SAUVIE ISLAND SCHOOL

ANNUAL REPORT 2024-2025

14445 NW CHARLTON RD, PORTLAND OR 97231

At Sauvie Island School, we strive to systematically and intentionally integrate the concepts of Place-Based Education, Project-Based Learning, and Thematic Instruction into a quality standards-based core curriculum so that students are engaged in their learning and connected to their community.

We provide the K-8 children of our community an opportunity to learn through the values of stewardship deeply rooted in the uniqueness that Sauvie Island offers. Our school is the heart of the Sauvie Island community. It is a meeting place that fosters an environment where students, parents, staff, and the community are partners in the educational process for the achievement of all children. We believe in the power of bridging classrooms and communities to help students grow and learn.

EMPOWERING STUDENTS TO MAKE AN IMPACT



OUR VISION FOR SAUVIE ISLAND SCHOOL:

The school of choice for families that is nationally recognized for its commitment to academic excellence and connection to community.

OUR MISSION:

Preparing our students to define and achieve success.

THE THREE PILLARS OF OUR TEACHING PHILOSOPHY:

1. Rigorous Academics: Each student will develop the ability to think critically, communicate effectively, and excel academically.

2. Character Building through:

- **Critical thinking**
- **Empathy**
- **Leadership**
- **Confidence**
- **Teamwork**

3. To Dream Big: Empowering students to make an impact!

HOW WE TEACH:

Using Place-Based curriculum through experiential learning that is relevant, authentic, and Community-based within and beyond the school.

PLACE-BASED EDUCATION:

Connecting Classroom and Community

"Place-Based education is the process of using the local community and environment as a starting point to teach concepts in language arts, mathematics, social studies, science, and other subjects across the curriculum. Emphasizing hands-on, real-world learning experiences, this approach to education increases academic achievement, helps students develop stronger ties to their community, enhances students' appreciation for the natural world, and creates a heightened commitment to serving as active, contributing citizens. Community vitality and environmental quality are improved through the active engagement of local citizens, community organizations, and environmental resources in the life of the school."

-By David Sobel

OREGON REPORT CARD SUMMARY ENROLLMENT LEVELS 2024-25:

Enrollment: Sauvie Island School is a school of choice. Enrollment at Sauvie Island School is and must be voluntary. All students, including students with disabilities, who are residents of the Scappoose School District and outside of the District, are eligible for enrollment.

If the number of applications for any particular grade *exceeds* the number of available spots in the class, then a lottery will be employed. Families will be notified in advance of the time and date of the lottery and are welcome, though not required, to attend. The lottery will also be used to form the order of the waiting list if needed. According to our ORS and state-approved waiver, students will be given preference in the following order:

- Existing Sauvie Island School students
- Siblings of current students
- Sauvie Island resident students
- Students of staff
- In-district students
- Out-of-district students

STUDENTS

American Indian/Alaska Native: <0%
Asian: <1%
Black/African American: <1%
Hispanic/Latino: 11%
Multi-Racial: 5%
Native Hawaiian/Pacific Islander: 0%
White: 83%



KINDERGARTEN

September starts with time to build our classroom community and get to know one another. In October, our class created a Pumpkin Patch frieze using the Storyline method after studying pumpkins. Students created the setting and characters and helped decide the elements of the story. We also visited Columbia Farms and each student got a pumpkin. In November, we focused on thankfulness, and in December, the class explored the many versions of the Gingerbread Man story.

During January through March, our Place-Based lessons were focused on Sauvie Island. We practiced map skills and located places and businesses we knew on the island. We learned about essential foods for First Peoples. The students were intrigued by the Pacific Northwest seasonal rounds calendar, which outlines the foods that were eaten in each season by the people of Cascadia. We enjoyed a visit to the Sauvie Island Fire Station this trimester.

In April, May, and June, we continued our Place-Based lessons by growing sunflowers and pumpkins in the gardens outside our classroom. The class took a field trip to Columbia Farms a second time to plant pumpkins that we will get to harvest next Fall.

Throughout the year, we had a class called Garden Connect, led by Susan Eisman. Most days after Garden Connect, the kids would come back munching on a leaf of chard they harvested!

Applications received after the deadline will be put into classes (if space is still available) or onto the waiting list in the order received. Sauvie Island School averaged the 2024-25 year with 212 students in grades K-8. We strive to keep our class size at 24 or less.

SCHOOL PROFILE

Enrollment 2024-25	212	**Selected Demographics**	
K-2	72	Economically Disadvantaged	17%
3-5	72	Students with Disabilities	17%
6-8	68	Different Languages Spoken	6

ANALYSIS OF THE STUDENTS' PROGRESS TOWARD MEETING ACADEMIC GOALS AND OBJECTIVES:

SIS staff make a concerted effort to know each student and collaborate together in order to best meet the needs of each student. Sauvie Island School is continuously working to align our curriculum with the Oregon Standards, the Next Generation Science Standards, and the Common Core Standards. In addition, we participated fully in the Oregon Statewide Assessment System (OSAS), developed by the Oregon Department of Education.

In the classroom, teachers are continuing to grow their skills and implementation of mindfulness practices. Our staff have a strong desire and willingness to learn and share with each other to help guide and inform their instruction, classroom management, and professional growth.

By integrating Place-Based Education into our curriculum, we offer a unique learning experience where the sense of place and importance of community are key.

SIS students demonstrate a love for the world around them and are eager to learn about physical science, life science, earth, and space. At SIS, we regularly look for ways to integrate our world into our student's education through the Next Generation Science Standards.

In 2025-26, SIS will continue to utilize Student Investment Account funds to continue our focus on improving reading and writing skills by reinforcing literacy across content areas in alignment with Common Core State Standards. We strive to provide a comprehensive K-8 English language arts program which helps students build the knowledge and skills need to be successful readers, exceptional writers, and effective communicators. We will continue to implement curriculum to support the acquisition of phonemic awareness through whole-group and small-group instruction. We believe writing is a critical factor in students' ability to create meaning through our Place-Based approach to learning; therefore, we will focus on supporting the Common Core Standards by using Wit & Wisdom, FunDations, and Geodes to guide our literacy program.



FIRST GRADE

In the fall, first graders read stories about how character's lives were changed by books and then wrote and illustrated their own narratives following a character changed by books. Students learned how to create a timeline about their lives and record important events to share on a poster with the class.

During winter students learned about the Lunar New Year, The Great Race, and compared the Chinese Zodiac to the Western Zodiac. Students visit the Lan Su Chinese Gardens during the Lunar New Year to celebrate the Year of the Snake and participate in a dragon dragon dance to drive away bad luck and welcome good luck for the coming year. Students also began an exploration of different holidays around the world. Students learned about and from the community and how the community creates and spends resources. They heard from community members about the different ways they support the community.

In the spring students selected and studied an animal of their choice to write an informational piece on.They included a labeled drawing of their animal and its important features.Students also learned about light and sound, vibrations, and plant and animal life cycles!

Our hands-on math curriculum focuses on deepening students' understanding of mathematical concepts, proficiency with key skills, and ability to solve complex problems. It blends direct instruction, structured investigation, a growth mindset approach, and open exploration through our Place-Based focus. It taps into the intelligence and strengths of all students by presenting low-floor, high-ceiling material that is as linguistically, visually, and kinesthetically rich as it is mathematically powerful. Staff will continue to develop formative assessments to best target mathematical concepts and skills to promote student growth.

PERFORMANCE OF THE SCHOOL OVERALL:

At SIS, state assessments are only one component of a portfolio of assessments for students. Each year, the Oregon Department of Education publishes a report card for all public schools in the state. The ODE Annual School Report Card is based on the Oregon Statewide Assessment System (OSAS) beginning in 3rd grade.

(Due to COVID-19, since the 2021-22 school year, the ELA and mathematics summative assessments have been shortened to maximize efficiency and better align with recently updated Oregon State Standards. Both assessments include a Computer Adaptive Test (CAT) component and a Performance Task (PT) component. The CAT portion of these summative assessments has been reduced for ELA and mathematics, compared to the respective pre-pandemic CAT, in order to maximize efficiency. The PTs will be consistent with those used in prior years; however, ODE will shift narrative writing assessment to the local level and will not include narrative writing in the OSAS ELA summative assessments. There are no changes to the types of questions in either assessment.)

English Language Arts

To assess English Language Arts (ELA) performance at SIS, we use a variety of assessments: formative and summative assessments, DIBELS, Maze and OSAS ELA test results. In addition, teachers use small groups, progress monitoring, guided reading, and read-alouds to evaluate student reading progress.

Overall, 65% of SIS 3rd-8th students met or exceeded grade-level ELA skills based on the Oregon Statewide Assessment System. State-wide, 43% of students met or exceeded these skills.

Our goal for ELA in 2025-26 is for all K-4 teachers to continue to implement multisensory, structured language techniques and strategies through Wilson. We will continue to provide all K-5 teachers with access to trainings and professional development to grow their skills. This year, by utilizing Student Investment Account funds, we were able to provide K-4 students with additional help from our full-time TOSA literacy interventionist and two full-time assistants. In 2025-26, our goal is to continue to increase our Tier II literacy supports with smaller reading groups and interventions



SECOND GRADE

Second Grade experienced some new opportunities this year! We partnered with Architects in Schools this year, and our wonderful architects supported us with our Place-Based Storyline Unit, ScooterTown. Students worked in groups to create models of their businesses with the help of our Architects. Second graders also learned how to make life-sized cardboard booths with the help of the Architects.

Second-grade students had a new field trip! We went to visit The End of the Oregon Trail with our 4th-graders because we both learned about the Oregon Trail. Second grade learns about this in our Wit and Wisdom unit called "Going West." It was amazing for students to be able to do hands-on activities that they had been learning about from books. Students got to pack a wagon as if they were going on the Oregon Trail and make butter and candles like pioneers did.

Another new opportunity for second grade was visiting Columbia Farms in the spring to plant pumpkins for the kindergarteners to harvest in the fall. K, 1st, and 2nd had been going to Columbia Farms in the fall for pumpkins for a couple of years, and this year, students got to plant them in the spring for students to harvest in the fall. Can't get more place-based than that!

structured for intermediate grades. We will continue to utilize our older students as reading buddies. This allows younger students support from their older peers, which builds a positive and trusting culture within our school.

Mathematics
To assess math performance at SIS, we use formative and summative assessments and the Smarter Balanced math test. In addition, K-5 teachers use assessments from the 2nd edition Bridges Curriculum, and 6th-8th teachers use Core Focus Curriculum and Open Up curriculum to determine student understanding of math concepts.

Overall, 66% of SIS 3rd-8th students met or exceeded grade-level mathematics skills based on the Oregon Statewide Assessment System. State-wide 33% of students met or exceeded these skills.

We begin each year by teaching and reinforcing the importance of a growth mindset with all students and staff. Students start each year with lessons and activities from You-Cubed to encourage a broad, open-ended approach to math. This year, we supported our students with additional help from our full-time math interventionist, working within the classroom and in small groups. We use an RTI (Response to Intervention) approach to guide the Bridges Mathematics Intervention curriculum, which allows for specific and targeted support for students.

Our goals for mathematics in 2025-26 are for all K-8 student to develop their mathematical understanding built on critical thinking, collaboration, and a positive growth mindset. We want to continue to utilize hands-on, relevant, Place-Based learning opportunities that allow students to apply mathematics authentically. We will primarily use Open-Up curriculum at the Middle School level, as well as adding an additional math teacher to ensure all students are prepared to enter freshman year at the high school math level.

Science
To assess science performance at SIS, we use formative and summative assessments, as well as the OSAS Science Test.

Overall, 53% of our 5th-8th students met or exceeded grade-level science skills based on the Oregon Statewide Assessment System. State-wide 29% of students met or exceeded these skills.

Our goals for 2025-26 are to provide connections in science for all students through our Place-Based philosophy and our “Out and Abouts.” We will continue connecting local experts and utilizing the local natural resources on and off Sauvie Island to support our science instruction at all grades. We will continue using the Stile curriculum at the middle school level. Stile is consistently



THIRD GRADE

This year, Place-Based learning helped bring our third grade curriculum to life.

We hiked the Columbia River Gorge to study rocks and minerals right where they form, raised and released salmon fry into local waters, and explored the story of Vanport to better understand our region’s history.

Weekly time in the garden with Ms. Susan grounded our learning in the rhythms of the natural world.

These experiences gave students the chance to connect deeply with our community, our environment, and each other.

JOG-A-THON



Like last year, our Jog-A-Thon was a bit wet this year, but our students aren’t afraid of a little rain!

All runners did a great job, and we want to thank everyone who participated.

updating to incorporate the latest science with many features that allow us to better meet the needs of our students and staff and the updated state science standards.

The Risk of Comparison
It is important to keep in mind that all schools are unique. Percentages can vary greatly between schools depending on the number of classes per grade and overall enrollment. As a result, at SIS, we consider state assessment scores to be one point in time. We value looking at each student individually and evaluating each student's strengths and weaknesses, as well as their test scores, to provide them with the necessary support and challenges to be successful.

ELD Progress Report for Sauvie Island School 2024-25
Our English Language Learners are students for whom English is not their first language. They are hardworking students who are eager to learn and have made amazing progress. The following reflects the number of ELL students and their levels by year:

ELPA: 2024-2025*

- Emerging 0
- Progressing 7
- Proficient 1
- Monitor 5

*When a student comes to us without a score, it is essentially their 1st year. However, this does not necessarily mean they will begin at a Level 1.

ATTENDANCE RATES 2024-25:

At SIS, we believe one of the most important things a child can do to achieve academic success is also one of the most basic: going to school every day. In fact, research has shown that a child's attendance record may be the biggest factor influencing their academic success. By attending class regularly, a child is more likely to keep up with the daily lessons and assignments and take quizzes and tests on time. Just by being present at school, a child is learning how to be a good citizen by participating in the school community, learning valuable social skills, and developing a broader worldview. The inverse of chronic absenteeism, the percent of students who are Regular Attendees (formerly Not Chronically Absent), measures the number of students who were present for 90% or more of the days they were enrolled. SIS had 84%* of our students not chronically absent during the 2024-25 school year, and the state-wide average was 67%*.

**Effects of COVID-19 parent cautions are still impacting attendance both school-wide and state-wide.*

STUDENT CONDUCT AND DISCIPLINE DATA:

Sauvie Island School is committed to creating and maintaining a safe, healthy learning environment for all



FOURTH GRADE

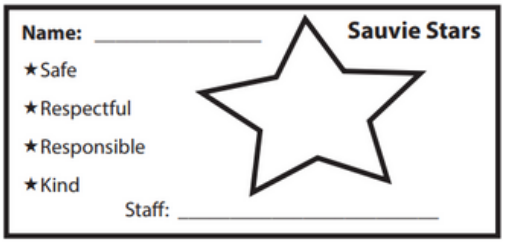
Fourth grade at SIS began the year with an exciting National Parks Storyline. Students created their own park, took on the role of park rangers, and researched animals to learn about their physical and behavioral adaptations. The unit wrapped up with a virtual visit from a real park ranger, who surprised students by announcing they would each receive a free national park pass. Later in the year, we read Hatchet by Gary Paulsen and used it as inspiration for student-written survival stories. Students crafted original narratives set in the wilderness, applying writing techniques they learned from the book.

In the spring, students dove into our Oregon Trail Storyline, exploring pioneer life and westward expansion. A trip to the End of the Oregon Trail Interpretive Center allowed students to make butter, pack a wagon, and learn words in Chinuk Wawa. We celebrated the end of the unit back at Topaz Farm with pioneer-inspired activities including dancing the Virginia Reel, cooking on a can, and learning about Sauvie Island's connection to the trail.

Hands-on, Place-Based learning remained a core part of our curriculum. Students built solar ovens and cooked Great Plains Stew for Harvest Fest. For our Tom's Tree Project, they helped improve the habitat by adding gravel, pulling invasive weeds, and installing a birdhouse with a camera to monitor local bird activity.

students. Sauvie Island School has implemented school-wide PBIS. Our students are taught these expectations in each class, and the expectations are uniform throughout the school, whether it is in the office, classroom, cafeteria, or on the playground.

The rules are simple:
BE SAFE,
BE RESPECTFUL,
BE RESPONSIBLE,
BE KIND



13,500 Sauvie Stars!
As an acknowledgment of our students being Safe, Respectful, Responsible, and Kind, demonstrated by reaching their goal of 13,500 Sauvie Stars during the 2024-25 school year, we celebrated by taking an all-school field trip to Oaks Park Skate Rink.

Nothing is more fun than celebrating 13,500 Sauvie Stars with a day of roller skating at Oaks Park. The students had an amazing time skating, snacking, and enjoying each other's company. It was a terrific K-8 activity, and we were proud to see how well all the students, parents, and staff worked together to help each other around the rink! Thank you to all the volunteers who came and helped tie the skates. We really appreciated having you help the students!

Incidents:
During the 2024-25 school year, we had the following behavior incidents:

- 65 minor behavior trackers
- 116 major/bus referrals
- 0 expulsions

During the 2024-25 school year, Sauvie Island School had only two state-reportable discipline incidents.



MENTORING:

Mentoring between students is an essential piece of our school culture in which students respect and care for one another. Our classes often work with each other to create cross-grade and cross-curriculum learning opportunities. There are many times you can find upper graders reading to younger students and helping at lunch and on the playground. We have had grades combine for events such as the Harvest Festival, Jog-A-Thon, We love our school week, field studies, and in the gardens. These experiences help provide students with opportunities to increase their capacity for learning at our school. These mentoring opportunities create and support a positive school culture where we can learn from each other.



FIFTH GRADE

The fifth graders participated in a wide variety of engineering-based activities. We were invited to attend Starbase, a five week fifth-grade science "camp" where students engage in chemistry experiments, CAD creations, and 3D printing. We also held our annual egg drop where students worked with a partner to design, build, test, and re-build a space vessel safe enough to launch and land an egg on a hard surface.

To wrap up a year of engineering, the fifth graders used their design thinking and geometry skills to draw and build a model of their dream bedroom. We took a field trip to SCRAP in SE Portland where students received $5 each to purchase materials for their projects. Students used their creativity to find unique ways to repurpose materials and use them as part of their final designs!



MUG CLUB CAMPAIGN:

The Mug Club is a group of Sauvie Island School supporters who commit to monthly donations via the subscription service on our website. This club is open to any/all community members who give at any amount ($10, $20, and $50 are the most popular options). Mug Club Members receive exclusive benefits such as a school mug, coffee every month, and gifts from local businesses. Money raised by the Mug Club goes to fund the STEAM lab, teacher training, support staff, and the staff retention program.

PARTNERSHIPS:

Community partnerships are essential for a Place-Based Program. Through the years, we continue to develop these relationships in order to “Bridge Communities and Classrooms.” This has enabled us to continue to grow our Place-Based and Project-Based learning opportunities. As a school, we draw on our community partners' knowledge of the area and the environment to develop, grow, and implement our curriculum. We work with our partners to host events and service learning opportunities in order to help foster stewardship for the community.

Each year, we strive to increase our partnerships and projects to support our Place-Based curriculum. This year we worked closely with island partners, such as Columbia Farms, Sauvie Island Pumpkin Patch, Sauvie Island Center, Topaz Farm, the Sauvie Island Community Association, the Sauvie Island Grange, Bailey’s Nursery, Sauvie Island Church, the Sauvie Island Fire Association, and many more continue to provide our students and teachers access to resources that enhance classroom instruction and our “Out and Abouts.” These partnerships provide students with learning opportunities and mentorship opportunities.

Our students have participate in many opportunities in the community, such as collecting and reporting birding data to the Bird Alliance of Oregon, volunteering at SICA events, removing invasive plants, beach clean ups, and much more.

Often, you will find our students on the island and in the school’s habitats, preparing and maintaining the areas that will invite birds and pollinators and reintroducing native plants. They are planting and growing things in the garden beds and greenhouse throughout the year. Student’s boots are often muddy from visiting local wetlands and planting native plants, and working to support our school and island community.

VOLUNTEERS:

In developing our Place-Based approach and our outreach programs with partnerships, we also developed a need for more parent and community volunteers.



SIXTH GRADE

Sixth Graders, in conjunction with a local historian, have embarked on a project to help identify important current and historical landmarks on the Sauvie Island related to human and natural history. At the project's culmination, the students will propose several landmarks for potential interpretive signage (physical or digital) and present their findings to a group of stakeholders working with the Bybee Howell House.



ART

In art, middle schoolers wrapped up the year with the completion of the 2024-2025 school yearbook. K-5 studied their final element of art, form, as they experimented with clay and chose between sculpting an imaginary creature or an item of use (a pencil holder, coin tray, etc.) We had an excellent year in art, thanks to the great students and continued support from the SIS community!

SIS regularly seeks the help of parents and community volunteers to support our students and classrooms. Thanks to our two parent volunteers who serve as our "Volunteer Coordinators" here at SIS, we have been able to increase and maintain our volunteer support each year. Each year they began by interviewing the staff about their needs, as well as parents and community members about their interests and availability.

They then worked to connect these together, which has significantly increased our parent and community volunteerism. These parent and community partners provided invaluable support through one on one support, small group support, and behind-the-scenes support for staff and students. Each year numerous volunteers help with Out and Abouts, science groups, learning stations, projects in the staff workroom, and classroom auction projects. Thank you to all of our volunteers.

PARENT TEACHER CLUB ORGANIZATION:

The SIS Parent Teacher Club (PTC) invites all parents, teachers, and Sauvie Island School community members to join and participate in supporting our great school. The PTC supports Sauvie Island School's mission and is dedicated to supporting our students and teachers. This is achieved through fund-raising activities, volunteerism, and supporting the needs of the staff, school, and community. Funds raised by the Parent Teacher Club provide various enrichment activities for our students, such as art and music classes, teacher supply funds, professional development for teachers, school-wide celebrations, field trips, and transportation, as well as crucial classroom materials and facility improvements.

COMMUNITY PARTNERS:



- 4-H
- Bailey's Nursery
- Bird Alliance of Oregon
- JA BizTown
- CCMH
- Charlton Kennels
- Code Ninja
- Columbia County Courthouse
- Columbia Farms
- Columbia Pacific Food Bank
- Columbia River Maritime Museum
- Columbia Sports
- Columbia Youth ERA
- Eagle Creek National Fish Hatchery
- First Student, Inc.
- Forest Education Program
- Ground Culture PDX
- Hoyt Arboretum
- Joyce Miller Owens Charitable Foundation
- Lost Lagoon Farm
- Lower Columbia Estuary
- Multnomah County Library
- Multnomah County Sheriff
- NAMI (National Alliance on Mental Illness)
- Newmark Theatre
- NW Dyslexia Resources
- NW Regional ESD
- ODFW
- OMIC (PCC)
- OMSI
- Oregon Children's Theater
- Oregon Jewish History Museum & Center for Holocaust Education
- Oregon Parks and Recreation Department
- Oregon Trail Lanes
- Oregon Zoo
- OSU Extension Services
- PDX Bridge Tours
- Peter & Julie Stott Foundation
- Portland Art Museum
- Portland Community College
- Portland Parks & Rec
- Powell's Books
- Rice Rock Museum
- Sauvie Island Center
- Sauvie Island Fire & Rescue
- Sauvie Island Grange
- Sauvie Island Pumpkin Patch
- Scappoose Bay Watershed Council
- Scappoose School District
- Schoch Dairy & Creamery
- SIS Parent Teacher Club (PTC)
- Snap Fitness
- St. Helens Market Fresh
- Topaz Farm
- Wind & Oar Boat School



PHYSICAL EDUCATION

In K–3 PE, students moved with purpose, played with joy, and showed up ready to try their best—every single day. Whether learning to balance during yoga, run with control on the track, or build hand-eye coordination through throwing and catching games, students developed essential physical skills rooted in body control, spatial awareness, flexibility, and focus. Most importantly, children learned that PE is a space where effort matters just as much as ability—and showing up, moving, and doing your best is something to be proud of.





Students in grades 4–8 engaged in a wide range of activities that supported their physical, social, and emotional development. Units included team sports, individual fitness challenges, outdoor learning, and creative games that emphasized sportsmanship, effort, and growth mindset. I focused on creating a positive and inclusive environment where students could build skills, confidence, and a lifelong appreciation for movement and wellness.



SEVENTH GRADE

This year, 7th graders did research on our current play structure. We wanted to find out what students' favorite parts were, and what they wished the play structure had. In order to do that, we sketched diagrams of the current playground and took data during recess. (This photo is of Cedar and Sawyer measuring the current playground.) We also interviewed younger students.

Then, we started looking into companies that build playgrounds and reached out to those companies for more information. If our playground ever gets updated, this will be helpful information to have. Two students even presented our findings to the PTC at their June meeting! 7th graders are hopeful that, when the time comes to get a new play structure, it will be one that ALL students can play on.

EIGHTH GRADE

Every spring, the 8th Grade Class performs a Mock Trial Case as part of their Social Studies class, using high school competition materials, and showcasing skills developed in their time at SIS Middle School. This important culminating event for 8th Graders gives a chance for students to showcase not only their civics knowledge and analytical thinking, but public speaking in an authentic way in front of a real judge and jury.

Big thank you to our community partner, Judge Clarke, and all the staff at the Columbia County Courthouse!



COUNSELING

It was an eventful year at SIS. I was proud to see the significant progress students made in guidance lessons, demonstrating a deeper understanding of some core skills.

They had ample opportunities to practice these skills in small groups, fostering a collaborative learning environment. I loved seeing students build rapport, empathy, acceptance and trust with their classmates as the year progressed.

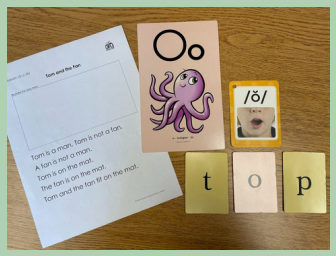
I will continue to provide different counseling techniques based on the individual so that the students can work through a problem that is bothering them.

I am looking forward to continuing to be knowledgeable of the various counseling theories and to continue updating my toolbelt with techniques and skills.



LITERACY INTERVENTION

Literacy intervention is fluid and dependent on the reading, writing and/or speaking skill needing intensive support. Therefore, it is optimal to have a variety of resources to meet these needs. This year we piloted the UFLI Foundations program for intervention in grades 1-2, interweaving it with the other intervention programs and materials we have. UFLI offers their materials for free and allows us access to new materials that match each letter/spelling concept individually. I also focused my Kindergarten - 1st grade students in articulation, in learning individual sounds and then connecting that to the letters.



I supported 1st and 2nd grade teachers implementing a small group Tier 2 program that accompanies their whole-class instruction for students needing a little extra time to practice concepts. I also worked with 5th grade to bring on a word study program, Morpheme Magic.



ENGLISH LANGUAGE DEVELOPMENT

This year, our multilingual students (MLs) were concentrated in grades 1 and 4-6. This made grouping students for lessons easier and more effective. We had 8 active MLs that included Farsi, Portuguese, and Spanish as heritage languages. There were 5 students who are being monitored as part of exiting ELD services. In March, all active MLs took the annual English Language Proficiency Assessment. We are excited that a first grade student scored *Proficient*, allowing them to exit ELD services, but they will continue to be monitored for the next 4 years.

Our 4th and 5th grade teachers attended SIOP Training (Sheltered Instruction Observation Protocol) sponsored by the NWRESD to develop stronger instruction for MLs at SIS. Flashlight360, a speaking and writing teaching and assessment tool, provided helpful data for progress monitoring ML students. And I participated in ODE's Pilot for ELD Plan to get a head start on writing the plan for SIS. In the 2025-26 school year, ODE will require all districts to update their ELD Plans using a new template.

flashlight learning

LIBRARY

The library at Sauvie Island School is a hub of activity, whether it be middle school elective classes such as Drama, Cultures and Cuisine and Creative Writing, book themed crafts or individual reading coaching, our open plan design invites students and faculty to collaborate and engage in learning.

We have been steadily increasing and updating our stacks to reflect current reading habits and engagement, including offering a Book Suggestion Box for students and teachers that is always available at the checkout desk.

2024-25 saw record participation in our schoolwide Oregon Battle of the Books contest! Over 75% of grades 3-5 did battle over 2 weeks in the library with one 4th grade team emerging victorious and moving on to the regional battles.



FAB LAB



In the Fab Lab, our goal is to foster opportunities for student creativity, innovation through hands-on experimentation, and perseverance in the design process.

Students learn how an idea travels through concept to design, from design to build, and from build back to modification and redesign. They are encouraged in a growth mindset approach to see failures as important learning experiences to be taken into the next redesign.

We explore the design process through sketching, drafting, CAD design, and have opportunities for abstract concepts taught through lectures and videos to be taken into a real-world, hands-on understanding.

LUNCH PROGRAM

During lunches students can choose a hot lunch, sandwich or the salad bar that comes with all lunches. There is a vast variety of colorful and tasty fruits, vegetables (which some come from our own garden beds), and protein options.





GARDEN PROGRAM



The Garden Program continued to thrive under the leadership of Susan Eisman. Throughout the year, Ms. Susan worked with small groups of students in the raised beds, greenhouse, and upper beds, teaching them about plants, seeds, soil, and the ecosystems that support a healthy garden.



Students sampled the harvest and enjoyed seeing garden produce featured in the school salad bar. This year also marked the revitalization of the upper beds, which were planted for the first time in many years. Ms. Susan coordinated donations and led a community work party to prune the native habitat and add new native plants. It was a joy to see students outdoors all year long, learning with their hands in the dirt.



MUSIC



Mr. Wes's music classes spent the fall and early winter months learning about the most universal instrument of all: the voice! Students in all classes learned how to warm up and take care of their voices, listen to one another to match pitch and timing, and sing along with instruments. More advanced classes also learned about note placement, vowel shapes, ensemble blending, and even harmonization.

In the late winter and spring, younger students spent time learning about rhythm and playing music to a steady beat on a variety of instruments, including mixed percussion instruments and ukuleles. Older students took on the ambitious goal of forming bands, with students working through complex arrangements of popular songs in ensembles that featured both singers and musicians play a wide variety of instruments together.



SPECIAL EDUCATION SERVICES



Throughout the 2024-2025 school year, the Special Education Program at Sauvie Island School served a total of 34 students on IEPs. These students received specially designed instruction tailored to their unique learning needs and goals. The program was led by one dedicated special education teacher and supported by three educational assistants who provided invaluable assistance in the classroom. The special education department at Sauvie Island School focused on improving various areas of academic and social development for its students.

In the realm of reading, students engaged in individualized reading programs, including targeted interventions and strategies to enhance their reading fluency, accuracy and comprehension skills. Writing instruction incorporated explicit teaching of writing mechanics, organization, and self-expression, empowering students to communicate effectively through written work.

In mathematics, students received differentiated instruction. The special education team utilized various instructional approaches, such as hands-on manipulatives and visual aids, to strengthen conceptual understanding, problem-solving abilities, and overall mathematical proficiency. Executive functioning skills, including time management, organization, and planning, were a significant focus within the program. Students received explicit instruction and support to develop strategies that promote independent work habits and effective self-regulation.

Social skills and communication services played a vital role in fostering positive relationships and effective communication among students. The special education department facilitated small group discussions, and encouraged inclusive classroom environments to enhance students' social interactions, empathy, and collaboration.

The Special Education Program at Sauvie Island School actively collaborated with the general education curriculum to ensure students on IEPs had opportunities to participate in a variety of assignments and projects. By providing appropriate modifications and accommodations, students were able to engage in grade-level content while receiving necessary support. The special education team worked closely with general education teachers to implement inclusive instructional strategies and adapt assignments to meet individual student needs.

The 2024-2025 school year for the Special Education Program at Sauvie Island School was marked by a commitment to individualized instruction and comprehensive support for students with diverse learning needs. The dedication of the special education teacher and the invaluable support of the educational assistants contributed to the growth and success of the students in the program.

SAUVIE ISLAND SCHOOL BOARD

We truly appreciate our School Board for their steady leadership, guidance, and continued support of our students, staff, and school community.

Marc Blackstein I Marn Hagen I Megan Hallstone I Dan Magnia I Robert Pile I Betsy Powell

APPENDIX:

A: Fiscal Audit prepared by Pauly, Rogers and CO., P.C.

B: Oregon Department of Education At-A-Glance School Profile

C: A Guide to Understanding Proficiency-Based Grades

D: Insurance Documents

E: SIS Policies and Procedures - Located at www.sauvieislandschool.org

This report was prepared by Darla Meeuwsen, Executive Director of SIS. Please feel free to send questions to: info@sauvieislandschool.org.

DISCRIMINATION STATEMENT

The Sauvie Island School does not discriminate on the basis of race, color, national origin, sex, marital status, sexual orientation, religion, disability, or age in it;s programs and activities.

LANGUAGE ACCOMMODATIONS

If you need this document provided in another language, please call 503-6213426 or email info@sauvieislandschool.org.

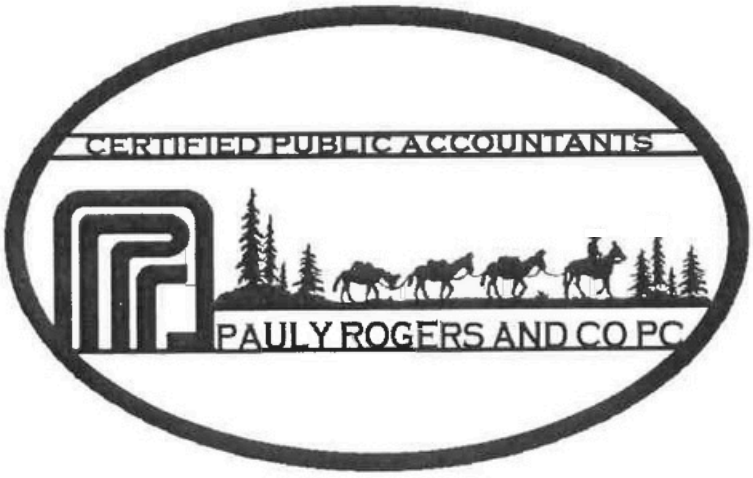
Si necesita este documento en otro idioma, llame al 503-6213426 o envíe un correo electrónico a info@sauvieislandschool.org.

A: Fiscal Audit prepared by Pauly, Rogers and CO., P.C.

SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2025



12700 SW 72nd Ave.
Tigard, OR 97223

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SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY, OREGON

FINANCIAL REPORT

For the Year Ended June 30, 2025

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SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY, OREGON

2024-2025

BOARD OF DIRECTORS	**TERM EXPIRES**
Marc Blackstein, Chair	06/30/2027
Robert Pile, Vice - Chair	06/30/2027
Dan Magnia, Treasurer	06/30/2025
Marn Heggen, Secretary	06/30/2026
Betsy Powell, Member	06/30/2026
Megan Hallstone, Member	06/30/2027

All board members receive mail at the address below:

ADMINISTRATION

Darla Meeuwsen, Director (Registered Agent)
14445 NW Charlton Road
Portland, OR 97231

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SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY, OREGON

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

December 3, 2025

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Sauvie Island School
Multnomah County, Oregon

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying basic financial statements of the governmental activities and the major funds, of Sauvie Island School (the School) as of and for the year ended June 30, 2025, and the related notes to the basic financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the School as of June 30, 2025 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 schedule of Net Position Liability, Net OPEB Asset, and contributions for PERS or RHIA, or management discussion and analysis because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance on them.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the other information, as listed in the table of contents, and the listing of board members located before the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 3, 2025, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Roy R Rogers

ROY R. ROGERS, CPA
PAULY, ROGERS AND CO., P.C.

SAUVIE ISLAND SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2025

As management of Sauvie Island School (SIS), we present the following narrative overview and analysis of SIS's financial statements for the year ended June 30, 2025. This discussion highlights selected information and should be considered in conjunction with the full financial statements included in this report.

SIS's financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements.

The government-wide financial statements on pages 1 and 2 are designed to provide an overview of SIS's financial health, in a manner similar to a private-sector business. The *Statement of Net Position* presents information regarding all assets and liabilities, with the difference between the two reported as net position. Lease right-to-use assets and corresponding lease liabilities continue to be reported in the government-wide financial statements in accordance with GASB Statement No. 87, Leases. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of SIS is improving or deteriorating. The *Statement of Activities* presents information showing how SIS's net position changed during the most recent fiscal year. All activities in the government-wide financial statements are presented on the full accrual basis of accounting, in which they are reported as soon as the event occurs, regardless of the timing of associated cash flows.

The fund financial statements on pages 3 and 5 are presented focusing on near-term inflows and outflows of available resources, as well as balances of resources available at the end of the year. These statements are useful for assessing SIS's financial position in the short term and for analyzing its annual budget.

The notes to the basic financial statements, on pages 7 through 31, provide additional detailed information that is crucial for a complete understanding of the government-wide and fund financial statements.

As noted earlier, net position is a useful indicator of a government's financial health. At June 30, 2025, SIS reported a positive net position of $345,607. At this point in its thirteenth year of operation, SIS reported total assets of $2,056,621, primarily consisting of cash and investments. Total liabilities stood at $2,248,594, with $288,117 classified as current. SIS's net position increased by $248,610 compared to the previous year.

SAUVIE ISLAND SCHOOL
NET POSITION

	Governmental Activities		
	June 30, 2025	June 30, 2024	Increase (Decrease)
ASSET			
Current Assets	$ 2,056,621	$1,967,576	$ 89,045
Total Assets	$ 2,056,621	$1,967,576	$ 89,045
DEFFERED OUTFLOWS OF RESOURCES			
Pension Related Deferrals	1,054,950	928,905	126,045
OPEB Related Deferred Outflows - RHIA	851	866	(15)
LIABILITIES			
Current Liabilities	288,117	249,882	38,235
Lease Liability, Long Term	107,593	140,175	(32,582)
Compensated Absences Long Term	1,135	-	1,135
Net Position Liability	1,851,749	1,832,414	19,335
Total Liabilities	2,248,594	2,222,471	26,123
DEFFERED INFLOWS OR RESOURCES			
Pension Related Deferrals	515,192	533,256	(18,064)
OPEB Related Deferred Inflows - RHIA	3,029	816	2,213
	518,221	534,072	(15,851)
NET POSITION			
Restricted for Net OPEB asset - RHIA	29,596	22,733	6,863
Unrestricted	316,011	118,071	197,940
Total Net Position	$ 345,607	$ 140,804	$ 204,803

The key elements of the change in SIS's net position for the years ended June 30, 2025 and June 30, 2024 are as follows:

SAUVIE ISLAND SCHOOL
CHANGE IN NET POSITION
Year Ended June 30, 2025

	Governmental Activities		
	2025	2024	Increase (Decrease)
REVENUES			
Program Revenues			
Charges for Services	$ 557,565	$ 370,947	$ 186,618
Operating Grants and Contributions	373,924	435,457	(61,533)
General Revenues			
State Sources	2,153,513	2,299,519	(146,006)
Local Sources	81,857	64,299	17,558
Total Revenues	3,166,859	3,170,222	(3,363)
EXPENSES			
Instruction	1,374,605	1,222,843	151,762
Support Services	1,433,667	1,334,355	99,312
Enterprise and Community Services	109,977	104,099	5,878
Total Expenses	2,918,249	2,661,297	256,952
Increase (Decrease) in Net Position	248,610	508,925	(260,315)
Net Position - Beginning Restated	96,997	(368,121)	465,118
Net Position - Ending	$ 345,607	$ 140,804	$ 204,803

The primary source of revenue for SIS was the Oregon State School Fund (SSF), which accounted for $2,153,513, or approximately 68% of total revenues. Charges for services, operating grants, and local revenue made up the remaining portion, totaling $1,013,346. Revenue increased compared to the prior year, primarily due to increases in State School Funding and Charges for Services. Total expenses for the year amounted to $2,918,249, with personnel costs (salaries and payroll-related expenses) representing 79% of total expenditures. The overall increase in expenditures is attributed to cost-of-living adjustments in the current year.

The *Schedules of Revenues, Expenditures, and Changes in Fund Balance* – Budget and Actual on pages 34 and 35 provide detailed information on SIS's revenues and expenditures for the year. Key budgetary variations include:

- General Fund:
  - Revenue exceeded budget by $322,168, primarily due to higher-than-expected State School Fund revenues.
  - Instruction expenses were $139,154 less than budgeted due to instructional costs being partially offset by available grant funds.
  - Support Services costs exceeded budget by $183,506, primarily due to higher-than-expected purchased services and supply costs.
- Special Revenue Fund:
  - Revenue exceeded budget because the original budget was developed using estimated grant award amounts. Actual Special Revenue Fund grant revenues received during the year were higher than those initial estimates.
  - Instruction and Support Services expenditures were higher than budgeted as a result of the additional grant funding received, which supported increased program activity and allowable costs in these areas.

Additional information related to the 2024-25 fiscal year is available in the notes to the financial statements, including explanations of Sauvie Island School's organization, operations, significant accounting policies, and other relevant matters.

This financial report is designed to provide a general overview of SIS's finances for all those with an interest in SIS. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to SIS's Director at 14445 NW Charlton Road, Portland, OR 97231.

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SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

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SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY OREGON

STATEMENT OF NET POSITION
June 30, 2025

Assets:	
Cash	$ 1,681,275
Accounts Receivable	174,422
Lease Right to Use Asset, Net of Accumulated Amortization	171,328
Net OPEB Asset - RHIA	29,596
Total Assets	2,056,621
Deferred Outflows of Resources:	
Pension Related Deferrals - PERS	1,054,950
OPEB Related Deferrals - RHIA	851
Total Deferred Outflows of Resources	1,055,801
Total Assets and Deferred Outflows of Resources	3,112,422
Current Liabilities:	
Accounts Payable	14,677
Compensated Absences, Short Term	48,750
Payroll Liabilities	158,019
Lease Liability, Short Term	67,806
Total Current Liabilities	289,252
Noncurrent Liabilities:	
Lease Liability, Long Term	107,593
Net Pension Liability -PERS	1,851,749
Total Noncurrent Liabilities	1,959,342
Total Liabilities	2,248,594
Deferred Inflows of Resources:	
Pension Related Deferrals - PERS	515,192
OPEB Related Deferrals - RHIA	3,029
Total Deferred Inflows of Resources	518,221
Total Liabilities and Deferred Inflows of Resources	2,766,815
Net Position:	
Restricted for Net OPEB Asset - RHIA	29,596
Unrestricted	316,011
Total Net Position	$ 345,607

See accompanying notes to the basic financial statements.

SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

FUNCTIONS	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS AND CONTRIBUTIONS	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
Instruction	$ 1,374,605	$ -	$ 24,315	$ (1,350,290)
Support Services	1,433,667	-	-	(1,433,667)
Enterprise & Community Services	109,977	557,565	349,609	797,197
Total Governmental Activities	$ 2,918,249	$ 557,565	$ 373,924	(1,986,760)

General Revenues:	
State School Fund	2,153,513
Miscellaneous local revenues	81,857
Total General Revenues	2,235,370
Changes in Net Position	248,610
Net Position - Beginning as Restated	96,997
Net Position - Ending	$ 345,607

See accompanying notes to the basic financial statements.

SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2025

	General Fund	Special Revenue Fund	TOTAL
Assets:			
Cash	$ 1,681,275	$ -	$ 1,681,275
Accounts Receivable	400	174,022	174,422
Interfund Due From	-	363,016	363,016
Total Assets	$ 1,681,675	$ 537,038	$ 2,218,713
Liabilities:			
Accounts Payable	$ 8,210	6,467	$ 14,677
Payroll Liabilities	158,019	-	158,019
Interfund Due to	363,016	-	363,016
Total Liabilities	529,245	6,467	535,712
Fund Balance:			
Unassigned	1,152,430	530,571	1,683,001
Total Fund Balance	1,152,430	530,571	1,683,001
Total Liabilities and Fund Balance	$ 1,681,675	$ 537,038	$ 2,218,713

See accompanying notes to the basic financial statements.

SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY OREGON

RECONCILIATION OF THE GOVERNMENTAL FUND
BALANCE SHEET TO THE STATEMENT OF NET POSITION
June 30, 2025

Total Fund Balances - Governmental Fund	$ 1,683,001
Deferred Inflows and Outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.	
Deferred Outflows - PERS	1,054,950
Deferred Inflows - PERS	(515,192)
Deferred Outflows - RHIA	851
Deferred Inflows - RHIA	(3,029)
The Net Pension Asset (Liability) for PERS is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.	(1,851,749)
The Net OPEB Asset (Liability) for RHIA is the difference between the total RHIA liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.	29,596
Long-term liabilities applicable to the School's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term are reported in the statement of Net Position	
Lease Liability	(175,399)
Accrued Compensated Absences	(48,750)
Right-to-use assets are not financial resources and therefore are not reported in the governmental funds.	171,328
Net Position	$ 345,607

See accompanying notes to the basic financial statements.

SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

	GENERAL FUND	SPECIAL REVENUE FUND	TOTAL
REVENUES:			
Local Sources	$ 374,304	$ 289,433	$ 663,737
State Sources	2,157,520	303,853	2,461,373
Federal Sources	-	41,749	41,749
Total Revenues	2,531,824	635,035	3,166,859
EXPENDITURES:			
Instruction:			
Salaries	821,307	145,130	966,437
Associated Payroll Costs	338,183	51,252	389,435
Purchased Services	24,407	22,877	47,284
Supplies & Materials	8,388	18,932	27,320
Dues & Fees	700	700	1,400
Total Instruction:	1,192,985	238,891	1,431,876
Support Services:			
Salaries	421,123	86,308	507,431
Associated Payroll Costs	163,888	33,296	197,184
Purchased Services	329,949	11,534	341,483
Supplies & Materials	300,852	6,625	307,477
Dues & Fees	49,620	746	50,366
Total Support Services:	1,265,432	240,777	1,506,209
Enterprise & Community Services			
Salaries	-	25,291	25,291
Associated Payroll Costs	-	25,813	25,813
Purchased Services	-	14,002	14,002
Supplies & Materials	-	48,524	48,524
Dues & Fees	-	1,215	1,215
Total Enterprise & Community Services	-	114,845	114,845
Total Expenditures	2,458,417	594,513	3,052,930
OTHER FINANCING SOURCES (USES)			
Transfer In	-	11,922	11,922
Transfer Out	(11,922)	-	(11,922)
Total Other Financing Source	(11,922)	11,922	-
Net Change in Fund Balance	61,485	52,444	113,929
Beginning Fund Balance	1,090,945	478,127	1,569,072
Ending Fund Balance	$ 1,152,430	$ 530,571	$ 1,683,001

See accompanying notes to the basic financial statements.

SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY OREGON

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

For the Year Ended June 30, 2025

Total Net Changes in Fund Balances - Governmental Funds	$	113,929
The Pension Income represents the changes in Net Pension Asset (Liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.		124,774
The OPEB Income represents the changes in Net OPEB Asset (Liability) for RHIA from year to year due to changes in total OPEB liability and the fair value of OPEB net position available to pay plan benefits.		4,635
Expenditure for Right-to-use Assets reduces the Prepaid Expenses in the Statement of Net Position and Amortization Expense increases the expenses on the Statement of Activities.		
Amortization Expense		(70,519)
Payments on Lease Liability decreases liabilities in the Statement of Net Position		79,215
Compensated Absences are expensed when used in the governmental funds, where as compensated absences are accrued as a payable amount in the state of Net Position		(3,424)
Change in Net Position of Governmental Activities	$	248,610

See accompanying notes to the basic financial statements.

SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. THE FINANCIAL REPORTING ENTITY

Sauvie Island School (the School) is a non-profit corporation governed by a Board, organized under provisions of Oregon Revised Statutes Chapter 338 for the purpose of operating a charter school. In 2011, the School changed its name to Sauvie Island Academy. In 2018, it changed back to Sauvie Island School. Accounting principles generally accepted in the United States of America require that these financial statements present all component units, if any. Component units, as established by the Governmental Accounting Standards Board (GASB) Statement 61, are separate entities that are included in School's reporting entity because of the significance of their operational or financial relationships. All significant activities and entities with which the School exercises oversight responsibility have been considered for inclusion in the basic financial statements. There are no component units.

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole.

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

All direct expenses are reported by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function.

FUND FINANCIAL STATEMENTS

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

GOVERNMENTAL FUND TYPES

Governmental funds are used to account for the general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period which is 60 days. Expenditures are recorded when the liability is incurred.

Revenues susceptible to accrual are interest, state, county and local shared revenue and federal and state grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The School reports the following major governmental funds:

GENERAL FUND

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

SPECIAL REVENUE FUND

This fund consists of all special revenue funds established to account for revenues and expenditures related to grants, student activities and other special revenues.

NET POSITION

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

Net investment in capital assets – consists of assets net of depreciation and any related debt that are invested in equipment and other capital assets. There is no net investment in capital assets as of June 30, 2025.

Restricted - consists of external constraints placed on net position use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There is restricted net position for the net OPEB RHIA asset as of June 30, 2025.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

FUND BALANCE

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

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

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. The Board has not adopted a fund balance policy as of June 30, 2025.

There are no nonspendable, restricted, committed, or assigned fund balances as of June 30, 2025.

C. BUDGETS

A budget is prepared on the modified accrual basis of accounting in the main program categories as listed below. Modified accrual basis differs from accrual in that no depreciation expense is recognized, inventory is expensed when purchased, pension and OPEB costs are expensed when paid instead of when incurred and capital assets are expensed when purchased. The budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America except for the items mentioned above.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. BUDGETS (CONTINUED)

Expenditure budgets are made at the following levels for each fund:

LEVEL OF CONTROL
Salaries
Associated Payroll Costs
Purchased Services
Supplies & Materials
Dues & Fees
Other Objects

See pages 34 - 35 for a comparison of budget to actual expenditures.

D. CAPITAL ASSETS

Capital assets are defined as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at their estimated fair market value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Depreciation is recorded on capital assets on the straight line method over the useful life of the asset. Capital assets, which include equipment, are reported in the government wide financial statements. At June 30, 2025 there were no capital assets.

E. INVENTORY

Detailed supply inventory records are not maintained. Inventory is not considered to be material by management at year end.

F. ACCOUNTS RECEIVABLE

All receivables are current. Management believes they are fully collectible so no provision for doubtful accounts has been made.

G. 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. Cash received from grantor agencies in excess of related grant expenditures are recorded as unearned revenue on the statement of net position and the balance sheet.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. RETIREMENT PLANS

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

I. COMPENSATED ABSENCES

The School recognizes a liability for compensated absences for sick time (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years. The liability for compensated absences is reported as incurred in the government-wide financial statements. The school does not give vacation leave so no leave is accrued.

J. ESTIMATES

The preparation of the 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 the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

K. DEFERRED OUTFLOWS/INFLOW OF RESOURCES

In addition to assets, the basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense / expenditure) until then. At June 30, 2025 there were deferred outflows representing PERS pension and OPEB – RHIA related deferrals reported in the Statement of Net Position.

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2025 there were deferred inflows representing PERS pension and OPEB - RHIA related deferrals reported in the Statement of Net Position.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. STATE SCHOOL FUND

Pursuant to ORS 338.155, students of a public charter school are considered to be residents of the school district in which the public charter school is located. The School reports the number of fulltime equivalent students and related data to the Oregon Department of Education. A representative from the Oregon Department of Education reports the number of full-time equivalent students and related data to Scappoose School District. Scappoose School District verifies the information received by the State of Oregon. Within ten days of receipt from the State of Oregon, Scappoose School District is required to send payment to the School on a percentage of the funds they receive for those students. The percentage is established by the charter agreement between the Oregon Department of Education and Sauvie Island School.

M. OTHER LIABILITIES

Other Liabilities is comprised of excess State School Funds received in the current fiscal year which need to be paid back in the next fiscal year.

N. CASH

Cash and cash Equivalents

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

O. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERACHY

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

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access
Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market–corroborated inputs)
Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund's own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERACHY (CONTINUED

The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety

P. LEASE RIGHT-TO-USE ASSETS

Lease right-to-use assets are assets which the School leases for a term of more than one year. The value of leases is determined by the net present value of the leases at the School's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement.

Q. LEASE LIABILITY

In the government-wide financial statements, leases payable are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payment is reported as other financing sources.

2. CASH AND INVESTMENTS

DEPOSITS

Deposits with financial institutions include bank demand deposits. The total bank balance per the bank statements as of June 30, 2025 was $ 277,266 of which $250,000 was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program (PFCP). Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

Cash and investments at June 30, 2025 consisted of:

Deposits with Financial Institutions:		
Checking	$	240,219
Investments		1,441,056
Total	$	1,681,275

CREDIT RISK – DEPOSITS

In the case of deposits, this is the risk that in the event of a bank failure, deposits may not be returned. There is no deposit policy for custodial credit risk. As of June 30, 2025, none of the bank balance was exposed to custodial credit risk.

2. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS

At June 30, 2025, the investment balance was as follows:

		Investment Maturities (in Months)		
Investment Type	Fair Value	Less than 3	3-17	18-59
State Treasurer's Investment Pool	$ 1,441,056	$ 1,441,056	$ -	$ -
Total	$ 1,441,056	$ 1,441,056	$ -	$ -

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2025. The LGIP seeks to exchange shares at $1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at $1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it ***approximates fair value.***

The pool is comprised of a variety of investments. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2025, the fair value of the position in the ***LGIP is 100.49%*** of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. A fair value reserve adjustment was not made to the financial statement due to fair value being over 100%. The audited financial reports of the Oregon Short Term Fund can be found here:

http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx

If the link has expired, please contact the Oregon Short Term Fund directly.

INTEREST RATE RISK - INVESTMENTS

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There are no investments that have a maturity date beyond 3 months.

CREDIT RISK - INVESTMENTS

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

2. CASH AND INVESTMENTS (CONTINUED)

CONCENTRATION OF CREDIT RISK - INVESTMENTS

At June 30, 2025, 100% of total investments were in the State Treasurer's Investment Pool. State statutes do not limit the percentage of investments in these instruments. Oregon Revised Statutes require no more than 25 percent of the moneys of local government to be invested in bankers' acceptances of any qualified financial institution. At June 30, 2025, the School was in compliance with all percentage restrictions.

3. DEFINED BENEFIT PENSION PLAN

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

https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf

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

a. **PERS Pension (Chapter 238)**. The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
   i. **Pension Benefits**. The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.
   A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.
   ii. **Death Benefits**. Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
      - member was employed by PERS employer at the time of death,
      - member died within 120 days after termination of PERS covered employment,
      - member died as a result of injury sustained while employed in a PERS-covered job, or
      - member was on an official leave of absence from a PERS-covered job at the time of death.
   iii. **Disability Benefits**. A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
   iv. **Benefit Changes After Retirement**. Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement. Under House Bill (HB) 2283, passed during the 2023 legislative session and effective January 1, 2024, if a member has established retirement eligibility under the police and fire classification, they retain that eligibility even if they perform service thereafter as other than police and fire. Under HB 4045, passed during the 2024 legislative session and effective January 1, 2025, normal retirement age for police and fire members will be lowered to age 55 or age 53 with 25 years of retirement credit.

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

ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.

iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred. Disability benefits continue until the member is no longer disabled or otherwise no longer qualifies for benefits, reaches normal retirement age, or dies..

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, 2021 actuarial valuation, which became effective July 1, 2023. 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, 2025 were $362,757, excluding amounts to fund employer specific liabilities.

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Asset or Liability – At June 30, 2025, the School reported a net pension liability of $1,851,749 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2022. The School's proportion of the net pension liability was based on a projection of the School's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement dates of June 30, 2024 and 2023, the School's proportion was 0.008 percent and 0.010 percent, respectively. Pension income for the year ended June 30, 2025 was $124,774.

The rates in effect for the year ended June 30, 2025 were:

(1) Tier 1/Tier 2 – 27.87%
(2) OPSRP general services – 25.03%

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	$ 109,699	$ 4,420
Changes in assumptions	186,175	239
Net difference between projected and actual earnings on pension plan investments	117,638	-
Net changes in proportionate share	170,844	443,153
Differences between School contributions and proportionate share of contributions	107,837	67,380
Subtotal - Amortized Deferrals (below)	692,193	515,192
School contributions subsequent to measuring date	362,757	-
Deferred outflow (inflow) of resources	$ 1,054,950	$ 515,192

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2026.

Subtotal amounts related to pension as deferred outflows of resources, $692,193, and deferred inflows of resources, ($515,192), net to $177,001 and will be recognized in pension income as follows:

Year ending June 30,	Amount
2026	$ (39,284)
2027	130,281
2028	45,883
2029	36,764
2030	3,358
Thereafter	-
Total	$ 177,001

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025. Oregon PERS produces an independently audited ACFR which can be found at:

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Valuations – The employer contribution rates effective July 1, 2023 through June 30, 2025, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

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, 2022
Measurement Date	June 30, 2024
Experience Study Report	2022, Published July 24, 2023
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with *Moro* decision; blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2022 Experience Study, which is reviewed for the four-year period ending December 31, 2022.

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	20.0%	30.0%	25.0%
Public Equity	22.5%	32.5%	27.5%
Real Estate	7.5%	17.5%	12.5%
Private Equity	15.0%	27.5%	20.0%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

(Source: June 30, 2024 PERS ACFR; p. 116)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023, the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Global Equity	27.50%	7.07%
Private Equity	25.50%	8.83%
Core Fixed Income	25.00%	4.50%
Real Estate	12.25%	5.83%
Master Limited Partnerships	0.75%	6.02%
Infrastructure	1.50%	6.51%
Hedge Fund of Funds - Multistrategy	1.25%	6.27%
Hedge Fund Equity - Hedge	0.63%	6.48%
Hedge Fund - Macro	5.62%	4.83%
Assumed Inflation - Mean		*2.35%*

(Source: June 30, 2024 PERS ACFR; p. 88)

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2024 and 2023 was 6.90 percent, for both years, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the School's proportionate share of the net pension liability to changes in the discount rate – the following presents the School's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the School's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
School's proportionate share of the net pension liability	$ 2,921,059	$ 1,851,749	$ 956,150

Changes Subsequent to the Measurement Date

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

There are no changes subsequent to the June 30, 2024, Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

OPSRP Individual Account Program (OPSRP IAP)

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

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

Contributions:
Employees of the School pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning $2,500 or more per month (increased to $3,333 per month in 2022) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The School did not make any optional contributions to member IAP accounts for the year ended June 30, 2025.

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

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

4. OTHER POST-EMPLOYMENT BENEFIT PLAN - RHIA

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

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

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the School currently contributes 0.05% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2025. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The School's contributions to RHIA are included with PERS and equaled the required contributions for the year.

At June 30, 2025, the School reported a net OPEB asset of $29,596 for its proportionate share of the net OPEB asset. The OPEB asset was measured as of June 30, 2024, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2022. Consistent with GASB Statement No. 75, paragraph 59(a), the School's proportion of the net OPEB asset is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement dates of June 30, 2024 and 2023, the School's proportion was 0.007 percent and 0.006 percent, respectively. OPEB income for the year ended June 30, 2025, was $4,635.

4. OTHER POST-EMPLOYMENT BENEFIT PLAN - RHIA (CONTINUED)

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	$ (3,519)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	(1,100)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
Employer's Total OPEB Expense/(Income)	$ (4,619)

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	$ -	$ 579
Changes in assumptions	-	374
Net difference between projected and actual earnings on pension plan investments	836	-
Net changes in proportionate share	15	2,076
Differences between contributions and proportionate share of contributions	-	-
Subtotal - Amortized Deferrals (below)	851	3,029
Contributions subsequent to measuring date	-	-
Deferred outflow (inflow) of resources	$ 851	$ 3,029

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB asset in the fiscal year ended June 30, 2026.

Subtotal amounts related to OPEB as deferred outflows of resources, $851, and deferred inflows of resources, ($3,029), net to ($2,178) and will be recognized in OPEB expense as follows:

Year ending June 30,	Amount
2026	$ (3,550)
2027	823
2028	452
2029	97
2030	-
Thereafter	-
Total	$ (2,178)

4. OTHER POST-EMPLOYMENT BENEFIT PLAN - RHIA (CONTINUED)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. Oregon PERS produces an independently audited ACFR which can be found at:

https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf

Actuarial Methods and Assumptions:

Valuation date	December 31, 2022
Measurement Date	June 30, 2024
Experience Study Report	2022, Published July 24, 2023
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with *Moro* decision; blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2022 Experience Study, which is reviewed for the four-year period ending December 31, 2022.

4. OTHER POST-EMPLOYMENT BENEFIT PLAN - RHIA (CONTINUED)

Discount Rate:

The discount rate used to measure the total OPEB asset as of the measurement date of June 30, 2024 and 2023, was 6.90 percent, for both years. 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 asset.

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Global Equity	27.50%	7.07%
Private Equity	25.50%	8.83%
Core Fixed Income	25.00%	4.50%
Real Estate	12.25%	5.83%
Master Limited Partnerships	0.75%	6.02%
Infrastructure	1.50%	6.51%
Hedge Fund of Funds - Multistrategy	1.25%	6.27%
Hedge Fund Equity - Hedge	0.63%	6.48%
Hedge Fund - Macro	5.62%	4.83%
Assumed Inflation - Mean		*2.35%*

(Source: June 30, 2024 PERS ACFR; p. 88)

4. OTHER POST-EMPLOYMENT BENEFIT PLAN - RHIA (CONTINUED

Sensitivity of the School's proportionate share of the net OPEB asset to changes in the discount rate – The following presents the School's proportionate share of the net OPEB asset calculated using the discount rate of 6.90 percent, as well as what the School's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
School's proportionate share of the net OPEB liability (asset)	$ (27,397)	$ (29,596)	$ (31,489)

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2024, Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

5. RISK MANAGEMENT

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize exposure to these risks. Settled claims have not exceeded this commercial coverage for the past three fiscal years.

6. LEASE LIABILITY

The basic financial statements include the adoption of GASB No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about the School's leasing activities. This statements establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

The School entered into a 43-month lease as Lessee for the use of Pacific Office Automation copy machine. An initial lease liability was recorded in the amount of $61,693. As of 06/30/2025, the value of the lease liability is $0. The school is required to make monthly minimum payments of $1,385. The lease has an interest rate of 3.80%. The value of the right to use asset as of 6/30/2025 of $61,693 with accumulated amortization of $61,693 is included with equipment on the lease class activities table found below. The lease ended in the January 2025 with no renewal.

The School entered into a 63-month lease as Lessee for the use of Pacific Office Automation copy machine. An initial lease liability was recorded in the amount of $91,254. As of 06/30/2025, the value of the lease liability is $65,413. The School is required to make monthly minimum payments of $1,595. The lease has an interest rate of 3.80%. The value of the right to use asset as of 06/30/2025 of $91,254 with accumulated amortization of $26,459 is included with Equipment on the Lease Class activities table found below.

6. LEASE LIABILITY (CONTINUED)

The School entered into a 48-month lease as Lessee for the use of Apple Computers. An initial lease liability was recorded in the amount of $70,560. As of 06/30/2025, the value of the lease liability is $35,224. The School is required to make an annual minimum payments of $19,159. The lease has an interest rate of 5.80%. The value of the right to use asset as of 06/30/2025 of $70,560 with accumulated amortization of $35,280 is included with Equipment on the Lease Class activities table found below.

The School entered into a 60-month lease as Lessee for the use of a Building located at 1445 NW Charlton Road, Portland, Oregon 97231. An initial lease liability was recorded in the amount of $164,217. As of 06/30/2025, the value of the lease liability is $74,762. The School is required to make monthly fixed payments of $3,000. The lease has an interest rate of 3.80%. The value of the right to use asset as of 06/30/2025 of $164,217 with accumulated amortization of $92,964 is included with Buildings on the Lease Class activities table found below.

The School entered into a 24-month lease as Lessee for the use of Modular. An initial lease liability was recorded in the amount of $24,918 As of 06/30/2025, the value of the lease liability is $0. The school is required to make monthly minimum payments of $1,035. The lease has an interest rate of 3.80%. The value of the right to use asset as of 6/30/2025 of $24,918 with accumulated amortization of $24,918 is included with building on the lease class activities table found below. The lease ended in September 2024 with no renewal.

Changes in Lease Liability

	Balance at July 1, 2024	Adjustment	Reductions	Balance at June 30, 2025	Due within a Year
Equipment					
Copier A	$ 11,149	$ -	$ 11,149	$ -	$ -
Copier B	81,730	-	16,317	65,413	16,947
Personal Computers	-	51,401	16,177	35,224	17,116
Subtotal Equipment	$ 92,879	$ 51,401	$ 43,643	$ 100,637	$ 34,063
Building					
Scappoose Building	$ 107,249	$ -	$ 32,487	$ 74,762	$ 33,743
Wilscott Modular	3,085	-	3,085	-	-
Subtotal Building	110,334	-	35,572	74,762	33,743
Total	$ 203,213	$ 51,401	$ 79,215	$ 175,399	$ 67,806

Principal and Interest Requirements to Maturity

	Governmental Activities			
Fiscal Year Ending	Equipment		Building	
June 30,	Principal Payments	Interest Payments	Principal Payments	Interest Payment
2026	$ 34,063	$ 4,236	$ 33,743	$ 2,257
2027	35,711	2,587	35,048	953
2028	18,283	857	5,971	28
2029	12,580	180	-	-
Total	$ 100,637	$ 7,860	$ 74,762	$ 3,238

An adjustment to the Lease Liability was made during the fiscal year due to a GASB 87, Lease not recorded. See Note 7 for additional information.

7. RIGHT TO USE ASSETS

Right to use assets are for leases in Note 6

Amount of Lease Assets by Major Classes of Underlying Asset (Right-to-Use Asset)

	At June 30, 2025		
Asset Class	Lease Asset Value	Accumulated Amortization	Net Value
Equipment	$ 223,507	$ 123,432	$ 100,075
Building	189,135	117,882	71,253
Total	$ 412,642	$ 241,314	$ 171,328

Changes in Right-to-Use Asset

	Balance at July 1, 2024	Adjustment	Additions	Balance at June 30, 2025
Asset Class				
Equipment				
Copier A	$ 61,693	$ -	$ -	$ 61,693
Copier B	91,254	-	-	91,254
Personal Computers	-	70,560	$ -	70,560
Subtotal Equipment	$ 152,947	$ 70,560	$ -	$ 223,507
Building				
Scappoose Building	$ 164,217	$ -	$ -	$ 164,217
Wilscot Modular	24,918	-	-	24,918
Subtotal Building	$ 189,135	$ 70,560	$ -	$ 189,135
Total	$ 342,082	$ 70,560	$ -	$ 412,642
Accumulated Amortization				
Equipment				
Copier A	$ 61,635	$ -	$ 58	$ 61,693
Copier B	9,077	-	17,382	26,459
Personal Computers	-	17,640	17,640	35,280
Subtotal Equipment	$ 70,712	$ 17,640	$ 35,080	$ 123,432
Building				
Scappoose Building	$ 60,121	$ -	$ 32,843	$ 92,964
Wilscot Modular	22,322	-	2,596	24,918
Subtotal Building	82,443	-	35,439	117,882
Total	$ 153,155	$ 17,640	$ 70,519	$ 241,314
Total Lease Assets, Net	$ 188,927	$ 52,920	$ (70,519)	$ 171,328

7. RIGHT TO USE ASSETS (CONTINUED)

In the fiscal year ending 2023-24, the School did not record an addition to its Lease Liability and Right to Use Assets for GASB 87, Leases. Therefore, an adjustment of $70,560 to the Right to Use Assets and $17,640 for Accumulated Amortization needed to be made.

8. COMMITMENTS & CONTINGENCIES

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

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

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although the management expects such amounts, if any, to be immaterial.

9. TAX STATUS

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

U.S. Generally Accepted Accounting Principles require Sauvie Island School's management to evaluate tax positions taken and recognize a tax liability (or asset) if the School has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The School is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Management believes it is no longer subject to income tax examinations for years prior to 2021.

10. INTERFUND RECEIVABLE/PAYABLE

Interfund receivable/payables were comprised of the following at June 30, 2025:

Fund	Transfers Out	Transfers In	Due From	Due To
General Fund	$ 11,922	$ -	$ -	$ 363,016
Special Revenue Fund	-	11,922	363,016	-
Total	$ 11,922	$ 11,922	$ 363,016	$ 363,016

Interfund receivables/payables are used as a pooling of cash between various funds.

11. CORRECTION OF AN ERROR IN PREVIOUSLY ISSUED FINANCIAL STATEMENTS

In fiscal year ended 2023-2024, the School did not report an addition to its Lease Liability and Right to Use Asset for GASB 87, Leases. See Note 6 and 7. Therefore, a net adjustment of $1,519 to the previously reported leases amount needed to be made. This represents the difference between the Net Asset added of $52,920 and the Net Lease Liability added of $51,401. See Note 6 and 7. The effect of correcting the error is show in Note 13.

12. CHANGES IN ACCOUNTING PRINCIPLES

During the current year, the School implemented GASB Statement No. 101 Compensated Absences, in addition to the value of unused vacation time owed to employees upon separation of employment. The school now recognizes an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absences. The effects of the change in accounting principle is shown in Note 13.

13. ADJUSTMENTS TO AND RESTATEMENT OF BEGINNING BALANCES

Prior period adjustments for Note 11 and Note 12 are as follows:

	6/30/2024 Net Position As Previously Reported	GASB 87 - Leases Error Correction	GASB 101 Implementation	6/30/2024 Net Position As Restated
Government-Wide				
Government Activities	$ 140,804	$ 1,519	$ (45,326)	$ 96,997

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SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

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SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2025

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2025	0.008 %	$ 1,851,749	$ 1,285,697	144.0 %	79.3 %
2024	0.010	1,832,414	1,236,613	148.2	81.7
2023	0.009	1,424,560	1,133,435	125.7	84.5
2022	0.012	1,477,117	949,120	155.6	87.6
2021	0.010	2,078,427	1,032,085	201.4	75.8
2020	0.013	2,164,090	956,568	226.2	80.2
2019	0.012	1,802,974	926,347	194.6	82.1
2018	0.011	1,475,475	873,099	169.0	83.1
2017	0.014	2,147,933	826,873	259.8	80.5
2016	0.015	846,550	776,310	109.0	91.9

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement da

These schedules are presented to illustrate the requirements to show information for 10 years.

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2025	$ 362,757	$ 362,757	$ -	$ 1,493,015	24.3 %
2024	313,475	313,475	-	1,285,697	24.4
2023	267,125	267,125	-	1,236,613	21.6
2022	252,291	252,291	-	1,133,435	22.3
2021	254,277	254,277	-	949,120	26.8
2020	285,670	285,670	-	1,032,085	27.7
2019	198,598	198,598	-	956,568	20.8
2018	212,236	212,236	-	926,347	22.9
2017	157,241	157,241	-	873,099	18.0
2016	148,142	148,142	-	826,873	17.9

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement da

These schedules are presented to illustrate the requirements to show information for 10 years.

SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2025

OPEB - RHIA

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB ASSET/(LIABILITY) FOR RHIA

Year Ended June 30,	(a) Employer's Proportion of the net OPEB asset/(liability) (NOA/(L))	(b) Employer's proportionate share of the net OPEB asset/(liability)(NOA/(L))	(c) Employer's covered payroll	(b/c) NOA/(L) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2025	0.0073 %	$ 29,596	$ 1,285,697	2.30 %	220.6 %
2024	0.0062	22,733	1,236,613	1.84	201.6
2023	0.0062	22,187	1,133,435	1.96	194.6
2022	0.0077	26,435	949,120	2.79	183.9
2021	0.0168	34,263	1,032,085	3.32	150.1
2020	0.0082	15,834	956,568	1.66	144.4
2019	0.0088	9,846	926,347	1.06	124.0
2018	0.0078	3,249	873,099	0.37	108.9
2017	0.0077	(2,084)	826,873	(0.25)	90.0

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

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

Amounts for covered payroll (c) use the prior year's data to match the measurement date used by the OPEB plan for each year.

SCHEDULE OF CONTRIBUTIONS FOR RHIA

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2025	N/A	$ N/A	$ N/A	$ 1,493,015	N/A %
2024	N/A	N/A	N/A	1,285,697	N/A
2023	N/A	N/A	N/A	1,236,613	N/A
2022	N/A	N/A	N/A	1,133,435	N/A
2021	N/A	N/A	N/A	949,120	N/A
2020	N/A	N/A	N/A	1,032,085	N/A
2019	N/A	N/A	N/A	956,568	N/A
2018	N/A	N/A	N/A	926,347	N/A
2017	N/A	N/A	N/A	873,099	N/A

The amounts presented for each fiscal year were actuarially determined at December 31 and rolled forward to the measurement date of 6/30 for each year presented.

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

All statutorily required contributions were made and are included within PERS contributions (See p. 32)

SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY, OREGON

OTHER INFORMATION

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SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND
- ACTUAL AND BUDGET -
For the Year Ended June 30, 2025

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:				
Local Sources	$ 66,220	$ 66,220	$ 374,304	$ 308,084
State Sources	2,143,436	2,143,436	2,157,520	14,084
Total Revenues	2,209,656	2,209,656	2,531,824	322,168
EXPENDITURES:				
Instruction:				
Salaries	862,588	862,588	821,307	41,281
Associated Payroll Costs	404,295	404,295	338,183	66,112
Purchased Services	53,531	53,531	24,407	29,124
Supplies & Materials	11,725	11,725	8,388	3,337
Dues and Fees	-	-	700	(700)
Total Instruction:	1,332,139	1,332,139	1,192,985	139,154
Support Services:				
Salaries	458,833	458,833	421,123	37,710
Associated Payroll Costs	198,253	198,253	163,888	34,365
Purchased Services	304,690	304,690	329,949	(25,259)
Supplies & Materials	75,450	75,450	300,852	(225,402)
Dues and Fees		-	49,620	(49,620)
Other Objects	44,700	44,700	-	44,700
Total Support Services:	1,081,926	1,081,926	1,265,432	(183,506)
Contingencies	121,591	121,591	-	121,591
Total Expenditures	2,535,656	2,535,656	2,458,417	77,239
OTHER FINANCIAL SOURCES (USES)				
Transfer Out	(31,000)	(31,000)	(11,922)	19,078
Total Other Financing Sources (Uses)	(31,000)	(31,000)	(11,922)	19,078
Net Change in Fund Balance	(357,000)	(357,000)	61,485	418,485
Beginning Fund Balance	700,000	700,000	1,090,945	390,945
Ending Fund Balance	$ 343,000	$ 343,000	$ 1,152,430	$ 809,430

SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUND
- ACTUAL AND BUDGET -
For the Year Ended June 30, 2025

	SPECIAL REVENUE FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:				
Local Sources	$ 36,000	$ 36,000	$ 289,433	$ 253,433
State Sources	215,595	215,595	303,853	88,258
Federal Sources	-	-	41,749	41,749
Total Revenues	251,595	251,595	635,035	383,440
EXPENDITURES:				
Instruction:				
Salaries	86,999	86,999	145,130	(58,131)
Associated Payroll Costs	30,432	30,432	51,252	(20,820)
Purchased Services	-	-	22,877	(22,877)
Supplies & Materials	1,093	1,093	18,932	(17,839)
Dues & Fees	-	-	700	(700)
Total Instruction:	118,524	118,524	238,891	(120,367)
Support Services:				
Salaries	-	-	86,308	(86,308)
Associated Payroll Costs	-	-	33,296	(33,296)
Purchased Services	-	-	11,534	(11,534)
Supplies & Materials	-	-	6,625	(6,625)
Dues & Fees	-	-	746	(746)
Capital Outlays	55,000	55,000	102,268	(47,268)
Total Support Services:	55,000	55,000	240,777	(185,777)
Enterprise and Community Services				
Salaries	23,940	23,940	25,291	(1,351)
Associated Payroll	25,374	25,374	25,813	(439)
Purchased Services	6,000	6,000	14,002	8,002
Supplies and Materials	35,186	35,186	48,524	13,338
Dues and Fees	1,500	1,500	1,215	(285)
Total Enterprise and Community Services	92,000	92,000	114,845	19,265
Contigencies	191,781	191,781	-	191,781
	191,781	191,781	-	191,781
Total Expenditures	365,305	365,305	594,513	(286,879)
OTHER FINANCING SOURCES (USES)				
Transfer In	10,000	10,000	11,922	1,922
Total Other Fianncing Sources (Uses)	10,000	10,000	11,922	1,922
Net Change in Fund Balance	(103,710)	(103,710)	52,444	156,154
Beginning Fund Balance	310,000	310,000	478,127	168,127
Ending Fund Balance	$ 206,290	$ 206,290	$ 530,571	$ 324,281

SAUVIE ISLAND SCHOOL
MULTNOMAH COUNTY, OREGON

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

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

December 3, 2025

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Sauvie Island Charter School (the School) as of and for the year ended June 30, 2025, and have issued our report thereon dated December 3, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statues 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 basic 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:

- **Deposits of public funds with financial institutions (ORS Chapter 295).**
- **Insurance and fidelity bonds in force or required by law.**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Programs funded from outside sources.**

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

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal control over financial reporting.

We noted a matter involving the internal control structure and its operation that we consider to be a significant deficiency under standards established by the American Institute of Certified Public Accountants, which is noted in our management letter dated December 3, 2025.

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

Roy R Rogers

ROY R. ROGERS, CPA
PAULY, ROGERS AND CO., P.C

OREGON AT-A-GLANCE SCHOOL PROFILE

Sauvie Island School

PRINCIPAL:DarlaMeeuwsen|GRADES:K-8 |14445 NW Charlton Rd, Portland 97231 |503-621-3426

2024-25

Students We Serve

212

DEMOGRAPHICS

American Indian/Alaska Native	
Students	0%
Teachers	0%
Asian	
Students	<1%
Teachers	6%
Black/African American	
Students	<1%
Teachers	0%
Hispanic/Latino	
Students	11%
Teachers	0%
Multiracial	
Students	5%
Teachers	0%
Native Hawaiian/Pacific Islander	
Students	0%
Teachers	0%
White	
Students	83%
Teachers	94%

6% Ever English Learners

6 Languages Spoken

17% Students with Disabilities

86% Required Childhood Vaccinations

17% Students Experiencing Poverty

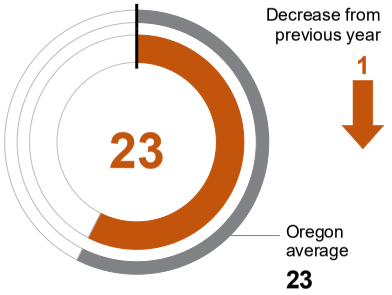
*<10 students or data unavailable

School Website:www.sauvieislandschool.org

School Environment

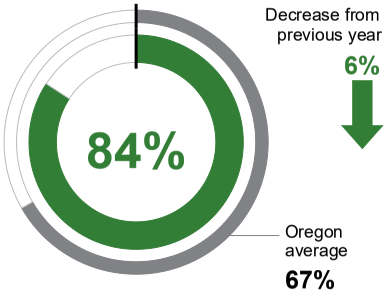
CLASS SIZE

Median class size.



REGULAR ATTENDERS

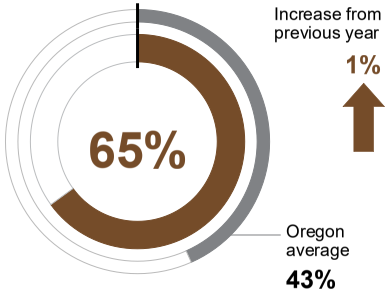
Studentswho attendedmorethan90% of their enrolled school days.



Academic Success

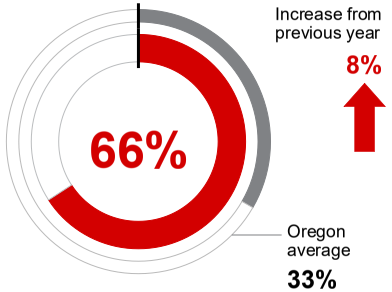
ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.



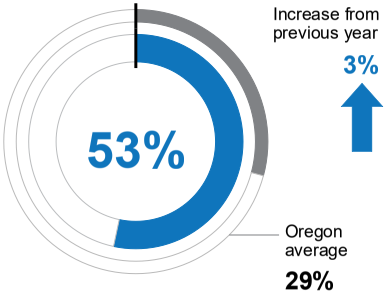
MATHEMATICS

Students meeting state grade-level expectations.



SCIENCE

Studentsmeeting state grade-level expectations.



School Goals

SISisa nonprofit, K-8 public charter school providing students with unique learning experiences. Our vision is to systematically and intentionally integrate the concepts of Placed-Based Education into quality standards-based core curriculum so students are engaged in their learning and connected to their community. At SIS, sense of place and the importance of community are key. Students learn and experience the value of applied and real-world experiences in our community. Students develop the ability to think critically, communicate effectively and excel academically.

State Goals

TheOregon Department of Education is partnering with school districts and communities statewide to reach a 90% on-time graduation rate by 2027. Anchored in the pillars of Academic Excellence, Belonging & Wellness, and Accountability, ODE prioritizes evidence-based strategies that strengthen early literacy, improve attendance, and deepen student engagement. We are committed to eliminating opportunity and achievement gaps for historically underserved students. By investing in culturally responsive practices, cultivating inclusive school environments, and fostering a culture of continuous improvement, we can help ensure every student thrives.

Safe & Welcoming Environment

SISstrives to ensure all students andtheir parents/guardians feel welcome, included and part of our school community. As a public charter school, our students come from many of the surrounding communities and bring with them a wealth of experiences, diverse backgrounds, and varied perspectives. At SIS we believe in positive behavior interventions and supports (PBIS) by teaching behavioral expectations and acknowledging students for following them as a more positive approach than waiting for misbehavior to occur before responding. As a school and a community, we focus on being respectful, responsible, safe and kind.

OREGON DEPARTMENT OF EDUCATION
Oregon achieves . . . together!

OREGON AT-A-GLANCE SCHOOL PROFILE CONTINUED

Sauvie Island School

2024-25

Our Staff (rounded FTE)

13 Teachers

6 Educational assistants

1 Counselors/ Psychologists/ Social Workers

84% Average teacher retention rate over the past three years

70% with more than 3 years of experience

Yes Same principal in the last 3 years

Outcomes

	REGULAR ATTENDERS	ENGLISH LANGUAGE ARTS	MATHEMATICS
American Indian/Alaska Native	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
Asian Black/African American	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
Hispanic/Latino Multiracial	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
Native Hawaiian/Pacific Islander	87%	56%	44%
White Students Experiencing	60%	<10 students or data unavailable	<10 students or data unavailable
Poverty Ever English Learner	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
Students with Disabilities	85%	65%	70%
Migrant Homeless Students in	75%	67%	59%
Foster Care Military Connected	>95%	<10 students or data unavailable	<10 students or data unavailable
Talented and Gifted Female	74%	52%	55%
Male Non-Binary	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
	80%	69%	60%
	89%	60%	73%
	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable

About Our School

BULLYING, HARASSMENT, AND SAFETY POLICIES

Toensurea safe and secure learning environment for all students, we have clear policies regarding bullying/harassment, as well as ongoing education for students and staff. Students receive guidance lessons that teach them how to recognize, respond to, and report bullying, harassment, and unsafe behaviors. Students practice using Kelso's Choices to learn how to solve small problems independently. We have a Student Support Team that supports students, staff, and families. In addition, we have an emergency action plan, regular safety drills, and a school safety committee. Each year, students and parents are encouraged to provide feedback on the annual student and parent surveys.

EXTRACURRICULAR ACTIVITIES

AtSIS we believe in using the local community and environment as a starting point to teaching concepts in language arts, mathematics, social studies, science and other subjects across the curriculum. We offer academic and extracurricular activities: · Service Learning, Art, Music · Daily P.E., Field Day Middle School Specific: · 8th Grade Project, Mock Trial, Student Ambassadors · Football, Volleyball, Cross Country, Wrestling, Girls & Boys Basketball, Track · Dances, Assemblies, Spirit Week, Boat Building, Outdoor School · Electives: Art, Music Club, Gardening, Yearbook, Community Service, etc.

PARENT ENGAGEMENT

AtSIS wewelcome and encourage parent/guardian engagement. We have an active parent-teacher club and volunteer coordinators who help coordinate and support our Place-based approach to learning. · All School Welcome Back BBQ, Family Curriculum Nights, K-8 Open House · Parent Conferences & Music Concerts · Daily School Lunch Program · Live feed on School App All volunteers go through a background check prior to working with students. Staff regularly communicates with parents on a weekly basis, a schoolwide newsletter every other week and parent conferences twice a year for all grades. We provide interpreters for conferences and meetings, to ensure all families are able to access information regarding their student(s).

COMMUNITY ENGAGEMENT

Community partnershipsand essential for our Place-Based Program. Community partners provide knowledge of the area and the environment to support and implement our curriculum. We work with our partners to host events and service learning opportunities in order to help foster stewardship for the community. Events Include: Harvest Festival, Clothing & Book Exchange This year, we worked closely with island partners, such as Columbia Farms, SI Pumpkin Patch, Topaz Farm, the SI Community Assoc, the SI Grange, Bailey's Nursery, the SI Fire Assoc, and many more, to provide our students and teachers access to resources that enhance instruction and our local "Out and Abouts."

Data are suppressed to protect confidential student information.

For more information please visit:www.oregon.gov/ode/schools-and-districts/reportcards/reportcards/Pages/Accountability-Measures.aspx

Not Assessed	Does not Meet	Close to Meeting	Meets	Exceeds
Not enough information to assess at this time	Demonstrates some or minimal grade level skills and concepts	Demonstrates and applies most grade level skills and concepts	Demonstrates and applies grade level skills and concepts	Demonstrates and applies strong grade level skill and concepts
Teacher is unable to assess student's understanding of the content—either because the content has not yet been taught or because the student has not completed any work.	Student shows some progress toward understanding the concepts being taught, however the knowledge demonstrated is inconsistent or spotty. Little evidence has been given to show that the student understands the concept, or the evidence that is given is largely lacking. **A does not meet could suggest that the student has merely neglected to turn in any work, yet understands the material, or that the student has little understanding of the material.**	Student nearly demonstrates a solid understanding of the material being taught. Student may just be missing a small part of the concept, or there may not be enough evidence to determine a Proficient understanding. **The close to meeting suggests that the student is beginning to understand the concepts and material being taught, but is not performing at grade level.**	Student consistently demonstrates a solid understanding of the standard/content area being assessed. Student may attempt the occasional challenge questions, but will not routinely challenge himself/herself to go "above and beyond" the expectations. **The student who meets consistently performs at grade level.**	Student has an in-depth understanding of the standard being assessed. Student is able to demonstrate competency in multiple ways, methods, or mediums. Student has consistently accepted challenge questions and assignments and demonstrates a desire to go beyond a "surface-level" understanding. **Exceeds are not given based on completion.** The student must do more than "turn everything in" to earn this grade.

D: Insurance Documents

SAUVISL-02 W1AMILOSHEVSKI

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 9/10/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Kaity Magill
AssuredPartners of Oregon, LLC 3125 Chad Drive, Suite120 Eugene, OR 97408	PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL kaity.magill@assuredpartners.com
	INSURER(S) AFFORDING COVERAGE — NAIC #
	INSURER A : PACE
INSURED	INSURER B : SAIF Corporation — 36196
Sauvie Island School 14445 NW Charlton Rd Portland, OR 97231	INSURER C :
	INSURER D :
	INSURER E :
	INSURER F :

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY / PRO-JECT / LOC OTHER:	X		39P63019-928	7/1/2024	7/1/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Wrongful Acts	$ 10,000,000 $ $ 5,000 $ $ 20,000,000 $ $ 10,000,000
A	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY / SCHEDULED AUTOS X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY			39P63019-928	7/1/2024	7/1/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 500,000 $ $ $
	UMBRELLA LIAB / OCCUR EXCESS LIAB / CLAIMS-MADE DED / RETENTION $						EACH OCCURRENCE AGGREGATE	
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatoryin NH) Y / N: N/A If yes, describe under DESCRIPTION OF OPERATIONS below			869541	7/1/2024	7/1/2025	X PER / OTH- E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 500,000 $ 500,000 $ 500,000
A	Excess Auto			39P63019-928	7/1/2024	7/1/2025	Retention: $500,000	14,500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

When required by an Insured Contract certificate holder is an additional participant inrespects to Scappoose School District 1J, but only with respects to negligence claims for Bodily Injury, Property Damage or Personal Injury where the Named Participant is deemed to have liability. In no event shall coverage extend to any party for any Claim, Suit or Action, however or whenever asserted, arising out of the certificate holder's sole negligence or for any Claim, Suit or Action which occurs prior to the execution of the contract or agreement.

CERTIFICATE HOLDER

Scappoose School District 1J
33589 SE High School Way
Scappoose, OR 97056

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Alycia M Johnson

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This is to certify that Coverage Documents listed herein have been issued to the Named Participant herein for the Coverage Period indicated. Notwithstanding any requirement, term or condition of any contract or other document with respect to which the certificate may be issued or may pertain, the coverage afforded by the Coverage Documents listed herein is subject to all the terms, conditions, and exclusions of such Coverage Documents. Aggregate Limits which are shown may have been reduced by paid Claims, Suits or Actions. The titles referenced under Type of Coverage are inserted solely for convenience of reference and shall not be deemed in any way to limit or affect the provisions to which they relate.

Applicable Coverage Document Definitions:
The following definitions areprovided solelyfor convenience of reference and shall not be deemed in any way to limit or affect the provisions to which
they relate, for complete details on the terms, conditions and exclusions of applicable Coverage Documents please refer to the PACE Liability Coverage Document.

Participant means the Named Participant and each of the following while acting under the direction and control of the Named Participant and
within the course and scope of their duties as such:
a. Members of the Board;
b. Executive Officers;
c. Employees;
d. Volunteers;
e. Registered Students whose course of study includes on-the-job training, but only while acting under directions and within the scope of their
activities performed while in training;
f. Organizations that are under the supervision of the administration of the Named Participant, including Student Organizations, Parent Teacher
Organizations, Booster Clubs, and Foundations; and
g. Any person, entity, or any organization the Named Participant is required by an Insured Contract to include as a Participant. The terms of
the Insured Contract will have no effect on either the Per Occurrence Limit of Liability, Per Wrongful Act Limit of Liability or the Annual
Aggregate Limit of Liability. The Insured Contract must be effective and executed prior to a covered Occurrence or Wrongful Act. In no
event shall coverage under this Coverage Document extend pursuant to this subsection g. to any party for any Claim, however or whenever
asserted, arising out of such party's sole negligence. The term "Additional Insured," if used in an Insured Contract, shall be understood to mean
the same as Additional Participant.

Insured Contract means:
a. A legally enforceable contract that includes one or more of the following:
1. A provision in a lease of premises that relates to tort liabilities assumed by the Named Participant arising out of the lease, such assumption
occurring in writing prior to the date of Occurrence or Wrongful Act;
2. A sidetrack agreement;
3. Any easement or license agreement;
4. An obligation, as required by ordinance, to indemnify a Public Body;
5. An elevator maintenance agreement;
6. That part of any other contract or agreement pertaining to the Named Participant's operations (including an indemnification of a Public Body
in connection with work performed by or for a Public Body) under which the Named Participant assumes the tort liability of another person or
entity to pay for Bodily Injury, Property Damage, or Personal Injury to a third person or organization, provided the Bodily Injury, Property Damage, or Personal Injury is based on an Occurrence that takes place subsequent to the execution of the contract or agreement;
7. An indemnification agreement between a hospital or other medical care center and the Named Participant that is required by the hospital or
medical care center in connection with it providing facilities and/or training to students of the Named Participant under a student health affiliated program; and
8. Contracts under which a Participant provides services to a Public Body.
For purposes of paragraph 6 above, tort liability means a liability that would be imposed by law in the absence of any contract or agreement.
b. An Insured Contract does not include that part of any contract or agreement:
1. That indemnifies an architect, engineer, or surveyor acting as an independent contractor for injury or Damages arising out of professional errors
or omissions;
2. That indemnifies any person or organization for Damages by fire to premises rented or loaned to the Participant; and
3. at involve the purchase or sale of real property or personal property.

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATIONONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDEROTHER THAN THOSE PROVIDED IN THE COVERAGE DOCUMENTS.THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THECOVERAGE AFFORDED BY THE COVERAGE DOCUMENTS LISTEDHEREIN. THIS CERTIFICATE DOES NOT CONSTITUE A CONTRACTBETWEEN ANY OF THE FOLLOWING PARTIES: THE AGENCY, NAMEDPARTICIPANT, CERTIFICATE HOLDER AND/OR COMPANIESAFFORDING COVERAGE

E: SIS Policies and Procedures - Located at www.sauvieislandschool.org