



As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

**Reynolds School District  
Board of Education Business Meeting**

January 24, 2024

6:00 PM

Building I, Edgefield Campus  
2408 SW Halsey Street  
Troutdale, Oregon 97060

I.	<b>5:00p - Executive Session</b>	<b>3</b>
II.	<b>6:00p - Call to Order</b>	<b>4</b>
	A. Roll Call	
	B. Consider Approval of the January 24, 2024 Agenda	
	C. Pledge of Allegiance	
	D. Land Acknowledgement	5
	E. Mission and Vision	6
III.	<b>6:10p - Action on Executive Session Hearing</b>	<b>7</b>
IV.	<b>6:15p - Recognition</b>	<b>8</b>
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	G. Resolution 2023-2024-014 CTE Recognition Month	15
V.	<b>6:35p - High School Student Report</b>	<b>16</b>
VI.	<b>6:45p - Public to be Heard</b>	<b>17</b>
	Members of the public will address the board with comments and the board will listen only. Public Comment will be limited to 7 speakers with 3 minutes each. Forms must be turned in before the meeting start time.	
VII.	<b>7:05p - Bargaining Group Updates</b>	<b>18</b>
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XIII.	<b>8:15p - Adjourn</b>	<b>368</b>



*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: Executive Session**

Type:  Action Item       Report / Presentation

Policy: BDC: Executive Session

Date: January 24, 2024

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**Connection to Strategic Plan Goal Topics:**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Marginalized Students      | <input checked="" type="checkbox"/> Culturally Responsive Teaching |
| <input checked="" type="checkbox"/> Student and Staff Wellness | <input checked="" type="checkbox"/> Professional Development       |
- 

**Summary / Background:**

The Reynolds School Board and the Superintendent will recess into Executive Session at 5:00p, under ORS 192.660(2)(a) Personnel, ORS 192.660(2)(b) Personnel, ORS 192.660(2)(d) Negotiations, and ORS 192.660(2)(f) Exemptions.

Executive Session is closed to the public.

**Previous Board Action:**

Not Applicable.

**Financial Implications:**

Not Applicable.

**Motion:**

Not Applicable.



*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: Call to Order**

Type:  Action Item       Report / Presentation

Policy: BDDF: Conduct of Board Meetings

Date: January 24, 2024

**Connection to Strategic Plan Goal Topics:**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Marginalized Students      | <input checked="" type="checkbox"/> Culturally Responsive Teaching |
| <input checked="" type="checkbox"/> Student and Staff Wellness | <input checked="" type="checkbox"/> Professional Development       |

**Roll Call:**

- |   |   |
|---|---|
| <ul style="list-style-type: none"> <li>• Position 1: Vice Chair Aaron Muñoz</li> <li>• Position 2: Director Joyce Rosenau</li> <li>• Position 3: Director Michael Reyes</li> <li>• Position 4: Director Cayle Tern</li> </ul> | <ul style="list-style-type: none"> <li>• Position 5: Director Patty Carrera</li> <li>• Position 6: Chair Ana Gonzalez Muñoz</li> <li>• Position 7: Director Francisco Ibarra</li> <li>• Student Representative: Giovanni Vaz</li> </ul> |
|---|---|

**Motion to Approve Agenda:**

- A. Motion Made by Board Member:
  - a. I move that the Board approve the January 24, 2024 agenda as presented.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote

**Pledge of Allegiance**

**Land Acknowledgement**

**Mission and Vision**

# Land Use Acknowledgment & Guidelines



*Approved and Apdopted on May 27, 2020*

Reynolds School District expresses our gratitude and appreciation to traditional village sites of the Multnomah, Kathlamet, Clackamas, bands of Chinook, Tualatin, Kalapuya, Molalla and many other Tribes who made their homes along the Columbia River, and which is now home to a vibrant native community representing over 400 different tribal nations.

We believe that it is our responsibility as a school district to educate our students, staff and families about the true history of colonialism and the continued need to address colonialism today. This land acknowledgement will encourage our community to reflect upon the land we are standing on and engage in conversations centered in honoring the land.

Land acknowledgments will take place in conjunction with the Pledge of Allegiance, which will be recited after the Land Use Acknowledgement, during the following times:

- School Board meetings
- District-wide community meetings
- School assemblies
- Athletic Competitions
- Parent and community school evening events

## Land Use Acknowledgment

We respectfully acknowledge that the land on which we are gathering today is the traditional homeland of a diverse array of indigenous tribes and bands. Multnomah County rests on traditional village sites of the Multnomah, Wasco, Cowlitz, Kathlamet, Clackamas, Bands of Chinook, Tualatin, Kalapuya, Molalla, and many other tribes who made their homes along the Columbia River, creating communities and summer encampments to harvest and use the plentiful natural resources of the area. Multnomah County is now home to a vibrant indigenous community representing over 400 different tribal nations.

We recognize Indigenous peoples as the traditional stewards of this land and acknowledge the enduring relationship between the land and the people since time immemorial. We make this acknowledgement to open a space of recognition, inclusion, and respect for our sovereign tribal partners and all indigenous students, families, and staff in our community.

# mission:

We lead with equity to educate and support all students to graduate with the skills and confidence to thrive.



# vision:

As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.



*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: Executive Session Action**

Type:  Action Item       Report / Presentation

Policy: BDC: Executive Session

Date: January 24, 2024

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**Connection to Strategic Plan Goal Topics:**

- Marginalized Students
  - Student and Staff Wellness
  - Culturally Responsive Teaching
  - Professional Development
- 

**Summary / Background:**

The Reynolds School Board met in Executive Session ORS 192.660(2)(b) Personnel and ORS 192.660(2)(f) Exemptions to conduct a termination appeal hearing. The Board will now take action.

**Previous Board Action:**

Not Applicable.

**Financial Implications:**

Not Applicable.

**Motion:**

- A. Motion Made by Board Member:
  - a. I move to (affirm or reverse) the termination decision reviewed in Executive Session.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote



*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: Recognition**

Type:  Action Item       Report / Presentation

Policy: KAA: Community Relations

Date: January 24, 2024

**Connection to Strategic Plan Goal Topics:**

- Marginalized Students
- Culturally Responsive Teaching
- Student and Staff Wellness
- Professional Development

**Summary / Background:**

The Board will publicly recognize the following student and staff members:

- Student Recognition: Happy Astais, Troutdale Elementary
- Staff Recognition: Danielle Speisen, HB Less
- Community Partner / Volunteer Recognition: CAIRO

The Board will read the following resolutions:

- Resolution 2023-2024-011 Black History Month
- Resolution 2023-2024-012 School Bus Driver Appreciation Day
- Resolution 2023-2024-013 School Counseling Week
- Resolution 2023-2024-014 CTE Recognition Month

**Previous Board Action:**

Not Applicable.

**Financial Implications:**

Not Applicable.

**Motion:**

Not Applicable.



Reynolds School Board

# STUDENT RECOGNITION

January 2024

9

## Happy Astanis





Reynolds School Board

# STAFF RECOGNITION

January 2024

10

## Danielle Speiser





Reynolds School Board

# COMMUNITY PARTNER

January 2024

11

# CAIRO





**RESOLUTION #2023-2024-011**

**PROCLAIMING THE CELEBRATION OF  
BLACK HISTORY MONTH**

**WHEREAS**, Black History Month is a historic celebration in the United States, beginning in 1926 when historian Carter G. Woodson and the Association of Negro Life and History dedicated the second week in February as “Negro History Week;”

**WHEREAS**, in 1976, as part of the nation’s bicentennial, Black History Week was expanded and became established as Black History Month, and is now celebrated all over North America;

**WHEREAS**, the rich inventions, courage, resolve, and cultural influences delivered to the nation by Black individuals have been historically recognized regionally by the state of Oregon;

**WHEREAS**, it is appropriate that all individuals reflect upon, cherish, and sustain the contributions that Black individuals – both past and contemporary – have made to our nation: Marian Anderson; Maya Angelou; Louis Armstrong; Mary McLeod Bethune; Frederick Douglass; Duke Ellington; Louis Gossett, Jr.; Alex Haley; Vice President Kamala Harris; Zora Neale Hurston; Thurgood Marshall; President Barack Obama; Colin Powell; Rosa Parks; Leontyne Price; Paul Robeson; Alice Walker; Phyllis Wheatley; and many more; and;

**WHEREAS**, such people have endured significant struggles so that we may progress and be inspired during hard times, and encouraged to celebrate and rejoice during happy times; now, therefore,

**WHEREAS** the theme for Black History Month 2024 is *Black and African Americans and the Arts*, celebrating a dynamic culture that has spread worldwide in the arts, music, literature, and film.

**BE IT RESOLVED** that Reynolds School District does hereby proclaim February 2024 as Black History Month. The struggles and achievements of Black people and their role in America’s history profoundly influences and enriches the culture of the United States. Reynolds School District acknowledges these contributions and reaffirms its ongoing commitment to building awareness and an inclusive society.

Adopted this 24<sup>th</sup> day of January 2024.

Signed:

Attest:

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Chair, RSD District Board of Directors

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Superintendent/Clerk



**RESOLUTION 2023-2024-012**

**RESOLUTION PROCLAIMING THE CELEBRATION OF  
SCHOOL BUS DRIVER APPRECIATION DAY**

**WHEREAS**, 66 licensed school bus drivers, 12 transportation office staff, one van driver, two bus aides, and two transportation supervisors transport a majority of the district’s students safely to and from school each day;

**WHEREAS**, the Transportation Services team transports an average of 7,000 students on a daily basis to ensure they can safely arrive to and from school;

**WHEREAS**, school bus drivers travel each year on regular routes, field trip routes, vocational routes, and special education routes;

**WHEREAS**, the safety and well-being of children are of utmost concern to all Reynolds parents; school administrators entrust school bus drivers with the welfare of these children; the position of a school bus driver requires tremendous responsibility; they are to maneuver through traffic regardless of road conditions while maintaining the conduct of children on the bus and are looked to for leadership and life-saving decision-making in the event of an emergency;

**WHEREAS**, the National Safety Council has documented the far smaller number of accidents and fatalities per capita on school buses than automobiles;

**WHEREAS**, school bus drivers direct children while they are exiting the bus at their destination; school bus drivers are able to observe any suspicious activity or people along their bus route and communicate that information to proper authorities;

**NOW, THEREFORE, BE IT RESOLVED**, The Reynolds School Board publicly thanks the school bus drivers and transportation office staff for their hard work and dedication to provide a safe ride to and from school for the students in our school district and declare February 22, 2024 School Bus Driver Appreciation Day.

Adopted this 24<sup>th</sup> day of January 2024.

Signed:

Attest:

\_\_\_\_\_  
Chair, RSD Board of Directors

\_\_\_\_\_  
Superintendent/Clerk



**RESOLUTION 2023-2024-013**

**RESOLUTION PROCLAIMING NATIONAL  
SCHOOL COUNSELING WEEK**

**WHEREAS**, school counselors provide services to students to help them reach their full potential; and

**WHEREAS**, school counselors are actively committed to helping students explore their abilities, strengths, interests, and talents as these traits relate to career awareness and development; and

**WHEREAS**, school counselors help parents focus on ways to further the educational, personal, and social growth of their children; and

**WHEREAS**, school counselors work with teachers and other educators to help students explore their potential and set realistic goals for themselves; and

**WHEREAS**, school counselors seek to identify and utilize community resources that can enhance and complement comprehensive school counseling programs and help students become productive members of society; and

**WHEREAS**, comprehensive developmental school programs are considered an integral part of the educational process that enables all students to achieve success in school.

**NOW, THEREFORE, BE IT RESOLVED** that the Reynolds School District Board of Education proclaims the week of February 5-9, 2024, as National School Counseling Week and commends the district's counselors for their many outstanding contributions and their dedication to quality education for all students.

Adopted this 24<sup>th</sup> day of January 2024.

Signed:

Attest:

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Chair, RSD Board of Directors

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Superintendent/Clerk



**RESOLUTION 2023-2024-014**

**RESOLUTION PROCLAIMING THE CELEBRATION  
OF NATIONAL CAREER AND TECHNICAL  
EDUCATION (CTE) MONTH**

**WHEREAS**, February is nationally recognized as Career and Technical Education (CTE) month. The purpose of this initiative is to create public awareness around the value of CTE classes and to recognize the accomplishments and achievements of said classes; and

**WHEREAS**, CTE classes prepare students for high-wage, high-demand careers. CTE covers many different fields, including health care, information technology, advanced manufacturing, hospitality, and management, and more. CTE encompasses a variety of educational settings, from classroom learning to certification programs to work-based learning opportunities outside the classroom; and

**WHEREAS**, students within Reynolds School District have the opportunity to participate in CTE classes allowing them to explore and develop technical skills that will lead them to higher education or into the workplace; and

**WHEREAS**, many of the fastest-growing jobs through 2024 will be in CTE fields according to the Bureau of Labor Statistics Occupational Handbook; and

**WHEREAS**, Reynolds School District supports opportunities to ensure that all students have access to industry-linked programs and services that enable all students to achieve their career goals; and

**THEREFORE, BE IT RESOLVED** that the Reynolds School District Board of Education does hereby adopt this resolution to honor the month of February as National Career and Technical Education (CTE) Month.

Adopted this 24<sup>th</sup> day of January 2024.

Signed:

Attest:

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Chair, RSD Board of Directors

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Superintendent/Clerk

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: Student Report**

Type:  Action Item       Report / Presentation

Policy: BDDH: Public to be Heard; BDDH-AR: Public to be Heard at Board Meetings

Date: January 24, 2024

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**Connection to Strategic Plan Goal Topics:**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Marginalized Students      | <input checked="" type="checkbox"/> Culturally Responsive Teaching |
| <input checked="" type="checkbox"/> Student and Staff Wellness | <input checked="" type="checkbox"/> Professional Development       |
- 

**Summary / Background:**

According to policy BCBA-AR, student reporters may be appointed by each high school to provide school news to the Board at each Business Meeting.

Student reporters are encouraged to share news about school events, activities, sports, academic happenings and other high interest activities at the school.

**Previous Board Action:**

Not Applicable.

**Financial Implications:**

Not Applicable.

**Motion:**

Not Applicable.



*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: Public to be Heard**

Type:  Action Item       Report / Presentation

Policy: BDDH: Public to be Heard; BDDH-AR: Public to be Heard at Board Meetings

Date: January 24, 2024

**Connection to Strategic Plan Goal Topics:**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Marginalized Students      | <input checked="" type="checkbox"/> Culturally Responsive Teaching |
| <input checked="" type="checkbox"/> Student and Staff Wellness | <input checked="" type="checkbox"/> Professional Development       |

**Summary / Background:**

Members of the public will address the Board with comments and the Board will listen only. The Board may choose not to address a request if it does not fall within the scope of Board Governance. Oregon law prohibits the Board from discussing specific employees or their job performance.

Those wishing to speak must sign-up prior to the start of the meeting. The first 7 submissions will be able to speak for 3 minutes.

Written Public Comment can be submitted on the RSD website at any time.

**Previous Board Action:**

Not Applicable.

**Financial Implications:**

Not Applicable.

**Motion:**

Not Applicable.



*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: Bargaining Group Updates**

Type:  Action Item       Report / Presentation

Policy: BD/BDA: Board Meetings

Date: January 24, 2024

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**Connection to Strategic Plan Goal Topics:**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Marginalized Students      | <input checked="" type="checkbox"/> Culturally Responsive Teaching |
| <input checked="" type="checkbox"/> Student and Staff Wellness | <input checked="" type="checkbox"/> Professional Development       |
- 

**Summary / Background:**

Reynolds Education Association (REA) and Oregon School Employees Association, Chapter 37 (OSEA), will provide an update to the Board of Directors.

**Previous Board Action:**

Not Applicable.

**Financial Implications:**

Not Applicable.

**Motion:**

Not Applicable.



*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

To: Board of Directors

From: Holly Langan, Executive Director of Financial Services

**Subject: 2022-2023 District Audit Report**

Type:  Action Item  Report / Presentation

Policy: DIE: Audits

Date: January 24, 2024

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**Connection to Strategic Plan Goal Topics:**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Marginalized Students      | <input checked="" type="checkbox"/> Culturally Responsive Teaching |
| <input checked="" type="checkbox"/> Student and Staff Wellness | <input checked="" type="checkbox"/> Professional Development       |
- 

**Summary / Background:**

The auditing firm of Pauly, Rogers and Co will present the annual comprehensive financial report Reynolds School District's fiscal year 2022-2023.

**Previous Board Action:**

Not Applicable.

**Financial Implications:**

Not Applicable.

**Motion:**

Not Applicable.

**REYNOLDS SCHOOL DISTRICT**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**For the year ended June 30, 2023**



*Multnomah County School District No. 7*  
*Multnomah County, Oregon*

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# **REYNOLDS SCHOOL DISTRICT**

*Multnomah County School District No. 7*

*Multnomah County, Oregon*

## **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**For the year ended June 30, 2023**

Prepared by:

Financial Services & Pauly, Rogers, and Co., P.C.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

\*\*\*\*\*

Prepared by:  
Financial Services Staff

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7

MULTNOMAH COUNTY, OREGON

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MULTNOMAH COUNTY, OREGON  
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MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
T A B L E O F C O N T E N T S (CONTINUED)

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**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**INTRODUCTORY SECTION**



Reynolds School District  
Administration Offices  
1204 NE 201<sup>st</sup> Avenue  
Fairview, OR 97024  
503.661.7200 • FAX 503.667.6932

September 22, 2023

To Board of Education and Citizens of the Reynolds School District:

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of the Reynolds School District, Multnomah County School District No. 7 (the District) for the fiscal year ended June 30, 2023. This report is prepared in conformance with generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

The District's Financial Services Department prepared this report, and management assumes responsibility for the completeness, reliability, and accuracy of all the information presented.

The District's management has established a comprehensive framework that is designed both to protect the assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District's financial statement in conformity with generally accepted accounting principles (GAAP) in the United States of America. Since the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

### **Awards**

The District submitted the Annual Comprehensive Financial Report to Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO) for submission for the financial rewards. For the 2021–22 Annual Comprehensive Financial Report, the District received the Certificate of Achievement for Excellence in Financial Reporting from Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO). The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

The District will be submitting the 2022–23 Annual Comprehensive Financial Report to both GFOA and ASBO for consideration of the awards.

### **Independent Audit**

The provisions of Oregon Revised Statutes require an independent audit of the financial records and fiscal affairs of the District. The auditors selected by the Board of Education, Pauly, Rogers and Company, P.C., have completed their audit of the financial statements and, accordingly, have issued an unmodified ("clean") opinion

on the Reynolds School, District's financial statements for the year ended June 30, 2023. The independent auditor's report is in front of the financial section of this report.

The Single Audit Act of 1984 and the Single Audit Act Amendments of 1996 require state and local governments that expend \$750,000 or more in federal assistance in a year have a special form of audit conducted for that year. Reynolds School District has issued a report on these requirements and the requirements of the implementing circular, U.S. Office of Management and Budget's Circular A-133, Audits of State and Local Government. Pauly, Rogers and Company, P.C. has also provided various required reports. These reports are in the Single Audit Section of this report.

## **Management's Discussion and Analysis**

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

## **Profile of the District**

### *Mission Statement:*

*We lead with equity to educate and support all students to graduate with skills and confidence to thrive.*

### *Vision:*

*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

Reynolds School District was confirmed in 1954 as a consolidation of the Fairview, Troutdale, and Wilkes elementary school districts. In 1975, Rockwood School District merged with Reynolds.

The District includes 11 elementary schools, three middle schools, one high school, one alternative school, five alternative programs, and four charter schools. Together, the district reflects a diverse geographic region, serving over 9,500 students with various backgrounds and speaking more than 72 languages. The high school consistently ranks as one of the largest, in terms of student population, in the state. Reynolds High School students may also attend the Center for Advanced Learning, a charter school partnership between four neighboring districts (Centennial, Corbett, Gresham-Barlow and Reynolds), where students can choose to focus on health sciences, engineering, or computer science.

The District, a fiscally independent entity, is organized with a seven-member elected Board of Directors and a board appointed budget committee. The School Board sets district policies, employs staff, and dedicates resources. It is the chief governing body and is exclusively responsible for its public policies and accountable for fiscal oversight. The chief administrative officer of the District is the superintendent who is appointed by the Board.

District management includes the Superintendent, Deputy Superintendent, Chief Academic Officer, Chief of Staff, Executive Director of Schools, Executive Director of Human Resources, Chief Financial Officer, Executive

Director of Student & Family Services, Executive Director of Communications & Community Relations, and 70.0 principals, vice-principals, and district administrators. The District's budget has 1,286.15 full-time equivalent (FTE) personnel, including principals, vice-principals, administrators, teachers, supervisors, secretarial staff, bus drivers, maintenance personnel, cafeteria staff, and other support staff.

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

The average age of all buildings across the District is 34.2 years. The average age of school buildings across the District is 36.6 years.

The District spans from 141<sup>st</sup> Avenue to the Sandy River and from the Columbia River on the North to SE Market Street and SE Stark Street to the South. The District serves Portland, Gresham, Fairview, Wood Village, and Troutdale, and is a mix of urban and rural residential, high-tech manufacturing and farmland.

### **Appropriations and Budgetary Controls**

Under Oregon Revised Statutes (33.710), school districts are municipal corporations empowered to provide elementary and secondary educational services for the children residing within their boundaries. Reynolds School District fulfills this responsibility by building, operating, and maintaining school facilities; developing and maintaining approved educational programs and courses of study; and transporting and feeding students in accordance with District, State and Federal program guidelines. This report includes all funds of the District.

The District is required by the State of Oregon to adopt an annual budget for all funds subject to the requirements of Municipal Audit Law as outlined in the 2017 Oregon Revised Statutes 297.405 to 297.555 and 297.990. The budget for each individual fund is a plan for the financial operations to be conducted during the coming fiscal year and is adopted annually, prior to July 1, by the Board of Education. The level of budgetary control, that is the level at which expenditure cannot legally exceed the appropriated amount, is established by major function category: Instruction, Support Services, Enterprise & Community Services, Facilities Acquisition & Construction, Debt Service, Transfers Out, Contingency and Ending Fund Balance. After adoption, the budget may be amended through procedures specified in State statute and Board policy.

Through the year, cash not required for current operations is invested in the State of Oregon Local Government Investment Pool or other Board approved investment depositories.

### **Factors Affecting Financial Condition**

*Statewide Revenue.* Over the past two decades, several citizen initiatives have changed how Oregon funds public education, starting with Measure 5 in 1990. The property tax limitations enacted under Measure 5 and the later Measures 47 and 50 shifted the primary burden of paying for K–12 education from local property taxpayers to the state General Fund. This shift led the Legislature in 1991 to establish a school funding equalization

formula. That funding formula, largely based on student enrollment numbers and student demographics, determines how much money each school district will receive from the State School Fund to fill the gap between the District’s local revenue (property taxes) and its equalization target under the formula. This shift affected how funds are provided to public schools, making them more dependent on the overall economy of Oregon.

*Job Growth Factor.* Information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment within which the District operates.

The Office of Economic Analysis (OEA), as of November 2023, is predicting a moderate sized recession in Oregon beginning in the second half of 2024. A modestly lower personal income outlook helps feed into the Oregon consumer spending, and associated tax revenues, in the year ahead.

### *Oregon Forecast Summary*

	Quarterly					Annual					
	2023:2	2023:3	2023:4	2024:1	2024:2	2022	2023	2024	2025	2026	2027
<b>Personal Income (\$ billions)</b>											
<b>Nominal Personal Income</b>	279.9	284.9	289.0	294.0	298.0	266.6	282.5	299.8	315.3	331.1	347.7
% change	5.8	7.4	5.8	7.1	5.6	2.0	5.9	6.2	5.2	5.0	5.0
<b>Real Personal Income (base year=2012)</b>	220.3	222.7	224.1	226.7	228.3	217.0	221.5	229.1	235.6	242.4	249.5
% change	2.8	4.4	2.5	4.7	2.9	(4.1)	2.0	3.4	2.8	2.9	2.9
<b>Nominal Wages and Salaries</b>	142.2	145.2	147.1	148.9	150.9	136.5	143.7	151.8	159.1	166.8	174.8
% change	5.7	8.6	5.4	5.0	5.3	8.1	5.3	5.6	4.9	4.8	4.8
<b>Other Indicators</b>											
<b>Per Capita Income (\$1,000)</b>	65.2	66.3	67.2	68.2	69.1	62.3	65.7	69.5	72.6	75.7	79.0
% change	5.4	7.0	5.4	6.6	5.1	1.5	5.6	5.7	4.5	4.3	4.3
<b>Average Wage rate (\$1,000)</b>	71.4	72.3	73.0	73.7	74.5	69.5	71.8	74.9	78.1	81.3	84.6
% change	4.7	5.2	4.0	4.2	4.4	4.1	3.3	4.3	4.2	4.1	4.1
<b>Population (Millions)</b>	4.3	4.3	4.3	4.3	4.3	4.28	4.30	4.32	4.34	4.37	4.40
% change	0.4	0.4	0.4	0.4	0.5	0.4	0.3	0.5	0.6	0.7	0.7
<b>Housing Starts (Thousands)</b>	19.3	19.4	19.5	19.8	19.9	19.9	19.3	20.1	21.0	21.1	21.2
% change	6.0	3.2	2.9	4.7	3.5	(1.4)	(3.3)	4.2	4.3	0.5	0.6
<b>Unemployment Rate</b>	3.8	3.5	3.6	3.7	3.8	4.1	3.9	3.9	4.1	4.1	4.1
Point Change	(0.9)	(0.3)	0.1	0.1	0.1	(1.1)	(0.3)	(0.0)	0.2	0.0	0.0

Source: [https://www.oregon.gov/das/oea/Pages/forecastcorev.aspx\\_page\\_45](https://www.oregon.gov/das/oea/Pages/forecastcorev.aspx_page_45)

*K-12 Revenue.* Although Oregon had an improving economy, K–12 funding was far from stable. The 2021–23 Biennium budget from Governor Kate Brown is at \$9.3 billion with a 49/51 split between 2021–22 and 2022–23. The District’s greatest source of revenue comes from the State School Fund and is determined using projected student enrollment in the District and projected transportation expenditures.

The Legislature must deal with the long-term funding of the Public Employees Retirement System (PERS). Senate Bill 1049 was passed in the Spring of 2019 and has changed the current PERS system. Beginning July 2020, a portion of contributors’ 6% is redirected to an Employee Pension Stability Account. Even with this change, the outlook on the PERS system is still not positive. This is not a short-term problem. Funding PERS obligations will affect public agencies and schools for at least the foreseeable future.

The District continues to meet the goal of maintaining 5% ending fund balance per Board Policy DBDB Fund Balance. The District's goal for the coming fiscal year is to spend down fund balances for one-time expenditures such as capital and other non-labor costs. Enrollment continues to decline, as is the trend across the state. The District's decline reflects student transfers to online schools, to other states, and to home schooling. Due to the important relationship between funding and enrollment, the District may be forced to reduce its operating budget while carefully reviewing future projections.

### **Long-Term Financial Planning**

The District maintains 28 facilities totaling 1.4 million square feet. As is true of many school districts in the State of Oregon, funding for capital improvements is limited due to prioritization of limited District resources for direct support of student learning in the classroom. As a result, our facilities, some over 100 years old, are in dire need of improvements and/or replacement to meet current building codes, as well as expansions to serve our existing student population who experience over-crowding due to shortages of classroom and common spaces.

On May 19, 2015, the Reynolds School District successfully passed a \$125 million general obligation bond with the support of the region's devoted citizens. A bond premium was realized during the bond sale that increased the project budget by another \$14 million. A major component of this bond program was to include the construction of three new elementary schools at the existing sites of Fairview Elementary, Troutdale Elementary, and Wilkes Elementary. The bond program also included additions & renovations to be constructed at Reynolds High School.

For schools that were not part of the 2015 G.O. Bonds proceeds, the District will continue to annually increase capital improvements to sites and facilities to maintain District's assets. The most recent Facilities Master Plan was completed in March of 2021.

[Facilities Master Plan - BRIC Architecture, Inc. - March 2021](#) or <https://www.reynolds.k12.or.us/facilities>

### **Acknowledgments**

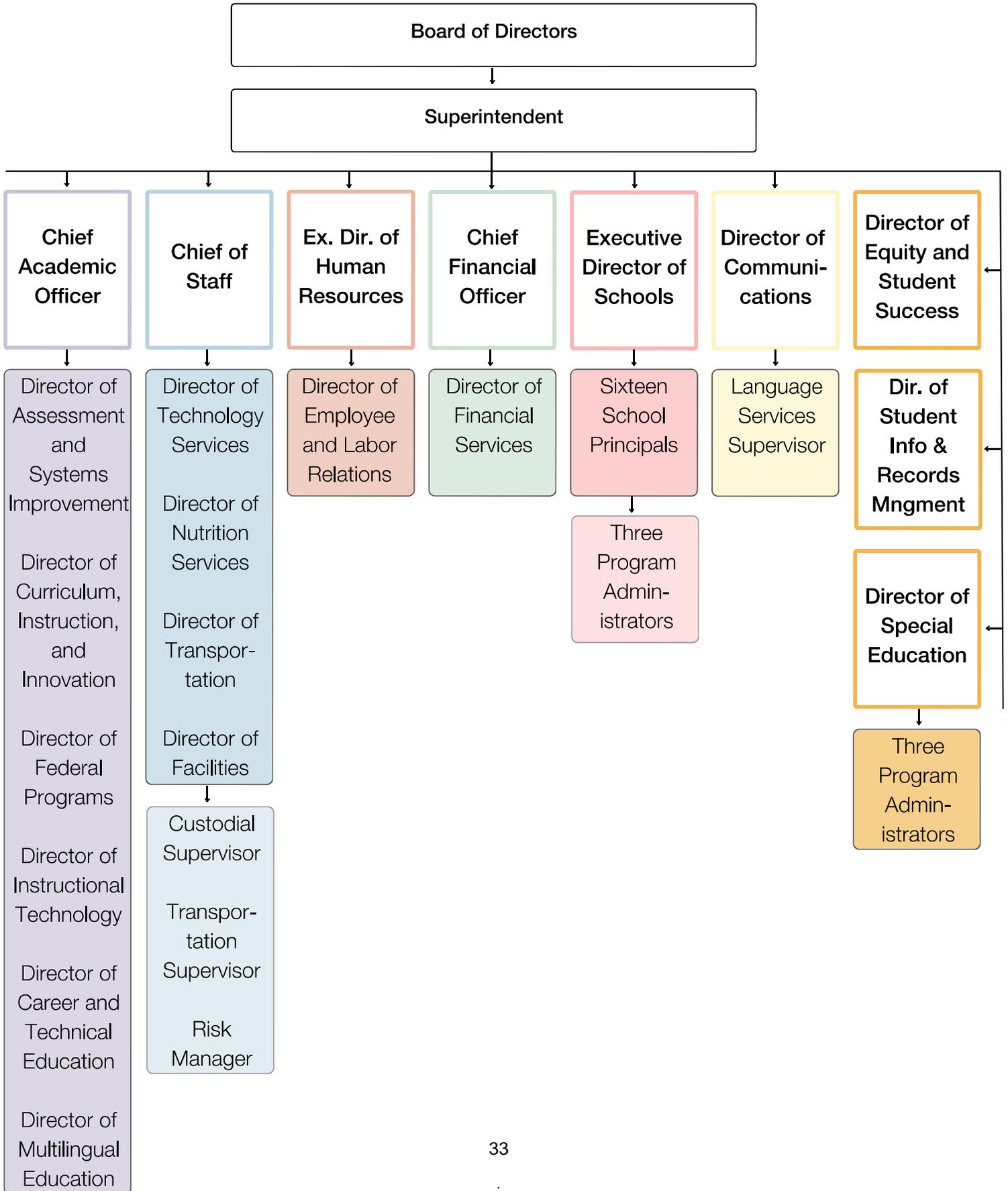
We wish to express our appreciation to the entire Reynolds Finance Department team and staff across departments who assisted in the preparation of this Annual Comprehensive Financial Report. We also wish to extend our appreciation to the members of the Board of Directors, administrators, employees of the District, and citizens for their support and dedication to the financial operations of the District.

Respectfully submitted,

Holly Langan, Executive Director of Financial Services

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON

ORGANIZATIONAL CHART  
ADMINISTRATORS AS OF JUNE 30, 2023



**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**

**MULTNOMAH COUNTY, OREGON**

Reynolds School District No. 7

**School Board Members**

*As of June 30, 2023*

<b>Board Member</b>	<b>Term Expires</b>
Ana Gonzalez Muñoz, Chair	June 30, 2023
Aaron Munoz, Vice Chair	June 30, 2025
Joyce Rosenau	June 30, 2025
Michael Reyes	June 30, 2025
Cayle Tern	June 30, 2025
Yesenia Delgado	June 30, 2025
Francisco Ibarra	June 30, 2025

*Board Members receive email at:*

Reynolds School District No. 7

Attn: Board of Directors

1204 NE 201<sup>st</sup> Ave

Fairview, Or 97024



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Reynolds School District #7  
Oregon**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2022

*Christopher P. Morrill*

Executive Director/CEO



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

The Certificate of Excellence in Financial Reporting  
is presented to

## Reynolds School District 7

for its Annual Comprehensive Financial Report  
for the Fiscal Year Ended June 30, 2022.

The district report meets the criteria established for  
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'John W. Hutchison'. The signature is written in a cursive style.

**John W. Hutchison**  
President

A handwritten signature in black ink, reading 'Siobhán McMahon'. The signature is written in a cursive style.

**Siobhán McMahon, CAE**  
Chief Operations Officer/

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**FINANCIAL SECTION**

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**INDEPENDENT AUDITOR'S REPORT**



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

December 28, 2023

To the Board of Directors  
Multnomah County School District No. 7 (dba Reynolds School District)  
Multnomah County, Oregon

### **Opinions**

We have audited the accompanying basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Multnomah County School District No. 7, as of and for the year ended June 30, 2023, and the related notes to the 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, each major fund, and the aggregate remaining fund information of Multnomah County School District No. 7, as of June 30, 2023, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Multnomah County School District No. 7 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 internal control relevant to the preparation and fair presentation of 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 Multnomah County School District No. 7'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 and *Government 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 internal control. 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 and *Government 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 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 Multnomah County School District No. 7's 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 Multnomah County School District No. 7'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 internal 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 information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, except for the budgetary statements presented as required supplementary information.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CRF) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **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, as well as the introductory section and statistical section, as listed in 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 *Government Auditing Standards*, we have also issued our reports dated December 28, 2023 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of the reports are to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. The reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 28, 2023, 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, CPA  
PAULY, ROGERS AND CO., P.C.

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**REQUIRED SUPPLEMENTARY INFORMATION**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2023**

As management of Reynolds School District No. 7 (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities for the fiscal year ending June 30, 2023.

The focus of the Management's Discussion and Analysis (MD&A) is on current year activities, resulting changes, and currently known facts. The MD&A should be read in conjunction with the District's financial statements, including the accompanying notes. Additionally, as a required part of the MD&A, comparative information for the current year is presented for financial analysis to enhance the understanding of the District's financial performance.

### **NEW ACCOUNTING STANDARDS IMPLEMENTED**

During the year, the District implemented Statement No. 96, Subscription-Based Information Technology Arrangements, of the Governmental Accounting Standards Board (GASB).

### **Financial Highlights**

- The government-wide financial statements show the assets and deferred outflows of resources of the District trailed its liabilities and deferred inflows of resources by (\$1.79) million (net position). Last year, the Total Net Position was (\$1.38) million due to the Long-Term Obligations, Net Pension Liability, Net Other Post Employment Benefit Obligation (OPEB), the Pension Related Deferrals for PERS, RHIA, Stipends and Healthcare. The Total Net Position deficit increased during the 2022–23 fiscal year primarily due to a decrease in long-term debt and deferred inflows of resources, coupled with an increase in net investment in capital assets.
- At June 30, 2023, the District's Total Net Position was (\$1.79) million. This gap between Assets and Liabilities is a decrease from the prior fiscal year when it was (\$1.38) million.
- At June 30, 2023, the District's governmental funds had a combined ending fund balances of \$32.2 million. This represents a decrease of \$12.4 million from the prior year, a 28% decrease in the District's financial position.
- At June 30, 2023, the General Fund had a fund balance of \$26.8 million, including a GASB 54 reporting requirement of \$158,252, from the Early Retirement Fund. GASB 54 requires the Early Retirement Fund's ending fund balance be reported with the General Fund, rather than reporting with Other Government funds.

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

**Government-Wide Financial Statements** are designed to provide readers with a broad overview of the District's finances in a manner similar to private-sector businesses.

- The *Statement of Net Position* presents information on all the District's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.
- The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, and earned, but unused, vacation leave).

Both government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). As is typical for a school district, the Reynolds School District has governmental activities, such as regular and special education programs, child nutrition services, transportation, administration, and facilities improvements and construction. These activities are primarily financed through property taxes, Oregon's State School Fund, and other intergovernmental revenues. The District does not have any business-type activities.

The government-wide financial statements can be found on pages 5 and 6 of this report.

**Fund Financial Statements** are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of the District are governmental funds. The School Board sets appropriations within every fund each year (for instruction, support services, enterprise and community services, facilities acquisition and construction, debt service, transfers, contingency, and unappropriated ending fund balance and other GASB 54 classifications) that establish the legal limits for expenditures of the District.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental*

*funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains nine major governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances. The District classifies these nine funds as major funds.

The District adopts an annual appropriated budget for all funds as stated above. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their budgets.

The basic governmental fund financial statements can be found on pages 7 to 12 of this report.

**Notes to the Basic Financial Statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 13 to 51 of this report.

**Other information** is included on the basic financial statements and accompanying notes. The State of Oregon requires governmental entities to provide financial information prepared in accordance with Oregon's Budgetary Law (Budgetary Basis). The District also includes additional supplemental information to assist the users of the financial statements in gaining an understanding of the District's financial position. Other information (both required and additional) can be found on pages 52 to 68 of this report.

Additionally, the Federal Government and the State of Oregon require Governmental entities to include additional auditor reports and schedules. The 2022–23 Auditors' Comments and Disclosure includes the auditor's report on internal accounting control and other matters. The Grant Compliance review includes a schedule of Federal Awards, on pages 97 and 98, along with reports on internal control, program compliance and schedule of prior and current year audit findings relative to Federal awards. The required auditors' comments, disclosures and grant compliance review information can be found on pages 95 to 106 of this report.

## Government-Wide Financial Analysis

### Net Position

Net position may serve over time as a useful indicator of a government's financial position. The table below condenses the Statement of Net Position shown in the Basic Financial Statements.

	Governmental Activities		
	2023	2022	Increase/(Decrease)
<b>Assets</b>			
Current and other Assets	\$ 58,582,974	\$ 68,937,597	\$ (10,354,623)
Net Capital Assets	219,155,948	222,288,624	(3,132,676)
Total Assets	277,738,922	291,226,221	(13,487,299)
Deferred Outflows of Resources			
Pension Related Deferrals	28,920,530	38,329,876	(9,409,346)
Total Assets and Pension Related Deferrals	306,659,452	329,556,097	(22,896,645)
<b>Liabilities</b>			
Current Liabilities	26,179,285	28,984,529	(2,805,244)
Accrued Vacation Payable	228,126	357,026	(128,900)
Long Term Debt	239,629,467	238,821,897	807,570
Total Liabilities	266,036,878	268,163,452	(2,126,574)
Deferred Inflows of Resources			
Pension Related Deferrals	41,388,863	62,775,732	(21,386,869)
Total Liabilities and Pension Related Deferrals	307,425,741	330,939,184	(23,513,443)
<b>Net Position</b>			
Net Investment in Capital Assets	89,747,546	80,309,755	9,437,791
Restricted for OPEB-RHIA Assets	1,768,062	2,028,100	(260,038)
Restricted for Debt Service	4,141,217	6,043,199	(1,901,982)
Restricted for State and Local Programs	505,538	505,538	-
Restricted for Food Service	483,674	-	483,674
Unrestricted	(98,434,674)	(90,269,679)	(8,164,995)
Total Net Position	\$ (1,788,637)	\$ (1,383,087)	\$ (405,550)

**Net investment in capital assets.** As shown in the table above, the District's current net investment in capital assets is \$89.7 million, an increase of \$9.4 million over the prior year. The increase is the result of capital asset additions for building improvements, vehicles, and equipment. The net position component includes land, construction in process, building, improvements, vehicles and equipment, net of depreciation where applicable, and net of the related debt that was incurred to acquire those assets. Information about capital assets and their related debt is available in Note 7 – Capital Assets and Note 9 – Long Term Obligations.

**Restricted net position** decreased by a total of \$1.7 million in 2022–23, primarily due to changes in Debt Service and Food Service.

**Unrestricted net position** has increased by \$8.1 million, from (\$90.3) million to (\$98.4) million. The negative balance in unrestricted net position results from the OPEB reporting requirement and further explanation can be found in Note 12 – Defined Benefit Pension Plan and Note 13 – Other Post Employment Benefit Plan.

Statement of Activities			
	2023	2022	Increase/(Decrease)
<b>Revenues</b>			
Program Revenues			
Charges for Services	\$ 1,763,053	\$ 1,242,194	\$ 520,859
Operating Grants and Contributions	56,984,350	44,702,866	12,281,484
General Revenues			
Property Taxes	43,244,689	41,686,988	1,557,701
State Support	97,556,829	103,889,737	-6,332,908
Intermediate Sources	1,185,383	1,105,283	80,100
Earnings on Investments	1,447,315	25,961	1,421,354
Miscellaneous	4,998,410	449,492	4,548,918
<b>Total Revenues</b>	<b>207,180,029</b>	<b>193,102,521</b>	<b>14,077,508</b>
<b>Expenses</b>			
Instruction	111,565,668	87,519,316	24,046,352
Support Services	77,661,835	61,009,790	16,652,045
Enterprise and Community Services	7,051,839	6,220,270	831,569
Facilities Acquisition	267,248	981,076	-713,828
Interest on Long-Term Debt	11,038,989	11,270,952	-231,963
<b>Total Expenses</b>	<b>207,585,579</b>	<b>167,001,404</b>	<b>40,584,175</b>
Increase (decrease) in net position	-405,550	26,101,117	-26,506,667
NET POSITION - BEGINNING	-1,383,087	-25,977,946	24,594,859
Prior Period Adjustment	-	-1,506,258	1,506,258
<b>NET POSITION - ENDING</b>	<b>(\$1,788,637)</b>	<b>(\$1,383,087)</b>	<b>(\$405,550)</b>

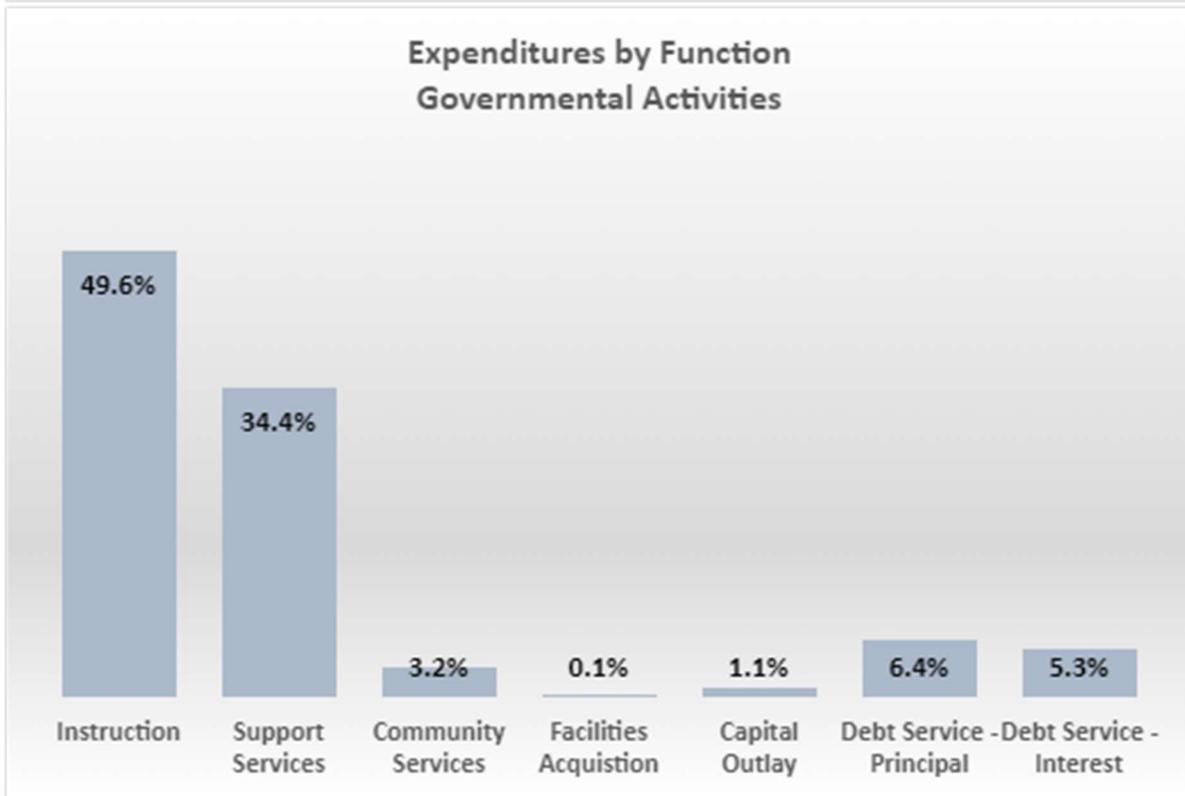
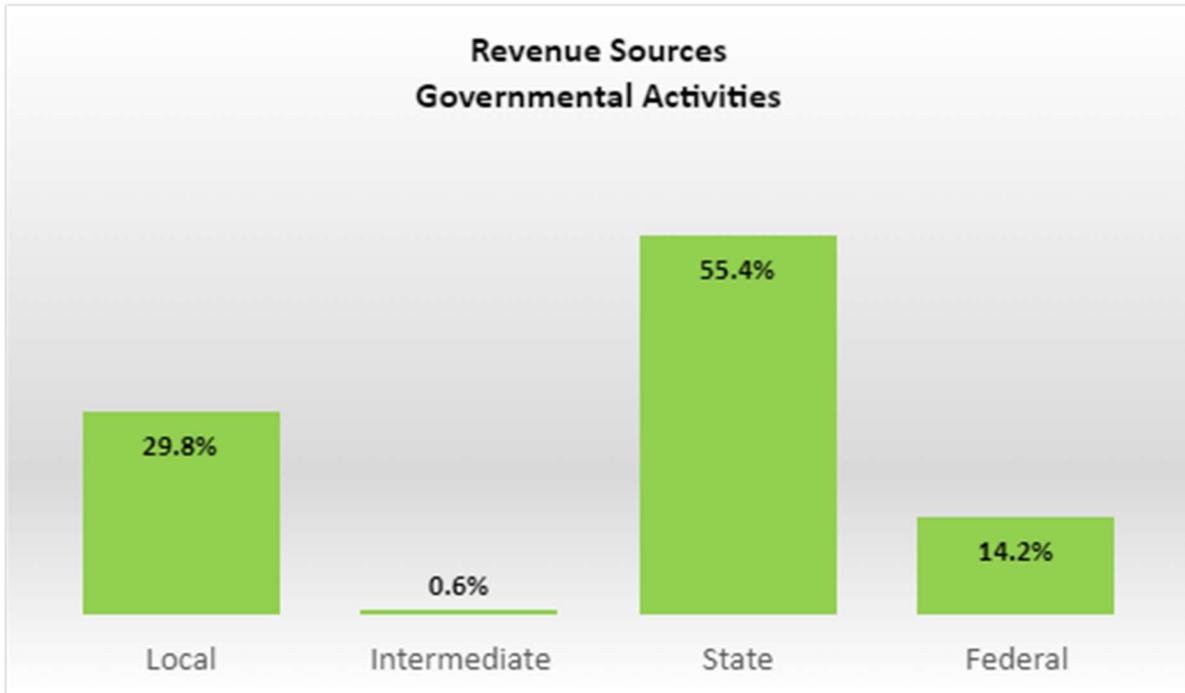
## Revenues

Total revenues increased by \$14.1 million from the prior year, primarily due to an increase in Operating Grants and Contributions.

## General Fund

Property taxes are divided between General Fund tax levies, and Debt Service requirements. The State School Fund (SSF) is the District's largest revenue source. Each Oregon school district receives funding from the state based upon an Average Daily Membership (ADMw) formula, weighted for various demographic considerations. The formula is allocated by multiplying a dollar rate per student established by the legislature every biennium. All General Fund Ad Valorem Taxes, County School Fund, State School Support, Common School

Fund, and Federal Forest Fees are included in the SSF formula. As a safety net, each district may utilize the highest ADMw from the current or most recent fiscal years in the calculation.



## **Financial Analysis of the District's Funds**

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

### **Governmental Funds**

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

As of June 30, 2023, the District's governmental funds reported combined ending fund balances of \$32.2 million.

### **General Fund**

The General Fund is the primary operating fund of the District. As of June 30, 2023, the fund balance was \$26.8 million. This balance includes \$158,252 of the Early Retirement Fund. GASB 54 requires the Early Retirement Fund's ending fund balance be reported with the General Fund, instead of reporting with Other Government Funds.

### **Federal Programs Fund**

Revenues in the Federal Programs Fund increased from \$11.5 million in 2021–22 fiscal year to \$24.5 million in 2022–23 fiscal year, while expenses increased from \$18.4 million to \$25.5 million. The fund began the year with a balance of (\$6.9) million and ended the year with a balance of (\$7.9) million. The deficit balance associated with Federal Programs resulted from a timing issue where federal grant funds were not received within sixty days of the end of the fiscal year, so they could not be recognized as revenue in the fiscal year ended June 30, 2023.

### **State and Local Programs Fund**

Revenues in the State and Local Programs Fund increased from \$16.0 million to \$21.3 million, expenses increased from \$16.7 million to \$20.5 million. The fund began the year with a balance of \$2.7 million and ended the year with a balance of \$3.5 million.

### **Other Governmental Funds (Non-Major Funds)**

Other Governmental Funds consists of Nutrition Services and Self Insurance Funds. These funds have increased in total fund balance from \$866,338 in the 2021–22 fiscal year to \$1.5 million in the 2022–23 fiscal year, primarily due to a transfer to the Nutrition Services Fund.

### **Debt Service Fund**

This fund provided for the payment of principal and interest on long-term general obligation of governmental funds. The revenue source for this fund is the beginning fund balance. Unchanged is the total fund balance of \$1.28 million, due to the retirement of debt.

**PERS Bond Fund**

This fund provides for the payment of principal and interest of PERS UAL pension obligation bond. The revenue sources are charges to other funds. This fund has increased in total fund balance from \$111,883 in 2021–22 fiscal year to \$441,408 in fiscal year 2022–23, primarily due to changes in PERS revenues.

**2015 GO Bond Debt Service Fund**

This fund provides for the payment of principal and interest on long-term general obligation of governmental funds. The revenue sources for this fund are property taxes. This fund has decreased in total fund balance from \$4.65 million in 2021–22 fiscal year to \$2.4 million in fiscal year 2022–23, primarily due to the refinancing.

**Capital Projects Fund**

This fund provides for the payment of principal and interest on the 2010 Full Faith and Credit Refunding Obligation which was refunding with the 2020 Full Faith and Credit Refunding in 2020-21. Revenue sources for this fund are excise tax, interest earnings, sale of assets, transfers from other funds, and loan proceeds. This fund has increased in total fund balance from \$4.0 million in 2021–22 fiscal year to \$4.2 million in 2022–23, primarily due to an increase in excise tax collections.

**Capital Asset and Debt Administration**

**Capital Assets**

The District’s investment in capital assets for its governmental activities as of June 30, 2023 amounts to \$217.5 million net of accumulated depreciation. This investment in capital assets includes land, buildings, equipment, and vehicles.

<b>Capital Assets (Net of Depreciation) includes the following:</b>			
	<b>2023</b>	<b>2022</b>	<b>Increase/(Decrease)</b>
Land	\$ 17,752,046	\$ 17,752,046	\$ -
Construction in Progress	-	-	-
Buildings and Improvements	193,054,667	198,208,759	(5,154,092)
Vehicles and Equipment	6,705,046	5,656,997	1,048,049
	<u>\$ 217,511,759</u>	<u>\$ 221,617,802</u>	<u>\$ (4,106,043)</u>

Additional information on the District’s capital assets can be found in Note 7 Capital Assets on page 24 of this report.

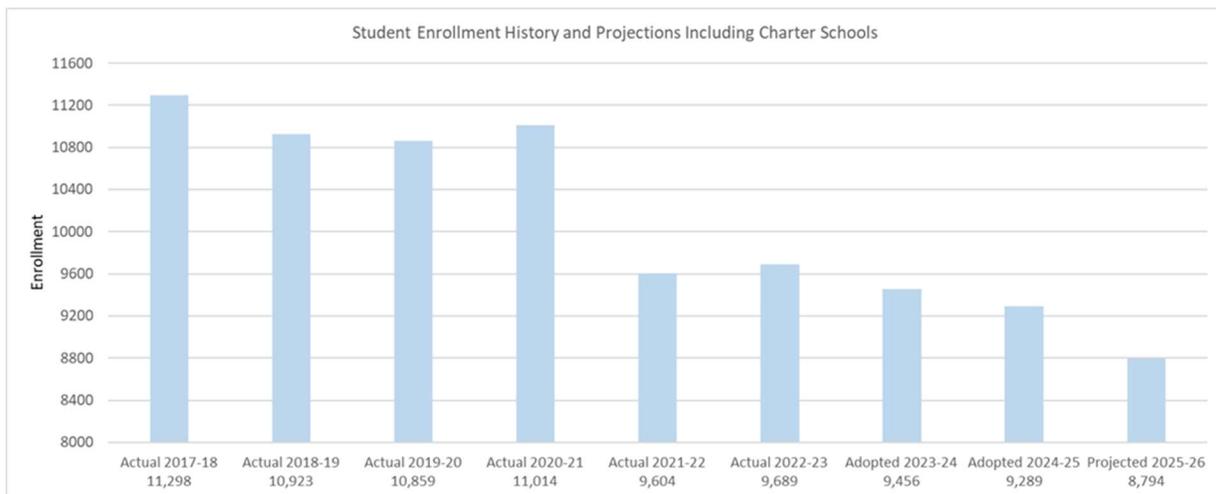
**Long-term debt.** As of June 30, 2023, the District had a total outstanding long-term debt of \$170.3 million consisting of general obligation debt and pension obligation debt, net of unamortized premium/discount. The total long-term debt decreased by \$15.4 million.

Long-Term Debt			
	2023	2022	Increase/(Decrease)
Bonds Payable	\$ 154,373,282	\$ 168,316,725	\$ (13,943,443)
Notes Payable	15,943,480	17,382,370	(1,438,890)
	<u>\$ 170,316,762</u>	<u>\$ 185,699,095</u>	<u>\$ (15,382,333)</u>

Additional information on the District’s long-term debt can be found in Note 9 on pages 25 to 28 of this report.

### Economic Factors and Next Year’s Budgets

- Resources supporting District General Fund operations primarily reflect local and state revenues, with additional income from federal, county, and other sources. The State School Fund formula determines the largest segment of resources. Most funding provided by the State to the District is based on the District’s average daily membership of students.
- Starting in March of 2020, The COVID-19 pandemic began making impacts and creating uncertainty during unprecedented challenges at the local, state, national, and global levels. The District continues to face challenges resulting from the pandemic and its effects on the economy. COVID Stimulus dollars sunset in September 2024 adding to the burden on General Fund dollars.
- Enrollment in our schools is projected to decline for 2023–24. Students have not returned to in-person learning as expected due to the effects of the pandemic. The District expects enrollment to continue to decline in the following years.



- The costs of salaries and related benefits are expected to increase in 2023–24. Cost of living increases range from three to five percent depending on the employee collective bargaining agreements. No change to PERS rates will help offset the increased staffing cost, although PERS rates are expected to increase beginning in 2025 because of lower than anticipated earnings on investments. Utility costs continue to escalate.
- For the fiscal year 2023–24, the primary source of budgeted revenue for all funds are State Sources totaling \$136.0 million or 46% of all sources. Additional budgeted major sources of funding for the District are Local Sources (including property taxes) totaling \$64.6 million or 22% of overall 2023-2024 funding, and Federal Sources of \$37.8 million or 13% of overall 2023–24 funding. The District has budgeted the use of the beginning fund balance, that portion of the budget carried forward from reserves and prior year savings, in the amount of \$52.0 million or 18% of the overall 2023-2024 proposed resources.
- School Board policy mandates that the District budget must, at a minimum, plan for an ending fund balance of five percent of the total adopted revenues. The Board can take formal action to waive or lower the requirement. This reserve is maintained to absorb economic downturns, state revenue-sharing reductions and other revenue shortfalls, and will prudently be used when needed to provide stability of core programs and legally required activities to every child.
- The District has analyzed its financial holdings and does not anticipate any liquidity problems in the next 12 months.
- The District, through prudent fiscal management, maintains a healthy financial position to provide the quality education deserved by every child.

The District’s Budget Committee and School Board considered all of these factors while preparing the District’s budget for the 2023-2024 fiscal year.

### **Requests for Information**

This financial report is designed to present the user (citizens, taxpayers, investors, and creditors) with a general overview of the District’s finances and to demonstrate the District’s accountability. Questions concerning any of the information provided in this report or requests for additional information should be address to the Executive Director of Financial Services at 1204 NE 201<sup>st</sup> Ave, Fairview OR 97024. Electronic copies of this report may be found at the district website:

<https://www.reynolds.k12.or.us/fs/financial-reports>

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**BASIC FINANCIAL STATEMENTS**

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**STATEMENT OF NET POSITION**  
**June 30, 2023**

	Governmental Activities
<b>ASSETS</b>	
Cash and Investments	\$ 21,626,926
Receivables:	
Accounts and Grants	32,108,445
Property Taxes	1,125,382
Supply Inventories & Assets Held for Resale	191,086
Other Prepaid Expenses	681,117
Equity in CAL	1,081,956
Total OPEB Asset - RHIA	1,768,062
Capital Assets	
Right-To-Use Asset, Net of Amortization	595,511
SBITA Asset, net of amortization	1,048,678
Capital Assets, Non-Depreciable	17,752,046
Capital Assets, Depreciable, Net	199,759,713
Total Assets	277,738,922
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension Related Deferrals - PERS	26,184,459
OPEB Related Deferrals - Stipends	501,853
OPEB Related Deferrals - Health Care	1,829,072
OPEB Related Deferrals - RHIA	405,146
Total Deferred Outflows	28,920,530
<b>TOTAL ASSETS AND PENSION RELATED DEFERRALS</b>	<b>306,659,452</b>
<b>LIABILITIES</b>	
Accounts Payable	2,047,835
Retainage Payable	411,430
Accrued Salaries and Benefits	5,279,228
Unearned Revenue	443,924
Accrued Vacation Payable	228,126
Bond & Note Interest Payable	168,594
Noncurrent liabilities:	
Lease Liabilities Due within one year	72,361
Lease Liabilities Due in more than one year	531,931
SBITA Liabilities Due within one year	313,420
SBITA Liabilities Due in more than one year	708,928
Long-Term Obligations Due within one year	17,894,596
Long-Term Obligations Due in more than one year	152,422,166
Proportionate share of Net PERS Pension Liability, due in more than one year	70,392,366
Net Pension OPEB Liability - Stipends, due in more than one year	2,305,271
Net Pension OPEB Liability - Health Care, due in more than one year	13,839,050
Total Liabilities	267,059,226
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension Related Deferrals - PERS	36,770,569
OPEB Related Deferrals - Stipends	248,807
OPEB Related Deferrals - Health Care	4,127,802
OPEB Related Deferrals - RHIA	241,685
Total Deferred Inflows	41,388,863
<b>TOTAL LIABILITIES AND PENSION RELATED DEFERRALS</b>	<b>308,448,089</b>
<b>NET POSITION</b>	
Net Investment in Capital Assets	89,747,546
Restricted for OPEB-RHIA Asset	1,768,062
Restricted for Debt Service	4,116,829
Restricted for State & Local Programs	505,538
Restricted for Food Service	483,674
Unrestricted	(98,410,286)
Total Net Position	\$ (1,788,637)

The notes to the basic financial statements are an integral part of this statement

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**STATEMENT OF ACTIVITIES**  
**For the year ended June 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Instruction	\$ 111,565,668	\$ 673,443	\$ 32,369,065	\$ (78,523,160)
Support Services	77,661,835	310,472	18,244,933	(59,106,430)
Community Services	7,051,839	779,138	6,370,352	97,651
Facilities Acquisition	267,247	-	-	(267,247)
Interest on Long-Term Debt	11,038,990	-	-	(11,038,990)
<b>Total Governmental Activities</b>	<b>\$ 207,585,579</b>	<b>\$ 1,763,053</b>	<b>\$ 56,984,350</b>	<b>(148,838,176)</b>
General Revenues:				
				31,414,980
				11,829,709
				97,556,829
				1,185,383
				1,447,315
				4,998,410
				148,432,626
				(405,550)
				(1,383,087)
				\$ (1,788,637)

The notes to the basic financial statements are an integral part of this statement

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**June 30, 2023**

	<b>GENERAL FUND</b>	<b>FEDERAL PROGRAMS FUND</b>	<b>DEBT SERVICE FUND</b>	<b>PERS BOND FUND</b>	<b>2015 GO BOND DEBT SERVICE FUND</b>
<b>ASSETS:</b>					
Cash & Equity in Pooled Cash	\$ 10,082,594	\$ -	\$ 7,252	\$ 337,592	\$ 7,531,094
Receivables:					
Accounts and Grants	1,695,070	26,130,347	-	24,364	31,002
Property Taxes	822,354	-	-	-	303,028
Interfund Receivable	21,093,406	-	1,273,665	79,452	-
Prepaid	681,117	-	-	-	-
Inventory & Property Held for Resale	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 34,374,541</b>	<b>\$ 26,130,347</b>	<b>\$ 1,280,917</b>	<b>\$ 441,408</b>	<b>\$ 7,865,124</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 1,292,487	\$ 526,880	\$ -	\$ -	\$ -
Accrued Salaries and Benefits	5,279,228	-	-	-	-
Retainage Payable	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Interfund Payable	289,931	19,096,735	-	-	5,221,522
<b>Total Liabilities</b>	<b>6,861,646</b>	<b>19,623,615</b>	<b>-</b>	<b>-</b>	<b>5,221,522</b>
<b>Deferred Inflows of Resources:</b>					
Grants	-	14,410,617	-	-	-
Property Taxes	672,794	-	-	-	249,098
<b>Total Deferred Inflows of Resources</b>	<b>672,794</b>	<b>14,410,617</b>	<b>-</b>	<b>-</b>	<b>249,098</b>
<b>Fund Balances (Deficit):</b>					
Nonspendable	681,117	-	-	-	-
Restricted:					
Debt Service	-	-	1,280,917	441,408	2,394,504
State & Local Programs	-	-	-	-	-
Food Service	-	-	-	-	-
Committed:					
Early Retirement	158,252	-	-	-	-
Self Insurance	-	-	-	-	-
State & Local Programs	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	26,000,732	(7,903,885)	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>26,840,101</b>	<b>(7,903,885)</b>	<b>1,280,917</b>	<b>441,408</b>	<b>2,394,504</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 34,374,541</b>	<b>\$ 26,130,347</b>	<b>\$ 1,280,917</b>	<b>\$ 441,408</b>	<b>\$ 7,865,124</b>

The notes to the basic financial statements are an integral part of this statement

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**BALANCE SHEET - GOVERNMENTAL FUNDS**

**June 30, 2023**

	<b>2015 GO BONDS PROJECTS FUND</b>	<b>CAPITAL PROJECTS FUND</b>	<b>STATE &amp; LOCAL PROGRAMS FUND</b>	<b>OTHER GOVERNMENTAL FUNDS</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>
<b>ASSETS:</b>					
Cash & Equity in Pooled Cash	\$ 733,600	\$ 2,436,971	\$ 410,468	\$ 87,355	\$ 21,626,926
Receivables:					
Accounts and Grants	-	-	3,894,593	333,069	32,108,445
Property Taxes	-	-	-	-	1,125,382
Interfund Receivable	-	1,726,479	296,368	872,418	25,341,788
Prepaid	-	-	-	-	681,117
Inventory & Property Held for Resale	-	-	-	191,086	191,086
<b>Total Assets</b>	<b>\$ 733,600</b>	<b>\$ 4,163,450</b>	<b>\$ 4,601,429</b>	<b>\$ 1,483,928</b>	<b>\$ 81,074,744</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ -	\$ -	\$ 227,680	\$ 788	\$ 2,047,835
Accrued Salaries and Benefits	-	-	-	-	5,279,228
Retainage Payable	-	-	411,430	-	411,430
Unearned Revenues	-	-	443,924	-	443,924
Interfund Payable	733,600	-	-	-	25,341,788
<b>Total Liabilities</b>	<b>733,600</b>	<b>-</b>	<b>1,083,034</b>	<b>788</b>	<b>33,524,205</b>
<b>Deferred Inflows of Resources:</b>					
Grants	-	-	-	-	14,410,617
Property Taxes	-	-	-	-	921,892
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,332,509</b>
<b>Fund Balances (Deficit):</b>					
Nonspendable	-	-	-	191,086	872,203
Restricted:					
Debt Service	-	-	-	-	4,116,829
State & Local Programs	-	-	505,538	-	505,538
Food Service	-	-	-	483,674	483,674
Committed:					
Early Retirement	-	-	-	-	158,252
Self Insurance	-	-	-	808,380	808,380
State & Local Programs	-	-	3,012,857	-	3,012,857
Assigned	-	4,163,450	-	-	4,163,450
Unassigned	-	-	-	-	18,096,847
<b>Total Fund Balances (Deficit)</b>	<b>-</b>	<b>4,163,450</b>	<b>3,518,395</b>	<b>1,483,140</b>	<b>32,218,030</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 733,600</b>	<b>\$ 4,163,450</b>	<b>\$ 4,601,429</b>	<b>\$ 1,483,928</b>	<b>\$ 81,074,744</b>

The notes to the basic financial statements are an integral part of this statement

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**Reconciliation of the Governmental Funds**  
**Balance Sheet to the Statement of Net Position**  
**June 30, 2023**

TOTAL FUND BALANCES-GOVERNMENTAL FUNDS	\$	32,218,030
Capital assets are not financial resources and therefore are not reported in the governmental funds.		
Right-to-Use Assets	\$ 2,196,145	
Accumulated Amortization	(551,956)	
Cost	318,402,865	
Accumulated Depreciation	<u>(100,891,106)</u>	219,155,948
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Grant receivables uncollected or collected but not considered available		14,410,617
A portion of the property taxes are collected after year-end but are not available soon enough to pay for the current years' operations, and therefore are not reported as revenue in the governmental funds.		
		921,892
The Net PERS Pension Asset (Liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.		
		(70,392,366)
The Net RHIA Asset is the difference between the total OPEB liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.		
		1,768,062
The Net OPEB Stipends Obligation is the difference between the total pension stipend liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.		
		(2,305,271)
The OPEB Liability for health care is the difference between the total healthcare benefit liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.		
		(13,839,050)
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.		
Net PERS Pension and OPEB Related Deferrals		
Deferred Outflows - PERS	26,184,459	
Deferred Inflows - PERS	(36,770,569)	
Deferred Outflows - OPEB Stipends	501,853	
Deferred Inflows - OPEB Stipends	(248,807)	
Deferred Outflows - OEPB Health Care	1,829,072	
Deferred Inflows - OPEB Health Care	(4,127,802)	
Deferred Outflows - OPEB RHIA	405,146	
Deferred Inflows - OPEB RHIA	<u>(241,685)</u>	(12,468,333)
Equity interest in the Center for Advanced Learning (CAL) is not reported in the governmental funds:		
		1,081,956
Long-term liabilities applicable to the governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due.		
Long term Liabilities:		
Accrued Vacation Payable	(228,126)	
Lease liabilities (right-to-use assets)	(604,292)	
SBITA Liabilities (right-to-use-assets)	(1,022,348)	
Bond & Note Interest Payable	(168,594)	
Debt Obligations	<u>(170,316,762)</u>	<u>(172,340,122)</u>
TOTAL NET POSITION	\$	<u>(1,788,637)</u>

The notes to the basic financial statements are an integral part of this statement

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the year ended June 30, 2023**

	<b>GENERAL FUND</b>	<b>FEDERAL PROGRAMS FUND</b>	<b>DEBT SERVICE FUND</b>	<b>PERS BOND FUND</b>	<b>2015 GO BOND DEBT SERVICE FUND</b>
<b>REVENUES:</b>					
Local Sources	\$ 34,398,017	\$ -	\$ 24	\$ 10,130,015	\$ 12,321,470
Intermediate Sources	744,166	-	-	-	-
State Sources	100,147,223	-	-	-	-
Federal Sources	42,994	24,477,883	-	-	-
Total Revenues	<u>135,332,400</u>	<u>24,477,883</u>	<u>24</u>	<u>10,130,015</u>	<u>12,321,470</u>
<b>EXPENDITURES:</b>					
Current:					
Instruction	86,050,468	16,963,714	-	-	-
Support Services	56,421,239	8,182,888	-	-	-
Community Services	155,961	202,513	-	-	-
Facilities Acquisition	-	-	-	-	-
Capital Outlay	1,297,508	125,414	-	-	-
Debt Service - Principal	200,000	-	-	2,124,478	11,046,397
Debt Service - Interest	-	-	-	7,676,012	3,530,992
Total Expenditures	<u>144,125,176</u>	<u>25,474,529</u>	<u>-</u>	<u>9,800,490</u>	<u>14,577,389</u>
Revenues over (under) expenditures	<u>(8,792,776)</u>	<u>(996,646)</u>	<u>24</u>	<u>329,525</u>	<u>(2,255,919)</u>
<b>Other Financing Sources, (Uses):</b>					
Leases/ Subscription Financing	155,626	-	-	-	-
Transfers In	325,000	-	-	-	-
Transfers Out	<u>(2,702,131)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (Uses)	<u>(2,221,505)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(11,014,281)	(996,646)	24	329,525	(2,255,919)
Fund balance, beginning	<u>37,854,382</u>	<u>(6,907,239)</u>	<u>1,280,893</u>	<u>111,883</u>	<u>4,650,423</u>
Fund balance, ending	<u>\$ 26,840,101</u>	<u>\$ (7,903,885)</u>	<u>\$ 1,280,917</u>	<u>\$ 441,408</u>	<u>\$ 2,394,504</u>

The notes to the basic financial statements are an integral part of this statement

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the year ended June 30, 2023**

<b>REVENUES:</b>	<b>2015 GO BOND PROJECTS FUND</b>	<b>CAPITAL PROJECTS FUND</b>	<b>STATE &amp; LOCAL PROGRAMS FUND</b>	<b>OTHER GOVERNMENTAL FUNDS</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>
Local Sources	\$ -	\$ 850,481	\$ 4,738,568	\$ 352,262	\$ 62,790,837
Intermediate Sources	-	-	468,835	-	1,213,001
State Sources	-	-	16,058,073	512,994	116,718,290
Federal Sources	-	-	-	5,416,326	29,937,203
<b>Total Revenues</b>	<b>-</b>	<b>850,481</b>	<b>21,265,476</b>	<b>6,281,582</b>	<b>210,659,331</b>
<b>EXPENDITURES:</b>					
Current:					
Instruction	-	-	7,578,260	-	110,592,442
Support Services	-	-	12,257,742	900	76,862,769
Community Services	-	-	18,248	6,704,361	7,081,083
Facilities Acquisition	-	187,118	25,405	-	212,523
Capital Outlay	-	407,114	607,328	-	2,437,364
Debt Service - Principal	-	885,000	-	-	14,255,875
Debt Service - Interest	-	536,650	-	-	11,743,654
<b>Total Expenditures</b>	<b>-</b>	<b>2,015,882</b>	<b>20,486,983</b>	<b>6,705,261</b>	<b>223,185,710</b>
Revenues over (under) expenditures	-	(1,165,401)	778,493	(423,679)	(12,526,379)
<b>Other Financing Sources, (Uses):</b>					
Leases/ Subscription Financing	-	-	-	-	155,626
Transfers In	-	1,336,650	-	1,040,481	2,702,131
Transfers Out	-	-	-	-	(2,702,131)
<b>Total other financing sources (Uses)</b>	<b>-</b>	<b>1,336,650</b>	<b>-</b>	<b>1,040,481</b>	<b>155,626</b>
Net Change in Fund Balance	-	171,249	778,493	616,802	(12,370,753)
Fund balance, beginning	-	3,992,201	2,739,902	866,338	44,588,783
Fund balance, ending	<u>\$ -</u>	<u>\$ 4,163,450</u>	<u>\$ 3,518,395</u>	<u>\$ 1,483,140</u>	<u>\$ 32,218,030</u>

The notes to the basic financial statements are an integral part of this statement

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**Reconciliation of the Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**to the Statement of Activities**  
**For the year ended June 30, 2023**

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TOTAL NET CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS	\$	(12,370,753)
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Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period:

Less current year amortization	\$ (476,645)	
Expenditures for capital assets	2,227,014	
Less current year depreciation	<u>(6,333,057)</u>	(4,582,688)

Long-term debt proceeds are reported as other financing sources in governmental funds. In the Statement of Net Position, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability government-wide.

Lease financing		
Principal Payments on SBITA Liabilities	385,224	
Principal Payments on Lease Liabilities	71,396	
Principal Payments on Bond Payables	13,370,874	
Principal Payments on Note Payables	<u>1,170,714</u>	14,998,208

Governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.

Amortization of bond premiums	711,252	
Amortization of note premiums	268,176	
Accretion of discount on pension obligation bonds	<u>(138,683)</u>	840,745

Prepayments and commencement payments on Lease and Subscription Liabilities are reported in the Governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as amortization expense.

Prepayment on Subscription Liability		42,440
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Net Pension Income/(Expense) - Stipends	63,868
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Net OPEB Income/(Expense) - Health Care	(455,988)
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Net OPEB Income/(Expense) - RHIA	70,819
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In the Statement of Activities interest is accrued on long-term debt, whereas in the governmental funds it is recorded as an expense when due.	24,095
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. Grant receivables uncollected or collected but not considered available	7,495,532
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Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the Statement of Activities property taxes are recognized as revenue when levied.	54,264
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Changes in equity in the Center for Advanced Learning (CAL) is not reported in the governmental funds:	(41,313)
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The PERS Pension Expense 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.	(6,673,679)
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Compensated absences are recognized as expenditure in the governmental funds when they are paid. In the Statement of Activities these liabilities are recognized as an expenditure when earned.	128,900
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>(405,550)</u>
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The notes to the basic financial statements <sup>61</sup> are an integral part of this statement

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
MULTNOMAH COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. THE FINANCIAL REPORTING ENTITY**

Multnomah County School District No. 7 (the District) is a municipal corporation governed by an elected Board of Directors. The Superintendent is approved by the Board. The daily functioning of the District is under the supervision of the Superintendent. As required by generally accepted accounting principles in the United States of America, all activities of the District have been included in these basic financial statements. The District does not have any business type activities.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent. There are various governmental agencies and special service districts, which provide services within the District's boundaries. However, the District is not financially accountable for any of these entities, and therefore, none of them are considered component units, as defined by GASB Statement 61, or included in these basic financial statements.

The basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the governing body and establishes governmental accounting and financial reporting principles. The more significant accounting policies are described below.

**B. GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) display information about the District as a whole. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All direct expenses are reported by function in the Statement of Activities.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. The District has a negotiated indirect cost rate with Oregon Department of Education that is applied to grant funds as allowable by the grant, no other de minimus rate is applied. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the 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. Net position is reported as restricted when constraints placed on net position use are either externally restricted, imposed by creditors, or through constitutional provisions or enabling resolutions.

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION**

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, pension costs, and OPEB obligations are recorded only when payment is due.

Property taxes associated with the current fiscal period, are considered by management to be susceptible to accrual, if received in cash or a County collecting such taxes within 60 days after year-end. All other revenue items are recognized in the accounting period when they become both measurable and available. All other revenue items are considered to be measurable and available only when cash is received.

The following major governmental funds are reported:

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 property taxes and an apportionment from the State of Oregon School Support Fund.

FEDERAL PROGRAMS FUND

This fund accounts for expenditures of federal grant funds. The principal revenue source is federal grant monies.

DEBT SERVICE FUND

This fund accounts for the payment of principal and interest general obligation bonds. The principal revenue source is fund balance.

PERS BOND FUND

This fund accounts for the payment of principal and interest on pension bonds. The principal revenue source is Services Charged to Other Funds.

2015 GO BOND DEBT SERVICE FUND

This fund accounts for the payment of principal and interest for the two general obligation bonds the District received in 2015 and are to be used to finance several specific capital projects as dictated by the bonds' ballot measure. The principal revenue sources are property taxes and associated interest.

CAPITAL PROJECTS FUND

This fund accounts for major capital outlay expenditures relating to the acquisition, construction and remodeling of facilities. Principal revenue sources include school construction excise tax, sales of property and transfers from other funds.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

STATE AND LOCAL PROGRAMS FUND

This fund accounts for expenditures of state grant funds. The principal revenue source is state grant monies.

Two non-major funds are reported as a combined total on the fund financial statements. These funds are not considered major because of the level of activity within them.

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 five classifications are nonspendable, restricted, committed, assigned, and unassigned.

- Nonspendable fund balance represents amounts that are not in a spendable form. The nonspendable fund balance represents inventories and prepaids.
- 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. Authority to classify portions of ending fund balance as assigned is granted to the Clerk and the Deputy Clerk.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

The Board of Directors therefore adopted Policy DBDB whereby the Superintendent or designee is directed to manage the adopted budget in such a way as to ensure an ending fund balance of at least 5 percent of total adopted revenues.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

Special Revenue Fund Rolled into the General Fund for GASB 54 Purposes

Financial statements must report as Special Revenue funds only those which have a substantial portion of revenue inflows from restricted or committed revenue sources. The Retirement Fund is combined into the General Fund because there are no restricted or committed revenues.

NET POSITION

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

- Net Investment in Capital Assets – consists of all capital assets reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There is net position restricted for grants, debt service, and the OPEB RHIA asset.
- Unrestricted – consists of all other assets that are not included in the other categories previously mentioned.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

As a general rule the effect of internal activity has been eliminated from the government-wide financial statements; however, the effects of interfund services provided and used between functions are reported as expenses and program revenues at amounts approximating their external exchange value.

DEFERRED OUTFLOWS/INFLOWS 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 assets 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, 2023 there were deferred outflows representing PERS pension related deferrals, OPEB related deferrals for stipends, OPEB related deferrals for health care and OPEB related deferrals reported for RHIA 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 assets 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, 2023, there were deferred inflows representing PERS pension related deferrals, OPEB related deferrals for stipends, OPEB related deferrals for health care, and OPEB related deferrals for RHIA reported in the statement of net position. The governmental funds balance sheet reports unavailable revenues from two sources – property taxes and grants. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

*D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY*

CASH AND INVESTMENTS

For the purpose of the Statement of Net Position and the balance sheet, money in the Oregon State Local Government Investment Pool, savings deposits and demand deposits are considered to be cash and cash equivalents. Investments with a remaining maturity of more than one year at the time of purchase are stated at fair value.

OTHER POST-EMPLOYMENT BENEFITS (HEALTH CARE)

Eligible employees who elect supplemental retirement may be entitled to payment of group medical insurance premiums. The costs of these premiums are recorded as expenditures as due and funded on a current basis.

PROPERTY TAXES

Uncollected real and personal property taxes are reflected on the Statement of Net Position and the balance sheet as receivables. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. All property taxes receivable are due from property owners within the District. Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic distributions of collections to entities levying taxes. Property taxes become a lien against the property when levied on July 1 of each year and are payable in three installments due on November 15, February 15 and May 15. Property tax collections are distributed monthly except for November, when such distributions are made weekly.

SUPPLY INVENTORIES, ASSETS HELD FOR RESALE, AND OTHER PREPAID ITEMS

District operating supplies, maintenance supplies, and food and other cafeteria supplies are stated at average invoice cost. Commodities purchased from the United States Department of Agriculture in the Food Service Fund are included in inventories at USDA wholesale value. Inventory is accounted for on the consumption method in the government wide financial statements as well as the governmental fund financial statements. Under the consumption method, inventory is expensed when used. Donated commodities consumed during the year are reported as revenues and expenditures. The amount of unused donated commodities at the balance sheet date is considered immaterial by management for reporting purposes.

ACCOUNTS AND OTHER RECEIVABLES

Accounts and other receivables are comprised primarily of claims for reimbursement of costs under various federal, state and local grants. Amounts due from Federal agencies are considered by management to be fully collectible. An allowance for uncollectible accounts receivable from the public is established when management determines that collection is unlikely to occur. At June 30, 2023 management considers all accounts, including those from the public fully collectible.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

GRANT ACCOUNTING

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.

COMPENSATED ABSENCES

It is the policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since there is no policy to pay any amounts when an employee separates from service with the District. All vacation pay is accrued when incurred in the government-wide financial statements and expensed when used in the fund financial statements.

CAPITAL ASSETS

Capital assets are recorded at original cost or estimated original cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at their acquisition value on the date donated. 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. Interest incurred during construction is not capitalized. The cost of routine maintenance and repairs that do not add to the value of the assets or materially extend asset lives are charged to expenditures as incurred and not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	10 to 50 years
Vehicles and Equipment	5 to 30 years

LEASE ASSETS (RIGHT-TO-USE ASSETS)

Lease assets are assets which the government 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 government's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement.

LEASE PAYABLE

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 payments is reported as other financing sources.

SUBSCRIPTION ASSETS

Subscription assets are assets in which the government obtains control of the right to use the underlying IT asset. The value of the subscription asset is initially measured as the sum of the initial subscription liability amount, any payments made to the IT software vendor before commencement of the subscription term, and any capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. The subscription asset is amortized in a straight-line manner over the course of the subscription term.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

*SUBSCRIPTION LIABILITIES*

In the government-wide financial statements, subscription liabilities are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of subscription payments expected to be made during the subscription term is reported as other financing sources. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

*LONG TERM OBLIGATIONS*

In the government-wide financial statements long-term debt is reported as a liability in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the bonds outstanding method. Bonds payable are reported net of the applicable bond premium.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses.

*RETIREMENT PLANS*

Substantially all of the District'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.

*USE OF 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 financial statements and reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

*E. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY*

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 upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

**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. 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.

**NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**BUDGETARY INFORMATION**

A budget is prepared and legally adopted for all funds on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law.

The budget process begins early in each fiscal year with the establishment of the budget committee. In the fall, public input is invited as the Board decides the budget priorities for the next year. Recommendations are developed through late winter with the budget committee approving the budget in the spring. Public notices of the budget hearing are published generally in the spring with a public hearing being held approximately three weeks later. The Board may amend the budget prior to adoption; however, budgeted expenditures for each fund may not be increased by more than ten percent. The budget is then adopted, appropriations are made and the tax levy declared no later than June 30th.

Expenditures are appropriated at the following levels for each fund: Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Interfund Transactions, Debt Service, and Operating Contingency.

Expenditures cannot legally exceed the above appropriation levels except in the case of grants, which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year end. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal level of control) are not changed. Supplemental appropriations may occur if the Board approves them due to a need that exists which was not determined at the time the budget was adopted. There were no supplemental appropriations during the year. Budget amounts shown in the budgetary financial statements reflect the original and final amended budget. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2023, except for the 2015 Go Bond Debt Service Fund which was over expended by \$4,069,962. This over expenditure is related to bond refunding, and is permissible under ORS 297.338.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 3. BUDGETARY BASIS OF ACCOUNTING**

While the financial position, results of operations, and changes in fund balance/net position are reported on the basis of accounting principles generally accepted in the United States of America (GAAP), the budgetary basis of accounting differs from generally accepted accounting principles. The budgetary statements provided as part of supplementary information elsewhere in this report are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The primary differences between the budgetary basis and GAAP basis are that capital outlay is expensed when purchased, depreciation expense is not recorded, and the full accrual of property taxes, which are not reported as revenue in the governmental funds unless received within 60-days of year end. Inventories of supplies are budgeted as expenditures when purchased, and debt, accrued vacation, pension costs, and OPEB liabilities are expensed as paid instead of when incurred.

**NOTE 4. JOINT VENTURE**

The District has entered into an intergovernmental property agreement to build and operate a Center for Advanced Learning (CAL), a charter school. However, payment and ownership is shared with the following Districts along with their share of ownership: Reynolds School District No. 7, 19.305%; Centennial School District No. 28J, 16.369%; Mt. Hood Community College, 15.058%; and Gresham-Barlow School District No. 10J, 49.268%. The District's equity in CAL at June 30, 2023 was \$1,081,956.

The Center for Advanced Learning issues a publicly available financial report which may be obtained by writing: Administrator, The Center for Advanced Learning, 1484 NW Civic Drive, Gresham, OR 97030.

**NOTE 5. CASH AND INVESTMENTS**

**DEPOSITS**

Deposits with financial institutions are comprised of bank demand deposits and certificates of deposit. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury. The total bank balance per the bank statements as of June 30, 2023 was \$7,381,673, of which \$250,000 was insured by FDIC with the remaining amount collateralized by the Oregon Public Funds Collateralization Program (PFCP).

**Credit Risk - Deposits**

In the case of deposits, this is the risk that in the event of a bank failure, the deposits may not be returned. There is no deposit policy for custodial credit risk. As of June 30, 2023, none of the bank balances were exposed to custodial credit risk.

**INVESTMENTS**

The types of investments that may be invested in are restricted by State of Oregon Revised Statutes. Authorized investments include general obligations of the United States government and its agencies, obligations of the States of Oregon, California, Idaho and Washington that have a rating of AA or better, A-1 rated commercial paper and banker's acceptances, corporate bonds rated AA or better, time deposits, repurchase agreements and the Oregon State Treasurer's Local Government Investment Pool.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
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NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 5. CASH AND INVESTMENTS - CONTINUED**

*INVESTMENTS (CONTINUED)*

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. 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. As of June 30, 2023, the fair value of the position in the **LGIP is 99.63%** of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. 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)

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

The Board has established investment policies to approve only certain depositories and investment instruments and has limited investments to those with maturities of no more than 36 months. The District holds investments in Municipal Bonds, US Agency Securities and US Treasuries through an investment account with a depository approved by the Board. The fair value of these securities is determined based on a level 1 classification due to their availability on open markets. At June 30, 2023, the District appeared to be in compliance with all policies regarding depositories, instruments and maturities.

*Interest Rate Risk - Investments*

Oregon Revised Statutes require investments to not exceed a maturity of 18 months from the date of anticipated use of the funds, 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 do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE. The State Investment Pool is not rated.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
 NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 5. CASH AND INVESTMENTS - CONTINUED**

*INVESTMENTS (CONTINUED)*

*Concentration of Credit Risk*

At June 30, 2023, 48.75% of total investments were in the State Treasurer’s Investment Pool.

Cash and Investments at June 30, 2023 (recorded at fair value) consisted of:

Cash and Investments	2023
Deposits with financial institutions	\$ 2,530,533
Oregon Local Government Investment Pool	9,310,093
Other Investments	9,786,300
Total Cash and Investments	\$ 21,626,926

There were the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-18	18-59
Oregon local government investment pool (LGIP)	\$ 9,310,093	\$ 9,310,093	\$ -	\$ -
US Agency Securities	9,786,300	-	9,786,300	-
Total	\$ 19,096,393	\$ 9,310,093	\$ 9,786,300	\$ -

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
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**NOTE 6. ARTS TAX**

In November 2012, voters in the City of Portland passed Ballot Measure 26-146 to restore school arts and music education, funded through an income tax of \$35 per person per year. In December of 2012, the District entered into an intergovernmental agreement with the City of Portland to receive a portion of this tax, to be used to provide arts and music education, through certified arts and music teachers, to all K-5 students. Revenues and expenditures for the year ended June 30, 2023 are as follows:

	Arts Tax <u>Revenues</u>	Arts Tax <u>Expenditures</u>	Music FTE <u>Funded</u>	Art FTE <u>Funded</u>	Total <u>FTE</u>
Alder Elementary	\$ 114,898	\$ 114,898	0.67	0.25	0.92
Glenfair Elementary	119,244	119,244	0.67	0.25	0.92
Margaret Scott Elementary	87,055	87,055	0.67	0.25	0.92
Wilkes Elementary	<u>72,079</u>	<u>72,079</u>	<u>0.67</u>	<u>0.25</u>	<u>0.92</u>
	<u>\$ 393,276</u>	<u>\$ 393,276</u>	<u>2.68</u>	<u>1.00</u>	<u>3.68</u>

**NOTE 7. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2023 occurred as follows:

	Balance <u>July 1, 2022</u>	<u>Adjustments</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2023</u>
Governmental Activities:					
Capital Assets Not Being Depreciated:					
Construction in Process	\$ -	\$ -	\$ -	\$ -	\$ -
Land	<u>17,752,046</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,752,046</u>
Total Capital Assets Not being Depreciated:	<u>17,752,046</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,752,046</u>
Capital Assets Being Depreciated:					
Buildings and Improvement	280,560,543		357,901	-	280,918,444
Vehicles and Equipment	<u>17,863,262</u>		<u>1,869,113</u>	<u>-</u>	<u>19,732,375</u>
Total Capital Assets Being Depreciated:	<u>298,423,805</u>	<u>-</u>	<u>2,227,014</u>	<u>-</u>	<u>300,650,819</u>
Accumulated Depreciation					
Buildings and Improvement	82,351,784		5,511,993	-	87,863,777
Vehicles and Equipment	<u>12,206,265</u>		<u>821,064</u>	<u>-</u>	<u>13,027,329</u>
Total Accumulated Depreciation	<u>94,558,049</u>	<u>-</u>	<u>6,333,057</u>	<u>-</u>	<u>100,891,106</u>
Total Capital Assets Being Depreciated, Net	<u>203,865,756</u>	<u>-</u>	<u>(4,106,043)</u>	<u>-</u>	<u>199,759,713</u>
Governmental Activities	<u>\$ 221,617,802</u>				<u>\$ 217,511,759</u>

GASB 87 lease assets, GASB 96 SBITA's and the corresponding accumulated amortization are included along with Capital Assets and Net Investment in Capital Assets on the statement of Net Position found on page 5.

Current year depreciation expense is allocated to the functions as follows:

Instruction	\$ 4,830,320
Support Services	1,328,270
Community Services	<u>174,468</u>
	<u>\$ 6,333,057</u>

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
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 NOTES TO BASIC FINANCIAL STATEMENTS

**NOTE 8. INTERFUND TRANSFERS AND INTERFUND RECEIVABLE/PAYABLES**

	Transfers Out	Transfers In
General Fund	\$ 2,702,131	\$ 325,000
Other Governmental Funds	-	1,040,481
Capital Projects Fund	-	1,336,650
	\$ 2,702,131	\$ 2,702,131

During the year ended June 30, 2023, \$2,702,13 was transferred to other funds; of this amount, there was a transfer of \$1,040,481 to the Nutrition Services Fund to match free and reduced meal and free milk programs as required, a transfer of \$1,336,650 to the Capital Projects Fund for payment of Full Faith and Credit debt service requirements, and a transfer of \$325,000 to the Early Retirement Fund for payment of stipends and post-retirement health care benefits as required by collective bargaining agreements.

	Receivable	Payable
General Fund	\$ 21,093,406	\$ 289,931
Federal Program Funds	-	19,096,735
Debt Service Fund	1,273,665	-
2015 GO Bond Debt Fund	-	5,221,522
PERS Bond Fund	79,452	-
Capital Projects Fund	1,726,479	-
State and Local Programs Fund	296,368	-
2015 GO Bond Project Fund	-	733,600
Other Governmental Funds	872,418	-
	\$ 25,341,788	\$ 25,341,788

The internal balances are recorded to show legal and operational commitments between funds.

**NOTE 9. LONG-TERM OBLIGATIONS**

*BONDS PAYABLE*

*General Obligation Bonds*

In August 2015, \$122,945,047 of general obligation bonds were issued to fund the replacement of three elementary school buildings, construction and renovation at Reynolds High School and various renovation, construction and equipment improvements to all schools. Principal and interest payments are made semiannually on June 15 and December 15 with interest rates ranging from 2% to 5%.

*Pension Obligation Bonds*

In April 2003, \$80,978,772 of limited tax pension obligation bonds were issued to finance the unfunded actuarially accrued liability (UAL) with the State of Oregon Public Employees Retirement System (PERS). The issuance of the bonds was considered an advance refunding of the UAL and resulted in an estimated present value savings of approximately \$20 million over the life of the bonds. The actual savings realized over the life of the bonds is uncertain because of the various legislative changes and legal issues pending with the PERS system which could impact the future required contribution rate.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
 NOTES TO BASIC FINANCIAL STATEMENTS

**NOTE 9. LONG-TERM OBLIGATIONS – CONTINUED**

*Qualified Zone Academy Bonds Series 2016*

\$4,000,000 of Qualified Zone Academy bonds were issued on August 4, 2016. \$3,920,000 in proceeds were received after paying issuance costs, and annual payments totaling \$200,000 will be made through July 1, 2030.

*General Obligation Bond, Series 2020*

On June 11, 2020, \$2,054,952 in Series 2020 General Obligation Bonds were issued to provide resources to finance capital costs on a project including: furnishing, renovating and equipping classroom facilities, and other site improvements. Principal and interest payments are made semiannually on June 15 and December 15 with an interest rate of 2.07%.

*General Obligation Refunding Bond, Series 2022*

In June 2022 the District issued \$3,956,953 in General Obligation Bonds in order to retire Series 2015B General Obligation Bonds due June 15, 2023 with an average coupon rate of 4.48%. Principal and interest payments are made semiannually on December 15 and June 15 with an interest rate of 3.11%. The estimated net present value savings of the advance refunding was \$739,633.

Changes in bonds outstanding are as follows:

<u>Issue Date</u>	<u>Interest Rates</u>	<u>Original Issue</u>	<u>Outstanding June 30, 2022</u>	<u>Adjustments</u>	<u>Issued</u>	<u>Matured and Redeemed</u>	<u>Outstanding June 30, 2023</u>
<b><u>Bonds Payable</u></b>							
April 21, 2003	1.5-6.27	80,978,772	44,659,477	-	-	2,124,477	42,535,000
August 20, 2015	2.0-5.0	122,945,047	106,070,224	-	-	7,000,000	99,070,224
June 11, 2020	2.07	2,054,952	811,236	-	-	94,284	716,952
June 10, 2022	3.11	3,956,953	3,956,953	-	-	3,952,113	4,840
<b><u>Direct Borrowings</u></b>							
August 4, 2016	N/A	4,000,000	3,000,000	-	-	200,000	2,800,000
Subtotal			158,497,890	-	-	13,370,874	145,127,016
Premium			9,957,518	-	-	711,252	9,246,266
Accretion on pension obligation bonds			(138,683)	-	-	(138,683)	-
Total			<u>\$ 168,316,725</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,943,443</u>	<u>\$ 154,373,282</u>

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
 NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 9. LONG-TERM OBLIGATIONS – CONTINUED**

The annual requirements to amortize all bonds outstanding at year end are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total Requirements
2023-24	15,781,075	5,471,728	21,252,803
2024-25	17,313,227	4,685,105	21,998,332
2025-26	18,965,261	3,823,016	22,788,277
2026-27	20,787,336	2,820,982	23,608,318
2027-28	15,809,454	1,720,460	17,529,914
2029-33	41,512,870	23,093,531	64,606,401
2034-37	14,957,793	18,657,207	33,615,000
	<u>\$ 145,127,016</u>	<u>\$ 60,272,029</u>	<u>\$ 205,399,045</u>

**NOTES PAYABLE**

**2018 Financing Agreement Notes Payable**

In June 2018 the District entered a \$2,000,000 financing agreement with US Bank National Association to finance capital costs for furnishing, equipping and performing site improvements for the District’s transportation facility. The note is to be paid biannually with the principal of \$285,714 and the first installment of interest due in July and the remainder paid in January, totaling \$2,201,528 with the first payment made in January 2019. The last payment will be made in July 2024.

**Full Faith & Credit Obligations (Bond Anticipation) Notes Payable - Series 2020 – Refunding**

In June 2021, \$15,775,000 in Full Faith and Credit Obligations were issued. \$18,648,339, which includes the premium of \$2,873,339, was deposited into escrow. From the amount deposited, \$1,206,611 was used to finance the purchase of buses and related equipment. \$17,244,344 was used to retire the following securities: Series 2010 Full Faith and Credit Obligations. Principal payments are due annually on June 1, through 2035 with interest rates ranging from 3-4%. The refunded securities were considered defeased on December 23, 2020, the issuance date of the refunding bonds.

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MULTNOMAH COUNTY, OREGON  
 NOTES TO BASIC FINANCIAL STATEMENTS

**NOTE 9. LONG-TERM OBLIGATIONS – CONTINUED**

Changes in Full Faith & Credit obligations (BAN) notes payable are as follows:

Name	Interest Rates	Original Issue	Outstanding June 30, 2022	Issued	Matured and Redeemed	Outstanding June 30, 2023
Full Faith and Credit						
Obligation 2020	3-4%	\$ 15,775,000	\$ 14,035,000	\$ -	\$ 885,000	\$ 13,150,000
Financing Agreement	2.5%	2,000,000	857,142	-	285,714	571,428
Sub-Total			14,892,142	-	1,170,714	13,721,428
Premium			2,490,228	-	268,176	2,222,052
Total			<u>\$ 17,382,370</u>	<u>\$ -</u>	<u>\$ 1,438,890</u>	<u>\$ 15,943,480</u>

Following are the annual requirements to amortize all notes payable outstanding at year end:

Fiscal Year Ending June 30,	Principal	Interest	Total Requirements
2023-24	1,210,714	511,964	1,722,678
2024-25	1,245,714	467,821	1,713,535
2025-26	1,000,000	425,850	1,425,850
2026-27	1,040,000	385,850	1,425,850
2027-28	1,080,000	344,250	1,424,250
2029-33	5,670,000	1,053,450	6,723,450
2034-37	2,475,000	111,900	2,586,900
	<u>\$ 13,721,428</u>	<u>\$ 3,301,085</u>	<u>\$ 17,022,513</u>

Total long-term liability activity for the year ended June 30, 2023 was as follows:

	Beginning Balance	Adjustments	Additions	Reductions	Ending Balance	Due Within One Year
Bonds Payable	\$ 158,497,890	\$ -	\$ -	\$ 13,370,874	\$ 145,127,016	\$ 15,781,075
Premium	9,957,518	-	-	711,252	9,246,266	711,251
Accretion	(138,683)	-	-	(138,683)	-	-
Total	168,316,725	-	-	13,943,443	154,373,282	16,492,326
Notes Payable	14,892,142	-	-	1,170,714	13,721,428	1,210,714
Premium	2,490,228	-	-	268,176	2,222,052	191,556
Total	17,382,370	-	-	1,438,890	15,943,480	1,402,270
Total long-term debt	<u>\$ 185,699,095</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,382,333</u>	<u>\$ 170,316,762</u>	<u>\$ 17,894,596</u>

The District has no significant default or termination clauses on any bonds or notes payable and are not subject to any acceleration clauses under GASB 88.

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**NOTE 10. LEASE LIABILITIES (RIGHT-TO-USE ASSETS)**

In December 2020, the district entered into a 5 year lease agreement with Pacific Automation Inc. to lease copiers. On July 1, 2021 an initial lease liability was recorded of \$687,406. As of June 30, 2023, the value of the lease liability is \$584,550. The District's monthly lease is \$5,100 with payments due quarterly. The lease has an interest rate of 1.53%. The value of the right to use asset as of June 30, 2023 of \$687,406 with accumulated amortization of \$111,472 is included with Equipment on the Lease Class Activities table below.

In June 2021, the district entered into a 3 year lease agreement with Quadient Leasing to lease a mailing and folding machine. On July 1, 2021 an initial lease liability was recorded of \$58,727. As of June 30, 2023, the value of the lease liability is \$19,742. The District's monthly lease is \$1,653 with payments due quarterly. The lease has an interest rate of .85%. The value of the right to use asset as of June 30, 2023 of \$58,727 with accumulated amortization of \$39,150 is included with Equipment on the Lease Class Activities table found below.

	Changes in Lease Liability				Due Within One Year
	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	
Equipment	\$ 675,688	\$ -	\$ 71,396	\$ 604,292	\$ 72,361

Fiscal Year	Principal and Interest Requirements to Maturity		
	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2024	\$ 72,361	\$ 8,667	\$ 81,028
2025	53,430	7,765	61,195
2026	54,253	6,942	61,195
2027	55,089	6,106	61,195
2028	55,938	5,257	61,195
Thereafter	313,221	13,153	326,374
Subtotal	\$ 604,292	\$ 47,890	\$ \$652,182

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MULTNOMAH COUNTY, OREGON  
 NOTES TO BASIC FINANCIAL STATEMENTS

**NOTE 11. LEASE RIGHT-TO-USE ASSETS**

The right-to-use assets relate to the lease liabilities in Note 10.

Amount of Lease Assets by Major Classes of Underlying Asset			
Asset Class	At June 30, 2023		
	Lease Asset Value	Accumulated Amortization	Net Value
Equipment	\$ 746,133	\$ 150,622	\$ 595,511

GOVERNMENTAL ACTIVITIES LEASED ASSETS				
Description	Balance at	Additions	Disposals	Balance at
	July 1, 2022			June 30, 2023
Equipment	\$ 746,133	\$ -	\$ -	\$ 746,133
Total Leased Assets	746,133	-	-	746,133
Accumulated Amortization				
Equipment	75,311	75,311	-	150,622
Total Accumulated Amortization	75,311	75,311	-	150,622
Total Lease Assets, net	\$ 670,822			\$ 595,511

**NOTE 12 SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENT (SBITA) LIABILITY**

For the year ended 6/30/2023, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

On 09/01/2022, Reynolds School District, OR entered into a 36 month subscription for the use of Digital Libraries and Plagiarism Checker. An initial subscription liability was recorded in the amount of \$155,625.87. As of 06/30/2023, the value of the subscription liability is \$102,625.87. Reynolds School District, OR is required to make annual fixed payments of \$53,000.00. The subscription has an interest rate of 2.1840%. The value of the right to use asset as of 06/30/2023 of \$155,625.87 with accumulated amortization of \$43,229.41 is included with Software on the Subscription Class activities table found below. Reynolds School District, OR has 2 extension option(s), each for 12 months.

On 07/01/2022, Reynolds School District, OR entered into a 27 month subscription for the use of Turnitin FBS with Integration. An initial subscription liability was recorded in the amount of \$30,538.91. As of 06/30/2023, the value of the subscription liability is \$20,272.47. Reynolds School District, OR is required to make annual fixed payments of \$10,445.00. The subscription has an interest rate of 2.0240%. The value of the right to use asset as of 06/30/2023 of \$30,538.91 with accumulated amortization of \$13,261.77 is included with Software on the Subscription Class activities table found below.

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MULTNOMAH COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 12 SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENT (SBITA)  
LIABILITY (CONTINUED)**

On 07/01/2022, Reynolds School District, OR entered into a 48 month subscription for the use of Ion Wave Technologies - Professional Services. An initial subscription liability was recorded in the amount of \$26,722.55. As of 06/30/2023, the value of the subscription liability is \$20,062.55. Reynolds School District, OR is required to make annual fixed payments of \$6,660.00. The subscription has an interest rate of 2.2750%. The value of the right to use asset as of 06/30/2023 of \$29,222.55 with accumulated amortization of \$7,305.64 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Reynolds School District, OR entered into a 120 month subscription for the use of Family Portal and Inventory. An initial subscription liability was recorded in the amount of \$291,712.71. As of 06/30/2023, the value of the subscription liability is \$300,085.11. Reynolds School District, OR is required to make annual fixed payments of \$38,410.00. The subscription has an interest rate of 2.9270%. The value of the right to use asset as of 06/30/2023 of \$291,712.71 with accumulated amortization of \$29,171.27 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Reynolds School District, OR entered into a 84 month subscription for the use of Classroom lessons - CommonLit School Essentials. An initial subscription liability was recorded in the amount of \$329,173.07. As of 06/30/2023, the value of the subscription liability is \$278,978.56. Reynolds School District, OR is required to make annual fixed payments of \$50,925.00. The subscription has an interest rate of 2.6630%. The value of the right to use asset as of 06/30/2023 of \$329,173.07 with accumulated amortization of \$47,024.72 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Reynolds School District, OR entered into a 13 month subscription for the use of High School - Discovery Education Science Techbook. An initial subscription liability was recorded in the amount of \$37,501.56. As of 06/30/2023, the value of the subscription liability is \$0.00. Reynolds School District, OR is required to make annual fixed payments of \$37,555.00. The subscription has an interest rate of 1.7100%. The value of the right to use asset as of 06/30/2023 of \$37,501.56 with accumulated amortization of \$34,616.82 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Reynolds School District, OR entered into a 14 month subscription for the use of Docuware support and software. An initial subscription liability was recorded in the amount of \$16,159.94. As of 06/30/2023, the value of the subscription liability is \$0.00. Reynolds School District, OR is required to make annual fixed payments of \$16,206.00. The subscription has an interest rate of 1.7100%. The value of the right to use asset as of 06/30/2023 of \$16,159.94 with accumulated amortization of \$13,851.38 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Reynolds School District, OR entered into a 24 month subscription for the use of Goalbook Toolkit. An initial subscription liability was recorded in the amount of \$106,332.20. As of 06/30/2023, the value of the subscription liability is \$52,633.45. Reynolds School District, OR is required to make annual fixed payments of \$53,698.75. The subscription has an interest rate of 2.0240%. The value of the right to use asset as of 06/30/2023 of \$106,332.20 with accumulated amortization of \$53,166.10 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Reynolds School District, OR entered into a 17 month subscription for the use of Naviance Test Prep. An initial subscription liability was recorded in the amount of \$45,674.57. As of 06/30/2023, the value of the subscription liability is \$0.00. Reynolds School District, OR is required to make annual fixed payments of \$46,000.00. The subscription has an interest rate of 1.7100%. The value of the right to use asset as of 06/30/2023 of \$45,674.57 with accumulated amortization of \$32,240.87 is included with Software on the Subscription Class activities table found below.

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**NOTE 12 SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENT (SBITA)  
LIABILITY (CONTINUED)**

On 07/01/2022, Reynolds School District, OR entered into a 25 month subscription for the use of Unified Talent Perform. An initial subscription liability was recorded in the amount of \$37,990.91. As of 06/30/2023, the value of the subscription liability is \$18,837.92. Reynolds School District, OR is required to make annual fixed payments of \$19,219.20. The subscription has an interest rate of 2.0240%. The value of the right to use asset as of 06/30/2023 of \$48,590.91 with accumulated amortization of \$23,292.58 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Reynolds School District, OR entered into a 28 month subscription for the use of Tyler Software. An initial subscription liability was recorded in the amount of \$53,910.44. As of 06/30/2023, the value of the subscription liability is \$27,533.33. Reynolds School District, OR is required to make annual fixed payments of \$26,752.95. The subscription has an interest rate of 2.0240%. The value of the right to use asset as of 06/30/2023 of \$56,710.44 with accumulated amortization of \$24,189.29 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Reynolds School District, OR entered into a 41 month subscription for the use of Traversa Electronic Rollout Sheet. An initial subscription liability was recorded in the amount of \$87,218.90. As of 06/30/2023, the value of the subscription liability is \$59,063.13. Reynolds School District, OR is required to make annual fixed payments of \$29,050.00. The subscription has an interest rate of 2.1840%. The value of the right to use asset as of 06/30/2023 of \$112,260.15 with accumulated amortization of \$32,356.81 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Reynolds School District, OR entered into a 48 month subscription for the use of Edupoint Subscription. An initial subscription liability was recorded in the amount of \$189,008.86. As of 06/30/2023, the value of the subscription liability is \$142,255.86. Reynolds School District, OR is required to make annual fixed payments of \$46,753.00. The subscription has an interest rate of 2.2750%. The value of the right to use asset as of 06/30/2023 of \$190,508.86 with accumulated amortization of \$47,627.21 is included with Software on the Subscription Class activities table found below.

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 MULTNOMAH COUNTY, OREGON  
 NOTES TO BASIC FINANCIAL STATEMENTS

**NOTE 12 SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENT (SBITA) LIABILITY (CONTINUED)**

Changes in Software Liability					
	Balance as of July 1, 2022	Additions	Reductions	Balance as of June 30, 2023	Due Within a Year
Software	\$ -	\$ 1,407,572	\$ 385,224	\$ 1,022,348	\$ 313,420
Total	\$ -	\$ 1,407,572	\$ 385,224	\$ 1,022,348	\$ 313,420

Principal and Interest Requirements to Maturity				
Governmental Activities				
Fiscal Year Ending	Software		Total	
June 30.	Principal Payments	Interest Payments	Payments	
2024	\$ 313,420	\$ 25,851	\$ 339,271	
2025	221,172	18,705	239,878	
2026	134,192	13,401	147,593	
2027	79,369	9,966	89,335	
2028	81,568	7,767	89,335	
Thereafter	192,627	11,938	204,565	
Total	\$ 1,022,348	\$ 87,628	\$ 1,109,977	

**NOTE 13 SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENT (SBITA) ASSET**

Subscription assets are for the SBITAs in Note 12.

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

Asset Class	At June 30, 2023		
	Subscription Asset Value	Accumulated Amortization	Net Value
	Software	\$ 1,450,012	\$ 401,334
Total	\$ 1,450,012	\$ 401,334	\$ 1,048,678

Changes in Subscription Right-to-Use Asset

	Balance as of July 1, 2022	Additions	Reductions	Balance as of June 30, 2023
Software	\$ -	\$ 1,450,012	\$ -	\$ 1,450,012
Accumulated Amortization				
Software	-	(401,334)	-	(401,334)
Total Software Assets, Net	\$ -	\$ 1,048,678	\$ -	\$ 1,048,678

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
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NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 14. 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/2022-Annual-Comprehensive-Financial-Report.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.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
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NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 14. 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.  
*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.

**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, 2019 actuarial valuation, which became effective July 1, 2021. 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, 2023 were \$6,360,109, excluding amounts to fund employer specific liabilities. In addition approximately \$18,274 in employee contributions were paid or picked up by the District in 2022-2023.

**Pension Asset or Liability** – At June 30, 2023, the District reported a net pension liability of \$70,392,366 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2020. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement dates of June 30, 2022 and 2021, the District's proportion was .46 percent and .43 percent, respectively. Pension income / expense for the year ended June 30, 2023 was \$6,673,679.

The rates in effect for the year ended June 30, 2023 were:

- (1) Tier 1/Tier 2 – 8.97%
- (2) OPSRP general services – 5.86%

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**NOTE 14. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 3,416,981	\$ 438,980
Changes in assumptions	11,044,943	100,907
Net difference between projected and actual earnings on pension plan investments	-	12,584,793
Net changes in proportionate share	3,814,818	10,324,405
Differences between District contributions and proportionate share of contributions	1,547,608	13,321,484
Subtotal - Amortized Deferrals (below)	19,824,350	36,770,569
District contributions subsequent to measuring date	6,360,109	-
Deferred outflow (inflow) of resources	\$ 26,184,459	\$ 36,770,569

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, 2024.

Subtotal amounts related to pension as deferred outflows of resources \$19,824,350, and deferred inflows of resources, (\$36,770,569), net to (\$16,946,219) and will be recognized in pension expense as follows:

Year ending June 30,	Amount
2024	\$ (5,127,908)
2025	(5,890,186)
2026	(9,015,153)
2027	3,706,675
2028	(619,648)
Thereafter	-
Total	\$ (16,946,219)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2023. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2022-Annual-Comprehensive-Financial-Report.pdf>

**Actuarial Valuations** – The employer contribution rates effective July 1, 2021 through June 30, 2023, 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.

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 NOTES TO BASIC FINANCIAL STATEMENTS

**NOTE 14. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Actuarial Methods and Assumptions:**

Valuation date	December 31, 2020
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
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 <i>Moro</i> decision; blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

**Assumed Asset Allocation:**

<b>Asset Class/Strategy</b>	<b>Low Range</b>	<b>High Range</b>	<b>OIC Target</b>
Debt Securities	15.0%	25.0%	20.0%
Public Equity	25.0%	35.0%	30.0%
Real Estate	7.5%	17.5%	12.5%
Private Equity	15.0%	27.5%	20.0%
Risk Parity	0.0%	3.5%	2.5%
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, 2022 PERS ACFR; p. 104)

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
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**NOTE 14. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Long-Term Expected Rate of Return:**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 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.

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Compound Annual (Geometric) Return</b>
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
<i>Assumed Inflation - Mean</i>		2.40%

*(Source: June 30, 2022 PERS ACFR; p. 74)*

**Discount Rate** – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2022 and 2021 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 District’s proportionate share of the net pension liability to changes in the discount rate – the following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 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%)
District's proportionate share of the net pension liability	\$ 124,834,772	\$ 70,392,366	\$ 24,826,586

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**NOTE 14. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**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, 2022 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 District 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.

*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 District 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-

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**NOTE 14. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The District did not make any optional contributions to member IAP accounts for the year ended June 30, 2023.

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>

**NOTE 15. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA)**

**Plan Description:**

As a member of Oregon Public Employees Retirement System (OPERS) the District contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. 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 District currently contributes 0.05% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2023. 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 District's contributions to RHIA are included with PERS and equaled the required contributions for the year.

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**NOTE 15. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)**

At June 30, 2023, the District reported a net OPEB asset of \$1,768,062 for its proportionate share of the net OPEB liability. The OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2020. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB liability 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, 2022 and 2021, the District's proportion was .50 percent and .59 percent, respectively. OPEB (income) for the year ended June 30, 2023 was (\$70,819).

**Components of OPEB Expense/(Income):**

**Components of OPEB Expense/(Income):**

Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (264,719)
Net Amortization of employer-specific deferred amounts from:	
Changes in proportionate share (per paragraph 64 of GASB 75)	208,601
Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
<b>Employer's Total OPEB Expense/(Income)</b>	<u><u>\$ (56,118)</u></u>

**Components of Deferred Outflows/Inflows of Resources:**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 47,913
Changes in assumptions	13,844	58,935
Net difference between projected and actual earnings on pension plan investments	-	134,837
Net changes in proportionate share	376,571	-
Differences between District contributions and proportionate share of contributions	-	-
Subtotal - Amortized Deferrals (below)	390,415	241,685
District contributions subsequent to measuring date	14,731	-
Deferred outflow (inflow) of resources	\$ 405,146	\$ 241,685

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability/(asset) in the fiscal year ended June 30, 2024.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
 MULTNOMAH COUNTY, OREGON  
 NOTES TO BASIC FINANCIAL STATEMENTS

**NOTE 15. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)**

Subtotal amounts related to OPEB as deferred outflows of resources, \$390,415, and deferred inflows of resources, (\$241,685), net to \$148,730 and will be recognized in OPEB income as follows:

Year ending June 30,	Amount
2024	\$ 225,489
2025	(34,855)
2026	(85,089)
2027	43,184
2028	-
Thereafter	-
Total	\$ 148,730

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2022. That independently audited report was dated February 2, 2023 and can be found at:

<https://www.oregon.gov/pers/EMP/Documents/GASB/2022/GASB-75-RHIA-2022.pdf>

**Actuarial Methods and Assumptions:**

Valuation Date	December 31, 2020
Experience Study Report	2020, Published July 20, 2021
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
Retiree healthcare participation	Healthy retirees: 27.5%; Disabled retirees: 15%
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.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
 NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 15. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)**

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 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

**Discount Rate:**

The discount rate used to measure the total OPEB liability as of the measurement date of June 30, 2022 and June 30, 2021 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 liability.

**Long-Term Expected Rate of Return:**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 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.

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Compound Annual (Geometric) Return</b>
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
<i>Assumed Inflation - Mean</i>		<i>2.40%</i>

(Source: June 30, 2022 PERS ACFR; p. 74)

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
 NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 15. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)**

Sensitivity of the District’s proportionate share of the net OPEB liability (asset) to changes in the discount rate – The following presents the District’s proportionate share of the net OPEB liability (asset), which does not include any assets accumulated in a GASB compliant trust, calculated using the discount rate of 6.90 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 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%)
District's proportionate share of the net OPEB liability (asset)	\$ (1,593,523)	\$ (1,768,062)	\$ (1,917,684)

**Changes Subsequent to the Measurement Date**

There are no changes subsequent to the June 30, 2023 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

**NOTE 16. OTHER POST EMPLOYMENT BENEFITS**

**POST RETIREMENT HEALTH CARE**

The District, as a result of collective bargaining agreements, offers post-employment health care benefits under a single-employer, defined benefit plan for all employees who have completed a specified number of years of continuous service, are eligible for full OPERS benefits, elect early retirement and were hired prior to July 1, 2006.

For eligible licensed employees the District will provide medical coverage for the lesser of seven years or until eligible for Medicare (age 65). For administrators, managers, supervisor and confidential employees, coverage is until Medicare eligibility date regardless of retirement age, assuming full OPERS coverage. For eligible classified employees with 15 years of service, coverage is provided up to the lesser of five years or until eligible for Medicare (age 65).

The District’s post-retirement healthcare plan was established in accordance with Oregon Revised Statutes (ORS) 243.303. The plan is currently unfunded in accordance with GASB statement 75. In accordance with the terms of the plan, benefit payments are recognized when due and payable in the governmental statements. The activities of the plan are reported in the General Fund.

*Annual OPEB Cost and Total OPEB Liability:* The annual other postemployment benefit (OPEB) cost is calculated based on the Total OPEB Liability, an amount actuarially determined in accordance with the parameters of GASB Statement 75. For detailed information and a table showing the components of the District’s annual OPEB costs and liabilities, see page 54.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 16. OTHER POST EMPLOYMENT BENEFITS – CONTINUED**

*Actuarial Methods and Assumptions:* The Total OPEB Liability for the current year was determined as part of the July 1, 2021 actuarial valuation using the entry age normal method. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about mortality, claim cost and the healthcare cost trend. The actuarial assumptions included; (a) a rate of return on investment of present and future assets of 2.16% compounded annually; (b) no future increase in benefit payable from this program; (c) a general inflation rate of 2.4% per year, and (d) no post-retirement benefit increases and a payroll increase of 3.4%. Amounts determined regarding the funded status of the plan and the annual required contribution of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Under this method, the expected accrued benefit of each participant at benefit commencement (reflecting future expected increases in salaries and medical premiums) is allocated in equal proportion over the participant's years of service from hire to expected retirement. The normal cost is the present value of benefits expected to accrue in the current year. The present value of benefits accrued as of the valuation date is called the accrued liability.

At July 1, 2021, the following employees were covered by the benefit terms:

Active	1,196
Retired Members	66
Spouses of Ineligible Retirees	<u>6</u>
Total	<u><u>1,268</u></u>

*Total OPEB Liability*

The District's total OPEB liability of \$13,839,050 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2021.

*Actuarial Assumptions and Other Inputs*

The District's total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
 NOTES TO BASIC FINANCIAL STATEMENTS

**NOTE 16. OTHER POST EMPLOYMENT BENEFITS – CONTINUED**

*Actuarial assumptions:*

Valuation Date	July 1, 2021
Actuarial Cost Method	Entry Age Normal
Investment Return Assumption (Interest Discount)	The 2.16% investment return assumption is the rate in the 20-Year General Obligation Municipal Bond Index published by Bond Buyer.
Plan Participation	100% assumed will elect coverage at retirement if eligible for district paid insurance; 55% assumed if only eligible for self-pay insurance.
Medical Care Cost Trend	3.25% in 2021, 5.00% in 2022, 5.25% in 2023, 5.00% in 2024-2025, 4.75% in 2026-2028, 4.50% in 2029-2061, 4.25% in 2062-2067, 4.00% in 2086-2072, and 3.75% from 2073 and thereafter.
Dental premiums annual trend	4.00% per year
Inflation rate	2.4% for all future years
Annual salary rate increases	3.4% for all future years

*Changes in Total OPEB Liability*

Changes of assumptions: Interest Discount, the investment return assumption was decreased from 2.21% to 2.16%.

The following table shows the changes in total OPEB pension liability for the year ending June 30, 2023:

Total OPEB Liability at June 30, 2022	\$ 13,632,467
Changes for the year:	
Service Cost	1,971,427
Interest	328,190
Changes of Benefit Terms	-
Changes from economic/demographic gains or losses	-
Changes of assumptions or other inputs	(1,268,800)
Benefit Payments	(824,234)
Net Changes	<u>206,583</u>
Total OPEB Liability at June 30, 2023	<u>\$ 13,839,050</u>

*Sensitivity of the total OPEB Liability to changes in discount rate:* the following presents the total OPEB liability of the District, as well as what the District's total OPEB Liability would be if it were calculated using a discount rate 1 percentage point higher and lower than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	1.16%	2.16%	3.16%
Total OPEB Liability	\$ 14,767,686	\$ 13,839,050	\$ 12,958,512

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
 NOTES TO BASIC FINANCIAL STATEMENTS

**NOTE 16. OTHER POST EMPLOYMENT BENEFITS - CONTINUED**

*Sensitivity of the total OPEB Liability to changes in the healthcare cost trend rates:* the following presents the total OPEB liability of the District, as well as what the District's total OPEB Liability would be if it were calculated using health care cost trend rates that are 1 percentage point higher and lower than the current healthcare cost trend rates.

	<u>1% Decrease</u>	<u>Current Healthcare Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 12,430,240	\$ 13,839,050	\$ 15,486,483

*OPEB Expense and Deferred Inflows of Resources Related to OPEB:* For the year ended June 30, 2023, the District recognized OPEB expense of \$455,988 in the government wide Statement of Activities. At June 30, 2023, the District reported deferred inflows of resources relating to the following sources:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Difference between expected and actual experience	\$ (2,725,824)	\$ -
Changes in assumptions	(1,401,978)	672,423
Subtotal - Amortized Deferrals (below)	(4,127,802)	672,423
Contributions made subsequent to measurement date	-	1,156,649
Deferred outflow (inflow) of resources	<u>\$ (4,127,802)</u>	<u>\$ 1,829,072</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB health care liability.

Subtotal amounts related to OPEB health care as deferred outflows of resources, \$672,423, and deferred inflows of resources, (\$4,127,802), net to (\$3,455,379) and will be recognized in OPEB health care expense as follows:

Year ending	Amount
<u>June 30,</u>	<u>Amount</u>
2024	\$ (686,980)
2025	(654,173)
2026	(591,470)
2027	(553,393)
2028	(403,916)
Thereafter	(565,447)
Total	<u>\$ (3,455,379)</u>

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
 NOTES TO BASIC FINANCIAL STATEMENTS

**NOTE 16. OTHER POST EMPLOYMENT BENEFITS - CONTINUED**

**EARLY RETIREMENT PLAN - STIPENDS**

The District also operates a single-employer early retirement stipend plan.

At July 1, 2021, the following employees were covered by the benefit terms:

Active	640
Retired Members	37
Spouses of Ineligible Retirees	-
Total	677

The following table shows the changes in total OPEB pension liability for the year ending June 30, 2023:

Total OPEB Pension Liability at June 30, 2022	\$	2,512,252
Changes for the year:		
Service Cost		186,819
Interest		55,031
Changes of Benefit Terms		-
Changes from economic/demographic gains or losses		-
Changes of assumptions or other inputs		(144,510)
Benefit Payments		(304,321)
Net Changes		(206,981)
Total OPEB Pension Liability at June 30, 2023	\$	2,305,271

Actuarial Methods and Assumptions: The total pension liability above was determined by an actuarial valuation as of the valuation date calculated based on the discount rate and actuarial assumptions listed below, and was then projected forward/backwards to the measurement date. The unfunded accrued liability is amortized over an open period of 4 years as a percentage of payroll, and is still open.

Valuation Date	July 1, 2021
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Investment return assumption (interest)	2.16% per year
Demographic Assumptions	Based on Oregon PERS valuation assumptions as of December 31, 2020
Inflation Rate	2.4% per year
Salary Increases	3.4% per year

Sensitivity Analysis: The following presents the total pension liability of the plan, calculated using the discount rate as of the measurement date, as well as what the plan's total pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	1.16%	2.16%	3.16%
Total Pension Liability	\$ 2,409,790 <del>8</del>	\$ 2,305,271	\$ 2,201,672

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
 NOTES TO BASIC FINANCIAL STATEMENTS

**NOTE 16. OTHER POST EMPLOYMENT BENEFITS - CONTINUED**

**EARLY RETIREMENT PLAN – STIPENDS - CONTINUED**

For the year ended June 30, 2023, the District recognized pension income of \$63,868. At June 30, 2023, the District reported deferred outflows and inflows of resources related to the early retirement plan from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Difference between expected and actual experience	\$ (69,291)	\$ 81,834
Changes in assumptions	(179,516)	128,398
Subtotal - Amortized Deferrals (below)	(248,807)	210,232
Contributions made subsequent to measurement date	-	291,621
Deferred outflow (inflow) of resources	\$ (248,807)	\$ 501,853

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB stipend liability.

Subtotal amounts related to OPEB health care as deferred outflows of resources, \$210,232, and deferred inflows of resources, (\$248,807), net to (\$38,575) and will be recognized in OPEB health care income as follows:

Year ending June 30,	Amount
2024	\$ (14,097)
2025	(14,093)
2026	(1,466)
2027	1,681
2028	10,556
Thereafter	(21,156)
Total	\$ (38,575)

**NOTE 17. TAX ABATEMENTS**

As of June 30, 2023, the District had material tax abatements through one program: Enterprise Zone.

**Enterprise Zone (ORS 285C.175):**

The Oregon Enterprise Zone program is a State of Oregon economic development program established, that allows for property tax exemptions for up to five years. In exchange for receiving property tax exemption, participating firms are required to meet the program requirements set by state statute and the local sponsor.

The Enterprise Zone program allows industrial firms that will be making a substantial new capital investment a waiver of 100% of the amount of real property taxes attributable to the new investment for a 5-year period after completion. Land or existing machinery or equipment is not tax exempt; therefore, there is no loss of current property tax levies to local taxing jurisdiction.

For the fiscal year ended June 30, 2023, the District had abated taxes totaling \$1,304,400 under this program.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 18. 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 for which commercial insurance is purchased. There were no significant reductions in insurance coverage from coverage in prior years in any of the major categories of risk. Also, the amounts of any settlements have not exceeded insurance coverage for the past three fiscal years.

**NOTE 19. COMMITMENTS AND CONTINGENCIES**

Substantially all amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. 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 cannot be determined at this time, although management expects such amounts, if any, to be immaterial.

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 either increases or decreases in revenue. Due to these future uncertainties at the state level, the future effect on the District's operations cannot be determined.

The COVID-19 outbreak in the United States has caused substantial disruption to business and local governments due to mandated and voluntary suspension of operations and stay at home orders. There is considerable uncertainty around the duration of the outbreak and the long-term impact to the overall economy. The ultimate impact on the District's finances is not determinable.

**NOTE 20. PROPERTY TAX LIMITATION**

The voters of the State of Oregon approved ballot measure 5, a constitutional limit on property taxes for schools and nonschool government operations, in November 1990. School operations include community colleges, local school districts, and education service districts.

The limitation provides that property taxes for school operations are limited to \$5.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. The result of this initiative has been that school districts have become more dependent upon state funding and less dependent upon property tax revenues as their major source of operating revenue.

The voters of the State of Oregon passed ballot measure 50 in May 1997 to further reduce property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit.

Measure 50 reduced the amount of operating property tax revenues available to the District for its 1997-98 fiscal year, and thereafter. This reduction was accomplished by rolling property values back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the property tax limitations. The measure also sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State of Oregon to minimize the impact of the tax cuts to the school districts.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS

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**NOTE 21. DEFICIT FUND BALANCE**

At June 30, 2023, the Federal Programs Fund had a deficit fund balance of \$7,903,885. The District expects this will be made up from grant reimbursement or if necessary a transfer from the General Fund in the next fiscal year.

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**REQUIRED SUPPLEMENTARY INFORMATION**

REYNOLDS SCHOOL DISTRICT  
MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION  
 June 30, 2023

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
2023	0.46 %	\$ 70,392,366	\$ 78,758,018	89.4 %	84.5 %
2022	0.43	51,679,503	\$ 69,994,447	73.8	87.6
2021	0.49	107,764,505	68,860,681	156.5	75.8
2020	0.51	87,585,114	65,446,087	133.8	80.2
2019	0.61	91,931,245	63,752,102	144.2	82.1
2018	0.63	85,519,165	63,884,244	133.9	83.1
2017	0.55	82,744,959	64,947,816	127.4	80.5
2016	0.47	26,851,775	61,541,587	43.6	91.9
2015	0.48	(10,827,948)	57,457,850	(18.8)	103.6
2014	0.48	24,377,398	55,916,694	43.6	92.0

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.

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
2023	\$ 6,360,109	\$ 6,360,109	\$ -	\$ 92,650,072	6.9 %
2022	14,502,515	14,502,515	-	78,758,018	18.4
2021	17,214,158	17,214,158	-	69,994,447	24.6
2020	16,393,674	16,393,674	-	68,860,681	23.8
2019	14,616,246	14,616,246	-	65,446,087	22.3
2018	13,901,399	13,901,399	-	63,752,102	21.8
2017	9,462,011	9,462,011	-	63,884,244	14.8
2016	8,727,974	8,727,974	-	64,947,816	13.4
2015	5,438,439	5,438,439	-	61,541,587	8.8
2014	5,136,148	5,136,148	-	57,457,850	8.9

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.

REYNOLDS SCHOOL DISTRICT  
MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION  
 June 30, 2023

OPEB - RHIA

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB - RHIA ASSET/LIABILITY

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) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2023	0.498 %	\$ 1,768,062	\$ 78,758,018	2.2 %	194.6 %
2022	0.591	2,028,100	69,994,447	2.9	183.9
2021	1.056	2,151,220	68,860,681	3.1	150.1
2020	0.597	1,153,426	65,446,087	1.8	144.4
2019	0.605	675,690	63,752,102	1.1	124.0
2018	0.625	260,793	63,884,244	0.4	108.9
2017	(0.680)	(184,566)	64,947,816	(0.3)	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.

SCHEDULE OF CONTRIBUTIONS

	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
2023	\$ 14,731	\$ 14,731	\$ -	\$ 92,650,072	0.02 %
2022	12,264	12,264	-	78,758,018	0.02
2021	n/a	n/a	n/a	69,994,447	n/a
2020	n/a	n/a	n/a	68,860,681	n/a
2019	n/a	n/a	n/a	65,446,087	n/a
2018	n/a	n/a	n/a	63,752,102	n/a
2017	n/a	n/a	n/a	63,884,244	n/a

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.

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7  
Multnomah County, Oregon

SCHEDULE OF CHANGES IN TOTAL LIABILITY AND RELATED RATIOS  
 OPEB HEALTH CARE AND PENSION STIPENDS  
 June 30, 2023

PLAN I (OPEB): (HEALTH CARE)  
 SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

Year Ended June 30,	Total OPEB Liability - Beginning	Service Cost	Interest	Changes of Benefit Terms	Changes of Assumptions	Benefit Payments	Total OPEB Liability - End of Year	Estimated Covered-Employee Payroll	Total OPEB Liability as a % of Covered-Employee Payroll
2023	\$ 13,632,467	\$ 1,971,427	\$ 328,190	\$ -	\$ (1,268,800)	\$ (824,234)	\$ 13,839,050	\$ N/A	N/A
2022	15,167,567	1,948,234	365,180	-	(2,658,361)	(1,190,153)	13,632,467	N/A	N/A
2021	12,959,779	1,710,643	498,282	-	873,970	(875,107)	15,167,567	N/A	N/A
2020	13,434,460	1,341,286	553,418	-	(1,409,171)	(960,214)	12,959,779	N/A	N/A
2019	12,791,606	1,317,100	489,002	-	(256,385)	(906,863)	13,434,460	N/A	N/A
2018	12,936,650	1,363,361	389,515	-	(623,313)	(1,274,607)	12,791,606	N/A	N/A

PLAN II (PENSION): (STIPENDS)  
 SCHEDULE OF CHANGES IN TOTAL OPEB PENSION LIABILITY AND RELATED RATIOS

Year Ended June 30,	Total Pension Liability - Beginning	Service Cost	Interest	Changes of Benefit Terms	Changes of Assumptions	Benefit Payments	Total Pension Liability - End of Year	Estimated Covered-Employee Payroll	Total Pension Liability as a % of Covered-Employee Payroll
2023	\$ 2,512,252	\$ 186,819	\$ 55,031	\$ -	\$ (144,510)	\$ (304,321)	\$ 2,305,271	\$ N/A	N/A
2022	2,340,399	189,207	53,832	-	117,378	(188,564)	2,512,252	N/A	N/A
2021	2,155,674	160,869	77,754	-	137,725	(191,623)	2,340,399	N/A	N/A
2020	2,269,973	174,473	90,686	-	(175,267)	(204,191)	2,155,674	N/A	N/A
2019	2,220,351	170,978	82,590	-	(33,776)	(170,170)	2,269,973	N/A	N/A
2018	2,266,585	135,644	66,380	-	(101,044)	(147,214)	2,220,351	N/A	N/A
2017	2,083,076	118,075	82,194	-	116,961	(133,721)	2,266,585	N/A	N/A

The amounts presented for each fiscal year are actuarially determined and rolled forward.

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.

There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the pension/OPEB plan.

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET (BUDGETARY BASIS)**  
**For the Year Ended June 30, 2023**

**GENERAL FUND**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES:</b>				
Local Sources	\$ 32,332,859	\$ 32,332,859	\$ 34,398,017	\$ 2,065,158
Intermediate Sources	501,800	501,800	744,166	242,366
State Sources	104,355,789	104,355,789	100,147,223	(4,208,566)
Federal Sources	60,000	60,000	42,994	(17,006)
<b>Total Revenue</b>	<b>137,250,448</b>	<b>137,250,448</b>	<b>135,332,400</b>	<b>(1,918,048)</b>
<b>EXPENDITURES:</b>				
Instruction	85,177,363	87,677,363 (1)	86,050,468	1,626,895
Support Services	60,002,351	60,002,351 (1)	57,463,766	2,538,585
Community Services	171,958	171,958 (1)	155,961	15,997
Debt Service	200,000	200,000 (1)	200,000	-
Contingency	14,638,103	12,138,103 (1)	-	12,138,103
<b>Total Expenditures</b>	<b>160,189,775</b>	<b>160,189,775</b>	<b>143,870,195</b>	<b>16,319,580</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(22,939,327)</b>	<b>(22,939,327)</b>	<b>(8,537,795)</b>	<b>14,401,532</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Tranfers Out	(2,721,650)	(1,846,250) (1)	(2,702,131)	(855,881)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,721,650)</b>	<b>(1,846,250)</b>	<b>(2,546,505)</b>	<b>(700,255)</b>
<b>Net Change in Fund Balance</b>	<b>(25,660,977)</b>	<b>(24,785,577)</b>	<b>(11,084,300)</b>	<b>13,701,277</b>
<b>Beginning Fund Balance</b>	<b>34,006,549</b>	<b>34,006,549</b>	<b>37,766,149</b>	<b>3,759,600</b>
<b>Ending Fund Balance</b>	<b>\$ 8,345,572</b>	<b>\$ 9,220,972</b>	<b>\$ 26,681,849</b>	<b>\$ 17,460,877</b>
Reconciliation to Governmental Fund Balance as required by GASB 54:				
Ending Fund Balance Retirement Fund			158,252	
			<u>\$ 26,840,101</u>	

(1) Appropriation Level

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET (BUDGETARY BASIS)**  
**For the Year Ended June 30, 2023**

**FEDERAL PROGRAMS FUND**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Federal Sources	\$ 34,293,254	\$ 34,293,254	\$ 24,477,883	\$ (9,815,371)
EXPENDITURES:				
Instruction	18,059,113	18,809,113 (1)	16,987,663	1,821,450
Support Services	14,302,668	13,552,668 (1)	8,284,353	5,268,315
Community Services	1,931,473	1,931,473 (1)	202,513	1,728,960
Total Expenditures	<u>34,293,254</u>	<u>34,293,254</u>	<u>25,474,529</u>	<u>8,818,725</u>
Net Change in Fund Balance	-	-	(996,646)	996,646
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>(6,907,239)</u>	<u>(6,907,239)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,903,885)</u>	<u>\$ (7,903,885)</u>

(1) Appropriation Level

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**SUPPLEMENTARY INFORMATION**

**DEBT SERVICE FUND**

**General Obligation Bond Fund 300**

Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. Principal revenue source are property taxes.

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET (BUDGETARY BASIS)**  
**For the Year Ended June 30, 2023**

**DEBT SERVICE FUND**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Local Sources	\$ -	\$ -	\$ 24	\$ 24
Total Revenues	<u>-</u>	<u>-</u>	<u>24</u>	<u>24</u>
Net Change in Fund Balance	-	-	24	24
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>1,280,893</u>	<u>1,280,893</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,280,917</u>	<u>\$ 1,280,917</u>

(1) Appropriation Level

**PERS BOND FUND**

**PERS UAL Fund 350**

Provides for the payment of principal and interest on PERS UAL pension obligation bonds. Revenue source are charged to other funds.

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET (BUDGETARY BASIS)**  
**For the Year Ended June 30, 2023**

**PERS BOND FUND**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Local Sources	\$ 9,875,489	\$ 9,875,489	\$ 10,130,015	\$ 254,526
Debt Service	9,800,490	9,800,490 (1)	9,800,490	-
Total Expenditures	9,800,490	9,800,490	9,800,490	-
Net Change in Fund Balance	74,999	74,999	329,525	254,526
Beginning Fund Balance	94,536	94,536	111,883	17,347
Ending Fund Balance	<u>\$ 169,535</u>	<u>\$ 169,535</u>	<u>\$ 441,408</u>	<u>\$ 271,873</u>

(1) Appropriation Level

**2015 GO BOND DEBT FUND**

**General Obligation Bond Fund 315**

Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. Principal revenue source are property taxes. This fund supports school building improvements.

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET (BUDGETARY BASIS)**  
**For the Year Ended June 30, 2023**

**2015 GO BOND DEBT SERVICE FUND**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Local Sources	\$ 11,990,000	\$ 11,990,000	\$ 12,321,470	\$ 331,470
EXPENDITURES:				
Debt Service	10,507,427	10,507,427 (1)	14,577,389	(4,069,962)
Excess of Revenues Over (Under) Expenditures	1,482,573	1,482,573	(2,255,919)	(3,738,492)
Net Change in Fund Balance	1,482,573	1,482,573	(2,255,919)	(773,346)
Beginning Fund Balance	5,292,948	5,292,948	4,650,423	(642,525)
Ending Fund Balance	<u>\$ 6,775,521</u>	<u>\$ 6,775,521</u>	<u>\$ 2,394,504</u>	<u>\$ (4,381,017)</u>

(1) Appropriation Level

## CAPITAL PROJECTS FUND

### **Capital Project Fund 400– Full faith and Credit Refunding Obligation, Series 2010**

Provides for the payment and of interest on the 2010 FFCRO Series. Accounts for activities related to the acquisition, construction and equipping of facilities. Revenue sources are the excise tax, interest earnings on the capital projects fund.

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET (BUDGETARY BASIS)**  
**For the Year Ended June 30, 2023**

**CAPITAL PROJECTS FUND**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES:</b>				
Local Sources	\$ 393,000	\$ 393,000	\$ 850,481	\$ 457,481
Total Revenues	393,000	393,000	850,481	457,481
<b>EXPENDITURES:</b>				
Facilities Acquisition and Construction	3,597,784	3,597,784 (1)	594,232	3,003,552
Debt Service	1,421,750	1,421,750 (1)	1,421,650	100
Total Expenditures	5,019,534	5,019,534	2,015,882	3,003,652
Excess of Revenues Over (Under) Expenditures	(4,626,534)	(4,626,534)	(1,165,401)	3,461,133
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	1,336,650	1,336,650	1,336,650	-
Total Other Financing Sources (Uses)	1,336,650	1,336,650	1,336,650	-
Net Change in Fund Balance	(3,289,884)	(3,289,884)	171,249	3,461,133
Beginning Fund Balance	3,289,884	3,289,884	3,992,201	702,317
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,163,450</u>	<u>\$ 4,163,450</u>

(1) Appropriation Level

## STATE AND LOCAL PROGRAMS FUND

### State and Local Programs Funds 251-296

Accounts for revenues and expenditures of grants that are generally restricted for specific education projects. Principal revenue source are state and local grants.

#### **Driver's Education**

Accounts for revenues and expenditures to support the driver's education class at the high school. The principal source of revenue is received from ODOT and class fees.

#### **E-Rate**

Accounts for revenues and expenditures from the Schools and Libraries Program related to telecommunications and internet access.

#### **Energy Efficient Schools - SB 1149**

Accounts for revenues received under the Senate Bill 1149 which introduces competition into the retail electricity market of Oregon's two largest utilities, Portland General Electric and PacifiCorp.

#### **Together We Are Greater Than**

Formerly, the I Have a Dream – 2017 Alder Montessori Fund. The organization had a name change in 2018. Provides funding for Alder Montessori. (Funding no longer received from this award but remains for history purposes.)

#### **Mt Hood Cable Regulatory Commission Grant**

Accounts for revenues and expenditures relating to enhancement of technology projects throughout the district such as communications involving video, data applications. Funding source are through Multnomah County, Comcast, Frontier and Cascade Access. (Funding no longer received from this award but remains for history purposes.)

#### **Other Contracts & Grants**

Accounts for various grants received throughout the district.

#### **Contract Fuel Sales**

Accounts for revenues received from local city governments for fuel provided at an average monthly cost plus an administration fee.

#### **Student Activities**

Accounts for revenues and expenditures of all schools' student body funds. The revenue sources are participation fees, donations and fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year-end.

#### **Non-ASB**

Accounts for revenues and expenditures generated by fees at the school level, including donations, early childhood department, graphics department, etc.

#### **Reynolds Education Foundation**

Accounts for revenues and expenditures received from REF for classroom supplies. (Funding no longer received from this award but remains for history purposes.)

#### **Project Lead the Way**

Accounts for revenues and expenditures received from the State Board of Higher Education on behalf of the Oregon University System for the engineering and technology program. (Funding no longer received from this award but remains for history purposes.)

#### **Four Corners Tuition**

Accounts for revenue and expenditures received from other school districts as tuition payment for students attending Treatment Program. (Funding no longer received from this award but remains for history purposes.)

**Seismic Rehab Grant**

Accounts for revenues and expenditures for reinforcing the structure within RMS to better withstand seismic activity. (Funding no longer received from this award but remains for history purposes.)

**Multnomah County Agreement**

Accounts for revenues and expenditures to be used for attendance TOSA to support attendance work at Glenfair Elementary and Alder Elementary. Funding source through Multnomah County. (Funding no longer received from this award but remains for history purposes.)

**PPS / Columbia Regional Autism**

Accounts for revenues and expenditures for autism services. The primary source of revenue comes from the Columbia Regional Program who receives autism funding from the state.

**MYC Fees for Service**

Accounts for revenue and expenditures related to the Multnomah Youth Cooperative program at Reynolds Learning Academy. The primary source of revenue is local state entities that pay a fee for the services provided by students.

**Outdoor School (Measure 99)**

Accounts for the revenue and expenditures to provide outdoor school.

**CTE Pathways**

Accounts for revenues and expenditures from ODE for incentivization of high school programs to attract and graduate students from traditionally underserved populations through their CTE Programs of Study. In 2016, CTE Pathways funds were awarded to RHS Graphic Arts, Computer Information Systems, and Construction Manufacturing.

**Student Monitoring and Mentorship Grant**

Accounts for the revenues and expenditures for serving at-risk students rising from 8<sup>th</sup> to 9<sup>th</sup> grade. Interventions are instrumental to maintain a smooth path toward students achieving credits to stay on track to graduate. (Funding no longer received from this award but remains for history purposes.)

**Career Education (Measure 98)**

Accounts for revenues and expenditures dedicated to improving graduation rates through Career and Technical Education (CTE).

**PEEK-8 Physical Education Expansion K-8**

Accounts for additional revenues and expenditures allocated to hire licensed physical education teachers to support activities related to meeting the physical education instructional requirements for students as described in OAR 581-020-0250.

**Seismic Rehab Grant 2016-17**

Accounts for the revenues and expenditures related to facility upgrades to meet seismic standards. State of Oregon competitive grant through Oregon Department of Education. (Funding no longer received from this award but remains for history purposes.)

**Closing the Achievement Gap**

Accounts for revenues and expenditures relating to closing the academic achievement gap for African American learners' links between home, school and community and promoting equity for our school toward Oregon Department of Education 40-40-20 goal. (Funding no longer received from this award but remains for history purposes.)

**MYC PIC (Partners in Conservation)**

Accounts for revenues and expenditures from East Metro Soil and Conservation District, to provide funding for service learning projects for students at RLA. (Funding no longer received from this award but remains for history purposes.)

**Educator Effectiveness**

Accounts for the revenues and expenditures related to improving student achievement through effective teachers and leaders, through collaboration with educational partners and stakeholders to create a supportive state policy infrastructure focused on educator effectiveness leading to improved student learning. (Funding no longer received from this award but remains for history purposes.)

**Summative Assessment**

Accounts for revenues and expenditures to successfully transition from the state test (OAKS) to the Smarter Balanced summative assessment system for students in Grades K-9.

**Miller Family Grant**

Accounts for revenues and expenditures to expand teacher training, tutor wages, and technical assistance in order to enhance AVID programming at middle school levels.

**Improvement Planning Grant**

(Funding no longer received from this award but remains for history purposes.)

**Summer Works Grant**

The Youth Work Experience Program allows students with disabilities to learn employability skills and transition seamlessly into competitive employment. Reynolds School District received and implemented the Summer Work experience during the summer of 2017. The Summer Work experience allowed students to gain positive work skills and training in a professional environment which contributed to their successful placement today.

**Youth Transition Program**

Accounts for the revenues and expenditures related to an intergovernmental agreement in association with a youth transition program. The primary source of revenue is State of Oregon Department of Human Services.

**RLA Playground**

Accounts for revenues and expenditures to improve the RLA playground and for enhancing services to the teen parents and children by partnering with Mt. Hood as an Early Childhood Head Start Program. This is a one-time grant from MHCC. (Funding no longer received from this award but remains for history purposes.)

**HB3499 ELD Transformation & Target**

Accounts for revenues and expenditures to improve outcomes for English Language Learners (ELLs). This is an implementation grant. (Funding no longer received from this award but remains for history purposes.)

**MHCC – Early Head Start**

Accounts for revenues and expenditures to support RLA Teen Parent Day Care Center. To be used for facility improvements, staff training requirements, curriculum purchase and furniture replacement. Additionally, a separate reimbursement contract will be specifically dedicated to redesign and improve the outdoor playground space dedicated to the Teen Parent Day Care Center. Funding source through the Department of Health and Human Services for Early Head Start Partnership through MHCC. (Funding no longer received from this award but remains for history purposes.)

**Verizon Innovative Learning**

Accounts for revenues and expenditures as part of a grant awarded to select US middle schools to create innovative learning environments and document the process so others can learn from the experiences of the schools awarded the grant. The grant provides a device for every middle school student and teacher, professional development and coaching to enhance the learning environment.

**School Based Health Center**

Accounts for revenues and expenditures for construction of a school based health center located at Reynolds High School.

**Student Investment Account**

The Student Investment Account (SIA) comes from the Student Success Act. Oregon Governor Kate Brown signed House Bill 3427, the Student Success Act, into law on May 2019. The purpose of the Student Success Act was to correct underinvestment in our schools and our children and includes sweeping provisions for new and improved services for children and families.

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET (BUDGETARY BASIS)**  
**For the Year Ended June 30, 2023**

**STATE AND LOCAL PROGRAMS FUND**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES:</b>				
Local Sources	\$ 1,839,818	\$ 1,839,818	\$ 4,738,568	\$ 2,898,750
Intermediate Sources	775,898	775,898	468,835	(307,063)
State Sources	<u>22,766,575</u>	<u>22,766,575</u>	<u>16,058,073</u>	<u>(6,708,502)</u>
Total Revenues	<u>25,382,291</u>	<u>25,382,291</u>	<u>21,265,476</u>	<u>(4,116,815)</u>
<b>EXPENDITURES:</b>				
Instruction	6,700,610	9,200,610 (1)	7,673,568	1,527,042
Support Services	12,951,307	12,951,307 (1)	12,763,458	187,849
Community Services	572,022	572,022 (1)	18,248	553,774
Facilities Acquisition and Construction	8,337,398	5,837,398 (1)	31,709	5,805,689
Contingencies	<u>92,319</u>	<u>92,319 (1)</u>	<u>-</u>	<u>92,319</u>
Total Expenditures	<u>28,653,656</u>	<u>28,653,656</u>	<u>20,486,983</u>	<u>8,166,673</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,271,365)</u>	<u>(3,271,365)</u>	<u>778,493</u>	<u>4,049,858</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer Out	<u>(104,000)</u>	<u>(104,000) (1)</u>	<u>-</u>	<u>104,000</u>
Total Other Financing Sources (Uses)	<u>(104,000)</u>	<u>(104,000)</u>	<u>-</u>	<u>104,000</u>
Net Change in Fund Balance	(3,375,365)	(3,375,365)	778,493	4,153,858
Beginning Fund Balance	<u>3,383,275</u>	<u>3,383,275</u>	<u>2,739,902 *</u>	<u>(643,373)</u>
Ending Fund Balance	<u>\$ 7,910</u>	<u>\$ 7,910</u>	<u>\$ 3,518,395</u>	<u>\$ 3,510,485</u>

(1) Appropriation Level

\* Note: State and Local Programs Fund includes Fund 260 which is accounting for the ASB funds within District System.

## **OTHER GOVERNMENTAL FUNDS**

### **Nutrition Service Fund 297**

Accounts for revenues and expenditure for the food dispensing programs. Principal revenue sources are sales of food and subsidies under the National School Lunch and Breakfast Programs received through the State of Oregon, and a transfer from the General Fund for “match”. Fresh Fruit and Vegetable Program: Accounts for revenues and expenditures for a series of grants within Nutrition Services to provide produce for individual schools.

### **Self Insurance Fund 299**

Accounts for costs incurred by the District under its general liability, including but not limited to property liability, Boiler and Machinery/Equipment Breakdown, Crime, Business Auto and Public Entity Liability.

Primary source of revenue are insurance claim payments, rebates and General Fund transfers.

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS**

**June 30, 2023**

	OTHER GOVERNMENTAL FUNDS		
	NUTRITION SERVICE FUND	SELF INSURANCE FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>ASSETS:</b>			
Cash	\$ 87,355	\$ -	\$ 87,355
Receivables:			
Accounts/Grants	333,069	-	333,069
Inter-Fund Receivable	64,038	808,380	872,418
Inventories	191,086	-	191,086
<b>Total Assets</b>	<b>675,548</b>	<b>808,380</b>	<b>1,483,928</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>Liabilities:</b>			
Accounts Payable	788	-	788
Inter-Fund Payable	-	-	-
<b>Total Liabilities</b>	<b>788</b>	<b>-</b>	<b>788</b>
<b>Fund Balances:</b>			
Nonspendable	191,086	-	191,086
Committed	-	808,380	808,380
Unassigned	-	-	-
<b>Total Fund Balances</b>	<b>674,760</b>	<b>808,380</b>	<b>1,483,140</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 675,548</b>	<b>\$ 808,380</b>	<b>\$ 1,483,928</b>

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2023**

	OTHER GOVERNMENTAL FUNDS		
	NUTRITION SERVICE FUND	SELF INSURANCE FUND	NONMAJOR GOVERNMENTAL FUNDS
REVENUES:			
Local Sources	\$ 327,506	\$ 24,756	\$ 352,262
Intermediate Sources	-	-	-
State Sources	512,994	-	512,994
Federal Sources	5,416,326	-	5,416,326
Total Revenues	<u>6,256,826</u>	<u>24,756</u>	<u>6,281,582</u>
EXPENDITURES:			
Support Service	-	900	900
Community Services	6,704,361	-	6,704,361
Total Expenditures	<u>6,704,361</u>	<u>900</u>	<u>6,705,261</u>
Excess of Revenues Over (Under)			
Expenditures	<u>(447,535)</u>	<u>23,856</u>	<u>(423,679)</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	<u>1,040,481</u>	<u>-</u>	<u>1,040,481</u>
Total Other Financing Sources (Uses)	<u>1,040,481</u>	<u>-</u>	<u>1,040,481</u>
Net Change in Fund Balance	592,946	23,856	616,802
Beginning Fund Balance	<u>81,814</u>	<u>784,524</u>	<u>866,338</u>
Ending Fund Balance	<u>\$ 674,760</u>	<u>\$ 808,380</u>	<u>\$ 1,483,140</u>

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET (BUDGETARY BASIS)**  
**For the Year Ended June 30, 2023**

**NUTRITION SERVICE FUND**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES:</b>				
Local Sources	\$ 1,197,856	\$ 1,197,856	\$ 327,506	\$ (870,350)
State Sources	229,458	229,458	512,994	283,536
Federal Sources	<u>7,339,183</u>	<u>7,339,183</u>	<u>5,416,326</u> (2)	<u>(1,922,857)</u>
Total Revenues	<u>8,766,497</u>	<u>8,766,497</u>	<u>6,256,826</u>	<u>(2,509,671)</u>
<b>EXPENDITURES:</b>				
Support Services	-	-	-	-
Enterprise and Community Services	9,326,497	9,326,497	(1) 6,704,361	2,622,136
Contingencies	<u>500,000</u>	<u>500,000</u>	(1) -	<u>500,000</u>
Total Expenditures	<u>9,826,497</u>	<u>9,826,497</u>	<u>6,704,361</u>	<u>3,122,136</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,060,000)</u>	<u>(1,060,000)</u>	<u>(447,535)</u>	<u>612,465</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>1,060,000</u>	<u>1,060,000</u>	<u>1,040,481</u> (2)	<u>(19,519)</u>
Total Other Financing Sources (Uses)	<u>1,060,000</u>	<u>1,060,000</u>	<u>1,040,481</u>	<u>(19,519)</u>
Net Change in Fund Balance	-	-	592,946	592,946
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>81,814</u>	<u>81,814</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 674,760</u>	<u>\$ 674,760</u>

(1) Appropriation Level

(2) Included in this transfer from the General Fund is the required state appropriated general purpose revenues of \$40,481 the District must transfer to the Food Service Fund for National School Lunch Support in order to meet the general cash assistance match for 2022-23.

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET (BUDGETARY BASIS)**  
**For the Year Ended June 30, 2023**

**SELF-INSURANCE FUND**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Local Sources	\$ 200,000	\$ 200,000	\$ 24,756	\$ (175,244)
EXPENDITURES:				
Support Services	1,094,000	1,094,000 (1)	900	1,093,100
Net Change in Fund Balance	(894,000)	(894,000)	23,856	917,856
Beginning Fund Balance	894,000	894,000	784,524	(109,476)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 808,380</u>	<u>\$ 808,380</u>

(1) Appropriation Level

**RETIREMENT FUND**

**Early Retirement Fund 298**

Accounts for stipends and post-retirement health care benefits as a result of collective bargaining agreements. Principal revenue source is a transfer from the General Fund.

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET (BUDGETARY BASIS)**  
**For the Year Ended June 30, 2023**

	<u>RETIREMENT FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES:				
Support Services	\$ 325,000	\$ 325,000 (1)	\$ 254,981	\$ 70,019
Total Enterprise and Comm. Services	<u>325,000</u>	<u>325,000</u>	<u>254,981</u>	<u>70,019</u>
Excess of Revenues Over (Under) Expenditures	<u>(325,000)</u>	<u>(325,000)</u>	<u>(254,981)</u>	<u>(70,019)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>-</u>
Net Change in Fund Balance	-	-	70,019	70,019
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>88,233</u>	<u>88,233</u>
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 158,252</u></u>	<u><u>\$ 158,252</u></u>

(1) Appropriation Level

Note: This fund's activities have been combined with the General Fund activities in accordance with GASB 54, due to its financing resources being derived primarily from General Fund transfers.

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES  
OF TAXES UNCOLLECTED  
For the year ended June 30, 2023**

**GENERAL FUND**

<u>TAX YEAR</u>	<u>ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/2022</u>	<u>DEDUCT DISCOUNTS</u>	<u>ADJUSTMENTS TO ROLLS</u>	<u>ADD INTEREST</u>	<u>CASH COLLECTIONS BY COUNTY TREASURER</u>	<u>BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/2023</u>
Current:						
2022-23	\$ 32,302,877	\$ 848,199	\$ (92,865)	\$ 5,626	\$ 30,916,267	\$ 451,172
Prior Years:						
2021-22	353,959	(1,288)	(48,209)	8,304	153,184	162,158
2020-21	145,960	(389)	10,959	5,670	71,360	91,618
2019-20	86,562	(166)	54,183	10,396	107,513	43,794
2018-19	37,565	(182)	(4,224)	6,170	30,498	9,195
Prior	<u>71,906</u>	<u>(3)</u>	<u>339</u>	<u>1,925</u>	<u>9,756</u>	<u>64,417</u>
Total Prior	<u>695,952</u>	<u>-2,028</u>	<u>13,048</u>	<u>32,465</u>	<u>372,311</u>	<u>371,182</u>
Total All Years	<u>\$ 32,998,829</u>	<u>\$ 846,171</u>	<u>\$ (79,817)</u>	<u>\$ 38,091</u>	<u>\$ 31,288,578</u>	<u>\$ 822,354</u>

RECONCILIATION TO REVENUE:

	<u>TOTAL</u>
Cash Collections by County Treasurers Above	\$ 31,288,578
Accrual of Receivables:	
June 30, 2022	(62,719)
June 30, 2023	149,560
Change from Prior year Unavailable Revenue, see page 12	<u>39,561</u>
Total Revenue	<u>\$ 31,414,980</u>

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES  
OF TAXES UNCOLLECTED  
For the year ended June 30, 2023**

**DEBT SERVICE FUNDS**

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/2022	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/2023
Current:						
2022-23	\$ 12,214,165	\$ 320,716	\$ (186,197)	\$ 2,127	\$ 11,650,371	\$ 168,391
Prior Years:						
2021-22	138,829	(505)	(19,330)	3,257	59,995	63,407
2020-21	54,720	(146)	3,707	2,126	26,645	34,167
2019-20	25,903	(50)	15,310	3,111	31,955	12,877
2018-19	15,865	(76)	(2,014)	2,567	12,793	3,830
Prior	23,466	(1)	(291)	846	3,705	20,356
Total Prior	258,783	(778)	(2,618)	11,907	135,093	134,637
Total All Years	<u>\$ 12,472,948</u>	<u>\$ 319,938</u>	<u>\$ (188,815)</u>	<u>\$ 14,034</u>	<u>\$ 11,785,464</u>	<u>\$ 303,028</u>

RECONCILIATION TO REVENUE:

	<u>TOTAL</u>
Cash Collections by County Treasurers Above	\$ 11,785,464
Accrual of Receivables:	
June 30, 2022	(24,388)
June 30, 2023	53,930
Change from Prior year Unavailable Revenue, see page 12	14,703
Total Revenue	<u>\$ 11,829,709</u>

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**OTHER INFORMATION**

MULTNOMAH COUNTY, OREGON

OTHER SUPPLEMENTAL INFORMATION  
FORM 3211-C

For The Year Ended June 30, 2023

A. Energy bills for heating - all funds:		<u>Objects 325 and 326</u>
	Function 2545	\$ 2,461,544
	Function 2550	70,369

B. Replacement of equipment - General Fund:			<u>Amount</u>	
Include all General Fund expenditures in Object 542, except for the following exclusions:				
Exclude these functions:				
1113, 1122 & 1132	Co-curricular activities	4150	Construction	\$ -
1140	Pre-kindergarten	2550	Pupil transportation	-
1300	Continuing education	3100	Food service	-
1400	Summer school	3300	Community services	-

**2022-23 DISTRICT AUDIT REVENUE SUMMARY**  
**Multnomah County School District No. 7**

<b>Revenue from Local Sources</b>		<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 300</b>	<b>Fund 400</b>
1111	Current Year Taxes	\$30,968,931		\$11,668,319	
1112	Prior Year Taxes	357,414		126,656	
1130	Construction Excise Tax				\$762,308
1190	Tax Penalties & Interest	49,074		20,031	
1400	Transportation Fees	197,533			
1412	Fuel Fees		\$21,951		
1510	Interest On Investments	737,358		752,473	69,144
1610	Food Service Meal Sales		5,313		
1690	Food Services - Other Sales		308,057		
1715	Admissions -Athletic Events	29,928			
1910	Rentals	1,033			
1913	Music Rentals	2,170			
1920	Donations		36,927		
1960	Recovery of Prior Years Expense	331,742	3,189,616		
1970	Services Provided Other Funds			9,773,124	
1980	Fees Charged to Grants	1,214,661			
1990	Miscellaneous	475,875	1,221,677	110,906	19,030
1992	Medicaid	32,298			
1993	Public Purpose Utilities Revenue		307,269		
<b>Total Revenue from Local Sources</b>		<b>\$34,398,017</b>	<b>\$5,090,810</b>	<b>\$22,451,509</b>	<b>\$850,481</b>
<b>Revenue from Intermediate Sources</b>		<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 300</b>	<b>Fund 400</b>
2101	County School Fund	\$44,166			
2102	ESD Apportionment	700,000			
2110	City/County Revenue		\$358,087		
2199	Other Intermediate Sources		83,130		
2200	Restricted Revenue		27,618		
<b>Total Revenue from Local Sources</b>		<b>\$744,166</b>	<b>\$468,835</b>		
<b>Revenue from State Sources</b>		<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 300</b>	<b>Fund 400</b>
3101	State School Fund - Gen Purpose Grant	\$96,170,190			
3103	Common School Fund	1,386,639			
3199	Other Unrestricted Grants-in-Aid	2,590,394			
3204	Drivers Education		\$48,630		
3299	Other Restricted Grants		16,522,437		
<b>Total Revenue from Local Sources</b>		<b>\$100,147,223</b>	<b>\$16,571,067</b>		
<b>Revenue from Federal Sources</b>		<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 300</b>	<b>Fund 400</b>
4100	Unrestricted Revenue Direct from Federal Government		\$594,128		
4300	Restricted Revenue from the Federal Government	\$33,415			
4500	Restricted Revenue from the Federal Government through the State		16,582,695		
4502	Summer Program Waiver		117,516		
4503	National Breakfast Program		1,010,556		
4505	National Lunch Program		3,305,251		
4508	USDA Food Distribution Program		183,657		
4580	Other Restricted Revenue from the Federal Government through the State	9,579	8,100,404		
<b>Total Revenue from Local Sources</b>		<b>\$42,994</b>	<b>\$29,894,209</b>		
<b>Revenue from Other Sources</b>		<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 300</b>	<b>Fund 400</b>
5160	Lease Purchase Receipts	155,626			
5200	Interfund Transfers		\$1,365,481		\$1,336,650
5400	Beginning Fund Balance	37,766,149	(3,212,766)	6,043,199	3,992,201
<b>Total Revenue from Local Sources</b>		<b>\$37,921,775</b>	<b>(\$1,847,285)</b>	<b>\$6,043,199</b>	<b>\$5,328,851</b>
<b>Grand Total</b>		<b>\$173,254,175</b>	<b>\$50,177,636</b>	<b>\$28,494,708</b>	<b>\$6,179,332</b>

**2022-23 DISTRICT AUDIT EXPENSE SUMMARY**  
**Multnomah County School District No. 7**  
**General Fund 100 Expenses**

<b>Instruction Expenditures</b>		<b>Total</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
1111	Primary Programs K-5	\$ 27,380,740	\$ 15,724,453	\$ 7,522,866	\$ 388,796	\$ 3,743,476		\$ 1,149	
1121	Middle School Programs	10,216,899	6,560,328	3,076,820	174,432	387,583		17,737	
1122	Middle School Extra-Curricular	18,011	13,030	3,834		1,146			
1131	High School Programs	10,748,273	6,770,811	3,227,701	464,712	279,894		5,154	
1132	High School Athletics	617,041	401,351	84,765	74,515	46,440		9,970	
1133	High School Activities	224,125	90,864	44,801	60,011	27,924		525	
1210	Talented & Gifted	181,318	105,234	46,007	1,799	27,338		940	
1220	Restrictive Programs	4,027,852	1,440,151	653,973	1,929,914	3,815			
1223	Transition Program	526,414	307,629	182,012	31,294	5,479			
1224	Life Skills	1,970,518	1,258,105	641,453	671	70,288			
1225	Out of District Programs	958,497			958,497				
1227	Extended School Year	344,701	884	233	343,584				
1229	Functional Living Skills	1,136,834	740,255	394,019		2,560			
1250	Less Restrictive Programs	6,574,161	4,235,622	2,277,132	314	56,820		4,272	
1251	Less Restrictive - Charter School	255,048	180,016	75,032					
1280	Alternative Ed	1,630,202	1,066,790	515,347		11,255	36,810		
1288	Charter School	13,321,644			13,321,644				
1291	English Language Learners Instruction	5,765,134	3,863,028	1,806,687	73,004	22,414			
1299	Other Programs	153,058	3,360	880	148,818				
<b>Total Instruction Expenditures</b>		<b>\$ 86,050,468</b>	<b>\$ 42,761,912</b>	<b>\$ 20,553,560</b>	<b>\$ 17,983,261</b>	<b>\$ 4,711,989</b>	<b>\$ -</b>	<b>\$ 39,746</b>	<b>\$ -</b>
<b>Support Services Expenditures</b>		<b>Total</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
2110	Attendance / Social Work	\$ 402,436	\$ 272,971	\$ 118,809	\$ 10,098	\$ 558			
2115	Student Safety	1,279,909	636,983	363,537	270,414	8,974			
2120	Guidance Services	2,582,733	1,755,299	825,469		1,965			
2122	Positive Behavior Supports	20,415	2,954	1,215		16,246			
2130	Health Services	278,324	27,223	5,752	244,729	621			
2140	Psychological Services	1,392,292	648,601	291,607	437,185	14,900			
2150	Speech Pathologist	2,149,213	1,461,680	660,029	3,003	23,798		703	
2160	Oth Stndt Treatment	702,377	435,897	211,806	26,815	27,858			
2190	Service Direction	3,394,105	1,949,992	692,621	631,111	120,380			
2210	Improvement of Instructional Services	154,091	80,108	48,751		23,919		1,314	
2211	Teaching & Learning	525,338	353,734	134,841	24,392	8,705		3,667	
2220	Educational Media Services	1,233,808	728,547	404,055		101,207			
2230	Assessment & Testing	235,175	92,936	43,701	1,354	97,184			
2240	Instructional Staff Development	98,404	9,150	2,334	62,510	24,041		369	
2241	Instructional Technology	530,345	346,383	166,061	2,259	15,642			
2310	Board Of Education	381,552	44,977	14,202	278,131	14,893		29,350	
2321	Office Of The Superintendent	968,232	502,067	158,210	238,487	66,278		3,190	
2410	Building Administration	9,263,158	6,044,339	3,080,680	3,867	129,077		5,195	
2490	Oth Sch Admn Supp Svcs	2,250			2,250				
2510	Direction Of Business Sup Srvc	167,598	87,359	47,137	17,181	15,521		400	
2520	Fiscal Services	2,358,714	906,630	339,456	714,212	248,374		150,042	
2528	Risk Management	6,238	30	8	681	519		5,000	
2529	Other Fiscal Services	264,878			109,252		155,626		
2541	Facilities Direction	506,234	288,581	107,274	76,314	34,065			
2542	Custodial Services	7,940,185	3,307,478	1,813,200	1,740,963	1,072,547		5,997	
2543	Grounds Maintenance	373,896	178,935	92,751	72,008	26,127		4,075	
2544	Maintenance Services	444,030	200,257	91,873	91,086		60,815		
2545	Building Fixed Costs	3,356,052			3,223,498			132,554	
2546	Safety Program	106,139	633	169	4,587	100,651		100	
2549	Other Operations & Maintenance	948	496	134		318			
2550	Transportation	8,527,781	3,031,622	1,657,451	1,061,739	713,415	974,731	1,088,823	
2558	Transportation - Special Ed	1,438,417	758,716	496,916	182,786				
2573	Distribution Services	83,519	51,864	31,655					
2574	Print Services	132,645	63,028	35,468		34,149			
2630	Communications	1,118,204	668,930	233,800	72,553	133,054		9,866	
2640	Staff Services	1,725,445	927,905	373,646	284,681	102,853		36,361	
2642	Recruitment Services	70			40	30			
2649	Other Staff Services	469,092		469,092					
2660	Technology Services	2,103,595	942,394	443,211	66,749	542,204	106,337	2,700	
2680	Interpretation & Translation Services	463,755	276,113	134,074	53,569				
2690	Other Support Services - Central	282,173	212,940	69,232					
<b>Total Support Services Expenditures</b>		<b>\$ 57,463,766</b>	<b>\$ 27,297,751</b>	<b>\$ 13,660,227</b>	<b>\$ 10,008,502</b>	<b>\$ 3,720,074</b>	<b>\$ 1,297,508</b>	<b>\$ 1,479,705</b>	<b>\$ -</b>
<b>Enterprise and Community Services Expenditures</b>		<b>Total</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
3363	Community Partnership	\$ 2,273	\$ 1,799	\$ 474					
3500	Child Care	153,688	100,243	50,687		2,759			
<b>Total Enterprise and Community Services Expenditures</b>		<b>\$ 155,961</b>	<b>\$ 102,042</b>	<b>\$ 51,161</b>	<b>\$ -</b>	<b>\$ 2,759</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Uses Expenditures</b>		<b>Total</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
5110	Long-Term Debt Service	\$ 200,000						\$ 200,000	
5200	Transfer Of Funds	2,702,131							2,702,131
<b>Total Other Uses Expenditures</b>		<b>\$ 2,902,131</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 2,702,131</b>
<b>Grand Total</b>		<b>\$ 146,572,326</b>	<b>\$ 70,161,704</b>	<b>\$ 34,264,947</b>	<b>\$ 27,991,762</b>	<b>\$ 8,434,821</b>	<b>\$ 1,297,508</b>	<b>\$ 1,719,451</b>	<b>\$ 2,702,131</b>

**2022-23 DISTRICT AUDIT EXPENSE SUMMARY**  
**Multnomah County School District No. 7**  
**Special Revenue Fund 200 Expenses**

<b>Instruction Expenditures</b>		<b>Total</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
1111	Primary Programs K-5	\$ 12,747,662	\$ 7,180,517	\$ 2,266,172	\$ 2,836,472	\$ 412,019	\$ 7,239	\$ 45,242	
1113	Elem Extra-Curricular	18,045			1,381	16,664			
1121	Middle School Programs	1,106,450	686,332	303,905	59,372	53,991		2,850	
1122	Middle School Extra-Curricular	50,173				50,173			
1131	High School Programs	2,266,205	1,087,990	490,564	155,641	348,920	95,757	87,333	
1133	High School Activities	321,486			12,625	308,860			
1220	Restrictive Programs	\$ 685,749	\$ 36,433	\$ 16,333	\$ 632,626	\$ 357			
1223	Transition Program	52,592	28,624	8,300	8,355	7,313			
1224	Life Skills	692,473	456,719	235,754					
1229	Functional Living Skills	321,327	200,735	119,465		1,128			
1250	Less Restrictive Programs	749,699	435,668	269,393	37,265	7,374			
1271	Remediation	33,108	24,052	6,753	1,735	312		255	
1272	Title IA/D	1,517,643	240,339	146,798	963,811	159,906	6,789		
1280	Alternative Ed	257,995	70,721	31,885	95,513	50,405	9,472		
1288	Charter School	1,051,573			1,051,573				
1290	Districtwide Reappropriations	47,025			47,025				
1291	English Language Learners Instruction	119,568	64	19	68,645	50,840			
1299	Other Programs	5,000	5,000						
1400	Summer School Programs	2,617,459	1,414,190	342,891	644,138	186,799		29,440	
<b>Total Instruction Expenditures</b>		<b>\$ 24,661,231</b>	<b>\$ 11,867,384</b>	<b>\$ 4,238,230</b>	<b>\$ 6,616,177</b>	<b>\$ 1,655,063</b>	<b>\$ 119,257</b>	<b>\$ 165,121</b>	<b>\$ -</b>
<b>Support Services Expenditures</b>		<b>Total</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
2110	Attendance / Social Work	\$ 1,703,733	\$ 1,139,644	\$ 561,716		\$ 1,475		\$ 897	
2115	Student Safety	13,345	11,561	1,784					
2120	Guidance Services	1,287,500	847,666	438,734		1,100			
2130	Health Services	845,745			845,745				
2150	Speech Pathologist	39,749				39,749			
2160	Oth Stdnt Treatment	2,837				2,837			
2190	Service Direction	1,574,284	976,758	394,808	86,003	53,699	23,875	39,142	
2210	Improvement of Instructional Services	3,560,600	1,999,465	860,300	99,367	48,739		552,729	
2211	Teaching & Learning	2,220,883			29,235	2,184,859	6,789		
2220	Educational Media Services	1,456,011	990,797	460,957	4,256				
2230	Assessment & Testing	(10,116)	(7,259)	(2,858)					
2240	Instructional Staff Development	2,543,550	1,577,453	780,646	161,403	21,320		2,729	
2320	Executive Administration	228				228			
2410	Building Administration	1,769,412	1,251,606	492,690	4,750	20,365			
2490	Oth Sch Admn Supp Svcs	1,409,133	405,955	137,950	14,625			850,603	
2528	Risk Management	111,811	77,753	34,058					
2540	Maintenance & Operations	319,340			252,776	66,564			
2542	Custodial Services	67,709				65,451		2,258	
2544	Maintenance Services	278,916			200,914	6,301	70,801	900	
2546	Safety Program	240,884			240,884				
2550	Transportation	236,286	3,796	1,150	231,341				
2620	Grant Development	1,200				1,200			
2630	Communications	40,800				40,800			
2660	Technology Services	1,296,296	49,641	28,752		711,194	505,716	993	
2680	Interpretation & Translation Service:	38,575	25,232	13,343					
2700	Early Retirement	254,981	253,143	1,838					
<b>Total Support Services Expenditures</b>		<b>\$ 21,303,692</b>	<b>\$ 9,603,211</b>	<b>\$ 4,205,870</b>	<b>\$ 2,171,299</b>	<b>\$ 3,265,881</b>	<b>\$ 607,181</b>	<b>\$ 1,450,251</b>	<b>\$ -</b>
<b>Enterprise and Community Services Expenditures</b>		<b>Total</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
3100	Food Services	\$ 6,509,489	\$ 2,083,604	\$ 1,373,844	\$ 91,913	\$ 2,912,195		\$ 47,934	
3101	Summer Program Waiver	141,021	88,355	25,793		26,873			
3102	Nutrition Services Grant	2,647	2,109	538					
3103	CACFP - Supper	53,184	41,364	11,785	35				
3320	Community Recreation Services	6,198				6,198			
3390	Oth Community Services	204,452	92,634	46,158	8,355	57,305			
3500	Child Care	8,131	2,189	413		5,529			
<b>Total Enterprise and Community Services Expenditures</b>		<b>\$ 6,925,122</b>	<b>\$ 2,310,255</b>	<b>\$ 1,458,532</b>	<b>\$ 100,303</b>	<b>\$ 3,008,099</b>	<b>\$ -</b>	<b>\$ 47,934</b>	<b>\$ -</b>
<b>Facilities Acquisition and Construction Expenditures</b>		<b>Total</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
4150	Building Acquisition/Develop	\$ 31,709			\$ 24,540		\$ 6,304	\$ 865	
<b>Total Facilities Acquisition and Construction Expenditures</b>		<b>\$ 31,709</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,540</b>	<b>\$ -</b>	<b>\$ 6,304</b>	<b>\$ 865</b>	<b>\$ -</b>
<b>Grand Total</b>		<b>\$ 52,921,754</b>	<b>\$ 23,780,850</b>	<b>\$ 9,902,632</b>	<b>\$ 8,912,318</b>	<b>\$ 7,929,043</b>	<b>\$ 732,741</b>	<b>\$ 1,664,170</b>	<b>\$ -</b>

2022-23 DISTRICT AUDIT EXPENSE SUMMARY  
*Multnomah County School District No. 7*  
 Special Revenue Fund 200 Expenses

Other Uses Expenditures		Total	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5110	Long-Term Debt Service	\$ 24,377,879					\$ 24,377,879		
<b>Total Other Uses Expenditures</b>		<b>\$ 24,377,879</b>	\$ -	\$ -	\$ -	\$ -	<b>\$ 24,377,879</b>	\$ -	\$ -
<b>Grand Total</b>		<b>\$ 24,377,879</b>	\$ -	\$ -	\$ -	\$ -	<b>\$ 24,377,879</b>	\$ -	\$ -

**2022-23 DISTRICT AUDIT EXPENSE SUMMARY**  
**Multnomah County School District No. 7**  
**Capital Projects Fund 400 Expenses**

<b>Facilities Acquisition and Construction Expenditures</b>	<b>Total</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
4150 Building Acquisition/Develop	\$ 594,232			\$ 187,117		\$ 407,114		
<b>Total Facilities Acquisition and Construction Expenditures</b>	<b>\$ 594,232</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,117</b>	<b>\$ -</b>	<b>\$ 407,114</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Uses Expenditures</b>	<b>Total</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
5110 Long-Term Debt Service	\$ 1,421,650						1,421,650	
<b>Total Other Uses Expenditures</b>	<b>\$ 1,421,650</b>	<b>\$ -</b>	<b>\$ 1,421,650</b>	<b>\$ -</b>				
<b>Grand Total</b>	<b>\$ 2,015,882</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,117</b>	<b>\$ -</b>	<b>\$ 407,114</b>	<b>\$ 1,421,650</b>	<b>\$ -</b>

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**STATISTICAL SECTION**

## STATISTICAL SECTION

This part of Multnomah County School District No.7's Annual Comprehensive Financial Report presents detailed information as a context for understanding the information in the financial statements, note disclosures, and required supplementary information as it relates to the government's overall financial health.

### Contents

Financial Trends	75-78
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
Revenue Capacity	79-86
These schedules contain information to help the reader assess the government's most significant revenue source, the property tax.	
Debt Capacity	87-88
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	
Demographic and Economic Information	89-90
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
Operating Information	91-94
These Schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Report for the relevant year.

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7  
MULTNOMAH COUNTY, OREGON

NET POSITION BY COMPONENT  
 LAST TEN FISCAL YEARS  
 (accrual basis of accounting)

	<u>2022-2023</u>	<u>2021-2022</u>	<u>2020-2021</u>	<u>2019-2020</u>
Governmental activities:				
Net investments in capital assets	\$ 89,747,546	\$ 80,309,755	\$ 91,952,961	\$ 72,508,688
Restricted	6,898,491	8,576,837	8,074,208	8,627,760
Unrestricted	<u>(98,505,021)</u>	<u>(90,269,679)</u>	<u>(126,005,115)</u>	<u>(106,484,799)</u>
Total primary government net position	<u>\$ (1,858,984)</u>	<u>\$ (1,383,087)</u>	<u>\$ (25,977,946)</u>	<u>\$ (25,348,351)</u>

	<u>2018-2019</u>	<u>2017-2018</u>	<u>2016-2017</u>
Governmental activities:			
Net investments in capital assets	\$ 64,070,731	\$ 35,148,756	\$ (64,722,847)
Restricted	9,984,575	7,928,217	7,284,100
Unrestricted	<u>(98,643,116)</u>	<u>(67,387,682)</u>	<u>32,478,107</u>
Total primary government net position	<u>\$ (24,587,810)</u>	<u>\$ (24,310,709)</u>	<u>\$ (24,960,640)</u>

	<u>2015-2016*</u>	<u>2014-2015</u>	<u>2013-2014</u>
Governmental activities:			
Net investments in capital assets	\$ (84,665,144)	\$ 44,378,505	\$ 36,972,412
Restricted	5,845,304	4,738,094	3,672,338
Unrestricted	<u>51,109,620</u>	<u>(58,747,877)</u>	<u>(3,522,531)</u>
Total primary government net position	<u>\$ (27,710,220)</u>	<u>\$ (9,631,278)</u>	<u>\$ 37,122,219</u>

Source: Multnomah County School District No.7 Statement of Net Position

\*Note: Restated due to implementation of GASB Statement No.73 in Fiscal Year 2016-2017

**MULTNOMAH COUNTY SCHOOL DISTRICT NO.7**  
**MULTNOMAH COUNTY, OREGON**

**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
 (accrual basis of accounting)

	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
<b>Expenses</b>					
Instruction	\$ 111,565,668	\$ 87,519,316	\$ 93,565,748	\$ 87,064,036	\$ 86,538,680
Support services	77,661,835	61,009,790	57,558,253	56,016,345	54,708,811
Enterprise and community services	7,051,839	6,220,270	6,098,403	6,511,098	8,074,080
Facilities Acquisition	267,247	981,076	-	-	-
Loss on equity interest in CAL		8,078	37,989	37,989	34,356
Gain (Loss) on Sale of Assets	-	-	(215,000)	440,462	2,912,200
Interest on long-term debt	11,038,989	11,270,952	11,438,939	11,205,390	11,083,529
<b>Total primary government expenses</b>	<b>207,585,578</b>	<b>167,009,482</b>	<b>168,484,332</b>	<b>161,275,320</b>	<b>163,351,656</b>
<b>Program revenues</b>					
<b>Governmental activities:</b>					
Charges for services	1,763,053	1,242,194	3,999,412	704,667	325,455
Operating grants and contributions	56,984,350	44,702,866	19,819,696	17,239,689	19,600,230
<b>Total primary government revenues</b>	<b>58,747,403</b>	<b>45,945,060</b>	<b>23,819,108</b>	<b>17,944,356</b>	<b>19,925,685</b>
<b>Net (Expense)/Revenue</b>					
<b>Total primary government net expense</b>	<b>(148,838,175)</b>	<b>(121,064,422)</b>	<b>(144,665,224)</b>	<b>(143,330,964)</b>	<b>(143,425,971)</b>
<b>General revenues and Other Changes in Net Position</b>					
Property taxes	42,954,991	41,686,988	39,451,643	35,266,193	37,465,827
State support	97,556,829	103,889,737	101,426,880	100,194,901	99,169,007
Intermediate sources	1,185,383	1,105,283	1,419,157	3,110,116	972,780
Other federal revenue	-	-	-	53,009	8,567
Miscellaneous	5,217,760	509,492	1,360,421	2,752,740	3,987,267
Investment earnings	1,447,315	(25,961)	377,528	1,193,463	1,545,422
<b>Total primary government</b>	<b>148,362,278</b>	<b>147,165,539</b>	<b>144,035,629</b>	<b>142,570,422</b>	<b>143,148,870</b>
<b>Change in Net Position</b>					
<b>Total primary government</b>	<b>\$ (475,897)</b>	<b>\$ 26,101,117</b>	<b>\$ (629,595)</b>	<b>\$ (760,542)</b>	<b>\$ (277,101)</b>
	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
<b>Expenses</b>					
Instruction	\$ 83,288,226	\$ 68,365,815	\$ 88,048,372	\$ 63,799,909	\$ 70,693,491
Support services	51,500,235	59,636,859	56,341,200	39,052,852	41,624,247
Enterprise and community services	6,419,380	5,508,594	6,946,986	5,145,985	5,993,003
Interest on long-term debt	11,063,373	11,099,218	10,281,714	6,993,654	6,734,328
<b>Total primary government expenses</b>	<b>152,271,214</b>	<b>144,610,486</b>	<b>161,618,272</b>	<b>114,992,400</b>	<b>125,045,069</b>
<b>Program revenues</b>					
<b>Governmental activities:</b>					
Charges for services	374,290	659,163	1,301,487	1,232,868	1,591,846
Operating grants and contributions	17,977,234	15,007,967	16,771,515	14,460,074	13,969,114
<b>Total primary government revenues</b>	<b>18,351,524</b>	<b>15,667,130</b>	<b>18,073,002</b>	<b>15,692,942</b>	<b>15,560,960</b>
<b>Net (Expense)/Revenue</b>					
<b>Total primary government net expense</b>	<b>(133,919,690)</b>	<b>(128,943,356)</b>	<b>(143,545,270)</b>	<b>(99,299,458)</b>	<b>(109,484,109)</b>
<b>General revenues and Other Changes in Net Position</b>					
Property taxes	36,012,407	33,668,002	31,670,746	30,311,983	29,291,925
State support	96,927,194	89,658,290	88,200,553	83,521,907	80,213,848
Intermediate sources	1,804,251	3,253,805	2,802,777	2,183,826	1,344,766
Other federal revenue	1,804	-	-	-	-
Miscellaneous	3,927,917	5,112,839	2,222,488	1,813,136	1,186,346
Investment earnings	-	0	1,061,381	204,198	218,294
<b>Total primary government</b>	<b>138,673,573</b>	<b>131,692,936</b>	<b>125,957,945</b>	<b>118,035,050</b>	<b>112,255,179</b>
<b>Change in Net Position</b>					
<b>Total primary government</b>	<b>\$ 4,753,883</b>	<b>\$ 2,749,580</b>	<b>\$ (17,587,325)</b>	<b>\$ 18,735,592</b>	<b>\$ 2,771,070</b>

Source: Multnomah County School District No.7 Statement of Activities

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7  
MULTNOMAH COUNTY, OREGON  
 FUND BALANCES, GOVERNMENTAL FUNDS  
 LAST TEN FISCAL YEARS  
 (modified accrual basis of accounting)

	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
General Fund (1)					
Nonspendable	\$ 681,117	\$ 808,591	\$ 535,206	\$ 228,351	\$ 4,552
Unassigned	25,993,104	36,957,558	24,119,701	18,730,438	17,827,909
Unreserved			-	-	-
Committed-Early retirement	158,252	88,233	(6,150)	131,981	168,186
Total general fund	<u>26,832,473</u>	<u>37,854,382</u>	<u>24,648,757</u>	<u>19,090,770</u>	<u>18,000,647</u>
All Other Government Funds (1)					
Nonspendable	191,086	414,831	470,690	373,320	319,504
Restricted for:					
Debt service	4,141,217	6,043,199	6,346,512	6,091,874	7,149,466
State & Local Programs	505,538	505,538	485,654	485,654	485,653
Food service			(909,178)	896,806	1,673,766
Committed:					
Self-insurance	808,380	784,524	620,903	410,005	536,264
State & local programs	3,496,531	2,205,439	3,089,287	619,788	3,057,131
Assigned:					
Capital projects (2)	4,163,450	3,992,201	2,599,960	4,265,247	5,674,517
Unassigned:	(7,903,885)	(7,211,331)			
Total all other governmental funds	<u>5,402,317</u>	<u>6,734,401</u>	<u>12,703,828</u>	<u>13,142,694</u>	<u>18,896,301</u>
Total Fund Balance (Deficit)	<u>\$ 32,234,790</u>	<u>\$ 44,588,783</u>	<u>\$ 37,352,585</u>	<u>\$ 32,233,464</u>	<u>\$ 36,896,948</u>
	-				
	2017-2018	2016-2017	2014-2015	2013-2014	2012-2013(1)
General Fund (1)					
Non spendable	\$ 21,191	\$ 16,880	\$ 39,915	\$ 86,957	\$ 323,733
Unassigned	13,599,572	9,476,816	8,698,353	12,151,829	11,226,313
Unreserved	-	-	-	-	-
Committed-Early retirement	175,072	-	282,662	665,660	962,023
Total general fund	<u>13,795,835</u>	<u>9,493,696</u>	<u>9,020,930</u>	<u>12,904,446</u>	<u>12,512,069</u>
All Other Government Funds (1)					
Nonspendable	174,569	0	245,974	242,871	240,372
Restricted for:					
Debt service	4,631,352	3,861,213	3,045,881	2,295,228	1,930,050
Pers bond	85,860	-	-	96,643	96,657
State & local programs		426,170	347,971	481,133	105,573
Food service	3,211,005	2,996,717	2,451,452	1,865,109	1,540,058
Committed:					
Self-insurance	157,908	170,959	(1,122,766)	61,189	797,443
State & local programs				-	-
Assigned:					
Capital projects (2)	33,426,372	123,027,533	135,181,703	686,060	534,346
Planning activities		-	1,913,748	1,005,263	1,413,919
Total all other governmental funds	<u>41,687,066</u>	<u>130,482,592</u>	<u>142,063,963</u>	<u>6,733,496</u>	<u>6,418,047</u>
Total Fund Balance (Deficit)	<u>\$ 55,482,901</u>	<u>\$ 139,976,288</u>	<u>\$ 151,084,893</u>	<u>\$ 19,637,942</u>	<u>\$ 18,930,116</u>

(1) GASB 54 implemented-requiring new fund balance categories. Over time all fund balances will be reported under new GASB 54 fund balance categories.

(2) Assigned/Reserved for capital project fluctuate from years when bonds are sold in anticipation of capital construction to years when capital expenditures are incurred.

Source: Multnomah County School District No.7 Balance Sheet - Governmental Funds

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7  
MULTNOMAH COUNTY, OREGON  
CHANGES IN FUND BALANCES - LAST TEN FISCAL YEARS  
(modified accrual basis of accounting)

	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
<b>REVENUES:</b>					
Local sources	\$ 62,807,596	\$ 54,142,880	\$ 51,686,713	\$ 48,839,816	\$ 52,840,401
Intermediate sources	1,213,001	1,113,448	1,460,088	3,382,953	2,111,829
State sources	116,718,290	123,552,345	110,068,784	103,726,926	103,417,650
Federal sources	29,937,203	17,670,439	14,159,731	13,392,303	13,806,371
Total Revenues	<u>210,676,090</u>	<u>196,479,112</u>	<u>177,375,316</u>	<u>169,341,998</u>	<u>172,176,251</u>
<b>EXPENDITURES:</b>					
Instruction	110,592,442	91,503,623	89,892,333	87,933,436	84,824,634
Support services	76,862,769	63,687,351	54,911,936	56,239,249	53,348,530
Community services	7,081,083	6,457,849	5,818,021	6,542,551	7,904,523
Facilities acquisition	212,523	981,076	1,916,752	6,045,121	25,460,791
Capital Outlay	2,437,364	3,460,101			
Debt service - Principal	14,255,874	15,518,461	26,928,262	8,312,823	10,503,619
Debt service - Interest	11,743,654	11,515,534	11,652,230	11,487,254	8,721,119
Total Expenditures	<u>223,185,709</u>	<u>193,123,995</u>	<u>191,119,534</u>	<u>176,560,434</u>	<u>190,763,216</u>
Excess of revenues over(under)expenditures	(12,509,619)	3,355,117	(13,744,218)	(7,218,436)	(18,586,965)
<b>Other Financing Sources(uses)</b>					
Sale of assets			215,000	500,000	-
Bond proceeds - Principal		3,956,953	18,648,339	2,054,952	-
Bond Issuance Cost		(75,872)			
Leases/ Subscription Financing	155,626				
Transfer in	2,702,131	1,979,341	3,526,765	1,405,852	1,634,267
Transfer out	(2,702,131)	(1,979,341)	(3,526,765)	(1,405,852)	(1,634,267)
Total other financing sources(uses)	<u>155,626</u>	<u>3,881,081</u>	<u>18,863,339</u>	<u>2,554,952</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (12,353,993)</u>	<u>\$ 7,236,198</u>	<u>\$ 5,119,121</u>	<u>\$ (4,663,484)</u>	<u>\$ (18,586,965)</u>
Expenditures for Capital Assets	\$ 2,227,014	\$ 3,460,939	\$ 4,525,078	\$ 8,150,498	\$ 28,478,652
Debt service as a percentage of noncapital expenditures	11.77%	14.25%	20.68%	11.76%	11.85%
<b>REVENUES:</b>	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
Local sources	\$ 48,921,526	\$ 46,622,204	\$ 43,626,462	\$ 39,991,516	\$ 38,530,637
Intermediate sources	3,459,282	4,217,842	3,327,941	2,568,301	1,685,151
State sources	98,828,419	90,498,980	89,503,854	83,521,907	80,213,848
Federal sources	14,138,691	13,496,389	14,940,162	14,460,075	13,969,114
Total Revenues	<u>165,347,918</u>	<u>154,835,415</u>	<u>151,398,419</u>	<u>140,541,799</u>	<u>134,398,750</u>
<b>EXPENDITURES:</b>					
Instruction	81,853,902	79,793,504	79,544,300	76,100,060	69,220,002
Support services	50,613,339	45,786,843	49,048,899	46,931,640	42,520,086
Community services	6,308,833	6,423,478	6,303,944	6,205,011	6,064,330
Facilities acquisition	92,423,904	7,216,535	2,908,147	-	-
Capital outlay		13,979,135	120	395,299	395,077
Debt service - Principal	7,504,054	7,015,603	7,036,611	8,315,101	8,217,897
Debt service - Interest	11,137,272	10,985,034	10,126,070	6,798,487	6,444,915
Total Expenditures	<u>249,841,304</u>	<u>171,200,132</u>	<u>154,968,091</u>	<u>144,745,598</u>	<u>132,862,307</u>
Excess of revenues over(under)expenditures	(84,493,386)	(16,364,717)	(3,569,672)	(3,634,328)	1,536,443
<b>Other Financing Sources(uses)</b>					
Sale of assets	-	6,019	-	-	-
Bond proceeds - Principal	-	2,000,000	122,918,047	-	-
Bond proceeds - Premium		4,000,000	14,963,285	-	-
Transfer in	1,640,038	1,640,038	1,785,538	2,104,038	1,512,000
Transfer out	(1,640,038)	(1,640,038)	(1,785,538)	(2,104,038)	(1,512,000)
Total other financing sources(uses)	<u>12,718,557</u>	<u>6,006,019</u>	<u>137,881,332</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (71,774,829)</u>	<u>\$ (10,358,698)</u>	<u>\$ 134,311,660</u>	<u>\$ (4,203,799)</u>	<u>\$ 1,536,443</u>
Expenditures for Capital Assets	\$ 3,460,939	\$ 3,460,939	\$ 5,385,844	\$ 4,328,311	\$ 1,138,031
Debt service as a percentage of noncapital expenditures	7.57%	10.73%	11.47%	10.76%	11.13%

(1) Revenues are recognized when susceptible to accrual.

(2) Includes state replacement/transportation reimbursement and basic school support.

Source: Multnomah County School District No.7 Statement of Revenues, Expenditures and Changes in Fund Balances

Note: Expenditures for capital assets is from the Reconciliation of the Governmental Funds schedule.

Debt services as a percentage of noncapital expenditures is calculated by dividing Principal and interest by the sum of total expenditures less expenditures for capital assets.

**MULTNOMAH COUNTY SCHOOL DISTRICT NO.7**  
**MULTNOMAH COUNTY, OREGON**  
**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**

<b>PROPERTY VALUE ASSESSED VALUATION</b>							<b>DIRECT TAX RATE (1)</b>	<b>ASSESSMENT YEAR</b>
<b>FISCAL YEAR</b>	<b>REAL PROPERTY</b>	<b>PERSONAL PROPERTY</b>	<b>PUBLIC UTILITY PROPERTY</b>	<b>MANUFACT ORY</b>	<b>TOTAL</b>			
2022-2023	\$ 7,075,352,670	\$ 472,349,940	\$ 254,059,700	\$ 38,248,170	\$ 7,840,010,480	6.00	2022	
2021-2022	6,745,443,430	423,077,730	259,973,200	37,425,900	7,465,920,260	6.08	2021	
2020-2021	6,447,834,550	400,761,750	253,049,700	35,456,370	7,137,102,370	6.01	2020	
2019-2020	6,144,803,000	381,606,240	203,651,600	34,539,120	6,764,599,960	5.74	2019	
2018-2019	5,885,468,070	389,933,280	197,091,400	34,954,880	6,507,447,630	6.26	2018	
2017-2018	5,626,909,630	393,593,720	235,732,253	32,406,050	6,288,641,653	6.29	2017	
2016-2017	5,421,521,380	363,234,124	191,471,500	35,339,570	6,011,566,574	6.05	2016	
2015-2016	5,241,684,480	346,408,946	147,579,800	30,494,280	5,766,167,506	5.97	2015	
2014-2015	5,124,794,780	336,867,935	143,189,250	26,341,960	5,631,193,925	5.81	2014	
2013-2014	4,843,711,490	287,376,223	136,396,360	26,695,760	5,294,179,833	6.02	2013	

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

Source: <https://www.multco.us/assessment-taxation/reports-and-data>  
 Taxing District Values Report (M50 - Oregon Ballot Measure 50)  
 Reynolds School District  
 Multnomah County email: [dcm.dart.application.support@multco.us](mailto:dcm.dart.application.support@multco.us)

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MULTNOMAH COUNTY SCHOOL DISTRICT NO.7  
MULTNOMAH COUNTY, OREGON  
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS

FISCAL YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	MANUFACTORY	Total	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	MANUFACTORY
2022-2023	\$ 7,075,352,670	\$ 472,349,940	\$ 254,059,700	\$ 38,248,170	\$ 7,840,010,480	90.25 %	6.02 %	3.24 %	0.49 %
2021-2022	\$ 6,745,443,430	\$ 423,077,730	\$ 259,973,200	\$ 37,425,900	\$ 7,465,920,260	90.35	5.67	3.48	0.50
2020-2021	6,447,834,550	400,761,750	253,049,700	35,456,370	7,137,102,370	90.34	5.62	3.55	0.50
2019-2020	6,144,803,000	381,606,240	203,651,600	34,539,120	6,764,599,960	90.84	5.64	3.01	0.51
2018-2019	5,885,468,070	389,933,280	197,091,400	34,954,880	6,507,447,630	90.44	5.99	3.03	0.54
2017-2018	5,626,909,630	393,593,720	235,732,253	32,406,050	6,288,641,653	89.48	6.26	3.75	0.52
2016-2017	5,421,521,380	363,234,124	191,471,500	35,339,570	6,011,566,574	90.18	6.04	3.19	0.59
2015-2016	5,241,684,480	346,408,946	147,579,800	30,494,280	5,766,167,506	90.90	6.01	2.56	0.53
2014-2015	5,124,794,780	336,867,935	143,189,250	26,341,960	5,631,193,925	91.01	5.98	2.54	0.47
2013-2014	4,843,711,490	287,376,223	136,396,360	26,695,760	5,294,179,833	91.49	5.43	2.58	0.50

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

Source: <https://www.multco.us/assessment-taxation/reports-and-data>  
 Taxing District Values Report (M50 - Oregon Ballot Measure 50)  
 Reynolds School District  
 Multnomah County email: [dcm.dart.application.support@multco.us](mailto:dcm.dart.application.support@multco.us)

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**MULTNOMAH COUNTY SCHOOL DISTRICT NO.7**  
**MULTNOMAH COUNTY, OREGON**  
**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**

FISCAL YEAR	PROPERTY VALUE TRUE CASH VALUATION					RATIO OF ASSESSED VALUATION TO TRUE CASH VALUATION
	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	MANUFACTORY	TOTAL	
2022-2023	\$ 13,398,220,550	\$ 503,132,030	\$ 314,062,130	\$ 88,667,340	\$ 14,304,082,050	54.81 %
2021-2022	12,254,158,240	447,841,320	305,299,783	74,814,010	13,082,113,353	57.07
2020-2021	11,177,694,470	432,147,210	290,138,407	68,521,710	11,968,501,797	59.63
2019-2020	10,587,872,190	405,412,040	234,416,421	65,525,850	11,293,226,501	59.90
2018-2019	10,111,730,100	410,098,360	222,800,584	67,442,170	10,812,071,214	60.19
2017-2018	9,012,880,030	405,731,152	266,741,142	57,028,690	9,742,381,014	64.55
2016-2017	7,956,510,240	377,714,504	212,276,505	45,731,770	8,592,233,019	69.97
2015-2016	7,118,441,620	362,161,236	181,401,855	39,130,860	7,701,135,571	74.87
2014-2015	7,778,266,940	367,587,665	162,477,988	34,599,530	8,342,932,123	67.50
2013-2014	7,114,104,950	352,281,346	155,652,905	34,858,930	7,656,898,131	69.14

Source: <https://www.multco.us/assessment-taxation/reports-and-data>  
Taxing District Values Report (M5 - 1990 Oregon Ballot Measure 5)  
Reynolds School District  
Multnomah County email: [dcm.dart.application.support@multco.us](mailto:dcm.dart.application.support@multco.us)

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MULTNOMAH COUNTY SCHOOL DISTRICT NO.7  
MULTNOMAH COUNTY, OREGON  
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS

<u>ASSESSMENT YEAR</u>	<u>FISCAL YEAR</u>	<u>REAL PROPERTY</u>	<u>PERSONAL PROPERTY</u>	<u>PUBLIC UTILITY PROPERTY</u>	<u>MANUFACTORY</u>
2022	2021-2022	93.67 %	3.52 %	2.20 %	0.62 %
2021	2021-2022	93.67	3.42	2.33	0.57
2020	2020-2021	93.39	3.61	2.42	0.57
2019	2019-2020	93.75	3.59	2.08	0.58
2018	2018-2019	93.52	3.79	2.06	0.62
2017	2017-2018	92.51	4.16	2.74	0.59
2016	2016-2017	92.60	4.40	2.47	0.53
2015	2015-2016	92.43	4.70	2.36	0.51
2014	2014-2015	93.23	4.41	1.95	0.41
2013	2013-2014	92.91	4.60	2.03	0.46

Source: <https://www.multco.us/assessment-taxation/reports-and-data>  
 Taxing District Values Report (M5 - 1990 Oregon Ballot Measure 5)  
 Reynolds School District  
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MULTNOMAH COUNTY SCHOOL DISTRICT NO.7  
MULTNOMAH COUNTY, OREGON  
 LARGEST TAXPAYERS WITHIN DISTRICT  
 CURRENT AND TEN YEARS AGO

	2022-2023		2012-2013	
	ASSESSED VALUATION	PERCENTAGE OF TOTAL DISTRICT'S ASSESSED VALUATION	ASSESSED VALUATION	PERCENTAGE OF TOTAL DISTRICT'S ASSESSED VALUATION
<u>PRIVATE ENTERPRISES</u>				
Boeing Company	\$ 463,663,900	5.91	\$ 171,247,570	3.26
FedEx Ground Package System, Inc	117,251,930	1.50	15,069,100	0.29
Albertson's Distribution Center (1)	58,902,910	0.75	44,650,170	0.85
The Boeing Company, Inc.	55,266,280	0.70	28,387,730	0.54
U S National Bank of Oregon	50,317,430	0.64	35,892,530	0.68
Comcast Corporation	48,855,000	0.62	28,940,100	0.55
IP Eat One, LLC	34,275,510	0.44	21,079,320	0.40
US Bancorp	31,120,180	0.40		
Cascade Corporation	30,898,380	0.39	27,185,060	0.52
Western B Northwest Oregon, LLC	30,907,360	0.39	-	0.00
Townsend Farms, Inc	30,314,490	0.39	31,747,960	0.60
Owens Corning Foam	26,357,270	0.34	26,653,380	0.51
<u>PUBLIC UTILITIES</u>				
Portland General Electric Company	106,789,420	1.36	48,732,000	0.93
SUB TOTAL	1,084,920,060		479,584,920	
ALL OTHER TAXPAYERS	6,755,090,420	86.16	4,774,798,593	90.87
TOTAL	\$ 7,840,010,480	100.00%	\$ 5,254,383,513	100.00%

Source: Multnomah County: [dcm.dart.application.support@multco.us](mailto:dcm.dart.application.support@multco.us)

Current year Data available Mid November, if reporting earlier, use prior year

(1) Albertson's Distribution Center Legal Entity/Name changed

2022: at RREEF DPIF 17505 NE San Rafael, LLC 2

013: ABS OR-O DC LLC

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7  
MULTNOMAH COUNTY, OREGON  
 LARGEST TAXPAYERS WITHIN MULTNOMAH COUNTY

TAXPAYER	BUSINESS/SERVICE	2023		
		ASSESSED VALUATION (1)	PERCENTAGE OF TOTAL DISTRICT'S ASSESSED VALUATION	TAX (2)
Portland General Electric Co.	Electrical Utility	\$ 797,053,050	0.83%	\$ 13,684,327
Port of Portland	Airport, Marine, Property Mgmt.	737,510,200	0.77%	16,132,930
PacifiCorp (PP&L)	Electrical Utility	692,992,000	0.72%	12,055,234
Boeing Company	Manufacturing	463,663,900	0.48%	7,427,249
Alaska Airlines Inc.	Airline	371,870,800	0.39%	5,969,490
Lumen Technologies Inc	Telecommunications	328,167,000	0.34%	5,684,621
Weston Investment Co LLC	Real Estate	306,029,830	0.32%	7,301,467
Verizon Communications Inc	Telecommunications	274,503,000	0.28%	4,744,236
Comcast Corporation	Telecommunications	263,963,000	0.27%	4,614,899
Northwest Natural Gas Co	Natural Gas Utility	228,629,970	0.24%	3,961,378
Subtotal - ten of County's largest taxpayers		4,464,382,750	4.63%	81,575,831
All other County's taxpayers		91,881,672,320	95.37%	
Total County		\$ 96,346,055,070	100.00%	

(1) Assessed value does not exclude offsets such as urban renewal and farm tax credits.

(2) Tax amount is the total tax paid by the taxpayer within the boundaries of the District and County, respectively. This amount is distributed to individual local governments by the County. A breakdown of amounts paid to each individual local government is not available.

Source: Multnomah County: [dem.dart.application.support@multco.us](mailto:dem.dart.application.support@multco.us)

Source: <https://www.multco.us/assessment-taxation/reports-and-data> (Total County)

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7  
MULTNOMAH COUNTY, OREGON  
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN YEARS

	Dollars per \$1,000 True Cash Value				
	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
<b>DIRECT:</b>					
Reynolds School District #7 Permanent Rate	\$ 4.46	\$ 4.46	\$ 4.46	\$ 4.46	\$ 4.46
Reynolds School District #7 Bond	1.54	1.62	1.55	1.27	1.80
<b>Weighted Average Direct (1)</b>	<b>6.00</b>	<b>6.08</b>	<b>6.01</b>	<b>5.74</b>	<b>6.26</b>
<b>Overlapping:</b>					
City of Fairview	3.49	3.49	3.49	3.49	3.49
City of Gresham	3.61	3.61	3.61	3.61	3.61
City of Portland	7.31	7.31	7.34	7.24	7.28
City of Troutdale	3.77	3.77	3.77	3.77	3.77
Metro	0.10	0.10	0.10	0.10	0.10
Mt Hood Community College	0.49	0.49	0.47	0.49	0.49
Multnomah County	4.34	4.34	4.34	4.34	4.34
Multnomah ESD	0.46	0.46	0.46	0.46	0.46
Port of Portland	0.07	0.07	0.07	0.07	0.07
Rockwood Water PUD	-	-	-	-	-
	<b>23.63</b>	<b>23.63</b>	<b>23.64</b>	<b>23.56</b>	<b>23.60</b>
<b>Totals*</b>	<b>\$ 29.64</b>	<b>\$ 29.71</b>	<b>\$ 29.66</b>	<b>\$ 29.30</b>	<b>\$ 29.87</b>

	Dollars per \$1,000 True Cash Value				
	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
<b>DIRECT:</b>					
Reynolds School District #7 Permanent Rate	\$ 4.46	\$ 4.46	\$ 4.46	\$ 4.46	\$ 4.46
Reynolds School District #7 Bond	1.83	1.59	1.51	1.35	1.56
<b>Weighted Average Direct (1)</b>	<b>6.29</b>	<b>6.05</b>	<b>5.97</b>	<b>5.81</b>	<b>6.02</b>
<b>Overlapping:</b>					
City of Fairview	3.49	3.49	3.49	3.49	3.49
City of Gresham	3.61	3.61	3.61	3.61	3.61
City of Portland	7.23	7.06	4.58	4.58	4.58
City of Troutdale	3.77	3.77	3.77	3.77	3.77
Metro	0.10	0.10	0.10	0.10	0.10
Mt Hood Community College	0.49	0.49	0.49	0.49	0.49
Multnomah County	4.34	4.34	4.34	4.34	4.34
Multnomah ESD	0.46	0.46	0.46	0.46	0.46
Port of Portland	0.07	0.07	0.07	0.07	0.07
Rockwood Water PUD	-	-	-	-	-
	<b>23.55</b>	<b>23.39</b>	<b>20.90</b>	<b>20.90</b>	<b>20.90</b>
<b>Totals*</b>	<b>\$ 29.84</b>	<b>\$ 29.44</b>	<b>\$ 26.87</b>	<b>\$ 26.71</b>	<b>\$ 26.92</b>

\*Numbers in totals do not reflect the actual tax rate for any one property, but are the results of the potential combination of taxing units within District boundaries.

(1) This is a weighted average rate as limited by ballot measure 5. Actual rates may vary by tax codes and lots because of differing compression.

Source: Multnomah County Departments of Assessment and Taxation. <https://multco.us/assessment-taxation/reports-and-data>

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7  
MULTNOMAH COUNTY, OREGON  
 PROPERTY TAX LEVIES AND COLLECTION (1)  
 LAST TEN FISCAL YEARS

FISCAL YEAR ENDED JUNE 30	TOTAL TAX LEVY FOR FISCAL YEAR			COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY			TOTAL COLLECTIONS TO DATE	
	GENERAL FUND	DEBT SERVICE FUND	TOTAL	CURRENT YEAR	PERCENTAGE OF LEVY	COLLECTIONS IN SUBSEQUENT YEARS	AMOUNT	PERCENTAGE OF LEVY
2022-2023	\$ 32,412,391	\$ 12,099,488	\$ 44,511,879	\$ 43,892,397	99 %	\$ 280,444	44,172,841	99 %
2021-2022	\$ 30,834,056	\$ 12,065,758	\$ 42,899,814	\$ 39,042,973	91 %	\$ 2,962,670	42,005,643	98
2020-2021	29,628,174	11,107,556	40,735,730	38,982,796	96	508,028	39,490,824	97
2019-2020	28,244,785	8,295,681	36,540,466	34,828,872	95	509,382	35,338,254	97
2018-2019	27,397,656	11,396,874	38,794,530	37,068,788	96	1,227,794 (2)	38,296,582	99
2017-2018	26,418,350	11,319,952	37,738,302	35,880,974	95	483,816	36,364,790	96
2016-2017	25,270,192	9,346,815	34,617,007	32,934,681	95	505,947	33,440,628	97
2015-2016	24,240,220	8,411,994	32,652,214	31,006,462	95	556,610	31,566,662	97
2014-2015	24,521,780	6,424,434	30,946,214	29,341,706	95	582,181	29,928,351	97
2013-2014	22,161,422	7,843,056	30,004,478	28,383,146	95	641,236	29,024,382	97

Source: Multnomah County Departments of Assessment and Taxation  
 FYXX-XX AR Tax District Receivable Summary  
 (1) Tax collections include discounts, interest and other adjustments.  
 (2) This number includes the COMAST pay off from litigation.

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7  
MULTNOMAH COUNTY, OREGON  
RATIOS OF GENERAL BONDED DEBT OUTSTANDING AND LEGAL DEBT MARGIN  
LAST TEN FISCAL YEARS

FISCAL YEAR	GENERAL BONDED DEBT OUTSTANDING							RATIO OF NET BONDED DEBT TO ASSESSED	%	RATIO OF NET BONDED DEBT TO TRUE CASH	%
	GENERAL OBLIGATION BONDS	PENSION OBLIGATION BONDS	FULL FAITH & CREDIT OBLIGATION BOND	TOTAL	LESS GO BOND DEBT SERVICE FUND	LESS PERS BOND FUND	NET GENERAL BONDED DEBT				
2023	\$ 99,792,016	\$ 42,535,000	\$ 15,943,480	\$ 158,270,496	\$ 76,792	\$ 441,408	\$ 157,752,296	2.01	%	1.10	%
2022	110,838,413	44,659,477	17,892,142	173,390,032	4,650,423	111,883	168,627,726	2.26		1.41	
2021	128,332,826	46,506,712	19,282,856	194,122,394	6,089,724	119,822	187,912,848	2.63		1.57	
2020	135,560,024	48,500,998	22,908,042	206,969,064	5,911,090	180,783	200,877,191	2.81		1.78	
2019	127,310,047	51,064,881	17,930,000	196,304,928	6,917,468	231,998	189,155,462	2.80		1.67	
2018	132,010,047	53,223,817	18,680,000	203,913,864	4,482,333	149,019	199,282,512	3.06		1.84	
2017	136,300,047	55,395,492	19,400,000	211,095,539	3,739,462	121,751	207,234,326	3.30		2.13	
2016	140,200,047	57,576,475	20,090,000	217,866,522	2,943,206	102,675	214,820,641	3.57		2.50	
2015	21,320,000	59,755,777	20,760,000	101,835,777	2,295,228	96,624	99,443,925	1.72		1.29	
2014	26,685,000	61,933,567	21,410,000	110,028,567	1,930,050	96,657	108,001,860	1.92		1.29	

**Legal Debt Margin Calculation for Fiscal Year 2022-2023:**

Real Market Value	\$ 14,272,323,260
Debt Limit (7.95%) (1)	1,134,649,699
Amount of Debt Applicable to Debt Limit	(117,664,056)
Legal Debt Margin	<u>\$ 1,016,985,643</u>

FISCAL YEAR	TOTAL GENERAL BONDED DEBT TO	TOTAL GENERAL BONDED DEBT PER CAPITA	GENERAL BONDED DEBT PER CAPITA	LEGAL DEBT LIMIT (1)	LEGAL DEBT MARGIN (2)	LEGAL DEBT MARGIN TO DEBT
2023	0.26 % \$	189	\$ 188	\$ 1,040,028,012	\$ 882,275,716	84.83 %
2022	0.29 %	206	201	1,040,028,012	871,446,612	83.79
2021	0.33	233	226	951,495,893	763,780,673	80.27
2020	0.29	208	203	951,495,893	782,914,493	82.28
2019	0.32	237	229	897,811,507	709,898,659	79.07
2018	0.36	255	247	859,559,662	658,682,471	76.63
2017	0.38	243	234	774,519,291	585,363,829	75.58
2016	0.43	251	245	683,082,525	483,800,013	70.83
2015	0.48	261	256	612,240,278	405,005,952	66.15
2014	0.52	271	267	663,263,104	448,442,463	67.61

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements

(1) ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values of all taxable properties within the District bases on the following: (A) For each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one of one percent (.0055) of real market value. (B) For each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of real market value. Allowable percent of real market value: (A) Kindergarten through eighth grade, 9\*.0055=4.95% (B) Ninth through twelfth grade, 4\*.0075=3.00% or 7.95% of real market value. Real market value data can be found on Table of Assessed Value and Actual Value of Taxable Property

(2) The legal debt margin is the District's available borrowing authority under ORS 328.245 and is calculated by subtracting the net debt applicable to the legal debt limit from the legal debt limit

(3) Demographic and Economic Statistics can be found on Personal Income and Population and Assessed Value and True Cash Value Pages

Sources: U.S. Census Bureau, American Community Survey and Multnomah Counties Department of Assessment and Taxation

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7  
MULTNOMAH COUNTY, OREGON  
OVERLAPPING GROSS BONDED DEBT  
June 30, 2023

<b>REYNOLDS SCHOOL DISTRICT</b>			
<b>Real Market Value of Subject Issuer is: \$14,272,323,260 as of 1/1/2021</b>			
Net Property-tax Backed Debt of Subject Issuer is:	\$ 157,601,494	Ratio of Net Property-tax Backed Debt to Real Market Value is:	1.10%
Net Property-tax Backed Debt of Overlapping Issuers is:	\$ 122,920,365	Ratio of Total Net Property-tax Backed Debt to Real Market Value is:	1.97%

OVERLAPPING GOVERNMENT	REAL MARKET VALUATION	GROSS BONDED DEBT (1)	NET DIRECT DEBT (2)	PERCENT WITHIN SCHOOL DISTRICT (3)	OVERLAPPING	
					GROSS BONDED DEBT (1)	NET DIRECT DEBT (2)
City of Fairview	\$ 1,644,528,160	\$ 11,632,607	\$ 6,117,607	100.00%	\$ 11,632,607	\$ 6,117,607
City of Gresham	18,569,924,881	51,432,554	32,697,554	27.95	14,377,611	9,140,372
City of Portland	178,375,112,017	689,700,080	392,915,000	1.86	12,813,938	7,299,968
City of Troutdale	3,175,205,913	8,885,000	8,885,000	97.62	8,673,590	8,673,590
City of Wood Village	741,351,782	2,845,000	2,845,000	100.00	2,845,000	2,845,000
Corbett Water District	674,135,590	331,711	331,711	4.51	14,964	14,964
Metro	423,464,419,407	833,428,920	822,713,920	3.37	28,089,888	27,728,750
Mt. Hood Community College	62,040,437,841	101,213,066	73,420,000	23.00	23,283,965	16,890,198
Multnomah County	208,773,181,763	583,000,736	583,000,736	6.84	39,855,679	39,855,679
Multnomah City RFPD 10	1,397,871,558	881,485	881,485	14.22	125,381	125,381
Multnomah City RFPD 14	812,474,190	4,500,000	4,500,000	3.75	168,642	168,642
Multnomah ESD	211,729,320,095	79,158,416	60,233,416	6.74	5,335,911	4,060,214
Port of Portland	494,610,214,940	39,375,000	-	3.07	1,209,561	-
<b>Overlapping Gross Bonded Debt</b>	<b>1,606,008,178,137</b>	<b>2,406,384,575</b>	<b>1,988,541,429</b>		<b>148,426,737</b>	<b>122,920,365</b>
Reynolds School District	14,272,323,260	157,601,494	157,601,494	100.00	157,601,494	157,601,494
<b>Overlapping Gross Bonded Debt</b>	<b>\$ 1,620,280,501,397</b>	<b>\$ 2,563,986,069</b>	<b>\$ 4,134,684,352</b>		<b>\$ 306,028,231</b>	<b>\$ 280,521,859</b>

Source: Oregon State Treasury  
<http://https://www.oregon.gov/treasury/oregon-bonds/municipal-debt-advisory/Pages/Overlapping-Debt-Request.aspx>

- (1) Gross bonded debt includes all bonds backed by a general obligation pledge including self-supporting general obligation bonds and limited tax debt
- (2) Net direct debt including all tax-supported bonds; self-supporting bonds are excluded
- (3) The percentage of overlapping debt is estimated using taxable assessed property values.

Applicable percentages were estimated by determining the portion of the overlapping district's taxable assessed value that is within the school district's boundaries and dividing it by the overlapping district's total taxable assessed value. These percentages are calculated by the State of Oregon Municipal Debt Advisory Commission.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District.

This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the District.

This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account.

However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7  
MULTNOMAH COUNTY, OREGON  
 DEMOGRAPHIC AND ECONOMIC STATISTICS  
 LAST TEN YEARS

FISCAL YEAR	POPULATION (3)	PERSONAL INCOME (4)	PER CAPITA PERSONAL INCOME	UNEMPLOYMENT RATE
2023	839,455	\$ 59,958,073,375	\$ 71,425 (1)	3.40% (2)
2022	831,446	59,386,030,550	71,425 (1)	3.80 (2)
2021	820,421	59,808,690,900	72,900 (1)	5.70 (2)
2020	811,857	57,792,841,403	71,186 (1)	15.30 (4)
2019	807,555	51,662,523,570	63,974 (1)	3.60 (4)
2018	811,880	46,967,258,000	57,850 (4)	3.80 (4)
2017	808,781	44,261,349,006	54,726 (4)	3.80 (4)
2016	803,741	41,838,737,755	52,055 (4)	4.60 (4)
2015	790,230	40,299,359,310	50,997 (4)	5.10 (4)
2014	778,604	37,338,733,424	47,956 (4)	6.00 (4)

Sources:

- (1) <https://datausa.io/profile/geo/multnomah-county-or>
- (2) <https://fred.stlouisfed.org/series/ORMULTIURN>
- (3) <https://worldpopulationreview.com/us-counties/or/multnomah-county-population>
- (4) U.S Census Bureau, American Community Survey & Proximity One

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7  
MULTNOMAH COUNTY, OREGON  
 SAMPLE OF PRINCIPAL INDUSTRIES IN SCHOOL DISTRICT (1)  
 CURRENT AND TEN YEARS AGO

Employer	2022			2013		
	Employees	Rank	% of Total City	Employees	Rank	% of Total City
Amazon.com	3,889	1	37.77%			
FedEx Ground (2)	1750	2	17.00%	740	1	14.93%
Walsh Trucking Co., LTD	416	3	4.04%	220	2	4.44%
Wolcott Plumbing	152	4	1.48%			
Tube Specialties	140	5	1.36%	191	3	4.02%
Brand Safeway Services	137	6	1.33%			
Edgefield McMenamins	120	7	1.17%	120	7	2.42%
Travel Centers of America	110	8	1.07%	125	6	2.52%
Home Depot USA, Inc.	104	9	1.01%	162	5	3.27%
Toyo Tanso USA, Inc.	102	10	0.99%	165	4	3.33%
Fujii Farms, Inc.				102	9	3.48%
Albertson's, Inc.				100	10	2.11%
Postal Express				113	8	1.94%
Totals	<u>6,920</u>		<u>67.22%</u>	<u>2,076</u>		<u>42.46%</u>

(1) Information from the City of Troutdale is presented as a sample of the Principal Employers in the District.

The Reynolds School District encompasses multiple cities, in whole and in part.

See Overlapping Gross Bonded Debt Schedule.

Source: City of Troutdale ACFR 2020-21

<https://www.troutdaleoregon.gov/finance/page/city-budgetacfr>

(2) FedEx Ground Package System, Inc.

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7  
MULTNOMAH COUNTY, OREGON

FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION - GENERAL FUND - LAST TEN FISCAL YEARS

	2022- 2023	2021- 2022	2020- 2021	2019- 2020	2018- 2019	2017- 2018	2016- 2017	2015- 2016	2014- 2015	2013- 2014
<b>Instruction:</b>										
Primary K-5	211.35	205.66	205.66	220.42	208.53	199.34	208.28	197.70	200.42	187.24
Middle/Junior high programs	84.80	82.80	88.30	85.46	80.13	91.50	88.50	92.00	90.50	94.71
High school programs	88.13	87.50	87.50	85.00	83.50	87.83	90.99	98.99	98.83	96.51
High school programs extracurricular	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Programs for the talented and gifted	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Restrictive programs for student with disabilities	16.41	30.00	30.00	31.00	35.88	35.88	35.14	40.50	38.94	35.47
Transition programs	6.06	7.00	7.00	6.00	5.06	5.84	5.84	8.34	10.13	11.71
Life skills	31.59	29.63	30.44	33.25	30.88	30.06	36.34	30.41	30.97	38.36
Functional living skills	17.56	19.22	19.22	16.72	16.28	15.50	13.56	8.59	9.50	8.50
Less restrictive programs for students with disabilities	80.84	72.28	71.96	62.84	57.12	56.31	57.12	57.29	50.86	42.09
Less restrictive charter schools	3.70	3.10	3.10	3.88	3.85	2.70	2.70	3.90	4.20	3.60
Alternative Education	13.60	13.60	13.60	15.35	15.35	15.35	15.85	18.60	18.60	17.75
Reynolds learning academy west	-	-	-	-	-	-	-	-	-	-
English second language programs	45.26	50.76	51.27	50.20	48.15	71.33	78.08	80.18	68.21	53.12
<b>Total Instruction</b>	<b>601.30</b>	<b>603.55</b>	<b>610.05</b>	<b>611.62</b>	<b>586.23</b>	<b>613.14</b>	<b>633.89</b>	<b>638.00</b>	<b>622.66</b>	<b>590.56</b>
<b>Support services</b>										
Attendance and social work services	3.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Student safety	22.84	16.91	16.91	16.16	16.16	16.16	16.16	17.94	15.09	15.20
Guidance services	25.50	25.50	25.50	25.50	25.50	25.50	25.50	27.00	27.00	27.90
Health services	1.00	1.34	1.34	2.16	3.16	3.06	3.25	1.63	0.00	1.90
Psychological services	10.00	11.00	11.00	11.00	10.00	10.00	11.00	9.30	9.30	9.29
Speech pathology and audiology services	17.20	21.25	21.25	20.25	19.25	19.40	21.88	17.54	18.38	17.97
Other student treatment services	5.60	6.20	6.20	7.40	6.60	6.60	6.94	7.00	8.14	7.93
Service direction-Student support services	13.00	11.50	11.75	8.42	8.42	8.42	8.55	7.55	8.75	8.31
Improvement of Instructional Services	1.00	1.50	1.75	-	-	-	-	-	-	-
Teaching and Learning	3.00	3.00	2.75	4.50	4.50	4.50	4.50	4.50	4.75	4.50
Educational media services	14.31	14.03	14.03	14.06	13.69	13.69	13.75	14.25	14.19	14.18
Assessment & testing	2.00	2.00	2.00	2.00	2.50	2.50	1.50	5.00	5.50	3.00
Instructional Staff Development/Technology	3.00	2.00	2.00	1.00	-	-	-	-	-	-
Board of education services	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Office of the Superintendent	1.50	1.50	1.50	1.75	1.75	1.50	1.50	1.50	1.50	1.50
Building Administration	93.57	90.15	90.15	88.98	88.98	93.72	94.70	98.48	96.23	89.08
Direction of business support services	2.00	2.10	2.00	-	-	-	-	-	-	-
Fiscal services	11.00	9.00	9.00	10.40	9.40	10.15	11.40	10.90	10.70	10.40
Operation and maintenance of plant services	-	-	-	-	-	-	-	-	12.20	10.20
Risk Management	-	-	1.00	1.00	1.00	-	-	-	-	-
Facilities Direction	2.10	2.10	2.00	1.89	2.88	3.22	3.07	3.95	-	-
Facilities Upkeep	60.15	53.25	52.75	54.75	52.00	54.10	53.00	53.00	-	-
Grounds maintenance	5.25	5.25	4.25	4.25	4.00	4.00	4.00	5.00	5.00	5.00
Maintenance Services	6.00	6.00	6.00	8.00	-	-	-	-	-	-
Building fixed costs	-	-	-	-	-	-	-	-	-	-
Custodial Services	-	-	-	-	-	-	-	-	43.25	46.00
Safety Program	-	-	-	-	-	-	1.00	1.00	-	-
Transportation	61.55	76.33	61.83	77.73	73.73	76.58	80.65	74.30	86.12	83.55
Transportation-special Ed	20.23	11.12	7.09	10.57	11.51	10.94	12.15	12.35	0.28	0.28
Distributive services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Print, publish, duplication services	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.50	1.50	1.50
Grant Development	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Communication	5.00	3.00	3.00	2.25	2.25	1.50	1.50	1.50	1.50	1.50
Staff services	9.00	7.00	6.00	6.00	6.00	6.00	6.50	6.50	6.90	6.50
Recruitment Services	-	-	-	-	-	-	0.00	1.50	-	-
Technology services	13.10	12.10	12.00	12.20	11.20	10.20	10.20	9.45	9.70	8.20
Other Support Services	-	-	-	-	-	-	0.25	0.25	-	-
Interpretation & Translation Services	4.63	5.13	5.13	6.00	4.63	-	-	-	-	-
<b>Total Support Services</b>	<b>419.53</b>	<b>406.26</b>	<b>386.18</b>	<b>404.22</b>	<b>385.11</b>	<b>388.25</b>	<b>399.44</b>	<b>397.89</b>	<b>390.98</b>	<b>377.89</b>
<b>Community services</b>										
Custody and care of children services	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.00	2.00
<b>Total Community Services</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.00</b>	<b>2.00</b>
<b>Total FTE</b>	<b>1023.33</b>	<b>1012.31</b>	<b>998.73</b>	<b>1018.34</b>	<b>973.84</b>	<b>1003.89</b>	<b>1035.83</b>	<b>1038.39</b>	<b>1015.64</b>	<b>970.45</b>

Source: 2022-23 Reynolds School District Adopted Budget (page 133)

One Full Time Equivalent (FTE) is defined as a regular position scheduled to work eight hours per day

**MULTNOMAH COUNTY SCHOOL DISTRICT NO.7**  
**MULTNOMAH COUNTY, OREGON**

YEAR ENDED JUNE 30, 2023

**LICENSED PROFESSIONAL SALARY PLAN**

<b>LEVEL</b>	<b>BACHELORS</b>	<b>BACHELORS</b>	<b>BACHELORS</b>	<b>BA+60</b>	<b>BA+90</b>	<b>BA+120</b>
		<b>+20</b>	<b>+40</b>	<b>MASTERS</b>	<b>MASTERS</b>	<b>MASTERS</b>
					<b>+24</b>	<b>+45</b>
0	47,504	48,873	49,967	53,107	55,015	56,345
1	49,512	50,979	52,076	55,470	57,406	58,809
2	51,540	53,106	54,218	57,863	59,821	61,298
3	53,662	55,335	56,449	60,369	62,345	63,898
4	55,745	57,513	58,645	62,841	64,820	66,455
5	57,858	59,736	60,867	65,318	67,336	69,052
6	59,975	64,957	63,096	67,813	69,858	71,656
7	62,127	64,222	65,364	70,356	72,421	74,295
8	64,326	66,507	67,660	2,927	75,009	76,971
9	66,403	68,814	69,985	75,525	77,642	79,675
10		70,418	73,545	78,157	80,290	82,418
11			75,257	80,786	82,949	85,152
12				83,494	85,698	87,983
13				85,439	88,549	90,825
14						92,941

**LICENCED STAFF PER LEVEL AND EDUCATION IN FULL-TIME EQUIVALENT EMPLOYEES**

<b>LEVEL</b>	<b>BACHELORS</b>	<b>BACHELORS</b>	<b>BACHELORS</b>	<b>BA+60</b>	<b>BA+90</b>	<b>BA+120</b>	<b>TOTAL</b>
		<b>+20</b>	<b>+40</b>	<b>MASTERS</b>	<b>MASTERS</b>	<b>MASTERS</b>	
					<b>+24</b>	<b>+45</b>	
0	6	2	0	26	0	2	36
1	6	1	3	18.5	0	2	30.5
2	5	2	0	23	1	2	33
3	2	0	0	11	4	4	21
4	2	0	0	19	0	4.6	25.6
5	3	1	0	13	2	2.9	21.9
6	5	0	0	21	0	2	28
7	3	1	0	13.5	2	4	23.5
8	3	2	0	11	9	3	28
9	1	0	0	20	3	2	26
10	0	0	1	7	4	5	17
11	1.6	0	0	10	4	8	23.6
12	0	2	0	10	2	4	18
13	1	0	0	12	11	7	31
14	2	2	3	73	65.5	137.6	283.1
<b>Total</b>	<b>40.6</b>	<b>13</b>	<b>7</b>	<b>288</b>	<b>107.5</b>	<b>190.1</b>	<b>646.2</b>

Source: Reynolds School District Human Resources Department

Sent to Shawnice 8/7/23

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7  
MULTNOMAH COUNTY, OREGON  
 OPERATING STATISTICS  
 LAST TEN FISCAL YEARS

FISCAL YEAR	ADMw (1)	STUDENT ENROLLMENT (2)	COST PER PUPIL (3)	LICENSED STAFF	PUPIL-TEACHER RATIO	Number of students graduated (4)	
						Reynolds High School	Reynolds Learning Academy
2022-2023	11,499.87	8,501	\$ 21,438	646.2	13.15	393	40
2021-2022	13,913.29	9,198	17,718	648.2	14.19	446	62
2020-2021	14,240.23	9,340	16,149	647.2	14.43	447	45
2019-2020	13,092.29	9,800	15,996	639.2	15.33	465	68
2018-2019	13,246.23	9,837	17,438	601.3	16.36	450	32
2017-2018	13,646.74	10,104	13,683	617.6	16.59	436	32
2016-2017	14,027.36	10,284	12,123	647.7	15.88	458	63
2015-2016	14,079.67	10,416	9,915	674.1	15.45	484	59
2014-2015	13,689.86	10,648	12,137	659.5	16.15	460	63
2013-2014	13,396.97	10,669	11,042	624.0	17.10	461	62

FISCAL YEAR	NUMBER OF TYPE A LUNCHES SERVED				NUMBER OF BREAKFASTS SERVED		
	PAID	FREE	REDUCED PRICE		PAID	FREE	REDUCED PRICE
2022-2023	-	878,912	-	(5)	-	433,808	-
2021-2022	-	820,869	-	(5)	-	447,749	-
2020-2021	-	287,315	-	(5)	-	282,647	-
2019-2020	99,798	693,389	29,773		32,748	445,102	9,407
2018-2019	120,378	878,563	43,283		42,951	515,536	13,149
2017-2018	79,675	959,572	44,360		12,059	578,691	13,076
2016-2017	57,826	891,329	35,804		10,040	593,551	13,503
2015-2016	70,660	1,074,545	40,851		9,056	611,734	13,297
2014-2015	155,314	997,287	82,964		54,295	536,811	38,012
2013-2014	149,208	988,894	82,264		53,939	526,816	37,933

Sources:

(1) ADMw is from ODE ADMW Breakout report excluding Charter Schools.

<https://www.oregon.gov/ode/schools-and-districts/grants/Pages/School-District-and-ESD-payment-Statements.aspx>

(2) Enrollment is the ODE Student Enrollment Report number, excluding Charter Schools

<https://www.oregon.gov/ode/reports-and-data/students/Pages/Student-Enrollment-Reports.aspx>

(3) Cost per pupil is calculated by the District using total expenditures on the Statement of revenues, expenditures and changes in fund balances, excluding capital outlay and debt services

(4) Graduated Students are not formally available from ODE Graduation Rate Report as Oregon Certificate Awarded until January

<https://www.oregon.gov/ode/reports-and-data/students/Pages/Cohort-Graduation-Rate.aspx>

(5) All meals were free during FY 2020-2023, and due to the pandemic, the numbers were low.

Reynolds School District and Nutrition Service

MULTNOMAH COUNTY SCHOOL DISTRICT NO.7  
MULTNOMAH COUNTY, OREGON

CAPITAL ASSET INFORMATION - LAST TEN FISCAL YEARS

	<u>2022-2023</u>	<u>2021-2022</u>	<u>2020-2021</u>	<u>2019-2020</u>	<u>2018-2019</u>
Elementary Schools					
Buildings	11	11	11	11	11
Square Feet	694,429	694,429	694,429	694,429	694,429
Capacity	6,139	6,139	6,139	6,139	6,139
Enrollment	3,897	3,897	4,197	4,647	4,809
Middle Schools					
Buildings	3	3	3	3	3
Square Feet	411,811	411,811	411,811	411,811	411,811
Capacity	2,416	2,416	2,416	2,416	2,416
Enrollment	2,184	2,184	2,312	2,388	2,307
High Schools					
Buildings	2	2	2	2	2
Square Feet	365,416	365,416	365,416	365,416	365,416
Capacity	2,495	2,495	2,495	2,495	2,495
Enrollment	2,775	2,775	2,831	2,765	2,721
Administrative					
Buildings	1	1	1	1	1
Square Feet	12,500	12,500	12,500	12,500	12,500
	<u>2017-2018</u>	<u>2016-2017</u>	<u>2015-2016</u>	<u>2014-2015</u>	<u>2013-2014</u>
Elementary Schools					
Buildings	11	11	11	11	11
Square Feet	599,731	599,731	599,731	599,731	599,731
Capacity	5,599	5,599	5,599	5,599	5,599
Enrollment	4,961	5,131	5,179	5,202	4,670
Middle Schools					
Buildings	3	3	3	3	3
Square Feet	411,811	411,811	411,811	411,811	411,811
Capacity	2,416	2,416	2,416	2,416	2,416
Enrollment	2,244	2,318	2,299	2,448	2,431
High Schools					
Buildings	2	2	2	2	2
Square Feet	334,837	334,837	334,837	334,837	334,837
Capacity	2,495	2,495	2,495	2,495	2,495
Enrollment	3,045	2,910	3,097	3,129	2,938
Administrative					
Buildings	1	1	1	1	1
Square Feet	12,500	12,500	12,500	12,500	12,500

Sources: Reynolds School District Facilities Services Department

Enrollment is the ODE Student Enrollment Report, excluding Charter Schools

<https://www.oregon.gov/ode/reports-and-data/students/Pages/Student-Enrollment-Reports.aspx>

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS**



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December 28, 2023

### **Independent Auditors' Report Required by Oregon State Regulations**

We have audited the basic financial statements of Multnomah County School District No. 7 as of and for the year ended June 30, 2023, and have issued our report thereon dated December 28, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

#### **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 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 the 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:

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

In connection with our testing nothing came to our attention that caused us to believe Multnomah County School District No. 7 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, except as noted below:

1. Expenditures were within authorized appropriations except as noted on page 20.

### **OAR 162-10-0230 Internal Control**

In planning and performing our audit, we considered the internal controls 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 controls over financial reporting.

We noted one 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 are noted in the schedule of findings and questioned cost on pages 104-106.

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

**MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7**  
**MULTNOMAH COUNTY, OREGON**

**GRANT COMPLIANCE REVIEW**

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
MULTNOMAH COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended June 30, 2023

Federal Grantor	Program Title	Pass through Grantor	Activity Listing Number	Pass Through Entity Number	Grant Period	Expenditures	Passed Through to Subrecipients
<b>US Department of Education:</b>							
<b>Title I Grants to Local Educational Agencies</b>							
	Title IA - YR 21-22	Oregon State Department of Education	84.010	67061	7/1/21-9/30/22	1,040,130	-
	Title IA - YR 22-23	Oregon State Department of Education	84.010	72602	7/1/22-9/30/23	3,300,330	-
	ESSA Partnerships CSI & TSI YR 21-22	Oregon State Department of Education	84.010	68007	10/1/21-9/30/23	92,966	-
	ESSA Partnerships CSI & TSI YR 22-23	Oregon State Department of Education	84.010	75168	11/1/22-9/30/24	157,910	-
				<b>Total</b>		<b>4,591,336</b>	<b>-</b>
<b>Special Education - Grants to States</b>							
	IDEA Part B 611 YR 21-22	Oregon State Department of Education	84.027	68719	7/1/21-9/30/23	654,754	-
	IDEA Part B 611 YR 21-22 ARP	Oregon State Department of Education	84.027	68470	7/1/21-9/30/23	71,387	-
	IDEA Part B 611 YR 22-23	Oregon State Department of Education	84.027	74115	7/1/22-9/30/24	1,568,988	-
				<b>Total</b>		<b>2,295,129</b>	<b>-</b>
<b>Special Education - Preschool Grants</b>							
	IDEA Part B 619 YR 21-22	Oregon State Department of Education	84.173	68991	7/1/21-9/30/23	8,410	-
	IDEA Part B 619 YR 21-22 ARP	Oregon State Department of Education	84.173	69235	7/1/21-9/30/23	5,449	-
				<b>Total</b>		<b>13,859</b>	<b>-</b>
				<b>Special Education Cluster (IDEA) Total:</b>		<b>2,308,988</b>	<b>-</b>
<b>English Language Acquisition State Grants</b>							
	Title III English Language Acquisition YR 20-21	Oregon State Department of Education	84.365	58503	7/1/20-9/30/23	156,526	-
	Title III English Language Acquisition YR 21-22	Oregon State Department of Education	84.365	67162	7/1/21-9/30/23	193,741	-
				<b>Total</b>		<b>350,267</b>	<b>-</b>
<b>Improving Teacher Quality State Grants</b>							
	Title IIA Improving Teacher Quality YR 22-23	Oregon State Department of Education	84.367	72799	7/1/22-9/30/23	462,115	-
				<b>Total</b>		<b>462,115</b>	<b>-</b>
<b>Student Support and Academic Enrichment Program</b>							
	Title IV Student Support and Academic Enrichment	Oregon State Department of Education	84.424	58655	7/1/20-9/30/23	34,075	-
	Title IV Student Support and Academic Enrichment	Oregon State Department of Education	84.424	72996	7/1/22-9/30/23	326,032	-
				<b>Total</b>		<b>360,107</b>	<b>-</b>
<b>COVID-19 Elementary &amp; Secondary School Emer. Relief</b>							
	COVID-19 - LEA ESSER II	Oregon State Department of Education	84.425 D	64671	3/13/20-9/30/23	2,927,041	-
	COVID-19 - LEA ESSER III	Oregon State Department of Education	84.425 D	64975	3/13/20-9/30/24	13,929,915	896,387
	Jumpstart Kindergarten YR 22-23	Oregon State Department of Education	84.425	74710	5/1/22-9/30/24	60,972	-
	ARP HCY	Oregon State Department of Education	84.425	69393	4/23/21-9/30/24	26,909	-
				<b>Total</b>		<b>16,944,837</b>	<b>896,387</b>
<b>Indian Education - Grants to LEAs</b>							
	Title VI Indian Education YR 22-23	Direct	84.060A	S060A222099	7/1/22-6/30/23	7,395	-
				<b>Total</b>		<b>7,395</b>	<b>-</b>
<b>Total U.S. Department of Education</b>						<b>25,025,045</b>	<b>896,387</b>
<b>Department of Health and Human Services</b>							
<b>Foster Care Title IV E</b>							
	Foster Care Title IV E - Transportation	Oregon State Department of Education	93.658	71736	7/2/21-6/30/23	9,579	-
				<b>Total</b>		<b>9,579</b>	<b>-</b>
<b>Rehabilitation Services – Vocational Rehabilitation</b>							
	RFA 4708 Summer Work	Oregon Department of Human Services	84.126A	176067	5/13/22-2/28/23	45,980	-
	Oregon Youth Transition Programs	Oregon Department of Human Services	84.126A	160745	7/1/2021-6/30/23	209,293	-
				<b>Total</b>		<b>255,273</b>	<b>-</b>
<b>Total Department of Health and Human Services</b>						<b>264,852</b>	<b>-</b>

**US Department of Agriculture:**

**Child Nutrition Cluster**

**School Breakfast Program**

National School Breakfast	Oregon State Department of Education	10.553	N/A	7/1/22-6/30/23	1,010,556	-
				<b>Total</b>	<b>1,010,556</b>	-

**National School Lunch**

USDA Commodities	Oregon State Department of Education	10.555	N/A	7/1/22-6/30/23	581,768	-
National School Lunch Program	Oregon State Department of Education	10.555	N/A	7/1/22-6/30/23	3,305,251	-
NSLP Supply Chain Assistance	Oregon State Department of Education	10.555	N/A	7/1/22-6/30/23	183,457	-
				<b>Total</b>	<b>4,070,476</b>	-

**Summer Food Service Program for Children**

Summer Feeding Program	Oregon State Department of Education	10.559	N/A	7/1/22-6/30/23	115,914	-
Summer Food SVC Reimb GF 22-23				7/1/22-6/30/23	1,602	-
				<b>Total</b>	<b>117,516</b>	-

**Fresh Fruit and Vegetable**

Fresh Fruit and Vegetable Program	Oregon State Department of Education	10.582	61361	10/1/2021-9/30/22	29,454	-
				<b>Total</b>	<b>29,454</b>	-

**Total Child Nutrition Cluster: 5,228,002 -**

**Child Care Food Service**

CNP CACFP CIL-Cash Commodities	Oregon State Department of Education				12,360	-
F2CNP Competitive Reimbursement AY23	Oregon State Department of Education	grant # 74684			40,000	-
Nutrition Programs SSA & GF Grant Payments	Oregon State Department of Education				90,778	-
Nutrition Programs SSA & OF Grant Payments	Oregon State Department of Education				382,216	-
Child and Adult Care Food Program	Oregon State Department of Education	10.558	N/A	7/1/22-6/30/23	171,192	-
				<b>Total</b>	<b>696,546</b>	-

**Total US Department of Agriculture 5,924,548 -**

**US Department of Defense:**

**Promoting K-12 Student Achievement at Military-Connected Schools**

Passed Through Junior Reserve Officers' Training Corp		12.556	N/A	2021-22	33,415	-
				<b>Total</b>	<b>33,415</b>	-

**Total US Department of Defense 33,415 -**

**Total Federal Financial Assistance \$ 31,247,860 \$ 896,387**

Total Federal Awards expended, above	\$ 31,247,860
Accruals/Deferrals	(1,310,657)
Total Federal Revenue Recognized	<u>\$ 29,937,203</u>



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December 28, 2023

To the Board of Directors  
Multnomah County School District No. 7 (dba Reynolds School District)  
Multnomah County, Oregon

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Multnomah County School District No. 7 (the District), as of and for the year ended June 30, 2023, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 28, 2023.

**Report on Internal Control over Financial Reporting**

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

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

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

## **Report on Compliance and Other Matters**

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

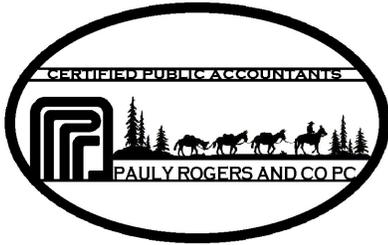
## **Reynold's School District's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on the response.

## **Purpose of This Report**

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

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



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December 28, 2023

To the Board of Directors  
Multnomah County School District No. 7 (dba Reynolds School District)  
Multnomah County, Oregon

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Multnomah County School District No. 7's (the District's) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
FAIRVIEW, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2023

---

**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

Any GAGAS audit findings disclosed that are required to be reported reported in accordance with section 515(d)(2) of the Uniform Guidance?  yes  no

**FEDERAL AWARDS**

Internal control over major programs:

Material weakness(es) identified?  yes  no

Significant deficiency(s) identified that are not considered to be material weaknesses?  yes  none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 200.516(a) of the Uniform Guidance?  yes  no

**IDENTIFICATION OF MAJOR PROGRAMS**

<b><u>AL NUMBER</u></b>	<b><u>NAME OF FEDERAL PROGRAM CLUSTER</u></b>
84.425D, 84.425	ESSER
84.010	Title IA
84.027, 84.173	Special Education Cluster (IDEA)

Dollar threshold used to distinguish between type A and B programs \$937,436

Auditee qualified as low-risk auditee?  yes  no

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
FAIRVIEW, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2023

---

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**SA-2023-001 – Significant Deficiency**

Federal Award Program – 84.425 Education Stabilization Fund (ESSER)

Criteria - ESSER requires that for minor remodeling, renovation or construction contracts that are over \$2,000 and use laborers and mechanics must meet Davis-Bacon prevailing wage requirements.

Condition: The District did not get certified payrolls for many contractors within the ESSER grant.

Questioned Costs: None.

Cause: The reason for this is that the ESSER requirements are new and many entities did not know the limit for certified payrolls was lowered to \$2,000.

Effect: The effect is it is possible that some contractors did not pay prevailing wage.

Recommendation: We recommend that the District put in place a system where invoices for contractors are not paid until they receive certified payrolls, or some sort of system that ensures compliance.

Management's Response: The District agrees with the finding and is putting a procedure in place to ensure certified payrolls are received on contractors and subcontractors performing on federally funded or assisted contracts in excess of \$2,000 for the construction, alteration, or repair (including painting and decorating) of public buildings or public works. Invoices for contractors will not be paid until certified payrolls are received.

MULTNOMAH COUNTY SCHOOL DISTRICT NO. 7  
FAIRVIEW, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2023

---

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL EXPENDITURES**

1. BASIS OF PRESENTATION

The schedule of expenditures of federal awards includes federal grant activity under programs of the federal government. The information in this schedule is presented in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations, it is not intended to and does not present the net position, changes in net position, or cash flows of the entity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The entity has not elected to use the ten percent de minimis indirect cost rate as allowed under Uniform Guidance, due to the fact that they already have a negotiated indirect cost rate with Oregon Department of Education, and thus is not allowed to use the de minimis rate.

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: Superintendent's Report**

Type:  Action Item  Report / Presentation

Policy: BD/BDA: Board Meetings; BDDF: Conduct of Board Meetings

Date: January 24, 2024

---

**Connection to Strategic Plan Goal Topics:**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Marginalized Students      | <input checked="" type="checkbox"/> Culturally Responsive Teaching |
| <input checked="" type="checkbox"/> Student and Staff Wellness | <input checked="" type="checkbox"/> Professional Development       |

---

**Summary / Background:**

Superintendent Caropelo will provide announcements and reports to the Board:

- a. Superintendent Report – Frank Caropelo
- b. Financial Report – Frank Caropelo and Holly Langan
- c. Enrollment Report – Holly Langan
- d. Communication Report – Steve Padilla

**Previous Board Action:**

Not Applicable.

**Financial Implications:**

Not Applicable.

**Motion:**

Not Applicable.

**General Fund | 2023–2024 Financial Summary by Object and Function**

For the Period Ending December 31, 2023

				1	2		3	4 (=2 + 3)	5 (=4 - 1)	
RESOURCES	2020–2021 Actuals	2021–2022 Actuals	2022–2023 Actuals	FY24 Adopted	FY24	% of	Add: Rev / Exp	FY24	Budget to Forecast	
				Budget	YTD Actuals	Budget	Projections	Forecasted	Variance	
								Balance	Fav / (Unfav)	
<b>Operating Revenues</b>										
State School Fund	\$ 100,150,364	\$ 102,592,166	\$ 96,170,190	\$ 107,612,357	\$ 59,374,976	55.17%	\$ 42,411,172	\$ 101,786,148	\$ (5,826,209)	
Other State School Fund	30,129,098	30,646,272	32,806,224	35,595,834	29,714,934	83.48%	4,712,545	34,427,478	(1,168,356)	
<b>State School Fund Formula</b>	<b>130,279,462</b>	<b>133,238,438</b>	<b>128,976,414</b>	<b>143,208,191</b>	<b>89,089,910</b>	<b>62.21%</b>	<b>47,123,716</b>	<b>136,213,626</b>	<b>(6,994,565)</b>	
Local Sources	1,456,682	1,777,584	3,022,599	4,925,499	346,230	7.03%	1,875,634	2,221,864	(2,703,635)	
Intermediate Sources	540,000	700,000	700,000	2,065,727	-	0.00%	2,065,727	2,065,727	-	
State Sources	1,471,310	2,793,866	2,590,394	2,600,000	-	0.00%	2,600,000	2,600,000	-	
Federal Sources	74,450	31,401	42,995	60,000	257,647	429.41%	29,061	286,708	226,708	
Other Sources	1,232,761	215,987	155,626	-	-	-	-	-	-	
<b>Total Operating Revenues</b>	<b>\$ 135,054,665</b>	<b>\$ 138,757,276</b>	<b>\$ 135,488,027</b>	<b>\$ 152,859,417</b>	<b>\$ 89,693,786</b>	<b>58.68%</b>	<b>\$ 53,694,139</b>	<b>\$ 143,387,925</b>	<b>\$ (9,471,492)</b>	
Beginning Fund Balance	18,958,789	24,654,907	37,766,147	41,519,249	26,681,850	64.26%	0	26,681,850	(14,837,399)	
<b>TOTAL RESOURCES</b>	<b>\$ 154,013,454</b>	<b>\$ 163,412,182</b>	<b>\$ 173,254,174</b>	<b>\$ 194,378,666</b>	<b>\$ 116,375,636</b>	<b>59.87%</b>	<b>\$ 53,694,139</b>	<b>\$ 170,069,775</b>	<b>\$ (24,308,891)</b>	
<b>REQUIREMENTS BY OBJECT</b>										
<b>Operating Expenditures</b>										
	By Object									
Salaries	\$ 60,416,368	\$ 63,390,945	\$ 70,161,704	\$ 79,532,650	\$ 29,201,512	36.72%	\$ 49,982,648	\$ 79,184,160	\$ 348,490	
Associated Payroll Costs	35,909,687	32,142,962	34,264,947	37,755,098	14,510,018	38.43%	25,474,551	39,984,569	(2,229,471)	
Purchased Services	21,316,076	22,183,942	27,991,765	25,765,740	12,164,828	47.21%	11,831,852	23,996,680	1,769,060	
Supplies and Materials	4,667,042	4,141,683	8,434,821	7,604,112	4,393,504	57.78%	1,607,688	6,001,192	1,602,920	
Capital Outlay	2,027,423	461,200	1,297,508	1,383,500	5,137	0.37%	1,275,645	1,280,782	102,718	
Other Objects	1,495,186	1,561,953	1,719,446	1,701,727	1,894,900	111.35%	43,713	1,938,613	(236,886)	
Transfers	3,526,765	1,763,350	2,702,133	1,846,250	1,781,250	96.48%	54,600	1,835,850	10,400	
<b>Total Operating Expenditures</b>	<b>\$ 129,358,547</b>	<b>\$ 125,646,035</b>	<b>\$ 146,572,324</b>	<b>\$ 155,589,077</b>	<b>\$ 63,951,149</b>	<b>41.10%</b>	<b>\$ 90,270,697</b>	<b>\$ 154,221,846</b>	<b>\$ 1,367,231</b>	
Contingencies				29,070,656		0.00%			29,070,656	
Unappropriated Ending Fund Balance				9,718,933		0.00%			9,718,933	
<b>TOTAL REQUIREMENTS</b>	<b>\$ 129,358,547</b>	<b>\$ 125,646,035</b>	<b>\$ 146,572,324</b>	<b>\$ 194,378,666</b>	<b>\$ 63,951,149</b>	<b>32.90%</b>	<b>\$ 90,270,697</b>	<b>\$ 154,221,846</b>	<b>\$ 40,156,820</b>	
Ending Fund Balance	\$ 24,654,907	\$ 37,766,147	\$ 26,681,850					\$ 15,847,929		
<b>REQUIREMENTS BY FUNCTION</b>										
<b>Operating Expenditures</b>										
	By Function									
Instruction	\$ 79,378,852	\$ 75,949,684	\$ 86,050,467	\$ 90,515,987	\$ 34,565,110	38.19%	\$ 55,095,272	\$ 89,660,382	\$ 855,605	
Support Services	45,844,717	47,568,680	57,463,765	62,861,781	27,349,383	43.51%	35,018,252	62,367,635	494,146	
Enterprise and Community Services	408,213	164,321	155,960	165,059	55,406	33.57%	102,573	157,979	7,080	
Facilities Acquisition and Construction	-	-	-	-	-	-	-	-	-	
Other Uses	3,726,765	1,963,350	2,902,132	2,046,250	1,981,250	96.82%	54,600	2,035,850	10,400	
<b>Total Operating Expenditures</b>	<b>\$ 129,358,547</b>	<b>\$ 125,646,035</b>	<b>\$ 146,572,324</b>	<b>\$ 155,589,077</b>	<b>\$ 63,951,149</b>	<b>41.10%</b>	<b>\$ 90,270,697</b>	<b>\$ 154,221,846</b>	<b>\$ 1,367,231</b>	
Contingencies				29,070,656		0.00%			29,070,656	
Unappropriated Ending Fund Balance				9,718,933		0.00%			9,718,933	
<b>TOTAL REQUIREMENTS</b>	<b>\$ 129,358,547</b>	<b>\$ 125,646,035</b>	<b>\$ 146,572,324</b>	<b>\$ 194,378,666</b>	<b>\$ 63,951,149</b>	<b>32.90%</b>	<b>\$ 90,270,697</b>	<b>\$ 154,221,846</b>	<b>\$ 40,156,820</b>	
Ending Fund Balance	\$ 24,654,907	\$ 37,766,147	\$ 26,681,850					\$ 15,847,929		
Ending Fund Balance % of Revenue	16.01%	23.11%	15.40%	174				9.32%		

## Starting Point for FY25 Budget Forecast Development for General Fund

Resources	FY25 Initial Forecast	Assumptions
<b>Operating Revenues</b>		
State School Fund Formula	\$141,580,000	Second year of biennium, so 49-51 split is 1.02 x FY24
Other Revenue	6,100,000	ESD funds, interest income, property taxes
<b>Total Operating Revenues</b>	<b>\$147,680,000</b>	
Beginning Fund Balance	9,720,000	Prior year ending fund balance minimum of 5% of adopted revenues
<b>Total Resources</b>	<b>\$157,400,000</b>	
Requirements	FY25 Initial Forecast	Assumptions
<b>Operating Expenditures</b>		
Salaries & Associated Costs	\$122,325,000	Current year positions with one-step increase; same benefits
Purchased Services	43,900,000	All other expenditures (purchased services, supplies, repairs, debt payments, etc)
<b>Total Operating Expenditures</b>	<b>\$166,225,000</b>	Total FY25 Operating Requirements
Contingencies		Note no contingencies added here
Unappropriated Ending Fund Balance	7,870,000	Required 5% of FY25 Resources
<b>Total Requirements</b>	<b>\$174,095,000</b>	
<b>Ending Fund Balance</b>	<b>(\$16,695,000)</b>	To balance, we need to increase resources and/or reduce requirements
<i>Net of Operating Balance</i>	<i>(\$18,545,000)</i>	<i>Balance without using prior year carryforward balance and not accounting for required 5% ending fund balance</i>



2023-2024 Reynolds SD 7 | General Fund Overview - Revenue

YTD Local Sources

**76.94%** of Budget

Prior Year YTD: 86.79% of Actuals

YTD State Sources

**53.18%** of Budget

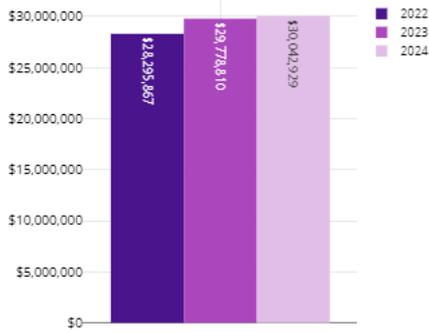
Prior Year YTD: 58.54% of Actuals

YTD All Sources (except 5400s)

**58.68%** of Budget

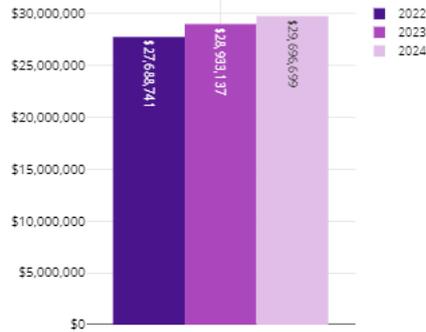
Prior Year YTD: 65.38% of Actuals

Local Sources (1000s)



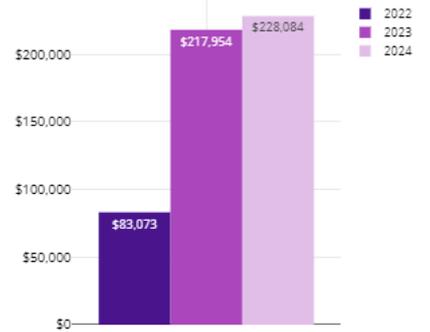
For the Period JUL - DEC

Property Taxes (1100s)



For the Period JUL - DEC

Interest Earnings (1500s)



For the Period JUL - DEC

State Sources (3000s)



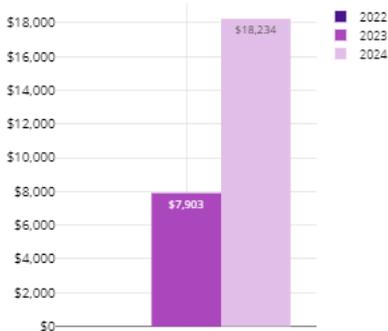
For the Period JUL - DEC

State School Fund (3101)



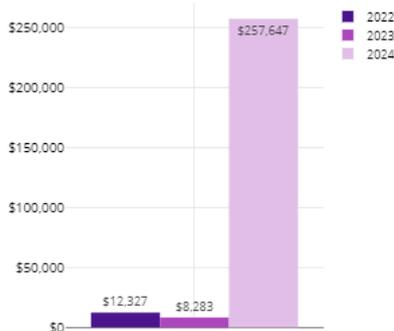
For the Period JUL - DEC

Intermediate Sources (2000s)



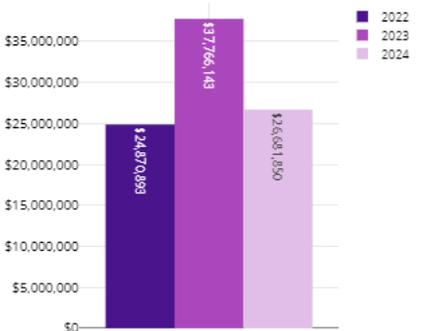
For the Period JUL - DEC

Federal Sources (4000s)



For the Period JUL - DEC

Other Sources (5000s)



For the Period JUL - DEC



2023-2024 Reynolds SD 7 | General Fund Overview - Expense

YTD Salary and Benefits

**37.27%** of Budget

Prior Year YTD: 36.99% of Actuals

YTD Purchased Services

**47.21%** of Budget

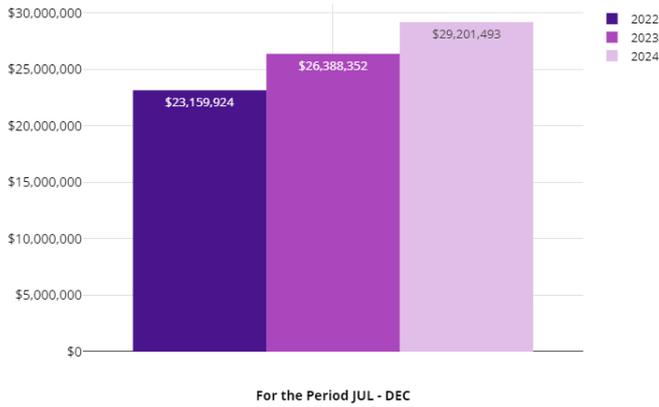
Prior Year YTD: 38.99% of Actuals

YTD Other Expenses

**64.41%** of Budget

Prior Year YTD: 28.67% of Actuals

Salaries (100s)



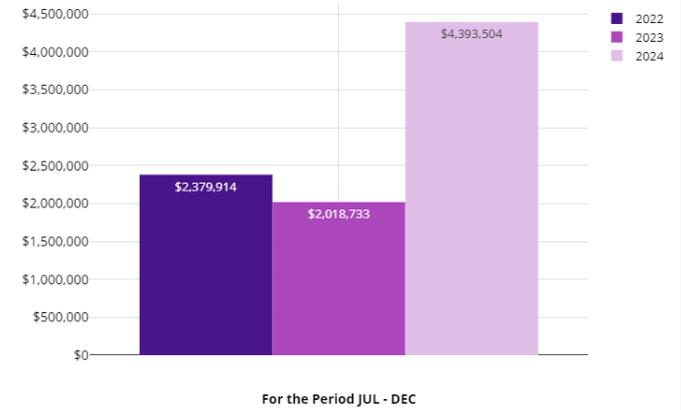
Benefits (200s)



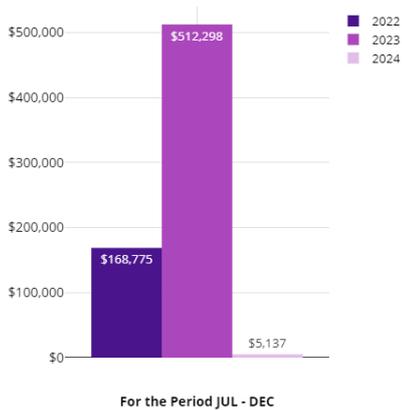
Purchased Services (300s)



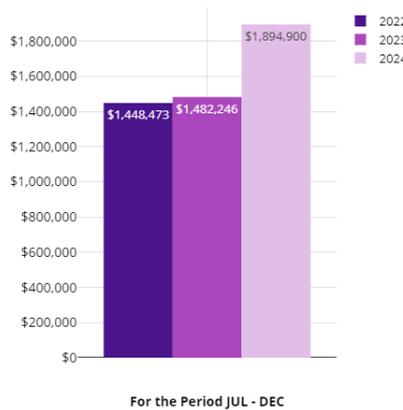
Supplies (400s)



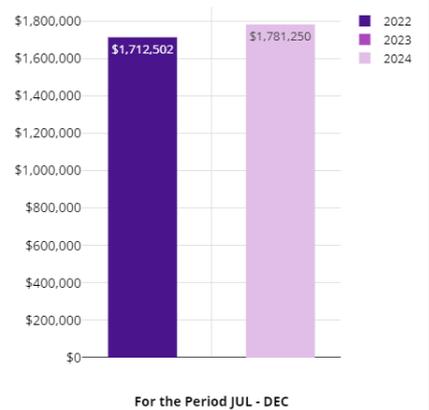
Capital Outlay (500s)



Other Objects (600s)



Transfers (700s)



## Elementary Enrollment By Classroom - January 15, 2024

School	Kinder	1st Grade	2nd Grade	3rd Grade	4th Grade	5th Grade		Total	Variance	
									Proj	Diff
<b>Alder</b>	19								Alder	
	18	17	17	23	17	24				
	14	20	17	18	22	26				
Dual Language		26	22	25	28	25				
<b>Total</b>	<b>51</b>	<b>63</b>	<b>56</b>	<b>66</b>	<b>67</b>	<b>75</b>		<b>378</b>	342	36
<b># of Classes</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>		<b>18</b>		
<b>Average Class Size</b>	<b>17.00</b>	<b>21.00</b>	<b>18.67</b>	<b>22.00</b>	<b>22.33</b>	<b>25.00</b>				
<b>Davis</b>	20	16	23	17	28	28			Davis	
	20	17	22	20	23	28				
		17	21	23	31	28				
		17								
<b>Total</b>	<b>40</b>	<b>67</b>	<b>66</b>	<b>60</b>	<b>82</b>	<b>84</b>		<b>399</b>	362	37
<b># of Classes</b>	<b>2</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>		<b>18</b>		178
<b>Average Class Size</b>	<b>20.00</b>	<b>16.75</b>	<b>22.00</b>	<b>20.00</b>	<b>27.33</b>	<b>28.00</b>				
<b>Fairview</b>	16	23	20	16	19	15			Fairview	
	15	24	23	17	18	17				
	15	16		16	16	18				
STEP	1	2	4	1	3	5				
<b>Total</b>	<b>47</b>	<b>65</b>	<b>47</b>	<b>50</b>	<b>56</b>	<b>55</b>		<b>320</b>	278	42
<b># of Classes</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>		<b>17</b>		
<b>Average Class Size</b>	<b>11.75</b>	<b>16.25</b>	<b>15.67</b>	<b>12.50</b>	<b>14.00</b>	<b>13.75</b>				
<b>Glenfair</b>	16	19	18	21	23	22			Glenfair	
	17	20	18	23	22	21				
	17	20	18	23	25	22				
	17	22	18			21				
<b>Total</b>	<b>67</b>	<b>81</b>	<b>72</b>	<b>67</b>	<b>70</b>	<b>86</b>		<b>443</b>	404	39

# of Classes	4	4	4	3	3	4		22		
Average Class Size	16.75	20.25	18.00	22.33	23.33	21.50				
<b>Hartley</b>	18	16	20	20	21	25			Hartley	
	17	16	21	21	20	29				
	19	17	21	21		18				
<b>Total</b>	<b>54</b>	<b>49</b>	<b>62</b>	<b>62</b>	<b>41</b>	<b>72</b>		<b>340</b>	296	44
# of Classes	3	3	3	3	2	3		17		
Average Class Size	18.00	16.33	20.67	20.67	20.50	24.00				
<b>Margaret Scott</b>	19	16	19	18	19	17			Margaret Scott	
	22	17	21	19	18	17				
	23	14	18	19	18	17				
<b>Total</b>	<b>64</b>	<b>47</b>	<b>58</b>	<b>56</b>	<b>55</b>	<b>51</b>		<b>331</b>	294	37
# of Classes	3	3	3	3	3	3		18		179
Average Class Size	21.33	15.67	19.33	18.67	18.33	17.00				
<b>Salish Ponds</b>	17	18	18	19	23	18			Salish Ponds	
	17	26	18	19	23	19				
	15	29	17	19	24	19				
<b>Total</b>	<b>49</b>	<b>73</b>	<b>53</b>	<b>57</b>	<b>70</b>	<b>56</b>		<b>358</b>	298	60
# of Classes	3	3	3	3	3	3		18		
Average Class Size	16.33	24.33	17.67	19.00	23.33	18.67				
<b>Sweetbriar</b>	16	19	21	20	24	23			Sweetbriar	
	14	20	19	19	26	23				
	16									
<b>Total</b>	<b>46</b>	<b>39</b>	<b>40</b>	<b>39</b>	<b>50</b>	<b>46</b>		<b>260</b>	236	24
# of Classes	3	2	2	2	2	2		13		

<b>Average Class Size</b>	<b>15.33</b>	<b>19.50</b>	<b>20.00</b>	<b>19.50</b>	<b>25.00</b>	<b>23.00</b>				
<b>Troutdale</b>	19	19	18	19	21	23			Troutdale	
	19	19	19	20	21	21				
	18	20	18	19	8	15	Split Class			
Life Skills	2	3	6	5	3	2				
<b>Total</b>	<b>58</b>	<b>61</b>	<b>61</b>	<b>63</b>	<b>53</b>	<b>61</b>		<b>357</b>		
<b># of Classes</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2.5</b>	<b>2.5</b>		<b>17</b>		
<b>Average Class Size</b>	<b>14.50</b>	<b>15.25</b>	<b>15.25</b>	<b>15.75</b>	<b>13.25</b>	<b>15.25</b>				
<b>Wilkes</b>	21	23	19	16	18	17			Wilkes	
	22	22	20	18	19	16				
	23	23	19	17	19	19				
			19	18	18	18				
Life Skills	2	7	5	4	2	4				
<b>Total</b>	<b>68</b>	<b>75</b>	<b>82</b>	<b>73</b>	<b>76</b>	<b>74</b>		<b>448</b>	439	9
<b># of Classes</b>	<b>3.0</b>	<b>3.0</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>		<b>22</b>		180
<b>Average Class Size</b>	<b>15.67</b>	<b>17.33</b>	<b>15.75</b>	<b>14.25</b>	<b>14.50</b>	<b>14.25</b>				
<b>Woodland</b>	22	20	21	16	25	23			Woodland	
	22	20	22	17	23	23				
	23	18	20	18	23	24				
	18									
Life Skills	4	5	7	3	6	10				
<b>Total</b>	<b>89</b>	<b>63</b>	<b>70</b>	<b>54</b>	<b>77</b>	<b>80</b>		<b>433</b>	387	46
<b># of Classes</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>		<b>19</b>		
<b>Average Class Size</b>	<b>17.80</b>	<b>15.75</b>	<b>17.50</b>	<b>13.50</b>	<b>19.25</b>	<b>20.00</b>				
									Proj	Diff
<b>Elem Total</b>	<b>633</b>	<b>683</b>	<b>667</b>	<b>647</b>	<b>697</b>	<b>740</b>		<b>4067</b>	3683	384
<b>Total # of Classes</b>	<b>34.0</b>	<b>34.0</b>	<b>33.0</b>	<b>33.0</b>	<b>31.5</b>	<b>33.5</b>				
<b>Total Average Class Size</b>	<b>16.77</b>	<b>18.04</b>	<b>18.23</b>	<b>18.02</b>	<b>20.11</b>	<b>20.04</b>				

### Secondary Enrollment By Grade Level - January 15, 2024

School	6th	7th	8th	9th	10th	11th	12th	Total	Variance	
	Grade		Proj	Diff						
HB Lee MS	220	215	213					648	638	10
Reynolds MS	244	246	268					758	777	-19
Walt Morey MS	178	177	187					542	550	-8
RHS + Middle College				654	644	509	533	2340	2711	-371
RLA					48	53	99	200	200	0
									Proj	Diff
<b>Secondary Total</b>	<b>642</b>	<b>638</b>	<b>668</b>	<b>654</b>	<b>692</b>	<b>562</b>	<b>632</b>	<b>4488</b>	4876	-388
Elementary Total								4067	3683	
<b>Total Reynolds:</b>								<b>8555</b>	8559	-4

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### Charter School Enrollment Report - January 15, 2024

School	Kinder	1st Grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th - 8th Grades	Total	Variance	
									Proj	Diff
Arthur Academy	27	32	27	29	28	28		171	175	-4
Rockwood Prep	71	66	66	60	50	50		363	372	-9
MLA	47	48	47	48	48	47	272	557	575	-18
HOLLA	17	16	21	19				73	56	17
									Proj	Diff
<b>Charter Total</b>	<b>162</b>	<b>162</b>	<b>161</b>	<b>156</b>	<b>126</b>	<b>125</b>	<b>272</b>	<b>1164</b>	1178	-14
<b>Total Reynolds and Charters:</b>								<b>9,719</b>	9,737	-18



As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

# Superintendent Report: Communications

Steve Padilla, Director of Communications

January 24, 2024

# RSD Communications Activities in February

- Attending school activities to post on social media;
- Conduct media interviews as appropriate;
- Securing articles for our monthly newsletter
- Assisting schools/families with ParentSquare questions;
- Creating new partner onboarding process with the same company that did our volunteer processing;



# RSD Social Media in February

# Social Media Activities

- Career and Technical Education Month
- Black History Month
- Feb 1: National Freedom Day
- Feb 5-9: National School Counseling Week
- Feb 10: Chinese New Year
- Feb 17-24: National FFA Week
- Feb 19: Presidents' Day
- Feb 26 – Mar 1: Public School Week

# Award-winning Sabes que – Did You Know!

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- We conducted a podcast with our Directors of Schools to discuss how they support our principals and schools;
- We are securing interviews various departments for upcoming podcasts;
- Our podcasts can be found on Amazon Music, Spotify, iHeartRadio, Pandora, and Apple Podcasts!

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# Questions?



As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.



*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: Consent Agenda**

Type:  Action Item  Report / Presentation

Policy: BD/BDA: Board Meetings; BDDF: Conduct of Board Meetings

Date: January 24, 2024

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**Connection to Strategic Plan Goal Topics:**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Marginalized Students      | <input checked="" type="checkbox"/> Culturally Responsive Teaching |
| <input checked="" type="checkbox"/> Student and Staff Wellness | <input checked="" type="checkbox"/> Professional Development       |

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**Summary / Background:**

- A. Approval of Personnel Order
- B. Approval of Prior Meeting Minutes
- C. Arts Education and Access Fund Intergovernmental Agreement and Grant Acceptance
- D. 21st Century Community Learning Center Grant Acceptance
- E. Policy Updates: BD-BDA, BDC, GCBDA-GDBDA, GCBDF-GDBDF, GCPC-GDPC, LBE, and LBEA
- F. Budget Committee Appointments
- G. Resolutions 2023-2024-011 to -014
- H. Field Trips
  - i. HB Lee Orchestra Field Trip to Bend, Oregon
  - ii. RHS Key Club Overnight Field Trip to Portland, Oregon
  - iii. RLA Field Trip to the Oregon Coast
  - iv. RLA Field Trip to La Pine, Oregon

**Previous Board Action:**

Not Applicable.

**Financial Implications:**

Not Applicable.

**Motion:**

- A. Motion Made by Board Member:
  - a. I move that the Board approve all Consent Agenda items as presented.

- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote



*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

**Reynolds School District**  
**Board of Education Business Meeting**  
**Meeting Minutes**  
December 13, 2023  
6:00 PM  
Wood Village City Hall

**Present:** Patty Carrera, Ana Gonzalez Muñoz, Francisco Ibarra, Aaron Muñoz, Michael Reyes, Joyce Rosenau, Cayle Tern. **Absent:** Francisco Ibarra.

**I. 5:30p - Executive Session**

The Reynolds School Board and the Superintendent will recess into Executive Session at 6:00p, under ORS 192.660(2)(a) Personnel and ORS 192.660(2)(d) Negotiations. Executive Session is closed to the public.

**II. 6:00p - Call to Order**

- Chair Ana Gonzalez Muñoz called the December 13, 2023 meeting to order at 6:02p.

**A. Roll Call**

**B. Consider Approval of the December 13, 2023 Agenda**

I move that the Board approve the December 13, 2023 agenda as presented. This motion, made by Aaron Muñoz and seconded by Michael Reyes, Passed.

Yea: 6, Nay: 0

**C. Pledge of Allegiance**

**D. Land Acknowledgement**

- The Land Acknowledgement was read into the record by Vice Chair Aaron Muñoz.

**E. Mission and Vision**

- Chair Ana Gonzalez Muñoz read the mission and vision into the record.

**III. 6:10p - Public to be Heard**

Members of the public will address the board with comments and the board will listen only. Public Comment will be limited to 7 speakers with 3 minutes each. Forms must be turned in before the meeting start time.

**IV. 6:30p - High School Student Report**

**V. 6:40p - Bargaining Group Updates**

**VI. 6:50p - Presentation to the Board**

- A. Policy Updates (first reading):** BD-BDA, BDC, GCBDA-GDBDA, GCBDF-GDBDF, GCPC-GDPC, LBE

**VII. 7:00p - Superintendent's Reports**

**A. Financial Report**

**B. Announcements/Reports**

**C. Enrollment Report**

## **D. Communications Report**

### **VIII. 7:20p - Consent Agenda**

I move that the Board approve all Consent Agenda items as presented. This motion, made by Michael Reyes and seconded by Patty Carrera, Passed.

Yea: 6, Nay: 0

#### **A. Approval of Personnel Order**

#### **B. Approval of Prior Meeting Minutes**

#### **C. RHS Boys Basketball Tournament in Medford, Oregon**

### **IX. 7:25p - Action Items**

#### **A. Integrated Programs Final Grant Agreement**

I move the Board authorize staff to accept the Student Investment Account Grant from Oregon Department of Education in the total amount of \$9,460,061.10 to provide high-quality programming for students, staff, and families. This motion, made by Aaron Muñoz and seconded by Joyce Rosenau, Passed.

Yea: 6, Nay: 0

#### **B. Construction Excise Tax**

I move that the Board approve Resolution 2023-2024-010 Construction Excise Tax Limit and authorize the district to amend the existing IGAs with the cities of Fairview, Gresham, Troutdale and Wood Village. This motion, made by Cayle Tern and seconded by Aaron Muñoz, Passed.

Yea: 6, Nay: 0

### **X. 7:35p - Board Announcements and Discussion**

#### **A. Individual Board Members - Announcements and Reports**

#### **B. Upcoming Board Meetings**

### **XI. 7:45p - Adjourn**

- Chair Ana Gonzalez Muñoz adjourned the December 23, 2023 Business Meeting at 7:36p.

**Reynolds School District  
Board of Education Work Session  
Meeting Minutes  
January 10, 2024  
6:00 PM  
Building I, Edgefield Campus**

**I. 5:30p - Executive Session**

The Reynolds School Board and the Superintendent will recess into Executive Session at 5:30p, under ORS 192.660(2)(d) Negotiations and ORS 192.660(2)(h) Legal Counsel.

**II. 6:00p - Call to Order**

**A. Roll Call**

**B. Land Acknowledgement**

- Read into the record by Director Cayle Tern.

**C. Mission and Vision**

- Read into the record by Chair Ana Gonzalez Muñoz.

**III. 6:05p - Budget Committee Applications**

- The Board wondered if there is any criteria for rejecting a Budget Committee applicant.

**IV. 6:15p - Board Goals**

- REA President Jeffrey Fuller and OSEA President Naomi Bledsoe discussed the goals with the Board.

**V. 6:45p - Adjourn**

- Chair Ana Gonzalez Muñoz adjourned the January 10, 2024 Work Session at 6:59p.

To: Board of Directors

From: Dr. Koreen Barreras-Brown

**Subject: Arts Education and Access Fund Agreement and Funds**

Type:  Action Item       Report / Presentation

Policy: DD: Funding Proposal Applications

Date: January 24, 2024

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**Connection to Strategic Plan Goal Topics:**

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Marginalized Students | <input type="checkbox"/> Culturally Responsive Teaching |
| <input type="checkbox"/> Student and Staff Wellness       | <input type="checkbox"/> Professional Development       |
- 

**Summary / Background:**

In 2012, Portland voters approved the Arts Education and Access Income Tax. These funds assist in the continued restoration of arts education to Portland elementary schools by providing stable, long-term funding for certified arts teachers, ensuring access to the arts for every Portland elementary school student.

Arts Education and Access Funds help provide a full-time music teacher at each elementary school, and an art teacher to serve the four non-charter elementary schools in the city of Portland. HOLLA School also receives an allocation.

**Previous Board Action:**

The Board accepts all grants.

**Financial Implications:**

The Arts Education and Access Fund allocation for the 2023-24 school year is \$363,519.89

**Motion:**

- A. Motion Made by Board Member:
  - a. I move the Board authorize staff to enter into a new IGA with the City of Portland and accept the Arts Education and Access Tax Fund grant in the total amount of \$363,519.89.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote

**INTERGOVERNMENTAL AGREEMENT  
BETWEEN REYNOLDS SCHOOL DISTRICT  
AND THE CITY OF PORTLAND  
FOR ONE-TIME FUNDS AND ONGOING PARTNERSHIPS**

This Intergovernmental Agreement ("IGA"), authorized pursuant to ORS 190.110, is entered into between Reynolds School District ("District") and the City of Portland ("City"). District and City may be referred to individually as a "party" and collectively as "the parties."

**RECITALS**

- A. Education is one of the top four overarching goals of the City's Portland Plan.
- B. According to the Every Student Succeeds Act (ESSA), a well-rounded education includes the arts. 195
- C. National research links access to arts education to improved test scores, graduation rates and college admittance, particularly for lower-income students and students who have been systemically underserved.
- D. Certified in-school arts instruction is the cornerstone of a complete arts education, providing students with the opportunity to develop skills in creative and critical thinking, collaborating, and communicating.
- E. A complete arts education includes adequate space and time for instruction; instruction by in-school, certified teachers; arts experiences such as field trips and artist residencies; arts integration in core subject areas; and sequential, standards-based, K-12 arts education.
- F. Providing arts education for all students at the elementary school level ensures that each student, regardless of means and background, is given equal opportunity to develop skills and grow, and that some students are not disadvantaged in this area as they enter middle school and high school.
- G. Elementary school is the most strategic point in the public education continuum to invest in arts education to ensure equal access and opportunity to develop skills for all students from the beginning of their school experience and to prevent early disparities in access.
- H. Cities with thriving arts and culture communities attract businesses, develop a creative workforce, and create economic development opportunities across multiple sectors.

I. As of 2012, budget cuts had resulted in a steep decline in arts education in Portland schools, leaving over 11,500 students in 26 schools with no access to certified instruction in art, music, dance, or drama.

J. In response to the lack of arts funding in Portland schools and in recognition of the importance arts play in a thriving community, voters approved the Arts Education and Access Income Tax in 2012. Supported by the Arts Education and Access Fund, 100% of Portland K-5 schools provided instruction in art, music, dance, or drama in the 2022-23 school year.

K. This IGA will assist in the continued restoration of arts education to our schools by providing stable, long-term funding for certified arts teachers, ensuring access to the arts for every Portland elementary school student.

L. The City's Revenue Division is authorized to receive gross revenues collected as a result of the Arts Education and Access Income Tax and distribute a portion of the Net Revenues to the District.

M. District has agreed to ensure that funds are used to pay for the costs of providing certified arts teachers to students in elementary schools within the District.

N. To ensure that the Arts Education and Access Fund is being implemented as required, to review expenditures made, and to report their findings to the City Council annually, an independent community oversight committee that is representative of the City's diverse communities, known as the Arts Oversight Committee, or AOC, was created via a ballot measure.

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## AGREEMENT

**1. Recitals.** The recitals above are hereby incorporated by reference.

**2. Effective Date/Term.** This IGA is effective from the date that all parties have executed this IGA. The term of this IGA is until June 30, 2024. This IGA will automatically renew for subsequent one-year periods thereafter so long as the Arts Education and Income Tax is in effect, unless the IGA is terminated sooner by either party as outlined in this IGA.

**3. Definitions.**

Any term used in this IGA that is not defined in this section will have the meaning set forth in Portland City Code Chapter 5.73.

a. "Arts Oversight Committee (AOC)" is the independent citizen oversight committee charged by City Code with overseeing the collection, distribution, and use of funds to assure compliance with the ballot measure, City Code, and this IGA.

b. "Average teacher salary" means the average of all certified K-5 teachers' salaries within the District who are actually teaching school and not in full time administrative positions, calculated on the teachers' base pay, including associated employer-paid payroll costs, such as taxes, insurance and PERS, but excluding premium

or differential pay, or any other sums that may be paid for the performance of duties outside of teaching classes during regular school hours. "Average teacher salary" does not include income imputed to, but not actually received by, a teacher as a result of the receipt of a taxable benefit, such as domestic partner insurance or long-term disability insurance provided by the employer.

c. "Catchment" means the geographical area from which an elementary school within a District draws its students.

d. "Division" means the Revenue Division of the City of Portland, Bureau of Revenue and Financial Services.

e. "Gross Revenues" means the total of all revenue received by the City of Portland from the Arts Education and Access Income Tax without regard to collection, administrative, or other costs.

f. "K-5 students" means District students in grades Kindergarten through 5<sup>th</sup> grade. "Portland K-5" students means students that reside within the geographical boundary of the City of Portland.

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g. "Net Revenues" means the revenue remaining after collection, administrative, and other costs and refunds are deducted from Gross Revenues.

h. "Schools" means those educational institutions defined as schools by the Oregon Department of Education, but do not include on-line schools.

**4. Payment Calculation and Distribution of Funds.** The City's Revenue Division will receive the money collected under the Arts Education and Access Income Tax and distribute a portion of Net Revenues to District as follows:

a. On or before October 15th each year, District will provide to the Division the number of K-5 students from schools within the District's Catchment and the current teacher salaries of certified K-5 teachers. In the case of charter schools, the number will include only Portland K-5 students attending charter schools within District that have a Portland Catchment and no other charter school students. The number will not include: (i) students attending elementary schools within the School District that have no Portland K-5 students; or (ii) students attending elementary schools, including Portland K-5 students, if the school's Catchment does not overlap with the City of Portland's geographical boundaries. In any event, distribution will be made in conformance with City Code Section 5.73.030.

b. Based on the correct number provided by District; the Division will calculate the amount of Net Revenues owed to District as follows:

Average teacher salary X (the correct number of students provided by the District)/500 (hereafter "the Calculation").

c. The Division will then promptly pay 50% of the Net Revenues determined by the Calculation to District.

d. On or before January 31st each year, the parties anticipate the Oregon Department of Education (ODE) will provide the Division with an updated and revised number of students, calculated in the same manner as specified in paragraph (a) above (hereafter referenced as "the revised number").

e. Based on the revised number provided by ODE, the Division will recalculate the amount of Net Revenues owed to District (hereafter "the Revised Calculation").

f. On or about March 15th each year, the Division will subtract the money already paid to District from the Revised Calculation and pay District the remaining Net Revenues owed to District.

g. In the event ODE fails to provide a revised number in order for the Division to pay the District the remaining Net Revenues owed by March 15th each year, the parties agree to mutually discuss an acceptable alternative method of determining the revised number.

**5. Provision of Services.** District will provide arts education through certified arts teachers to all K-5 students in each of its elementary schools. Arts Education and Access Fund Tax Net Revenues disbursed to the District pursuant to this IGA will only be used to pay the full costs to employ certified arts teachers to all K-5 students in each of its elementary schools. If the District is unable to use all the funds disbursed by June 30th each year to provide certified arts teachers in a given school year, those remaining funds may be held (rolled over) and used in the following school year to provide certified arts teachers to all K-5 students in each of its elementary schools. District will report annually the amount of any funds rolled over to the following (next) school year.

**6. Supplemental Funding.** It is the intention of this IGA to add to the number of existing certified arts and music teachers through either the hiring of new certified arts teachers or mitigating against loss of certified arts and/or music teachers through cuts, without creating financial problems for District. Funds from the Arts Education and Access Fund will be used to meet the voter-approved teacher-student ratio of 1-500 for a certified arts teacher within the District that educates K-5 students and whose Catchment overlaps with the City of Portland's geographical boundaries. The District will aspire to provide one full time equivalent (FTE) of certified arts instruction at each qualifying school (non-charter) considering the District's financial outlook, strategic plan, and related policies.

**7. Audit.** District will provide its Annual Comprehensive Financial Report upon request to the City Arts Program for the purpose of tracking compliance with this IGA. The report will specifically identify the funds received and expended pursuant to the Arts Education & Access Fund program.

**8. Sequential Course of Study.** The District will work with the City Arts Program to align a sequential course of study in arts education for students Kindergarten through 12th grade. This course of study will take into account the District's current courses and budgetary considerations and align with each school community's values. As funding for

teachers from the Arts Education and Access Fund is restricted to schools serving students in grades K-5, the District will attempt to maintain the articulated course of study unless it compromises other academic priorities or budget considerations.

**9. Equity Educators Act.** In accordance with the goals of Oregon's Equity Educators Act, the District will strive, within the bounds of the law, to ensure the percentage of diverse educators employed reflects the percentage of diverse students in the district.

**10. Coordination with City Arts Program.** District will coordinate with the City Arts Program to ensure that District is providing high-quality arts education based on the resources available, including those provided by the Arts Education and Access Fund. In the event that District is not meeting the expectations of this provision, the parties will consider this to be a "dispute" under this IGA, and the City and District will engage in dispute resolution as required by Paragraph 24.

**11. Arts Education Coordination Meetings.** The District agrees its superintendent will attend an annual meeting convened by the Mayor or City Commissioner-in-Charge of arts and culture to discuss the state of arts education in Portland schools, the effects of Arts Education & Access Fund investments and any plans for continuous improvement. The meeting will take place at minimum on an annual basis. District also agrees to provide high-level staff to attend at least quarterly meetings on arts education convened by the City Arts Program to monitor progress and plan for continuous improvement around the use of Arts Education & Access Fund (AEAF) monies and the delivery of arts education within the District.

**12. State of the Arts Reports.** The District agrees to submit annual State of the Arts Reports to the City Arts Program. The City Arts Program will provide a report template asking for quantitative and qualitative data to help describe the state of the arts in the District. State of the Arts Reports will be due on or before February 15 of each year. In the event that District is not meeting the expectations of this provision, the parties will consider this to be a "dispute" under this IGA, and the City and District will engage in dispute resolution as required by Paragraph 24.

**13. Coordination with Charter Schools.** The District agrees to support coordinating data from any District-sponsored Charter School receiving AEAF funds, including supporting the City Arts Program in requesting data from Charter Schools.

**14. Use of Funds/Indemnification.** District will use the Net Revenues it receives from the City in accordance with City Code Chapter 5.73 and this IGA and may not use the funds for any other purpose whatsoever. District will hold harmless, indemnify, and pay back the City for any expenditure of funds that is not in accordance with the requirements of City Code Chapter 5.73 and this IGA. If the City determines that Net Revenues have been disbursed to the District in error in the first payment in any year, the City may allow the amount of the Net Revenues disbursed in error as a subtraction against the second regularly scheduled disbursement.

District will provide the City with requested data and reports, including but not limited to its use of Net Revenues, the number of arts FTE teachers employed, the total number of teachers employed, school populations for all K-5 grades, and other data as may be necessary to ensure District will use Net Revenues it receives from the City in accordance with City Code Chapter 5.73, this IGA, and the Art Education Access Fund ballot measure. Requests for data may come from the Revenue Division, City Arts Program, or the AOC. Unless otherwise required by this IGA, the due date for the above reporting is December 31st of each year.

The Revenue Division may hold a disbursement of Net Revenues if District has not complied with data or reporting requests, including the annual State of the Arts Report.

**15. Amendments.** The terms of this IGA may not be waived, altered, modified, supplemented, or amended, in any manner whatsoever, except by written instrument signed by both parties. The Mayor of the City of Portland, or designee, is authorized to amend this IGA provided it does not increase the cost to the City. This agreement regarding the use of the Arts Education & Access Fund has been developed collaboratively between the two signatories to this agreement. In that spirit of partnership, and to ensure flexibility to respond to an ever-changing fiscal environment and any unforeseeable hardships, both parties (City and District) agree to develop any amendment necessary to this agreement to preserve the ability of the District to deliver maximal arts education services to students without causing undue difficulties for either party. The purpose of the IGA is to formalize the goal of continuous improvement around the use of these funds and the delivery of arts education in schools, and this provision is intended to further document that intent.

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**16. Captions.** The captions or headings in this IGA are for convenience only and in no way define, limit, or describe the scope or intent of any provisions of this IGA.

**17. Law/Choice of Venue.** Oregon law, without reference to its conflict of law's provisions, will govern this IGA and all rights, obligations and disputes arising out of the IGA. Venue for all disputes and litigation will be in Multnomah County, Oregon.

**18. Severability/Survival.** If any of the provisions contained in this IGA are held unconstitutional or unenforceable, the enforceability of the remaining provisions will not be impaired. All provisions concerning the limitation of liability, indemnity, and conflicts of interest will survive the termination of this IGA for any cause.

**19. No Third-Party Beneficiary.** City and District are the only parties to this IGA and as such, are the only parties entitled to enforce its terms. Nothing contained in this IGA gives or will be construed to give or provide any benefit, direct, indirect, or otherwise to third parties unless third persons are expressly described as intended to be beneficiaries of its terms.

**20. Merger Clause.** This IGA constitutes the entire IGA between the parties. No waiver, consent, modification, or change of terms of this IGA will bind either party unless in writing and signed by both parties. Such waiver, consent, modification, or change, if

made, will be effective only in the specific instance and for the specific purpose given. There are no understandings, IGAs, or representations, oral or written, not specified herein regarding this IGA.

**21. Counterparts/Electronic Signatures.** This IGA may be executed in any number of counterparts, all of which when taken together will constitute one IGA binding on all Parties, notwithstanding that all parties are not signatories to the same counterpart. The parties agree that they may conduct this transaction, including any amendments or extension, by electronic means including the use of electronic signatures.

**22. Assignment.** No party may assign or transfer any interest in this IGA, nor assign any claims for money due or to become due under this IGA, without the prior written approval of the other parties. This IGA will bind and inure to the benefit of, and be enforceable by, the parties hereto and their respective successors and permitted assigns.

**23. Termination.** This IGA may be mutually terminated at any time by written consent of the parties. The City may unilaterally terminate this IGA if District fails to use the Net Revenues in accordance with City Code Chapter 5.73 or this IGA. The District may unilaterally terminate this IGA if City fails to distribute the Net Revenues in accordance with this IGA.

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**24. Dispute Resolution.** In the event a dispute arises regarding the use of the Net Revenues by District, or any other matter covered by this IGA, the parties agree to have high level representatives of City and District engage in discussions before taking any legal action. If discussions fail to resolve the issue, the parties will engage in mandatory mediation in an attempt to resolve the dispute. In the event of mediation, the parties will mutually select a mediator, and each will pay one-half of the mediator's bill. If mediation fails to resolve the matter, either party may take any legal action permitted to it under the law of the State of Oregon.

IN WITNESS WHEREOF, the duly authorized representatives of City and District have executed this IGA as of the date and year above first written.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2023

**CITY**  
City of Portland

**DISTRICT**  
Reynolds School District

By: \_\_\_\_\_

By: \_\_\_\_\_

Name:

Name:

Title:

Title:

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Date: \_\_\_\_\_

Date: \_\_\_\_\_

**APPROVED AS TO FROM**

**APPROVED AS TO FROM**

By: \_\_\_\_\_

By: *Rebelle J*

City Attorney

Title: Attorney

Date: \_\_\_\_\_

Date: 12/12/23

RSD Board Approval:



# CITY OF PORTLAND

Office of Management and Finance  
Bureau of Revenue and Financial Services

**Ted Wheeler, Mayor**  
Thomas W. Lannom, Interim Chief Financial Officer  
Tyler Wallace, Interim Revenue Division Director

**Revenue Division**  
111 SW Columbia Street, Suite 600  
Portland, Oregon 97201-5840  
FAX (503) 823-5192  
PHONE (503) 823-5157  
TDD 711  
[www.portland.gov/revenue](http://www.portland.gov/revenue)

December 14, 2023

REYNOLDS SCHOOL DISTRICT #7  
1204 NE 201ST AVE  
FAIRVIEW OR 97024-9642

Thank you for providing the payroll and student enrollment data needed to calculate REYNOLDS SCHOOL DISTRICT #7's estimated disbursement from the Arts Tax Fund. The Revenue Division formula used to calculate the Arts Tax Net Revenue owed to the REYNOLDS SCHOOL DISTRICT #7 is:

Average teacher salary x (the correct number of students provided by the District) ÷ 500

REYNOLDS SCHOOL DISTRICT #7	\$111,150.50	x	1,587	÷	500	=	\$352,791.69
HOLLA SCHOOL	\$90,916.95	x	59	÷	500	=	\$10,728.20
							<u>\$363,519.89</u>

Based on the data provided by the District, the estimated Net Revenue owed to the District from the 2022 Arts Tax is \$363,519.89. Pursuant to the Intergovernmental Agreement authorized by Portland City Ordinance #186930 (City Contract #30004364), 50 percent of the Net Revenue owed to the District shall be paid once this calculation is made.

The final amount owed to the District could change based in the verified enrollment data, anticipated to be received from the Oregon Department of Education on or before January 31, 2024. Based on the enrollment data, the Division will recalculate the Arts Tax Net Revenue owed to the District. On or about March 15, 2024, the Division will subtract the money already paid to the District from the revised calculation and pay the District the remaining amount owed.

You will be receiving your initial disbursement of \$181,759.94. This money will be transferred to the bank account you provided via an ACH transfer. Again, this payment represents 50 percent of the estimated Arts Tax Net Revenue due to REYNOLDS SCHOOL DISTRICT #7.

If you have any questions, please contact me or Matthew Thorup at (503) 865-6890, or by email at [Matthew.Thorup@PortlandOregon.gov](mailto:Matthew.Thorup@PortlandOregon.gov).

Sincerely,

Celita Holt  
Tax Division Manager  
(503) 865-2495  
[Celita.Holt@portlandoregon.gov](mailto:Celita.Holt@portlandoregon.gov)

Have questions, need translation, or interpretation? Call (503) 823-5157 ~~2023~~ and a secure message online at [Pro.Portland.gov](https://www.portland.gov).

Traducción o interpretación | Chuyển Ngữ hoặc Phiên Dịch | 翻译或传译 | Письменный или устный перевод | Traducere sau Interpretare  
Письмовий або усний переклад | 翻訳または通訳 | Turjumida ama Fasiraadda | ການແປພາສາ ຫຼື ການອະທິບາຍ | الترجمة التحريرية أو الشفهية



*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: Grant Approval, ODE 21<sup>st</sup> Century Community Learning Center**

Type:  Action Item       Report / Presentation

Policy: DD: Funding Proposals and Applications

Date: January 24, 2024

**Connection to Strategic Plan Goal Topics:**

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Marginalized Students      | <input type="checkbox"/> Culturally Responsive Teaching |
| <input checked="" type="checkbox"/> Student and Staff Wellness | <input type="checkbox"/> Professional Development       |

**Summary / Background:**

The Reynolds School District was awarded the 21<sup>st</sup> Century Community Learning Center Grant from the Oregon Department of Education. The receipt of this competitive grant award will span 5 academic years. It enables the start-up of a new SUN Program at Margaret Scott Elementary School and will supplement the current SUN Program at HB Lee Middle School. The terms of the grant require RSD to pass through funds via a fee for service agreement to deliver these services with Metropolitan Family Service (MFS).

**Previous Board Action:**

RSD was awarded a 21<sup>st</sup> CCLC grant in previous grant cycles. But there has not been any previous board action pertaining specifically to this project.

**Financial Implications:**

Funds from ODE, passed through the Reynolds School District to Metropolitan Family Service will breakdown as follows:

SY 2023-24 - \$425,000	SY 2026-27 - \$318,750
SY 2024-25 - \$425,000	SY 2027-28 - \$212,500
SY 2025-26 - \$425,000	

Unspent funds from any year are eligible to be carried forward into subsequent years within the grant timeline.

**Motion:**

- A. Motion Made by Board Member:
  - a. I move that the Board accept the 21<sup>st</sup> Century Grant as presented.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote

# STATE OF OREGON

## GRANT AGREEMENT

### Grant No. 33788

This **Grant Agreement** (“Grant”) is between the **State of Oregon** acting by and through its **Department of Education** (“Agency”) and **Multnomah County School District #7 dba Reynolds School District #7** (“Grantee”), each a “Party” and, together, the “Parties”.

## SECTION 1: AUTHORITY

Pursuant to **ORS 190.110**, and **ORS 329.156** through **329.157**, **Agency** is authorized to enter into a grant agreement and provide funding for the purposes described in this **Grant**.

## SECTION 2: PURPOSE

The purpose of this **Grant Agreement** is to fund programs at the **21<sup>st</sup> Century Community Learning Centers** (“21<sup>st</sup> CCLC”) that provide tutoring and other academic enrichment activities along with a broad array of youth development opportunities that complement students’ regular academic programs, and help students meet state and local student standards in core academic subjects, such as English, Language, Arts, and Math. In addition, literacy and other educational services are offered to families of students participating in the program.

## SECTION 3: EFFECTIVE DATE AND DURATION

When all **Parties** have executed this **Grant**, and all necessary approvals have been obtained (“Executed Date”), this **Grant** is effective and has a grant funding start date as of **September 1, 2023** (“Effective Date”), and, unless extended or terminated earlier in accordance with its terms, will expire on **September 30, 2028**.

## SECTION 4: GRANT MANAGERS

### 4.1 Agency’s Grant Manager is:

Raquel Gwynn, Education Specialist  
255 Capitol Street NE; Salem, OR; 97301  
503-947-5785  
[Raquel.gwynn@ode.oregon.gov](mailto:Raquel.gwynn@ode.oregon.gov)

### 4.2 Grantee’s Co-Grant Manager is:

Justin Burmingham,  
1204 NE 201<sup>st</sup> Avenue

Fairview OR 97024  
 Phone: 503.661.7200  
[JBirmingham@rsd7.net](mailto:JBirmingham@rsd7.net)

**4.3 Grantee’s Co-Grant Manager is:**

Heather Mackris,  
 1204 NE 201<sup>st</sup> Avenue  
 Fairview OR 97024  
 Phone: 971.506.2609  
[heatherm@mfs.email](mailto:heatherm@mfs.email)

**4.4 A Party may designate a new Grant Manager by written notice to the other Party.**

**SECTION 5: PROJECT ACTIVITIES**

**Grantee** must perform the **Project Activities** set forth in **Exhibit A** (the “Project”), attached hereto and incorporated in this **Grant** by this reference, for the period beginning on the **Effective Date** and ending on the expiration date set forth in **Section 3** (the “Performance Period”).

**SECTION 6: GRANT FUNDS**

In accordance with the terms and conditions of this **Grant**, **Agency** will provide **Grantee** up to **\$425,000.00** (“**Grant Funds**”) for the **first year of Activity Costs of the Project**. **Grant Funds** for the following years will be added through an amendment to this **Agreement** for continued services described in **Exhibit A** contingent upon the **Agency’s** receipt of the **Federal Funds**. **Agency** will pay the **Grant Funds** from monies available through its **21<sup>st</sup> Century Community Learning Center Federal Grant** (“Funding Source”). **Grant Funds** may be used only for **Allowable Costs** authorized by this **Agreement**. **Grant Funds** per funding year are listed below.

<b>Funding Years</b>	<b>Grant Amount</b>
YR 1: 2023-2024	\$425,000.00
YR 2: 2024-2025	TBD
YR 3: 2025-2026	TBD
YR 4: 2026-2027	TBD
YR 5: 2027-2028	TBD
<b>TOTAL FUNDS AMOUNTS</b>	<b>\$425,000.00</b>

Funding amounts cover a **15-month** spending period (**July 1st** of the fiscal year through **September 30th** of the following year). Unspent funds from the funding period can be used for an additional **twelve (12) months**, upon approval from **Agency’s Grant Administrator**, for a total of **twenty-seven (27) months**. Grant Funds for Funding Year 2026-2027 (**YR 4**) will be equal to ninety percent (90%) of the Grant Funds awarded for Funding Year 2023-2024 (**YR 1**). Grant Funds for Funding Year 2027-2028 (**YR 5**) will be equal to eighty percent (80%) of the Grant Funds awarded for Funding Year 2023-2024 (**YR 1**) and will be processed in the final amendment.

## SECTION 7: DISBURSEMENT GENERALLY

### 7.1 Disbursement.

7.1.1 Subject to the availability of sufficient moneys in and from the **Funding Source** based on **Agency's** reasonable projections of moneys accruing to the **Funding Source**, **Agency** will disburse **Grant Funds** to **Grantee** for the allowable **Project Activities** described in **Exhibit A** that are undertaken during the **Performance Period**.

7.1.2 **Grantee** must provide to **Agency** any information or detail regarding the expenditure of **Grant Funds** required under **Exhibit A** prior to disbursement or as **Agency** may request.

7.1.3 **Agency** will only disburse **Grant Funds** to **Grantee** for **Project Activities** completed or materials produced, that, if required by **Exhibit A**, are approved by **Agency**. If **Agency** determines any completed **Project Activities** or materials produced are not acceptable and any deficiencies are the responsibility of **Grantee**, **Agency** will prepare a detailed written description of the deficiencies within **15 days** of receipt of the materials or performance of the **Project Activity** and will deliver such notice to **Grantee**. **Grantee** must correct any deficiencies at no additional cost to **Agency** within **15 days**. **Grantee** may resubmit a request for disbursement that includes evidence satisfactory to **Agency** demonstrating deficiencies were corrected.

7.2 **Conditions Precedent to Disbursement.** **Agency's** obligation to disburse **Grant Funds** to **Grantee** under this **Grant** is subject to satisfaction of each of the following conditions precedent:

7.2.1 **Agency** has received sufficient funding, appropriations, expenditure limitation, allotments or other necessary expenditure authorizations to allow **Agency**, in the exercise of its reasonable administrative discretion, to make the disbursement from the **Funding Source**;

7.2.2 No default as described in **Section 15** has occurred; and

7.2.3 **Grantee's** representations and warranties set forth in **Section 8** are true and correct on the date of disbursement(s) with the same effect as though made on the date of disbursement.

7.3 **No Duplicate Payment.** **Grantee** may use other funds in addition to the **Grant Funds** to complete the **Project**; provided, however, the **Grantee** may not credit or pay any **Grant Funds** for **Project** costs that are paid for with other funds and would result in duplicate funding.

7.4 **Suspension of Funding and Project.** **Agency** may by written notice to **Grantee**, temporarily cease funding and require **Grantee** to stop all, or any part, of the **Project** dependent upon **Grant Funds** for a period of up to **180 days** after the date of the **Notice**, if **Agency** has or reasonably projects that it will have insufficient funds from the **Funding Source** to disburse the full amount of the **Grant Funds**. Upon receipt of the **Notice**, **Grantee** must immediately cease all **Project Activities** dependent on **Grant Funds**, or if that is impossible, must take all necessary steps to minimize the **Project Activities** allocable to **Grant Funds**.

If **Agency** subsequently projects that it will have sufficient funds, **Agency** will notify **Grantee**

that it may resume activities. If sufficient funds do not become available, **Grantee** and **Agency** will work together to amend this **Grant** to revise the amount of **Grant Funds** and **Project Activities** to reflect the available funds. If sufficient funding does not become available or an amendment is not agreed to within a period of **180 days** after issuance of the notice, **Agency** will either (i) cancel or modify its cessation order by a supplemental written notice or (ii) terminate this **Grant** as permitted by either the termination at **Agency’s** discretion or for cause provisions of this **Grant**.

## SECTION 8: REPRESENTATIONS AND WARRANTIES

**8.1 Organization/Authority.** **Grantee** represents and warrants to **Agency** that:

**8.1.1** **Grantee** is a **school district**, duly organized and validly existing;

**8.1.2** **Grantee** has all necessary rights, powers and authority under any organizational documents and under **Oregon Law** to (i) execute this **Grant**, (ii) incur and perform its obligations under this **Grant**, and (iii) receive financing, including the **Grant Funds**, for the **Project**;

**8.1.3** This **Grant** has been duly executed by **Grantee** and when executed by **Agency**, constitutes a legal, valid and binding obligation of **Grantee** enforceable in accordance with its terms;

**8.1.4** If applicable and necessary, the execution and delivery of this **Grant** by **Grantee** has been authorized by an ordinance, order or resolution of its governing body, or voter approval, that was adopted in accordance with applicable law and requirements for filing public notices and holding public meetings; and

**8.1.5** There is no proceeding pending or threatened against **Grantee** before any court or governmental authority that if adversely determined would materially adversely affect the **Project** or the ability of **Grantee** to carry out the **Project**.

**8.2 False Claims Act.** **Grantee** acknowledges the **Oregon False Claims Act, ORS 180.750 to 180.785**, applies to any “claim” (as defined by **ORS 180.750**) made by (or caused by) **Grantee** that pertains to this **Grant** or to the **Project**. **Grantee** certifies that no claim described in the previous sentence is or will be a “false claim” (as defined by **ORS 180.750**) or an act prohibited by **ORS 180.755**. **Grantee** further acknowledges in addition to the remedies under **Section 16**, if it makes (or causes to be made) a false claim or performs (or causes to be performed) an act prohibited under the **Oregon False Claims Act**, the **Oregon Attorney General** may enforce the liabilities and penalties provided by the **Oregon False Claims Act** against the **Grantee**.

**8.3 No limitation.** The representations and warranties set forth in this **Section** are in addition to, and not in lieu of, any other representations or warranties provided by **Grantee**.

## SECTION 9: OWNERSHIP

**9.1 Intellectual Property Definitions.** As used in this **Section** and elsewhere in this **Grant**, the

following terms have the meanings set forth below:

**“Third Party Intellectual Property”** means any intellectual property owned by parties other than **Grantee** or **Agency**.

**“Work Product”** means every invention, discovery, work of authorship, trade secret or other tangible or intangible item **Grantee** is required to create or deliver as part of the **Project**, and all intellectual property rights therein.

- 9.2 Grantee Ownership.** **Grantee** must deliver copies of all **Work Product** as directed in **Exhibit A**. **Grantee** retains ownership of all **Work Product**, and grants **Agency** an irrevocable, non-exclusive, perpetual, royalty-free license to use, to reproduce, to prepare derivative works based upon, to distribute, to perform and to display the **Work Product**, to authorize others to do the same on **Agency’s** behalf, and to sublicense the **Work Product** to other entities without restriction.
- 9.3 Third Party Ownership.** If the **Work Product** created by **Grantee** under this **Grant** is a derivative work based on **Third Party Intellectual Property** or is a compilation that includes **Third Party Intellectual Property**, **Grantee** must secure an irrevocable, non-exclusive, perpetual, royalty-free license allowing **Agency** and other entities the same rights listed above for the pre-existing element of the **Third party Intellectual Property** employed in the **Work Product**. If state or federal law requires that **Agency** or **Grantee** grant to the **United States** a license to any intellectual property in the **Work Product**, or if state or federal law requires **Agency** or the **United States** to own the intellectual property in the **Work Product**, then **Grantee** must execute such further documents and instruments as **Agency** may reasonably request in order to make any such grant or to assign ownership in such intellectual property to the **United States** or **Agency**.

## SECTION 10: CONFIDENTIAL INFORMATION

- 10.1 Confidential Information Definition.** **Grantee** acknowledges it and its employees or agents may, in the course of performing its responsibilities, be exposed to or acquire information that is: (i) confidential to **Agency** or **Project** participants or (ii) the disclosure of which is restricted under federal or state law, including without limitation: (a) personal information, as that term is used in **ORS 646A.602(12)**, (b) social security numbers, and (c) information protected by the federal **Family Educational Rights and Privacy Act** under **20 USC § 1232g** (items (i) and (ii) separately and collectively “Confidential Information”).
- 10.2 Nondisclosure.** **Grantee** agrees to hold **Confidential Information** as required by any applicable law and in all cases in strict confidence, using at least the same degree of care **Grantee** uses in maintaining the confidentiality of its own confidential information. **Grantee** may not copy, reproduce, sell, assign, license, market, transfer or otherwise dispose of, give, or disclose **Confidential Information** to third parties, or use **Confidential Information** except as is allowed by law and for the **Project Activities** and **Grantee** must advise each of its employees and agents of these restrictions. **Grantee** must assist **Agency** in identifying and preventing any unauthorized use or disclosure of **Confidential Information**. **Grantee** must advise **Agency** immediately if **Grantee** learns or has reason to believe any **Confidential Information** has been, or may be, used or disclosed in violation of the restrictions in this **Section**. **Grantee** must, at its expense, cooperate

with **Agency** in seeking injunctive or other equitable relief, in the name of **Agency** or **Grantee**, to stop or prevent any use or disclosure of **Confidential Information**. At **Agency's** request, **Grantee** must return or destroy any **Confidential Information**. If **Agency** requests **Grantee** to destroy any **Confidential Information**, **Grantee** must provide **Agency** with written assurance indicating how, when and what information was destroyed.

- 10.3 Identity Protection Law.** **Grantee** must have and maintain a formal written information security program that provides safeguards to protect **Confidential Information** from loss, theft, and disclosure to unauthorized persons, as required by the **Oregon Consumer Information Protection Act, ORS 646A.600-646A.628**. If **Grantee** or its agents discover or are notified of a potential or actual "**Breach of Security**", as defined by **ORS 646A.602(1)(a)**, or a failure to comply with the requirements of **ORS 646A.600-628**, (collectively, "**Breach**") with respect to **Confidential Information**, **Grantee** must promptly but in any event within **one calendar day** (i) notify the **Agency Grant Manager** of such **Breach** and (ii) if the applicable **Confidential Information** was in the possession of **Grantee** or its agents at the time of such **Breach**, **Grantee** must (a) investigate and remedy the technical causes and technical effects of the **Breach** and (b) provide **Agency** with a written root cause analysis of the **Breach** and the specific steps **Grantee** will take to prevent the recurrence of the **Breach** or to ensure the potential **Breach** will not recur. For the avoidance of doubt, if **Agency** determines notice is required of any such **Breach** to any individual(s) or entity(ies), **Agency** will have sole control over the timing, content, and method of such notice, subject to **Grantee's** obligations under applicable law.
- 10.4 Subgrants/Contracts.** **Grantee** must require any subgrantees, contractors or subcontractors under this **Grant** who are exposed to or acquire **Confidential Information** to treat and maintain such information in the same manner as is required of **Grantee** under **subsections 10.1 and 10.2 of this Section**.
- 10.5 Background Check.** If requested by **Agency** and permitted by law, **Grantee's** employees, agents, contractors, subcontractors, and volunteers that perform **Project Activities** must agree to submit to a criminal background check prior to performance of any **Project Activities** or receipt of **Confidential Information**. **Background Checks** will be performed at **Grantee's** expense. Based on the results of the **Background Check**, **Grantee** or **Agency** may refuse or limit (i) the participation of any **Grantee** employee, agent, contractor, subgrantee, or volunteer, in **Project Activities** or (ii) access to **Agency Personal Information** or **Grantee** premises.

## **SECTION 11: INDEMNITY/LIABILITY**

- 11.1 Indemnity.** **Grantee** must defend, save, hold harmless, and indemnify the **State of Oregon** and **Agency** and their officers, employees and agents from and against all claims, suits, actions, losses, damages, liabilities, costs, and expenses of any nature whatsoever, including attorneys' fees, resulting from, arising out of, or relating to the activities of **Grantee** or its officers, employees, subgrantees, contractors, subcontractors, or agents under this **Grant** (each of the foregoing individually or collectively a "**Claim**" for purposes of this Section). If legal limitations apply to the indemnification ability of **Grantee**, this indemnification must be for the maximum amount of funds available for expenditure, including any available contingency funds, insurance, funds available

under **ORS 30.260 to 30.300** or other available non-appropriated funds.

- 11.2 Defense.** **Grantee** may have control of the defense and settlement of any **Claim** subject to this **Section**. But neither **Grantee** nor any attorney engaged by **Grantee** may defend the **Claim** in the name of the **State of Oregon**, nor purport to act as legal representative of the **State of Oregon** or any of its agencies, without first receiving from the **Attorney General**, in a form and manner determined appropriate by the **Attorney General**, authority to act as legal counsel for the **State of Oregon**. Nor may **Grantee** settle any **Claim** on behalf of the **State of Oregon** without the approval of the **Attorney General**. The **State of Oregon** may, at its election and expense, assume its own defense and settlement in the event the **State of Oregon** determines **Grantee** is prohibited from defending the **State of Oregon**, or is not adequately defending the **State of Oregon's** interests, or an important governmental principle is at issue and the **State of Oregon** desires to assume its own defense. **Grantee** may not use any **Grant Funds** to reimburse itself for the defense of or settlement of any **Claim**.
- 11.3 Limitation.** Except as provided in this **Section**, neither **Party** will be liable for incidental, consequential, or other indirect damages arising out of or related to this **Grant**, regardless of whether the damages or other liability is based in contract, tort (including negligence), strict liability, product liability or otherwise. Neither **Party** will be liable for any damages of any sort arising solely from the termination of this **Grant** in accordance with its terms.

## SECTION 12: INSURANCE

- 12.1 Private Insurance.** If **Grantee** is a private entity, or if any contractors, subcontractors, or subgrantees used to carry out the **Project** are private entities, **Grantee** and any private contractors, subcontractors or subgrantees must obtain and maintain insurance covering **Agency** in the types and amounts indicated in **Exhibit B**.
- 12.2 Public Body Insurance.** If **Grantee** is a “public body” as defined in **ORS 30.260**, **Grantee** agrees to insure any obligations that may arise for **Grantee** under this **Grant**, including any indemnity obligations, through (i) the purchase of insurance as indicated in **Exhibit B** or (ii) the use of self-insurance or assessments paid under **ORS 30.282** that is substantially similar to the types and amounts of insurance coverage indicated on **Exhibit B**, or (iii) a combination of any or all of the

foregoing.

## SECTION 13: GOVERNING LAW, JURISDICTION

This **Grant** is governed by and construed in accordance with the laws of the **State of Oregon** without regard to principles of conflicts of law. Any claim, action, suit or proceeding (collectively “**Claim**”) between **Agency** or any other agency or department of the **State of Oregon**, or both, and **Grantee** that arises from or relates to this **Grant** must be brought and conducted solely and exclusively within the **Circuit Court of Marion County** for the **State of Oregon**; provided, however, if a **Claim** must be brought in a federal forum, then it will be brought and conducted solely and exclusively within the **United States District Court** for the **District of Oregon**. In no event may this **Section** be construed as a waiver by the **State of Oregon** of any form of defense or immunity, whether sovereign immunity, governmental immunity, immunity based on the **eleventh amendment** to the **Constitution of the United States** or otherwise, to or from any **Claim** or from the jurisdiction of any court. **GRANTEE, BY EXECUTION OF THIS GRANT, HEREBY CONSENTS TO THE PERSONAL JURISDICTION OF SUCH COURTS.**

## SECTION 14: ALTERNATIVE DISPUTE RESOLUTION

The **Parties** should attempt in good faith to resolve any dispute arising out of this **Grant**. This may be done at any management level, including at a level higher than persons directly responsible for administration of the **Grant**. In addition, the **Parties** may agree to utilize a jointly selected mediator or arbitrator (for non-binding arbitration) to resolve the dispute short of litigation. Each **Party** will bear its own costs incurred for any mediation or non-binding arbitration.

## SECTION 15: DEFAULT

- 15.1 Grantee.** Grantee will be in default under this **Grant** upon the occurrence of any of the following events:
- 15.1.1 Grantee** fails to use the **Grant Funds** for the intended purpose described in **Exhibit A** or otherwise fails to perform, observe or discharge any of its covenants, agreements or obligations under this **Grant**;
  - 15.1.2** Any representation, warranty or statement made by **Grantee** in this **Grant** or in any documents or reports relied upon by **Agency** to measure the **Project**, the expenditure of **Grant Funds** or the performance by **Grantee** is untrue in any material respect when made; or
  - 15.1.3** A petition, proceeding or case is filed by or against **Grantee** under any federal or state bankruptcy, insolvency, receivership or other law relating to reorganization, liquidation, dissolution, winding-up or adjustment of debts; in the case of a petition filed against **Grantee**, **Grantee** acquiesces to such petition or such petition is not dismissed within **20 calendar days** after such filing, or such dismissal is not final or is subject to appeal; or **Grantee** becomes insolvent or admits its inability to pay its debts as they become due, or **Grantee** makes an

assignment for the benefit of its creditors.

- 15.2 Agency.** **Agency** will be in default under this **Grant** if, after **15 days** written notice specifying the nature of the default, **Agency** fails to perform, observe or discharge any of its covenants, agreements, or obligations under this **Grant**; provided, however, **Agency** will not be in default if **Agency** fails to disburse **Grant Funds** because there is insufficient expenditure authority for, or moneys available from, the **Funding Source**.

## SECTION 16: REMEDIES

- 16.1 Agency Remedies.** In the event **Grantee** is in default under Section 15.1, **Agency** may, at its option, pursue any or all of the remedies available to it under this **Grant** and at law or in equity, including, but not limited to: (i) termination of this **Grant** under **Section 18.2**, (ii) reducing or withholding payment for **Project Activities** or materials that are deficient or **Grantee** has failed to complete by any scheduled deadlines, (iii) requiring **Grantee** to complete, at **Grantee's** expense, additional activities necessary to satisfy its obligations or meet performance standards under this **Grant**, (iv) initiation of an action or proceeding for damages, specific performance, or declaratory or injunctive relief, (v) exercise of its right of recovery of overpayments under **Section 17** of this **Grant** or setoff, or both, or (vi) declaring **Grantee** ineligible for the receipt of future awards from **Agency**. These remedies are cumulative to the extent the remedies are not inconsistent, and **Agency** may pursue any remedy or remedies singly, collectively, successively or in any order whatsoever.
- 16.2 Grantee Remedies.** In the event **Agency** is in default under **Section 15.2** and whether or not **Grantee** elects to terminate this **Grant**, **Grantee's** sole monetary remedy will be, within any limits set forth in this **Grant**, reimbursement of **Project Activities** completed and accepted by **Agency** and authorized expenses incurred, less any claims **Agency** has against **Grantee**. In no event will **Agency** be liable to **Grantee** for any expenses related to termination of this **Grant** or for anticipated profits.

## SECTION 17: WITHHOLDING FUNDS, RECOVERY

**Agency** may withhold from disbursements of **Grant Funds** due to **Grantee**, or **Grantee** must return to **Agency** within **30 days** of **Agency's** written demand:

- 17.1** Any **Grant Funds** paid to **Grantee** under this **Grant**, or payments made under any other agreement between **Agency** and **Grantee**, that exceed the amount to which **Grantee** is entitled;
- 17.2** Any **Grant Funds** received by **Grantee** that remain unexpended or contractually committed for payment of the **Project** at the end of the **Performance Period**;
- 17.3** Any **Grant Funds** determined by **Agency** to be spent for purposes other than allowable **Project**

**Activities;** or

17.4 Any **Grant Funds** requested by **Grantee** as payment for deficient activities or materials.

## SECTION 18: TERMINATION

18.1 **Mutual.** This **Grant** may be terminated at any time by mutual written consent of the **Parties**.

18.2 **By Agency.** **Agency** may terminate this **Grant** as follows:

18.2.1 At **Agency's** discretion, upon **30 days** advance written notice to **Grantee**;

18.2.2 Immediately upon written notice to **Grantee**, if **Agency** fails to receive funding, or appropriations, limitations or other expenditure authority at levels sufficient in **Agency's** reasonable administrative discretion, to perform its obligations under this **Grant**;

18.2.3 Immediately upon written notice to **Grantee**, if federal or state laws, rules, regulations or guidelines are modified or interpreted in such a way that **Agency's** performance under this **Grant** is prohibited, or **Agency** is prohibited from funding the **Grant** from the **Funding Source**;  
or

18.2.4 Immediately upon written notice to **Grantee**, if **Grantee** is in default under this **Grant** and such default remains uncured **15 days** after written notice thereof to **Grantee**.

18.3 **By Grantee.** **Grantee** may terminate this **Grant** as follows:

18.3.1 If **Grantee** is a governmental entity, immediately upon written notice to **Agency**, if **Grantee** fails to receive funding, or appropriations, limitations, or other expenditure authority at levels sufficient to perform its obligations under this **Grant**.

18.3.2 If **Grantee** is a governmental entity, immediately upon written notice to **Agency**, if applicable laws, rules, regulations, or guidelines are modified or interpreted in such a way that the **Project Activities** contemplated under this **Grant** are prohibited by law or **Grantee** is prohibited from paying for the **Project** from the **Grant Funds** or other planned **Project** funding; or

18.3.3 Immediately upon written notice to **Agency**, if **Agency** is in default under this **Grant** and such default remains uncured **15 days** after written notice thereof to **Agency**.

18.4 **Cease Activities.** Upon receiving a notice of termination of this **Grant**, **Grantee** must immediately cease all activities under this **Grant**, unless **Agency** expressly directs otherwise in such notice. Upon termination, **Grantee** must deliver to **Agency** all materials or other property that are or would be required to be provided to **Agency** under this **Grant** or that are needed to complete the

**Project Activities** that would have been performed by **Grantee**.

## SECTION 19: MISCELLANEOUS

- 19.1 Conflict of Interest.** **Grantee** by signature to this **Grant** declares and certifies the award of this **Grant** and the **Project Activities** to be funded by this **Grant**, create no potential or actual conflict of interest, as defined by **ORS Chapter 244**, for a director, officer or employee of **Grantee**.
- 19.2 Nonappropriation.** **Agency's** obligation to pay any amounts and otherwise perform its duties under this **Grant** is conditioned upon **Agency** receiving funding, appropriations, limitations, allotments, or other expenditure authority sufficient to allow **Agency**, in the exercise of its reasonable administrative discretion, to meet its obligations under this **Grant**. Nothing in this **Grant** may be construed as permitting any violation of **Article XI, Section 7** of the **Oregon Constitution** or any other law limiting the activities, liabilities, or monetary obligations of **Agency**.
- 19.3 Amendments.** The terms of this **Grant** may not be altered, modified, supplemented, or otherwise amended, except by written agreement of the **Parties**.
- 19.4 Notice.** Except as otherwise expressly provided in this **Grant**, any notices to be given under this **Grant** must be given in writing by email, personal delivery, or postage prepaid mail, to a **Party's Grant Manager** at the physical address or email address set forth in this **Grant**, or to such other addresses as either **Party** may indicate pursuant to this **Section**. Any notice so addressed and mailed becomes effective **five (5) days** after mailing. Any notice given by personal delivery becomes effective when actually delivered. Any notice given by email becomes effective upon the sender's receipt of confirmation generated by the recipient's email system that the notice has been received by the recipient's email system.
- 19.5 Survival.** All rights and obligations of the **Parties** under this **Grant** will cease upon termination of this **Grant**, other than the rights and obligations arising under **Sections 11, 13, 14, 16, 17** and **subsection 19.5** hereof and those rights and obligations that by their express terms survive termination of this **Grant**; provided, however, termination of this **Grant** will not prejudice any rights or obligations accrued to the **Parties** under this **Grant** prior to termination.
- 19.6 Severability.** The **Parties** agree if any term or provision of this **Grant** is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions will not be affected, and the rights and obligations of the **Parties** will be construed and enforced as if the **Grant** did not contain the particular term or provision held to be invalid.
- 19.7 Counterparts.** This **Grant** may be executed in several counterparts, all of which when taken together constitute one agreement, notwithstanding that all **Parties** are not signatories to the same counterpart. Each copy of the **Grant** so executed constitutes an original.
- 19.8 Compliance with Law.** In connection with their activities under this **Grant**, the **Parties** must comply with all applicable federal, state, and local laws.
- 19.9 Intended Beneficiaries.** **Agency** and **Grantee** are the only parties to this **Grant** and are the only

parties entitled to enforce its terms. Nothing in this **Grant** provides, is intended to provide, or may be construed to provide any direct or indirect benefit or right to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of this **Grant**.

- 19.10 Assignment and Successors.** **Grantee** may not assign or transfer its interest in this **Grant** without the prior written consent of **Agency** and any attempt by **Grantee** to assign or transfer its interest in this **Grant** without such consent will be void and of no force or effect. **Agency's** consent to **Grantee's** assignment or transfer of its interest in this **Grant** will not relieve **Grantee** of any of its duties or obligations under this **Grant**. The provisions of this **Grant** will be binding upon and inure to the benefit of the **Parties** hereto, and their respective successors and permitted assigns.
- 19.11 Contracts and Subgrants.** **Grantee** may not, without **Agency's** prior written consent, enter into any contracts or subgrants for any of the **Project Activities** required of **Grantee** under this **Grant**. **Agency's** consent to any contract or subgrant will not relieve **Grantee** of any of its duties or obligations under this **Grant**.
- 19.12 Time of the Essence.** Time is of the essence in **Grantee's** performance of the **Project Activities** under this **Grant**.
- 19.13 Records Maintenance and Access.** **Grantee** must maintain all financial records relating to this **Grant** in accordance with generally accepted accounting principles. In addition, **Grantee** must maintain any other records, whether in paper, electronic or other form, pertinent to this **Grant** in such a manner as to clearly document **Grantee's** performance. All financial records and other records, whether in paper, electronic or other form, that are pertinent to this **Grant**, are collectively referred to as "**Records**". **Grantee** acknowledges and agrees **Agency** and the **Oregon Secretary of State's Office**, and the federal government and their duly authorized representatives will have access to all **Records** to perform examinations and audits and make excerpts and transcripts. **Grantee** must retain and keep accessible all **Records** for a minimum of **six (6) years**, or such longer period as may be required by applicable law, following termination of this **Grant**, or until the conclusion of any audit, controversy or litigation arising out of or related to this **Grant**, whichever date is later.
- 19.14 Headings.** The headings and captions to sections of this **Grant** have been inserted for identification and reference purposes only and may not be used to construe the meaning or to interpret this **Grant**.
- 19.15 Grant Documents.** This **Grant** consists of the following documents, which are incorporated by this reference and listed in descending order of precedence:
- This **Grant** less all exhibits
  - **Exhibit C** (Federal Terms and Conditions)
  - **Exhibit A** (the "Project")
  - **Exhibit B** (Insurance)
  - **Exhibit D** (Federal Award Identification)
- 19.16 Merger, Waiver.** This **Grant** and all exhibits and attachments, if any, constitute the entire

agreement between the **Parties** on the subject matter hereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this **Grant**. No waiver or consent under this **Grant** binds either **Party** unless in writing and signed by both **Parties**. Such waiver or consent, if made, is effective only in the specific instance and for the specific purpose given.

**SECTION 20: SIGNATURES**

**EACH PARTY, BY SIGNATURE OF ITS AUTHORIZED REPRESENTATIVE, HEREBY ACKNOWLEDGES IT HAS READ THIS GRANT, UNDERSTANDS IT, AND AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS.** The **Parties** further agree that by the exchange of this **Grant** electronically, each has agreed to the use of electronic means, if applicable, instead of the exchange of physical documents and manual signatures. By inserting an electronic or manual signature below, each authorized representative acknowledges that it is their signature, that each intends to execute this **Grant**, and that their electronic or manual signature should be given full force and effect to create a valid and legally binding agreement.

**IN WITNESS WHEREOF**, the **Parties** have executed this **Grant** as of the dates set forth below.

**STATE OF OREGON acting by and through its Department of Education**

By: \_\_\_\_\_  
Karen K Harrison, Contracting Officer Date

**Multnomah County School District #7 dba Reynolds School District #7**

By: \_\_\_\_\_  
Authorized Signature Date

\_\_\_\_\_  
Printed Name Title  
93-6000836 RSD Legal Approved:  
Federal Tax ID Number RSD Board Approved:

**Approved for Legal Sufficiency in accordance with ORS 291.047**

By: Kevin Gleim, Asst. Attorney General via email 11/29/2023  
Name, Title Date

# EXHIBIT A THE PROJECT

## SECTION I. BACKGROUND AND GOALS

### Grant Purpose and Goals:

The purpose of the **21<sup>st</sup> CCLC program** is to provide opportunities for eligible applicants to establish or expand activities in community learning centers as described in ESSA §4201(a). **21<sup>st</sup> CCLC** services focus on helping children in schools who serve a large portion of students navigating poverty succeed academically through the application of evidence-based practice and extended learning time by:

1. Providing opportunities for **academic enrichment**, including providing tutorial services to help students, particularly students who attend low-performing schools, to meet the challenging State academic standards in core academic subjects such as reading, writing, and mathematics;
2. Offering students a **broad array of additional services**, programs, and activities, such as youth development activities, service learning, nutrition and health education, drug and violence prevention programs, counseling programs, arts, music, physical fitness and wellness programs, technology education programs, financial literacy programs, environmental literacy programs, mathematics, science, career and technical programs, internship or apprenticeship programs, and other ties to an in-demand industry sector or occupation for high school students that are designed to reinforce and complement the regular academic program of participating students; and
3. Offering **families** of students served by community learning centers opportunities for active and meaningful engagement in their children’s education, including opportunities for literacy and related educational development.

### Evidence of Effectiveness:

Research indicates that well-designed afterschool programs can positively impact academic performance, foster environments where students feel supported, promote physical health, and provide a safe, structured environment for the children of working parents. Given the no-cost nature of **21<sup>st</sup> CCLC**, this **Grant** helps ensure that all children have access to quality before school, after school and summer activities and the experiences and benefits that come with them.

According to recent **Oregon state evaluations of the 21<sup>st</sup> CCLC** program, Oregon programs:

- Show **statistically significant** findings compared to a matched comparison student group who did not receive **21<sup>st</sup> CCLC services**:
  - **21<sup>st</sup> CCLC** students exceeded comparison students in both math and English Language Arts performance on state assessments.
  - **21<sup>st</sup> CCLC** students attended school at significantly higher rate,
- Graduation rates trended higher for **21<sup>st</sup> CCLC** students than comparison students who did not attend the program.
- School day teachers reported notable improvements in **21<sup>st</sup> CCLC** students’ academic performance and engagement.

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- Student Survey data revealed the majority feel: academically supported, a sense of belonging, safe at the program, and overall satisfaction with programming.
- Caregiver Survey Data reveals the **21<sup>st</sup> CCLC** program has a positive influence on their child’s academic performance, motivation, problem solving, and supported positive relationships.

**Oregon’s** statewide infrastructure of support and collaboration to provide academic enrichment opportunities for students, coupled with the innovation of local district programs and community partners, create a powerful combination of quality afterschool services, and supports for **Oregon** youth in **21st CCLC Programs**. These **Programs** will contribute significantly to the achievement of **Oregon’s 40-40-20 Goal**, and they are a tremendous learning resource for many struggling students across the state. This **Goal** states that by **2025, 40%** of adult **Oregonians** will hold a bachelor’s or advanced degree, **40%** will have an associate degree or a meaningful postsecondary certificate, and all adult **Oregonians** will hold a high school diploma or equivalent including the remaining **20%** who will likely choose not to pursue post-secondary education beyond a high school diploma.

**SECTION II. PROJECT ACTIVITIES, SCHEDULE, AND BUDGET**

**Agency** will disburse **Grant Funds** only for the costs of **Project Activities** that occur, including expenses incurred, during the **Performance Period**. **Grantee’s 21st CCLC Program**, and **Project Activities** associated therewith, shall adhere to what was proposed in **Grantee’s** application submitted in response to **Agency’s RFA**.

**Year 1 Schedule:**

Activities	Deliverables	Due Dates
<p>All programs are expected to operate from September through June and up to the last week of the regular school year for a minimum of 300 program hours per school year. Centers are required to be open a minimum of 4 days per week during a typical school week and offer at least 12 hours of programming per week.</p> <p>Services may be offered:</p> <ul style="list-style-type: none"> <li>• Afterschool (beginning when school dismisses)</li> <li>• Weekdays during the typical school year when school is not in session or afterschool after early dismissal (at least 4 hours per day),</li> <li>• Holidays and on weekends if centers are open for at least four hours per day.</li> </ul>	<ul style="list-style-type: none"> <li>• Schedule for school year for each center in program</li> <li>• Weekly schedule for each center in program</li> </ul>	<p>By start of program and as requested by <b>Agency</b></p>

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<p>Programs that desire to implement a summer learning program must develop a program that operates a minimum of:</p> <ul style="list-style-type: none"> <li>• four days per week</li> <li>• four hours per day</li> <li>• 80 total hours of programming</li> </ul>	<ul style="list-style-type: none"> <li>• Master schedule for summer learning at each center in program.</li> <li>• Weekly schedule for each center in program showing total of 80 hours of programming</li> </ul>	<p>By start of program and as requested by <b>Agency</b></p>
<p>Implement a broad array of evidenced based, authorized activities as defined in federal law (ESSA Sec. 4205 a.) and aligned to goals of <b>Grant</b>.</p>	<ul style="list-style-type: none"> <li>• Data submission for federal Annual Performance Report (“APR”) reporting which includes a list of all activities offered at each center in the program for every session.</li> </ul>	<p><b>**Three (3)</b> times per year;</p> <p>Summer- by September 30</p> <p>Fall- by January 31</p> <p>Spring- By June 30</p>
<p>Provide engagement and educational opportunities for families</p>	<ul style="list-style-type: none"> <li>• Data submission for federal APR reporting which includes a list of all family events offered at each center in the program.</li> <li>• Local Evaluation Report</li> </ul>	<p><b>**Three (3)</b> times per year:</p> <p>Summer- by September 30</p> <p>Fall- by January 31</p> <p>Spring- By June 30</p>
<p>Complete and submit to ODE Local Evaluation Report and Program Quality Reflection Tool which aligns to state performance measures aimed at ensuring high-quality academic enrichment opportunities based on all three <b>Grant</b> purposes under ESSA.</p>	<ul style="list-style-type: none"> <li>• Local Evaluation Report (LER)</li> <li>• Program Quality Reflection Tool (PQRT)</li> </ul>	<p>Annually in the fall</p>
<p>Complete and submit to ODE Action Plan aligned to goals that shows progress towards meeting performance measures to inform program continuous improvement</p>	<ul style="list-style-type: none"> <li>• Program Action Plan</li> <li>• Survey distribution and reporting</li> <li>• Agendas and notes from Partner Team Meetings</li> </ul>	<p>Annually and as requested by Agency</p>
<p>Recruit and retain students</p>	<ul style="list-style-type: none"> <li>• Criteria and process for recruiting targeted families to be served from selected school(s)- Description in Local Evaluation Report</li> <li>• Meeting attendance goals as described in <b>Grant</b> application</li> </ul>	<p>On-going throughout term of the <b>Grant</b> and as requested by <b>Agency</b></p>

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	<ul style="list-style-type: none"> <li>• Accurate records of program daily attendance</li> </ul>	
Safety plan describing how student safety will be maintained at each center	<ul style="list-style-type: none"> <li>• Process on checking students in and out of program</li> <li>• Process for family check-in and out</li> <li>• Supervision schedules</li> <li>• Emergency preparedness plans and frequency of practice drills</li> <li>• Transportation procedures</li> </ul>	By start of program and as requested by <b>Agency</b>
Provide equitable services to non-public school students and their families	Implement a process and tracking system for consulting with non-public schools	On-going throughout term of <b>Grant</b> and as requested by <b>Agency</b>
Submit program budget that presents allowable expenses that are realistic, accurate, and related aligned to budget categories to reflect program activities, objectives and outcomes	<ul style="list-style-type: none"> <li>• Budget Program Spending Form</li> <li>• Carryover Request Form</li> </ul>	Annually in fall
Submit detailed expenditure reports aligned to claim requests	<ul style="list-style-type: none"> <li>• Expenditure Reports</li> </ul>	Annually and as requested by <b>Agency</b>
Implement a program sustainability plan that includes strategies that will include strategies to support program beyond funding cycle	<ul style="list-style-type: none"> <li>• Partner meeting notes</li> <li>• Sustainability plans</li> </ul>	By year three (3) of the <b>Grant</b>
Disseminate information on how program will inform partners and families about <b>21st CCLC</b> program in a manner that is understandable and accessible	<ul style="list-style-type: none"> <li>• Communication plan</li> <li>• Newsletters</li> <li>• Websites</li> <li>• Email</li> </ul>	As requested by <b>Agency</b>
Create organizational chart with roles and responsibilities of personnel (Program Director, Center Coordinators, Fiscal Officer, and Data Analyst, etc.) to provide effective program implementation, including oversight of major planning elements, such as curriculum and instruction approaches, professional learning, and on-going monitoring of program effectiveness.	<ul style="list-style-type: none"> <li>• Organizational chart</li> <li>• Job descriptions</li> </ul>	As requested by <b>Agency</b>
Attend state and program level professional development activities and Program Director Meetings (annual conferences, meetings, technical trainings, etc.)	<ul style="list-style-type: none"> <li>• Registration and sign-in at all yearly ODE trainings</li> <li>• Schedule of program level professional development activities and attendance</li> </ul>	On-going and as requested by <b>Agency</b>

**\*\*For any Deliverables with a due date that is prior to execution of this Agreement or Amendment, Grantee will not be deemed in default of the Agreement if such Deliverables are submitted after the due date, as long as they are submitted within 30 days of the date the Agreement or Amendment is fully executed.**

**Indirect/Administrative Costs. Grantee** may be reimbursed for indirect or administrative costs, as a percentage of the **Grant Funds** disbursed under this **Grant**, in an amount that does not exceed **Grantee's** federally-approved rate at the time the cost was incurred. The rates described in this paragraph override any other verbal or written rate(s) provided by **Agency**, including in any notice of award provided by **Agency's Electronic Grants Management System ("EGMS")**.

**Budget Adjustments. Grantee** may expend **Grant Funds** that differ from the amounts shown for each category or line item shown in the **Project Budget** included in this **Exhibit A** (the "Budget") by up to and including **10%** without the prior consent of **Agency's Grant Manager. Grantee** may expend **Grant Funds** that differ from the amounts shown for each category or line item in the **Budget** by more than **10%** with the prior written approval of **Agency's Grant Manager**, as long as the total amount expended for all **Project Activities** paid for with **Grant Funds** does not exceed the amount identified in **Section 6** of this **Grant**. Indirect/administrative costs must be charged as described in this **Exhibit A**, if applicable, regardless of any adjustments to the **Budget**. Any adjustments that result in an increase to the amount identified in **Section 6** may not be done without an amendment to this **Grant**.

### SECTION III. Assurances

- The program will take place in a safe and easily accessible facility that meet **ADA** requirements for access to classrooms and learning environments supported through federal funding.
- The program was developed and will be carried out in *active* collaboration with the schools that participating students attend (including through the sharing of relevant data among the schools) all participants of the eligible entity, and any partnership entities in compliance with applicable laws relating to privacy and confidentiality and in alignment with the challenging State academic standards and any local academic standards.
- The program will primarily target students who primarily attend schools eligible for school wide programs under the **Targeted Support and Improvement ("TSI")** Section 114 in the **Every Student Succeeds Act ("ESSA")** and the families of such students.
- Funds under the program will be used to increase the level of State, local and other non-Federal funds that would, in the absence of funds under this part, be made available for authorized programs and activities authorized under this part and in no case supplant Federal, State, local, or non-Federal funds.
- The community was given notice of the applicant's intent to submit an application, and after the submission, the applicant will provide for public availability and review of the application and any waiver request.
- The Local Educational Agency ("LEA") has engaged in timely and meaningful consultation with private school officials regarding the provision of equitable **21st CCLC** activities and services to private school children in accordance to federal rules and guidelines provided in the **Request for Application ("RFA")**.
- The program will follow procurement policies and procedures as it would for any non-federal funds and comply with **Uniform Grants Guide ("UGG")** at 2 CFR §200.322.

- The program will successfully follow the required annual **21st CCLC** Evaluation and monitoring requirements outlined in this **Grant** and in the **RFA** and required information and reports will be submitted as requested by **Agency**.
- The applicant will complete and submit to the **Agency** a **21st CCLC** sustainability plan by the end of the third year of funding.
- The program will be carried out as proposed in **Grantee's** application submitted in response to **Agency's RFA**.
- The **Grantee's Grant Administrator** will attend all required meetings by **Agency** and the **U.S. Department of Education**.
- The program must have on file documented compliance in policy and capability to implement in practice the criminal records check of employees, contractors, volunteers and applicants for employment. Link: ORS 326.603 ([https://oregon.public.law/statutes/ors\\_326.603](https://oregon.public.law/statutes/ors_326.603)); Criminal records check ([https://oregon.public.law/statutes/ors\\_326.607](https://oregon.public.law/statutes/ors_326.607)).

## SECTION IV. ACCESSIBILITY

**Worldwide Web Accessibility.** If, as part of the **Project**, **Grantee** develops data or information that will be displayed or accessed through an **Agency** public website or world-wide web application (the "Content"), **Grantee** must comply with **Section 508** of the **Rehabilitation Act of 1973 (29 U.S.C. 794d)**, as amended by the **Workforce Investment Act of 1998 (P.L. 105-220)**, and provide individuals with disabilities access to and use of the Content in the website or application that is comparable to the access provided to individuals without disabilities. **Grantee** must design and format **Content** that meets at least the following standards, including as the standards are updated or replaced by subsequent versions (collectively, "**Mandatory Standard**"):

- The **Web Accessibility Initiative Accessible Rich Internet Applications Suite (WAI-ARIA) 1.0**;
- The **World Wide Web Consortium's (W3C's) Web Content Accessibility Guidelines (WCAG) 2.0 Level AA** for web content, including as each is updated (**Mandatory Standard**);
- The **Web Accessibility Evaluation Tool (WAVE)**, found at: <http://wave.webaim.org/extension/>
- **Content** to be posted on the web must be checked and made compliant using the tool available at <https://www.webaccessibility.com/>
- **PDF files** must comply with: <http://webaim.org/techniques/acrobat/>
- **Word files** must comply with: <http://webaim.org/techniques/word/>
- **PPT files** must comply with: <http://webaim.org/techniques/powerpoint/>
- **Excel files** must comply with: <https://webaim.org/techniques/excel/>

**Testing.** **Grantee** must test all **Content** prior to submission to **Agency** to ensure it meets the **Mandatory Standard**. **Agency** will test the web or application to validate the **Content** meets the **Mandatory Standards**, including a manual validation review of the **Content** against the current **W3**

**Checklist for Web Content Accessibility** (link included for reference:

<https://www.w3.org/TR/1999/WAI-WEBCONTENT-19990505/full-checklist.pdf>). If the **Content** fails the testing, **Agency** will notify **Grantee** and **Grantee** must remedy any deficiencies as provided in **Section 7.1.3** of this **Grant**. If **Agency** determines that previously accepted **Content** does not meet the **Mandatory Standard**, **Agency** may issue a written notice to **Grantee** to remove the **Content**. **Grantee** shall remove **Content** identified in any such notice within **3 calendar days** and take other corrective action specified in the notice.

## SECTION V. PROJECT EVALUATION/REPORTING REQUIREMENTS

### Reporting:

All **Evaluation and Reporting** is listed in the **21<sup>st</sup> CCLC Request for Application (“RFA”)** and included in the **Schedule** above. This shall include completing the following:

- **Federal Annual Performance Report (APR)** information reported three times per year (summer, fall, spring)
- **Annual Action Plan**
- **Annual Program Quality Assessment**
- **Local Evaluation Report** (template, training and information from required data collection will be provided to grantees)

If the **Performance Period** begins prior to the **Executed Date**, any reports for **Project Activities** shown in this **Exhibit A** as due prior to the **Executed Date** must be provided to **Agency** within **30 days** of the **Executed Date**, if not already provided to **Agency** despite the lack of an executed **Grant**. **Grantee** will not be in default for failure to perform any reporting requirements prior to the **Executed Date**.

## SECTION VI. DISBURSEMENT PROVISIONS

**Agency** will disburse the **Grant Funds** using **EGMS**, on a **cost incurred basis** upon receipt of **Grantee’s** request(s) for disbursement.

With each request for disbursement, **Grantee** must submit an **Expenditure Report** via email to **Agency’s Grant Manager** identified in **Section 4** of this **Agreement**.

## EXHIBIT B INSURANCE

### INSURANCE REQUIREMENTS

**Grantee** must obtain at **Grantee's** expense, and require its first-tier contractors and subgrantees, if any, to obtain the insurance specified in this exhibit prior to performing under this **Grant**, and must maintain it in full force and at its own expense throughout the duration of this **Grant**, as required by any extended reporting period or continuous claims made coverage requirements, and all warranty periods that apply. **Grantee** must obtain and require its first-tier contractors and subgrantees, if any, to obtain the following insurance from insurance companies or entities acceptable to **Agency** and authorized to transact the business of insurance and issue coverage in **Oregon**. Coverage must be primary and non-contributory with any other insurance and self-insurance, with the exception of professional liability and workers' compensation. **Grantee** must pay and require its first-tier contractors and subgrantees to pay, if any, for all deductibles, self-insured retention and self-insurance, if any.

### WORKERS' COMPENSATION & EMPLOYERS' LIABILITY

All employers, including **Grantee**, that employ subject workers, as defined in **ORS 656.027**, shall comply with **ORS 656.017**, and provide workers' compensation insurance coverage for those workers, unless they meet the requirement for an exemption under **ORS 656.126(2)**. **Grantee** shall require and ensure that each of its subgrantees, contractors, and subcontractors complies with these requirements. If **Grantee** is a subject employer, as defined in **ORS 656.023**, **Grantee** shall also obtain employers' liability insurance coverage with limits not less than **\$500,000** each accident. If **Grantee** is an employer subject to any other state's workers' compensation law, **Grantee** shall provide workers' compensation insurance coverage for its employees as required by applicable workers' compensation laws including employers' liability insurance coverage with limits not less than **\$500,000** and shall require and ensure that each of its out-of-state subgrantees, contractors, and subcontractors complies with these requirements.

### COMMERCIAL GENERAL LIABILITY

Required  Not required

Commercial general liability insurance covering bodily injury and property damage in a form and with coverage that are satisfactory to **Agency**. This insurance must include personal and advertising injury liability, products and completed operations, contractual liability coverage for the indemnity provided under this **Grant**, and have no limitation of coverage to designated premises, project or operation. Coverage must be written on an occurrence basis in an amount of not less than **\$1,000,000** per occurrence. Annual aggregate limit may not be less than **\$2,000,000**.

### AUTOMOBILE LIABILITY INSURANCE

Required  Not required

Automobile liability insurance covering **Grantee's** business use including coverage for all owned, non-owned, or hired vehicles with a combined single limit of not less than **\$5,000,000** for bodily injury and property damage. This coverage may be written in combination with the commercial general liability insurance (with separate limits for commercial general liability and automobile liability). Use of personal automobile liability insurance coverage may be acceptable if evidence that the policy includes a business use endorsement is provided.

**PROFESSIONAL LIABILITY** Required  Not required

Professional liability insurance covering any damages caused by an error, omission or any negligent acts related to the activities performed under this **Grant** by the **Grantee** and **Grantee's** contractors, subgrantees, agents, officers or employees in an amount not less than **\$1,000,000** per claim. Annual aggregate limit may not be less than **\$2,000,000**. If coverage is on a claims made basis, then either an extended reporting period of not less than **24 months** must be included in the professional liability insurance coverage, or the **Grantee** must provide continuous claims made coverage as stated below.

**NETWORK SECURITY AND PRIVACY LIABILITY** Required  Not required

**Grantee** must provide network security and privacy liability insurance for the duration of the **Grant** and for the period of time in which **Grantee** (or its business associates, contractors, or subgrantees) maintains, possesses, stores or has access to **Agency** or client data, whichever is longer, with a combined single limit of no less than **\$1,000,000** per claim or incident. This insurance must include coverage for third party claims and for losses, thefts, unauthorized disclosures, access or use of **Agency** or client data (which may include, but is not limited to, **Personally Identifiable Information** (“PII”), payment card data and **Protected Health Information** (“PHI”)) in any format, including coverage for accidental loss, theft, unauthorized disclosure access or use of **Agency** data.

**POLLUTION LIABILITY** Required  Not required

Pollution liability insurance covering **Grantee's** or appropriate contractor or subgrantee's liability for bodily injury, property damage and environmental damage resulting from sudden, accidental, or gradual pollution and related cleanup costs incurred by **Grantee**, all arising out of the **Project Activities** (including transportation risk) performed under this **Grant** is required. Combined single limit per occurrence may not be less than **\$500,000**. Annual aggregate limit may not be less than **\$1,000,000**.

An endorsement to the commercial general liability or automobile liability policy, covering **Grantee's**, contractor, or subgrantee's liability for bodily injury, property damage and environmental damage resulting from sudden, accidental, or gradual pollution and related clean-up costs incurred by **Grantee** that arise from the **Project Activities** (including transportation risk) performed by **Grantee** under this **Grant** is also acceptable.

**DIRECTORS, OFFICERS AND ORGANIZATION LIABILITY** Required  Not required

Directors, officers, and organization liability insurance covering the **Grantee's** organization, directors, officers, and trustees actual or alleged errors, omissions, negligent, or wrongful acts, including improper governance, employment practices and financial oversight - including improper oversight and/or use of **Grant Funds** and donor contributions - with a combined single limit of no less than **\$1,000,000** per claim.

**PHYSICAL ABUSE AND MOLESTATION INSURANCE COVERAGE** Required  Not required

Abuse and molestation insurance in a form and with coverage satisfactory to the **State** covering damages arising out of actual or threatened physical abuse, mental injury, sexual molestation, negligent: hiring, employment, supervision, investigation, reporting to proper authorities, and retention of any person for whom the **Grantee**, its contractors, subcontractors or subgrantees (“**Covered Entity**”) is responsible including but not limited to any **Covered Entity’s** employees and volunteers. Policy endorsement’s definition of an insured must include the **Covered Entity** and its employees and volunteers. Coverage must be written on an occurrence basis in an amount of not less than **\$3,000,000** per occurrence. Any annual aggregate limit may not be less than **\$6,000,000**. Coverage can be provided by a separate policy or as an endorsement to the commercial general liability or professional liability policies. The limits must be exclusive to this required coverage. Incidents related to or arising out of physical abuse, mental injury, or sexual molestation, whether committed by one or more individuals, and irrespective of the number of incidents or injuries or the time period or area over which the incidents or injuries occur, must be treated as a separate occurrence for each victim. Coverage must include the cost of defense and the cost of defense must be provided outside the coverage limit.

### **EXCESS/UMBRELLA INSURANCE**

A combination of primary and excess/umbrella insurance may be used to meet the required limits of insurance.

### **ADDITIONAL INSURED**

All liability insurance, except for workers’ compensation, professional liability, and network security and privacy liability (if applicable), required under this **Grant** must include an additional insured endorsement specifying the **State of Oregon**, its officers, employees and agents as Additional Insureds, including additional insured status with respect to liability arising out of ongoing operations and completed operations, but only with respect to **Grantee’s** activities to be performed under this **Grant**. Coverage must be primary and non-contributory with any other insurance and self-insurance. The Additional Insured endorsement with respect to liability arising out of **Grantee’s** ongoing operations must be on **ISO Form CG 20 10 07 04** or equivalent and the Additional Insured endorsement with respect to completed operations must be on **ISO form CG 20 37 07 04** or equivalent.

### **WAIVER OF SUBROGATION**

**Grantee** waives, and must require its first tier contractors and subgrantees waive, rights of subrogation which **Grantee**, **Grantee’s** first tier contractors and subgrantees, if any, or any insurer of **Grantee** may acquire against the **Agency** or **State of Oregon** by virtue of the payment of any loss. **Grantee** must obtain, and require its first tier contractors and subgrantees to obtain, any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the **Agency** has received a waiver of subrogation endorsement from the **Grantee** or the **Grantee’s** insurer(s).

### **CONTINUOUS CLAIMS MADE COVERAGE**

If any of the required liability insurance is on a claims made basis and does not include an extended reporting period of at least **24 months**, then **Grantee** shall maintain continuous claims made liability coverage, provided the effective date of the continuous claims made coverage is on or before the effective date of the **Grant**, for a minimum of **24 months** following the later of:

- (i) **Grantee’s** completion and **Agency’s** acceptance of all **Services** required under the **Grant**, or
- (ii) **Agency** or **Grantee** termination of the **Grant**, or
- (iii) The expiration of all warranty periods provided under the **Grant**.

## **CERTIFICATE(S) AND PROOF OF INSURANCE**

**Grantee** must provide to **Agency** a **Certificate(s) of Insurance** for all required insurance before performing any **Project Activities** required under this **Grant**. The **Certificate(s)** must list the **State of Oregon**, its officers, employees and agents as a **Certificate** holder and as an endorsed Additional Insured. The **Certificate(s)** must also include all required endorsements or copies of the applicable policy language effecting coverage required by this **Grant**. If excess/umbrella insurance is used to meet the minimum insurance requirement, the **Certificate of Insurance** must include a list of all policies that fall under the excess/umbrella insurance. As proof of insurance, **Agency** has the right to request copies of insurance policies and endorsements relating to the insurance requirements in this **Grant**. **Grantee** must furnish acceptable insurance certificates to: [ode.insurance@ode.state.or.us](mailto:ode.insurance@ode.state.or.us) or by mail to: **Attention Procurement Services, Oregon Department of Education, 255 Capitol St NE, Salem OR, 97310** prior to commencing the work.

## **NOTICE OF CHANGE OR CANCELLATION**

**Grantee** or its insurer must provide at least **30 days'** written notice to **Agency** before cancellation of, material change to, potential exhaustion of aggregate limits of, or non-renewal of the required insurance coverage(s).

## **INSURANCE REQUIREMENT REVIEW**

**Grantee** agrees to periodic review of insurance requirements by **Agency** under this **Grant**, and to provide updated requirements as mutually agreed upon by **Grantee** and **Agency**.

## **STATE ACCEPTANCE**

All insurance providers are subject to **Agency** acceptance. If requested by **Agency**, **Grantee** must provide complete copies of insurance policies, endorsements, self-insurance documents and related insurance documents to **Agency's** representatives responsible for verification of the insurance coverages required under this **Exhibit**.

## EXHIBIT C

### FEDERAL TERMS AND CONDITIONS

#### 1. FEDERAL FUNDS

1.1. If specified below, **Agency's** payments to **Grantee** under this **Grant** will be paid in whole or in part by funds received by **Agency** from the **United States Federal Government**. If so specified then **Grantee**, by signing this **Grant**, certifies neither it nor its employees, contractors, subcontractors or subgrantees who will perform the **Project Activities** are currently employed by an agency or department of the federal government.

Payments  will  will not be made in whole or in part with federal funds.

1.2. In accordance with the **State Controller's Oregon Accounting Manual, policy 30.40.00.104**, **Agency** has determined:

**Grantee** is a **subrecipient**       **Grantee** is a contractor       Not applicable

1.3. Catalog of **Federal Domestic Assistance** (CFDA) #(s) of federal funds to be paid through this **Grant**: **84.287C**

#### 2. FEDERAL PROVISIONS

2.1. The use of all federal funds paid under this **Grant** are subject to all applicable federal regulations, including the provisions described below.

2.2. **Grantee** must ensure that any further distribution or payment of the federal funds paid under this **Grant** by means of any contract, subgrant, or other agreement between **Grantee** and another party for the performance of any of the activities of this **Grant**, includes the requirement that such funds may be used solely in a manner that complies with the provisions of this **Grant**.

2.3. **Grantee** must include and incorporate the provisions described below in all contracts and subgrants that may use, in whole or in part, the funds provided by this **Grant**.

2.4. **Grantee** must comply, and ensure the compliance by subcontractors or subgrantees, with **41 U.S.C. 4712, Program for Enhancement of Employee Whistleblower Protection**. **Grantee** must inform subrecipients, contractors and employees, in writing, in the predominant language of the workforce, of the employee whistleblower rights and protections under **41 USC § 4712**.

**In accordance with Appendix II to 2 CFR Part 200 – Grantee is subject to the following provisions, as applicable.**

For purposes of these provisions, the following definitions apply:

**“Contract”** means this **Grant** or any contract or subgrant funded by this **Grant**.

**“Contractor”** and **“Subrecipient”** and **“Non-Federal entity”** mean **Grantee** or **Grantee's** contractors or subgrantees, if any.

(A) **Contracts** for more than the simplified acquisition threshold currently set at **\$250,000**, which is the inflation adjusted amount determined by the **Civilian Agency Acquisition Council** and the **Defense Acquisition Regulations Council** (Councils) as authorized by **41 U.S.C. 1908**, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

(B) All contracts in excess of **\$10,000** must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.

(C) **Equal Employment Opportunity.** Except as otherwise provided under **41 CFR Part 60**, all contracts that meet the definition of “federally assisted construction contract” in **41 CFR Part 60-1.3** must include the equal opportunity clause provided under **41 CFR 60-1.4(b)**, in accordance with **Executive Order 11246**, “Equal Employment Opportunity” (**30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339**), as amended by **Executive Order 11375**, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at **41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”**

(D) **Davis-Bacon Act**, as amended (**40 U.S.C. 3141-3148**). When required by Federal program legislation, all prime construction contracts in excess of **\$2,000** awarded by non-Federal entities must include a provision for compliance with the **Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148)** as supplemented by **Department of Labor** regulations (**29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”**). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the **Secretary of Labor**. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the **Department of Labor** in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “**Anti-Kickback Act (40 U.S.C. 3145)**”, as supplemented by **Department of Labor** regulations (**29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”**). The **Act** provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

(E) **Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708)**. Where applicable, all contracts awarded by the non-Federal entity in excess of **\$100,000** that involve the employment of mechanics or laborers must include a provision for compliance with **40 U.S.C. 3702 and 3704**, as supplemented by **Department of Labor** regulations (**29 CFR Part 5**). Under **40 U.S.C. 3702** of the **Act**, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of **40 hours**. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of **40 hours** in the work week. The requirements of **40 U.S.C. 3704** are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

(F) **Rights to Inventions Made Under a Contract or Agreement.** If the Federal award meets the definition of “**funding agreement**” under **37 CFR §401.2 (a)** and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “**funding agreement**,” the recipient or subrecipient must comply with the requirements of **37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,”** and any implementing regulations issued by the awarding agency. The federal funding agency, as the awarding agency of the funds used, at least in part, for the **Work** under this **Contract or Agreement**, may have certain rights as set forth in the federal requirements pertinent to these funds. For purposes of this subsection, the terms “**grant**” and “**award**” refer to funding issued by the federal funding agency to the **State of Oregon**. The **Contractor** agrees that it has been provided the following notice:

a. The federal funding agency reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the **Work**, and to authorize others to do so, for **Federal Government** purposes with respect to:(1) The copyright in any **Work** developed under a grant, subgrant or contract under a grant or subgrant; and (2) Any rights of copyright to which a grantee, subgrantee or a contractor purchases ownership with grant support.

b. If this contract meets the definition of “**funding agreement**” under **37 CFR § 401.2 (a)** and the Contractor or subcontractor wish to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “**funding agreement**,” the **Contractor** or subcontractor must comply with the requirements of **37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,”** and any implementing regulations issued by the awarding agency.

c. The parties are subject to applicable requirements and regulations of the federal funding agency regarding rights in data first produced under a grant, subgrant or contract under a grant or subgrant.

(G) **Clean Air Act (42 U.S.C. 7401-7671q.)** and the **Federal Water Pollution Control Act (33 U.S.C. 1251-1387)**, as amended—**Contracts** and subgrants of amounts in excess of **\$150,000** must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the **Clean Air Act (42 U.S.C. 7401-7671q)** and the **Federal Water Pollution Control Act** as amended (**33 U.S.C. 1251-1387**). Violations must be reported to the Federal awarding agency and the **Regional Office of the Environmental Protection Agency (EPA)**.

(H) **Debarment and Suspension (Executive Orders 12549 and 12689)**—A contract award (see **2 CFR 180.220**) must not be made to parties listed on the government-wide exclusions in the **System for Award Management (SAM)**, in accordance with the **OMB guidelines** at **2 CFR 180** that implement **Executive Orders 12549 (3 CFR part 1986 Comp., p. 189)** and **12689 (3 CFR part 1989 Comp., p. 235)**, “**Debarment and Suspension.**” **SAM Exclusions** contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than **Executive Order 12549**.

(I) **Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)**—**Contractors** that apply or bid for an award exceeding **\$100,000** must file the required certification. Each tier certifies to the tier above that it will not and has not used **Federal** appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of **Congress**, officer or employee of **Congress**, or an employee of a member of **Congress** in connection with obtaining any **Federal** contract, grant or any other award covered by **31 U.S.C. 1352**. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any **Federal** award. Such disclosures are forwarded from tier to tier up to the non-**Federal** award.

By signing this **Contract**, **Contractor** certifies, to the best of the **Contractor's** knowledge and belief that:

- a. No federal appropriated funds have been paid or will be paid, by or on behalf of **Contractor**, to any person for influencing or attempting to influence an officer or employee of an agency, a **Member of Congress**, an officer or employee of **Congress**, or an employee of a **Member of Congress** in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment or modification of any federal contract, grant, loan or cooperative agreement.
- b. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a **Member of Congress**, an officer or employee of **Congress**, or an employee of a **Member of Congress** in connection with this federal contract, grant, loan or cooperative agreement, the **Contractor** shall complete and submit **Standard Form LLL, "Disclosure Form to Report Lobbying"** in accordance with its instructions.
- c. The **Contractor** shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients and subcontractors shall certify and disclose accordingly.
- d. This certification is a material representation of fact upon which reliance was placed when this **Contract** was made or entered into. Submission of this certification is a prerequisite for making or entering into this **Contract** imposed by **Section 1352, Title 31 of the U.S. Code**. Any person who fails to file the required certification is subject to a civil penalty of not less than **\$10,000** and not more than **\$100,000** for each such failure.

(J) **EMPLOYEE WHISTLEBLOWER PROTECTION**. **Contractor** must comply, and ensure the compliance by subcontractors, with **41 U.S.C. 4712, Program for Enhancement of Employee Whistleblower Protection**. **Contractor** must inform subcontractors and employees, in writing, in the predominant language of the workforce, of the employee whistleblower rights and protections under **41 U.S.C. 4712**.

(K) **FEDERAL FUNDS; FALSE CLAIMS**. **Agency's** payments to **Contractor** under this **Agreement** will be paid by funds received by **Agency** from the **United States Federal Government**. By performance of this **Agreement**, **Contractor** certifies neither it nor its employees, contractors, or subcontractors who will administer this **Agreement** are currently employed by an agency or department of the federal government. **Contractor** acknowledges that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject **Contractor** to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise under **18 U.S.C § 1001; 31 U.S.C. §§ 3729-3733 and 3801-3812**.

(L) **MINORITY AND WOMEN BUSINESS ENTERPRISES.** Contractor must comply with the requirements of **Executive Orders 11625** and **12432** (concerning **Minority Business Enterprise**), and **12138** (concerning **Women's Business Enterprise**). Accordingly, Contractor agrees to take affirmative steps to assure that women and minority businesses are utilized when possible as sources of supplies, equipment, construction and services. Affirmative steps include the following:

- a. Including qualified women's business enterprises and small and minority businesses on solicitation lists;
- b. Assuring that women's enterprises and small and minority businesses are solicited whenever they are potential sources;
- c. When economically feasible, dividing total requirements into smaller tasks or quantities so as to permit maximum participation by small and minority business, and women's business enterprises;
- d. Where the requirement permits, establishing delivery schedules which will encourage participation by women's business enterprises and small and minority business;
- e. Using the services and assistance of the **Small Business Administration**, and the **U.S. Office of Minority Business Development Agency of the Department of Commerce**; and
- f. If any subcontracts are to be let, requiring the prime Contractor to take the affirmative steps in a through e above. For the purposes of these requirements, a **Minority Business Enterprise (MBE)** is defined as an enterprise that is at least **51 percent** owned and controlled in its daily operation by members of the following groups: **Black, Hispanic, Asian or Pacific Islander, American Indian, or Alaskan Natives**. A **Women Business Enterprise (WBE)** is defined as an enterprise that is at least **51 percent** owned and controlled in its daily operation by women.

(M) **PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT (HUAWEI AND ZTE).** Contractor is prohibited from obligating or expending funds received under this contract to:

- a. Procure or obtain;
- b. Extend or renew a contract to procure or obtain; or
- c. Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in **Public Law 115-232, section 889**, covered telecommunications equipment is telecommunications equipment produced by **Huawei Technologies Company** or **ZTE Corporation** (or any subsidiary or affiliate of such entities).
  - i. For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by **Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company** (or any subsidiary or affiliate of such entities).
  - ii. Telecommunications or video surveillance services provided by such entities or using such equipment.
  - iii. Telecommunications or video surveillance equipment or services produced or provided by an entity that the **Secretary of Defense**, in consultation with the **Director of the National Intelligence** or the **Director of the Federal Bureau of Investigation**, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

(N) **BUY USA PREFERENCE.** **Contractor** must, to the greatest extent practicable, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the **United States** (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subcontracts including all contracts and purchase orders for work or products under this contract. For purposes of this section:

- a. **“Produced in the United States”** means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the **United States**.
- b. **“Manufactured products”** means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

(O) **PROCUREMENT OF RECOVERED MATERIALS.** **Contractor** must comply with all applicable requirements of **Section 6002 of the Solid Waste Disposal Act**, as amended by the **Resource Conservation and Recovery Act**. In addition, in the performance of this contract, the **Contractor** must make maximum use of products containing recovered materials designated by the **Environmental Protection Agency (EPA)** at **40 CFR part 247**, unless the product cannot be acquired:

- a. Competitively within a timeframe providing for compliance with the contract performance schedule;
- b. Meeting contract performance requirements; or
- c. At a reasonable price.

Information about this requirement, along with the list of **EPA-** designated items, is available at **EPA’s Comprehensive Procurement Guidelines web site**,

<https://www.epa.gov/smm/comprehensiveprocurement-guideline-cpg-program>

### 3. ADDITIONAL FEDERAL REQUIREMENTS

#### A) PROHIBITION OF TEXT MESSAGING AND EMAILING WHILE DRIVING DURING OFFICIAL FEDERAL GRANT BUSINESS

Federal grant recipients, sub recipients and their grant personnel are prohibited from text messaging while driving a government owned vehicle, or while driving their own privately owned vehicle during official grant business, or from using government supplied electronic equipment to text message or email when driving. Recipients must comply with these conditions under Executive Order 13513, “Federal Leadership on Reducing Text Messaging While Driving,”

#### B) USE OF GRANT FUNDS FOR CONFERENCES AND MEETINGS

Grantee must take into account the following factors when considering the use of grant funds for conferences and meetings:

1. Before deciding to use grant funds to attend or host a meeting or conference, a grantee must:
  - Ensure that attending or hosting a conference or meeting is consistent with its approved application and is reasonable and necessary to achieve the goals and objectives of the grant;
  - Ensure that the primary purpose of the meeting or conference is to disseminate technical information, (e.g., provide information on specific programmatic requirements, best practices in a particular field, or theoretical, empirical, or methodological advances made in a particular field; conduct training or professional development; plan/coordinate the work being done under the grant); and

- Consider whether there are more effective or efficient alternatives that can accomplish the desired results at a lower cost, for example, using webinars or video conferencing.
2. Grantees must follow all applicable statutory and regulatory requirements in determining whether costs are reasonable and necessary, especially the Cost Principles for Federal grants set out at 2 CFR Part 200 Subpart E of the, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.” In particular, remember that:
    - Federal grant funds cannot be used to pay for alcoholic beverages; and
    - Federal grant funds cannot be used to pay for entertainment, which includes costs for amusement, diversion, and social activities.
  3. Grant funds may be used to pay for the costs of attending a conference. Specifically, Federal grant funds may be used to pay for conference fees and travel expenses (transportation, per diem, and lodging) of grantee employees, consultants, or experts to attend a conference or meeting if those expenses are reasonable and necessary to achieve the purposes of the grant.
    - When planning to use grant funds for attending a meeting or conference, grantees should consider how many people should attend the meeting or conference on their behalf. The number of attendees should be reasonable and necessary to accomplish the goals and objectives of the grant.
  4. A grantee hosting a meeting or conference may not use grant funds to pay for food for conference attendees unless doing so is necessary to accomplish legitimate meeting or conference business.
  5. A working lunch is an example of a cost for food that might be allowable under a Federal grant if attendance at the lunch is needed to ensure the full participation by conference attendees in essential discussions and speeches concerning the purpose of the conference and to achieve the goals and objectives of the project.
  6. A meeting or conference hosted by a grantee and charged to a Department grant must not be promoted as a U.S. Department of Education conference. This means that the seal of the U.S. Department of Education must not be used on conference materials or signage without Department approval.
  7. All meeting or conference materials paid for with grant funds must include appropriate disclaimers, such as the following:

The contents of this (insert type of publication; e.g., book, report, film) were developed under a grant from the Department of Education. However, those contents do not necessarily represent the policy of the Department of Education, and you should not assume endorsement by the Federal Government.

## EXHIBIT D FEDERAL AWARD IDENTIFICATION (Required by 2 CFR 200.332(a)(1))

(i) Grantee name: <i>(must match name associated with UEI)</i>	Multnomah County School District #7 dba Reynolds School District #7
(ii) Grantee’s Unique Entity Identifier (UEI):	JKMUSNGCD4P9
(iii) Grant period of performance start and end dates:	Start: 09/01/2023 End: 09/30/2024
(iv) Amount of federal funds obligated by this Grant:	\$425,000.00
(v) Total* amount of federal funds obligated to Grantee by pass-through entity**, including this Grant:	unavailable
(vi) Name of pass-through entity:	Oregon Department of Education
(vii) Contact information for awarding official of pass-through entity:	Name: Kai Turner, OFIT Assistant Superintendent  Email: Kai.turner@ode.oregon.gov
<b>FEDERAL AWARD</b>	
(i) Federal Award Identification Number (FAIN):	S425U210049-21A
(ii) Federal award date: <i>(date of award to state by federal agency)</i>	07/15/2021
(iii) Grant budget period start and end dates:	Start: 03/24/2021 End: 09/30/2024
(iv) Amount of federal funds obligated by this Grant:	\$222,360.09
(v) Total* amount of the federal award committed to Grantee by pass-through entity: <i>(amount of federal funds from this FAIN committed to Grantee)</i>	unavailable
(vi) Federal awarding agency:	U.S. Department of Education
(vii) Federal award project description:	American Rescue Plan - Elementary and Secondary Schools Emergency Relief Fund (ARP-ESSER)
(viii) Assistance listings number, title, and amount:	Number: 84.425U Title: Education Stabilization Fund Amount: \$1,121,814,984.00
(ix) a. Indirect cost rate for the federal award:	Federally negotiated rate at the time the cost was incurred
b. Is the de minimis rate being used per §200.414?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
(x) Is federal award research and development:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
<b>FEDERAL AWARD</b>	

(i) Federal Award Identification Number (FAIN):	S287C230037.3
(ii) Federal award date: <i>(date of award to state by federal agency)</i>	08/11/2023
(iii) Grant budget period start and end dates:	Start: 07/01/2023 End: 09/30/2024
(iv) Amount of federal funds obligated by this Grant:	\$202,639.91
(v) Total* amount of the federal award committed to Grantee by pass-through entity: <i>(amount of federal funds from this FAIN committed to Grantee)</i>	unavailable
(vi) Federal awarding agency:	U.S. Department of Education
(vii) Federal award project description:	21st Century Community Learning Centers Program
(viii) Assistance listings number, title, and amount:	Number: CFDA 84.287C Title: After School Learning Centers Amount: \$10,226,837.00
(ix) a. Indirect cost rate for the federal award:	Federally negotiated rate at the time the cost was incurred
b. Is the de minimis rate being used per §200.414?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
(x) Is federal award research and development:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

\*The total amount is limited to the current state fiscal year (July 1 to June 30).

\*\*The term “pass-through entity” refers to the State of Oregon, acting through its Department of Education.



*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: Policy Updates**

Type:  Action Item       Report / Presentation

Policy: BF: Policy Development

Date: January 24, 2024

**Connection to Strategic Plan Goal Topics:**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Marginalized Students      | <input checked="" type="checkbox"/> Culturally Responsive Teaching |
| <input checked="" type="checkbox"/> Student and Staff Wellness | <input checked="" type="checkbox"/> Professional Development       |

**Summary / Background:**

The Oregon School Boards Association (OSBA) sends out quarterly policy updates based on legislation changes. The following policies were included in the fall 2023 batch. These policies have been reviewed by staff, the Policy Review Committee, and have gone through a first reading with the Board.

- BD/BDA: Board Meetings – clarifying language
- BDC: Executive Session – clarifying language
- GCBDA/GDBDA: Family Medical Leave – updating language to follow new laws (two separate policies in the folder, the current one to delete and the new proposed one.)
- GCBDA/GDBDA-AR: Same as above.
- GCBDF/GDBDF: Paid Family Medical Leave Insurance – New policy.
- GCBDF/GDBDF-AR: Same as above.
- LBE: Public Charter Schools – changes in the law regarding virtual charters (two separate policies in the folder, the current one to delete and the new proposed one.)
- LBEA: Resident Student Denial for Virtual Public Charter School Attendance – changes in the law regarding virtual charters

**Previous Board Action:**

The Board reviews and approves all policies.

**Financial Implications:**

Not Applicable.

**Motion:**

- A. Motion Made by Board Member: 238

- a. I move that the Board approve policies BD/BDA, BDC, GCBDA/GDBDA, GCBDA/GDBDA-AR, GCBDF/GDBDF, GCBDF/GDBDF-AR, LBE, and LBEA as presented.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote

## Board Meetings

### The Board

The board has the authority to act only when a quorum is present at a duly called regular, special or emergency meeting. “Meeting” means the convening<sup>1</sup> of a quorum of the Board as the district’s governing body to make a decision<sup>2</sup> or to deliberate<sup>3</sup> toward a decision on any matter. This includes meeting for the purpose of gathering information to serve as the basis for a subsequent decision or recommendation by the Board governing body, i.e. a work session. “Meeting” does not include any on-site inspection. The affirmative vote of any project or program, or the attendance majority of members of the Board at any national, regional or state association board is required to which the Board or its members belong transact any business.

The affirmative vote of the majority of members of the Board is required to transact any business.

### Public Meetings

All regular, special and emergency meetings of the Board will be open to the public except as provided by law. Access to and the ability to attend all meetings (excluding that the board chair may call an executive sessions) by telephone, video or other electronic or virtual means will session for consideration of those confidential matters permitted by law to be made available when reasonably possible. discussed in closed session. All meetings will be conducted in compliance with state and federal statutes. Information on how to submit public comment can be found on the district website.

All Board meetings, including Board retreats and work sessions, will be held within district boundaries, except as allowed by law<sup>4</sup>. The Board may attend training sessions outside the district boundaries but cannot deliberate or discuss district business.<sup>5</sup> No meeting will be held at any place where discrimination on the basis of disability, race, creed, color, sex, sexual orientation, gender identity<sup>6</sup>, age or national origin is practiced.

<sup>1</sup> “Convening” means: (a) Gathering in a physical location; (b) Using electronic, video or telephonic technology to be able to communicate contemporaneously among participants; (c) Using serial electronic written communications among participants; or (d) Using an intermediary to communicate among participants.

<sup>2</sup> “Decision” means any determination, action, vote or final disposition upon a motion, proposal, resolution, order, ordinance or measure on which a vote of a governing body is required, at any meeting at which a quorum is present.

<sup>3</sup> “Deliberation” means discussion or communication that is part of a decision-making process.

<sup>4</sup> ORS 192.630(4). Meetings of the governing body of a public body shall be held within the geographic boundaries over which the public body has jurisdiction, or at the administrative headquarters of the public body or at the other nearest practical location. Training sessions may be held outside the jurisdiction if no deliberations toward a decision are involved.

<sup>5</sup> ORS 192.630(4). Meetings of the governing body of a public body shall be held within the geographic boundaries over which the public body has jurisdiction, or at the administrative headquarters of the public body or at the other nearest practical location. Training sessions may be held outside the jurisdiction as long as no deliberations toward a decision are involved.

<sup>6</sup> As defined in ORS 174.100.

## **Notification of Public Meetings**

The Board~~board~~ will give reasonable public notice ~~reasonably calculated to give actual notice~~ to interested persons, including the news media which have requested notice ~~those with disabilities~~ of the time and place for all Board~~board~~ meetings and of the principal subjects to be considered. The Board~~board~~ may consider additional subjects at a meeting, even if they ~~are~~ were not included in the notice.

~~Representatives of the local news media shall be notified in advance of any regular, special, executive session or emergency meeting of the board, when requested.~~

If requested to do so at least 48 hours before a meeting held in public, the Board~~board~~ shall make a good faith effort to provide an interpreter for hearing -impaired persons. If the meeting is being held upon less than 48 hours' notice and a request for an interpreter is made, the Board shall make a reasonable effort to have an interpreter present. Other ~~Such other~~ appropriate auxiliary aids and services will be provided upon request and appropriate advance notice. ~~Communications with all qualified individuals with disabilities shall be as effective as communications with others.~~

All meetings held in public shall comply with the Oregon Indoor Clean Air Act ~~and the smoking provisions contained in the Public Meetings Law.~~

The possession of dangerous or deadly weapons and firearms, as defined in law and Board~~board~~ policy, is prohibited on district property.

## **Regular, Special and Emergency Meetings**

Generally, a ~~one~~ regular Board~~board~~ meeting will be held each month. The regular meeting schedule will be established at the annual organizational meeting ~~in July~~ and may be changed by the Board~~board~~ with proper notice. The purpose of each regular monthly meeting will be to conduct the regular Board~~board~~ business.

No later than the next regular meeting following July 1, the Board~~board~~ will hold the annual ~~an~~ organizational meeting to elect Board~~board~~ officers for the coming year and to establish the year's schedule of Board~~board~~ meetings. In Board~~board~~ election years (odd numbered years), the first meeting will be held no later than July 31.

Special meetings can be convened by the Board~~board~~ chair, upon request of three Board~~board~~ members, or by common consent of the Board~~board~~ at any time to discuss any topic. At least 24 hours' notice must be provided to all Board~~board~~ members, the news media, which have requested notice, and the general public for any special meeting.

Emergency meetings can be called by the Board~~board~~ in the case of an actual emergency upon appropriate notice under the circumstances. The minutes of the emergency meeting must describe the emergency. Only topics necessitated by the emergency may be discussed or acted upon at the emergency meeting.

### **1. Communications Outside of Board Meetings**

Communications, to, by, and among a quorum of Board members outside of a legally called Board meeting, in their capacity as Board members, shall not be used for the purpose of discussing district business. This includes electronic, video or telephonic communications, serial electronic communications among participants and using an intermediary to communicate among participants. Such communications

among Board members shall be limited to messages not involving deliberation, debate, decision-making or gathering of information on which to deliberate.

Communications outside of a Board meeting may contain:

a. Communications to, between or among members of a governing body that are:

- (1) Purely factual or educational in nature and that convey no deliberation or decision on any matter that might reasonably come before the Board (including agendas and information concerning agenda items);
- (2) Not related to any matter that, at any time, could reasonably be foreseen to come before the Board for deliberation and decision; or
- (3) Nonsubstantive in nature, such as communication relating to scheduling, leaves of absence and other similar matters; or

b. Individual responses to questions posed by community members, subject to other limitations in Board policy.

### Private or Social Meetings

Private or social meetings of a quorum of the Board~~board~~ for the purpose of making a decision or to deliberate, ~~deliberating~~ toward a decision on any matter, ~~gathering of information on which to deliberate, or participating in discussions of official district business~~ are prohibited by public meetings law~~the Public Meetings Law~~.

### Work Sessions

The Board~~board~~ may use regular or special meetings for the purpose of conducting work sessions to provide its members with opportunities for planning and thoughtful discussion. Work sessions will be conducted in accordance with ~~the~~ state law on public meetings, including notice and minutes. The Board [~~board~~] may make official decisions during a work session.

### Executive Sessions

Executive sessions may be held as an agenda item during regular, special or emergency meetings for a reason permitted by law. (See Board policy BDC - Executive Sessions)

Complaints regarding public meetings laws can be filed with the Board in accordance with Board Policy KL – Public Complaints. The Board will respond and provide a copy of the complaint and response to the Oregon Government Ethics Commission within 21 days in accordance with state law.<sup>7</sup>

### {8} [Mandatory Training

<sup>7</sup> See House Bill 2805 (2023) Section 5(2) for requirements of the response.

<sup>8</sup> {This is required for Board members in districts with total expenditures for a fiscal year of \$1 million or more. This number will be reviewed by OGEAC at least once every five years. If the district has total expenditures of less than \$1 million, this language can be kept, but “shall” should be replaced with “is encouraged to.”}

Every member of the Board shall attend or view a training on public meeting law prepared or approved by the Oregon Government Ethics Commission (OGEC) at least once during the Board member's term of office and shall verify attendance in accordance with OGEC procedures.

### **Adjourned Meetings**

A board meeting may be adjourned to another time if a quorum is not present or if additional business needs to be conducted at the regular time of adjournment. The time, date and place of the adjourned meeting will be specified and appropriate notice given.

A majority of the members of the Board district board shall attend or view constitute a training on public meetings law prepared quorum. The affirmative vote of the majority of members of the board is required to transact any business.

### **Agenda**

The board chair or approved by the Oregon Government Ethics Commission (OGEC) vice chair, with the assistance of the superintendent clerk, shall draft the agenda after determining the desires in the topics and order of consideration following the general order listed below:

- e. — Call To Order
- d. — Approval of the minutes
- e. — Correspondence (if any)
- f. — Reports
- g. — Public to be Heard
- h. — Action and First Reading Items
- i. — Adjournment

The clerk shall send written notices of each regular board meeting at least once during the Board member's term of four days before the date of the meeting. (Except in the cases of emergency, mailed notices and agenda shall be sent Friday evening before the regular meeting held on Thursday.) In addition, copies of the minutes of the previous meeting or meetings and other printed information concerning items on the agenda shall be furnished with the agenda.

### **Establishing the Agenda**

Items of business may be suggested by the clerk, administration, employees, or residents of the district for inclusion on the agenda. These items shall be submitted in writing and received by the office and shall verify attendance of the superintendent at least seven days prior to the regularly scheduled meeting. Items requested by board members shall be placed on the agenda, either by submission in writing as described or by request made at a board meeting. Any item brought to the attention of the board which does not meet this timeline will not receive formal board action at the same meeting unless emergency conditions make immediate action mandatory.

### **Procedures**

Except as otherwise provided by state law/and or board policy, the rules of parliamentary procedure compiled in *Roberts Rules of Order* (Revised) shall govern the board in its deliberation on formal motions. Rules established by the board may be amended at any meeting by majority vote.

## **Motions and Resolutions**

All motions and resolutions offered by any board member shall be recorded in the minutes, including affirmative and negative votes. No board member may abstain from voting on any matter before the board upon which official action is to be taken unless there appears to be a possible conflict of interest under the provision of applicable laws. In such cases, said board members shall comply with the disclosure requirements of State law. The board chair may initiate or second any motion or resolution, and has the same responsibility to vote on any matter as any other board member.

## **Visitor Attendance and Participation**

Citizens and other interested parties are welcome to attend meetings of the board. Board meetings are meetings conducted in public but are not necessarily meetings for public participation. The board may allow public testimony or comment at its meetings. In order to keep its deliberations efficient and effective, the board provides the opportunity to speak at such meetings in accordance with **OGEC** the following procedures:

1. Each patron who wishes to speak is requested to sign a registration card and return it to the board secretary before the beginning of the meeting. This card will include the speaker's name, address, and the agenda item or topic s/he wishes to address;
2. A group of visitors with a common purpose is requested to designate a spokesperson for the group;
3. Public comment will usually be limited to two minutes for an individual, four minutes for a group or its spokesperson. The board chair may set time limits at his/her discretion;
4. Patrons wishing to speak, may submit written testimony or comment which will be made part of the record.

## **Official Record**

An official record shall be kept in the superintendent's office of any business conducted at any regular, special or emergency board meeting. This record shall be available to the public for inspection during regular business hours.

END OF POLICY

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### **Legal Reference(s):**

[ORS Chapter 192](#)

[ORS 255.335](#)  
[ORS 332.040 - 332.061](#)

[ORS 433.835 - 433.875](#)

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2018); 29 C.F.R. Part 1630 (2020); 28 C.F.R. Part 35 (2020).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (2018).

OR. ATTY. GEN. Public Records and Meetings Manual.

[House Bill 2805](#) (2023).

### **Cross Reference(s):**

BDB - Special and Emergency Board Meetings

BDC - Executive Sessions

BE - Board Work Sessions or Workshops

## Executive Sessions

The Board~~board~~ may meet in executive session to discuss subjects allowed by statute but may not take final action except for the expulsion of a student~~students~~ and matters pertaining to or examination of the confidential ~~medical~~ records of ~~the~~ a student, ~~including that student's educational program.~~

An executive session may be included as an agenda item ~~convened by the board chair upon request~~ of an existing ~~meeting~~ ~~four board members or by common consent of the board for a purpose authorized under Oregon Revised Statute (ORS) 192.660, during a regular, special or emergency~~ or held as its own meeting. Proper notice is required.

If open session is held prior to the executive session, the ~~The~~ presiding officer will announce the executive session by identifying the authorization under Oregon Revised Statute (ORS) 192.660 or ORS 332.061 for holding such session and by noting the subject of the executive session. ~~The notice will include the principal subjects anticipated to be considered at the meeting. The board will determine who may attend executive sessions within the constraints of the law.~~

The Board~~board~~ may hold an executive session:

1.  To consider the employment of a public officer, employee, staff member or individual agent. <sup>1</sup> (ORS 192.660(2)(a))
2. To consider the dismissal or disciplining of, or to hear complaints or charges brought against, a public officer<sup>2</sup>, employee, staff member or individual agent who does not request an open hearing. (ORS 192.660(2)(b))
3. To conduct deliberations with persons designated by the governing body to carry on labor negotiations. (ORS 192.660(2)(d))
4. To conduct deliberations with persons designated by the governing body to negotiate real property transactions. (ORS 192.660(2)(e))
5. To consider information or records that are exempt by law from public inspection. (ORS 192.660(2)(f))

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<sup>1</sup> This provision does not apply to the filling of a vacancy in elective office or on any public committee, commission or other advisory group; or for the consideration of general employment policies. Prior to holding an executive session under ORS 192.660(2)(a), the Board must ensure

- a. The vacancy has been advertised;
- b. Regular hiring procedures have been adopted;
- c. If hiring an officer, the public has had the opportunity to comment on the employment of the officer; and
- d. If hiring a chief executive officer, the Board has adopted hiring standards, criteria and policy directives in meetings open to the public in which the public has had the opportunity to comment on the standards, criteria and policy directives.

<sup>2</sup> To determine whether the individual involved is considered a public officer, consult with legal counsel.

6. To consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed. (ORS 192.660(2)(h))
7. To review and evaluate the employment-related performance of the chief executive officer of any public body, a public officer, employee or staff member who does not request an open hearing. ~~(ORS 192.660(2)(i))~~(ORS 192.660(2)(i))
8. To consider matters relating to school safety or a plan that responds to safety threats made toward a school. (ORS 192.660(2)(k))
9. To consider matters relating to the safety of the governing body and of public body staff and volunteers and the security of public body facilities and meeting spaces. (ORS 192.660(2)(o))
10. To consider matters relating to cyber security infrastructure and responses to cyber security threats. (ORS 192.660(2)(p))
11. To review the expulsion of a minor student from a public elementary or secondary school. (ORS 332.061(1)(a))
12. To ~~review~~~~discuss~~ matters pertaining to or examination of the confidential ~~medical~~ records of a student, ~~including that student's educational program.~~ (ORS 332.061(1)(b))

Members of the press may attend executive sessions except ~~those matters~~ as follows:

~~Those~~ pertaining to:

1. ~~Deliberations with persons designated by the Board to carry on labor~~ strategies for negotiations;
2. Hearings on the expulsion of a minor ~~student~~ students and matters pertaining to or examination of the confidential ~~medical~~ records of a student ~~or that student's educational program;~~ and
3. ~~Current litigation~~ Litigation or litigation likely to be filed if the member of the news media is a party to the litigation or is an employee, agent or contractor of a news media organization that is a party to the ~~litigation~~ litigations.

~~The press may not disclose information gained in the executive session.~~

If an executive session is held pursuant to ORS 332.061, the following shall not be made public: the name of the minor student; the issue, including the ~~student's~~ students confidential ~~medical~~ records ~~and educational program;~~ the discussion; and each ~~Board member's~~ board members vote on the issue.

Minutes shall be kept for all executive sessions.

~~All executive session minutes shall be kept in written form and approved by the board. The minutes of executive sessions shall include those individuals present and the substance of any discussion. The board chair or the presiding officer of the executive session, shall review the minutes for accuracy and indicate approval by signature. Executive session minutes shall be maintained indefinitely and in a reasonable manner to prevent damage.~~

Content discussed in executive sessions is confidential except as provided by law. Board members and the media are instructed ~~and must~~ not to disclose information obtained in executive session except when specifically authorized to do so or as required by law ~~be made public. Documents pertaining to evaluation, district personnel and students are also confidential and must not be made available to the public. Executive session minutes may be examined privately by a court and the court shall determine admissibility.~~

END OF POLICY

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**Legal Reference(s):**

[ORS 192.660](#)

[ORS 332.045](#)

[ORS 332.061](#)

OR. ATTY. GEN. Public Records and Meetings Manual.

Oregon Government Ethics Commission, [Staff Advisory Opinion](#) No. 22-106S

[House Bill 2806](#) (2023)

**Cross Reference(s):**

BD/BDA - Board Meetings

CBG - Evaluation of the Superintendent



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Code: GCBDA/GDBDA  
Adopted: 2/11/10  
Orig. Code: GCBDA/GDBDA

### Family Medical Leave

(see updated version)

The district will comply with all provisions of the Family and Medical Leave Act (FMLA) of 1993, the Oregon Family Leave Act (OFLA) of 1995, the Military Family Leave Act as part of the National Defense Authorization Acts of 2008 and for Fiscal Year 2010 (which expanded certain leave to military families and veterans for specific circumstances), the Oregon Military Family Leave Act of 2009, and other applicable provisions of Board policies and collective bargaining agreements regarding family medical leave.

In order for an employee to be eligible for the benefits under federal law, he/she must have been employed by the district for at least 12 months and have worked at least 1250 hours during the past 12-month period.

In order to be eligible under state law, an employee must work an average of 25 hours per week and have been employed at least 180 days prior to the first day of the family medical leave of absence. For parental leave purposes, however, an employee becomes eligible upon completing at least 180 days immediately preceding the date on which the parental leave begins. There is no minimum average number of hours worked per week when determining employee eligibility for parental leave.

Federal and state leave entitlements generally run concurrently.

The superintendent will develop administrative regulations as necessary for the implementation of the provisions of both federal and state law.

END OF POLICY

**Legal Reference(s):**

- [ORS 332.507](#)
- [ORS 659A.090](#)
- [ORS 659A.093](#)
- [ORS 659A.096](#)
- [ORS 659A.099](#)
- [ORS 659A.150 - 659A.186](#)
- [ORS 659B.010](#)
- [OAR 839-009-0200 - 0320](#)

Americans with Disabilities Act, 42 U.S.C. §§ 12101-12213; 29 C.F.R. Part 1630 (2017); 28 C.F.R. Part 35 (2017).  
Family and Medical Leave Act, 29 U.S.C. §§ 2601-2654; 5 U.S.C. §§ 6381-6387 (2012); Family and Medical Leave Act, 29 C.F.R. Part 825 (2017).  
Americans with Disabilities Act, 42 U.S.C. §§ 12101-12133 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).  
Escriba v. Foster Poultry Farms, Inc. 743 F.3d 1236 (9<sup>th</sup> Cir. 2014).  
Senate Bill 999 (2023).



## Family Medical Leave \*

When applicable, the district will comply with the provisions of the Family and Medical Leave Act (FMLA)<sup>{1}</sup>, the Oregon Family Leave Act (OFLA)<sup>{2}</sup>, the Oregon Military Family Leave Act (OMFLA), Paid Family Medical Leave Insurance (PFMLI) and other applicable provisions of state and federal law, Board policies and collective bargaining agreements regarding family medical leave.

In order for an employee to be eligible for the benefits under FMLA, the employee must have been employed by the district for at least 12 months, have worked at least 1,250 hours during the past 12-month period and worked at a worksite that employs 50 district employees within 75 miles of the worksite.

Generally, in order for an employee to be eligible for the benefits under OFLA, the employee must work an average of 25 hours or more per week during the 180 calendar days immediately prior to the first day of the start of the requested leave. For parental leave purposes, an employee becomes eligible upon completing at least 180 calendar days immediately preceding the date on which the parental leave begins: there is no minimum average number of hours worked per week. Special requirements apply during public health emergencies.

OMFLA applies to employees who work an average of at least 20 hours per week; there is no minimum number of days worked when determining an employee's eligibility for OMFLA.

PMFLI is generally available to district employees who have earned \$1,000 in subject wages or taxable income during the alternate or base years<sup>3</sup>, contributed to the PMFLI fund in the alternate or base years and are otherwise eligible.<sup>4</sup>

Federal and state leave entitlements generally run concurrently.

The superintendent [or designee] will develop administrative regulations as necessary for the implementation of the provisions of both federal and state law.

END OF POLICY

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### Legal Reference(s):

<sup>{1}</sup> Generally, FMLA applies only to entities with 50 or more employees, however, FMLA applies to all public elementary and secondary educational institutions. See 29 CFR 825.600(b). The rule regarding individual employee eligibility does apply: an employee is only eligible if the employee "is employed at a worksite where 50 or more employees are employed by the employer within 75 miles of that worksite." See 29 CFR 825.110(a)(3). Consequently, FMLA applies to districts with fewer than 50 employees, but individual employees will not be eligible to receive benefits.}

<sup>{2}</sup> OFLA applies to employers with 25 or more employees in Oregon (ORS 659A.153) and OMFLA applies to all public-sector employers in Oregon. (ORS 659A.090(2)) (Oregon BOLI Leave Laws – 2023 Edition)}

<sup>3</sup> The wages are not required to have been earned for work in the district.

<sup>4</sup> See OAR 471-070-1010 for additional information.

[ORS 332.507](#)  
[ORS 659A.090](#)  
[ORS 659A.093](#)

[ORS 659A.096](#)  
[ORS 659A.099](#)  
[ORS 659A.150 - 659A.186](#)

[ORS 659B.010](#)  
[OAR 839-009-0200 - 0320](#)

Americans with Disabilities Act, 42 U.S.C. §§ 12101-12213; 29 C.F.R. Part 1630 (2017); 28 C.F.R. Part 35 (2017).  
Family and Medical Leave Act, 29 U.S.C. §§ 2601-2654; 5 U.S.C. §§ 6381-6387 (2012); Family and Medical Leave Act, 29 C.F.R. Part 825 (2017).  
Americans with Disabilities Act, 42 U.S.C. §§ 12101-12133 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).  
Escriba v. Foster Poultry Farms, Inc. 743 F.3d 1236 (9<sup>th</sup> Cir. 2014).  
Senate Bill 999 (2023).

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1/13/16  
Orig. Code: GCBDA/GDBDA

## **Federal Family and Medical Leave/State Family Medical Leave**

**(see proposed version)**

### **Coverage**

Federal law covers public agencies, including districts. In order for school employees to be eligible, however, they must be employed at a work site with 50 or more employees within 75 miles of the employee’s work site for each working day during each of the 20 or more calendar workweeks in the year in which the leave is taken or in the preceding calendar year. State law covers districts that employ 25 or more part-time or full-time employees for each working day during 20 or more calendar workweeks in the calendar year in which the leave is to be taken, or in the calendar year immediately preceding the year in which the leave is to be taken.

### **Eligibility**

Federal law applies to employees who have worked for the district for at least 12 months and for at least 1250 hours during the year preceding the start of the leave. State law generally applies to employees who work an average of 25 hours or more per week for the district during the 180 days or more immediately prior to the first day of the start of the requested leave. Oregon Military Family Leave Act (OMFLA) applies to employees who work an average of at least 20 hours per week. For parental leave purposes, an employee becomes eligible upon completing at least 180 days immediately preceding the date on which the parental leave begins. There is no minimum average number of hours worked per week when determining employee eligibility for parental leave.

In determining that an employee has been employed for the preceding 180 calendar days, the employer must count the number of days an employee is maintained on the payroll, including all time paid or unpaid. If an employee continues to be employed by a successor in interest to the original employer, the number of days worked are counted as continuous employment by a single employer.

In determining 25 hours average workweek, the employer must count the actual hours worked using guidelines set out pursuant to the Fair Labor Standards Act.

### **Definitions**

“Child<sup>1</sup>,” for the purpose of taking parental leave under state law, means a biological, adopted, foster child or stepchild of the employee or a child with whom the employee is or was in a relationship of “in loco parentis.” A legal or biological relationship is not required. The child must be under 18 years of age or may be 18 years of age or older if incapable of self-care due to mental or physical impairment as defined by ORS 659A.159.

“Contingency Operation” is a military operation that:

1. Is designated by the Secretary of Defense as an operation in which members of the Armed Forces are or may become involved in military actions, operations, or hostilities against an enemy of the United States or against an opposing military force; or
2. Results in the call or order to, or retention on, active duty of members of the uniformed services under section 688, 12301(a), 12302, 12304, 12305, or 12406 of Title 10 of the United States Code, chapter 15 of Title 10 of the United States Code, or any other provision of law during a war or during a national emergency declared by the President or Congress.

“Covered active duty” means:

1. In the case of a member of a regular component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country; and
2. In the case of a member of a reserve component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country under a call or order to active duty under a provision of law referred to in section 101(a)(13)(B) of Title 10, United States Code.

“Covered service member” means:

1. A member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or
2. A veteran who is undergoing medical treatment, recuperation, or therapy, for a serious injury or illness and who was a member of the Armed Forces, including a member of the National Guard or Reserves, at any time during the period of five years preceding the date on which the veteran undergoes that medical treatment, recuperation, or therapy.

“Family member,” for purposes of FMLA and OFLA leave, means a(n):

1. Spouse<sup>2</sup>;

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~~<sup>1</sup> For FMLA, the age of the son or daughter at the onset of the disability is not relevant in determining a parent’s entitlement to FMLA leave.~~

~~<sup>2</sup> “Spouse” means individuals in a marriage, including “common law” marriage and same-sex marriage. For OFLA, spouse also includes same-sex individuals with a Certificate of Registered Domestic Partnership.~~

2. Child of the employee (biological, adopted, foster or step child, a legal ward, or child of the employee standing in loco parentis);
3. Custodial parent;
4. Noncustodial parent;
5. Biological parent;
6. Adoptive parent;
7. Stepparent or foster parent; or
8. Individual who was in loco parentis to the employee when the employee was a child.

Additionally, when defining “family member” under OFLA, this definition includes a:

1. Grandparent;
2. Grandchild; or
3. Parents-in-law parents of registered domestic partner.

For OFLA purposes, an employee’s child in any of these categories may be either a minor or an adult child at the time serious health condition leave, sick child leave or the death of a family member leave is taken.

“Next of kin” means the nearest blood relative of the eligible employee.

“Serious Health Condition,” under federal law means an illness, injury, impairment or physical or mental condition that involves:

1. Any period of incapacity or treatment in connection with or consequent to inpatient care (i.e., an overnight stay) in a hospital, hospice or residential medical care facility;
2. Any period of incapacity requiring absence from work, school or other regular daily activities, of more than three calendar days, that also involves continuing treatment by (or under the supervision of) a health care provider;
3. Continuing treatment by (or under the supervision of) a health care provider for a chronic or long-term health condition that is incurable or so serious that, if not treated, would likely result in a period of incapacity of more than three calendar days;
4. Illness, disease or condition is terminal, requires constant care, and poses an imminent danger of death; or
5. Disability due to pregnancy, childbirth or prenatal care.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than three consecutive calendar days combined with at least two visits to a health care provider or

one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

An employee is unable to perform the functions of the position when the health care provider finds that the employee is unable to work at all or is unable to perform any of the essential functions of the employee's position within the meaning of the Americans with Disabilities Act of 1990 and Americans with Disabilities Act Amendments Act of 2008 (ADA) federal regulations. The district has the option, in requiring medical verification from a health care provider, to provide a statement of the essential functions of the employee's position for the provider to review.

A "serious health condition" under state law means an illness, injury, impairment or physical or mental condition of an employee or family member that:

1. Requires inpatient care in a hospital, hospice or residential medical care facility such as a nursing home. When a family member resides in a long-term residential care facility, leave shall apply only to:
  - a. Transition periods spent moving the family member from one home or facility to another, including time to make arrangements for such transitions;
  - b. Transportation or other assistance required for a family member to obtain care from a physician;
  - c. Serious health conditions as described in items 2-8 below.
2. The treating health care provider judges to pose an imminent danger of death, or that is terminal in prognosis with a reasonable possibility of death in the near future;
3. Requires constant or continuing care such as home care administered by a health care professional;
4. Involves a period of incapacity. Incapacity is the inability to perform at least one essential job function, or to attend school or perform regular daily activities for more than three consecutive calendar days and any subsequent required treatment or recovery period relating to the same condition. This incapacity must involve:
  - a. Two or more treatments by a health care provider;
  - b. One treatment plus a regimen of continuing care.
5. Results in a period of incapacity or treatment for a chronic serious health condition that requires periodic visits for treatment by a health care provider, continues over an extended period of time and may cause episodic rather than a continuing period of incapacity such as asthma, diabetes or epilepsy.
6. Involves permanent or long-term incapacity due to a condition for which treatment may not be effective, such as Alzheimer's disease, a severe stroke or terminal stages of a disease;
7. Involves multiple treatments for restorative surgery or for a condition such as chemotherapy for cancer, physical therapy for arthritis or dialysis for kidney disease that if not treated would likely result in incapacity of more than three days; or

8. Involves any period of disability of a female due to pregnancy or childbirth or period of absence for prenatal care.

“Serious injury or illness,” for the purpose of caring for a covered service member, means:

1. In the case of a member of the Armed Forces, including a member of the National Guard or Reserves, an injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces, or existed before the beginning of the member’s active duty and was aggravated by service in the line of duty on active duty in the Armed Forces, and that may render the member medically unfit to perform the duties of the member’s office, grade, rank, or rating; and
2. In the case of a covered veteran, an injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces (or existed before the beginning of the member’s active duty and was aggravated by service in the line of duty, on active duty in the Armed Forces) and manifested itself before or after the member became a veteran, and is:
  - a. A continuation of a serious injury or illness that was incurred or aggravated when the covered veteran was a member of the Armed Forces and rendered the service member unable to perform the duties of the service member’s office, grade, rank or rating; or
  - b. A physical or mental condition for which the covered veteran has received a U.S. Department of Veterans Affairs Service-Related Disability Rating (VASRD) of 50 percent or greater, and such VASRD rating is based, in whole or in part, on the condition precipitating the need for military caregiver leave; or
  - c. A physical or mental condition that substantially impairs the covered veteran’s ability to secure or follow a substantially gainful occupation by reason of a disability or disabilities related to military service, or would do so absent treatment; or
  - d. An injury, including a psychological injury, on the basis of which the covered veteran has been enrolled in the Department of Veterans Affairs Program of Comprehensive Assistance for Family Caregivers.

### **Purpose of Leave**

Federal and state laws allow eligible employees to take FMLA or OFLA leave for the following purposes, commonly referred to as parental leave, serious health condition leave, pregnancy disability leave, injured service member leave, military family leave, leave for the death of a family member or sick child leave (sick child leave and death of a family member leave are OFLA only):

1. Birth of the employee’s child and for bonding with a newborn (eligibility expires 12 months after the birth);
2. Placement of a child with the employee for adoption or foster care or for bonding with a newly placed child, when the child is under 18 years of age (eligibility expires 12 months after placement), or when a child is older than 18 years of age if incapable of self-care because of mental or physical disability;
3. Care of a family member with a serious health condition;
4. Employee’s own serious health condition;

5. Eligible employees may take FMLA leave for a qualifying exigency while the employee’s spouse, son, daughter or parent is on covered active duty or called to covered active duty status during the deployment of the member with the Armed Forces to a foreign country.” (CFR section 825.126(a)(1 and 2); Federal Register Vol. 78, No. 25, Page 8917);
6. Injured Service Member Leave allows an employee leave to care for a covered servicemember who is the employee’s spouse, son, daughter, parent, or next of kin, who has been injured in the line of duty as a member of the Armed Forces;
7. State law allows employees to take leave for the care of a sick or injured child who requires home care but is **not** suffering from a serious health condition. The district is not required to grant leave for routine medical or dental appointments;
8. State law allows employees to take leave for the death of a family member<sup>3</sup> to attend the funeral or alternative to a funeral of the family member, make arrangements necessitated by the death of the family member or grieve the death of the family member;
9. Military Family Leave allows leave for a spouse of a military personnel per each deployment of the spouse when the spouse has either been notified of an impending call to active duty, has been ordered to active duty, or has been deployed or on leave from deployment (OFLA).

### **Length of Leave**

An employee eligible for FMLA leave under federal law is entitled to a total of 12 work weeks of leave during any 12-month period for the purposes specified above. A husband and wife who are eligible and who both work for the district may only take a combined total of 12 workweeks of leave if the leave is taken to care for a parent with a serious health condition or if the leave is for the birth of a child or the placement of a child for adoption or foster care.

There will be occasions where a husband and wife employed by the same district will not have to share the 12-week allotment of leave. This situation arises where an employee is eligible for both FMLA and OFLA or just OFLA leave and the employee is taking leave to care for a newborn with a serious health condition.

An employee eligible for Military Caregiver Leave is entitled to a total of 26 work weeks of leave to care for a covered service member during a single 12-month period. The 12-month period begins when the Military Caregiver Leave begins.

An employee eligible for OFLA leave under state law is entitled to a total of 12 workweeks of leave during any 12-month period for the purposes specified above. The 14 days of leave provided by the OMFLA and the two weeks of leave provided for the death of a family member are part of the 12 weeks. Two or more family members who are eligible and who both work for the district may not take OFLA leave at the same time unless:

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<sup>3</sup>Must be completed within 60 days of the date on which the eligible employee receives notice of the death of the family member.

1. One employee needs to care for another employee who is a family member and who is suffering from a serious health condition;
2. One employee needs to care for a child suffering from a serious health condition while another employee, who is a family member, is also suffering from a serious health condition; or
3. Both family members are suffering from a serious health condition; or
4. The employees are taking leave for the death of a family member; or
5. The concurrent leave in such instances is permitted by the district.

In addition to the 12 workweeks of family leave authorized above, under state law a female eligible employee may take an additional 12 workweeks of leave within any one-year period for an illness, injury or condition related to pregnancy or childbirth that disables the employee from performing her work duties. An employee who takes 12 workweeks of OFLA leave for parental leave may also take up to an additional 12 workweeks of sick child leave within the same leave year. If the employee uses less than 12 weeks of parental leave, however, no additional sick child leave is available, except for the balance of the initial 12 weeks. The employee may also use this balance for any OFLA leave purpose.

A female employee may take up to 36 weeks of OFLA leave in one leave year, but only under the following circumstances:

1. The female employee takes 12 weeks of pregnancy disability leave; followed by
2. Twelve weeks of parental leave; followed by
3. Twelve weeks of sick child leave.

A male employee may take up to 24 weeks of OFLA leave in one year, but only under the following circumstances:

1. The male employee takes 12 weeks of parental leave; followed by
2. Twelve weeks of sick child leave.

Parental leave must be taken in one uninterrupted period – unless the employer approves otherwise – and must be completed within 12 months of the birth, adoption or placement of the child. An exception must be made to allow parental leave to effectuate adoption or foster placement of the child. Such leave need not be taken in one, uninterrupted period with any additional parental leave.

The birth, adoption or foster placement of multiple children at one time entitles the employee to take only one 12-week period of parental leave.

Sick child leave need not be provided if another family member, including a noncustodial biological parent, is willing and able to care for the child.

For the purpose of intermittent leave, leave entitlement is calculated for an employee by multiplying the number of hours the employee normally works per week by 12. (For example, an employee normally

employed to work 30 hours per week is entitled to 12 times 30 hours, or a total of 360 hours of leave.) If an employee's schedule varies from week to week, a weekly average of the hours worked over the 12 weeks worked prior to the beginning of the leave period shall be used for calculating the employee's normal workweek. (For example, an employee working an average of 25 hours per week is entitled to 12 times 25 hours, or a total of 300 hours of leave.) If an employee takes intermittent or reduced work schedule leave, only the actual number of hours of leave taken may be counted toward the 12 weeks of leave to which the employee is entitled.

An employee, who has previously qualified for and taken some portion of OFLA leave, may request additional OFLA leave within the same leave year. The employee must requalify as an eligible employee for each additional leave requested unless one of the following exceptions apply:

1. A female employee who has taken 12 weeks of pregnancy-disability leave need not requalify for 12 weeks in the same leave year for any other purpose,
2. An employee who has taken 12 weeks of parental leave does not need to requalify to take an additional 12-weeks in the same leave year for sick child leave; and
3. An employee granted leave for a serious health condition for the employee or a family member need not requalify if additional leave is taken in this leave year for the same reason.

For situations where time off is covered by OFLA, but not covered by FMLA leave (e.g., the employer has 25 to 49 employees; or the leave taken is for a sick child or for serious health condition of a parent-in-law or parent of the employee's registered domestic partner, grandparent or grandchild) the employer:

1. May allow an exempt employee with accrued paid leave to take OFLA leave in blocks of less than a full day. For these purposes, an exempt employee is a salaried executive, administrative or professional employee under the federal Fair Labor Standards Act or the state minimum wage and overtime laws;
2. May not reduce the salary of an employee who does not have or has run out of accrued paid leave and takes intermittent leave in blocks of less than a full day. To do so would result in the loss of exemption under state law.

The requirements of OFLA do not apply to any employer offering eligible employees a nondiscriminatory cafeteria plan, as defined by section 125 of the Internal Revenue Code of 1986, which provides as one of its options employee leave at least as generous as the leave required by OFLA.

An employee, who has previously qualified for and taken some portion of FMLA leave, may request additional FMLA leave within the same leave year. The employee need not requalify as an eligible employee if the additional leave applied for is in the same leave year and for the same condition.

### **Intermittent Leave and Alternate Duty**

An employer may transfer an employee on a foreseeable intermittent FMLA/OFLA leave or reduced work schedule into an alternate position with the same or different duties to accommodate the leave, provided the following exist:

1. The employee accepts the transfer position voluntarily and without coercion;
2. The transfer is temporary, lasts no longer than necessary to accommodate the leave and has equivalent pay and benefits;
3. The transfer is compliant with applicable collective bargaining agreements, as well as with state and federal law, providing all the employee protections found in FMLA regulations 29 C.F.R. Part 825;
4. Transfer to an alternate position is used only when there is no other reasonable option available that would allow the employee to use intermittent leave or reduced work schedule; and
5. The transfer is not used to discourage the employee from taking intermittent or reduced work schedule leave, or to create a hardship for the employee.

An employee transferred, as provided in 1.-5. above, to an alternate position for the purpose of a reduced work schedule, must be returned to the employee's former position.

FMLA/OFLA leave time for an employee on intermittent leave or a reduced work schedule is the difference between the number of hours the employee normally works and the number of hours the employee actually works during the intermittent leave or reduced work schedule. Holidays or days in which the district is not in operation are not counted toward intermittent or reduced work schedule FMLA/OFLA leave unless the employee was scheduled and expected to work on the holiday.

The district may transfer an employee recovering from a serious health condition to an alternate position that accommodates the serious health condition provided:

1. The employee accepts the position voluntarily and without coercion;
2. The transfer is temporary, lasts no longer than necessary and has equivalent pay and benefits;
3. The transfer is compliant with applicable collective bargaining agreements, as well as with state and federal law, providing all the employee protections found in FMLA regulations 29 C.F.R. Part 825; and
4. The transfer is not used to discourage the employee from taking FMLA/OFLA leave for a serious health condition, or to create a hardship for the employee.

An employee is not on FMLA/OFLA leave if the employee has been transferred, as provided in section 1.-3. above, to an alternate position for the purpose of alternate work duties that the employee is able to perform within the limitations of the employee's own serious health condition, but not requiring a reduced workweek. An employee working in an alternate position retains the right to return to the employee's original position unless all FMLA/OFLA leave taken in that leave year plus the period of time worked in the alternate position exceed 12 weeks.

An alternate position accommodating an employee's serious health condition may result in the employee working fewer hours than the employee worked in the original position. The employee's FMLA/OFLA leave is the difference between the number of hours the employee worked in the original position and the number of hours the employee actually works in the alternate position.

## **Intermittent leave for school teachers is subject to special rules.**

The district recognizes that state law will not always reduce the employee's FMLA, 12 workweek entitlement (i.e., leave to care for a parent-in-law or sick child leave).

### **Special Rules for Teachers**

Special rules apply if leave is requested to be taken near the end of a semester.

1. Under OFLA leave, if a teacher requests, in advance, leave for a serious health condition and the teacher will be absent more than 20 percent of the total number of working days during the period over which the leave would be taken then the employer may require the teacher to elect one of the following options:
  - a. To take family leave for one uninterrupted period of time as necessary to complete medical treatment. (School holidays and school vacation days are not counted as family leave.);
  - b. To transfer temporarily into an available alternative position which better accommodates periodic absences or recurring periods of leave.
2. Under FMLA leave, if a teacher begins leave more than five weeks before the end of the academic term because of the teacher's own serious health condition, the employer may require the teacher to remain on leave until the end of the term if:
  - a. The family leave is at least three weeks long; and
  - b. The teacher's return to work would occur within three weeks of the end of the term.
3. If a teacher begins FMLA or OFLA leave within five weeks of the end of the academic term because of parental leave, the serious health condition of a family member, or to care for a covered service member, the employer may require the teacher to remain on family leave through the end of the term if:
  - a. The leave is more than two weeks long; and
  - b. The teacher's return would occur within the last two weeks of the term.
4. If a teacher begins FMLA or OFLA leave within three weeks of the end of the academic term because of parental leave, to care for a family member with a serious health condition, or to care for a covered service member and the leave is greater than five working days, the employer may require the teacher to remain on family leave until the end of the term.
5. If a teacher takes FMLA/OFLA leave to the end of the school year and continues the leave at the beginning of the next school term, the leave is consecutive rather than intermittent leave.
  - a. The period between the end of the school term and the beginning of the next school term, when a teacher would not have been required to report for duty, is not counted against the teacher's FMLA or OFLA leave entitlements.
  - b. A teacher on FMLA/OFLA leave at the end of the school term must be provided with the same benefits during the period between school terms that the teacher would normally receive if no FMLA/OFLA leave were taken.

6. If a teacher is required by the employer to remain on leave to the end of the academic term, only the period of leave the teacher requested shall be charged against the teacher's FMLA/OFLA leave entitlement.
7. Nothing in FMLA/OFLA rules prohibits the employer from allowing the teacher to work as a substitute or in some other paid capacity during the weeks prior to the end of term under 3. or 4. above.
8. Full-time employees covered by OFLA rules, and who have been maintained on the payroll by a district during 180 consecutive calendar days, are thereafter deemed to have been employed by that district for an average of at least 25 hours per week during the 180 days immediately preceding the date any OFLA leave begins.

### **Calculating the 12-Month Period for Leave**

The district will use the same method for calculating the 12-month period in which the 12 workweek FMLA and OFLA leave entitlement occurs for all employees. The district will use any fixed 12-month "leave year."

Leaves to care for covered service members has its own 12-month year beginning on the first day of leave regardless of the district's method of calculating the 12-month period for leave.

### **Paid/Unpaid Leave**

Family leave under federal and state law is generally unpaid. An employee may elect to use accrued paid leave including personal and sick leave, or accrued vacation leave for the leave period.

The district will notify the employee that the requested leave has been designated as FMLA and/or OFLA leave and, if required by the district, that accrued paid leave shall be used during the leave period. In the event the district is aware of an OFLA or FMLA qualifying exigency, the district shall notify the employee of the intent to designate the leave as such regardless of whether a request has been made by the employee. Such notification will be given to the employee prior to the commencement of the leave or within two working days of the employee's notice of an unanticipated or emergency leave.

When the district does not have sufficient information to make a determination of whether the leave qualifies as FMLA or OFLA leave, the district will provide the required notice promptly when the information is available but no later than two working days after the district has received the information. Oral notices will be confirmed in writing no later than the following payday. If the payday is less than one week after the oral notice is given, written notice will be provided no later than the subsequent payday.

### **Continuation of Health Insurance Benefits**

Under federal and state law, group health insurance benefits and premium payments must be continued on the same basis as coverage would have been provided and premiums paid if the employee had been continuously employed during the leave period. The district will continue to pay the district's contribution toward the employee's premiums. The employee will continue to pay the employee's share of premiums, if any.

A 30-day grace period will be allowed for receipt of employee contributions. The district's obligation to maintain the employee's benefits will cease if the employee's contribution is more than 30 days late. The district will provide written notice that the premium payment is more than 30 calendar days late. Such notice will be provided within 15 calendar days before coverage is to cease.

In the event the district is required to pay or elects to pay any part of the costs of providing health, disability, life or other insurance coverage for an employee during the period of FMLA or OFLA leave that should have been paid by the employee, the district may deduct, on the employee's return to work, such amounts from the employee's pay as have been advanced.

In no event may the total deducted exceed 10 percent of the employee's gross pay each pay period.

### **Return to Work**

After leave granted under federal and state law, an employee is generally entitled to be returned to the same position the employee held when leave commenced or to an equivalent position with equivalent benefits, pay and other terms and conditions of employment unless otherwise excepted by law.

### **Fitness-for-Duty Certification**

If the leave was required for the employee's own serious health condition, including intermittent leave, the district may require the employee to obtain and present a fitness-for-duty certification from the health care provider that the employee is able to resume work. The certification will specifically address the employee's ability to perform the essential functions of the employee's job as they relate to the health condition that was the reason for the leave. If the district is going to require a fitness-for-duty certification upon return to work, the district must notify the employee of such requirement when the leave is designated as FMLA leave. The district is responsible for any co-pay or other out-of-pocket costs incurred by the employee in providing certification. Failure to provide the fitness-for-duty certification may result in a delay or denial of reinstatement.

### **Application**

Under federal and state law, an employee requesting FMLA and/or OFLA leave shall provide at least 30 days notice prior to the leave date if the leave is foreseeable. The notice shall be written and include the anticipated start, duration and reasons for the requested leave. The employee must make a reasonable effort to schedule treatment, including intermittent leave and reduced leave, so as not to unduly disrupt the operation of the district.

When an employee is able to give advance notice and requests leave, an employer may request additional information to determine that the leave qualifies for designation as FMLA/OFLA leave. The employer may designate the employee as provisionally on FMLA/OFLA leave until sufficient information is received to make a determination. An employee able to give advance notice of the need to take FMLA/OFLA leave must follow the employer's known, reasonable and customary procedures for requesting any kind of leave.

If advance notice is not possible, for example due to a change in circumstances or a medical emergency, an employee eligible for FMLA leave must provide notice as soon as practicable. "As soon as practicable,"

under federal law means the employee generally must comply with the employer's normal call-in procedures.

An employee eligible for OFLA leave is required, under state law, to provide oral or written notice within 24 hours of commencement of the leave in unanticipated or emergency leave situations. The employee may designate a family member or friend to notify the district during that period of time.

In either case, proper documentation must be submitted no later than three working days following the employee's return to work.

Failure of an employee to provide the required notice for FMLA leave may result in the district delaying the employee's leave for up to 30 days after the notice is ultimately given.

Failure of an employee to provide the required notice for leave covered by OFLA may result in the district deducting up to three weeks from the employee's unused OFLA leave in that one-year leave period. The employee may be subject to disciplinary action for not following the district's notice procedures.

### **Medical Certification**

When an employee provides 30 or more days notice when applying for FMLA and/or OFLA leave, other than for parental leave, the employer shall require the employee to provide medical documentation when appropriate to support the request for leave. The district will provide written notification to employees of this requirement within five working days of employee's request for leave. If the employee provides less than 30 days notice, the employee is required to submit such medical certification no later than 15 calendar days after receipt of the district's notification that medical certification is required.

The district may request re-certification of a condition when the minimum duration of a certification expires if the employee still needs leave. If the certification does not indicate a duration or indicates that it is ongoing, the district may request re-certification at least every six months in connection with an absence.

Under federal law, a second medical opinion may be required whenever the district has reason to doubt the validity of the initial medical opinion. The health care provider may be selected by the district. The provider shall not be employed by the district on a regular basis. Should the first and second medical certifications differ, a third opinion may be required. The district and the employee will mutually agree on the selection of the health care provider for a third medical certification. The third opinion will be final. Second and third opinions and the actual travel expenses for an employee to obtain such opinions will be paid for by the district.

Under state law, if an employee requests OFLA leave because of a serious health condition, the district may require a second opinion and designate the health care provider. The provider may not be employed by the district. Should the two opinions conflict, the district may require a third opinion and that the two providers designate the third health care provider. The third opinion will be final. Second and third opinions and the actual travel expenses for the employee to obtain such opinions will be paid for by the district.

An employer may not delay the taking of an OFLA leave in the event that medical certification is not received prior to the commencement of a leave taken subject to the timelines set forth in this regulation.

The employer may designate the leave as provisionally approved subject to medical certification. The employer shall provide the employee with written notice of any requirement to provide medical certification of the need for leave and the consequences for failure to do so. The employee must be allowed a minimum of 15 days to provide medical certification.

If the employee elects or the district requires substitution of accrued sick leave, vacation or other paid leave for unpaid leave pursuant to a collective bargaining agreement or other Board policy, the district will follow the medical documentation requirements of the applicable leave policy or contract provision whenever such requirements are more beneficial to the employee.

If an employee has taken sick child leave on all or any part of three separate days during a leave year, the employer may require medical certification on the fourth day or subsequent occurrence of sick child leave within that leave year. The employer must pay the cost of the medical certification not covered by insurance or other benefit plan. The opinion of the health care provider shall be binding. The employer

may not require the employee to obtain a second opinion. The employer is not required to request medical certification for sick child leave exceeding three days and may make such requests at the employer's discretion.

### **Notification**

Any notice required by federal and state laws explaining employee rights and responsibilities will be posted in all staff rooms and the district office. Additional information may be obtained by contacting the human resource director.

### **Record Keeping/Posted Notice**

The district will maintain all records as required by federal and state laws including dates leave is taken by employees, identified separately from other leave; hours/days of leave; copies of general and specific notices to employees, including Board policy(ies) and regulations; premium payments of employee health benefits while on leave and records of any disputes with employees regarding granting of leave.

Medical documentation will be maintained separately from personnel files as confidential medical records.

The district will post notice of Federal Family and Medical Leave Act and Oregon Family Leave Act requirements.

### **Federal vs. State Law**

Both federal and state law contain provisions regarding leave for family illness. Federal regulations state an employer must comply with both laws; that the federal law does not supersede any provision of state law that provides greater family leave rights than those established pursuant to federal law and that state and federal leave entitlements run concurrently. State law requires that federal and state leave run concurrently when possible. For example, due to differences in regulations, an employee who takes leave after 180 days of employment but before one year, is still eligible to take a full 12 workweeks of federal leave after meeting the one-year work requirement. After the first work year, leave will run concurrently.

## **EMPLOYEE RIGHTS AND RESPONSIBILITIES UNDER THE FAMILY AND MEDICAL LEAVE ACT**

### **Basic Leave Entitlement**

FMLA requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to eligible employees for the following reasons:

- For incapacity due to pregnancy, prenatal medical care or child birth;
- To care for the employee's child after birth, or placement for adoption or foster care;
- To care for the employee's spouse, son or daughter, or parent, who has a serious health condition; or
- For a serious health condition that makes the employee unable to perform the employee's job.

### **Military Family Leave Entitlements**

Eligible employees with a spouse, son, daughter, or parent on covered active duty or call to covered active duty status may use their 12-week leave entitlement to address certain qualifying exigencies. Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings.

FMLA also includes a special leave entitlement that permits eligible employees to take up to 26 weeks of leave to care for a covered servicemember during a single 12-month period. A covered servicemember is: (1) a current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness\*; or (2) a veteran who was discharged or released under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran, and who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness\*.

**\*The FMLA definition of "serious injury or illness" for current servicemembers and veterans are distinct from the FMLA definition of "serious health condition".**

### **Benefits and Protections**

During FMLA leave, the employer must maintain the employee's health coverage under any "group health plan" on the same terms as if the employee had continued to work. Upon return from FMLA leave, most employees must be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms.

Use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee's leave.

### **Eligibility Requirements**

Employees are eligible if they have worked for a covered employer for at least 12 months, have 1,250 hours of service over the previous 12 months, and if at least 50 employees are employed by the employer within 75 miles.

### **Definition of Serious Health Condition**

A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than 3 consecutive calendar days combined with at least two visits to a health care provider or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

### **Use of Leave**

An employee does not need to use this leave entitlement in one block. Leave can be taken intermittently or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the employer's operations. Leave due to qualifying exigencies may also be taken on an intermittent basis.

### **Substitution of Paid Leave for Unpaid Leave**

Employees may choose or employers may require use of accrued paid leave while taking FMLA leave. In order to use paid leave for FMLA leave, employees must comply with the employer's normal paid leave policies.

### **Employee Responsibilities**

Employees must provide 30 days advance notice of the need to take FMLA leave when the need is foreseeable. When 30 days notice is not possible, the employee must provide notice as soon as practicable and generally must comply with an employer's normal call-in procedures.

Employees must provide sufficient information for the employer to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that the employee is unable to perform job functions, the family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. Employees also must inform the employer if the requested leave is for a reason for which FMLA leave was previously taken or certified. Employees also may be required to provide a certification and periodic recertification supporting the need for leave.

### **Employer Responsibilities**

Covered employers must inform employees requesting leave whether they are eligible under FMLA. If they are, the notice must specify any additional information required as well as the employees' rights and responsibilities. If they are not eligible, the employer must provide a reason for the ineligibility.

Covered employers must inform employees if leave will be designated as FMLA-protected and the amount of leave counted against the employee's leave entitlement. If the employer determines that the leave is not FMLA-protected, the employer must notify the employee.

### **Unlawful Acts by Employers**

FMLA makes it unlawful for any employer to:

- Interfere with, restrain, or deny the exercise of any right provided under FMLA; and
- Discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

### **Enforcement**

An employee may file a complaint with the U.S. Department of Labor or may bring a private lawsuit against an employer.

FMLA does not affect any Federal or State law prohibiting discrimination, or supersede any State or local law or collective bargaining agreement which provides greater family or medical leave rights.

**FMLA section 109 (29 U.S.C. § 2619) requires FMLA covered employers to post the text of this notice. Regulations 29 C.F.R. § 825.300(a) may require additional disclosures.**

### **For additional information:**

1-866-4US-WAGE (1-866-487-9243) TTY: 1-877-889-5627  
WWW.WAGEHOUR.DOL.GOV



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1/13/16  
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## **Federal Family and Medical Leave/State Family Medical Leave**

**(see proposed version)**

### **Coverage**

Federal law covers public agencies, including districts. In order for school employees to be eligible, however, they must be employed at a work site with 50 or more employees within 75 miles of the employee’s work site for each working day during each of the 20 or more calendar workweeks in the year in which the leave is taken or in the preceding calendar year. State law covers districts that employ 25 or more part-time or full-time employees for each working day during 20 or more calendar workweeks in the calendar year in which the leave is to be taken, or in the calendar year immediately preceding the year in which the leave is to be taken.

### **Eligibility**

Federal law applies to employees who have worked for the district for at least 12 months and for at least 1250 hours during the year preceding the start of the leave. State law generally applies to employees who work an average of 25 hours or more per week for the district during the 180 days or more immediately prior to the first day of the start of the requested leave. Oregon Military Family Leave Act (OMFLA) applies to employees who work an average of at least 20 hours per week. For parental leave purposes, an employee becomes eligible upon completing at least 180 days immediately preceding the date on which the parental leave begins. There is no minimum average number of hours worked per week when determining employee eligibility for parental leave.

In determining that an employee has been employed for the preceding 180 calendar days, the employer must count the number of days an employee is maintained on the payroll, including all time paid or unpaid. If an employee continues to be employed by a successor in interest to the original employer, the number of days worked are counted as continuous employment by a single employer.

In determining 25 hours average workweek, the employer must count the actual hours worked using guidelines set out pursuant to the Fair Labor Standards Act.

### **Definitions**

“Child<sup>1</sup>,” for the purpose of taking parental leave under state law, means a biological, adopted, foster child or stepchild of the employee or a child with whom the employee is or was in a relationship of “in loco parentis.” A legal or biological relationship is not required. The child must be under 18 years of age or may be 18 years of age or older if incapable of self-care due to mental or physical impairment as defined by ORS 659A.159.

“Contingency Operation” is a military operation that:

1. Is designated by the Secretary of Defense as an operation in which members of the Armed Forces are or may become involved in military actions, operations, or hostilities against an enemy of the United States or against an opposing military force; or
2. Results in the call or order to, or retention on, active duty of members of the uniformed services under section 688, 12301(a), 12302, 12304, 12305, or 12406 of Title 10 of the United States Code, chapter 15 of Title 10 of the United States Code, or any other provision of law during a war or during a national emergency declared by the President or Congress.

“Covered active duty” means:

1. In the case of a member of a regular component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country; and
2. In the case of a member of a reserve component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country under a call or order to active duty under a provision of law referred to in section 101(a)(13)(B) of Title 10, United States Code.

“Covered service member” means:

1. A member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or
2. A veteran who is undergoing medical treatment, recuperation, or therapy, for a serious injury or illness and who was a member of the Armed Forces, including a member of the National Guard or Reserves, at any time during the period of five years preceding the date on which the veteran undergoes that medical treatment, recuperation, or therapy.

“Family member,” for purposes of FMLA and OFLA leave, means a(n):

1. Spouse<sup>2</sup>;

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~~<sup>1</sup> For FMLA, the age of the son or daughter at the onset of the disability is not relevant in determining a parent’s entitlement to FMLA leave.~~

~~<sup>2</sup> “Spouse” means individuals in a marriage, including “common law” marriage and same-sex marriage. For OFLA, spouse also includes same-sex individuals with a Certificate of Registered Domestic Partnership.~~

2. Child of the employee (biological, adopted, foster or step child, a legal ward, or child of the employee standing in loco parentis);
3. Custodial parent;
4. Noncustodial parent;
5. Biological parent;
6. Adoptive parent;
7. Stepparent or foster parent; or
8. Individual who was in loco parentis to the employee when the employee was a child.

Additionally, when defining “family member” under OFLA, this definition includes a:

1. Grandparent;
2. Grandchild; or
3. Parents-in-law parents of registered domestic partner.

For OFLA purposes, an employee’s child in any of these categories may be either a minor or an adult child at the time serious health condition leave, sick child leave or the death of a family member leave is taken.

“Next of kin” means the nearest blood relative of the eligible employee.

“Serious Health Condition,” under federal law means an illness, injury, impairment or physical or mental condition that involves:

1. Any period of incapacity or treatment in connection with or consequent to inpatient care (i.e., an overnight stay) in a hospital, hospice or residential medical care facility;
2. Any period of incapacity requiring absence from work, school or other regular daily activities, of more than three calendar days, that also involves continuing treatment by (or under the supervision of) a health care provider;
3. Continuing treatment by (or under the supervision of) a health care provider for a chronic or long-term health condition that is incurable or so serious that, if not treated, would likely result in a period of incapacity of more than three calendar days;
4. Illness, disease or condition is terminal, requires constant care, and poses an imminent danger of death; or
5. Disability due to pregnancy, childbirth or prenatal care.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than three consecutive calendar days combined with at least two visits to a health care provider or

one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

An employee is unable to perform the functions of the position when the health care provider finds that the employee is unable to work at all or is unable to perform any of the essential functions of the employee's position within the meaning of the Americans with Disabilities Act of 1990 and Americans with Disabilities Act Amendments Act of 2008 (ADA) federal regulations. The district has the option, in requiring medical verification from a health care provider, to provide a statement of the essential functions of the employee's position for the provider to review.

A "serious health condition" under state law means an illness, injury, impairment or physical or mental condition of an employee or family member that:

1. Requires inpatient care in a hospital, hospice or residential medical care facility such as a nursing home. When a family member resides in a long-term residential care facility, leave shall apply only to:
  - a. Transition periods spent moving the family member from one home or facility to another, including time to make arrangements for such transitions;
  - b. Transportation or other assistance required for a family member to obtain care from a physician;
  - c. Serious health conditions as described in items 2-8 below.
2. The treating health care provider judges to pose an imminent danger of death, or that is terminal in prognosis with a reasonable possibility of death in the near future;
3. Requires constant or continuing care such as home care administered by a health care professional;
4. Involves a period of incapacity. Incapacity is the inability to perform at least one essential job function, or to attend school or perform regular daily activities for more than three consecutive calendar days and any subsequent required treatment or recovery period relating to the same condition. This incapacity must involve:
  - a. Two or more treatments by a health care provider;
  - b. One treatment plus a regimen of continuing care.
5. Results in a period of incapacity or treatment for a chronic serious health condition that requires periodic visits for treatment by a health care provider, continues over an extended period of time and may cause episodic rather than a continuing period of incapacity such as asthma, diabetes or epilepsy.
6. Involves permanent or long-term incapacity due to a condition for which treatment may not be effective, such as Alzheimer's disease, a severe stroke or terminal stages of a disease;
7. Involves multiple treatments for restorative surgery or for a condition such as chemotherapy for cancer, physical therapy for arthritis or dialysis for kidney disease that if not treated would likely result in incapacity of more than three days; or

8. Involves any period of disability of a female due to pregnancy or childbirth or period of absence for prenatal care.

“Serious injury or illness,” for the purpose of caring for a covered service member, means:

1. In the case of a member of the Armed Forces, including a member of the National Guard or Reserves, an injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces, or existed before the beginning of the member’s active duty and was aggravated by service in the line of duty on active duty in the Armed Forces, and that may render the member medically unfit to perform the duties of the member’s office, grade, rank, or rating; and
2. In the case of a covered veteran, an injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces (or existed before the beginning of the member’s active duty and was aggravated by service in the line of duty, on active duty in the Armed Forces) and manifested itself before or after the member became a veteran, and is:
  - a. A continuation of a serious injury or illness that was incurred or aggravated when the covered veteran was a member of the Armed Forces and rendered the service member unable to perform the duties of the service member’s office, grade, rank or rating; or
  - b. A physical or mental condition for which the covered veteran has received a U.S. Department of Veterans Affairs Service-Related Disability Rating (VASRD) of 50 percent or greater, and such VASRD rating is based, in whole or in part, on the condition precipitating the need for military caregiver leave; or
  - c. A physical or mental condition that substantially impairs the covered veteran’s ability to secure or follow a substantially gainful occupation by reason of a disability or disabilities related to military service, or would do so absent treatment; or
  - d. An injury, including a psychological injury, on the basis of which the covered veteran has been enrolled in the Department of Veterans Affairs Program of Comprehensive Assistance for Family Caregivers.

### **Purpose of Leave**

Federal and state laws allow eligible employees to take FMLA or OFLA leave for the following purposes, commonly referred to as parental leave, serious health condition leave, pregnancy disability leave, injured service member leave, military family leave, leave for the death of a family member or sick child leave (sick child leave and death of a family member leave are OFLA only):

1. Birth of the employee’s child and for bonding with a newborn (eligibility expires 12 months after the birth);
2. Placement of a child with the employee for adoption or foster care or for bonding with a newly placed child, when the child is under 18 years of age (eligibility expires 12 months after placement), or when a child is older than 18 years of age if incapable of self-care because of mental or physical disability;
3. Care of a family member with a serious health condition;
4. Employee’s own serious health condition;

5. Eligible employees may take FMLA leave for a qualifying exigency while the employee's spouse, son, daughter or parent is on covered active duty or called to covered active duty status during the deployment of the member with the Armed Forces to a foreign country." (CFR section 825.126(a)(1 and 2); Federal Register Vol. 78, No. 25, Page 8917);
6. Injured Service Member Leave allows an employee leave to care for a covered servicemember who is the employee's spouse, son, daughter, parent, or next of kin, who has been injured in the line of duty as a member of the Armed Forces;
7. State law allows employees to take leave for the care of a sick or injured child who requires home care but is **not** suffering from a serious health condition. The district is not required to grant leave for routine medical or dental appointments;
8. State law allows employees to take leave for the death of a family member<sup>3</sup> to attend the funeral or alternative to a funeral of the family member, make arrangements necessitated by the death of the family member or grieve the death of the family member;
9. Military Family Leave allows leave for a spouse of a military personnel per each deployment of the spouse when the spouse has either been notified of an impending call to active duty, has been ordered to active duty, or has been deployed or on leave from deployment (OFLA).

### **Length of Leave**

An employee eligible for FMLA leave under federal law is entitled to a total of 12 work weeks of leave during any 12-month period for the purposes specified above. A husband and wife who are eligible and who both work for the district may only take a combined total of 12 workweeks of leave if the leave is taken to care for a parent with a serious health condition or if the leave is for the birth of a child or the placement of a child for adoption or foster care.

There will be occasions where a husband and wife employed by the same district will not have to share the 12-week allotment of leave. This situation arises where an employee is eligible for both FMLA and OFLA or just OFLA leave and the employee is taking leave to care for a newborn with a serious health condition.

An employee eligible for Military Caregiver Leave is entitled to a total of 26 work weeks of leave to care for a covered service member during a single 12-month period. The 12-month period begins when the Military Caregiver Leave begins.

An employee eligible for OFLA leave under state law is entitled to a total of 12 workweeks of leave during any 12-month period for the purposes specified above. The 14 days of leave provided by the OMFLA and the two weeks of leave provided for the death of a family member are part of the 12 weeks. Two or more family members who are eligible and who both work for the district may not take OFLA leave at the same time unless:

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<sup>3</sup>Must be completed within 60 days of the date on which the eligible employee receives notice of the death of the family member.

1. One employee needs to care for another employee who is a family member and who is suffering from a serious health condition;
2. One employee needs to care for a child suffering from a serious health condition while another employee, who is a family member, is also suffering from a serious health condition; or
3. Both family members are suffering from a serious health condition; or
4. The employees are taking leave for the death of a family member; or
5. The concurrent leave in such instances is permitted by the district.

In addition to the 12 workweeks of family leave authorized above, under state law a female eligible employee may take an additional 12 workweeks of leave within any one-year period for an illness, injury or condition related to pregnancy or childbirth that disables the employee from performing her work duties. An employee who takes 12 workweeks of OFLA leave for parental leave may also take up to an additional 12 workweeks of sick child leave within the same leave year. If the employee uses less than 12 weeks of parental leave, however, no additional sick child leave is available, except for the balance of the initial 12 weeks. The employee may also use this balance for any OFLA leave purpose.

A female employee may take up to 36 weeks of OFLA leave in one leave year, but only under the following circumstances:

1. The female employee takes 12 weeks of pregnancy disability leave; followed by
2. Twelve weeks of parental leave; followed by
3. Twelve weeks of sick child leave.

A male employee may take up to 24 weeks of OFLA leave in one year, but only under the following circumstances:

1. The male employee takes 12 weeks of parental leave; followed by
2. Twelve weeks of sick child leave.

Parental leave must be taken in one uninterrupted period – unless the employer approves otherwise – and must be completed within 12 months of the birth, adoption or placement of the child. An exception must be made to allow parental leave to effectuate adoption or foster placement of the child. Such leave need not be taken in one, uninterrupted period with any additional parental leave.

The birth, adoption or foster placement of multiple children at one time entitles the employee to take only one 12-week period of parental leave.

Sick child leave need not be provided if another family member, including a noncustodial biological parent, is willing and able to care for the child.

For the purpose of intermittent leave, leave entitlement is calculated for an employee by multiplying the number of hours the employee normally works per week by 12. (For example, an employee normally

employed to work 30 hours per week is entitled to 12 times 30 hours, or a total of 360 hours of leave.) If an employee's schedule varies from week to week, a weekly average of the hours worked over the 12 weeks worked prior to the beginning of the leave period shall be used for calculating the employee's normal workweek. (For example, an employee working an average of 25 hours per week is entitled to 12 times 25 hours, or a total of 300 hours of leave.) If an employee takes intermittent or reduced work schedule leave, only the actual number of hours of leave taken may be counted toward the 12 weeks of leave to which the employee is entitled.

An employee, who has previously qualified for and taken some portion of OFLA leave, may request additional OFLA leave within the same leave year. The employee must requalify as an eligible employee for each additional leave requested unless one of the following exceptions apply:

1. A female employee who has taken 12 weeks of pregnancy-disability leave need not requalify for 12 weeks in the same leave year for any other purpose,
2. An employee who has taken 12 weeks of parental leave does not need to requalify to take an additional 12-weeks in the same leave year for sick child leave; and
3. An employee granted leave for a serious health condition for the employee or a family member need not requalify if additional leave is taken in this leave year for the same reason.

For situations where time off is covered by OFLA, but not covered by FMLA leave (e.g., the employer has 25 to 49 employees; or the leave taken is for a sick child or for serious health condition of a parent-in-law or parent of the employee's registered domestic partner, grandparent or grandchild) the employer:

1. May allow an exempt employee with accrued paid leave to take OFLA leave in blocks of less than a full day. For these purposes, an exempt employee is a salaried executive, administrative or professional employee under the federal Fair Labor Standards Act or the state minimum wage and overtime laws;
2. May not reduce the salary of an employee who does not have or has run out of accrued paid leave and takes intermittent leave in blocks of less than a full day. To do so would result in the loss of exemption under state law.

The requirements of OFLA do not apply to any employer offering eligible employees a nondiscriminatory cafeteria plan, as defined by section 125 of the Internal Revenue Code of 1986, which provides as one of its options employee leave at least as generous as the leave required by OFLA.

An employee, who has previously qualified for and taken some portion of FMLA leave, may request additional FMLA leave within the same leave year. The employee need not requalify as an eligible employee if the additional leave applied for is in the same leave year and for the same condition.

### **Intermittent Leave and Alternate Duty**

An employer may transfer an employee on a foreseeable intermittent FMLA/OFLA leave or reduced work schedule into an alternate position with the same or different duties to accommodate the leave, provided the following exist:

1. The employee accepts the transfer position voluntarily and without coercion;
2. The transfer is temporary, lasts no longer than necessary to accommodate the leave and has equivalent pay and benefits;
3. The transfer is compliant with applicable collective bargaining agreements, as well as with state and federal law, providing all the employee protections found in FMLA regulations 29 C.F.R. Part 825;
4. Transfer to an alternate position is used only when there is no other reasonable option available that would allow the employee to use intermittent leave or reduced work schedule; and
5. The transfer is not used to discourage the employee from taking intermittent or reduced work schedule leave, or to create a hardship for the employee.

An employee transferred, as provided in 1.-5. above, to an alternate position for the purpose of a reduced work schedule, must be returned to the employee's former position.

FMLA/OFLA leave time for an employee on intermittent leave or a reduced work schedule is the difference between the number of hours the employee normally works and the number of hours the employee actually works during the intermittent leave or reduced work schedule. Holidays or days in which the district is not in operation are not counted toward intermittent or reduced work schedule FMLA/OFLA leave unless the employee was scheduled and expected to work on the holiday.

The district may transfer an employee recovering from a serious health condition to an alternate position that accommodates the serious health condition provided:

1. The employee accepts the position voluntarily and without coercion;
2. The transfer is temporary, lasts no longer than necessary and has equivalent pay and benefits;
3. The transfer is compliant with applicable collective bargaining agreements, as well as with state and federal law, providing all the employee protections found in FMLA regulations 29 C.F.R. Part 825; and
4. The transfer is not used to discourage the employee from taking FMLA/OFLA leave for a serious health condition, or to create a hardship for the employee.

An employee is not on FMLA/OFLA leave if the employee has been transferred, as provided in section 1.-3. above, to an alternate position for the purpose of alternate work duties that the employee is able to perform within the limitations of the employee's own serious health condition, but not requiring a reduced workweek. An employee working in an alternate position retains the right to return to the employee's original position unless all FMLA/OFLA leave taken in that leave year plus the period of time worked in the alternate position exceed 12 weeks.

An alternate position accommodating an employee's serious health condition may result in the employee working fewer hours than the employee worked in the original position. The employee's FMLA/OFLA leave is the difference between the number of hours the employee worked in the original position and the number of hours the employee actually works in the alternate position.

## **Intermittent leave for school teachers is subject to special rules.**

The district recognizes that state law will not always reduce the employee's FMLA, 12 workweek entitlement (i.e., leave to care for a parent-in-law or sick child leave).

### **Special Rules for Teachers**

Special rules apply if leave is requested to be taken near the end of a semester.

1. Under OFLA leave, if a teacher requests, in advance, leave for a serious health condition and the teacher will be absent more than 20 percent of the total number of working days during the period over which the leave would be taken then the employer may require the teacher to elect one of the following options:
  - a. To take family leave for one uninterrupted period of time as necessary to complete medical treatment. (School holidays and school vacation days are not counted as family leave.);
  - b. To transfer temporarily into an available alternative position which better accommodates periodic absences or recurring periods of leave.
2. Under FMLA leave, if a teacher begins leave more than five weeks before the end of the academic term because of the teacher's own serious health condition, the employer may require the teacher to remain on leave until the end of the term if:
  - a. The family leave is at least three weeks long; and
  - b. The teacher's return to work would occur within three weeks of the end of the term.
3. If a teacher begins FMLA or OFLA leave within five weeks of the end of the academic term because of parental leave, the serious health condition of a family member, or to care for a covered service member, the employer may require the teacher to remain on family leave through the end of the term if:
  - a. The leave is more than two weeks long; and
  - b. The teacher's return would occur within the last two weeks of the term.
4. If a teacher begins FMLA or OFLA leave within three weeks of the end of the academic term because of parental leave, to care for a family member with a serious health condition, or to care for a covered service member and the leave is greater than five working days, the employer may require the teacher to remain on family leave until the end of the term.
5. If a teacher takes FMLA/OFLA leave to the end of the school year and continues the leave at the beginning of the next school term, the leave is consecutive rather than intermittent leave.
  - a. The period between the end of the school term and the beginning of the next school term, when a teacher would not have been required to report for duty, is not counted against the teacher's FMLA or OFLA leave entitlements.
  - b. A teacher on FMLA/OFLA leave at the end of the school term must be provided with the same benefits during the period between school terms that the teacher would normally receive if no FMLA/OFLA leave were taken.

6. If a teacher is required by the employer to remain on leave to the end of the academic term, only the period of leave the teacher requested shall be charged against the teacher's FMLA/OFLA leave entitlement.
7. Nothing in FMLA/OFLA rules prohibits the employer from allowing the teacher to work as a substitute or in some other paid capacity during the weeks prior to the end of term under 3. or 4. above.
8. Full-time employees covered by OFLA rules, and who have been maintained on the payroll by a district during 180 consecutive calendar days, are thereafter deemed to have been employed by that district for an average of at least 25 hours per week during the 180 days immediately preceding the date any OFLA leave begins.

### **Calculating the 12-Month Period for Leave**

The district will use the same method for calculating the 12-month period in which the 12 workweek FMLA and OFLA leave entitlement occurs for all employees. The district will use any fixed 12-month "leave year."

Leaves to care for covered service members has its own 12-month year beginning on the first day of leave regardless of the district's method of calculating the 12-month period for leave.

### **Paid/Unpaid Leave**

Family leave under federal and state law is generally unpaid. An employee may elect to use accrued paid leave including personal and sick leave, or accrued vacation leave for the leave period.

The district will notify the employee that the requested leave has been designated as FMLA and/or OFLA leave and, if required by the district, that accrued paid leave shall be used during the leave period. In the event the district is aware of an OFLA or FMLA qualifying exigency, the district shall notify the employee of the intent to designate the leave as such regardless of whether a request has been made by the employee. Such notification will be given to the employee prior to the commencement of the leave or within two working days of the employee's notice of an unanticipated or emergency leave.

When the district does not have sufficient information to make a determination of whether the leave qualifies as FMLA or OFLA leave, the district will provide the required notice promptly when the information is available but no later than two working days after the district has received the information. Oral notices will be confirmed in writing no later than the following payday. If the payday is less than one week after the oral notice is given, written notice will be provided no later than the subsequent payday.

### **Continuation of Health Insurance Benefits**

Under federal and state law, group health insurance benefits and premium payments must be continued on the same basis as coverage would have been provided and premiums paid if the employee had been continuously employed during the leave period. The district will continue to pay the district's contribution toward the employee's premiums. The employee will continue to pay the employee's share of premiums, if any.

A 30-day grace period will be allowed for receipt of employee contributions. The district's obligation to maintain the employee's benefits will cease if the employee's contribution is more than 30 days late. The district will provide written notice that the premium payment is more than 30 calendar days late. Such notice will be provided within 15 calendar days before coverage is to cease.

In the event the district is required to pay or elects to pay any part of the costs of providing health, disability, life or other insurance coverage for an employee during the period of FMLA or OFLA leave that should have been paid by the employee, the district may deduct, on the employee's return to work, such amounts from the employee's pay as have been advanced.

In no event may the total deducted exceed 10 percent of the employee's gross pay each pay period.

### **Return to Work**

After leave granted under federal and state law, an employee is generally entitled to be returned to the same position the employee held when leave commenced or to an equivalent position with equivalent benefits, pay and other terms and conditions of employment unless otherwise excepted by law.

### **Fitness-for-Duty Certification**

If the leave was required for the employee's own serious health condition, including intermittent leave, the district may require the employee to obtain and present a fitness-for-duty certification from the health care provider that the employee is able to resume work. The certification will specifically address the employee's ability to perform the essential functions of the employee's job as they relate to the health condition that was the reason for the leave. If the district is going to require a fitness-for-duty certification upon return to work, the district must notify the employee of such requirement when the leave is designated as FMLA leave. The district is responsible for any co-pay or other out-of-pocket costs incurred by the employee in providing certification. Failure to provide the fitness-for-duty certification may result in a delay or denial of reinstatement.

### **Application**

Under federal and state law, an employee requesting FMLA and/or OFLA leave shall provide at least 30 days notice prior to the leave date if the leave is foreseeable. The notice shall be written and include the anticipated start, duration and reasons for the requested leave. The employee must make a reasonable effort to schedule treatment, including intermittent leave and reduced leave, so as not to unduly disrupt the operation of the district.

When an employee is able to give advance notice and requests leave, an employer may request additional information to determine that the leave qualifies for designation as FMLA/OFLA leave. The employer may designate the employee as provisionally on FMLA/OFLA leave until sufficient information is received to make a determination. An employee able to give advance notice of the need to take FMLA/OFLA leave must follow the employer's known, reasonable and customary procedures for requesting any kind of leave.

If advance notice is not possible, for example due to a change in circumstances or a medical emergency, an employee eligible for FMLA leave must provide notice as soon as practicable. "As soon as practicable,"

under federal law means the employee generally must comply with the employer's normal call-in procedures.

An employee eligible for OFLA leave is required, under state law, to provide oral or written notice within 24 hours of commencement of the leave in unanticipated or emergency leave situations. The employee may designate a family member or friend to notify the district during that period of time.

In either case, proper documentation must be submitted no later than three working days following the employee's return to work.

Failure of an employee to provide the required notice for FMLA leave may result in the district delaying the employee's leave for up to 30 days after the notice is ultimately given.

Failure of an employee to provide the required notice for leave covered by OFLA may result in the district deducting up to three weeks from the employee's unused OFLA leave in that one-year leave period. The employee may be subject to disciplinary action for not following the district's notice procedures.

### **Medical Certification**

When an employee provides 30 or more days notice when applying for FMLA and/or OFLA leave, other than for parental leave, the employer shall require the employee to provide medical documentation when appropriate to support the request for leave. The district will provide written notification to employees of this requirement within five working days of employee's request for leave. If the employee provides less than 30 days notice, the employee is required to submit such medical certification no later than 15 calendar days after receipt of the district's notification that medical certification is required.

The district may request re-certification of a condition when the minimum duration of a certification expires if the employee still needs leave. If the certification does not indicate a duration or indicates that it is ongoing, the district may request re-certification at least every six months in connection with an absence.

Under federal law, a second medical opinion may be required whenever the district has reason to doubt the validity of the initial medical opinion. The health care provider may be selected by the district. The provider shall not be employed by the district on a regular basis. Should the first and second medical certifications differ, a third opinion may be required. The district and the employee will mutually agree on the selection of the health care provider for a third medical certification. The third opinion will be final. Second and third opinions and the actual travel expenses for an employee to obtain such opinions will be paid for by the district.

Under state law, if an employee requests OFLA leave because of a serious health condition, the district may require a second opinion and designate the health care provider. The provider may not be employed by the district. Should the two opinions conflict, the district may require a third opinion and that the two providers designate the third health care provider. The third opinion will be final. Second and third opinions and the actual travel expenses for the employee to obtain such opinions will be paid for by the district.

An employer may not delay the taking of an OFLA leave in the event that medical certification is not received prior to the commencement of a leave taken subject to the timelines set forth in this regulation.

The employer may designate the leave as provisionally approved subject to medical certification. The employer shall provide the employee with written notice of any requirement to provide medical certification of the need for leave and the consequences for failure to do so. The employee must be allowed a minimum of 15 days to provide medical certification.

If the employee elects or the district requires substitution of accrued sick leave, vacation or other paid leave for unpaid leave pursuant to a collective bargaining agreement or other Board policy, the district will follow the medical documentation requirements of the applicable leave policy or contract provision whenever such requirements are more beneficial to the employee.

If an employee has taken sick child leave on all or any part of three separate days during a leave year, the employer may require medical certification on the fourth day or subsequent occurrence of sick child leave within that leave year. The employer must pay the cost of the medical certification not covered by insurance or other benefit plan. The opinion of the health care provider shall be binding. The employer

may not require the employee to obtain a second opinion. The employer is not required to request medical certification for sick child leave exceeding three days and may make such requests at the employer's discretion.

### **Notification**

Any notice required by federal and state laws explaining employee rights and responsibilities will be posted in all staff rooms and the district office. Additional information may be obtained by contacting the human resource director.

### **Record Keeping/Posted Notice**

The district will maintain all records as required by federal and state laws including dates leave is taken by employees, identified separately from other leave; hours/days of leave; copies of general and specific notices to employees, including Board policy(ies) and regulations; premium payments of employee health benefits while on leave and records of any disputes with employees regarding granting of leave.

Medical documentation will be maintained separately from personnel files as confidential medical records.

The district will post notice of Federal Family and Medical Leave Act and Oregon Family Leave Act requirements.

### **Federal vs. State Law**

Both federal and state law contain provisions regarding leave for family illness. Federal regulations state an employer must comply with both laws; that the federal law does not supersede any provision of state law that provides greater family leave rights than those established pursuant to federal law and that state and federal leave entitlements run concurrently. State law requires that federal and state leave run concurrently when possible. For example, due to differences in regulations, an employee who takes leave after 180 days of employment but before one year, is still eligible to take a full 12 workweeks of federal leave after meeting the one-year work requirement. After the first work year, leave will run concurrently.

## **EMPLOYEE RIGHTS AND RESPONSIBILITIES UNDER THE FAMILY AND MEDICAL LEAVE ACT**

### **Basic Leave Entitlement**

FMLA requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to eligible employees for the following reasons:

- For incapacity due to pregnancy, prenatal medical care or child birth;
- To care for the employee's child after birth, or placement for adoption or foster care;
- To care for the employee's spouse, son or daughter, or parent, who has a serious health condition; or
- For a serious health condition that makes the employee unable to perform the employee's job.

### **Military Family Leave Entitlements**

Eligible employees with a spouse, son, daughter, or parent on covered active duty or call to covered active duty status may use their 12-week leave entitlement to address certain qualifying exigencies. Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings.

FMLA also includes a special leave entitlement that permits eligible employees to take up to 26 weeks of leave to care for a covered servicemember during a single 12-month period. A covered servicemember is: (1) a current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness\*; or (2) a veteran who was discharged or released under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran, and who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness\*.

**\*The FMLA definition of "serious injury or illness" for current servicemembers and veterans are distinct from the FMLA definition of "serious health condition".**

### **Benefits and Protections**

During FMLA leave, the employer must maintain the employee's health coverage under any "group health plan" on the same terms as if the employee had continued to work. Upon return from FMLA leave, most employees must be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms.

Use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee's leave.

### **Eligibility Requirements**

Employees are eligible if they have worked for a covered employer for at least 12 months, have 1,250 hours of service over the previous 12 months, and if at least 50 employees are employed by the employer within 75 miles.

### **Definition of Serious Health Condition**

A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than 3 consecutive calendar days combined with at least two visits to a health care provider or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

### **Use of Leave**

An employee does not need to use this leave entitlement in one block. Leave can be taken intermittently or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the employer's operations. Leave due to qualifying exigencies may also be taken on an intermittent basis.

### **Substitution of Paid Leave for Unpaid Leave**

Employees may choose or employers may require use of accrued paid leave while taking FMLA leave. In order to use paid leave for FMLA leave, employees must comply with the employer's normal paid leave policies.

### **Employee Responsibilities**

Employees must provide 30 days advance notice of the need to take FMLA leave when the need is foreseeable. When 30 days notice is not possible, the employee must provide notice as soon as practicable and generally must comply with an employer's normal call-in procedures.

Employees must provide sufficient information for the employer to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that the employee is unable to perform job functions, the family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. Employees also must inform the employer if the requested leave is for a reason for which FMLA leave was previously taken or certified. Employees also may be required to provide a certification and periodic recertification supporting the need for leave.

### **Employer Responsibilities**

Covered employers must inform employees requesting leave whether they are eligible under FMLA. If they are, the notice must specify any additional information required as well as the employees' rights and responsibilities. If they are not eligible, the employer must provide a reason for the ineligibility.

Covered employers must inform employees if leave will be designated as FMLA-protected and the amount of leave counted against the employee's leave entitlement. If the employer determines that the leave is not FMLA-protected, the employer must notify the employee.

### **Unlawful Acts by Employers**

FMLA makes it unlawful for any employer to:

- Interfere with, restrain, or deny the exercise of any right provided under FMLA; and
- Discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

### **Enforcement**

An employee may file a complaint with the U.S. Department of Labor or may bring a private lawsuit against an employer. FMLA does not affect any Federal or State law prohibiting discrimination, or supersede any State or local law or collective bargaining agreement which provides greater family or medical leave rights.

**FMLA section 109 (29 U.S.C. § 2619) requires FMLA covered employers to post the text of this notice. Regulations 29 C.F.R. § 825.300(a) may require additional disclosures.**

### **For additional information:**

1-866-4US-WAGE (1-866-487-9243) TTY: 1-877-889-5627  
WWW.WAGEHOUR.DOL.GOV

## **Family Leave \*** (Version 1)

{Highly recommended administrative regulation (AR). The law does not require districts to have this information in an AR, but the district is required to follow the law. Having an AR in place can assist with compliance. This AR is intended for districts with 50 or more employees. If the district has between 25 and 50 employees, use version 2 of GCBDA/GDBDA-AR(1) - Family Leave \*. If the district does not have 25 employees, the district should not use this AR.}

### **Employee Eligibility**

FMLA benefits are available to employees who have been employed by the district for at least 12 months, have worked at least 1,250 hours during the past 12-month period and work at a worksite that employs 50 district employees within 75 miles of the worksite.

An employee who has previously qualified for and has taken some portion of FMLA leave may request additional FMLA leave within the same leave year. In such instances, the employee may not need to requalify as an eligible employee.

Generally, in order for an employee to be eligible for the benefits under OFLA, the employee must work an average of 25 hours or more per week during the 180 calendar days immediately prior to the first day of the start of the requested leave.<sup>1</sup> For parental leave purposes, an employee becomes eligible upon completing at least 180 days immediately preceding the date on which the parental leave begins: there is no minimum average number of hours worked per week.

An employee is eligible to take leave for purposes of OFLA during a period of time covered by a public health emergency except:

1. An employee who has worked for the district for fewer than 30 days immediately before the date on which the family leave would commence; or
2. An employee who has worked for the district for an average of fewer than 25 hours per week in the 30 days immediately before the date on which the family leave would commence.

An employee of the district is eligible to take leave for purposes of OFLA if the employee:

1. Separates from employment with the district, irrespective of any reason:
  - a. Is eligible to take leave OFLA at the time the employee separates; and
  - b. Is reemployed by the district within 180 days of separation from employment; or
2. Is eligible to take OFLA leave:

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<sup>1</sup> The requirements of OFLA do not apply to any employer offering eligible employees a nondiscriminatory cafeteria plan, as defined by section 125 of the Internal Revenue Code of 1986, which provides as one of its options employee leave at least as generous as the leave required by OFLA.

- a. At the beginning of a temporary cessation of scheduled hours of 180 days or less; and
- b. Returns to work at the end of the temporary cessation of scheduled hours of 180 days or less.

Any OFLA leave taken by the employee within any one-year period continues to count against the length of time of OFLA leave the employee is entitled. The amount of time that an employee is deemed to have worked for the district prior to a break in service due to a separation from employment or a temporary cessation of scheduled hours shall be restored to the employee when the employee is reemployed by the district within 180 days of separation from employment or when the employee returns to work at the end of the temporary cessation of scheduled hours of 180 days or less.

An employee who has previously qualified for and has taken some portion of OFLA leave, may request additional OFLA leave within the same leave year. In such instances, the employee must requalify as an eligible employee for each additional leave requested unless one of the following exceptions apply:

1. An employee taking, in any order, some or all of 12 weeks of OFLA pregnancy disability leave and some or all of 12 weeks of OFLA leave for any other purpose, need not requalify leave in the same leave year;
2. An employee who has taken 12 weeks of parental leave need not requalify to take an additional 12 weeks in the same leave year for sick child leave;
3. An employee granted leave for a serious health condition for the employee or a family member need not requalify if additional leave is taken in this leave year for the same reason;
4. An employee unable to work because of a disabling compensable injury<sup>2</sup> need not requalify in order to use OFLA leave following a period the employee is off work due to the compensable injury; and
5. An employee who has taken serious health condition leave to care for a family member who dies during the employee's serious health condition need not requalify to take leave for the death of that family member.

OMFLA applies to employees who work an average of at least 20 hours per week. There is no minimum number of days worked when determining employee eligibility for OMFLA.

In determining if an employee has been employed for the preceding 180 calendar days, the district must consider days, paid or unpaid, an employee is maintained on payroll. Full-time public school teachers who have been maintained on payroll by the district for 180 consecutive calendar days are thereafter deemed to have been employed for an average of at least 25 hours per week during the 180 days immediately preceding the start date of the OFLA leave.

In determining average workweek, the employer must count the actual hours worked using the Fair Labor Standards Act (FLSA) guidelines.

### **Qualifying Reason**

Eligible employees may access FMLA leave for the following reasons:

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<sup>2</sup> As defined in ORS 656.005.

1. Serious health condition of the employee or the employee’s covered family member. Serious health condition means an illness, injury, impairment or physical or mental condition that involves inpatient care<sup>3</sup> or continuing treatment by a health care provider<sup>4</sup>.
2. Parental leave<sup>5</sup> (separate from eligible leave as a result of a child’s serious health condition):
  - a. Bonding with and the care for the employee’s newborn (within 12 months following birth);
  - b. Bonding with and the care for a newly adopted child or newly placed child in foster care<sup>{6}</sup> under the age of 18 (within 12 months of placement);
  - c. Care for a newly adopted child or newly placed child in foster care over 18 years of age who is incapable of self-care because of a physical or mental impairment (within 12 months of placement);
  - d. Time to effectuate the legal process required for placement of a child in foster care or the adoption of a child.
3. Military Caregiver Leave: leave for the care for spouse, child or next-of-kin who is a covered servicemember with a serious injury or illness;
4. Qualifying Exigency Leave: leave arising out of the foreign deployment of the employee’s spouse, child or parent.

Eligible employees may access OFLA for the following reasons:

1. Serious health condition of the employee or the employee’s covered family member. Serious health condition means:
  - a. An illness, injury, impairment or physical or mental condition that requires inpatient care in a hospital, hospice or residential medical care facility;
  - b. An illness, disease or condition that in the medical judgement of the treating health care provider poses an imminent danger of death, is terminal in prognosis with a reasonable possibility of death in the near future, or requires constant care;
  - c. Any period of disability due to pregnancy, or period of absence for prenatal care; or
  - d. Any period of absence for the donation of a body part, organ or tissue, including preoperative or diagnostic services, surgery, post-operative treatment and recovery.<sup>7</sup>
2. Parental leave (separate from eligible leave as a result of the child’s serious health condition):
  - a. Bonding with and the care for the employee’s newborn (within 12 months following birth);

<sup>3</sup> Inpatient care means an overnight stay in a hospital, hospice, or residential medical facility, including any period of incapacity or any subsequent treatment in connection with such inpatient care. 29 CFR 825.114.

<sup>4</sup> Continuing treatment includes incapacity and treatment, pregnancy or prenatal care, chronic conditions, permanent or long-term conditions, conditions requiring multiple treatments, and absences attributable to incapacity. See 29 CFR 815.115.

<sup>5</sup> Parental leave must be taken in one continuous block of time within 12 months of the triggering event.

<sup>6</sup> {ORS 659A.159 uses the term “foster child.” Districts can choose to use either “foster child” or “child in foster care” throughout this AR.}

<sup>7</sup> This definition is from ORS 659A.150(7). A more detailed definition is available in OAR 839-009-0210(22).

- b. Bonding with and the care for a newly adopted child or newly placed child in foster care under the age of 18 (within 12 months of placement);
  - c. Care for a newly adopted child or newly placed child in foster care over 18 years of age who is incapable of self-care because of a physical or mental impairment (within 12 months of placement);
  - d. Time to effectuate the legal process required for placement of a child in foster care or the adoption of a child.
3. Sick Child Leave: leave for non-serious health conditions of the employee’s child. For OFLA, sick child leave includes absence to care for an employee’s child whose school or child care provider has been closed<sup>8</sup> in conjunction with a statewide public health emergency declared by a public health official.<sup>9</sup>
  4. Bereavement Leave: leave related to the death of a covered family member.<sup>10</sup>
  5. Eligible employees may access OMFLA for the purpose of spending time with a spouse or domestic partner who is in the military and has been notified of an impending call or order to active duty, or who has been deployed during a period of military conflict.
  6. The eligibility of an employee who takes multiple leaves for different qualified reasons during the same leave year may be reconfirmed at the start of each qualified leave requested.

**Definitions**

1. Family member:
  - a. For the purposes of FMLA, “family member” means:
    - (1) Spouse<sup>11</sup>;
    - (2) Parent;
    - (3) Child; or
    - (4) Persons who are “in loco parentis”.
  - b. For the purposes of OFLA, “family member” means:
    - (1) Spouse or domestic partner;
    - (2) Child or the child’s spouse or domestic partner;
    - (3) Parent or the parent’s spouse or domestic partner;
    - (4) Sibling or stepsibling, or the sibling’s or stepsibling’s spouse or domestic partner;

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<sup>8</sup> “Closure” for the purpose of sick child leave during a statewide public health emergency declared by a public health official means a closure that is ongoing, intermittent, or recurring and restricts physical access to the child’s school or child care provider. OAR 839-009-0210(4).

<sup>9</sup> The district may request verification of the need for sick child leave due to a closure during a statewide emergency. Verification may include:

1. The name of the child being cared for;
2. The name of the school or child care provider that has closed or become unavailable;
3. A statement from the employee that no other family member of the child is willing and able to care for the child; and
4. With the care of a child older than 14, a statement that special circumstances exist requiring the employee to provide care to the child during daylight hours.

<sup>10</sup> Bereavement leave under OFLA must be completed within 60 days of when the employee received notice of the death.

<sup>11</sup> “Spouse” means individuals in a marriage, including “common law” marriage and same-sex marriage.

- (5) Grandparent or the grandparent’s spouse or domestic partner;
- (6) Grandchild or the grandchild’s spouse or domestic partner; or
- (7) Any individual related by blood or affinity whose close association with a covered individual is the equivalent of a family relationship.<sup>12</sup>

2. Child:

- a. For the purposes of FMLA, “child” means a biological or adopted child, a child in foster care, a stepchild, a legal ward or a child of a person standing “in loco parentis”, who is either under the age of 18, or who is 18 years of age or older and who is incapable of self-care because of a physical or mental disability.
- b. For the purposes of Military Caregiver Leave and Qualifying Exigency Leave under FMLA, “child” means the employee’s child on covered active duty regardless of that child’s age.
- c. For the purposes of OFLA, “child” means a biological or adopted child, a child in foster care or stepchild of the employee, the child of the employee’s domestic partner, or a child with whom the employee is or was in a relationship of “in loco parentis”.
- d. For the purposes of parental and sick child leave under OFLA, the child must be under the age of 18 or an adult dependent child substantially limited by a physical or mental impairment.

3. In loco parentis:

- a. For the purposes of FMLA, “in loco parentis” means persons with day-to-day responsibility to care for or financially support a child, or, in the case of an employee, who had such responsibility for the employee when the employee was a child. A biological or legal relationship is not necessary.
- b. For the purposes of OFLA, “in loco parentis” means person in the place of the parent, having financial or day-to-day responsibility for the care of a child. A legal or biological relationship is not required.

4. Next of kin:

For the purposes of FMLA , “next of kin” means the nearest blood relative other than the servicemember’s spouse, parent or child in the following order of priority (unless otherwise designated in writing by the servicemember):

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<sup>12</sup> “Affinity” means a relationship for which there is a significant personal bond that, when examined under the totality of the circumstances, is like a family relationship. This bond may be demonstrated by, but is not limited to the following factors, with no single factor being determinative:

- a. Shared personal financial responsibility, including shared leases, common ownership of real or personal property, joint liability for bills or beneficiary designations;
- b. Emergency contact designation of the employee by the other individual in the relationship or the emergency contact designation of the other individual in the relationship by the employee;
- c. The expectation to provide care because of the relationship or the prior provision of care;
- d. Cohabitation and its duration and purpose;
- e. Geographic proximity; and
- f. Any other factor that demonstrates the existence of a family-like relationship.

- a. Blood relatives who have been granted legal custody of the servicemember by court decree or statutory provisions;
- b. Siblings;
- c. Grandparents;
- d. Siblings of parents and their spouses; and
- e. First cousins.

5. Covered servicemembers:

For the purposes of FMLA, “covered servicemember” means a current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list for a serious injury or illness; or a covered veteran who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness.

6. Covered veteran:

For the purposes of FMLA, “covered veteran” means an individual who was:

- a. A member of the Armed Forces (including a member of the National Guard or Reserves);
- b. Discharged or released under conditions other than dishonorable; and
- c. Discharged within the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran.

7. Public health emergency:

For OFLA a public health emergency means:

- a. A public health emergency declared under ORS 433.441.
- b. An emergency declared under ORS 401.165 if related to a public health emergency as defined in ORS 433.442.

## Leave Period

For the purposes of calculating an employee’s leave period, the district will use [the calendar year] [any fixed 12-month “leave year”] [the 12-month period measured forward from the date the employee’s leave begins] [a “rolling” 12-month period measured backward from the date the employee uses any family and medical leave][a period of 52 consecutive weeks beginning on the Sunday immediately preceding the date on which family leave commences]{<sup>13</sup>}. The same method for calculating the one-year period for FMLA and OFLA leave entitlement shall be used for all employees. However, in all instances, the leave period for the purposes of OMFLA and Military Caregiver Leave under FMLA shall be dependent on the start of any such leave regardless of the district’s designated leave period described above.

## Leave Duration

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<sup>13</sup> Beginning July 1, 2024, districts are required to use the final bracketed option for OFLA purposes. See SB 999 (2023). Prior to making a change to the leave period calculation, 60 days’ notice must be provided to employees. FMLA continues to measure the leave year as 12 months, which could result in slight differences for some employees.

For the purposes of FMLA, an eligible employee is generally entitled to a total of 12 weeks of qualified leave during the district's designated leave period<sup>14</sup>. Spouses who work for the district may be limited to a combined 12 weeks of FMLA leave during the district's designated leave period when the purpose of the leave is for the birth of a child or to care for a child after birth, placement of an adopted child or child in foster care, the care for an adopted child or child in foster care after placement, or to care for the employee's parent's serious medical condition. Except in specific and unique instances, all qualified leave under FMLA counts toward an employee's leave entitlement within the designated leave period.

For the purposes of OFLA, an eligible employee is generally entitled to a total of 12 weeks of qualified leave during the designated leave period. However, an employee may be entitled to an additional, full 12 weeks of parental leave during the designated leave period following the birth of a child regardless of how much OFLA qualified leave the employee has taken prior to the birth of such child during the designated leave period. Likewise, an employee who uses the full 12 weeks of parental leave during the designated leave period, will be entitled to an additional 12 weeks of sick child leave under OFLA.<sup>15</sup> Unlike FMLA, OFLA does not combine the leave entitlement for spouses working for the district. However, under OFLA, family members who work for the district may be restricted from taking concurrent OFLA qualified leave.<sup>16</sup>

For the purposes of OMFLA, an eligible employee is entitled to 14 days of leave per call or order to active duty or notification of a leave from deployment. When an employee also meets the eligibility requirements of OFLA, the duration of the OMFLA leave counts toward that employee's leave entitlement during the designated leave period.

Except as otherwise noted above, qualified leave under FMLA and OFLA for an eligible employee will run concurrently during the designated leave period.

For the purpose of tracking the number of leave hours an eligible employee is entitled and/or has used during each week of the employee's leave, leave entitlement is calculated by multiplying the number of hours the eligible employee normally works per week by 12<sup>17</sup>. If an employee's schedule varies from week-to-week, a weekly average of the hours worked over the 12 months worked prior to the beginning of the leave period shall be used for calculating the employee's normal workweek<sup>18</sup>. If an employee takes intermittent or reduced work schedule leave, only the actual number of hours of leave taken may be counted toward the 12 weeks of leave to which the employee is entitled.

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<sup>14</sup> An eligible employee taking Military Caregiver Leave under FMLA is entitled to up to 26 weeks of leave in the 12-month period beginning with the first day of such leave and regardless of any FMLA leave taken previously during the district's leave period. However, once the 12-month period begins for the purposes of Military Caregiver Leave under FMLA, any subsequent FMLA qualified leave, regardless of reason for such leave, will count toward the employee's 26-week entitlement under Military Caregiver Leave under FMLA.

<sup>15</sup> Sick child leave under OFLA need not be provided if another family member, including a noncustodial biological parent, is willing and able to care for the child.

<sup>16</sup> Exceptions to the ability to require family members from taking OFLA qualified leave at different times are when 1) employee is caring for the other employee who has a serious medical condition; 2) one employee is caring for a child with a serious medical condition when the other employee is suffering a serious medical condition; 3) each family member is suffering a serious medical condition; 4) each family member wants to take Bereavement Leave under OFLA; and 5) the employer allows the family members to take concurrent leave.

<sup>17</sup> For example, an employee normally employed to work 30 hours per week is entitled to 12 times 30 hours, or a total of 360 hours of leave.

<sup>18</sup> For example, an employee working an average of 25 hours per week is entitled to 12 times 25 hours, or a total of 300 hours of leave.

## **Intermittent Leave**

With the exception of parental leave which must be taken in one continuous block of time, an eligible employee is permitted under FMLA and OFLA to take intermittent leave for any qualifying reason.

Intermittent leave is taken in multiple blocks of time (i.e., hours, days, weeks, etc.) rather than in one continuous block of time and/or requiring an altered or reduced work schedule. For OFLA this includes but is not limited to sick child leave taken requiring an altered or reduced work schedule because the intermittent or recurring closure of a child's school or child care provider due to a statewide public health emergency declared by a public health official.

When an exempt employee is eligible for both OFLA and FMLA leave, and the employee takes intermittent leave in blocks of less than one day, if done in accordance with 29 CFR § 825.206, the district may reduce the employee's salary for the part-day absence without the loss of the employee's exempt status in accordance with OAR 839-020-0004(30)(a).

When an exempt employee is eligible for OFLA but not FMLA leave, and the employee takes intermittent leave in blocks of less than one day, the district will jeopardize the employee's exempt status if the district reduces the employee's salary for the part-day absence.

An employee's FMLA and/or OFLA intermittent leave time is determined by calculating the difference between the employee's normal work schedule and the number of hours the employee actually works during the leave period. The result of such calculation is credited against the eligible employee's leave entitlement.

Holidays or days in which the district is not in operation, are not counted against the eligible employee's intermittent OFLA leave period unless the employee was scheduled and expected to work on any such day.

## **Alternate Work Assignment**

The district may transfer an employee recovering from a serious health condition to an alternate position which accommodates the serious health condition provided:

1. The employee accepts the position voluntarily and without coercion;
2. The transfer is temporary, lasts no longer than necessary and has equivalent pay and benefits;
3. The transfer is compliant with any applicable collective bargaining agreement;
4. The transfer is compliant with state and federal law, including but not limited to the applicable protections provided for in FMLA and/or OFLA; and
5. The transfer is not used to discourage the employee from taking FMLA and/or OFLA leave for a serious health condition or to create a hardship for the employee.

The district may transfer an eligible employee who is on intermittent OFLA leave to another position with the same or different duties to accommodate the leave, provided:

1. The employee accepts the transfer position voluntarily and without coercion;

2. The transfer is temporary, lasts no longer than necessary to accommodate the leave and has equivalent pay and benefits;
3. The transfer is compliant with any applicable collective bargaining agreements;
4. The transfer is compliant with state and federal law, including but not limited to the applicable protections provided for in FMLA and/or OFLA;
5. The transfer to an alternate position is used only when there is no other reasonable option available that would allow the employee to use intermittent leave or reduced work schedule; and
6. The transfer is not used to discourage the employee from taking intermittent or reduced work schedule leave, or to create a hardship for the employee.

If an eligible employee is transferred to an alternative position to accommodate the employee's serious health condition, and as a result the employee works fewer hours than the employee was working in the original position, the employee's OFLA leave time is determined by calculating the difference between the employee's normal work schedule and the number of hours the employee actually works during the leave period.

When an employee is transferred to alternate position as described above but such transfer does not result in a reduced schedule, time worked in any such alternate position shall not be considered for the purpose of OFLA leave. An employee working in an alternate position retains the right to return to the employee's original position unless all OFLA leave taken in that leave year plus the period of time worked in the alternate position exceeds 12 weeks.

### **Special Rules for School Employees**

For the purposes of FMLA, "instructional employee" means those whose principal function is to teach and instruct students in a class, a small group or an individual setting. Athletic coaches, driving instructors and special education assistants, such as interpreters for the hearing impaired, are included in this definition. This definition does not apply to teacher assistants or aides who do not have as their principal job actual teaching or instructing, counselors, psychologists, curriculum specialists, cafeteria workers, maintenance workers or bus drivers.

For the purposes of OFLA, "school employee" means employees employed principally as instructors in public kindergartens, elementary schools, secondary schools or education service districts.

FMLA and/or OFLA leave that is taken for a period that ends with the school year and begins with the next semester is considered consecutive rather than intermittent. In any such situation, the eligible school employee will receive any benefits during the break period that employees would normally receive if they had been working at the end of the school year.

#### **1. Foreseeable Intermittent Leave Exceeding 20 Percent of Working Days**

When the qualified leave is foreseeable, will encompass more than 20 percent of the eligible school employee's regular work schedule during the leave period, and the purpose of such leave is to care for a family member with a serious medical condition, for a servicemember with a serious medical condition or because of the employee's own serious medical condition, the district may require the eligible school employee to:

- a. Take leave for a period or periods of a particular duration, not greater than the duration of the planned treatment; or
- P** b. Temporarily transfer the eligible school employee to an alternate position for which the employee is qualified, which has equivalent pay and benefits and which better accommodates recurring periods of leave than the employee's original position.

## 2. Limitation on Leave Near the End of the School Year

When an eligible school employee requests leave near the end of the school year, the district may require the following:

- a. When the qualified leave begins more than five weeks before the end of the school year:
  - (1) For the purposes of FMLA leave, the eligible school employee may be required to continue taking leave until the end of the school year provided:
    - (a) The leave will last at least three weeks; and
    - (b) The employee would return to work during the three-week period before the end of the term.
  - (2) For the purposes of OFLA leave, if the reason for the leave is because of the eligible school employee's own serious health condition, the eligible school employee may be required to remain on leave until the end of the school year, provided:
    - (a) The leave will last at least three weeks; and
    - (b) The employee's return to work would occur within three weeks of the end of the school year.
- b. For the purposes of FMLA and/or OFLA leave, when the qualified leave begins within five weeks of the end of the school year and the purpose of such leave is parental leave, for the serious health condition of a family member or for the serious health condition of a servicemember, the eligible school employee may be required to remain on leave until the end of the school year provided:
  - (1) The leave will last more than two weeks; and
  - (2) The employee would return to work during the two-week period before the end of the school year.
- c. For the purposes of FMLA and/or OFLA leave, when the qualified leave begins within three weeks of the end of the school year and the purpose of such leave is parental leave, for the serious health condition of a family member or for the serious health condition of a servicemember, the eligible school employee may be required to remain on leave until the end of the school year provided the length of the leave will last more than five working days.

If the district requires an eligible school employee to remain on leave until the end of the school year as described above, additional leave required by the employer until the end of the school year shall not count against the eligible school employee's leave entitlement.

### **Paid/Unpaid Leave**

FMLA and OFLA do not require the district to pay an eligible employee who is on a qualified leave. Paid Family Medical Leave Insurance (PMFLI) leave taken via Paid Leave Oregon or an equivalent plan will run concurrently with OFLA and FMLA when taken for the same purpose. Subject to any related provisions in any applicable collective bargaining agreement [an employee may elect to use any available accrued paid leave including personal and sick leave, or available accrued vacation leave during the leave period.]{<sup>19</sup>} This includes when an employee is being paid through PMFLI. The district will notify the eligible employee that the requested leave has been designated as FMLA and/or OFLA leave and ask the employee about the use of available accrued paid leave.

Eligible employees who request OMFLA leave shall not be required to use any available accrued paid time off during the OMFLA leave period.

## **Benefits and Insurance**

When an eligible employee returns to work following a FMLA or OFLA qualified leave, the employee must be reinstated to the same position the employee held when the leave commenced, or to an equivalent position with equivalent benefits, pay and other terms and conditions of employment.

During an OFLA qualified leave an eligible employee does not accrue seniority or other benefits that would have accrued while the employee was working, unless the terms of a collective bargaining agreement, other agreement or other district policy provide otherwise.<sup>20</sup> The eligible employee is also subject to layoff to the same extent similarly situated employees not taking OFLA leave are subject unless the terms of an applicable collective bargaining agreement, other agreement or the district's policies provide otherwise.

For the purposes of FMLA and OFLA, the district will continue to pay the employer portion of the eligible employee's group health insurance contribution (if applicable) during the qualified leave period. The eligible employee is required to pay the employee portion of any such group health insurance contribution as a condition of continued coverage.

For the purposes of FMLA qualified leave, the district's obligation to maintain the employee's group health insurance coverage will cease if the employee's contribution is remitted more than 30 calendar days late. The district will provide written notice that the premium payment is more than 30 calendar days late. Such notice will be provided within 15 calendar days before coverage is to cease.

For the purposes of OMFLA, the eligible employee is entitled to a continuation of benefits.

## **Fitness-for-Duty Certification**

Prior to the reinstatement of an employee following a leave which was the result of the employee's own serious health condition, the district may require the employee to obtain and present a Fitness-for-Duty Certification. If the district is going to require a fitness-for-duty certification upon return to work, the district must notify the employee of such requirement when the leave is designated as FMLA and/or OFLA leave. Failure to provide the certification may result in a delay or denial of reinstatement.

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<sup>19</sup> {Coordinate with any language regarding use of accrued leave during PMFLI from GDBDF/GDBDF or any equivalent plan information.}

<sup>20</sup> See also ORS 342.934(4)(d) in reduction force situations.

For the purposes of FMLA qualified leave, any costs associated with obtaining the fitness-for-duty certification shall be borne by the employee.

For the purposes of OFLA qualified leave, any out-of-pocket costs associated with obtaining the fitness-for-duty certification shall be borne by the district.

If the leave is qualified under both FMLA and OFLA, any out-of-pocket costs associated with obtaining the fitness-for-duty certification shall be borne by the district.

## Application

Under federal and state law, an eligible employee requesting FMLA and/or OFLA leave shall provide at least 30 days' notice prior to the leave date if the leave is foreseeable. The notice shall be written and include the anticipated start date, duration and reasons for the requested leave. When appropriate, the eligible employee must make a reasonable effort to schedule treatment, including intermittent leave and reduced leave, so as not to unduly disrupt the operation of the district.

The district may request additional information to determine that the requested leave qualifies as FMLA and/or OFLA leave. The district may designate the employee as provisionally on FMLA and/or OFLA leave until sufficient information is received to properly make a determination. An eligible employee able to give advance notice of the need to take FMLA and/or OFLA leave must follow the district's known, reasonable and customary procedures for requesting any kind of leave.

For the purposes of FMLA, if advance notice is not possible, an employee eligible for FMLA leave must provide notice as soon as practicable. "As soon as practicable," for the purpose of FMLA leave, means as soon as both possible and practical, taking into account all of the facts and circumstances in the individual case. In most situations, as soon as practicable will be within one business day of an employee becoming aware of the need. Failure of an employee to provide the required notice for FMLA leave may result in the district delaying the employee's leave up to 30 days after the notice is ultimately given.

For the purposes of OFLA, an eligible employee is required to provide oral or written notice within 24 hours of commencement of the leave in unanticipated or emergency leave situations. The employee may designate a family member or friend to notify the district during that period of time. Failure of an employee to provide the required notice for leave covered by OFLA may result in the district deducting up to three weeks from the employee's unused OFLA leave in that one-year leave period. The employee may be subject to disciplinary action for not following the district's notice procedures.

When an employee fails to give advance notice for both the FMLA and OFLA above, the district must choose the remedy that is most advantageous to the employee.<sup>21</sup>

In all cases, proper documentation must be submitted no later than three working days following the employee's return to work.

## Medical Certification

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<sup>21</sup> See OAR 839-009-0250(4)(c).

The district may require an eligible employee to provide medical documentation, when appropriate<sup>22</sup>, to support the stated reason for such leave. The district will provide written notification to an employee of this requirement within five working days of the employee's request for leave. If the employee provides less than 30 days' notice, the employee is required to submit such medical certification no later than 15 calendar days after receipt of the district's notification that medical certification is required.

Any additional certifications, including second and third opinions, will be in accordance with applicable law.

### **Posted Notice**

The district will post the Bureau of Labor and Industries Family Leave notice in each building or worksite that is accessible to and regularly frequented by employees.<sup>23</sup> The district will also post a notice explaining the provisions of FMLA and providing information concerning the procedures for filing complaints.<sup>24</sup>

### **Record Keeping**

The district will maintain all records as required by federal and state laws including dates leave is taken by employees, identified separately from other leave; hours/days of leave; copies of general and specific notices to employees, including Board policy(ies) and regulations; premium payments of employee health benefits while on leave and records of any disputes with employees regarding granting of leave.

Medical documentation will be maintained separately from personnel files as confidential medical records.

### **Federal vs. State Law**

Both federal and state law contain provisions regarding leave for family illness. Federal regulations state an employer must comply with both laws; that the federal law does not supersede any provision of state law that provides greater family leave rights than those established pursuant to federal law; and that OFLA and FMLA leave entitlements run concurrently. State law requires that FMLA and OFLA leave entitlements run concurrently when possible.

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<sup>22</sup> Medical documentation is not allowed in every situation. Review current laws and guidance for more information.

<sup>23</sup> [https://www.oregon.gov/boli/employers/Documents/BOLI\\_Printable\\_FamilyMedLv.pdf](https://www.oregon.gov/boli/employers/Documents/BOLI_Printable_FamilyMedLv.pdf); electronic posting is not sufficient to satisfy this requirement, but may be used to supplement the physical posting.

<sup>24</sup> <https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/fmlaen.pdf>; electronic posting is sufficient as long as it is posted prominently where it can be readily seen by employees and applicants for employees. The poster and the text must be large enough to be easily read and contain fully legible text.

## Paid Family Medical Leave Insurance \*

The district participates in Paid Family and Medical Leave Insurance (PFMLI) and Paid Leave Oregon (PLO)<sup>1</sup>. This includes submitting employee and employer contributions to the Employment Department (“Department”) as required by state law.<sup>2</sup> The district does not administer PFMLI or PLO. All applications and related questions should be directed to the Department.

### Definitions

1. “Family leave” means leave from work taken by a covered individual:
  - a. To care for and bond with a child during the first year after the child’s birth or during the first year after the placement of the child through foster care or adoption; or
  - b. To care for a family member with a serious health condition.
2. “Family leave” does not mean:
  - a. Leave described in Oregon Revised Statute (ORS) 659A.159 (1)(d) (non-serious health condition of child or school or child care provider closure due to public health emergency);
  - b. Leave described in ORS 659A.159 (1)(e) (death of a family member); or
  - c. Leave authorized under ORS 659A.093 (leave for spouses of members of the military upon deployment or call to active duty).
3. “Family member” means:
  - a. The spouse of a covered individual;
  - b. A child of a covered individual or the child’s spouse or domestic partner;
  - c. A parent of a covered individual or the parent’s spouse or domestic partner;
  - d. A sibling or stepsibling of a covered individual or the sibling’s or stepsibling’s spouse or domestic partner;
  - e. A grandparent of a covered individual or the grandparent’s spouse or domestic partner;
  - f. A grandchild of a covered individual or the grandchild’s spouse or domestic partner;
  - g. The domestic partner of a covered individual; or
  - h. Any individual related by blood or affinity whose close association with a covered individual is the equivalent of a family relationship.

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<sup>1</sup> Paid Leave Oregon is the program developed by the Oregon Department of Employment to administer Paid Family and Medical Leave Insurance.

<sup>2</sup> The overall contribution will be determined by the Department director, and is initially set at 1 percent (up to \$132,900). *{For districts with 25 or more employees:}* The employer contribution is 40 percent and the employee contribution is 60 percent of this amount. *{For districts with fewer than 25 employees:}* The employee contribution is 60 percent of this amount and the employer contribution is waived. The amount will be set annually by November 15. See ORS 657B.150. *{Districts may agree to pay the employee contribution, see any applicable employment agreements.}*

4. “Medical leave” means leave from work taken by a covered individual that is made necessary by the individual’s own serious health condition.
5. “Safe leave” means leave related to domestic violence, harassment, sexual assault, stalking and relocation for health and safety reasons as provided in ORS 659A.272.
6. “Serious health condition” means an illness, injury, impairment, or physical or mental condition of a claimant or their family member that:
  - a. Requires inpatient care in a medical care facility such as, but not limited to, a hospital, hospice, or residential facility such as, but not limited to, a nursing home or inpatient substance abuse treatment center;
  - b. In the medical judgment of the treating health care provider poses an imminent danger of death, or that is terminal in prognosis with a reasonable possibility of death in the near future;
  - c. Requires constant or continuing care, including home care administered by a health care professional;
  - d. Involves a period of incapacity. “Incapacity” is the inability to perform at least one essential job function, or to attend school or perform regular daily activities for more than three consecutive calendar days. A period of incapacity includes any subsequent required treatment or recovery period relating to the same condition. The incapacity must involve one of the following:
    - (1) Two or more treatments by a health care provider; or
    - (2) One treatment plus a regimen of continuing care.
  - e. Results in a period of incapacity or treatment for a chronic serious health condition that requires periodic visits for treatment by a health care provider, continues over an extended period of time, and may cause episodic rather than a continuing period of incapacity, such as, but not limited to, asthma, diabetes, or epilepsy;
  - f. Involves permanent or long-term incapacity due to a condition for which treatment may not be effective, such as, but not limited to, Alzheimer’s Disease, a severe stroke, or terminal stages of a disease. The employee or family member must be under the continuing care of a health care provider, but need not be receiving active treatment;
  - g. Involves multiple treatments for restorative surgery or for a condition such as, but not limited to, chemotherapy for cancer, physical therapy for arthritis, or dialysis for kidney disease that if not treated would likely result in incapacity of more than three calendar days;
  - h. Involves any period of disability due to pregnancy, childbirth, miscarriage or stillbirth, or period of absence for prenatal care; or
  - i. Involves any period of absence from work for the donation of a body part, organ, or tissue, including preoperative or diagnostic services, surgery, post-operative treatment, and recovery.

## Eligibility

1. To be eligible for PLO benefits, an individual must:
  - a. Be an employee of the district<sup>3</sup>;

<sup>3</sup> PFMLI is a state-wide benefit, and not unique to the district. An eligible individual does not need to be an employee of the district in order to be eligible for PFMLI, but this policy only applies to employees of the district.

- b. Earn at least \$1,000 in the base or alternate base year<sup>4</sup>;
- c. Contribute to the PLO in accordance with state law;
- d. Experience an event qualifying the employee for:
  - (1) Family leave;
  - (2) Medical leave; or
  - (3) Safe leave.
- e. Submit an application to Department;
- f. Have not exceeded maximum paid leave for the year; and
- g. Have no current disqualifications<sup>5</sup>.

**Leave**

PLO can be used for family leave, medical leave or safe leave. Up to 12 weeks of paid leave can be taken per benefit year.<sup>6</sup> Leave can be taken in one-day increments and can be consecutive or nonconsecutive.

Any family leave or medical leave taken under PLO must be taken concurrently with any leave taken by an eligible employee under ORS 659A.150 - 659A.186 (OFLA) or under the federal Family and Medical Leave Act of 1993 (P.L. 103-3, FMLA) for the same purposes.

The district will maintain an employee’s existing health benefits while the employee is using leave. The employee will be required to pay the employee’s contribution to premiums.

END OF POLICY

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**Legal Reference(s):**

[ORS 657B](#)  
[OAR 471-070](#)

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<sup>4</sup> Pay could come from another Oregon employer.

<sup>5</sup> Disqualifications may include eligibility for Workers’ Compensation or Unemployment or determination of a willful false statement or failure to report a material fact in order to obtain benefits. See OAR 471-070-1010(1)(h).

<sup>6</sup> In some pregnancy-related situations, employees may be able to take two additional weeks, for a total for 14 weeks.

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## Paid Family Medical Leave Insurance (PFMLI)

### Application

Employees may submit applications for Paid Leave Oregon (PLO) to the Oregon Employment Department (“Department”).<sup>1</sup> Applications may be submitted up to 30 days prior to the start of the leave and up to 30 days after the start of the leave.<sup>2</sup> The Department may require verification from the employee.<sup>3</sup> The Department will make all decisions regarding acceptance and denial of an application, including determining the amount of the benefit.<sup>4</sup> The district cannot accept, file, process or make decisions on applications.

An employee may appeal an approval or denial of claim, the amount of a weekly benefit or a disqualification from receipt of benefits to the Department in accordance with Oregon Revised Statute (ORS) 657B.410 and Oregon Administrative Rule (OAR) 471-070-8005.

### Employee Notice to District

If the leave is foreseeable<sup>5</sup>, the employee must provide the district with written notice<sup>6</sup> at least 30 calendar days prior to the leave.<sup>{7}</sup> If the leave is not foreseeable<sup>8</sup> the employee must give oral notice to the district within 24 hours of the start of the leave, and must provide written notice within 3 days after the start of leave.<sup>9</sup> The district requests as much advanced notice as possible.

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<sup>1</sup> For application requirements see Oregon Administrative Regulation (OAR) 471-070-1100. Applications can be submitted at <https://frances.oregon.gov/>.

<sup>2</sup> Exceptions may be granted when the applicant can demonstrate good cause for late submission.

<sup>3</sup> See verification requirements in OAR 471-070-1110 - OAR 471-070-1130.

<sup>4</sup> The benefit may be less than the employee’s salary. See ORS 657B.050.

<sup>5</sup> Examples of foreseeable leave include, but are not limited to, an expected birth, planned placement of a child, or a scheduled medical treatment for a serious health condition of the eligible employee or a family member of the eligible employee. See OAR 471-070-1310.

<sup>6</sup> Written notice includes, but it not limited to, handwritten or typed notices, and electronic communication such as text messages and email.

<sup>7</sup> {OAR 471-017-1310(6) states “An employer that requires eligible employees to provide a written notice before the eligible employee commences leave, must outline the requirements in the employer’s written policy and procedures.”}

<sup>8</sup> Leave circumstances that are not foreseeable include, but are not limited to, an unexpected serious health condition of the eligible employee or a family member of the eligible employee, a premature birth, an unexpected adoption, an unexpected foster placement by or with the eligible employee, or for safe leave.

<sup>9</sup> An eligible employee who takes safe leave shall give the employer reasonable advance notice of the individual’s intention to take safe leave, unless giving the advance notice is not feasible. If other leave also applies (OFLA, FMLA, etc.), notice requirements for those types of leave may also apply.

The notice must include:

1. The employee's first and last name;
2. Type of leave;
3. Explanation of the need for leave; and
4. Anticipated timing and duration of leave, including if it is continuous or intermittent.

Notice need only be given one time, but the employee shall notify the district as soon as practicable if dates of scheduled leave change, are extended, or were initially unknown. This notice does not need to mention PFMLI or PLO to satisfy the notice requirements.<sup>{10}</sup> Notice may be provided by another party on behalf of the employee in accordance with state law.

Failure to comply with these requirements may result in a penalty imposed by the Department. The Department may reduce the amount of the benefit by 25 percent in accordance with OAR 471-070-1310(10).

### **Concurrent Use of District-Provided Paid Leave<sup>{11}</sup>**

The district [allows<sup>{12}</sup>] employees to use all or a portion of employer-provided paid leave in addition to receiving PLO benefits. [Example:

An employee applies and is approved for PLO for a personal serious medical condition, which also qualifies for OFLA leave. The Department determines that the rate of pay will be 75 percent of the employee's regular salary. The employee will be allowed to use available district-provided paid leave (sick, vacation or otherwise) for days that PLO is received. Because of the overlap with OFLA leave, the employee will be able to choose how much other paid leave to use (which may result in the employee receiving more than 100 percent of their typical salary).]

### **Return to Work**

Upon completion of leave, the employee is entitled to return to the position held in the district prior to the leave, if that position still exists and if the employee had been employed in the district for 90 days prior to taking leave.<sup>13</sup> [*For districts with 25 or more employees:*] If the position no longer exists, the employee is entitled to a position equal to their previous position, with equal benefits, pay and other terms and conditions of

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<sup>10</sup> {A district requiring written notice must outline the requirements in policy and procedures. A copy of the written policy and procedure must be provided to all eligible employees at the time of hire and each time the policy and procedure changes and in the language that the employer typically uses to communicate with the employee.}

<sup>11</sup> {Consider any bargaining requirements prior to adopting this language.}

<sup>12</sup> {See Oregon [Bureau of Labor and Industries opinion letter](#), April 7, 2023. Because most PMFLI leave will also qualify for OFLA leave, OSBA recommends allowing the employee to use employer-provided paid leave for all PMFLI. A decision to not allow employees to use employer-paid leave could apply to situations eligible for PMFLI leave, but not OFLA leave.}

<sup>13</sup> If the employee's leave also qualifies for OFLA/FMLA protection, see also Board policy GCBDA/GDBDA - Family Medical Leave and its accompanying administrative regulations.

employment.] [*For districts with fewer than 25 employees:*] If the position no longer exists, the employee may be placed in a different position with similar job duties and benefits and pay equal to the previous position.]

## **Communications Between the District and the Department**

Upon receipt of an application or update in information from a district employee for PLO, the Department will notify the district. The district may provide additional information to the Department within 10 days. This information may include, but is not limited to, information about the employee's notice to the district or verification of the employee's continued employment with the district. If the district does not report such information to the Department, the Department will proceed using available information. The district can provide additional information to the Department as it becomes available.

If the Department requests additional information from the district, the district will respond within 10 calendar days.

Once the Department has issued a decision regarding an application submitted by an employee of the district, the Department will notify the district regarding the approval or denial and any applicable dates and periods of leave.

## **District Notice to Employees**

At the time of hire and each time the policy or procedure changes, the district must provide notice to employees. This notice must be in the language that the employer typically uses to communicate with employees and will include:

1. The right of an eligible employee to claim and receive family and medical leave insurance benefits;
2. The procedure for filing a claim for benefits;
3. That an eligible employee must provide notice to the district before the employee commences leave, and a description of the penalties for failure to comply with the notice requirements;
4. The right of an eligible employee to job protection and benefits continuation;
5. The right of an eligible employee to appeal a decision or determination made by the Department director;
6. That discrimination and retaliatory personnel actions against an employee for inquiring about the PFMLI or PLO program, giving notification of leave under the program, taking leave under the program or claiming PFMLI or PLO benefits are prohibited;
7. The right of an employee to bring a civil action or to file a complaint for violation of ORS 657B.060 or 657B.070; and
8. That any health information related to family leave, medical leave or safe leave provided to the district by an employee is confidential and may not be released without the permission of the employee unless state or federal law or a court order permits or requires disclosure.<sup>14</sup>

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<sup>14</sup> Paid Leave Oregon has provided a model notice, <https://paidleave.oregon.gov/DocumentsForms/Paid-Leave-ModelNotice-Poster-EN.pdf>.

The district will display the Department’s notice poster in an area that is accessible to and regularly frequented by employees in each building or worksite. The district will provide this notice poster to employees working remotely by hand delivery, regular mail or through an electronic delivery method at the time of hire or assignment to remote work.

**District Filings**

The district will file the Oregon Quarterly Tax Report, the Oregon Employee Detail Report and any other reports required by law. If the district fails to submit required filings or report, or fails to pay all required contributions, the district may be penalized in accordance with OAR 471-070-8520.

*{For districts with fewer than 25 employees:}*[The district may apply for an assistance grant.<sup>15</sup>]

**Employee Protections**

No employee or prospective employee will be discriminated or retaliated against for inquiring about PFMLI or PLO, giving notification of leave under PLO, taking PLO leave or claiming PLO benefits. Eligible employees have a right to file a complaint and/or bring a civil action for violations of ORS 657B.060 or ORS 657B.070.

Any health information related to family leave, medical leave or safe leave provided to the district by an employee is confidential and may not be released without the permission of the employee unless state or federal law or a court order permits or requires disclosure.

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<sup>15</sup> See OAR 471-070-3705 - 3710 for eligibility requirements and application.



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Code: LBE  
Adopted: 1/04/07  
Revised/Readopted: 1/12/11; 4/08/15  
Orig. Code: LBE

## Public Charter Schools

(see new version)

The district recognizes that public charter schools offer an opportunity to create new, innovative and more flexible ways of educating students based on current research and development. Public charter schools shall demonstrate a commitment to the mission and diversity of public education while adhering to one or more of the following goals:

1. Increase student learning and achievement;
2. Increase choices of learning opportunities for students;
3. Better meet individual student academic needs and interests;
4. Build stronger working relationships among educators, parents and other community members;
5. Encourage the use of different and innovative learning methods;
6. Provide opportunities in small learning environments for flexibility and innovation;
7. Create new professional opportunities for teachers;
8. Establish additional forms of accountability for schools; and
9. Create innovative measurement tools.

Public charter schools may be established as a new public school, from an existing public school or a portion of the school or from an existing alternative education program. A public charter school may not convert an existing tuition-based private school into a charter school, affiliate itself with a nonsectarian school or religious institution or encompass all the schools in the district.

The board will not approve any public charter school proposal when it is deemed that its value is outweighed by any direct identifiable, significant and adverse impact on the quality of the public education of students residing in the district. To meet the eligibility criteria for board approval, a public charter school proposal must meet the requirements of Oregon Revised Statutes, Oregon Administrative Rules, board policy and regulation. Upon the request of the board, the public charter school applicant must furnish in a timely manner any other information the board deems relevant and necessary to conduct a complete and good faith evaluation of the charter school proposal.

The district will determine if it has any unused or underutilized buildings. Buildings may be made available for public charter school use, subject to board approval . Approved use may be limited to instructional purposes only. Appropriate-use fees will be determined by the board. Public charter school use outside the district’s instructional day will be subject to board policy KG, Community Use of District Facilities.

Public charter school students may, upon contractual agreement with the district, be allowed to participate in district programs such as physical education, instrumental and vocal music offerings or other selected options if space and materials are available.

Students must adhere to state law, board policies, regulations and rules concerning conduct and discipline.

The district may provide instructional materials, lesson plans or curriculum guides for use in a public charter school.

The public charter school employer will be determined with each proposal. If the board is the employer, the terms of the current collective bargaining agreement will be examined to determine which parts of the agreement apply. If the board is not the sponsor of the public charter school, it shall not be the employer and will not collectively bargain with public charter school employees.

The district will annually by October 1, calculate the number of students residing in the district who are enrolled in a virtual public charter school. When the percentage is more than three percent, the district may choose to not approve additional students for enrollment to a virtual public charter school, subject to the requirements in 581-026-0305(2).

The district is only required to use data that is reasonably available to the district including but not limited to the following for such calculation:

1. The number of students residing in the district enrolled in the schools within the district;
2. The number of students residing in the district enrolled in public charter schools located in the district;
3. The number of students residing in the district enrolled in virtual public charter schools;
4. The number of home-schooled students who reside in the district and who have registered with the educational service district; and
5. The number of students who reside in the district enrolled in private schools located within the school district.

A parent may appeal a decision of a school district to not approve a student for enrollment to a virtual public charter school to the State Board of Education.

The superintendent will develop administrative regulations for public charter schools to include the proposal process, review and appeal procedure and charter agreement provisions.

END OF POLICY

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**Legal Reference(s):**

[ORS 327.077](#)  
[ORS 327.109](#)  
[ORS 332.107](#)

[ORS 338](#)  
[ORS 339.141](#)  
[ORS 339.147](#)

[ORS 339.450](#)  
[ORS 339.460](#)  
[OAR 581-026-0005 - 0710](#)

Every Student Succeeds Act, 20 U.S.C. §§ 6311-6322 (2018).  
[Senate Bill 767](#) (2023).

## Public Charter Schools\*\*

Public charter schools may be established as a new public school or a virtual public school, from one or more existing public schools in the district or a portion of the school, or from an existing alternative education program. A public charter school may not convert an existing tuition-based private school into a charter school, affiliate itself with a nonpublic sectarian school or religious institution, or encompass all the schools in the district unless the district is composed of only one school.

Public charter schools shall demonstrate a commitment to the mission and diversity of public education while adhering to the following goals:

1. Increase student learning and achievement;
2. Increase choices of learning opportunities for students;
3. Better meet individual student academic needs and interests;
4. Build stronger working relationships among educators, parents and other community members;
5. Encourage the use of different and innovative learning methods;
6. Provide opportunities in small learning environments for flexibility and innovation;
7. Create new professional opportunities for teachers;
8. Establish additional forms of accountability for schools; and
9. Create innovative measurement tools.

An applicant must submit a complete public charter school proposal that meets the requirements of Oregon law, and includes other information required by the district in the application process. The public charter school will be located and operated within the sponsoring district except where authorized by law.

The public charter school employer will be determined with each proposal. If the district is the employer, the terms of the current collective bargaining agreement will be examined to determine which parts of the agreement apply. If the district is not the sponsor of the public charter school, the district shall not be the employer and will not collectively bargain with public charter school employees.

The district will determine if it has any vacant or unused buildings and make a list of such buildings; buildings may be made available for public charter school use, subject to Board approval and Board policy.

Public charter school students in grades K-8 may participate in their resident district's activities that are offered before or after regular school hours. Public charter school students in grades 9-12 may participate in their

resident district’s available activities that are sanctioned by the Oregon School Activities Association (OSAA) when the requirements found in Oregon law are met.

The district will not provide instructional materials, lesson plans, or curriculum guides for use in a public charter school.

The superintendent will develop administrative regulations to include, but not limited to, the proposal process, review, and appeal procedures, and program evaluation, renewal, and termination.

END OF POLICY

**Legal Reference(s):**

[ORS 327.077](#)  
[ORS 327.109](#)  
[ORS 332.107](#)

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[ORS 338](#)  
[ORS 339.141](#)  
[ORS 339.147](#)

[ORS 339.450](#)  
[ORS 339.460](#)  
[OAR 581-026-0005 - 0710](#)

Every Student Succeeds Act, 20 U.S.C. §§ 6311-6322 (2018).  
[Senate Bill 767](#) (2023).

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## Resident Student Denial for Virtual Public Charter School Attendance\*\*

The district is not required to approve a transfer of a resident student, when more than three percent of the students residing in the district are attending a virtual public charter school not sponsored by the district. The district will semiannually, [~~annually~~, by October 1 and April 1],<sup>5</sup> calculate the percentage of ~~the number of~~ students residing in the district, who are **enrolled in attending** a virtual public charter school not sponsored by the district. When the established percentage is more than three percent, the district will not approve additional students enrollment ~~to in~~ such a virtual public charter school, ~~subject to the requirements in Oregon Administrative Rule (OAR) 581-026-0305 (2).~~

~~A~~ ~~The district may send a notice of approval or disapproval to a~~ parent ~~must give~~<sup>1</sup> ~~of a student who has sent a~~ notice to the district of intent to enroll ~~their~~ the student in a virtual public charter school not sponsored by the district, before enrolling their student in such a school and notice of actual enrollment.

If the district is not approving the enrollment, the district must respond with a decision to not give approval within 10 calendar days of receipt of the notice of intent from the parent. Such decision must include:

1. The percentage of students in the district that attend virtual public charter schools that are not sponsored by the district, based on recent calculations;
2. The right to appeal the decision to the State Board of Education;
- ~~3.~~ 3. A list of two or more other online options available to the student; and a copy of ~~(See OAR 581-026-0305 and OAR 581-026-0310.~~ (3)).

**The district does not need to respond if the enrollment is approved.**

The district is only required to use data that is reasonably available to the district, including but not limited to the following for such calculation:

1. The number of students residing in the district enrolled in the schools within the district;
2. The number of students residing in the district enrolled in public charter schools located in the district;
3. The number of students residing in the district enrolled in virtual public charter schools;
4. The number of home-schooled students who reside in the district and who have registered with the educational service district; and
5. The number of students who reside in the district enrolled in private schools located within the school district.

A parent may appeal a decision of a district to not approve a student enrollment to a virtual public charter school to the State Board of Education under OAR 581-026-0310.

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<sup>1</sup> ~~“Parent” means parent, legal guardian or person in “parental relationship” as defined in Oregon Revised Statute (ORS) 339.133.~~

If the student was enrolled in a virtual public charter school while living in another district and has maintained continuous enrollment in such school since moving into, and residing in this district, approval is not required.

END OF POLICY

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**Legal Reference(s):**

[ORS 332.107](#)

[ORS 338.125](#)

[House Bill 3024](#) (2023).

[OAR 581-026-0305](#)

[OAR 581-026-0310](#)



*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: Budget Committee Applications**

Type:  Action Item       Report / Presentation

Policy: DBEA: Budget Committee

Date: January 24, 2024

**Connection to Strategic Plan Goal Topics:**

- Marginalized Students
- Student and Staff Wellness
- Culturally Responsive Teaching
- Professional Development

**Summary / Background:**

The Board has identified vacant Budget Committee positions which must be filled by appointment of the Board. The Budget Committee consists of seven members appointed by the Board plus the elected Board members. To be eligible for appointment, the appointive member must: 1. Live and be registered to vote in the district; 2. Not be an officer, agent, or employee of the district. No budget committee member may receive any type of compensation from the district.

Policy BCF requires that a member of the Educational Equity Advisory Committee serve on the Budget Committee. Kim Richmond has volunteered to serve on both committees.

Margaret Breithuapt has applied to join the Budget Committee as a community member.

**Previous Board Action:**

The Board appoints all Budget Committee members.

**Financial Implications:**

Not Applicable.

**Motion:**

- A. Motion Made by Board Member:
  - a. I move that the Board appoint Kim Richmond to position 13 and Margaret Breithuapt to position 14 of the Budget Committee.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote

Published on *Reynolds School District - Oregon* (<https://www.reynolds.k12.or.us>)

[Budget Committee Application](#) > [Webform results](#) > Submission #5

#### Submission information

Form: [Budget Committee Application](#) [1]  
Submitted by Visitor (not verified)  
Thu, 01/04/2024 - 11:09am  
198.236.97.2

**First and Last Name:**

Margaret Breithuapt

**Street Address:**

[REDACTED]

**City, State and ZIP:**

Portland, Oregon 97230

**Telephone:**

[REDACTED]

**Email Address:**

[REDACTED]

**Do you live within Reynolds School District boundaries?**

Yes

**Have you been a resident in the district for at least one year?**

Yes

**Are you a registered voter?**

Yes

**Current Job Title / Employeer**

Director of Accounting/ Gresham-Barlow School District

**Do you have children currently attending a school in the district?**

No

**Have you or a family member graduated from Reynolds?**

No

**Why are you interested in serving on the Budget Committee?**

I am interested in giving back to my community. I used to work at Reynolds and still care a lot about Reynolds's success.

**Have you served in similar capacities in the past and, if so, under what circumstances?**

I have not.

**Please describe your understanding of the time commitment required of a Budget Committee member.**

I will be asked to review the proposed budget. I believe there will be 3-4 evening meetings lasting for 2-3 hours. Also I expect there would be a training before the work of the committee gets started.

**Please provide us with a brief resume of your background and your activities in the community.**

I was born and raised in Portland, Oregon. I graduated from PSU and am a Certified Public Accountant. I have worked at Reynolds School District and now work at Gresham Barlow School District. I volunteer with the Multnomah County Health Department.

**Source URL:**<https://www.reynolds.k12.or.us/node/64539/submission/162126>

**Links**

[1] <https://www.reynolds.k12.or.us/schoolboard/budget-committee-application>

Published on *Reynolds School District - Oregon* (<https://www.reynolds.k12.or.us>)

[Budget Committee Application](#) > [Webform results](#) > Submission #6

#### Submission information

Form: [Budget Committee Application](#) [1]  
Submitted by Visitor (not verified)  
Thu, 01/04/2024 - 3:18pm  
198.236.70.34

**First and Last Name:**

Kimberly Richmond

**Street Address:**

[REDACTED]

**City, State and ZIP:**

Portland

**Telephone:**

[REDACTED]

**Email Address:**

[REDACTED]

**Do you live within Reynolds School District boundaries?**

Yes

**Have you been a resident in the district for at least one year?**

Yes

**Are you a registered voter?**

Yes

**Current Job Title / Employeer**

Sped teacher

**Do you have children currently attending a school in the district?**

Yes

**What school(s)?**

- Hartley Elementary School
- Reynolds Middle School
- Reynolds High School

**Have you or a family member graduated from Reynolds?**

Yes

**If so, what relation?**

Child

**Why are you interested in serving on the Budget Committee?**

As a parent, I feel I can fulfill a different perspective on student needs

**Have you served in similar capacities in the past and, if so, under what circumstances?**

I have been on other committees such as the Reynold equity school board, rockwood neighborhood board

**Please describe your understanding of the time commitment required of a Budget Committee member.**

I understand that there are meetings throughout the year

**Please provide us with a brief resume of your background and your activities in the community.**

I have served on several committee such as, Reynolds little league, Reynolds equity board, rockwood neighborhood board.

**Source URL:**<https://www.reynolds.k12.or.us/node/64539/submission/162127>

**Links**

[1] <https://www.reynolds.k12.or.us/schoolboard/budget-committee-application>

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: Resolution Action**

Type:  Action Item       Report / Presentation

Policy: KAA: Community Relations

Date: January 24, 2024

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**Connection to Strategic Plan Goal Topics:**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Marginalized Students      | <input checked="" type="checkbox"/> Culturally Responsive Teaching |
| <input checked="" type="checkbox"/> Student and Staff Wellness | <input checked="" type="checkbox"/> Professional Development       |
- 

**Summary / Background:**

The following resolutions were read into the record earlier in the meeting.

- Resolution 2023-2024-011 Black History Month
- Resolution 2023-2024-012 School Bus Driver Appreciation Day
- Resolution 2023-2024-013 School Counseling Week
- Resolution 2023-2024-014 CTE Recognition Month

The Board will note take action.

**Previous Board Action:**

The Board has approved this resolution in the past.

**Financial Implications:**

Not Applicable.

**Motion:**

- A. Motion Made by Board Member:
  - a. I move that the Board adopt Resolutions 2023-2024-011, 012, 013, and 014.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote

To: Board of Directors

From: Dr. Koreen Barreras-Brown

**Subject: HB Lee Orchestra Field Trip**

Type:  Action Item       Report / Presentation

Policy: IICA: Field Trips and Special Events

Date: January 24, 2024

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**Connection to Strategic Plan Goal Topics:**

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> Marginalized Students | <input checked="" type="checkbox"/> Culturally Responsive Teaching |
| <input type="checkbox"/> Student and Staff Wellness       | <input type="checkbox"/> Professional Development                  |
- 

**Summary / Background:**

Students will participate in the East Cascade Orchestra Festival to perform in front of young musicians and juries. Over the pandemic, performance programs were hugely impacted across the nation, and many orchestra festivals disappeared and have not yet recovered resulting in fewer opportunities for orchestra students to perform. This field trip will inspire young musicians and help to rebuild the orchestra program in the district.

Team building activities will follow the day after the festival. It will offer an opportunity to experience a prominent level of teamwork and develop a high degree of personal responsibility and leadership skills.

**Previous Board Action:**

The Board approves all overnight field trips or trips more than 100 miles away.

**Financial Implications:**

The HB Lee budget is paying for transportation. Festival costs, lodging, and lunch on the trip are being paid through fundraising and state grants.

**Motion:**

- A. Motion Made by Board Member:
  - a. I move that the Board approve the HB Lee Middle School Orchestra field trip to Bend as presented.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote



## Field Trips and Special Events\*\*

The board recognizes the educational value of field trips and co-curricular activities involving transportation. The board is also accountable for expenditures and the effective and legal use of district vehicles. Therefore, all trips and costs must be approved within the following policy:

1. Principals, by delegation from the superintendent, may authorize the use of district vehicles for educational field trips and state sanctioned co-curricular activities for which funds have been budgeted.

Principals may also authorize the use of district vehicles for other school-related activities. Expenses for such activities shall be paid by the participants or student organizations;

2. Overnight trips shall have the approval of the board through the superintendent. Parents shall be provided an itinerary and give permission for student participation prior to the trip. Expenses for unbudgeted trips must be paid by the participants or student organizations;
3. Trips over an extended number of days require approval from the principal and the superintendent. Expenses are to be paid by the participants or student organizations. Use of district vehicles must be approved by the superintendent.

Emergency procedure plans and itineraries must be filed with the superintendent and the principal prior to the trip;

4. Scheduled departure times shall be maintained. Planned refreshment stops may be made on long trips. Discretion must be exercised in the duration of such stops. Refreshment stops must not unduly delay the return of the bus to the school;
5. Chaperons will maintain discipline and are responsible for the safety of students on educational field trips and co-curricular activity trips. However, bus drivers shall have the ultimate authority involving safety and disciplinary decisions relating to travel;
6. Students demonstrating unruly behavior may be prohibited from participating in future educational field trips or co-curricular trips. Disciplinary action is the responsibility of the principal or designee;
7. Students attending school functions via school transportation will return by the same transportation. The only exception will be if a parent requests, in person, of the supervisor that the student return with the parent;

8. Trips occurring outside the school year require the approval of the principal, the superintendent and the board. Expenses for such trips shall be paid by the participants or student organizations. Use of district vehicles beyond a 25 mile radius, for other than league competitions or other than a one-day basis, may be permitted. Legal and effective use of vehicles will be ascertained by the superintendent.

Emergency procedure plans and itineraries must be filed with the principal and the superintendent;

9. A bus field trip request for less than 15 people will not be authorized. If, upon arrival at the pick up site, there are less than 10 students and chaperons to be transported, the field trip will be cancelled;
10. Student travel requests over 100 miles out-of-state, one-way or any overnight travel must have prior board approval.

**Reynolds School District**  
**INITIAL REQUEST FOR STUDENT TRAVEL OVER 100 MILES ROUND TRIP**

Name of Group: Advanced orchestra School: H.B.Lee Middle School

Note: This initial request must be submitted and approved 30 days before any commitment can be made or before any money-making activities can be started.

Date Request Submitted: January, 11, 2024 Date(s) of Activity: April 10, 11, 2024

If sufficient space is not available on this form, supporting data should be attached.

1. Purpose of the trip. (Complete related section on the next page.)
  2. List staff member(s) responsible for students. List all other supervisors on trip.  
Jae Choi, an admin from HBLMS (TBA), 2 cheperones.
  3. School equipment to be used: Orchestra instruments
  4. Lodging: Red Lion, 15 NE Butler Market Rd. Bend, OR 97703
  5. Will Student Travel Insurance be obtained?  Yes  No
  6. Estimated number of students: 30 Number of supervisors: 1 teacher, 1 admin, 2 chaperones.
  7. Parent permission slip on file:  Yes  No
  8. Person or persons initiating request: Jae Choi Date: November 26, 2023
  9. Principal approval:  Date: 1/11/24
- Decision: Preliminary approval to continue with planning  Yes  No

If denied, reason \_\_\_\_\_

District Activities Coordinator Date

Final Approval  Yes  No

\_\_\_\_\_  
District Activities Coordinator

\_\_\_\_\_  
Date

**Reynolds School District**  
**PURPOSE OF TRIP**

1. List itinerary.  
*Please see the next page*
  
2. What are the objectives of the trip and how are the experiences provided on the trip related to the class or school program?  
*Please see the next page*
  
3. How will the activities on the trip provide opportunities for students to obtain new skills, insights, knowledge or appreciations?  
*Please see the next page*
  
4. What effect does the trip have on other classes or programs?  
*Please see the next page*
  
5. Estimated cost of trip \$ \_\_\_\_\_. Describe how the trip will be funded. (School funding? Fund raisers? Student/Parent funding?)  
*Please see the next page*
  
6. Describe methods of transportation. List names of drivers, types of automobiles, and whether a Type 10/20 license will be required for drivers (see Policy EEAE).
  
7. Describe supervision plans to ensure maximum safety for students.  
*Please see the next page*

## 1. List itinerary.

Day 1, April 10<sup>th</sup>, 2024

- 7:30AM: bus leaves
- 10 am: potty break
- 11:30: arrival at Mountain View High School at Bend, Oregon
- 11:30- 12:30PM: lunch, bathroom break.
- 12:30-1:30: warm up
- 1:30-2pm: perform on the stage in front of the juries and students from other districts.
- 2:00-2:30: Clinic session with one of the juries
- 2:30-4:30: observe other orchestras performing
- 5:00: dinner at McDonalds
- 6:30: hotel check at Red Lion, Bend, Oregon
- 7-8: reflection time
- Bedtime!

Day 2, April 11<sup>th</sup>, 2024

- 7:30AM: breakfast
- 8:30AM: hotel check out
- 9:00-1:30PM: team building activity and lunch at the Sun Mountain Fun Center
- 1:30: leave to HBLMS
- 4:30-5: arrival.

## 2. What are the objectives of the trip and how are the experiences provided on the trip related to the class or school program?

- Students will participate in the East Cascade Orchestra Festival to perform at the auditorium at Mountain View High School in front of young musicians and juries. Over the pandemic, performance program was hugely impacted across the nation, and many orchestra festivals disappeared and have not recovered yet resulting in fewer opportunities for orchestra students to perform. This fieldtrip will inspire young musicians and help to rebuild the orchestra program in the district.
- Team building activities will be followed the day after the festival. It will offer an opportunity to experience a prominent level of teamwork and develop a high degree of personal responsibility, and students will acquire leadership skills.

## 3. How will the activities on the trip provide opportunities for students to obtain new skills, insights, knowledge, or appreciations?

- Young musicians learn and grow through performance experiences. Performing at different concert venues and seeing other groups outside our district will inspire the students to become better musicians. Also, the team building activities will help students with communication, collaboration, and will qualities such as trust and confidence.

## 4. What effect does the trip have on other classes or programs?

- After hearing other groups from other districts, students will have time to reflect on and share out. Having time to comprehend each other's perspectives will

promote their critical thinking, which is one of the significant skills to have as a student.

5. Estimated cost of trip \$2706.08+bus . Describe how the trip will be funded.

Item	Cost per item	Item number	Total cost	Funding sources
Festival fee	\$180	1	\$180	Fun for the Arts
Bus	TBA	1	TBA	Orchestra ASB
Hotel for students	156.34	8	1250.72	Fund Raising- World's Finest Chocolate
Hotel for Staff	156.34	4	625.36	TSI Funds
SUN Fun Center	300	1	300	
Dinner (4/10)	\$10	30	\$300	Student/parent funding
Lunch (4/11)	\$10	35	\$350	Building

**7. Describe supervision plans to ensure maximum safety for students.**

Before the trip:

1. There will be a permission slip to parent/guardian with the detailed instruction on safety and responsibilities.
2. Teacher will go over the safety and responsibilities with the students in class.

On the bus:

1. First aid kit will be stocked.
2. Will follow the driver's instruction.
3. The instruments will be stowed with a seatbelt or overhead.
4. Students will sit as a pair, and they will go together as a buddy.

At the music festival

1. Students will be asked to go to bathroom as a group of two, with their buddy.
2. Staff will count the number of the students before leaving to dinner.

At the lodge,

1. Four students will be placed in a room that has two twin beds.
2. All students will be provided with staff/chaperone's room number in case of emergency.
3. A staff will check hallways at 11PM and 2AM.
4. First aid kit will be stocked with a staff at the lodge.

At the Sun Mountain Fun Center,

1. Students will always have a staff or chaperone in their group.
2. Students will go to bathroom as a pair.

# Reynolds School District Student Field Trip Contract

Please sign the bottom of this sheet and fill in the information on the back.  
Return this sheet to **Jae Choi** in room **501**

**Student Name:** \_\_\_\_\_

**School:** H. B. Lee Middle School

**Person in Charge:** Jae Choi

**Description of Field Trip/Activity:** Participating the East Cascade Music Festival, team building activities

**Location/Destination:** Mountain View High School, Bend, Oregon

**Date:** April 10 and 11, 2024

**Time:** Bus leaves at **7:30AM on April 10**. Bus will arrive at H.B.Lee Middle School between **4:30 and 5PM on April 11**. If you cannot arrange a ride for your student, please contact Ms. Choi at [jchoi@rsd7.net](mailto:jchoi@rsd7.net) or 503-491-2723 X4051.

**How will students get home?**     Walk home     Picked up by parent     Picked up by someone else:  
name and relationship: \_\_\_\_\_

**Will your student need a school lunch?**     Yes     No, they will bring their own

I understand that the above named trip is an official school activity and that all rules and regulations applying in the Reynolds School District are in effect. Among these rules are the following:

1. All directions and guidelines established by the adult(s) in charge will be followed
2. There will be no use of alcoholic beverages or other drugs at any time
3. There will be no smoking while on the bus, van, or in the car.
4. All established time schedules will be followed
5. Reasonable and proper behavior will be maintained at all times during the trip

I recognize that in the case of serious violation of the rules, my parents will be called and I will be sent home at their expense.

  X   \_\_\_\_\_  
Student signature

\_\_\_\_\_ Date

  X   \_\_\_\_\_  
Parent/Guardian Signature

\_\_\_\_\_ Date

## Student Emergency Information

Student Name: \_\_\_\_\_

Birth Date: \_\_\_\_\_

Parent/Guardian Name: \_\_\_\_\_

Home Phone: \_\_\_\_\_ Work Phone: \_\_\_\_\_

Emergency Contact Name: \_\_\_\_\_

Relationship: \_\_\_\_\_

Phone: \_\_\_\_\_

### Medical Contact Information:

Doctor: \_\_\_\_\_

Phone: \_\_\_\_\_

Please list any allergies (bee stings, medications, etc.) or illness that the school should be aware of:

Any special information?

I hereby give my permission for non-prescription medication to be given to my child if deemed advisable by designated school personnel. In case of surgical emergency, I hereby give permission to the physician selected by the school director, or in his/her absence, his/her designee, to hospitalize, secure treatment for and to order injections, anesthesia or surgery for my child as named above.

Any directions to the contrary should be specified below and signed.

  X   \_\_\_\_\_  
Parent/Guardian Signature

\_\_\_\_\_  
Date

<Things to prepare>

- Extra outfit for colder weather
- Pajamas
- Concert outfit
- Comfortable outfit for the team building activities
- Extra socks and underwears
- Instrument, music, rosin, rockstop, shoulder rest, pencil
- Snacks
- Money for McDonald, other snacks and extra activities at the fun center
- Cellphone and charger
- Toothbrush and toothpaste
- Water bottle

<Itinerary>

Day 1, April 10<sup>th</sup>, 2024

- 7:30AM: bus leaves
- 10 am: potty break
- 11:30: arrival
- 11:30- 12:30PM: lunch, bathroom break.
- 12:30-1:30: warm up
- 1:30-4 performance and observing the concert.
  - 1:30-2pm: perform on the stage in front of the juries and students from other districts.
  - 2:00-2:30: Clinic session with one of the juries
  - 2:30-4:30: observe other orchestras performing
- 4:30: pack up.
- 5:00: dinner at McDonalds
- 6:30: hotel check in rest
- 7-8: reflection time
- Bedtime!

Day 2, April 11<sup>th</sup>, 2024

- 7:30AM: breakfast
- 8:30AM: hotel check out
- 9:00-1:30PM: team building activity and lunch @ SMFC
- 1:30: leave to HBLMS
- 4:30-5: arrival.

**Reynolds School District**  
**STUDENT CONTRACT: FIELD TRIPS AND AWAY-FROM-SCHOOL ACTIVITIES**

To: Student and Parent(s)

The Reynolds School District is proud of its students and is confident that in most circumstances student conduct on field trips and away-from-school activities will be reasonable and prudent. However, in the event that a student chooses not to abide by the rules established by the adult(s) in charge, he/she should be aware of the consequences. The student should fill in the information requested below and sign the contract. If the student is under 18 years of age, his/her parent should also sign.

Student Name: \_\_\_\_\_

School: \_\_\_\_\_

Description of field trip/activity: \_\_\_\_\_

Location/Destination: \_\_\_\_\_

Date(s) of field trip/activity: \_\_\_\_\_

Name(s) of person in charge of field trip/activity: \_\_\_\_\_

I understand that the above named trip is an official school activity and that all rules and regulations applying in the Reynolds School District are in effect. Among these rules are the following:

1. All directions and guidelines established by the adult(s) in charge will be followed;
2. There will be no use of alcoholic beverages or other drugs at any time;
3. There will be no smoking while on the bus or van;
4. All established time schedules will be followed;
5. Reasonable and proper behavior will be maintained at all times during the trip.

I recognize that in the case of serious violation of the rules, that my parent(s) will be called collect and that I will be sent at home at their expense.

\_\_\_\_\_  
Student Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Parent Signature

\_\_\_\_\_  
Date

(Complete student health history on next page.)

**Reynolds School District**  
**HEALTH HISTORY FOR SCHOOL FIELD TRIPS**

Student Name: \_\_\_\_\_

Birth Date: \_\_\_\_\_

Address: \_\_\_\_\_

Home Telephone: \_\_\_\_\_

Parent/Guardian Name: \_\_\_\_\_

Home Telephone: \_\_\_\_\_

Work Telephone: \_\_\_\_\_

Parent/Guardian Name: \_\_\_\_\_

Home Telephone: \_\_\_\_\_

Work Telephone: \_\_\_\_\_

Person to be called in case of emergency if parent/guardian cannot be reached:

Name: \_\_\_\_\_

Relationship: \_\_\_\_\_

Telephone: \_\_\_\_\_

Medical Contact Information:

Physician: \_\_\_\_\_

Telephone: \_\_\_\_\_

Please list any allergies (bee sting, medications, etc.) or illness that the school should be aware of:

Medications student is currently taking:

Any special information/instructions concerning medication:

I hereby give my permission for non-prescription medication (for example, aspirin) to be given to my child if deemed advisable by designated school personnel. In case of surgical emergency, I hereby give permission to the physician selected by the school director, or in his/her absence, his/her designee, to hospitalize, secure treatment for and to order injections, anesthesia or surgery for my child as named above.

Any directions to the contrary should be specified on the reverse side of this form and signed.

Activity:

\_\_\_\_\_  
Parent/Guardian Signature

\_\_\_\_\_  
Date



*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: District Convention (DCON) for Reynolds High School Key Club**

Type:  Action Item       Report / Presentation

Policy: IICA: Field Trips and Special Events

Date: January 24, 2024

**Connection to Strategic Plan Goal Topics:**

- Marginalized Students
- Culturally Responsive Teaching
- Student and Staff Wellness
- Professional Development

**Summary / Background:**

6 members of the RHS Key Club leadership group, one advisor (Tiffany Lynn Lasister) and one additional chaperone (Gresham High School Key Club Advisor and teacher), seek approval for attending the District Convention in Portland, Oregon Friday, March 8, 2024 to Sunday, March 10, 2024.

DCON is an important yearly regional conference to celebrate the year of service and elect a new district council. The trip is used to expose Key Club members to a grand scale of dedicated and passionate high schoolers involved in community and school service. At the conference, the entire Pacific NW region come together to participate in workshops, listen to speakers, and caucus. The field trip takes place at the Portland Convention Center. Students and chaperones will stay at one of the following hotels (which will be chosen by the Pacific Northwest Key Club once our registration is completed): Hyatt Regency Portland, Courtyard Portland, Crowne Plaza Portland, and DoubleTree Portland.

**Previous Board Action:**

The Board has approved this field trip in past years.

**Financial Implications:**

Funds are covered through fundraisers, donations from Kiwanis (paying 1/3 of the overall cost this year), and by Key Club Leadership.

**Motion:**

A. Motion Made by Board Member:

- a. I move that the Board approve the Reynolds High School Key Club field trip for the District Convention in Portland.

- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote



## Field Trips and Special Events\*\*

The board recognizes the educational value of field trips and co-curricular activities involving transportation. The board is also accountable for expenditures and the effective and legal use of district vehicles. Therefore, all trips and costs must be approved within the following policy:

1. Principals, by delegation from the superintendent, may authorize the use of district vehicles for educational field trips and state sanctioned co-curricular activities for which funds have been budgeted.

Principals may also authorize the use of district vehicles for other school-related activities. Expenses for such activities shall be paid by the participants or student organizations;

2. Overnight trips shall have the approval of the board through the superintendent. Parents shall be provided an itinerary and give permission for student participation prior to the trip. Expenses for unbudgeted trips must be paid by the participants or student organizations;
3. Trips over an extended number of days require approval from the principal and the superintendent. Expenses are to be paid by the participants or student organizations. Use of district vehicles must be approved by the superintendent.

Emergency procedure plans and itineraries must be filed with the superintendent and the principal prior to the trip;

4. Scheduled departure times shall be maintained. Planned refreshment stops may be made on long trips. Discretion must be exercised in the duration of such stops. Refreshment stops must no unduly delay the return of the bus to the school;
5. Chaperons will maintain discipline and are responsible for the safety of students on educational field trips and co-curricular activity trips. However, bus drivers shall have the ultimate authority involving safety and disciplinary decisions relating to travel;
6. Students demonstrating unruly behavior may be prohibited from participating in future educational field trips or co-curricular trips. Disciplinary action is the responsibility of the principal or designee;
7. Students attending school functions via school transportation will return by the same transportation. The only exception will be if a parent requests, in person, of the supervisor that the student return with the parent;

8. Trips occurring outside the school year require the approval of the principal, the superintendent and the

board. Expenses for such trips shall be paid by the participants or student organizations. Use of district vehicles beyond a 25 mile radius, for other than league competitions or other than a one-day basis, may be permitted. Legal and effective use of vehicles will be ascertained by the superintendent.

Emergency procedure plans and itineraries must be filed with the principal and the superintendent;

9. A bus field trip request for less than 15 people will not be authorized. If, upon arrival at the pick up site, there are less than 10 students and chaperons to be transported, the field trip will be cancelled;
10. Student travel requests over 100 miles out-of-state, one-way or any overnight travel must have prior board approval.

**Reynolds School District**  
**INITIAL REQUEST FOR STUDENT TRAVEL OVER 100 MILES ROUND TRIP**

Name of Group: \_\_\_\_\_ School: Reynolds High School

Note: This initial request must be submitted and approved 30 days before any commitment can be made or before any money-making activities can be started.

Date Request Submitted: \_\_\_\_\_ Date(s) of Activity: \_\_\_\_\_

If sufficient space is not available on this form, supporting data should be attached.

1. Purpose of the trip. (Complete related section on the next page.)
2. List staff member(s) responsible for students. List all other supervisors on trip.
3. School equipment to be used: None.
4. Lodging:
5. Will Student Travel Insurance be obtained? Yes  No
6. Estimated number of students: \_\_\_\_\_ Number of supervisors: \_\_\_\_\_
7. Parent permission slip on file: Yes  No  (Will be on file if trip is approved)
8. Person or persons initiating request: Tiffany Lynn Lasister, Teacher and Key Cub Advisor Date: \_\_\_\_\_

9. Principal approval:  Date: 1-16-24

Decision: Preliminary approval to continue with planning Yes  No

If denied, reason \_\_\_\_\_

District Activities Coordinator Date

Final Approval Yes  No

\_\_\_\_\_  
District Activities Coordinator Date

Field Trips and Special Events\*\* - IICA-AR

## PURPOSE OF TRIP

1. List itinerary.

2. What are the objectives of the trip and how are the experiences provided on the trip related to the class or school program?

**D-Con is an important yearly regional conference to celebrate the year of service and elect new district council. The trip is used to expose Key Club members to a grand scale of dedicated and passionate high schoolers involved in community and school service. At the conference the entire Pacific NW region come together to participate in workshops, listen to speakers, and caucus.**

The trip will be used for Key Club Officers and members, who want to become Officers, to participate in the regional elections, workshop classes, and to be exposed to over 2,000 other high school students dedicated to community service.

3. How will the activities on the trip provide opportunities for students to obtain new skills, insights, knowledge or appreciations?

- Students will be taking classes and workshops on building leadership skills and character building.
- They will also be surrounded by other Key Club members who are extremely passionate and dedicated to helping their communities. There will also be guest speakers telling their personal stories.

4. What effect does the trip have on other classes or programs?

- This trip will have an effect on student classes as they will need to miss March 8 to be to the hotel before 3 PM kick off.
- Students will be responsible for informing their teachers and making arrangements to make up any missing work.
- CAL students will not be affected as they do not any classes on March 8, 2024.

5. Estimated cost of trip \$ . Describe how the trip will be funded. (School funding? Fund raisers? Student/Parent funding?)

6. Describe methods of transportation. List names of drivers, types of automobiles, and whether a Type 10/20 license will be required for drivers (see Policy EEAE).

7. Describe supervision plans to ensure maximum safety for students.

Fiel

## STUDENT CONTRACT: FIELD TRIPS AND AWAY-FROM-SCHOOL ACTIVITIES

To: Student and Parent(s)

The Reynolds School District is proud of its students and is confident that in most circumstances student conduct on field trips and away-from-school activities will be reasonable and prudent. However, in the event that a student chooses not to abide by the rules established by the adult(s) in charge, he/she should be aware of the consequences. The student should fill in the information requested below and sign the contract. If the student is under 18 years of age, his/her parent should also sign.

Student Name:

School:

Description of field trip/activity:

Location/Destination:

Date(s) of field trip/activity:

Name(s) of person in charge of field trip/activity:

I understand that the above named trip is an official school activity and that all rules and regulations applying in the Reynolds School District are in effect. Among these rules are the following:

1. All directions and guidelines established by the adult(s) in charge will be followed;
2. There will be no use of alcoholic beverages or other drugs at any time;
3. There will be no smoking while on the bus or van;
4. All established time schedules will be followed;
5. Reasonable and proper behavior will be maintained at all times during the trip.

I recognize that in the case of serious violation of the rules, that my parent(s) will be called collect and that I will be sent at home at their expense.

Student Signature Date

Parent Signature Date

(Complete student health history on next page.)

**Reynolds School District  
HEALTH HISTORY FOR SCHOOL FIELD TRIPS**

Student Name:

Birth Date:

Address:

Home Telephone:

Parent/Guardian Name:

Home Telephone:

Work Telephone:

Parent/Guardian Name:

Home Telephone:

Work Telephone:

Person to be called in case of emergency if parent/guardian cannot be reached:

Name:

Relationship:

Telephone:

Medical Contact Information:

Physician:

Telephone:

Please list any allergies (bee sting, medications, etc.) or illness that the school should be aware of: Medications student is currently taking:

Any special information/instructions concerning medication:

I hereby give my permission for non-prescription medication (for example, aspirin) to be given to my child if deemed advisable by designated school personnel. In case of surgical emergency, I hereby give permission to the physician selected by the school director, or in his/her absence, his/her designee, to hospitalize, secure treatment for and to order injections, anesthesia or surgery for my child as named above.

Any directions to the contrary should be specified on the reverse side of this form and signed. Activity:

Parent/Guardian Signature Date

Field Trips and Special Events\*\* - IICA-AR  
6-6

## Reynolds School District

### Purpose of Trip

#### 1. List itinerary.

- a. Students will meet at a prearranged location in Portland, Or. by parent, guardian, or other means of transportation.
  - a. Prearranged location will be provided hotel, which can include any of the following locations: Hyatt Regency Portland, Courtyard Portland, Crowne Plaza Portland, and DoubleTree Portland.
  - b. Location of our hotel is dependent on registration and where are placed by the Pacific Northwest Key Club.
- b. Students are to arrive at our hotel at 3:00 PM.
- c. Students will attend DCON events on Friday evening, from 3:00 PM to 10:30 PM, Saturday from 6:45 AM to 11:30 PM.
- d. Students will be picked up from our designated hotel on Sunday, March 10, 2023, by 11:00 am. Transportation to homes will be set up by parent and/or guardian.

#### 2. What are the objectives of the field trip and how are the experiences provided on the trip related to class or school program?

- The trip will be used for Key Club Officers and members, who want to become Officers, to participate in the regional elections, workshop classes, and to be exposed to over 2,000 other high school students dedicated to community service.

#### 3. How will the activities on the trip provide opportunities for students to obtain new skills, insights, knowledge, or appreciations?

- Students will be taking classes and workshops on building leadership skills and character building.
- They will also be surrounded by other Key Club members who are extremely passionate and dedicated to helping their communities. There will also be guest speakers telling their personal stories.

#### 4. What effect does this trip have on other classes or programs?

- This trip will have an effect on student classes as they will need to miss March 8 to be to the hotel before 3 PM kick off.
  - Students will be responsible for informing their teachers and making arrangements to make up any missing work.
  - CAL students will not be affected as they do not any classes on March 8, 2024.
- The trip will affect Key Club Leadership and potential future Key Club leaders by teaching them valuable leadership, teamwork, and caucus skills they can not

only apply to our club, but also apply to the other clubs they are members of at RHS, their classes, and within their community.

5. Estimated cost of the trip Describe how the trip will be funded. (School funding? Fund raisers? Student/Parent funding?)

- The Key Club held fundraisers to help cover some costs of the trip and are continuing to do so to support this trip, future events, and community service projects. Students attending have agreed they will pay up to some of the cost out of pocket for this trip due to the limitations of fundraising. Assistance is available for those who need it.
- The Kiwanis of the Columbia Gorge is covering 1/3 of the costs for all 6 student members the complete cost of the 2 adult chaperones.

**Describe methods of transportation. List names of drivers, types of automobiles, and whether a Type 10/20 license will be required for drivers.**

- Students are responsible getting to and from one of the following locations: Hyatt Regency Portland, Courtyard Portland, Crowne Plaza Portland, and/or DoubleTree Portland. Hotel stay is determined by the Pacific Northwest Key Club.
- Designated meeting spot will depend on the hotel that is provided and will be communicated with students and parents/guardians prior to DCON.
- Students will be meeting their Club Advisor, Tiffany Lasister, at the designated meeting spot.
- The convention itself is just down from the hotel at the Oregon Convention Center, max walking time will be around 10 minutes. This will be communicated with parents/guardians.

**6. Describe supervision plans to ensure maximum safety for students.**

- Ms. Lasister, the club advisor, and a second chaperone, (Gresham high School teacher and advisor) will be with students at the convention.
- Both chaperones will be attending caucuses and workshops with students. The chaperones will ensure students are in hotel rooms by 12:00 AM (12:30 AM curfew is dictated by the convention rules.)
- Chaperones will have parent permission forms for students to leave the Convention and Hotel for meals not provided. Parents will be provided with contact information for Advisor and will be asked to provide best contact information as well for them to reach in case of any emergency.
- Medical and Consent forms will be always carried.
- Students have access to Advisor phone number for contact.

To: Board of Directors

From: Koreen Barreras-Brown, Chief Academic Officer

**Subject: MYC Coastal and Marine Ecology Trip**

Type:  Action Item       Report / Presentation

Policy: IICA-AR: Field Trips and Special Events

Date: January 24, 2024

**Connection to Strategic Plan Goal Topics:**

- Marginalized Students
- Student and Staff Wellness
- Culturally Responsive Teaching
- Professional Development

**Summary / Background:**

The Multnomah Youth Cooperative (MYC) program at RLA will take a five-day trip to the Oregon Coast from April 8-12, 2024. We will stay four nights at South Beach State Park in yurts. This unique opportunity will allow students to learn about marine biology, coastal ecology, and unique estuary environments. We will learn about career, educational, and volunteer pathways and have a Q&A session with professionals in the field. Students will participate in educational opportunities through hands-on experience and broadened community exposure. We will have team building activities, discuss upcoming projects, and set goals.

**Previous Board Action:**

This trip is similar to RLA/MYC Coast Trips previously approved by the board and has a history of success.

**Financial Implications:**

Estimated cost of trip \$3,403. This trip will be funded through OYC/HECC Grant monies secured by MYC staff.

Item	Amount	TOTAL <b>\$3,403</b>
Transportation	600 total miles x \$1.03 per mile (2 district activity vehicles)	\$ 618.00
Lodging	5 yurts@ 4 nights \$62 per night	\$ 1240
	1 Group Yurt@3 days	\$225

Food/ Supplies	16 people, 4 days	\$ 850
Oregon Coast Aquarium Behind the scene tour and admission	16 @ \$20 (1 free Chaperone)	\$300
M. Hatfield Estuary extended field study	16 participants (12 students @ \$14 each plus \$2 reg fee)	\$170

**Motion:**

- A. Motion Made by Board Member:
  - a. I move that the Board approve the RLA Coastal and Marine Ecology field trip as presented.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote



## **Field Trips and Special Events\*\***

The board recognizes the educational value of field trips and co-curricular activities involving transportation. The board is also accountable for expenditures and the effective and legal use of district vehicles. Therefore, all trips and costs must be approved within the following policy:

1. Principals, by delegation from the superintendent, may authorize the use of district vehicles for educational field trips and state sanctioned co-curricular activities for which funds have been budgeted.

Principals may also authorize the use of district vehicles for other school-related activities. Expenses for such activities shall be paid by the participants or student organizations;

2. Overnight trips shall have the approval of the principal and be brought to the attention of the superintendent. Parents shall be provided an itinerary and give permission for student participation prior to the trip. Expenses for unbudgeted trips must be paid by the participants or student organizations;

3. Trips over an extended number of days require approval from the principal and the superintendent. Expenses are to be paid by the participants or student organizations. Use of district vehicles must be approved by the superintendent.

Emergency procedure plans and itineraries must be filed with the superintendent and the principal prior to the trip;

4. Scheduled departure times shall be maintained. Planned refreshment stops may be made on long trips. Discretion must be exercised in the duration of such stops. Refreshment stops must no unduly delay the return of the bus to the school;
5. Chaperones will maintain discipline and are responsible for the safety of students on educational field trips and co-curricular activity trips. However, bus drivers shall have the ultimate authority involving safety and disciplinary decisions relating to travel;
6. Students demonstrating unruly behavior may be prohibited from participating in future educational field trips or co-curricular trips. Disciplinary action is the responsibility of the principal or designee;
7. Students attending school functions via school transportation will return by the same transportation. The only exception will be if a parent requests, in person, of the supervisor that the student return with the parent;

8. Trips occurring outside the school year require the approval of the principal, the superintendent and the board. Expenses for such trips shall be paid by the participants or student organizations. Use of district vehicles beyond a 25 mile radius, for other than league competitions or other than a one-day basis, may be permitted. Legal and effective use of vehicles will be ascertained by the superintendent.

Emergency procedure plans and itineraries must be filed with the principal and the superintendent;

9. A bus field trip request for less than 15 people will not be authorized. If, upon arrival at the pick up site, there are less than 10 students and chaperons to be transported, the field trip will be cancelled;
10. Student travel requests over 100 mile round trip must be board approved;

**Reynolds School District**  
**INITIAL REQUEST FOR STUDENT TRAVEL OVER 100 MILES ROUND TRIP**

Name of Group: RLA West Multnomah Youth Cooperative (MYC) School: RLA West

Note: This initial request must be submitted and approved 30 days before any commitment can be made or before any money-making activities can be started.

Date Request Submitted: December 15, 2023 Date(s) of Activity: April 8-12, 2024

If sufficient space is not available on this form, supporting data should be attached.

1. **Purpose of the trip. (Complete related section on the next page.)**
2. List staff member(s) responsible for students. List all other supervisors on trip.  
3 RLA staff members: Rachel Johnson (RLA MYC Crew Leader) and Rosalee Sandy (MYC Program Coordinator) and Scott Wood (RSD long-term substitute).
3. School Equipment to be used:  
RLA Proposes to use District Activity Vehicles 212 and 202. Both Rachel Johnson and Rose Sandy are approved RSD Activity Van drivers with valid Type 10/20 ODE permits.
4. Lodging:  
We will spend four nights at South Beach State Park in yurts
5. Will Student Travel Insurance be obtained? \_\_\_\_\_ Yes  No
6. Estimated number of students: 12 Number of supervisors: 3
7. Parent permission slip on file:  Yes \_\_\_\_\_ No
8. Person or persons initiating request: Rose Sandy RLA MYC Program Coordinator Date: 12/15/23
9. Principal approval: Stacy Talus Date: Jan 16, 2024

Decision: Preliminary approval to continue with planning \_\_\_\_\_ Yes \_\_\_\_\_ No

If denied, reason \_\_\_\_\_

Final Approval \_\_\_\_\_ Yes \_\_\_\_\_ No

\_\_\_\_\_  
District Activities Coordinator

\_\_\_\_\_  
Date

**Reynolds School District  
PURPOSE OF TRIP**

1 List itinerary.

**Proposed Itinerary:**

**Monday, April 8, 2024**

8:30 Students arrive at school and begin loading vehicles  
9:30-11:00 Groceries and supplies  
11:30-3:30 Leave RLA and drive to OSU Marine Science Center  
3:30-5:00 Group visit to Newport Historical District  
5:00-6:00 Organize gear for overnight, go over expectations and rules  
6:00 Check-in to South Beach State Park  
6:30-7:00 Dinner and review expectations  
7:00-9:30 Group teambuilding  
9:30 Bedtime

**Tuesday, April 9, 2024**

6:45-7:30 Wake-up, pack gear for field studies  
7:30-8:00 Eat breakfast  
8:00-9:00 Behind the scenes tour of aviary and sea otter exhibits  
10:00-12:00 Group time inside OCA  
12:00-1:00 Lunch  
1:00-3:00 OCA marine biology education  
3:00-4:00 Review of studies  
4:00-5:00 Quiet time in yurts  
5:00-7:00 Dinner prep, eat, clean-up  
7:30-9:30 Group activities  
9:30-10:00 Get ready for bed  
10:15 Lights out

**Wednesday, April 10, 2024**

6:45-7:30 Wake-up, pack gear  
7:30-8:00 Eat breakfast, pack lunches, clean up  
8:30-12:00 Estuary education and extended field studies  
12:00-12:30 Eat lunch  
12:30-4:00 Tide pool field studies at Yaquina Outstanding Natural Area  
4:00-5:00 Return to South Beach, showers and quiet time  
5:00-6:30 Dinner preparation, eat, clean-up  
6:30-7:30 Team building activities  
7:30-8:00 Group Time  
8:30-9:00 Get ready for bed  
9:15 Lights out

**Thursday, April 11, 2024**

6:45-7:30 Wake-up, pack gear  
7:30-8:00 Eat breakfast, pack lunches, clean up  
8:30-12:00 Nature Conservancy preserve hike  
12:00-12:30 Eat lunch  
12:30-4:00 Continue preserve hike  
4:00-5:00 Return to South Beach, showers and quiet time  
5:00-6:30 Dinner preparation, eat, clean-up  
6:30-7:30 Team building activities  
7:30-8:00 Group Time  
8:30-9:00 Get ready for bed  
9:15 Lights out

**Friday, April 12, 2024**

6:45-8:00	Wake-up, eat breakfast
8:00-10:00	Pack lunches, clean up, check-out of yurts
10:00-11:00	Group hike, coastal ecology, lunch
11:00-2:00	Drive to RLA,
2:00-3:15	Unload, clean gear and busses
3:15	Go home

**2. What are the objectives of the trip and how are the experiences provided on the trip related to the class or school program?**

MYC is dedicated to integrating classroom learning and hands on field experiences. While in Newport, we will learn about Marine Biology and Coastal Ecology, meet with professionals in the field to learn about career paths, participate in field research activities, and gain work skills through hands on projects as part of the MYC CTE program.

**3 How will the activities on the trip provide opportunities for students to obtain new skills, knowledge, insights or appreciations?**

MYC students will study coastal ecology and marine biology at the Oregon Coast in Newport. We will work with staff from the Oregon Coast Aquarium to help remove invasive plants from their properties and learn about ocean plants and animals through a tour, talks with animal keepers and hear how they can work towards a career in marine biology and related fields. We will visit the Hatfield Marine Science Center where we will take a college tour, participate in estuary field science studies. We will meet with park rangers at the Yaquina Outstanding Natural Area to observe tide pools and animals in their natural environment. Students will have an opportunity to learn about the animals and their habitats, as well as education and volunteer opportunities that have lead to careers. We will also have a guided educational estuary tour, a nature hike through a Nature Conservancy preserve, and career talks with various professionals in the Natural Resource field. These experiences allow students to learn hands-on while immersed in natural areas, education centers and tours.

**4. What effect does the trip have on other classes or programs?**

This trip is part of the Career Technical Education curriculum associated with the Multnomah Youth Program.

**5. Financial implications Estimated cost of trip \$ 3,403.00. Describe how the trip will be funded. (School funding? Fund raisers? Student/Parent funding?)**

Item	Amount	TOTAL <b>\$3,403</b>
Transportation	600 total miles x \$1.03 per mile (2 district activity vehicles)	\$ 618.00
Lodging	5 yurts@ 4 nights \$62 per night 1 Group Yurt@3 days	\$ 1240 \$225
Food/ Supplies	15 people, 4 days	\$ 850
Oregon Coast Aquarium Behind the scene tour and admission	15 @ \$20 (1 free Chaperone)	\$300
M. Hatfield Estuary extended field study	15 participants (12 students @ \$14 each plus \$2 reg fee)	\$170

This trip is funded through the HECC/OYC Grant

**6. Describe methods of transportation. List names of drivers, types of automobiles, and whether a Type 10/20 license will be required for drivers (see Policy EEAE).**

RLA Proposes to use District Vehicles 212 and 202 for transportation to Newport, Oregon. Rachel Johnson and Rosalee Sandy, both certified Reynolds School District Activity Van Drivers (type 10/20 license) will be responsible for the driving of the vehicles.

**7. Describe supervision plans to ensure maximum safety for students.**

All students will adhere to the following guidelines and conditions while on the trip. Staff will be with students at all times to ensure maximum safety for students. We have created a schedule of activities and will review activity expectations before each activity so students are aware of where they should be, what they are doing and times for starting and stopping each activity.

Standard Reynolds School District rules and regulations will be enforced and followed. Appropriate disciplinary action will be taken if students are found to be in violation of any of these or MYC's expectations and staff will notify Stacy Talus/Garrett Jellesma of any issues as they arise.

Staff will carry cell phones and two way radios, these numbers have been made available to Stacy Talus and Garrett Jellesma in case we need to be contacted.

**Reynolds School District**  
**STUDENT CONTRACT: FIELD TRIPS AND AWAY-FROM-SCHOOL ACTIVITIES**

To: Student and Parent(s)

The Reynolds School District is proud of its students and is confident that in most circumstances student conduct on field trips and away-from-school activities will be reasonable and prudent. However, in the event that a student chooses not to abide by the rules established by the adult(s) in charge, he/she should be aware of the consequences. The student should fill in the information requested below and sign the contract. If the student is under 18 years of age, his/her parent should also sign.

Student Name: \_\_\_\_\_

School: Reynolds Learning Academy

Description of field trip/activity: MYC Coastal/Marine Ecology Trip

Location/Destination: Newport, Oregon

Date(s) of field trip/activity: April 8, 2024-April 12, 2024

Name(s) of person in charge of field trip/activity: Rose Sandy, RLA Staff

I understand that the above named trip is an official school activity and that all rules and regulations applying in the Reynolds School District are in effect. Among these rules are the following:

1. All directions and guidelines established by the adult(s) in charge will be followed;
2. There will be no use of alcoholic beverages or other drugs at any time;
3. There will be no smoking while on the bus or van;
4. All established time schedules will be followed;
5. Reasonable and proper behavior will be maintained at all times during the trip.

I recognize that in the case of serious violation of the rules, that my parent(s) will be called collect and that I will be sent at home at their expense.

\_\_\_\_\_  
Student Signature Date

\_\_\_\_\_  
Parent Signature Date  
(Complete student health history on next page.)

**Reynolds School District**  
**HEALTH HISTORY FOR SCHOOL FIELD TRIPS**

Student Name: \_\_\_\_\_

Birth Date: \_\_\_\_\_

Address: \_\_\_\_\_

Home Telephone: \_\_\_\_\_

Parent/Guardian Name: \_\_\_\_\_

Home Telephone: \_\_\_\_\_

Work Telephone: \_\_\_\_\_

Parent/Guardian Name: \_\_\_\_\_

Home Telephone: \_\_\_\_\_

Work Telephone: \_\_\_\_\_

Person to be called in case of emergency if parent/guardian cannot be reached:

Name: \_\_\_\_\_

Relationship: \_\_\_\_\_

Telephone: \_\_\_\_\_

Physician: \_\_\_\_\_

Telephone: \_\_\_\_\_

Last Tetanus Shot: \_\_\_\_\_

Please list any allergies (bee sting, medications, etc.) or illness that the school should be aware of:  
Medications student is currently taking:

Any special information/instructions concerning medication:

I hereby give my permission for non-prescription medication (for example, aspirin) to be given to my child if deemed advisable by designated school personnel. In case of surgical emergency, I hereby give permission to the physician selected by the school director, or in his/her absence, his/her designee, to hospitalize, secure treatment for and to order injections, anesthesia or surgery for my child as named above.

Any directions to the contrary should be specified on the reverse side of this form and signed.

Activity:

\_\_\_\_\_  
Parent/Guardian Signature

\_\_\_\_\_  
Date

# Coast Proposal 23-24

Final Audit Report

2024-01-16

Created:	2024-01-16
By:	Kaylie Jeffries (KJeffries@rsd7.net)
Status:	Signed
Transaction ID:	CBJCHBCAABAAoXsFL8ZqGaT9Ksgag2acb0Q29JU_bvKR

## "Coast Proposal 23-24" History

-  Document created by Kaylie Jeffries (KJeffries@rsd7.net)  
2024-01-16 - 5:07:26 PM GMT- IP address: 172.56.153.241
-  Document emailed to Stacy Talus (stalus@rsd7.net) for signature  
2024-01-16 - 5:08:18 PM GMT
-  Email viewed by Stacy Talus (stalus@rsd7.net)  
2024-01-16 - 6:54:42 PM GMT- IP address: 104.47.56.254
-  Document e-signed by Stacy Talus (stalus@rsd7.net)  
Signature Date: 2024-01-16 - 6:55:06 PM GMT - Time Source: server- IP address: 50.46.166.127
-  Agreement completed.  
2024-01-16 - 6:55:06 PM GMT

To: Board of Directors

From: Koreen Barreras-Brown, Chief Academic Officer

**Subject: MYC High Desert Ecology/Geology Trip**

Type:  Action Item       Report / Presentation

Policy: IICA: Field Trips and Special Events

Date: January 24, 2024

**Connection to Strategic Plan Goal Topics:**

- Marginalized Students
- Student and Staff Wellness
- Culturally Responsive Teaching
- Professional Development

**Summary / Background:**

The MYC program at RLA will take a five day, four night CTE and field education trip to LaPine, Oregon departing Monday, May 20, 2024 and returning Friday, May 24, 2024. While there, we will work with State Parks staff to complete a service learning project. We will also learn about desert ecology, watersheds, plant ecology, native mammals, high desert forests, natural history, and geology. We will be staying in LaPine, Oregon where we will camp in an established Oregon State Park. There will be 12 students and three RLA staff.

**Previous Board Action:**

This trip is similar to RLA/MYC LaPine trips previously approved by the board and has a history of success.

**Financial Implications:**

Estimated cost of trip \$2,006. This trip will be funded through MYC HECC/OYC grant funds.

**Budget of \$2006.00 (Based on 15 people)**

Item	Amount	TOTAL <b>\$2006.00</b>
Camping for 15	5 Days/ 4 nights	\$350
Transportation (2 activity vans)	700 miles @ \$1.03	\$ 706
Food/ Supplies	15 people, 5 days	\$ 850

Admissions/Passes	Museum entry and parking passes	\$ 100
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**Motion:**

- A. Motion Made by Board Member:
  - a. I move that the Board approved the RLA trip to La Pine, Oregon as presented.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote



### **Field Trips and Special Events\*\***

The board recognizes the educational value of field trips and co-curricular activities involving transportation. The board is also accountable for expenditures and the effective and legal use of district vehicles. Therefore, all trips and costs must be approved within the following policy:

1. Principals, by delegation from the superintendent, may authorize the use of district vehicles for educational field trips and state sanctioned co-curricular activities for which funds have been budgeted.

Principals may also authorize the use of district vehicles for other school-related activities. Expenses for such activities shall be paid by the participants or student organizations;

2. Overnight trips shall have the approval of the principal and be brought to the attention of the superintendent. Parents shall be provided an itinerary and give permission for student participation prior to the trip. Expenses for unbudgeted trips must be paid by the participants or student organizations;
3. Trips over an extended number of days require approval from the principal and the superintendent. Expenses are to be paid by the participants or student organizations. Use of district vehicles must be approved by the superintendent.

Emergency procedure plans and itineraries must be filed with the superintendent and the principal prior to the trip;

4. Scheduled departure times shall be maintained. Planned refreshment stops may be made on long trips. Discretion must be exercised in the duration of such stops. Refreshment stops must not unduly delay the return of the bus to the school;
5. Chaperones will maintain discipline and are responsible for the safety of students on educational field trips and co-curricular activity trips. However, bus drivers shall have the ultimate authority involving safety and disciplinary decisions relating to travel;
6. Students demonstrating unruly behavior may be prohibited from participating in future educational field trips or co-curricular trips. Disciplinary action is the responsibility of the principal or designee;
7. Students attending school functions via school transportation will return by the same transportation. The only exception will be if a parent requests, in person, of the supervisor that the student return with the parent;

8. Trips occurring outside the school year require the approval of the principal, the superintendent and the board. Expenses for such trips shall be paid by the participants or student organizations. Use of district vehicles beyond a 25 mile radius, for other than league competitions or other than a one-day basis, may be permitted. Legal and effective use of vehicles will be ascertained by the superintendent.

Emergency procedure plans and itineraries must be filed with the principal and the superintendent;

9. A bus field trip request for less than 15 people will not be authorized. If, upon arrival at the pick up site, there are less than 10 students and chaperons to be transported, the field trip will be cancelled;
10. Student travel requests over 100 mile round trip must be board approved;

**Reynolds School District**  
**INITIAL REQUEST FOR STUDENT TRAVEL OVER 100 MILES ROUND TRIP**

Name of Group: Multnomah Youth Cooperative (MYC) School: RLA

Note: This initial request must be submitted and approved 30 days before any commitment can be made or before any money-making activities can be started.

Date Request Submitted: December 15, 2023 Date(s) of Activity: May 20-24, 2024

If sufficient space is not available on this form, supporting data should be attached.

1. **Purpose of the trip. (Complete related section on next page.)**
2. List staff member(s) responsible for students. List all other supervisors on trip.  
3 RLA staff members: Rachel Johnson (RLA MYC Crew Leader) and Rosalee Sandy (MYC Program Coordinator) and Scott Wood (RLA long term substitute).
3. School Equipment to be used:  
RLA Proposes to use District Activity Vehicles 212 and 202. Both Rachel Johnson and Rose Sandy are approved RSD Activity Van drivers with valid Type 10/20 ODE permits.
4. Lodging: We will spend four nights at LaPine State Park, camping in tents
5. Will Student Travel Insurance be obtained? \_\_\_\_\_ Yes X No
6. Estimated number of students: 12 Number of supervisors: 3
7. Parent permission slip on file: X Yes No
8. Person or persons initiating request: Rosalee Sandy, MYC Program Coordinator
9. Principal approval: Stacy Talus Date: Jan 16, 2024

Decision: Preliminary approval to continue with planning X Yes \_\_\_\_\_ No

If denied, reason \_\_\_\_\_

Final Approval \_\_\_\_\_ Yes \_\_\_\_\_ No

\_\_\_\_\_  
District Activities Coordinator

\_\_\_\_\_  
Date

## Reynolds School District

### PURPOSE OF TRIP

1. List itinerary.

#### Proposed Itinerary:

#### Monday, May 20, 2024

8:30	Students arrive at school and begin loading vehicles
9:30-11:00	Leave RLA, shop for supplies at Wood village Fred Meyer
11:00--3:30	Drive to LaPine
3:30-4:30	Lava Lands Visitor Center
5:00-6:00	Set up Camp
6:00-7:30	Dinner preparation, eat, clean-up
7:30-8:00	Field lessons on Leave No Trace and Outdoor Ethics
8:00-10:00	Group Time, Team building activities
10:00	Get ready for bed
10:30	Lights out

#### Tuesday, May 21, 2024

7:00	Wake up
7:30-9:00	Eat breakfast, pack lunches, clean up
9:30-10:00	Drive to High Desert Museum
10:00-12:00	Museum Tour
12:00-12:30	Eat lunch
12:30-4:00	Drive to Lava Cast Forest
4:00-5:00	Quiet time in tents
5:00-6:30	Dinner preparation, eat, clean-up
6:30-8:00	Campground hike
8:00-10:00	Group Time
10:00	Get ready for bed
10:30	Lights out

#### Wednesday, May 22, 2024

7:00-8:00	Eat breakfast, pack lunches, clean up
9:00-10:00	Drive to Newberry National Monument Area
10:00-12:00	Obsidian Flows/Newberry Crater
12:00-12:30	Lunch
12:30-2:30	Paulina Falls
2:30-3:30	Drive to camp
5:00-6:30	Dinner prep, eat, clean-up
6:30-10:00	Group Time
10:00	Get ready for bed
10:30	Lights out

### **Thursday, May 23, 2024**

7:00-8:00	Eat breakfast, pack lunches, clean up
9:00-10:00	Drive to Smith Rock State Park
10:00-12:00	Group Hike & Geology
12:00-12:30	Lunch
12:30-2:30	Tour Redmond Smoke Jumpers Base
2:30-3:30	Drive to camp
5:00-6:30	Dinner prep, eat, clean-up
6:30-10:00	Group Time
10:00	Get ready for bed
10:30	Lights out

### **Friday, May 24, 2024**

7:00—9:30	Wake up, eat, pack lunches and gear
9:30-11:00	Group hike Lava River Cave
11:00-3:00	Lunch and Drive to RLA
3:00-3:15	Unload, clean gear and busses
3:15	Go home

## **2. What are the objectives of the trip and how are the experiences provided on the trip related to the class or school program?**

While there, MYC students will learn about high desert ecology, watersheds, plant ecology, native mammals, high desert forest systems, natural history, and geology. There will be three RLA staff and twelve MYC students. We will be staying in LaPine, Oregon where we will camp in an established Oregon State Park. They will compare and contrast their local community ecosystems with the broadened Northwest ecology and make connections. Student will tour the High Desert Museum, Newberry National Volcanic Monument, Lava Lands Visitor Center, as well as to learn about land management, careers, meet park rangers and apply the concepts they have learned to future career and educational goals. We will view the natural areas and learn about the uniqueness of the desert forest ecology.

### **Education Goals**

Education: Integration of classroom and field experience.

- 1) Makes connections in basic core curriculum, through experiential education.
- 2) Environmental and Natural resources Science
  - a. Cascades Climatology and Ecology Study and Geologic Road Tour
  - b. Groundwater, Springs, Water Cycle and Watershed Influences Study at the Dead Slough
  - c. Macroinvertebrate and Water Quality Study: Comparing Water Quality at the Headwaters of the Dead Slough and Downstream
  - d. Field Studies of Local Plants and Wildlife at the Dead Slough

- e. Geology Study: Volcanoes, Glaciers, and Hydrology at Newberry National Volcanic Monument
- f. Fire Ecology Study of Central Oregon

**3. How will the activities on the trip provide opportunities for students to obtain new skills, insights, knowledge or appreciations?**

Students will have immersive educational experiences with high desert ecology, lava lands, geologic features, education and career presentations with forest service, state parks, geologists and several volunteers. This trip meets all requirements for the MYC program objectives in co-curricular activities, goal setting, team building and reflection of accomplishments and achievements. Students will receive educational opportunities through hands-on experience and broadened community exposure. We will be reflecting on the projects we have been working on throughout the year, discussing human impact, land management practices and potential career opportunities.

**4. What effect does the trip have on other classes or programs?**

This trip is part of the Career Technical Education curriculum associated with the Multnomah Youth Program.

**5. Estimated cost of trip \$ 2,006.00 . Describe how the trip will be funded. (School funding? Fund raisers? Student/Parent funding?)**

This trip is funded through the MYC HECC/OYC Grant funds.

**6. Describe methods of transportation. List names of drivers, types of automobiles, and whether a Type 10/20 license will be required for drivers (see Policy EEAE).**

RLA Proposes to use District Vehicles 212 and 202 for transportation to LaPine, Oregon. Maya Seidel and Rosalee Sandy, both certified Reynolds School District Activity Van Drivers (type 10/20 license) will be responsible for the driving of the vehicles.

**7. Describe supervision plans to ensure maximum safety for students.**

All students will adhere to the following guidelines and conditions while on the trip. Staff will be with students at all times to ensure maximum safety for students. We have created a schedule of activities and will review activity expectations before each activity so students are aware of where they should be, what they are doing and times for starting and stopping each activity.

Standard Reynolds School District rules and regulations will be enforced and followed. Appropriate disciplinary action will be taken if students are found to be in violation of any of these or MYC's expectations and staff will notify Stacy Talus/Garrett Jellesma of any issues as they arise.

Staff will carry cell phones and two way radios, these numbers have been made available to Stacy Talus and Garrett Jellesma in case we need to be contacted.

**Reynolds School District**

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Field Trips and Special Events\*\* - IICA-AR

7-9

**STUDENT CONTRACT: FIELD TRIPS AND AWAY-FROM-SCHOOL ACTIVITIES**

To: Student and Parent(s)

The Reynolds School District is proud of its students and is confident that in most circumstances student conduct on field trips and away-from-school activities will be reasonable and prudent. However, in the event that a student chooses not to abide by the rules established by the adult(s) in charge, he/she should be aware of the consequences. The student should fill in the information requested below and sign the contract. If the student is under 18 years of age, his/her parent should also sign.

Student Name: \_\_\_\_\_

School: Reynolds Learning Academy

Description of field trip/activity: MYC trip to LaPine, Oregon

Location/Destination: LaPine, Oregon

Date(s) of field trip/activity: May 20-24, 2024

Name(s) of person in charge of field trip/activity: Rose Sandy, MYC Program Coordinator

I understand that the above named trip is an official school activity and that all rules and regulations applying in the Reynolds School District are in effect. Among these rules are the following:

1. All directions and guidelines established by the adult(s) in charge will be followed;
2. There will be no use of alcoholic beverages or other drugs at any time;
3. There will be no smoking while on the bus or van;
4. All established time schedules will be followed;
5. Reasonable and proper behavior will be maintained at all times during the trip.

I recognize that in the case of serious violation of the rules, that my parent(s) will be called collect and that I will be sent at home at their expense.

\_\_\_\_\_  
Student Signature Date

\_\_\_\_\_  
Parent Signature Date  
(Complete student health history on next page.)

Student Name: \_\_\_\_\_  
Birth Date: \_\_\_\_\_  
Address: \_\_\_\_\_  
Home Telephone: \_\_\_\_\_  
Parent/Guardian Name: \_\_\_\_\_  
Home Telephone: \_\_\_\_\_  
Work Telephone: \_\_\_\_\_  
Parent/Guardian Name: \_\_\_\_\_  
Home Telephone: \_\_\_\_\_  
Work Telephone: \_\_\_\_\_

Person to be called in case of emergency if parent/guardian cannot be reached:

Name: \_\_\_\_\_  
Relationship: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
Physician: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
Last Tetanus Shot: \_\_\_\_\_

Please list any allergies (bee sting, medications, etc.) or illness that the school should be aware of:  
Medications student is currently taking:

Any special information/instructions concerning medication:

I hereby give my permission for non-prescription medication (for example, aspirin) to be given to my child if deemed advisable by designated school personnel. In case of surgical emergency, I hereby give permission to the physician selected by the school director, or in his/her absence, his/her designee, to hospitalize, secure treatment for and to order injections, anesthesia or surgery for my child as named above.

Any directions to the contrary should be specified on the reverse side of this form and signed.  
Activity:

\_\_\_\_\_  
Parent/Guardian Signature

\_\_\_\_\_  
Date

# LaPine Proposal 2023

Final Audit Report

2024-01-16

Created:	2024-01-16
By:	Kaylie Jeffries (KJeffries@rsd7.net)
Status:	Signed
Transaction ID:	CBJCHBCAABAAEVsfAKksKF65CjS-aEuplYwuCEeFlmxU

## "LaPine Proposal 2023" History

-  Document created by Kaylie Jeffries (KJeffries@rsd7.net)  
2024-01-16 - 5:08:42 PM GMT- IP address: 172.56.153.241
-  Document emailed to Stacy Talus (stalus@rsd7.net) for signature  
2024-01-16 - 5:09:06 PM GMT
-  Email viewed by Stacy Talus (stalus@rsd7.net)  
2024-01-16 - 6:55:21 PM GMT- IP address: 104.47.56.254
-  Document e-signed by Stacy Talus (stalus@rsd7.net)  
Signature Date: 2024-01-16 - 6:55:39 PM GMT - Time Source: server- IP address: 50.46.166.127
-  Agreement completed.  
2024-01-16 - 6:55:39 PM GMT



*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: Board Goals and Guardrails**

Type:  Action Item       Report / Presentation

Policy: AE: District Goals

Date: January 24, 2024

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**Connection to Strategic Plan Goal Topics:**

- Marginalized Students
  - Student and Staff Wellness
  - Culturally Responsive Teaching
  - Professional Development
- 

**Summary / Background:**

The Reynolds School District Board has been working on developing student outcome based goals for the past couple of years. After a number of community input sessions, the Board will take action on the goals.

**Previous Board Action:**

The Board is responsible for developing and adopting district goals.

**Financial Implications:**

Not Applicable.

**Motion:**

- A. Motion Made by Board Member:
  - a. I move that the Board approve the five goals as presented.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote

# BOARD GOALS

- 1** Increase the percentage of 3<sup>rd</sup> grade students whose score on STAR Reading meets or exceeds grade level benchmark from 33% to 50% by August 2028.
- 2** Increase the percentage of 5<sup>th</sup> grade students whose score on STAR Math meets or exceeds grade level benchmark from 34% to 50% by August 2028.
- 3** Increase the percentage of 8<sup>th</sup> grade students whose score on STAR Math meets or exceeds grade level benchmark from 27% to 50% by August 2028.
- 4** Increase the percentage of 9<sup>th</sup> grade students who are on track to graduate from 65% to 85% by August 2028.
- 5** Increase the percentage of the 4-year cohort graduation rate from 62% to 85% by August 2028.

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: Repeal of Policy GCPA: Reduction or Recall of Licensed Staff**

Type:  Action Item       Report / Presentation

Policy: BFC: Adoption and Revision of Policies

Date: January 24, 2024

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**Connection to Strategic Plan Goal Topics:**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Marginalized Students      | <input checked="" type="checkbox"/> Culturally Responsive Teaching |
| <input checked="" type="checkbox"/> Student and Staff Wellness | <input checked="" type="checkbox"/> Professional Development       |
- 

**Summary / Background:**

Policy GCPA did not go through the proper process for approval - it was not reviewed by Human Resources staff or the policy review committee - prior to appearing in the Boardbook in April 2023. Board Leadership has requested a Board vote on repealing this policy.

**Previous Board Action:**

The Board reviews all policies, for both adoptions and repeals.

**Financial Implications:**

Not Applicable.

**Motion:**

- A. Motion Made by Board Member:
  - a. I move that the Board repeal policy GCPA: Reduction or Recall of Licensed Staff.
- B. Motion Seconded by Another Board Member
- C. Points of Clarification / Discussion
- D. Call for Board Vote



Code: GCPA  
Adopted: 4/26/23

## Reduction or Recall of Licensed Staff

When the Board is considering a reduction of staff due to a lack of funds to continue the educational program at its anticipated level or due to the elimination or adjustment of classes due to an administrative decision, it will discuss the matter at a regular or special Board meeting and will consider such factors and alternatives it deems necessary to arrive at a decision.

Using the goals and priorities of the district, the Board shall direct the superintendent to prepare a reduction plan identifying which programs are to be reduced or eliminated for Board approval. As a result of the program reductions or elimination, the superintendent shall bring a list of positions to be cut or eliminated to the Board for approval. The district shall consider cultural or linguistic expertise and seniority, and may consider merit and competence, in accordance with Oregon law.<sup>1</sup>

Nothing in this policy is intended to interfere with the right of the district to discharge, remove or fail to renew the contract of a probationary teacher, or to not extend the contract of or dismiss a contract teacher pursuant to the provisions of the Accountability for Schools for the 21st Century Law<sup>2</sup>.

END OF POLICY

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### Legal Reference(s):

[ORS 342.805 - 342.910](#)

[ORS 342.934](#)

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<sup>1</sup> See ORS 342.934 (HB 2001 (2021)) for definitions and requirements.

<sup>2</sup> ORS 342.805 - 342.937.



*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: Board Discussion and Reports**

Type:  Action Item  Report / Presentation

Policy: BD/BDA: Board Meetings; BDDF: Conduct of Board Meetings

Date: January 24, 2024

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**Connection to Strategic Plan Goal Topics:**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Marginalized Students      | <input checked="" type="checkbox"/> Culturally Responsive Teaching |
| <input checked="" type="checkbox"/> Student and Staff Wellness | <input checked="" type="checkbox"/> Professional Development       |

---

**Summary / Background:**

- A. Individual Board Member Reports or Announcements
- B. Upcoming Board Meetings
  - a. Business Meeting: February 28, 2024
- C. Budget Committee Vacancies:
  - a. Positions 8, 9, and 10
- D. Board Discussion

**Previous Board Action:**

Not Applicable.

**Financial Implications:**

Not Applicable.

**Motion:**

Not Applicable.



*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

To: Board of Directors

From: Frank Caropelo, Superintendent

**Subject: Adjournment of Meeting**

Type:  Action Item  Report / Presentation

Policy: BD/BDA: Board Meetings; BDDF: Conduct of Board Meetings

Date: January 24, 2024

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**Connection to Strategic Plan Goal Topics:**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Marginalized Students      | <input checked="" type="checkbox"/> Culturally Responsive Teaching |
| <input checked="" type="checkbox"/> Student and Staff Wellness | <input checked="" type="checkbox"/> Professional Development       |

---

**Summary / Background:**

The Board Chair will adjourn the meeting.

**Previous Board Action:**

Not Applicable.

**Financial Implications:**

Not Applicable.

**Motion:**

Not Applicable.