



The Community Roots School Board Meeting
Tuesday, December 4, 2018 7:00 p.m.
229 Eureka Ave. Silverton

Agenda

1. Call meeting to order – Dan
2. Reading of Community Roots School Mission Statement – Dixon
Rooted in our local community, we learn in an authentic Montessori environment, growing as conscientious and joyful learners, inspired to lead in the world community.
3. Consent Agenda
 - Approve November Meeting Minutes
4. Audience with Visitors (Audience members may make comments to the board on any topic)
5. Administrator Report – Miranda Pickner (7:15-7:25)
6. Committee reports (Fundraising, Finance, School Growth) (7:25-7:35)
7. Discussion Items and Actions (7:35-8:30)
 - Policies (Ethics and Drones GBI/GBC)-Miranda
 - Discussion
 - Action
 - Grant Application-Miranda
 - Discussion
 - Action
 - Revised Contract-Miranda
 - Discussion
 - Action

(7:00-7:15)

Future meeting: Elections planning

VISITORS: Meetings of the school board are for the members to conduct official school business. All meetings are open to the public, except executive sessions, which may be called according to Oregon law. Members of the public desiring to address the board are asked to contact the administrator at least one week in advance of the meeting. Large groups are asked to designate a primary spokesperson.

The Community Roots School Board Meeting
November 6, 2018
DRAFT Minutes

Board members present: Jason, Jen, Matt, Astrid, Dan

Staff present: Miranda, Hilary

1. Consent agenda: Jason moves to approve, Jen seconds. **Unanimously approved.**
2. Administrator report-see handout. Opportunity to present the Glass Classroom at the Capitol. Organized through the Oregon Montessori Association. Julianne and Hilary are prepared the classroom for lower elementary. 7th and 8th graders are helping with advocacy. Submitted ODE grant application for \$450,000. Miranda presented the annual report to the SFSD Board. Discussed the resulted of the ODE annual report which has a new look. There is a gap in the girl's math performance. STAR assessment is also used and will be presented at the next meeting. Discussion regarding the use of the SBAC as a true measurement of proficiency. CRS shows good academic progress when measured at the individual level. Auction net was over \$48,000. There were accounting lessons learned and concern about future volunteer needs. Consideration of reviving the 30 hour minimum "requirement" for families. Consideration of something like a volunteer of the year award. Astrid had questions about the requirement for staff or board members to handle all financial transactions. All but one person will continue on the auction committee. The auction will move to November 2nd next year.
3. Audience with visitors. Hilary mentioned the open house on November 15th. Moved closer to the conferences. Good feedback on some of the adjustments made to historical Halloween this year. There was legislation to support early intervention for readers and any reading struggles including dyslexia. This is a new mandate and Hilary attended a one week training.
4. June policy changes. Jason moves to approve, Astrid seconds. **Unanimously approved.**
5. Hiring update: there is a national ad to recruit for a new guide. There are currently two candidates. It is very difficult to find upper elementary teachers. Miranda will put together lessons learned, contract revision and an onboarding plan.

The Community Roots School December 2018 Board Meeting Administrator Report

Enrollment:

- Current 129 - enrolled

1. Enrollment

- a. Enrollment forms go out of the website on January 1st for deadline of March 2018
- b. Current CRS families will be asked to recommit by end of February

2. District Communication

- a. Annual Report Presented to SFSD on Monday, November 5th

3. Educational Accountability

- a. SBAC
 - i. ODE report card released and part of the annual report
 - ii. Shows improvement in the area of Math
- b. STAR testing completed for the fall and results to 4th – 8th grade parents at conference time
- c. Transparent Classroom is now available for parents to view student progress

4. Budget

- a. Preparing for PERS increase in the 19-20
 - i. Looking at options for increasing funding
- b. Grants
 - i. Submitted ODE expansion grant
 - ii. Received grant from the State to fund 5th and 6th grade Outdoor School. Students will be attending camp in the Spring
 1. We will have to fund the 4th years from the CRS budget as the grant only allows for 5th and 6th years

5. Lunch Program

- a. Lunch provided by Sudexo/SFSD for the 18-19 school year
 - i. Averaging 65 lunches served each day

6. Community

- a. Monthly Community Meals hosted by Hilary Dumitrescu
- b. Social/Emotional staff, student, and parent surveys going out for feedback to staff in December.
 - i. Parent feedback was collected and staff will get results during early release time in January.

7. Facilities

- a. Alarm System installed and ready to go
- b. Asbestos and Lead Testing completed and reports out soon. Initial Radon completed, and full testing has begun. The testing kits have been placed and will be read in a couple of months.

8. Policy

- a. June 2018 policy updates
 - i. Clarification for Drone and Ethics policy from Miranda to CRS Board

9. HR

- a. New cook was hired by SFSD for the CRS program – Started in November and is doing well
 - i. Still need to get bookkeeping as to make sure we are not going to have extra expenses. CRS has requested financial breakdown at least 5 times.
- b. CRS has a guide vacancy in the Falcon Classroom. Guide Susan Andree is currently covering the classroom part-time and Miranda is filling in the rest of the day. Advertisements have been placed all over the US in training institutes, Montessori organizations, and at a few Montessori schools. I have reached out to Adele and other Montessori Administrators with a relationship to CRS. The CRS district has posted a job opening in the public sector.

The Community Roots School
Balance Sheet
As of November 20, 2018

Nov 20, 18

ASSETS

Current Assets

Checking/Savings

100 - Current Assets

101 - Citizens Bank 51,820.69

Total 100 - Current Assets 51,820.69

103 - Petty Cash 200.00

Total Checking/Savings 52,020.69

Total Current Assets 52,020.69

TOTAL ASSETS 52,020.69

LIABILITIES & EQUITY

Equity

32000 - Unrestricted Net Assets 40,967.95

Net Income 11,052.74

Total Equity 52,020.69

TOTAL LIABILITIES & EQUITY 52,020.69

**COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON**

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018



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

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

FINANCIAL REPORT

For the Year Ended June 30, 2018

**COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON**

2017-2018

BOARD OF DIRECTORS

Astrid Potter

Brooke Martin

Dan Kaplan

Jason Wagoner

Jen De Jong

Kate Pattison

Matt Middlestetter

All board members receive mail at the address below:

ADMINISTRATION

Miranda Pickner-Traeger, School Director
229 Eureka Ave
Silverton, OR 97381

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

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November 27, 2018

To the Board of Directors
Community Roots Charter School
Marion County, Oregon

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Community Roots Charter School as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents, pursuant to ORS 297.405 to 297.555, ORS 297.990 and ORS 338.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major funds of Community Roots Charter School, as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has not presented a Management's Discussion and Analysis that governmental accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Community Roots Charter School's basic financial statements. The listing of current year board members, located before the table of contents, and the budgetary comparison schedules for the General and Fundraising funds, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. They have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Reports on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 27, 2018, 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.



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

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2018

ASSETS:

Cash and Investments	\$ 235,266
Total Assets	<u>235,266</u>

LIABILITIES:

Accounts Payable	611
Payroll Liabilities	<u>109,479</u>
Total Liabilities	<u>110,090</u>

NET POSITION:

Unrestricted	<u>125,176</u>
Total Net Position:	<u><u>\$ 125,176</u></u>

See accompanying notes to the basic financial statements.

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2018

<u>FUNCTIONS</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>		<u>NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION</u>
		<u>CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	
Instruction	\$ 634,681	\$ -	\$ 54,050	\$ (580,631)
Support Services	235,388	-	36,034	(199,354)
Enterprise and Community Services	<u>24,332</u>	<u>15,748</u>	<u>-</u>	<u>(8,584)</u>
Total Governmental Activities	<u>\$ 894,401</u>	<u>\$ 15,748</u>	<u>\$ 90,084</u>	<u>(788,569)</u>
				State School Fund 795,698
				Miscellaneous <u>27,380</u>
				Total General Revenues <u>823,078</u>
				Changes in Net Position 34,509
				Net Position - Beginning <u>90,667</u>
				Net Position - Ending <u>\$ 125,176</u>

See accompanying notes to the basic financial statements.

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2018

	GENERAL FUND	FUNDRAISING FUND	TOTAL
ASSETS:			
Cash and Investments	\$ 194,299	\$ 40,967	\$ 235,266
Total Assets	\$ 194,299	\$ 40,967	\$ 235,266
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ 611	\$ -	\$ 611
Payroll Liabilities	109,479	-	109,479
Total Liabilities	110,090	-	110,090
Fund Balance:			
Assigned	-	40,967	40,967
Unassigned	84,209	-	84,209
Total Fund Balance	84,209	40,967	125,176
Total Liabilities and Fund Balance	\$ 194,299	\$ 40,967	\$ 235,266

See accompanying notes to the basic financial statements.

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2018

REVENUES:	<u>GENERAL FUND</u>	<u>FUNDRAISING FUND</u>	<u>TOTAL</u>
Local Sources	\$ 43,128	\$ 90,084	\$ 133,212
State Sources	795,698	-	795,698
Total Revenues	<u>838,826</u>	<u>90,084</u>	<u>928,910</u>
EXPENDITURES:			
Instruction	634,681	-	634,681
Support Services	191,590	43,798	235,388
Enterprise and Community Service	24,332	-	24,332
Total Expenditures	<u>850,603</u>	<u>43,798</u>	<u>894,401</u>
Excess of Revenues Over/(Under) Expenditures	<u>(11,777)</u>	<u>46,286</u>	<u>34,509</u>
Other Financing Sources/(Uses)			
Transfers In	52,215	-	52,215
Transfers Out	-	(52,215)	(52,215)
Total Other Financing Sources/(Uses)	<u>52,215</u>	<u>(52,215)</u>	<u>-</u>
Net Change in Fund Balance	40,438	(5,929)	34,509
Beginning Fund Balance	<u>43,771</u>	<u>46,896</u>	<u>90,667</u>
Ending Fund Balance	<u>\$ 84,209</u>	<u>\$ 40,967</u>	<u>\$ 125,176</u>

See accompanying notes to the basic financial statements.

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. THE FINANCIAL REPORTING ENTITY

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

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

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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

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

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.

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

GOVERNMENTAL FUND TYPES

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

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

There were 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 Silver Falls School District, fees, fundraising and donations.

FUNDRAISING FUND

This fund accounts for all fundraising, donations and student fees brought in by the School.

GRANTS

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

FUND EQUITY

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

- 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).

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

A portion of the fund balance is assigned for fundraising. 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.

NET POSITION

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

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 no restricted net position.

Unrestricted – Consists of all other portions of Net Position.

FAIR VALUE INPUTS AND HIERARCHY

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

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

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

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

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

C. CAPITAL ASSETS

Capital assets, which include equipment, Buildings, Land & Leasehold Improvements, are reported in the government wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000, and 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, which range from three to seven years.

D. SUPPLY INVENTORY

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

E. RETIREMENT PLANS

Substantially all of the contracted employees are participants in Public Employees Retirement System (PERS). Contributions to PERS are made on a current basis as required by the plan and are charged to expenditures as funded. The School's employees are employees of Silver Falls School District and earn PERS benefits through the District.

F. ESTIMATES

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

G. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The School does not have an item that qualifies for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The School does not have an item that qualifies for reporting in this category.

2. CASH AND INVESTMENTS

State statutes govern the School's cash management policies, because the School does not have an official investment policy. Statutes authorize the School to invest in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool. Cash and Investments of Community Roots Charter School include deposits in the School's checking account as well as the School's portion of cash invested in the Oregon State Treasurer's Local Government Investment Pool held by Silver Falls School District. Deposits with financial institutions include bank demand deposits.

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

Investments

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's compliance with all portfolio guidelines can be found in their annual report when issued. 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. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. 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](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

Credit risk: Oregon statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-I by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the state treasurer's investment pool.

Cash and Investments at June 30, 2018 (recorded at fair value) consisted of:

Deposits with a Financial Institution:

Demand Deposits, Non-Interest Bearing - Checking	\$	40,767
Petty Cash		200
Investments		194,299
		194,299
Total	\$	235,266

Investment Type	Fair Value	Investment Maturities (in months)	
		Less than 3	More than 3
State Treasurer's Investment Pool	\$ 194,299	\$ 194,299	\$ -
Total	\$ 194,299	\$ 194,299	\$ -

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

Credit Risk

Oregon Revised Statutes does not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE. The State Investment Pool is not rated.

Concentration of Credit Risk

In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The School does not have a deposit policy for custodial credit risk. As of June 30, 2018, 100% of the School's bank balance of \$41,374 was insured by the FDIC.

3. TAX STATUS

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

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

4. CLAIMS AND LITIGATION

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 amounts, if any, or expenditures which may be disallowed by the grantor agencies cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

5. RISK MANAGEMENT

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

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. COMMITMENTS AND CONTINGENCIES

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

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

7. OPERATING LEASE

The School operates out of a building owned by Silverton Friends Church. The School has an operating lease for use of the building through June 30, 2020. For the fiscal year ended June 30, 2018 the School paid the Church \$30,000 in rent for the use of their facilities. Future minimum lease payments per the lease agreement are as follows:

Fiscal Year Ending June 30	Lease Payments
2019	30,000
2020	30,000
Total	<u>\$ 60,000</u>

**COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON**

Other Information: Schedules of Revenues, Expenditures and Changes in Fund Balance

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- ACTUAL AND BUDGET -
For the Year Ended June 30, 2018

<u>GENERAL FUND</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
Local Sources	\$ 34,500	\$ 61,500	\$ 43,128	\$ (18,372)
State Sources	<u>730,800</u>	<u>795,800</u>	<u>795,698</u>	<u>(102)</u>
Total Revenues	<u>765,300</u>	<u>857,300</u>	<u>838,826</u>	<u>(18,474)</u>
EXPENDITURES:				
Instruction	543,083	635,083	634,681	402
Support Services	192,934	192,934	191,590	1,344
Enterprise and Community Services	20,000	20,000	24,332	(4,332)
Contingency	<u>9,283</u>	<u>9,283</u>	<u>-</u>	<u>9,283</u>
Total Expenditures	<u>765,300</u>	<u>857,300</u>	<u>850,603</u>	<u>6,697</u>
Excess of Revenues Over/(Under) Expenditures	<u>-</u>	<u>-</u>	<u>(11,777)</u>	<u>(11,777)</u>
Other Financing Sources/(Uses) Transfers In	<u>-</u>	<u>-</u>	<u>52,215</u>	<u>52,215</u>
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>52,215</u>	<u>52,215</u>
Net Change in Fund Balance	-	-	40,438	40,438
Beginning Fund Balance	<u>103,408</u>	<u>103,408</u>	<u>43,771</u>	<u>(59,637)</u>
Ending Fund Balance	<u>\$ 103,408</u>	<u>\$ 103,408</u>	<u>\$ 84,209</u>	<u>\$ (19,199)</u>

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- ACTUAL AND BUDGET -
For the Year Ended June 30, 2018

<u>FUNDRAISING FUND</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
From Local Sources:				
Fundraising	\$ 50,000	\$ 50,000	\$ 61,207	\$ 11,207
Donations	-	-	12,929	12,929
Fees	-	-	15,748	15,748
Miscellaneous	-	-	200	200
Total Revenues	<u>50,000</u>	<u>50,000</u>	<u>90,084</u>	<u>40,084</u>
EXPENDITURES:				
Support Services	<u>50,000</u>	<u>50,000</u>	<u>43,798</u>	<u>(6,202)</u>
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>43,798</u>	<u>6,202</u>
Excess of Revenues Over/(Under)				
Expenditures	<u>-</u>	<u>-</u>	<u>46,286</u>	<u>46,286</u>
Other Financing Sources/(Uses)				
Transfer Out	<u>-</u>	<u>-</u>	<u>(52,215)</u>	<u>(52,215)</u>
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>(52,215)</u>	<u>(52,215)</u>
Net Change in Fund Balance	-	-	(5,929)	(5,929)
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>46,896</u>	<u>46,896</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,967</u>	<u>\$ 40,967</u>

COMMUNITY ROOTS CHARTER SCHOOL
MARION COUNTY, OREGON

Independent Auditors' Report Required by Oregon State Regulations



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

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Community Roots Charter School as of and for the year ended June 30, 2018, and have issued our report thereon dated November 27, 2018. 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 Community Roots Charter School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. As such, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

- **Insurance and fidelity bonds in force or required by law.**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Public charter school requirements.**

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

OAR 162-10-0230 Internal Control

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

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

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

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

Account	Description	Account Type	Budget	YTD Transactions	Balance	Encumbrance	Budget Balance	Pre Encumbrance	Pending Invoices	Uncommitted Balance
3 760.0000.1760.142.000.000	Club Fund Raising	REVENUE	-33100.00	0.00	-33100.00	0.00	-33100.00	0.00	0.00	-33100.00
6 760.0000.1990.142.000.000	Miscellaneous	REVENUE	-19000.00	0.00	-19000.00	0.00	-19000.00	0.00	0.00	-19000.00
7 760.0000.3101.142.000.000	State School Fund—General Support	REVENUE	-861800.00	-415852.92	-445947.08	0.00	-445947.08	0.00	0.00	-445947.08
9 760.0000.5400.142.000.000	BEGINNING FUND BALANCE	FUND BALANCE	-82917.00	0.00	-82917.00	0.00	-82917.00	0.00	0.00	-82917.00
12 760.1111.0111.142.000.000	Licensed Salaries	EXPENDITURE	320000.00	85467.42	234532.58	182736.76	51795.82	0.00	1.00	51794.82
13 760.1111.0112.142.000.000	Classified Salaries	EXPENDITURE	121380.00	36237.61	85142.39	106316.69	-21174.30	7184.90	0.00	-28359.20
14 760.1111.0117.142.000.000	Unused Leave	EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 760.1111.0121.142.000.000	Substitutes Licensed	EXPENDITURE	4000.00	2161.20	1838.80	0.00	1838.80	0.00	0.00	1838.80
16 760.1111.0122.142.000.000	Substitutes—Classified	EXPENDITURE	2000.00	0.00	2000.00	0.00	2000.00	0.00	0.00	2000.00
17 760.1111.0130.142.000.000	Additional Salary	EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18 760.1111.0211.142.000.000	Employer Contribution, Tier I and Tier II	EXPENDITURE	51862.00	9662.89	42199.11	29276.74	12922.37	0.00	0.00	12922.37
20 760.1111.0213.142.000.000	PERS UAL Contribution	EXPENDITURE	35310.00	6578.98	28731.02	19933.02	8798.00	0.00	0.00	8798.00
21 760.1111.0220.142.000.000	Social Security Administration	EXPENDITURE	33766.00	9347.38	24418.62	21878.46	2540.16	0.00	0.00	2540.16
22 760.1111.0231.142.000.000	Workers' Compensation	EXPENDITURE	2528.00	2424.08	103.92	154.99	-51.07	0.00	0.00	-51.07
23 760.1111.0232.142.000.000	Unemployment Compensation	EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 760.1111.0240.142.000.000	Contractual Employee Benefits	EXPENDITURE	75600.00	19044.93	56555.07	52963.56	3591.51	0.00	0.00	3591.51
25 760.1111.0310.142.000.000	PRIMARY INSTRUCTION/SERVICES	EXPENDITURE	0.00	970.00	-970.00	0.00	-970.00	0.00	0.00	-970.00
27 760.1111.0410.142.000.000	Consumable Supplies and Materials	EXPENDITURE	22000.00	2238.85	19761.15	417.19	19343.96	0.00	0.00	19343.96
28 760.1111.0420.142.000.000	Textbooks	EXPENDITURE	0.00	1523.03	-1523.03	0.00	-1523.03	0.00	0.00	-1523.03
31 760.1111.0460.142.000.000	Non-consumable Items	EXPENDITURE	0.00	400.00	-400.00	4600.00	-5000.00	0.00	0.00	-5000.00
32 760.1111.0470.142.000.000	Computer Software	EXPENDITURE	15000.00	0.00	15000.00	0.00	15000.00	0.00	0.00	15000.00
34 760.1111.0640.142.000.000	Dues and Fees	EXPENDITURE	0.00	935.85	-935.85	0.00	-935.85	0.00	0.00	-935.85
42 760.1121.0111.142.050.000	Licensed Salaries	EXPENDITURE	0.00	11089.74	-11089.74	33269.26	-44359.00	0.00	0.00	-44359.00
43 760.1121.0112.142.050.000	Classified Salaries	EXPENDITURE	0.00	1513.50	-1513.50	4540.50	-6054.00	0.00	0.00	-6054.00
48 760.1121.0220.142.050.000	Social Security Administration	EXPENDITURE	0.00	949.25	-949.25	2847.78	-3797.03	0.00	0.00	-3797.03
49 760.1121.0231.142.050.000	Workers' Compensation	EXPENDITURE	0.00	9.82	-9.82	18.33	-28.15	0.00	0.00	-28.15
51 760.1121.0240.142.050.000	Contractual Employee Benefits	EXPENDITURE	0.00	1861.80	-1861.80	5585.40	-7447.20	0.00	0.00	-7447.20
67 760.1291.0130.142.280.000	Additional Salary	EXPENDITURE	0.00	268.40	-268.40	0.00	-268.40	0.00	0.00	-268.40
68 760.1291.0211.142.280.000	ESL PROGRAM/DISTRICT PERS	EXPENDITURE	0.00	31.53	-31.53	0.00	-31.53	0.00	0.00	-31.53
69 760.1291.0212.142.280.000	ESL PROGRAM/PERS PICKUP	EXPENDITURE	0.00	16.10	-16.10	0.00	-16.10	0.00	0.00	-16.10
70 760.1291.0213.142.280.000	ESL PROGRAM/PERS UAL	EXPENDITURE	0.00	21.47	-21.47	0.00	-21.47	0.00	0.00	-21.47
71 760.1291.0220.142.280.000	ESL PROGRAM/SOCIAL SECURITY	EXPENDITURE	0.00	19.79	-19.79	0.00	-19.79	0.00	0.00	-19.79
72 760.1291.0231.142.280.000	ESL PROGRAM/WORKERS COMP	EXPENDITURE	0.00	1.93	-1.93	0.00	-1.93	0.00	0.00	-1.93
81 760.2110.0350.142.000.000	Communication	EXPENDITURE	150.00	0.00	150.00	0.00	150.00	0.00	0.00	150.00
82 760.2110.0380.142.000.000	Non-instructional Professional and Technical Servi	EXPENDITURE	150.00	0.00	150.00	0.00	150.00	0.00	0.00	150.00
87 760.2210.0130.142.000.000	Additional Salary	EXPENDITURE	0.00	358.32	-358.32	0.00	-358.32	0.00	0.00	-358.32

88	760.2210.0211.142.000.000	Employer Contribution, Tier I and Tier II	EXPENDITURE	0.00	30.63	-30.63	0.00	-30.63	0.00	0.00	-30.63
90	760.2210.0213.142.000.000	PERS UAL Contribution	EXPENDITURE	0.00	20.85	-20.85	0.00	-20.85	0.00	0.00	-20.85
91	760.2210.0220.142.000.000	Social Security Administration	EXPENDITURE	0.00	27.19	-27.19	0.00	-27.19	0.00	0.00	-27.19
92	760.2210.0231.142.000.000	Workers' Compensation	EXPENDITURE	0.00	0.25	-0.25	0.00	-0.25	0.00	0.00	-0.25
106	760.2240.0130.142.000.000	Additional Salary	EXPENDITURE	0.00	793.07	-793.07	0.00	-793.07	0.00	0.00	-793.07
		Employer Contribution, Tier I and Tier II	EXPENDITURE	0.00	93.19	-93.19	0.00	-93.19	0.00	0.00	-93.19
108	760.2240.0213.142.000.000	PERS UAL Contribution	EXPENDITURE	0.00	63.44	-63.44	0.00	-63.44	0.00	0.00	-63.44
109	760.2240.0220.142.000.000	Social Security Administration	EXPENDITURE	0.00	75.29	-75.29	0.00	-75.29	0.00	0.00	-75.29
110	760.2240.0231.142.000.000	Workers' Compensation	EXPENDITURE	0.00	1.01	-1.01	0.00	-1.01	0.00	0.00	-1.01
111	760.2240.0232.142.000.000	Unemployment Compensation	EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	760.2240.0240.142.000.000	Contractual Employee Benefits	EXPENDITURE	0.00	-19.11	19.11	0.00	19.11	0.00	0.00	19.11
		Instructional, Professional and Technical Services	EXPENDITURE	3000.00	825.00	2175.00	1364.25	810.75	0.00	0.00	810.75
114	760.2240.0340.142.000.000	Travel	EXPENDITURE	0.00	179.85	-179.85	0.00	-179.85	0.00	0.00	-179.85
		Non-instructional Professional and Technical Servi	EXPENDITURE	2500.00	0.00	2500.00	0.00	2500.00	0.00	0.00	2500.00
117	760.2310.0381.142.000.000	Audit Services	EXPENDITURE	6000.00	0.00	6000.00	0.00	6000.00	0.00	0.00	6000.00
118	760.2310.0382.142.000.000	Legal Services	EXPENDITURE	0.00	0.00	0.00	5773.00	-5773.00	0.00	0.00	-5773.00
120	760.2310.0640.142.000.000	Dues and Fees	EXPENDITURE	0.00	360.50	-360.50	0.00	-360.50	0.00	0.00	-360.50
121	760.2310.0650.142.000.000	Insurance and Judgments	EXPENDITURE	5500.00	5348.00	152.00	0.00	152.00	0.00	0.00	152.00
124	760.2490.0112.142.000.000	Classified Salaries	EXPENDITURE	19640.00	6952.32	12687.68	13904.68	-1217.00	0.00	0.00	-1217.00
125	760.2490.0113.142.000.000	Administrators	EXPENDITURE	67000.00	23597.00	43403.00	47194.00	-3791.00	0.00	0.00	-3791.00
126	760.2490.0121.142.000.000	Substitutes Licensed	EXPENDITURE	700.00	0.00	700.00	0.00	700.00	0.00	0.00	700.00
		Employer Contribution, Tier I and Tier II	EXPENDITURE	10542.00	3589.52	6952.48	7179.05	-226.57	0.00	0.00	-226.57
132	760.2490.0213.142.000.000	PERS UAL Contribution	EXPENDITURE	7178.00	2443.96	4734.04	4887.92	-153.88	0.00	0.00	-153.88
133	760.2490.0220.142.000.000	Social Security Administration	EXPENDITURE	6864.00	2337.00	4527.00	4674.00	-147.00	0.00	0.00	-147.00
134	760.2490.0231.142.000.000	Workers' Compensation	EXPENDITURE	493.00	15.01	477.99	26.85	451.14	0.00	0.00	451.14
135	760.2490.0232.142.000.000	Unemployment Compensation	EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
136	760.2490.0240.142.000.000	Contractual Employee Benefits	EXPENDITURE	10800.00	4104.21	6695.79	8542.16	-1846.37	0.00	0.00	-1846.37
		Instructional, Professional and Technical Services	EXPENDITURE	0.00	274.07	-274.07	1048.93	-1323.00	0.00	0.00	-1323.00
138	760.2490.0350.142.000.000	Communication	EXPENDITURE	300.00	19.65	280.35	180.35	100.00	0.00	0.00	100.00
		Non-instructional Professional and Technical Servi	EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	760.2490.0410.142.000.000	Consumable Supplies and Materials	EXPENDITURE	3000.00	253.29	2746.71	746.71	2000.00	0.00	0.00	2000.00
141	760.2490.0640.142.000.000	Dues and Fees	EXPENDITURE	4060.00	1703.53	2356.47	1036.88	1319.59	0.00	0.00	1319.59
147	760.2520.0231.142.000.000	Workers' Compensation	EXPENDITURE	15000.00	0.00	15000.00	0.00	15000.00	0.00	0.00	15000.00
		Non-instructional Professional and Technical Servi	EXPENDITURE	2000.00	475.00	1525.00	2025.00	-500.00	0.00	0.00	-500.00
157	760.2540.0320.142.000.000	Property Services	EXPENDITURE	44000.00	500.00	43500.00	0.00	43500.00	0.00	0.00	43500.00

158	760.2540.0324.142.000.000	Rentals	EXPENDITURE	0.00	15222.78	-15222.78	29777.22	-45000.00	0.00	0.00	-45000.00
		Non-instructional Professional and Technical Servi	EXPENDITURE	7500.00	0.00	7500.00	0.00	7500.00	0.00	0.00	7500.00
160	760.2540.0380.142.000.000	Student Transportation Services	EXPENDITURE	600.00	0.00	600.00	0.00	600.00	0.00	0.00	600.00
170	760.2550.0330.142.000.000	Classified Salaries	EXPENDITURE	3570.00	2293.92	1276.08	0.00	1276.08	0.00	0.00	1276.08
179	760.3100.0112.142.000.000	Additional Salary	EXPENDITURE	0.00	102.71	-102.71	0.00	-102.71	0.00	0.00	-102.71
180	760.3100.0130.142.000.000	Employer Contribution, Tier I and Tier II	EXPENDITURE	419.00	0.00	419.00	0.00	419.00	0.00	0.00	419.00
181	760.3100.0211.142.000.000	PERS UAL Contribution	EXPENDITURE	286.00	0.00	286.00	0.00	286.00	0.00	0.00	286.00
182	760.3100.0213.142.000.000	Social Security Administration	EXPENDITURE	273.00	183.35	89.65	0.00	89.65	0.00	0.00	89.65
183	760.3100.0220.142.000.000	Workers' Compensation	EXPENDITURE	20.00	2.64	17.36	0.00	17.36	0.00	0.00	17.36
184	760.3100.0231.142.000.000	Food	EXPENDITURE	18750.00	18.30	18731.70	0.00	18731.70	0.00	0.00	18731.70
187	760.3100.0450.142.000.000	Dues and Fees	EXPENDITURE	250.00	1708.50	-1458.50	0.00	-1458.50	0.00	0.00	-1458.50
188	760.3100.0640.142.000.000	Improvements Other Than Buildings	EXPENDITURE	0.00	5600.00	-5600.00	0.00	-5600.00	0.00	0.00	-5600.00
189	760.4120.0530.142.000.000	Planned Reserve	EXPENDITURE	11425.00	0.00	11425.00	0.00	11425.00	0.00	0.00	11425.00
194	760.6110.0810.142.000.000	Reserved for Next Year	EXPENDITURE	88401.00	0.00	88401.00	0.00	88401.00	0.00	0.00	88401.00
195	760.7000.0820.142.000.000			\$0.00	(\$143,523.13)	\$143,523.13	\$592,899.68	(\$449,376.55)	\$7,184.90	\$1.00	(\$456,562.45)

The Community Roots School
Profit & Loss by Class
July 1 through November 20, 2018

Ordinary Income/Expense	Amazon (Fundraising)	Auction (Fundraising)	Fundraising Others (Fundraising)	Wreath (Fundraising)	Total Fundraising
Income					
2000 - Fundraising	115.52	8,430.86	179.45	340.90	9,066.73
2010 - School Related	0.00	0.00	0.00	0.00	0.00
2030 - Lunches	0.00	0.00	0.00	0.00	0.00
Total Income	<u>115.52</u>	<u>8,430.86</u>	<u>179.45</u>	<u>340.90</u>	<u>9,066.73</u>
Gross Profit	115.52	8,430.86	179.45	340.90	9,066.73
Expense					
380 - Professional Services	0.00	545.00	0.00	0.00	545.00
410 - Consumable Supplies & Materials	0.00	1,670.77	0.00	0.00	1,670.77
640 - Dues & Fees	0.00	1,200.00	0.00	0.00	1,200.00
Total Expense	<u>0.00</u>	<u>3,415.77</u>	<u>0.00</u>	<u>0.00</u>	<u>3,415.77</u>
Net Ordinary Income	<u>115.52</u>	<u>5,015.09</u>	<u>179.45</u>	<u>340.90</u>	<u>5,650.96</u>
Net Income	<u><u>115.52</u></u>	<u><u>5,015.09</u></u>	<u><u>179.45</u></u>	<u><u>340.90</u></u>	<u><u>5,650.96</u></u>

The Community Roots School
Profit & Loss by Class
July 1 through November 20, 2018

Ordinary Income/Expense	Lunch	School Related	TOTAL
Income			
2000 - Fundraising	0.00	0.00	9,066.73
2010 - School Related	0.00	6,330.10	6,330.10
2030 - Lunches	1,086.98	0.00	1,086.98
Total Income	1,086.98	6,330.10	16,483.81
Gross Profit	1,086.98	6,330.10	16,483.81
Expense			
380 - Professional Services	0.00	962.50	1,507.50
410 - Consumable Supplies & Materials	0.00	1,052.80	2,723.57
640 - Dues & Fees	0.00	0.00	1,200.00
Total Expense	0.00	2,015.30	5,431.07
Net Ordinary Income	1,086.98	4,314.80	11,052.74
Net Income	1,086.98	4,314.80	11,052.74

The Community Roots School
Profit & Loss
July 1 through November 20, 2018

	<u>Jul 1 - Nov 20, 18</u>
Ordinary Income/Expense	
Income	
2000 · Fundraising	9,066.73
2010 · School Related	6,330.10
2030 · Lunches	1,086.98
Total Income	<u>16,483.81</u>
Gross Profit	16,483.81
Expense	
380 · Professional Services	1,507.50
410 · Consumable Supplies & Materials	2,723.57
640 · Dues & Fees	1,200.00
Total Expense	<u>5,431.07</u>
Net Ordinary Income	11,052.74
Net Income	<u><u>11,052.74</u></u>



Invites Proposals for the 2019 Environmental Education Program

Grant Deadlines

Online application opens: October 1, 2018

Application due: December 3, 2018 (Note: Now extended from December 1)

Grant award notification: March 2019

Statement of Purpose

The Gray family has long been supporters of environmental education beginning with John and Betty Gray. Since 2012, the family's legacy has continued through the Gray Family Foundation (Gray FF) as it has supported students and teachers in connecting with outdoor environments through a variety of environmental literacy experiences. The Gray Family Foundation's Environmental Education program seeks to promote the inclusion of environmental education in K-12 environments and increase outdoor experiences for youth. As a result of our investments in environmental education across Oregon, we anticipate:

- more active youth stewardship of our natural and built communities,
- the systematic integration of environmental education in the K-12 system,
- an increase of quality environmental education services by non-profits and programs to their communities,
- and, that the field of environmental education will increasingly reflect the diverse populations of Oregon.

Eligibility

We will consider proposals submitted by schools, districts, colleges, tribal entities, government agencies or 501(c)3 non-profit organizations serving Oregon. Any sponsored programs should align with the applying organization's mission. For additional questions, [please contact Gray FF staff](#).

Scope of Proposals Sought

The Gray Family Foundation seeks proposals that stimulate or promote the teaching of environmental education in K-12 environments and increases outdoor experiences for youth. Gray FF will fund proposals that best demonstrate alignment with Gray FF's priorities and reflect our values towards diversity, equity and inclusion (DEI).

Gray FF's Environmental Education program priorities seek to increase:

- Diversity of students and communities engaged in outdoor and environmental education learning experiences.
- Educators' (K-12 teachers, administrators and informal educators) preparedness to integrate EE across subjects.
- Environmental educators' preparedness to support K-12 needs utilizing best practices and rigor.
- K-12 professionals' preparedness to use the natural and built community and systems as a context for learning.
- K-12 students' ability to collaborate, problem solve and apply critical thinking to local and global environmental issues.
- K-12 students' preparedness for success in careers inside and outside of the environmental field through increased participation in environmental education.

In 2019, we will be hosting both planning grants to advance equity in environmental education and environmental education program grants. Gray FF is interested in reviewing proposals for a range of funding levels that best serve the specific needs of your program. Organizations may request planning grants from \$5,000-\$20,000 with the opportunity to apply for programmatic grants in future years. We will consider programmatic grant requests from \$5,000-\$25,000 per year to support student field experiences for 3rd through 8th grade students and/or educator professional development. Program applicants may request multi-year funding pending annual grant renewals through the 2020-2021 school year. Programs requesting multi-year funding will be responsible for securing increasing matching funds in years two and three of the program as Gray FF will reduce it's funding from year to year by 20%. (e.g., \$10,000 year one, \$8,000 year two, \$6,400 year three).

Reporting Requirements

The Gray Family Foundation appreciates the opportunity to bear witness to your successes and lessons learned. Annually you will be expected to complete an [online grant report](#) as a final report or renewal of funds for multi-year grantees. This report will be brief and include the progress you made in your program's identified goals. Future funding requests and annual renewals will not be considered without timely reporting.

Questions?

More information about Gray FF grants programs can be found on our website www.grayff.org.

If you have other questions, you may contact the Gray Family Foundation at 503-552-3500 or grants@grayff.org.

Planning Grants

It is a priority for the Gray FF Environmental Education Program that the field of environmental education will increasingly reflect the diverse populations of Oregon. We are pleased to invite environmental education providers, culturally specific organizations, schools and other academic institutions to apply for a planning grant to help us advance this vision. A planning grant may be used to support partnership development, program planning, needs assessment, and other work to lay the foundation for implementing environmental education programs that will increasingly engage the diverse populations of Oregon and represent the diverse perspectives, traditions, knowledge and relationships all people in Oregon bring as active stewards of their natural and built environment.

Preference will be given to proposals that commit:

- Dedicated staff time;
- Service to communities of color or historically marginalized populations;
- And, partnering with a complimenting organization that brings different strengths, assets and insights.

Planning grant expectations:

- Designate an individual and organization who will be the lead contact during the planning process;
- Convene partners and stakeholders on a regular basis for collaborative planning;
- Stay in regular communication with Gray FF staff regarding progress, additional needs, etc.;
- And, apply for Gray FF or other funding opportunities in the future to support the implementation of the planned program

Application Procedure

Planning grant applicants may submit a proposal through an online system which will be available via our [website](#) on **October 1, 2018**. The online application will require submitting brief organizational background(s), a project description (no more than two pages in length, minimum 12-point font, single spaced), a project timeline, a detailed project budget, letter of support from partner organization (if applicable) and most recent financial statement for the grantee.

Specific questions to address in your project description (required):

1. Describe the anticipated components of your planning process and the primary goals you hope to accomplish during the planning process. Please include such information as a process for completing a needs assessment and how you intend to convene stakeholders.
2. How will leadership be shared during this planning grant period? Describe the collaborative process you expect to use.

3. Please tell us what you currently know about your region's environmental education opportunities for students from traditionally marginalized communities (i.e. students navigating poverty, students of color, other abled students, etc.).
4. Please tell us the types of technical assistance you might anticipate would assist your planning process.

[Please contact Gray FF](#) for assistance or clarification on any part of the application process or if you require submitting your request in an alternative format than described.

Review Process

Proposals will be reviewed by a volunteer committee that will make recommendations for funding to the Gray FF board. Programs will be reviewed and scored using the following criteria:

- Alignment with Gray FF's Environmental Education program priorities
- Evidence of shared leadership between partners, stakeholders and community through a collaborative planning process
- Willingness to examine, challenge and change assumptions and practices that may reinforce inequities amongst community's and students' experiences
- Commitment to respect and amplify the diverse perspectives, traditions, knowledge and relationships all people in Oregon bring as active stewards of their natural and built environments
- Equitable distribution of grant funds to partners

Planning Grant Timeline

Significant Dates	Significant Activities/Deadlines	
October 2018	RFP Released	
December 1, 2018	Applications Due	
February 2018	Implement Planning Grant	Grant Award Notifications
November 2018/March 2019		Planning Grant Report Due
December 1, 2019		2019 Program Applications Due

Programmatic Grants

The Gray Family Foundation seeks proposals that stimulate or promote the teaching of environmental education in K-12 environments and increase outdoor experiences for youth. Program funding can support student field experiences for 3rd through 8th grade students and/or educator professional development. The foundation will select programs that most closely align with Gray FF's Environmental Education program priorities (see 'Scope of Proposals Sought').

Preference will be given to proposals that commit:

- Dedicated staff time
- Demonstrated K-12 administrative and/or partner buy-in via a letter of support
- Expertise in environmental education, K-12 instruction, or community culture
- Service to communities of color or historically underrepresented populations
- Additional contributed or earned support documented in the program budget (i.e. grants, business or individual donations, in-kind, program revenue, etc.)

Funding is not eligible to support:

- summer camp or day camp programs
- student learning experiences outside the targeted 3th-8th grades
- organizations that have received three consecutive years of Gray FF funding for environmental education
- capital campaigns, site improvements or acquisitions of land
- purchases or activities that occur prior to grant decision
- deficit funding or elimination of operating deficits
- annual fund appeals or endowment funds
- religious activities
- grants or loans to individuals

Programmatic grant expectations:

- Timely and complete [annual reporting](#)
- Participation in a Gray FF Environmental Education Convening in 2019 for multi-year grantees; date TBD (support will be provided by the foundation to cover participation)
- Participation in one grant review cycle as a Gray FF grant review committee member (commitment 8-16 hours)

Application Procedure

Programmatic grant applicants may submit a proposal through an online system which will be available via our website on **October 1, 2018**. The online application will require submitting brief organizational and program backgrounds, a program description (no more than three pages in length, minimum 12-point font, single spaced), a project timeline, a detailed project budget ([recommended template provided](#)), letter(s) of support (if applicable) and most recent financial statements for the grantee.

Specific narrative questions (required):

1. What do you hope to accomplish through this program?
2. Describe the program including how it meets Gray FF's priorities for funding including diversity, equity, and inclusion.
3. How does this program support your organization's goals and build upon your staff and organization's strengths?
4. What was your process for researching and designing your approach?
5. How will you know the project has been successful?

If you have submitted for additional grant support from other organizations, Gray FF will accept and review another organization's application in substitute of our own. Please [contact Gray FF staff](#) if this is the case or if you have any questions.

Review Process

Proposals will be reviewed by a volunteer committee that will make recommendations for funding to the Gray FF board. Programs will be reviewed and scored using the following criteria:

1. Excellence. Programs which show significant promise of excellence and impact on students. We seek programs that employ best practices related to their intended activities.

In evaluating proposals that include **student field experiences** for 3rd through 8th grade students, we seek programs that:

- ✓ Provide direct experiences addressing local and global environmental issues
- ✓ Are academically and emotionally appropriate for the intended audience
- ✓ Align to state and/or national standards
- ✓ Foster student's knowledge, attitudes, skills, and behaviors towards environmental systems and issues
- ✓ Extend learning from the field to the classroom and the classroom to the field
- ✓ Make use of interdisciplinary instruction to extend beyond environmental science to include social science, arts, and other subjects as appropriate
- ✓ Employ culturally appropriate strategies for engaging diverse audiences
- ✓ Demonstrates support from K-12 administration in the form of a letter of support

In evaluating proposals that include **educator professional development**, we seek programs that:

- ✓ Improve educators' ability to integrate EE across subject areas including science, social science, and arts
- ✓ Prepare K-12 professionals to utilize the natural and built community and systems as a context for learning
- ✓ Promote the use of best practices in environmental education such as project-based learning, cooperative learning strategies, service learning and inquiry-based instruction

- ✓ Enables educators to understand and articulate the benefits of environmental education to K-12 environments
 - ✓ Demonstrates support from K-12 administration for any proposed professional development for K-12 educators in the form of a letter of support
2. Project Feasibility and Fit. Lead organization demonstrates capacity to carry out the program including an appropriate budget, clarity of goals and design, support from leadership and appropriate qualifications of the program's personnel. Lead organization may utilize partners through new and existing educational networks to carry out the work.
3. Diversity, Equity and Inclusion. Programs that represent considerations of DEI such as:
- ✓ Shared leadership between partners, stakeholders and community
 - ✓ Willingness to examine, challenge and change assumptions and practices that may reinforce inequities amongst community's and students' experiences
 - ✓ Programs that respect and amplify the diverse perspectives, traditions, knowledge and relationships all people in Oregon bring as active stewards of their natural and built environments
 - ✓ Equitable distribution of grant funds to partners
 - ✓ Creative private/public partnerships to address disparities amongst communities

Timeline

Year	School Year	Grant Year	Significant Activities/Deadlines
2018	October 2018	October 2018	RFP Released
		December 2018	Applications Due
2019	June 2019	March 2019	Grant Receipt
	September 2019	December 2019	Renewal Request
		March 2020	Renewal Notification
2020	June 2020		
	September 2020	December 2020	Renewal Request
2021	June 2021	March 2021	Renewal Notification
		August 2021	Final Program Report

Programmatic Delivery