrading Clatskanie Middle High School auditorium to industry standards for school and community use
- Safety and security improvements, including controlled entry, at Clatskanie Elementary School and Clatskanie Middle High School
- Renovating, furnishing, replacing, improving, remodeling District facilities, including plumbing, electrical, HVAC, roofing, internal/ external finishes, and parking/ driveway areas
- Pay bond issuance costs

The District shall give notice of the specification of the authorized uses of the proceeds of bonded indebtedness as provided in ORS 305.583(9)(b) and (10).

Section 14. Contract with Owners of Bonds. In consideration of the purchase and acceptance of the Bonds, the provisions of this Resolution and the Bonds shall be deemed to be and shall constitute a contract between the District and the owners of the Bonds. The covenants and agreements to be performed by or on behalf of the District shall be for the equal benefit, protection and security of the owners of any and all Bonds, all of which shall be of equal rank without preference, priority, or distinction among the Bonds.

Section 15. Tax Covenant. The proceeds of the Bonds shall be used and invested in such manner that the Bonds shall not become "arbitrage bonds" within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended (the "Code"), and the applicable regulations. The District covenants that, within its lawful powers, it will not do, and will refrain from doing, anything in the issuance of the Bonds and in the investment and expenditure of the proceeds thereof which would result in the interest on any tax-exempt Bonds becoming taxable for federal income tax purposes.

Section 16. Appointment of Underwriter/Placement Agent. Piper Sandler & Co. is appointed as the Underwriter/Placement Agent in connection with the issuance of the Bonds.

Section 17. Appointment of Bond Counsel. The law firm of Mersereau Shannon LLP of Portland, Oregon is appointed as Bond Counsel to the District for the issuance of the Bonds.

Section 18. Appointment of Financial Advisor. If the Authorized Representative deems it advisable, the Authorized Representative is authorized to appoint a Financial Advisor to the District for the issuance of a series of Bonds.

Section 19. Preliminary and Final Official Statement. If required by the purchaser of the Bonds, the District shall, prepare, or cause to be prepared, a preliminary official statement for the Bonds which shall be available for distribution to prospective purchasers of the Bonds. The Authorized Representative is authorized to deem such preliminary official statement final pursuant to Rule 15c2-12 of the Securities and Exchange Commission. In addition, an official statement shall be prepared and ready for delivery to the purchasers of the Bonds no later than the seventh (7th) business day after the sale of the Bonds after determining that the final official statement does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements contained in the official statement not misleading in the light of the circumstances under which they are made, the Authorized Representative is authorized to certify the accuracy of the official statement on behalf of the District.

Section 20. Closing of the Sale and Delivery of the Bonds. The Authorized Representative is authorized to determine and execute all the documents, including a tax certificate, and perform any and all other things or acts necessary for the sale and delivery of the Bonds as herein authorized. Such acts of the Authorized Representative are for and on behalf of and are authorized by the Board of Directors of the District.

Section 21. Continuing Disclosure. The District covenants and agrees that it will comply with and carry out all of the provisions of any Continuing Disclosure Certificate executed by the District. Failure by the District to comply with the Continuing Disclosure Certificate will not constitute an event of default; however, any owner may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this section.

Section 22. Post Issuance Compliance Procedures. The Authorized Representative may, and in the event the District participates in the Oregon School Bond Guaranty Program shall, establish post issuance compliance procedures in substantially the form attached to this resolution as Exhibit A, with such changes as are approved by the Authorized Representative, to ensure the interest on the Bonds remains exempt from federal income tax, and the obligation of the District to provide continuing disclosure as described in the Continuing Disclosure Certificate, if any, is met.

Section 23. Confirmation of Election. Pursuant to ORS 255.295, the Board has reviewed the abstract of votes related to Measure 5-284 prepared by the County Clerk and determines that Measure 5-284 passed.

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ADOPTED by the Board of Directors of Clatskanie School District No. 6J, Columbia and Clatsop Counties, Oregon, this 14th day of June 2021.

**CLATSKANIE SCHOOL DISTRICT NO. 6J
COLUMBIA AND CLATSOP COUNTIES, OREGON**

Chair

ATTEST:

By _____
Superintendent

EXHIBIT A

CLATSKANIE SCHOOL DISTRICT NO. 6J, COLUMBIA AND CLATSOP COUNTIES, OREGON BOND POST-ISSUANCE COMPLIANCE PROCEDURES

This Procedure establishes the requirements and procedures for ensuring compliance with federal tax laws and securities laws relating to the issuance and post-issuance monitoring of bonds and related disclosure obligations. This Procedure statement represents the objectives of Clatskanie School District No. 6J, Columbia and Clatsop Counties, Oregon (the "Issuer") and will be adhered to by all employees, officials, and financial representatives affiliated with the Issuer.

The Issuer will provide opportunities for education and training for the parties identified in this procedure in order to facilitate their performance of the responsibilities in this procedure. The Superintendent and his or her designated staff are responsible for staying current with any changes in the rules for tax-exempt bonds and disclosure. The Superintendent may rely upon outside advisors for assistance and guidance with these matters.

The Superintendent will monitor compliance with the guidelines contained in this Procedure as well as any other covenants related to bonds not specifically included herein.

FEDERAL TAX LAW COMPLIANCE

The Issuer shall comply with all federal tax laws related to tax-exempt bonds and tax-exempt bond financed facilities prior to and after issuance. The Superintendent is assigned the primary responsibility to monitor compliance with federal tax requirements. The Superintendent may assign staff responsibility for components of this Procedure.

1. Use of Proceeds

The Superintendent will monitor expenditure of bond proceeds and permit expenditures only as permitted in the authorizing documents and under federal tax law. If any proceeds remain following completion of the project, the Superintendent will, in consultation with bond counsel, direct the use of remaining proceeds in accordance with the authorizing documents or to the redemption or defeasance of outstanding bonds.

2. Use of Project Financed

To maintain the tax-exempt status of the bonds, the projects financed must be used for governmental purposes during the life of the bond issue except for permitted de minimus amounts or remedial actions. The Superintendent will monitor and maintain records regarding any private use by third parties (including business corporations, partnerships, limited liability companies, associations, non-profit corporations, natural persons engaged in trade or business activity, and the United States of America and any federal agency) of the project financed with tax-exempt bonds. The Superintendent will consult with the Issuer's bond counsel prior to any private use of the project (including sale or lease of all or a portion of the project, easements, use arrangements, management contacts, preference arrangements, "naming rights" contract, "public-private partnership" arrangements, or any similar use arrangement that provides special legal entitlements for the use of the bond financed property) to obtain federal tax advice in whether that use arrangement, if put into effect, will be consistent with the restrictions on private business use. If the Superintendent determines that the use of bond proceeds or bond financed projects is different from the covenants and representation in the tax certificate, the Superintendent will contact bond counsel in a timely manner. The Issuer will work with bond counsel to implement any remedial action necessary to preserve the tax-exempt status of the bonds.

3. Arbitrage Rebate

Arbitrage is the difference (profit) earned from investing tax-exempt proceeds in investments that have a higher yield than the yield on the bond issue. The Superintendent will monitor ongoing compliance with regards to arbitrage rebate obligations of the Issuer for each bond issue.

- A. **Timeline** – an arbitrage rebate installment payment is required to be paid no later than 60 days after the end of every 5th bond year throughout the life of a bond issue and within 60 days of retirement of the bonds.
- B. **Schedule** – the Superintendent will maintain a schedule of each bond issue and the 5th bond year. The Superintendent shall review the schedule no less than annually to determine when a 5th bond year is approaching. Arbitrage rebate calculations on outstanding bond issues may be performed as often as annually or in alternating years, but never longer than the 5th year.
- C. **Calculations** – the Issuer has the option to perform arbitrage calculations internally or to contract with a third party provider for arbitrage rebate calculations and preparation of IRS Form 8038-T (Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate). The Issuer will either complete the calculations internally or provide a third party provider with copies of all applicable records 30 to 60 days before the reporting deadline for the third party provider to prepare the arbitrage calculations and submit a report and IRS Form 8038-T, if applicable, to the Issuer. If positive arbitrage exists at the end of a 5th year bond period, the Issuer will prepare payment to submit with IRS Form 8038-T. Upon redemption of a bond issue, a payment of 100% of the amount due must be paid no later than 60 days after the discharge date.
- D. **Yield Restriction** – The Superintendent will monitor ongoing compliance with regards to yield restriction. Interim arbitrage calculations will be used to evaluate investment strategies or optional elections that may reduce future rebate liabilities.
- E. **Yield Reduction Payments** – If the Issuer fails to expend all amounts required to be spent as of the close of any temporary period specified in the Tax Certificate (generally three years for proceeds of a new money issue and 13 months for amounts held in a debt service fund), the Superintendent will determine and pay any required yield reduction payment.
- F. **Exceptions** – there are exceptions to the general rebate requirements applicable to government bond proceeds: the most common being the small issuer exception and spending exceptions. The Superintendent shall consult with the Issuer's bond counsel to determine if any exceptions to rebate apply. The small issuer exception applies if the total principal amount of tax-exempt governmental obligations of the Issuer issued by or on behalf of the Issuer and subordinate entities during the calendar year, including the new issue, will not be greater than \$5,000,000, plus such additional amount not in excess of \$10,000,000 as is to be spent for the construction of public school facilities. If the small issuer exception does not apply, the Superintendent will monitor expenditures prior to semi-annual target dates for any expected spending exception outlined in the tax certificate for each issue (the six-month, 18-month, or 24 month spending rebate exceptions) to determine if the Issuer met the spending exception.
- G. **"Bona fide" debt service funds** – when possible, debt service funds will be accounted for and funded to achieve a proper matching of revenues with principal and interest payments within each bond year so the earnings are exempt from arbitrage.
- H. **Advance Refunding Escrows** – State and Local Government Securities (SLGs) are commonly used for refunding escrows to yield restrict the investments. There are times when the purchase of open market securities will be required. The Superintendent will ensure SLGS and any open market securities

purchased for a refunding escrow account meet the yield restriction requirement and any purchase requirements of the Internal Revenue Code of 1986, as amended (the "Code").

4. Information Filing and Monitoring

At the time of issuance and throughout the life of the bond issue, issuers of governmental bonds must comply with certain information filing requirements under §149(e) of the Code. The Superintendent shall work with the Issuer's bond counsel to complete and file each applicable form by the required due date after each bond issue.

- A. Tax-exempt bonds: IRS Form 8038-G (Information Return for Tax-Exempt Governmental Obligations) must be filed by the 15th day of the second calendar month following the quarter in which the bonds were issued. For example, the due date of Form 8038-G for bonds issued on February 15th is May 15th.
- B. IRS Form 8038-T (Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate) must be filed within 60 days after each five year period reporting deadline or within 60 days after the debt is retired, if arbitrage rebate applies (See Section 3).

5. Reimbursement Resolutions

The Superintendent is responsible for ensuring that Reimbursement Resolutions are prepared in accordance with §1.150-2 of the U.S. Treasury regulations for projects the Issuer intends to finance with bonds.

RECORDS RETENTION

The Superintendent shall maintain the following records for the life of the bond issue, and for the life of any bond issue that refunds the bond issue, and for a period of three years thereafter:

1. The bond transcript (including the Official Statement, Board minutes and resolutions authorizing issuance, trustee statements, and bond counsel opinion);
2. Documentation showing expenditure of bond proceeds, including receipts, purchase contracts, construction contracts, progress payments, invoices, cancelled checks, and payment of bond issuance costs;
3. Documentation evidencing use of bond-financed property by public and private sources (i.e., copies of management contracts, leases, user agreements);
4. Documentation evidencing all sources of payment or security for the bonds;
5. Documentation pertaining to any investment of bond proceeds (including the amount of each investment, the date the investment is made, the date the investment matures, the sale date, the interest rate and/or yield, the actual investment income received, SLGs subscriptions, yield calculations, guaranteed investment contracts, and records of interest earnings on reserve funds).
6. Arbitrage rebate reports prepared internally and by outside consultants.
7. If applicable, information, records and calculations showing that, with respect to each bond issue, the Issuer was eligible for the "small issuer" exception or one of the spending exceptions to the arbitrage rebate requirements.
8. All tax returns and other communication related to the bonds such as certificates, forms and returns filed with the IRS.

FEDERAL SECURITIES LAW COMPLIANCE

The Issuer will comply with all continuing disclosure agreements under SEC Rule 15c2-12 (the "Rule"). The Rule prohibits any broker, dealer, or municipal securities dealer from acting as an underwriter in a primary offering of municipal securities unless the issuer promises in writing to provide certain ongoing information. The annual financial information is to be sent to the MSRB or as designated by the SEC. The Superintendent will coordinate with staff, and may engage a dissemination agent, counsel or other professionals to assist in performing the actions listed below:

1. Compile and maintain a set of currently effective continuing disclosure agreements of the Issuer (the "Current Agreements".)
2. Ensure that all necessary financial and operating data is filed in the manner and by the filing dates set forth in the Current Agreements. The Superintendent shall review the Current Agreements annually prior to the filing dates keeping in mind the information and timing requirements may differ between Current Agreements. As part of the annual review, the Superintendent shall also review prior filings made within the past five years and the Superintendent will remedy any late or missing filings.
3. Keep a calendar of filing dates required under the Current Agreements and subscribe to notification services made available through the EMMA system.
4. Monitor the occurrence of the following events and/or other events set forth in the Current Agreements and shall provide notice of the same in the manner required by the applicable Current Agreement (likely within 10 days of occurrence):
 - a. Principal and interest payment delinquencies;
 - b. Non-payment related defaults, if material;
 - c. Unscheduled draws on debt service reserves reflecting financial difficulties;
 - d. Unscheduled draws on credit enhancements reflecting financial difficulties;
 - e. Substitution of credit or liquidity providers, or their failure to perform;
 - f. Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Obligations, or other events affecting the tax status of the Bonds;
 - g. Modifications to rights of Bond holders, if material;
 - h. Bond calls, if material, and tender offers;
 - i. Defeasances;
 - j. Release, substitution or sale of property securing repayment of the Bonds, if material;
 - k. Rating changes;
 - l. Bankruptcy, insolvency, receivership or similar event of the Issuer;
 - m. The consummation of a merger, consolidation, or acquisition involving the Issuer, or the sale of all

or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;

- n. Appointment of a successor or additional trustee or the change of name of a trustee, if material.
- o. Incurrence of a financial obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the obligated person, any of which affect security holders, if material; and
- p. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the obligated person, any of which reflect financial difficulties.

For the purposes of paragraphs o. and p. above, "financial obligation" means a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) a guarantee of (i) or (ii); the term "financial obligation" shall not include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

- 5. The Superintendent shall review drafts of any official statement for a new offering of securities and with assistance from its financial advisor, dissemination agent, counsel, or other agents of the Issuer, as applicable, shall determine that the official statement accurately and completely describes the Issuer's continuing disclosure compliance history within the five years prior to the date of the official statement. This compliance review is not intended to limit the Issuer's other reviews of or diligence procedures relating to its official statements.
- 6. The Superintendent shall arrange for annual disclosure training with bond counsel for the Superintendent and designated staff to include education on these procedures and the disclosure obligations under federal and state securities laws.

May 18, 2021 Special Election
 Columbia County, Oregon
 June 7, 2021

Certified Precinct Level Results-Final

CLATSKANIE SD 6J

5-284 Clatskanie School District 6J						
GOB						
VOTE FOR 1						
	Yes	No	Total Votes Cast	OVER VOTES	UNDER VOTES	Contest Total
01 City of Clatskanie	281	126	407	0	7	414
04 N Clatskanie-Marshland	134	116	250	0	11	261
05 S Clatskanie	139	95	234	0	2	236
14 Quincy	129	113	242	0	7	249
COUNTY TOTALS	683	450	1133	0	27	1160
CLATSOP COUNTY	71	44	115	0	7	122
CONTEST TOTALS	754	494	1248	0	34	1282



May 18, 2021 Special Election
 Columbia County, Oregon
 June 7, 2021

Certified Precinct Level Results-Final

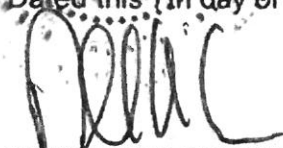
CLATSKANIE SD 6J

	Clatskanie School District 6J, Director, Position 3						Clatskanie School District 6J, Director, Position 4					
	Katherine Willis	Write-in	Total Votes Cast	OVER VOTES	UNDER VOTES	Contest Total	Kathy Engel	Write-in	Total Votes Cast	OVER VOTES	UNDER VOTES	Contest Total
01 City of Clatskanie	318	10	328	0	86	414	338	4	342	0	72	414
04 N Clatskanie-Marshland	171	2	173	0	88	261	182	1	183	0	78	261
05 S Clatskanie	148	5	153	0	83	236	160	5	165	0	71	236
14 Quincy	157	1	158	0	91	249	158	1	159	0	90	249
COUNTY TOTALS	794	18	812	0	348	1160	838	11	849	0	311	1160
CLATSOP COUNTY	79	1	80	0	42	122	91	0	91	0	31	122
CONTEST TOTALS	873	19	892	0	390	1282	929	11	940	0	342	1282

	Clatskanie School District 6J, Director, Position 5					
	Ian Wiggins	Write-in	Total Votes Cast	OVER VOTES	UNDER VOTES	Contest Total
01 City of Clatskanie	320	6	326	0	88	414
04 N Clatskanie-Marshland	172	1	173	0	88	261
05 S Clatskanie	146	4	150	1	85	236
14 Quincy	159	2	161	0	88	249
COUNTY TOTALS	797	13	810	1	349	1160
CLATSOP COUNTY	86	0	86	0	36	122
CONTEST TOTALS	883	13	896	1	385	1282

I hereby certify that the votes recorded on this report correctly summarize the tally of votes cast at the May 18th 2021 Special District Election.

Dated this 7th day of June 2021.



Don Clack
 Columbia County Elections

Clatskanie Elementary School
Board Report
June, 2021

All new open positions have been filled for the 2021-2022 school year:

- Ben Bauman - PE
- Heather Wheeler - Music
- Katie Burgher - SPED
- Kami Gray - Kindergarten
- Trinity Cassel - Second Grade
- Hali Cruz - Cafeteria
- Lisa Christen - Library

We are excited to welcome the new staff and have them become a part of the CES family.

We celebrated the retirement of Connie Sims with a special video, potluck luncheon, and appreciation presents as she makes her way to her next "chapter" of life. It was nice to share the time with her family and friends.

The May/June PBIS Assemblies were a success with many students actively participating and winning the drawings for monthly prizes which included outdoor water activities and other assorted treasures. Everyone participated in Kahoot games, and summer time Bingo. We also celebrated the end of the year with "The Best Day Ever" and "School's Out for Summer".

The annual slip and slide was a great hit and all the students enjoyed the return to some sort of normal activity. Seeing all of their smiles, listening to their enthusiastic cheers, and watching the high energy made the staff smile, too. We are very appreciative of the PSEA and Clatskanie Fire Department for enabling this to happen.

The Masons were again very generous in donating four bikes for the AR reading drawing. The students were very excited to see who won the bikes this year. PSEA donated Barnes & Noble gift cards to 12 lucky winners, as well.

The sixth grade (CMHS Class of 2027) were successfully promoted to Middle School on Wednesday, June 9, via a drive through celebration. Many of the staff were present to cheer and encourage the students and their families as they celebrated this accomplishment and sent them on their way to the Middle/High School.

End of the year assessments have been completed and all staff are busy closing the books and packing up classrooms for transition to the next school year. It is a busy time full of good-byes. I am proud of CES and all that we accomplished this year as a team. We made the best of a dicey situation and provided opportunities for all of our Cougars to learn, thrive, and be successful. I call this year a success, and look forward to recharging before we all tackle a return to normal (hopefully) in 21-22.

Submitted by:
Kara Burghardt
CES Principal

School Board Report

CMHS

June 14, 2021

- The class of 2021 had successful graduation ceremony on Saturday, June 5, 2021, with only a little bit of rain and a little more wind. The graduates enjoyed it very much and all of the input we received from families and the community was very positive. It was a challenge to bring all the pieces together and we could not have done it without our amazing custodial and office teams, and the planning assistance of our staff. It was so gratifying to see the community gather for this special occasion.
- Our final school day was filled with assemblies honoring the accomplishments of our students, a BBQ lunch, and afternoon field day activities for the students. It is always fun to see the kids and staff enjoying each other's company on the last day.
- We are continuing to work on our master schedule for next year. With the addition of a new middle school PE teacher, we have the opportunity to add a few more electives which is exciting for both staff and students.
- Winter sports have been going well, and Clatskanie certainly has some talented athletes. Contests continue through June 26.
- New principal, Dr. Jeff Williamson came to visit last week. He is very excited about coming to Clatskanie and plans to be on site starting in July.
- Thank you for the opportunity to serve the staff and student at CMHS. I have felt welcomed and supported, and will miss seeing everyone. It has been a privilege.

Clatskanie School District

Student Services Department

CSD Board Report

Jim Helmen- Director of Student Services and Innovations

June 10, 2021

Month in Review:

It has been a great year!!!

Special Education

1. Extended school year services- Planning and staffing is complete.
2. Early Childhood Special Education team to review incoming kindergarten students. Educational planning for kindergarten placement will occur during Kinder Camp.
3. CMHS and CES special education transition planning is completed and was successful.

District Testing

1. District-wide SBAC has been completed and was successful.

Students growth target review

1. I will be reviewing student growth levels at the July Board meeting.

Superintendent's Board Report June 14, 2021

End of School: We had a relatively "normal" end of school this year. The students at CES were able to enjoy the long standing tradition of the slip-n-slide. The staff and students had a great time. The 6th grade promotion was held drive through. Staff greeted and cheered the students. Graduation was a great success. We all enjoyed the outdoor ceremony.

Next year: Teachers and administration are continuing to plan for next year. What we know is that the ODE and governor expect students to be in school 5 days per week. There is conversation around mask requirements and hopefully it will be up to the districts in consultation with their local health agency as to the student mask issue. CMHS has added some time during the week and will have an early release on Fridays. This is a good option as so many of our athletes miss instruction for travel on Fridays. The early out will allow time for professional development and planning. We continue to plan for a cultural change for the middle school student and are moving classrooms so that MS teachers are in the same hall. Jeff has been involved with the discussions and Sheila has been keeping him in the loop of all things CMHS. CES will continue a 5 day schedule going back to a full day with early out on Monday.

State School Fund: Both the House and Senate have voted on the \$9.3 billion dollar budget, which will mean a cut to our district equivalent to 2 teaching positions. There is still hope that a last minute bill will move forward to get the SSF to the \$9.6 billion needed to continue current programs.

Federal Funds: We have one time Federal Funds coming to us because of the COVID pandemic impact on schools. We are planning to use the funds to lower class sizes at CES for grades K-2. We will purchase additional chrome books for students and technology for teachers. We will also hire a temporary technology support for next year to help Stephen with all the technology coming into our schools as well as be a Synergy support.

Negotiations: The classified staff settled on a 1.6% COLA for next year. We are also adding another step to the pay scale and a bonus for every 5 years of service. Negotiations went well. It was great to negotiate with staff that keeps the best interest of the students at the forefront and has an understanding of the financial issues facing the District. The teachers union was offered the same COLA and bonus as the classified staff and they have taken the offer to their membership. We are waiting for the teacher's union to get back to us. Again, it is great working with staff that puts students first and understands the issues facing us. Overall, our unions are great to work with, there is no animosity and we all want what's best for the staff and students.

Bond: We have much work to do during the next couple of month to get our bond closed. Mark and I attended our first of many meetings to get all of the documents and financial stuff worked out. Our schedule has us closing sometime in August.

McKinstry: We received a proposal from McKinstry and it has been reviewed by our attorney. There are a couple of concerns and questions that must be worked out before signing. Mark and I will work with McKinstry to get our final contract for the design build complete and submit to the Board. The architect and engineer will be here on June 16th to do a more detailed walk through.

Business Manager: I have asked Mark to take on the responsibilities of Project Manager for our design build. This is in his wheelhouse and he has agreed to take on that job. After talking to multiple superintendents who have had bonds passed, it became clear that we need this position. The position can be paid for out of the bond. Tami has posted both inside and statewide for a business manager.

Clatskanie School District

BR-General Fund - Rev & Exp/Assets OBJECT For the Period 07/01/2020 through 05/31/2021

Fiscal Year: 2020-2021

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
INCOME							
GENERAL FUND REVENUES							
Property Taxes (+)	\$3,765,785.00	\$3,519,456.86	\$3,519,456.86	\$246,328.14	\$0.00	\$246,328.14	6.5%
Charges for Services (+)	\$80,500.00	\$154,022.59	\$154,022.59	(\$73,522.59)	\$0.00	(\$73,522.59)	-91.3%
Earnings on Investments (+)	\$0.00	\$4,868.26	\$4,868.26	(\$4,868.26)	\$0.00	(\$4,868.26)	0.0%
Intermediate Sources (+)	\$31,000.00	\$18,609.77	\$18,609.77	\$12,390.23	\$0.00	\$12,390.23	40.0%
State Sources (+)	\$5,006,649.00	\$5,214,194.43	\$5,214,194.43	(\$207,545.43)	\$0.00	(\$207,545.43)	-4.1%
Interfund Transfers (+)	\$445,673.00	\$0.00	\$0.00	\$445,673.00	\$0.00	\$445,673.00	100.0%
Beginning Fund Balance (+)	\$191,453.00	\$0.00	\$0.00	\$191,453.00	\$0.00	\$191,453.00	100.0%
Sub-total : GENERAL FUND REVENUES	\$9,521,060.00	\$8,911,151.91	\$8,911,151.91	\$609,908.09	\$0.00	\$609,908.09	6.4%
Total : INCOME	\$9,521,060.00	\$8,911,151.91	\$8,911,151.91	\$609,908.09	\$0.00	\$609,908.09	6.4%
EXPENSES							
GENERAL FUND EXPENDITURES							
Salaries (-)	\$4,775,827.00	\$3,959,157.52	\$3,959,157.52	\$816,669.48	\$747,822.15	68,847.33	1.4%
Benefits (-)	\$3,235,243.00	\$2,622,148.93	\$2,622,148.93	\$613,094.07	\$388.37	612,705.70	18.9%
Purchased Services (-)	\$803,005.00	\$659,821.74	\$659,821.74	\$143,183.26	\$179,079.38	(35,896.12)	-4.5%
Supplies & Materials (-)	\$299,650.00	\$223,319.13	\$223,319.13	\$76,330.87	\$2,424.97	\$73,905.90	24.7%
Capital Outlay (-)	\$2,000.00	\$1,128.00	\$1,128.00	\$872.00	\$0.00	\$872.00	43.6%
Other Objects (-)	\$178,950.00	\$173,246.26	\$173,246.26	\$5,703.74	\$1,274.50	\$4,429.24	2.5%
Transfers (-)	\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	100.0%
Planned Reserve (Ending Fund Balance) (-)	\$151,385.00	\$0.00	\$0.00	\$151,385.00	\$0.00	\$151,385.00	100.0%
Sub-total : GENERAL FUND EXPENDITURES	(\$9,521,060.00)	(\$7,638,821.58)	(\$7,638,821.58)	(\$1,882,238.42)	(\$ 930,989.37)	(\$ 951,249.05)	10.0%
Total : EXPENSES	(\$9,521,060.00)	(\$7,638,821.58)	(\$7,638,821.58)	(\$1,882,238.42)	(\$930,989.37)	(\$951,249.05)	-10.0%
NET ADDITION/(DEFICIT)	\$0.00	\$1,272,330.33	\$1,272,330.33	(\$1,272,330.33)	(\$930,989.37)	(\$341,340.96)	0.0%

End of Report

Operating Statement with Encumbrance

CLATSKANIE SCHOOL DISTRICT
Student Enrollment Numbers by Grade Level
2020-2021

Grade Level	2019-2020		2020-2021									
	9/4/19	6/4/20	9/9/20	10/8/20	11/5/20	12/9/20	1/6/21	2/2/21	3/3/21	4/8/21	5/5/21	6/10/21
K	69	74	50	47	44	45	45	47	47	46	45	45
1	51	49	74	61	59	59	59	62	66	64	64	63
2	60	59	46	47	45	46	45	45	48	48	47	47
3	49	47	57	54	51	50	50	50	51	51	52	52
4	57	59	48	45	45	44	44	44	44	44	45	46
5	63	62	61	56	54	54	54	54	56	54	54	54
6	56	55	60	60	61	60	59	61	61	61	61	61
Elementary Total	405	405	396	370	359	358	356	363	373	368	368	368
7	44	43	54	49	50	49	48	49	49	48	48	48
8	47	46	44	41	41	41	41	41	42	43	44	44
9	56	59	44	43	42	41	41	43	44	45	45	44
10	41	38	57	56	54	53	53	53	52	54	54	53
11	72	62	41	39	41	42	41	40	38	39	39	39
12	51	53	63	60	60	62	60	59	60	61	61	61
Mid/High Total	311	301	303	288	288	288	284	285	285	290	291	289
TOTAL	743	706	699	658	647	646	640	648	658	658	659	657
TRANSFERS												
CES In	3	0	1	1	1	1	1	1	1	1	1	1
CMHS In	3	1	0	1	1	1	1	1	1	1	1	1
Total IDT In*	6	1	1	2	2	2	2	2	2	2	2	2
CES Out	18	14	26	25	78	78	23	22	20	20	20	20
CMHS Out	14	10	23	24	58	58	23	22	19	17	17	16
Homeschool							45	45	45	45	47	48
IDT Out**	32	24	49	49	136	136	91	89	84	82	84	84

* Interdistrict Transfers into our district

** Interdistrict Transfers out of our district

20-21 Interdistrict Transfers Only

Frontier	Homeschool	ORCA	ORVA	RAINIER	KNAPPA	WILLCA	ISORPH*	ORDCA**
5th - 2		K - 1	3rd - 1	K - 1	K - 1	K - 1	12th - 1	12th - 1
6th - 1		1st - 1	4th - 1	3rd - 2		2nd - 1		
7th - 1		3rd - 1	5th - 1	7th - 2		3rd - 1		
9th - 1		4th - 1	6th - 1			6th - 1		
10th - 2		5th - 1	7th - 1			8th - 1		
		7th - 1	9th - 2					
		8th - 1	12th - 1					
		9th - 1						
=7	=48	=8	=8	=5	=1	=5	=1	=1

*Insight School of Oregon Painted Hills

**Destinations Academy of Oregon

Clatskanie School District 6J
PO Box 678
Clatskanie OR 97016

BOARD OF DIRECTORS' REGULAR BOARD MEETING
May 10, 2021, 6:30 pm via Zoom and in person at the Old Middle School Gym, 660 SW Bryant St
(see our main page at www.csd.k12.or.us for instructions on joining the meeting via Zoom)

BOARD MEETING MINUTES

Board Members Present: Megan Evenson-Board Chair, Kara Harris-Vice Chair, Ian Wiggins, Kathy Engel, Katherine Willis
Admin Team Present: Cathy Hurowitz-Superintendent, Mark Bergthold-Business Manager, Jim Helmen-Director of Student Support and Innovation, Tami Burgher-Board Secretary, Sheila Roley-CMHS Interim Principal, Kara Burghardt-CES Principal
Guests: Cyndi Warren, Tim Erwin, Darcy Smith

- I. CALL TO ORDER: 6:30 pm
 - A. Agenda Review
 - B. Approve Agenda

A motion was made to approve the agenda.

K. Engel/K. Willis - UNANIMOUS

- II. COMMUNICATIONS AND HEARINGS OF INTERESTED PARTIES
 - A. Public Comment: None
This is the time for citizens to address the Board. All speakers should state their name prior to speaking. Speakers are asked to write their name, address, phone number and topic to be addressed on the registration card. Speaking time is limited to three minutes per speaker. Speakers may offer objective criticism of district operation and programs, but the Board will not hear any complaints concerning specific District personnel. The Chair will direct the visitor to the appropriate means for Board consideration and disposition of legitimate complaints involving individuals. The right to address the Board does not exempt the speaker from any potential liability for defamation.
 - B. Student Body Report: Written.
 - C. Oregon School Employees Association Representative Report: None
 - D. Clatskanie Education Association Representative Report: None
 - E. COVID Safety/Athletics Update - Ryan Tompkins: None
- III. OLD BUSINESS
 - A.
- IV. NEW BUSINESS
 - A.
- V. SUPERINTENDENT'S REPORT
 - A. K-6 Principal Report: Written.
 - B. 7-12 Principal Report: Written.
 - C. Student Services Report. Written.
 - D. Superintendent Report. Written. C. Hurowitz addressed a question by K. Engel from the last meeting concerning what the middle school would look like and how will it be funded? C. Hurowitz responded that the district is able to make a middle school with the current staffing that we have. She explained the difference between a junior high school and a middle school. A middle school just needs the core classes, whereas the junior high would have electives. K. Engel explained that she had been asked this question regarding the bond and whether we could afford to staff the building, and she wanted to be able to assure people that that is the

case. In her report, C. Hurowitz explained how they will support the middle school culture, with help from S. Roley. K. Engel asked if we will have a counselor or administrator for the middle school? C. Hurowitz replied "not at this time". The number for a counselor in school is 400 to 1 and we are nowhere near that now. We may want to add a Dean of Students for MS in the future. M. Evenson commented that just because they have only core classes does not mean they can't take electives? That is correct. C. Hurowitz responded that the goal of the middle school is get the students ready for the rigor of high school. S. Roley commented that the staff is trying to build a separate middle school culture. The staff had some good ideas, a few of those were discussed. I. Wiggins asked about what the summer programs may look like? C. Hurowitz responded that she isn't sure yet. The district has a bunch of money that is allocated to summer programs only. The district has to match 25% of the funds for these grants. We will provide credit recovery for high school students and Kinder Kamp. The state prefers enrichment programs to help students get together and learn to socialize after the COVID break. This doesn't really apply to us since our kids have been back interacting since January. Our kids have gotten a lot of the social emotional piece that way. K. Willis commented that the credit recovery is for CMHS, but what about the elementary? Do you feel there is as big of a gap there? C. Hurowitz thinks the elementary, with the five days and four hours per day of condensed learning, plus all of the other things they are doing, our kids won't be in deficit as much as other schools in the state. K. Burghardt, looking at the data, the kids have just taken off with their numbers and teachers are working very hard. We will still have areas we will need to focus on, but overall the level isn't as high. Summer funding programs were discussed in more detail. J. Helmen spoke about summer credit recovery at CMHS, usually you start right after school ends, while the kids are still fresh. For enrichment, you start a couple of weeks before school starts.

- Financial Report: K. Engel asked about the overage in salaries on his report, what is that from? M. Bergthold said he wasn't sure, but would look into it more. C. Hurowitz thought it may have to do with COVID leave and paying substitutes for that leave. Please let the board know.

VI. BOARD MEMBERS REPORTS: K. Willis commented that she appreciated K. Burghardt's "Don't Laugh At Me" and the Cardiff Project (see the CES board report). It seemed really exciting and instilling that as a culture in students when they are young is important. "Glad that CMHS is trying to make graduation as normal as possible for the kids, such an important milestone, so thank you for that". I. Wiggins thanked K. Burghardt for the invitation to the PBIS assembly, it was nice to join in and scattergories was a lot of fun. He went and found his old game to play this weekend. K. Harris commented on the PBIS assembly as well. "Don't Laugh At Me" had her crying like a baby. It is so impactful for those kids too. She explained the premise of "Don't Laugh At Me". It's a country song along with a book. They asked students questions and had them stand if they could say "yes" to the question. Some questions were silly, some were serious. Everyone stood up at one point. To start that out in kindergarten is so impactful for kids. Super effective and watching the kids' faces, they took it really seriously. Recommends everyone going to the assemblies if you haven't. K. Willis went to a MS track meet. There were two other schools here and our school. What we are doing is working. The language was terrible and the kids from other schools were rude to one another. Our high schoolers were helping at the meet and they were encouraging. They were a really great group of kids and the other kids were not representing their schools well at all. It was neat to see. M. Evenson wished staff a Happy Teacher Appreciation week last week, we do appreciate all of the hard work and it has been a hard year. The finish line for the school year is coming and she hopes everyone can relax or teach summer school, either way! K. Engel commented that she supposed everyone knows that we have two finalists for the CMHS principal position? C. Hurowitz responded that they are two men from out of state. One from Texas and the other from Arizona. She will send out some information tomorrow. It will be a full day, Thursday, for meeting the candidates and having them spend the whole day here. C. Hurowitz is going to have them do a writing prompt. She has to make sure that whomever they hire must be able to communicate in writing and do it well. Board members can participate in lunch or dinner (if needed) with the candidates. There will be a community forum from 6 pm - 7 pm. Some details were discussed further.

VII. INFORMATION (no action needed)

A. Information on traveling and COVID: C. Hurowitz discussed an issue that has come up. There were teaching staff that decided to take a vacation and travel out of state to be around a lot of people. There were concerns about the health and safety of our staff when they came back. She reached out to Michael Paul of our local health authority and he told us what their recommendations were for non essential travel. Nurse Annie helped develop this process. If staff are vaccinated, they come back to work. If unvaccinated, the best thing was for

- them is to quarantine for 10 days and get tested after 7 days. Hopefully this won't happen again. The district could not keep the children out of the building, they don't have an opportunity to vaccinate. Any kids were able to go back to school. K. Willis asked if the missed work days come out of a COVID relief fund? No, if it is non essential travel, those days come out of their sick leave. Willis thought that may make people think twice, it was very impactful on a classroom to have a teacher gone that long.
- B. Enrollment Information: Written. The schools sent out a survey to all parents asking them to choose whether they would come back to brick and mortar or attend the academy(which won't look the same next year). At CES, from 187 responses, three are not returning to Clatskanie, three are choosing the academy and 181 want to come back to brick and mortar, so far. CMHS - S. Roley, as of Friday, no one was indicating the academy, looks like the majority will want to return to brick and mortar.
 - C. Hiring of .56 FTE CES Custodian, James Helmen (effective 4/21/21)
 - D. Transfer of CES Custodian, Caleb Warren, to CES Head Custodian (effective 4/12/21)
 - E. Retirement of CES Media Tech, Connie Sims (effective 6/30/21)

VIII.

CONSENT AGENDA

- A. Financial Report
- B. Resignation of CMHS Guidance Counselor, Joanne Kallunki (effective 6/30/21)
- C. Approve the 2021-2022 Board Meeting Calendar
- D. Approve the April 12, 2021 board meeting minutes

A motion was made to accept the consent agenda.

K. Harris/K. Willis - UNANIMOUS

NEXT BOARD MEETING: June 14, 2021

ADJOURNMENT: 7:09 pm

Megan Evenson, Board Chair

Cathy Hurowitz, Superintendent