

6:30 PM

Thursday, January 13, 2022

AGENDA
Special Meeting of the
BOARD OF DIRECTORS
Corvallis School District 509J

Meeting Details: Thursday, January 13, 2022, 6:30 PM in the District Office Board Room, 1555 SW 35th Street, Corvallis, OR 97333.

SOCIAL DISTANCING IS ESSENTIAL IN REDUCING THE SPREAD OF THE COVID-19 PANDEMIC.

Oregon law allows public meetings to be held entirely online; therefore, we will NOT have seating available at the meeting site. If you would like to watch live-streaming of the School Board meeting, please navigate to the District's YouTube channel: <https://www.youtube.com/channel/UC9Jtpte5dmilZI9kySBJbVQ?> A recording of the meeting will also be posted to that channel.

- I. **CALL TO ORDER AND ROLL CALL (6:30 p.m.)***
- II. **PLEDGE OF ALLEGIANCE**
- III. **BOARD RECOGNITION MONTH**
- IV. **BOND UPDATE (6:45 p.m.)***
 - A. Bond Program Update



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Kim Patten, Director of Facilities and Transportation
Meeting Date: January 13, 2022

Bond Program Update

NO ACTION REQUIRED

Background

Wenaha Group provides project management services for the Facilities Improvement Bond approved by voters in May 2018. Wenaha Group's project managers will prepare a monthly report to communicate status and progress on bond projects. The report will be included in a board packet each month, published on the district website, and shared with key communicators.

Direct questions regarding bond projects to kim.patten@corvallis.k12.or.us



CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE JANUARY 13, 2022



GENERAL PROGRAM UPDATES

At this January 13 Board Meeting, we are bringing the Mountain View Elementary School Guaranteed Maximum Price for approval. This school will receive many of the same improvements as the district's other K-5 schools. The much-needed sitework is extensive. Work is scheduled to start this summer, and the team is looking forward to getting started.

District staff and the teams from, Wenaha, Fortis, Gerding, DLR and Pivot were hard at work during the month of December, making sure projects were in a condition for students and staff to return in January. With two holidays and some harsh winter weather—not to mention a surge of COVID-19 concerns—, we are extremely happy with the accomplishments we achieved together. The biggest achievement is the opening of Bessie Coleman Elementary School; January 6 was the first day with students in the new building.

Bond Leadership has been working on a review of finances and bond promises and will provide a PowerPoint report at this board meeting. Here's a summary of projects with activity:

- The Adams Elementary building permit is in process. Work will start in the spring of 2022.
- Lincoln Elementary remains under normal operations. The playfield area is being winterized and contractors will return in the spring to seed the fields and complete the landscaping and site improvements.
- Bessie Coleman Elementary is open! Work has started on the demolition and sitework on the west side of the site. Students are being dropped off at the adjacent Northwest Hills Community Church parking lot and escorted over to the new school. This will be the case until the new parking lot has been constructed.
- Crescent Valley HS CTE spaces are coming together with some systems enhancements. There will be a small amount of seismic work to be completed next year.
- Corvallis High now has a usable greenhouse again! Completion of several small project elements continues.
- The Cheldelin MS Library circulation desk continues to be delayed. The next phase of work (mechanical and seismic) will get started this spring.
- Subcontractor bids were received on the Harding Center/College Hill project in December. Initial evaluations of the bids resulted in a project that significantly exceeds available funds and not financially viable for the district. Bond Leadership is considering options for the project, which will cause the start of the project to move from this spring to this summer. Project completion in the summer of 2023 is still planned.



CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE JANUARY 13, 2022



- Kathryn Jones Harrison Elementary Phase 2 work is underway, and certain Phase 1 elements will be turned over soon.
- Letitia Carson Elementary Phase 1 work continues, and Phase 2 work is pending permits.



This was taken at Bessie Coleman on January 6th, the first day in the new school. Many thanks to the folks who worked very hard to get this school ready for kids!



CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE JANUARY 13, 2022

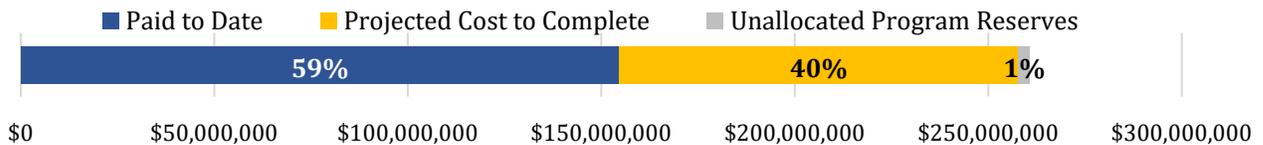


FINANCIAL SUMMARY AS OF NOVEMBER 30, 2021

Voter Approved Bond Issuance	\$ 199,914,046
Bond Sale Premium	39,204,888
Bond Interest Earnings	10,953,145
OSCIM Grant ¹	6,234,147
Other Funding ²	2,819,564
Projected Resources through End of Program ³	1,718,387
Total Program Resources	\$260,844,176

Paid to Date	\$ 154,617,841
Projected Cost to Complete	103,175,448
Total Projected Costs	\$ 257,793,289
Unallocated Program Reserves	3,050,888
Total Program Requirements	\$ 260,844,176

- ¹ **Oregon School Capital Improvement Matching (OSCIM) Grant.** Matching grant through this state program; restricted to Lincoln project.
- ² **Other Funding.** Additional grants and reimbursements from several sources including energy conservation reimbursements from the SB 1149 program and from the Energy Trust of Oregon, seismic rehabilitation grants, and the High School Success grant (M98); restricted to specific projects.
- ³ **Projected Resources through End of Program.** Interest earnings, e-rate, and energy conservation reimbursements.



	Bond Allocation	Other Funding Sources ¹		Total Projected Costs ²	Paid to Date		Projected Cost to Complete
		allocated	pending allocation				
Adams	\$ 11,594,457	\$ 981,337	\$ 6,473,397	\$ 19,049,191	\$ 2,730,186	14%	\$ 16,319,005
Garfield	20,431,066	4,871,613	484,832	25,787,512	25,322,117	98%	465,395
Husky	38,462,382	(648,740)	362,999	38,181,641	28,603,883	75%	9,577,757
Jaguar	12,322,158	5,625,703	683,725	18,631,586	7,928,715	43%	10,702,871
Lincoln	32,068,849	6,260,619	1,400,078	39,724,546	37,682,770	95%	2,041,775
Mt View	8,904,029	-	8,468,569	17,372,598	594,481	3%	16,778,117
Wildcat	11,807,766	5,669,935	209,312	17,687,013	7,312,147	41%	10,374,866
Franklin	8,897,336	2,520,420	(210,152)	11,207,604	439,551	4%	10,768,053
Cheldelin	9,992,479	266,782	1,982,691	12,241,952	7,546,541	62%	4,695,412
Linus Pauling	400,000	-	31,091	431,091	356,464	83%	74,627
Corvallis	7,982,711	2,449,028	144,930	10,576,669	8,538,169	81%	2,038,500
Crescent Valley	16,226,898	5,138,901	(941,031)	20,424,767	18,755,477	92%	1,669,290
Harding	11,208,697	-	3,379,359	14,588,056	1,079,117	7%	13,508,939
Program Administration	9,615,219	-	2,273,844	11,889,063	7,728,221	65%	4,160,842
TOTAL	\$199,914,046	\$ 33,135,598	\$ 24,743,644	\$257,793,289	\$ 154,617,841	60%	\$ 103,175,448



CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE JANUARY 13, 2022



¹ **Other Funding Sources.** Includes bond sale premium, bond interest earnings, OSCIM grant, High School Success grant (M98), and other funding such as energy conservation reimbursements from the SB 1149 program or Energy Trust of Oregon, and seismic rehabilitation grants.

² **Risk Associated with Projection.** Low - Complete/Nearing Completion Medium - Under Contract High - No Contract Yet

Financial Information

Between the October and November 2021 bond financial reports, unallocated program reserves decreased by \$1.2 million. This is primarily due to a decrease in interest earnings of \$1.5 million to exclude the recording of the annual fair market valuation of the bond program investment portfolio as these are not “actual” resources and should not be included in the calculation of bond program reserves. *

In addition to the accounting adjustments, forecasts were evaluated and adjusted for multiple projects based on costs and on new Guaranteed Maximum Prices that were established.

**Starting in fiscal year 2018-19, the district began recording the difference between the cost basis and fair market value of the bond program investment portfolio as of June 30th as a gain (or loss) on the sale of investments. This practice is in alignment with governmental accounting standards, but the resulting revenue is only for financial statement presentation on June 30th of each fiscal year. Actual earnings are recorded throughout the year and do not include any valuation of the fair market value.*



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



ADAMS ELEMENTARY SCHOOL
MAJOR ADDITION AND REMODEL

Project Manager: Kieron Spellman
Wenaha Group

Architect: DLR Group

CM/GC Contractor: Fortis Construction

PROJECT DESCRIPTION

Add five (5) permanent classrooms, create collaborative/small group learning areas, create dedicated PE space by adding multi-use cafeteria, renovate existing classroom space for student support services, improve ADA accessibility, install energy efficient lighting, replace covered play shelter, upgrade finishes in hallways and shared spaces including floors, paint, and ceilings, upgrade mechanical infrastructure including electrical, heating, and plumbing systems, replace emergency communication systems, secure front entry, and office modifications.

SCHEDULE

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Nov 2018	Oct 2019	100%	
Design & Permitting	Nov 2019	Dec 2021	95%	
Construction	April 2022	June 2023	0%	

CURRENT ACTIVITIES

- Building permit – Expecting a response to CSD comments within a couple of weeks.
- PIPC permit – Received 2nd set of comments from City this week. Will respond within the week.
- Fortis working to contract with all subcontractors and start the procurement process.
- Fortis Construction working on project logistics and schedule strategy for a Spring Break 2022 start dependent on receipt of permits.
- Electrical service replacement work and low voltage fiber work for the District Office and Food Warehouse - Underground and vault work 90% completed and panels/equipment/transformers scheduled to arrive in January. This has shifted due to supply chain issues.

ACTIVITIES SCHEDULED FOR NEXT QUARTER

- Continue to work to obtain PIPC and building permits.
- Continue with electrical service replacement project.
- Start move coordination for emptying locker room before Spring Break so construction work can commence.





CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE January 13, 2022



- Coordination of modular installation underway for transportation of modulars from Bessie Coleman within the next couple of months. Documents for permits to be submitted this week.

HIGHLIGHTS - N/A

CHALLENGES AND SOLUTIONS - N/A

PROJECT PHOTO GALLERY - N/A



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



**BESSIE COLEMAN ELEMENTARY SCHOOL
REPLACEMENT SCHOOL**

**Project Manager: Kieron Spellman
Wenaha Group**

Architect: DLR Group

CM/GC Contractor: Fortis Construction

PROJECT DESCRIPTION

Construct new two-story 67,466 square foot elementary school and demolish existing school. Create new play areas and fields once demolition is complete.

SCHEDULE

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Aug 2018	Dec 2018	100%	
Design & Permitting	Jan 2019	March 2020	99%	
Construction			68%	
Phase 1	Summer 2020	Fall 2020	100%	Staging & Sitework
Modular Classrooms to be relocated onsite and building pad construction.				
Phase 2	Fall 2020	Winter 2021	98%	New Construction
Construction to be conducted during the school year with secure fencing separation from school.				
Phase 3	Spring 2022	Summer 2022	1%	Demolition & Sitework

CURRENT ACTIVITIES

- Temporary Certificate of Occupancy was obtained December 30, 2021.
- All new furniture has been installed.
- All teacher contents have been moved to the new building and classrooms have been set up.
- Students returned to the new school January 6, 2022 as scheduled.

BUILDING:

- All classrooms, commons and gymnasium have been completed for school opening.
- All classroom AV and paging systems complete.
- Access control complete and operational. Intrusion control to be completed within the next week.
- Kitchen has been completed and signed off by Benton County Health Department.

Exterior:

- All exterior work at the new building has been completed and signed off by the City.



CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE January 13, 2022



ACTIVITIES SCHEDULED FOR NEXT QUARTER

- Building commissioning is continuing.
- Punchlist is being formalized and remaining work will be performed after hours.
- Complete all scopes of work (classroom acoustical panels, AV equipment, mural and coiling doors) which had procurement issues and were not able to be installed before school opened.
- Start safe-off, abatement and demolition of the existing school.

HIGHLIGHTS

- Receipt of Temporary Certificate of Occupancy
- School opened to students January 6, 2022

CHALLENGES AND SOLUTIONS

PROJECT PHOTO GALLERY



Classroom Set Up



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



Classroom Set Up



Balcony



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



2nd Floor Corridor



Kitchen



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



Gymnasium



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



**CHELDELIN MIDDLE SCHOOL
MAJOR RENOVATION**

**Project Manager: Patrick Linhart
Wenaha Group
Architect: Pivot Architecture
Track Contractor: Field Turf USA
CM/GC Contractor: Gerding Builders**

PROJECT DESCRIPTION

Renovation: Renovate classroom to create a STEAM lab, renovate library/media center, improve ADA accessibility to the front office and elsewhere in the school, renovate cafeteria, renovate restrooms, replace kitchen flooring, upgrade mechanical infrastructure including electrical, heating, and plumbing systems, improve emergency lighting, improve seismic safety, replace wooden bleachers in the gym.

Resurface existing track: Scope also includes enlarging the high jump area to accommodate two jumping areas and improving drainage around the long jump area – complete.

SCHEDULE

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Jan 2019	June 2019	100%	Complete
Design & Permitting	May 2019	March 2020	100%	Complete
Design & Permitting PH II	July 2020	Mar-design, Aug – Jan permit 2021	90%	Package B permit application in January
Ph I Construction	June 2020	Aug 2021	100%	Library operational
Ph II Construction	June 2022	Dec 2022	0%	GMP approved

CURRENT ACTIVITIES

- Gerding Builders continues to contract with subcontractors and release them to process shop drawings.
- We expect to be reviewing, releasing and firming up orders through our submittal process in late January and into February.



CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE January 13, 2022



- Updated: The new library circulation desk manufacturer continues to experience challenges with procurement of the circulation desk top materials. The installation is now rescheduled for installation on January 17th while students are out.
- Pivot continues to clean up our post value engineering construction document set this month and will submit to the City for building permit in mid to late January.

ACTIVITIES SCHEDULED FOR NEXT QUARTER

- We are attempting to schedule some early abatement (non-invasive) of mechanical and plumbing items in mechanical spaces in anticipation of mechanical demo starting in June.
- Wenaha and CSD's move planning is underway. This planning will continue to develop as the scope impacts to each classroom are reviewed for move needs relative to our schedule.

HIGHLIGHTS - N/A

CHALLENGES AND SOLUTIONS - N/A

PROJECT PHOTO GALLERY - N/A



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



COLLEGE HILL HIGH SCHOOL
MAJOR ADDITION AND REMODEL

Project Manager: Patrick Linhart
Wenaha Group
Architect: Pivot Architecture
Contractor: Pending

PROJECT DESCRIPTION

Adds multi-use cafeteria/reception, renovate two (2) classrooms to support science construction, improve ADA accessibility, renovate locker rooms, replace cabinetry in classrooms, replace roof and gutter system, upgrade mechanical infrastructure including electrical, heating, boilers and plumbing systems, improve emergency lighting, improve seismic safety in one and two story portions of the building, install access control system, replace emergency communication systems, replace fire monitoring system and add an outdoor covered classroom space.

SCHEDULE

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Nov 2018	Feb 2019	100%	
Design for permitting	Jan 2021	Nov 2021	100%	
Permit- Historical, Land Use & Bldg	July 2021	May 2022	46%	HPP & Land Use processes continue
Construction	April 2022	Sept 2023	0%	

CURRENT ACTIVITIES

- Bids were obtained for this project last month and the district is reviewing cost, scope and schedule.
- Additional planning and design work will be needed to bring costs in line with bond budgets.
- The district received approval to proceed at our December 14 historic review hearing. The land use process is now underway with a hearing scheduled in February.
- Pivot submitted PIPC plans for City review on December 23.

ACTIVITIES SCHEDULED FOR NEXT QUARTER

- Land use and Historical review and approval processes continue to progress.
- Plans will be submitted for permit in the coming months once the land use review is approved.





**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



HIGHLIGHTS - N/A

CHALLENGES AND SOLUTIONS - N/A

PROJECT PHOTO GALLERY - N/A



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



**CORVALLIS HIGH SCHOOL
MAJOR RENOVATION**

**Project Manager: Patrick Linhart
Wenaha Group
Architect: Pivot Architecture
CM/GC Contractor: Gerding Builders**

PROJECT DESCRIPTION

Expand covered outdoor learning area for career technical education, renovate classroom spaces for career and technical education, improve softball facilities, including restroom and concessions, install ADA door openers, install covered walkway to applied technology buildings, replace artificial turf field, replace hallway carpet, replace roof on main building & greenhouse roof, resurface track, enhance video surveillance system, increase restroom connections to emergency generator, toilets & faucets, replace field lighting at Taylor Field.

SCHEDULE

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Nov 2018	June 2020	100%	
Design & Permitting	June 2020	April 2021	100%	
Construction	Spring 2019	April 2021	100%	
Major Construction	April 2021	Nov 2021	99%	

CURRENT ACTIVITIES

- CHS’s greenhouse panels were successfully replaced over the winter break, fulfilling a bond promise. The school team is looking forward to utilizing the space again.
- Gerding was unable to complete the dust collector screen wall over winter break due to some unforeseen utilities that interfered with foundation installations. Footing adjustments are under review by the structural engineer and it is expected that this work will complete during off school hours in January.
- When the team encountered roadblocks with the screen wall foundations, Gerding’s subcontractors changed gears during the winter break and began working on the AT south metal canopy replacement. Some demo and reinstallation progress was made on the new building-mounted canopies and work will continue through January.
- Although the covered walkway is open and usable, the rain drain connections are scheduled to complete over the next few weeks in January.
- Convergent continues to report that approximately 26 backordered security cameras are scheduled to deliver in late January for immediate install the first week in February.



CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE January 13, 2022



ACTIVITIES SCHEDULED FOR NEXT QUARTER

- We continue to expect our new OH Doors to deliver in February, therefore, we have scheduled the installation over Spring Break.

HIGHLIGHTS

- N/A

CHALLENGES AND SOLUTIONS

- The construction team continues to encounter unknown and unanticipated underground utilities as we work to install concrete foundations for our structures. When the utilities are not shown on old as-built plans, they don't have tracer wire to locate or they are old "abandoned in place" utility pipes, they are difficult to find and their location is difficult to anticipate. Efforts to explore ahead of time via exploratory vacuuming of the soils have been used when possible or practical but this also adds costs vs simply digging the foundations once. Our solution has been to alter the foundation at a given condition, but this slows installation as we adjust the footing designs as necessary.
- The team has also encountered some difficulty with the 100% operation of the new HVAC systems. The team tracked down a problem with an existing boiler water mixing valve that is not allowing proper temperature water through to the new devices. This mixing valve is unique and is scheduled for replacement Jan 17. Until then, the systems will struggle a little in order to obtain the hottest water and temperatures to fully commission our new HVAC units.



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



PROJECT PHOTO GALLERY



Replaced Greenhouse roof panels



Replaced greenhouse side panels



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



AT South - new canopy work in progress



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



New Covered Walkway and EV Charging Station



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



CRESCENT VALLEY HIGH SCHOOL
MAJOR RENOVATION

Project Manager: Patrick Linhart
Wenaha Group
Architect: Pivot Architecture
CM/GC Contractor: Gerding Builders

PROJECT DESCRIPTION

Expand covered outdoor learning area for career technical education, renovate and expand classroom spaces for career and technical education, install a new artificial turf field, improve ADA accessibility, install elevator in gym building and replace main ramp for ADA access, refurbish, repair, and weatherize building exterior, Replace fire suppression system in kitchen, resurface bus drop-off/pick-up lane, resurface track, upgrade mechanical infrastructure including electrical, heating, and plumbing systems, enhance video surveillance system, improve seismic safety, increase power connections to generator circuit, replace access control system, and replace emergency communication systems.

SCHEDULE

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Oct 2018	Dec 2018	100%	
Design & Permitting	Jan 2019	Mar 2020	100%	
Design & Permit Bldg A seismic	July 2020	Feb 2021	100%	
Construction Bldg F & elevator	June 2020	Dec 2021	99%	Commissioning & added scope
Construction Bldg A seismic	June 2022	Aug 2022	70%	2 brace frames- Bldg A seismic work remain

CURRENT ACTIVITIES

CVHS Renovation-Building F:

- Updated – Overhead Door has provided a very soft ship date of Jan 10 for our new doors.
- Our last couple of delayed security cameras are still scheduled to arrive at the end of January and install the first week of February. Camera angle review and adjustments continue as the school team gains familiarity with the new system.
- Our commissioning agent, Elevate, continues to perform tests, developing trend logs and monitoring that the equipment operates as expected. Elevate, along with CSD’s help, continues to coordinate adjustments as these systems “learn” the new demand





CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE January 13, 2022



schedules. As we add new elements (exhaust fan units, VFD's, relocated venting needs) to the project, these elements also roll into our new controls package.

Added scope items

- Revised venting for the pug mill rooms was installed over winter break. At this time, we are all roughed-in and awaiting the new exhaust fan in late March.
- We modified the kiln room venting to use 3 stand-alone enviro-vents exhausted through the roof individually. This work was completed over the winter break.
- Relocation of 3 duct smoke detectors was accomplished over the winter break.
- The revised layout for the metal shop equipment was moved forward over winter break. Existing equipment was relocated at the school's request and the rough-ins for ventilation and power were also completed. The water jet should be installed in its new position this week.
- Additional work remains to incorporate the two very large metal mills the school has acquired. Power and ventilation rough in for these units in their new locations has been completed.
- Implementation of the new welding transformer and its associate electrical work by the contractor will occur throughout the month of January.
- Work associated with the new emergency stop and total shop shut down buttons will also occur throughout the month of January.

ACTIVITIES SCHEDULED FOR NEXT QUARTER

- Long lead time items such as new exhaust fans, defective motor units and scope added items are scheduled to arrive prior to spring break. The construction team is scheduled to install these units over spring break.

HIGHLIGHTS

- Our contractor teams were able to make great progress toward completion of a large amount of added scope work over winter break.

CHALLENGES AND SOLUTIONS

- Supplier's ship dates continue to be extremely unreliable. Often vendors don't know or won't let us know, of materials shortages until the day an item is supposed to ship. This makes installation planning and providing firm work completion dates very challenging. Our solution continues to be to install all the rough-in possible ahead of time and apply lots of patience.



CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE January 13, 2022



PROJECT PHOTO GALLERY



CVHS – Revised metal shop layout



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



CVHS new kiln room venting completed



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



CVHS – Metal CNC Room – new water jet location (still needs paint)



CVHS Laser Engraver room – rough in ready for new exhaust fan on roof.



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



FRANKLIN K-8
MAJOR REMODEL

Project Manager: Patrick Linhart
Wenaha Group
Architect: DLR Group
CM/GC Contractor: Fortis Construction

PROJECT DESCRIPTION

Create collaborative/small group learning areas, renovate 2 classrooms to support middle school science instruction, improve ADA accessibility, install energy efficient lighting, renovate restrooms, replace exterior windows, flagpole, kitchen flooring, and roof, upgrade finishes in hallways and shared spaces including floors, paint, and ceilings, upgrade mechanical infrastructure including electrical, heating and plumbing systems, improve emergency and exterior lighting, improve seismic safety, repair sidewalks, replace emergency communication systems, secure front entry, and office modifications.

SCHEDULE

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Jan 2019	Dec 2020	100%	
Design & Permitting	Jan 2021	Mar 2021	92%	DLR has 1 st round of comments for permit
Construction	Mar 2022	Dec 2022	0%	GMP approved

CURRENT ACTIVITIES

- The board approved the Franklin GMP last month and Wenaha has released Fortis to contract with subcontractors and start our submittal approval process.
- Wenaha and CSD are planning for a pre-spring break move to clear the library and the old locker rooms in alignment with Fortis’ schedule.
- Franklin team meetings will start up this month as the preplanning efforts and coordination continues on all aspects of this project.

ACTIVITIES SCHEDULED FOR NEXT QUARTER

- Early abatement anticipated to begin over spring break for the corridor floors, the library and old locker rooms.

HIGHLIGHTS – N/A

CHALLENGES AND SOLUTIONS – N/A

PROJECT PHOTO GALLERY – N/A





**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



GARFIELD ELEMENTARY SCHOOL
MAJOR ADDITION AND REMODEL

Project Manager: Patrick Linhart
Wenaha Group
Architect: DLR Group
CM/GC Contractor: Fortis Construction

PROJECT DESCRIPTION

Addition of six (6) classrooms, create collaborative and small group learning areas, expand the library/media center, renovation of existing classroom spaces, add covered play shelter, improve ADA accessibility, renovate restrooms, repair concrete floor foundation, replace the kitchen flooring, upgrade finishes in shared spaces with floors, paint, and ceiling, secure front entry, office modifications, improve site circulation and parking, repair/replace sidewalk, seismic upgrades, fuel tank decommissioning and upgrades to mechanical, electrical, and plumbing.

SCHEDULE

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Oct 2018	Jan 2019	100%	
Design & Permitting	Jan 2019	July 2020	100%	
Construction	May 2020	Aug 2021	100%	Ongoing commissioning

CURRENT ACTIVITIES

- Now that we have approved sign submittals, Fortis’ sign contractor can submit for our monument sign permit this month. This should be a 3-week review process.
- Monument sign foundation construction should begin Feb-Mar in anticipation of final digital display delivery in March-April around spring break time.
- We will continue to finalize the contract closeout and financial items this month.

ACTIVITIES SCHEDULED FOR NEXT QUARTER

- Completion and closeout

HIGHLIGHTS – N/A

CHALLENGES AND SOLUTIONS – N/A

PROJECT PHOTO GALLERY – N/A





**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



KATHRYN JONES HARRISON ELEMENTARY Project Manager: **Kieron Spellman**
 MAJOR ADDITION AND REMODEL **Wenaha Group**
 Architect: **DLR Group**
 CM/GC Contractor: **Fortis Construction**

PROJECT DESCRIPTION

Add four (4) permanent classrooms, create collaborative/small group learning areas, create dedicated PE space by adding multi-use cafeteria, renovate existing classroom space for student support services, add ADA accessible restrooms in Life Skills classrooms, improve ADA accessibility, install energy efficient lighting, replace covered play shelter, upgrade finishes in hallways and shared spaces including floors, paint, and ceilings, upgrade mechanical infrastructure including electrical, heating, and plumbing systems, improve emergency lighting, improve site circulation and parking, replace emergency communication systems, replace sidewalk, secure front entry, and office modifications.

SCHEDULE

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Nov 2018	Oct 2019	100%	
Design & Permitting	Nov 2019	May 2021	100%	
Construction	April 2021	June 2022	42%	

CURRENT ACTIVITIES

- Excavation of footings for new additions to start this week. Delayed due to weather and staffing issues over holiday break. Once completed, underground work will commence followed by slab on grade.
- Fortis continuing with Admin remodel to push for turnover before spring break.
- Fortis doing framing and drywall within the Music and Library/Testing Lab areas inside existing school. Finishes within the corridors will continue.
- Fortis completing tile work in restrooms and then plumbing finishes for turnover as soon as possible.

ACTIVITIES SCHEDULED FOR NEXT QUARTER

- Phase 1 construction: Admin suite remodel and music room continuing. Both scheduled to be complete and turned before spring break. Furniture scheduled to arrive early February.



CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE January 13, 2022



- Continue with Phase 2 construction for completion Summer 2022.
- Naming ceremony scheduled for January 28 with Grand Ronde Elders.

HIGHLIGHTS - N/A

CHALLENGES AND SOLUTIONS

- Ensuring that conditions are safe for students, with the continuing renovation and addition project.

PROJECT PHOTO GALLERY



Covered bike parking taking shape, despite the obvious rain impacts



CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE January 13, 2022



Office area is coming together and almost ready for painting



An open and light space for the Staff Room



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



LETITIA CARSON ELEMENTARY SCHOOL
MAJOR ADDITION AND REMODEL

Project Manager: Kieron Spellman
Wenaha Group

Architect: DLR Group

CM/GC Contractor: Fortis Construction

PROJECT DESCRIPTION

Add three (3) permanent classrooms, create collaborative/small group learning areas, create dedicated PE space by adding multi-use cafeteria, renovate existing classroom space for student support services, improve ADA accessibility, install energy efficient lighting, replace covered play shelter, upgrade finishes in hallways and shared spaces including floors, paint, and ceilings, upgrade mechanical infrastructure including electrical, heating, and plumbing systems, enhance emergency communication systems, improve emergency lighting secure front entry, and office modifications.

SCHEDULE

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Nov 2018	Oct 2019	100%	
Design & Permitting	Nov 2019	May 2021	99%	
Construction	April 2021	June 2022	42%	

CURRENT ACTIVITIES

- Continuing to work in remodel areas (Music room, classroom, and administration) within the school per our first phase permit. Classroom to be turned over next week. Turnover was delayed due to weather conflict with window installation. Administration area presently tracking for February. New furniture scheduled to arrive early February.
- Waiting receipt from City on last set of permit comments. Expect to hear within next couple of days. Received PIPC permit.
- Fortis completed painting and polishing of corridors, and installation of classroom ceiling fans over holiday break. Work not completed due to weather will be completed off hours.

ACTIVITIES SCHEDULED FOR NEXT QUARTER

- Commence construction of new additions when permits allow.



CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE January 13, 2022



HIGHLIGHTS – N/A

CHALLENGES AND SOLUTIONS

- Continuing to maintain safe conditions for students while completing the construction work.

PROJECT PHOTO GALLERY



Front Office vestibule taking shape. These doors go in and out of the office.



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



**LINCOLN ELEMENTARY SCHOOL
REPLACEMENT SCHOOL**

**Project Manager: Kieron Spellman
Wenaha Group**

Architect: DLR Group

CM/GC Contractor: Fortis Construction

PROJECT DESCRIPTION

Construct new two-story 68,560 square foot elementary school and demolish existing school. Create new play areas and fields once demolition is complete.

SCHEDULE

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Aug 2018	Dec 2018	100%	
Design & Permitting	Jan 2019	March 2020	100%	
Construction			98%	
Phase 1	Summer 2020	Summer 2020	100%	Staging/Sitework
Health Clinic to be relocated onsite. Temporary playground enhancement is being planned.				
Phase 2	Summer 2020	Summer 2021	99%	New Construction
Construction to be conducted during the school year with secure fencing separation from school.				
Phase 3	Summer 2021	Fall 2021	98%	Demolition/Sitework

CURRENT ACTIVITIES

Building:

- Completing punch list items from the commissioning report of all systems.
- All projected tasks were completed over holiday break except solar batteries which are delayed due to supply chain issues.

Site Work:

- Completing final sidewalks and fencing adjacent to the ballfield. Delayed due to weather.
- Covered play structure and remaining asphalt play surfaces will be turned over in next few weeks. Concrete work delayed due to weather.
- Remaining PIPC work along Alexander will be completed in next couple of weeks. Delayed due to weather over holiday break.

Lincoln Health Center:

- Working to close out contract with Benton County.

ACTIVITIES SCHEDULED FOR NEXT QUARTER

- Seeding of the ball field in spring when growing season commences.
- Complete all paperwork for Final Certificate of Occupancy.





**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



HIGHLIGHTS - N/A

CHALLENGES AND SOLUTIONS - N/A

PROJECT PHOTO GALLERY - N/A



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



LINUS PAULING MIDDLE SCHOOL

RESURFACE TRACK

Project Manager: Wenaha Group

Architect: N.A.

Contractor: Field Turf USA

PROJECT DESCRIPTION

Resurface existing track. Additional scope includes enlarging the high jump area to accommodate two jumping areas, improving drainage around the long jump area, removing the pole vault pad and adding track surface to the javelin runway.

SCHEDULE

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	N.A	N.A.	N.A.	
Design & Permitting	Jan 2019	March 2019	100%	
Construction	June 2019	Aug 2019	100%	

CURRENT ACTIVITIES

- Design and planning are underway for a solar installation at this site, in alignment with district goals and to support the State obligation to install renewable energy sources. An RFP process is underway.

ACTIVITIES SCHEDULED FOR NEXT QUARTER

- N/A

HIGHLIGHTS

- This project came in on budget.

CHALLENGES AND SOLUTIONS

- N/A

PROJECT PHOTO GALLERY

- N/A



**CORVALLIS SCHOOL DISTRICT
BOND PROGRAM UPDATE
January 13, 2022**



MOUNTAIN VIEW ELEMENTARY SCHOOL
MAJOR ADDITION AND REMODEL

Project Manager: Kieron Spellman
Wenaha Group

Architect: DLR Group

CM/GC Contractor: Fortis Construction

PROJECT DESCRIPTION

Add three (3) permanent classrooms, convert existing office to classroom space, create collaborative/small group learning areas, improve ADA accessibility, install energy efficient lighting, replace kitchen flooring, upgrade finishes in hallways and shared spaces including floors, paint, and ceilings, upgrade mechanical infrastructure including electrical, heating, and plumbing systems, enhance emergency communication systems, improve emergency lighting, improve seismic safety, improve site circulation and parking.

SCHEDULE

Key Milestones	Start	Completion	% Complete	Comments
Pre-Design	Dec 2018	Dec 2020	100%	
Design & Permitting	Jan 2021	Dec 2021	92%	
Construction	Apr 2022	June 2023	0%	

CURRENT ACTIVITIES

- Building permit application has been submitted to the County.
- Fortis working on logistics, schedule, and phasing for the project for start early summer.
- GMP to be presented at the January 13 Board Meeting.

ACTIVITIES SCHEDULED FOR NEXT QUARTER

- DLR to continue working with County to obtain building permit.
- Commence move coordination meetings in the new year for construction starting next summer.

PROJECT PHOTO GALLERY – N/A



Corvallis
SCHOOL DISTRICT

BOND UPDATES

January 13, 2022



Safety & Security
Improvements



Capacity
Improvements



Renovations
& Repairs



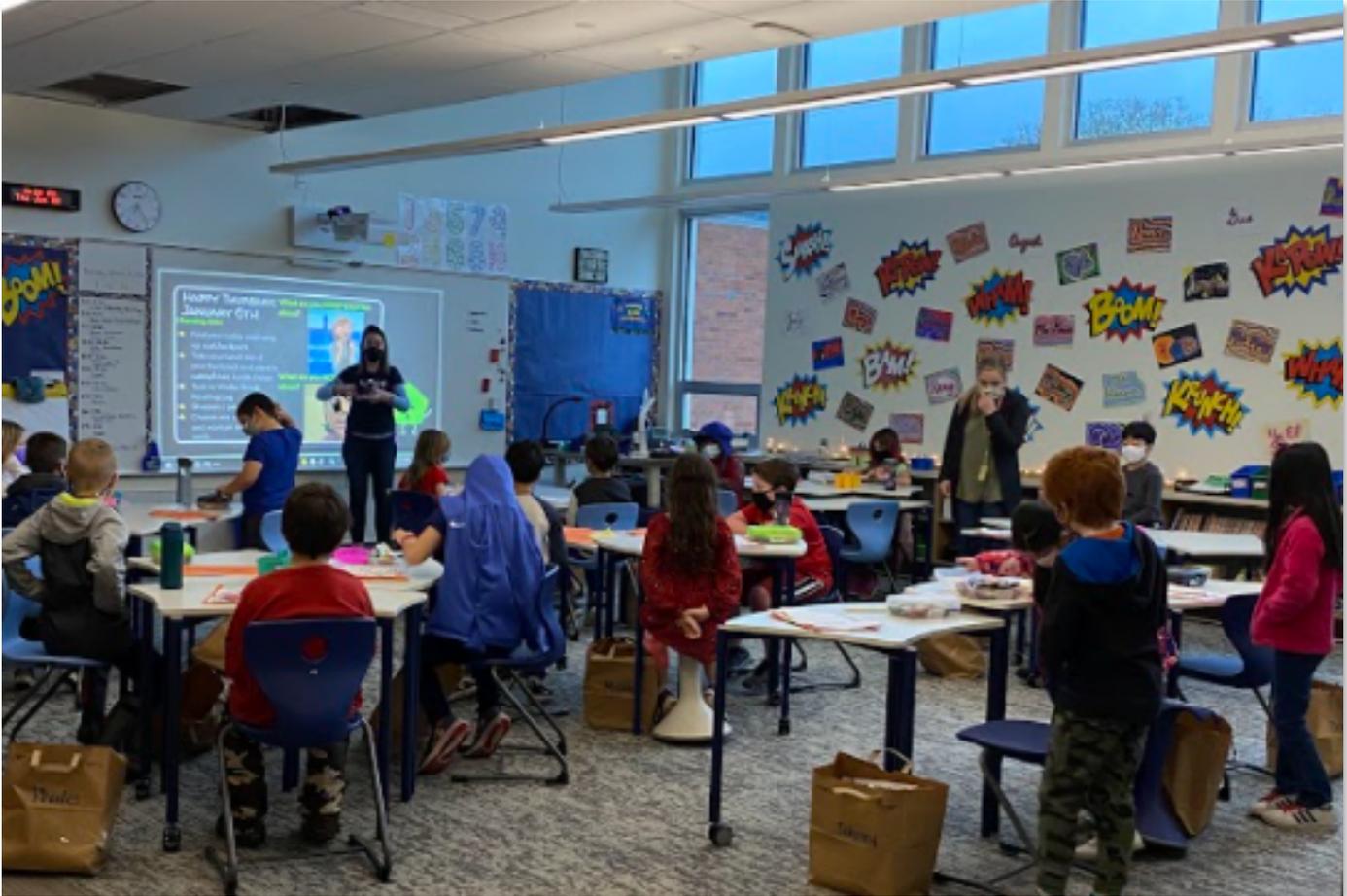
Modern
Educational Spaces



Bessie Coleman Elementary

First day
of school!

Bessie Coleman Elementary



Bessie Coleman Elementary



Bessie Coleman Elementary



Bond Promises

- The bond teams have kept Bond Promises in the forefront of decision-making.
- Bond Management and Bond Leadership teams are proud to report that all projects under contract will meet the promises.
- The Harding/College Hill design is being refined to make sure we meet the Bond Promises, while still staying in budget.

Final Five Major Projects

- Cheldelin HVAC/Seismic Second Phase: Board approved and starting after school is out.
- Adams Elementary: Board approved and starting this spring.
- Mt. View Elementary: Board approved and starting after school is out.
- Franklin K-8: Board approved and starting this spring.
- Harding/College Hill: Refining design – targeting to the Board in May with construction starting after school is out.

On-Going Projects

- Bessie Coleman ES: Demolition of old school starting this month. Sitework and playground will go into the summer.
- Kathryn Jones Harrison ES: Work underway on new addition with library and administration areas turning over soon.
- Letitia Carson ES: Permit received, new addition work to start immediately. Renovated library/administration areas turning over soon.
- Lincoln ES: Turning over covered play soon, field work this spring.
- Corvallis High: Material delivery delays continue, canopy work almost complete.
- Crescent Valley High: Similar material delays, work nearing completion on CTE space modifications. Additional seismic this summer.

Bond Reserves

Voter Approved Bond Issuance	\$ 199,914,046
Bond Sale Premium	39,204,888
Bond Interest Earnings	10,953,145
OSCIM Grant ¹	6,234,147
Other Funding ²	2,819,564
Projected Resources through End of Program ³	1,718,387
Total Program Resources	\$260,844,176

Paid to Date	\$ 154,617,841
Projected Cost to Complete	103,175,448
Total Projected Costs	\$ 257,793,289
Unallocated Program Reserves	3,050,888
Total Program Requirements	\$ 260,844,176

Between the October and November 2021 bond financial reports, unallocated program reserves decreased by \$1.2 million. This is primarily due to a decrease in interest earnings of \$1.5 million to exclude the recording of the annual fair market valuation of the bond program investment portfolio as these are not “actual” resources and should not be included in the calculation of bond program reserves.

In addition to the accounting adjustments, forecasts were evaluated and adjusted for multiple projects based on costs and on new Guaranteed Maximum Prices that were established and approved.

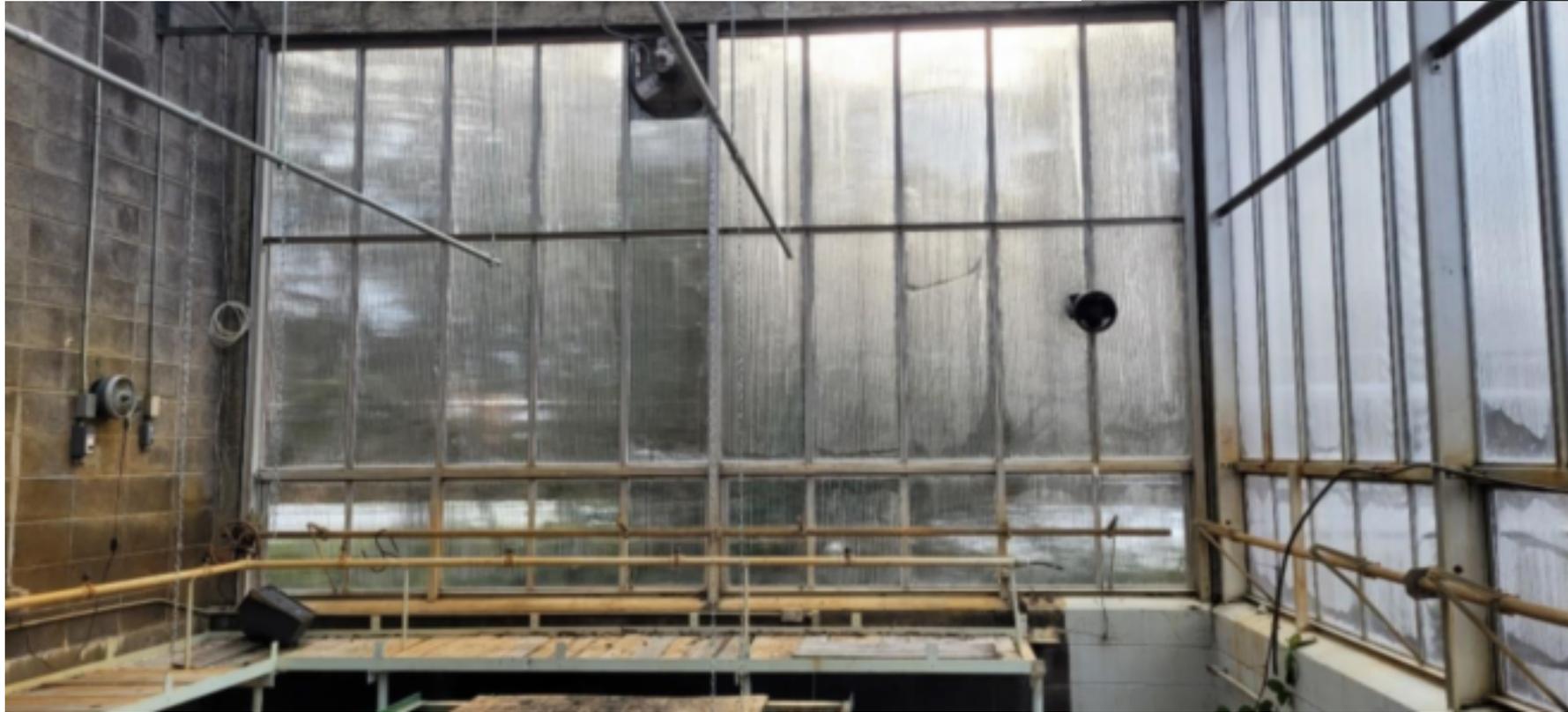
CVHS Construction Cost Forecast

CVHS Renovations		Change Order Categories (significant)	
Boiler-Final Contract	664,904	Jurisdictional Changes	85,000
Athletics-Final Contract	1,316,366	Unforeseen Conditions	410,000
Additional Preconstruction due to phasing	50,831	Design	414,000
Fiber Backbone-Stoner Electric portion	137,694	Scope Additions	256,000
Original GMP-F Building & Elevator	11,775,635		
Building A Seismic GMP	1,585,077		
Renovation & Seismic Change Orders-Through #19	1,326,363		
Forecast Remaining Change Orders	<u>53,791</u>		
	16,910,661		
Change Order \$ / Original GMP- F Building Renovation	9.68%		

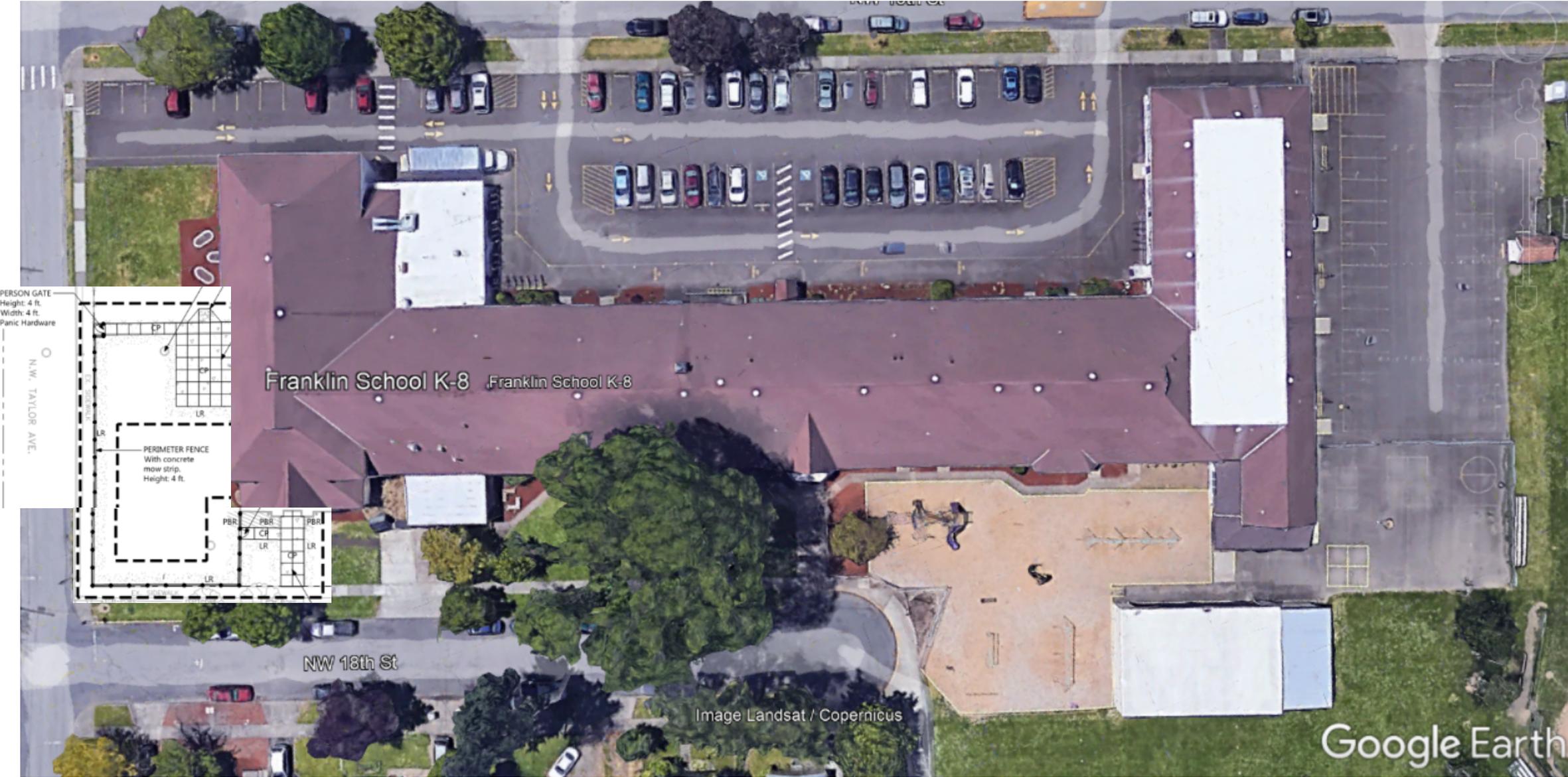
Corvallis High School



Corvallis High School Greenhouse Restoration

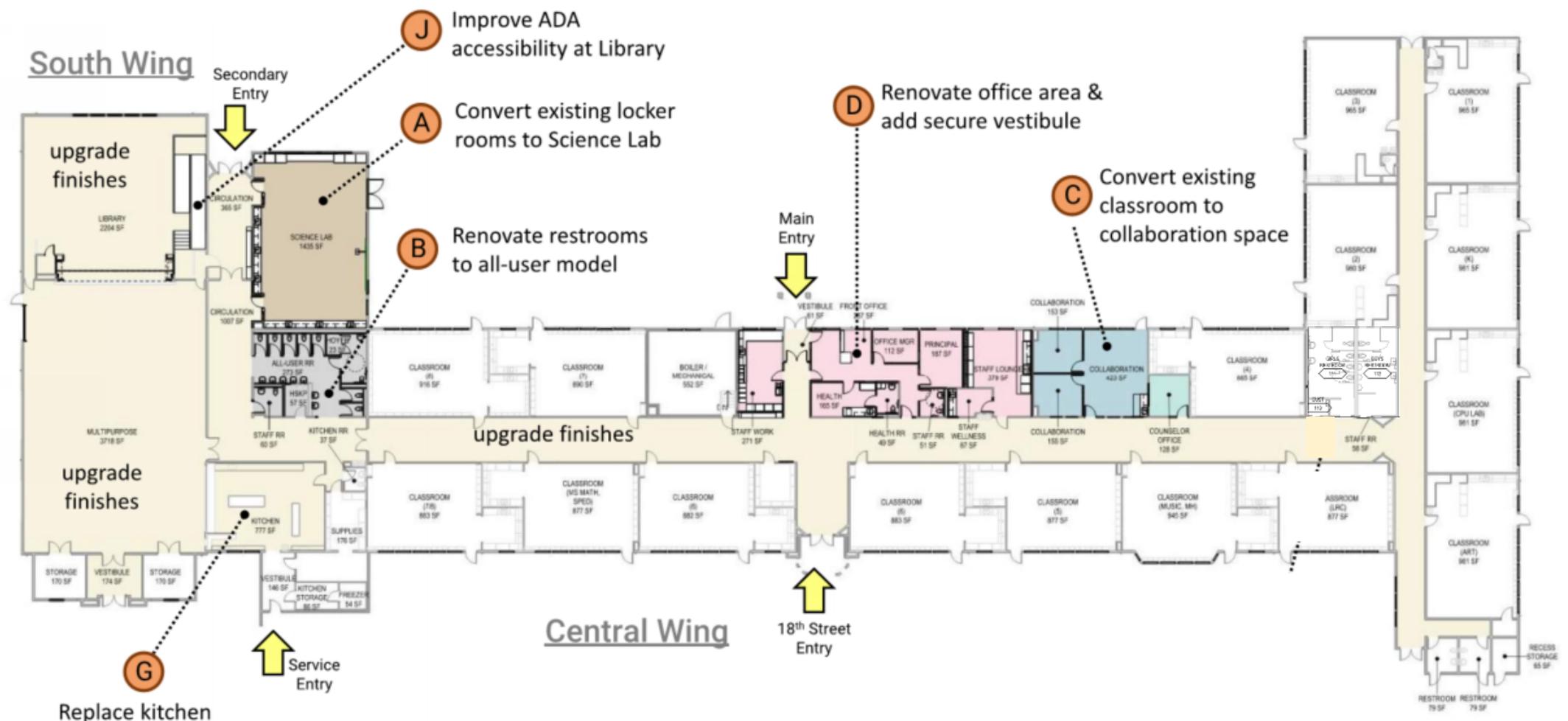


Franklin K-8 Design – Site Plan



North Wing

South Wing



Replace kitchen flooring

- Legend:**
- learning
 - student support
 - building support
 - specialized learning
 - administration
 - Finish upgrades

Franklin K-8 Floor Plan



College Hill

- The project design had started, but was put on hold to allow time for other projects to bid. The hope had been to seismically upgrade the older two-story portion of the building.
- After bids were received, this was not budgetarily viable.
- The design is being refined, and Bond Promises will be met.
- Bidding is targeted for April, with construction scheduled to start this summer. Completion is still anticipated to be summer of 2023.

Questions?

B. Mt. View Elementary Guaranteed Maximum Price and Bond Reserve Allocation



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Kim Patten, Director of Facilities and Transportation
Meeting Date: January 13, 2022

Mt. View Elementary Guaranteed Maximum Price and Bond Reserve Allocation

Action Required

Background

In May 2018, voters approved a Facilities Improvement Bond in the amount of \$199,916,925. An addition and renovations at Mt. View Elementary School were approved within the bond projects.

On November 9, 2021, Fortis Construction first advertised bids for the Mt. View Elementary School Addition and Renovation project on Building Connected, and on November 18 and 25, 2021, an advertisement was published in the Corvallis Gazette-Times, requesting bids for the project. Bids were due to Fortis on December 2, 2021, at 11:00 AM.

Bond Leadership has recommended a bond reserve allocation in the amount of \$8,468,569 to fund the planned work for the Mt. View project. We anticipate utilizing all of the bond reserves, including the premium from the most recent bond sale, to ensure the remaining bond promises are met district-wide.

ACTION REQUESTED

Authorize staff to execute a Guaranteed Maximum Price amendment with Fortis Construction for the Mt. View Elementary Addition and Renovation project in the amount of \$14,742,546 and authorize a total bond reserve allocation for the Mt. View project in the amount of \$8,468,569.

MOTION REQUESTED

“I move to authorize staff to execute a Guaranteed Maximum Price amendment with Fortis Construction for the Mt. View Elementary Addition and Renovation project in the amount of \$14,742,546, and approve the allocation of bond reserves in the amount of \$8,468,569 to the Mt. View Elementary Addition and Renovation to fully fund the project.”

V. HOMELESS EDUCATION PROGRAM UPDATE (7:15 p.m.)*



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board

Prepared by: Sarah Devine, Sabrina Wood

Meeting Date: January 13, 2022

Homeless Education Program Update

NO ACTION REQUIRED

McKinney-Vento Act Overview

The McKinney-Vento Act is a federal act that ensures that homeless children and youth are provided with free, appropriate public education, despite the lack of a fixed residence and/or supervising parent or guardian.

Under McKinney-Vento, homelessness is defined in four categories:

- Shared: a family doubled up with another family due to loss of housing or economic hardship
- Unsheltered: a family living in a car, park, public place, or campground due to loss of housing or economic hardship, or living in inadequate housing (lacking utilities, running water, etc)
- Sheltered: a family living in an emergency shelter or transitional housing
- Hotel/Motel: a family living in a hotel or motel due to economic hardship

*Unaccompanied Homeless Youth: a youth living in one of these situations who does not live with a parent or guardian

Rights Under the McKinney-Vento Act

The McKinney-Vento Act allows students to:

- Remain in school of origin, regardless of where student is currently staying
- Receive transportation to school of origin
- Enroll in school immediately, even if lacking educational/vaccination records
- Automatically enroll in free/reduced lunch program
- Access all programs they're eligible for, such as language assistance, career education, and summer learning

McKinney-Vento Data:

Total number of identified McKinney-Vento students so far this year: **190**

Total number of Unaccompanied Homeless Youth: **36**

Note: In general, we are still seeing slightly lower numbers than pre-COVID, but the new identification strategies we have implemented this year are increasing referrals. We have seen an increase in motel stays over the past two years, consistent with lower shelter capacity.

Program Updates:

- Increased staff capacity has allowed for a greater depth and breadth of family advocacy work across the district.
- Each school has a designated “McKinney-Vento point of contact” who assists with reporting and referrals.
- Our district’s family support team (consisting of family advocates, bilingual student & family advocates, Arabic family liaisons, and health navigators) meets regularly and our work together focuses on the intersections of race, homelessness, disability, poverty, and language.

Goals for the Future:

- The increased family advocate capacity will allow us to expand the training/professional development we can offer to staff, as well as providing more opportunities to integrate our work into school processes.
- We are exploring strategies for more comprehensive service tracking, which will strengthen our program data and our team’s ability to collaborate in serving families with students across multiple schools.

To Be Included in Upcoming Health & Wellness Board Report:

- Comprehensive Family Support Program overview
- Community partnerships
- Welcome Center overview and data
- Other program data
- Successes and challenges

VI. EDUCATION UPDATE (7:45 p.m.)*

Education Update

Shared with the Corvallis School Board during the January 13, 2022 meeting.

Oregon Department of Education

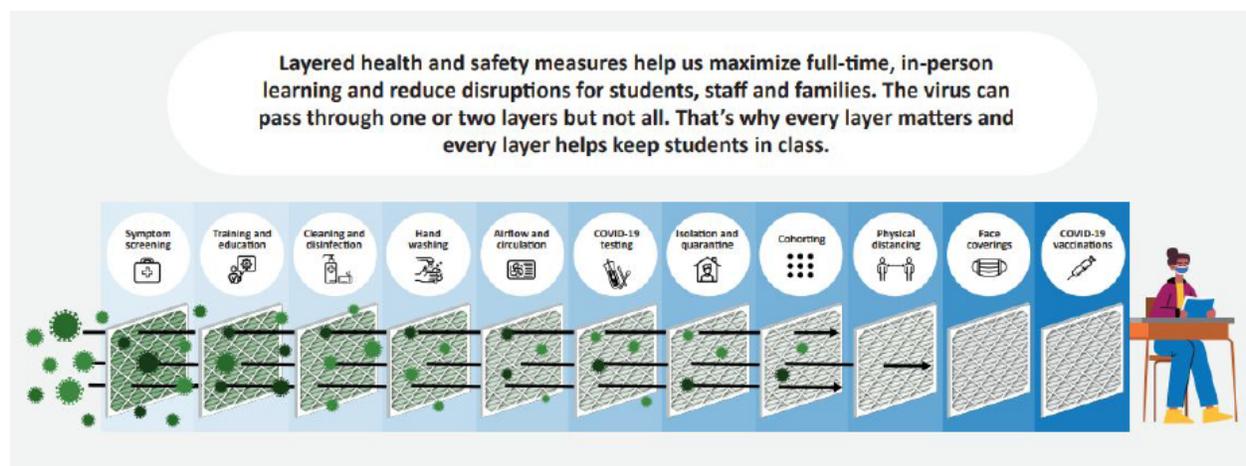
January's [School Health Advisory](#) issued by Oregon Health Authority and Oregon Department of Education is the most critical and urgent to date. Indoor settings in which people do not adhere with purpose and intention to masking requirements and other layered safety protocols is expected to result in rapid transmission.

North Star

ODE's highest priority is to keep kids learning in-person, every day.

- Nearly all children learn better when taught in-person.
- Children and families rely on schools to provide a caring and safe environment.
- Many need access to a solid breakfast and a warm lunch.
- For parents and families, consistency matters, and for many, school is a way to ensure they can go to work and support their family.

The Oregon Department of Education and Oregon Health Authority have named actions that individuals, families, schools, and/or communities can take to reduce the spread of COVID-19 and help schools stay open to in-person instruction.



Changing COVID-19 Processes in Response to Omicron Surge

Our district is currently experiencing the impact of Omicron with a significant increase in reported positive COVID-19 cases. While not every reported case has

been in a district building while they were contagious, our nursing department needs to track each case closely so they can return to work and school at the correct time. In order to respond to the surge more effectively, we are changing some of our existing processes.

Symptomatic Staff or Students

Beginning Tuesday, January 18, any staff or student who has **ANY** symptoms will be required to have a negative PCR test prior to returning to work or school. The Omicron variant has more mild symptoms and with the significant increase in reported positive COVID-19 cases, we need to take extra precautions to reduce the spread of COVID-19 in our buildings.

New Term: Up to Date on COVID-19 Vaccination

The Centers for Disease Control and Prevention (CDC) and Oregon Health Authority (OHA) have provided [further guidance](#) on what it means for an individual to have all their necessary COVID-19 shots. We are now shifting our language from “fully immunized” to “up to date on vaccination.”

Up to date on vaccination means:

- **Moderna:**
 - Age 18 and older: received a booster at least 5 months after the second dose
 - Age 5-17: received both primary doses of the vaccine
- **Pfizer:**
 - Age 12 and older: need a booster at least 5 months after the second dose
 - Age 5-11: received both primary doses of the vaccine
- **Johnson & Johnson:**
 - Age 18 and older: received a Pfizer or Moderna booster at least 2 months after the initial dose

Changes to Isolation Guidance

[The Oregon Health Authority and Oregon Department of Education](#) have updated their guidance to reduce the isolation period from 10 days to 5 days for individuals who test positive for COVID-19. COVID-positive individuals will now isolate for 5 days and may return on day 6, because the possibility of transmission has been greatly reduced.

The isolation period will be determined by the district nursing department with guidance from Benton County Health Department.

Shortened Quarantine Period for Close Contacts

Guidance has also changed for staff and students who had close contact with an individual who tested positive for COVID-19.

- Staff and students who are **up to date on their vaccination** are not required to quarantine after they have had close contact.
- Staff and students who are **NOT** up to date on their vaccination need to quarantine for at least 5 days following the last day of their exposure. They will also be required to wear a well-fitting mask around others for the full 10 days following the last day of exposure to the COVID-positive individual.

Changes to COVID-19 Dashboard on Website

In order to provide more accurate and timely data, we are updating the [COVID-19 dashboard on the district website](#) to reflect the total number of cases reported per building. Reported cases include all staff and students who have tested positive for COVID-19, not only those who have been in a building during their contagious period.

Beginning this Friday, our updated dashboard will include:

- daily total of reported cases
- weekly total of reported cases
- cumulative total of reported cases since January 3, 2022
- cumulative total since the beginning of the school year

Communications Process Changes

With the increase in reported COVID-19 cases, we will need to adjust how we notify families about positive cases in school.

- Families with students who had close contact with someone who tested positive for COVID-19 will continue to be notified by the school.
- If someone who tested positive for COVID-19 was in a classroom during their contagious period, classrooms will still be notified.
 - Because these notifications are simply a courtesy message, they do not take priority over notifying families with close contacts and so they could be delayed up to 1 week.
- If someone who tested positive for COVID-19 was on a bus during their contagious period, a bus notification will be sent to all families with students on the bus.

- Due to the increase in reported cases, we cannot identify close contacts on buses in a timely manner.
- If someone who tested positive for COVID-19 was participating in an activity during their contagious period, a notification will be sent to all families with students in the activity. School staff will work to identify and notify close contacts as quickly as possible.
 - **Families with students who participate in athletics and extracurricular activities need to know they are at an increased risk of exposure, because proper and consistent masking is not in place.**

How Temporary Remote Learning Will Work, If Needed

The district is closely watching the number of COVID-19 cases in our district. The [Institute for Health Metrics and Evaluation](#) indicate the peak of the Omicron surge will occur this coming Sunday, January 16. We know this is concerning to students, families, and staff.

In-person instruction is important to our students' academic success, mental health, and wellbeing. Additionally, in order to continue in-person for the remainder of the school year, we understand some schools may need to move to remote learning temporarily in response to rising positive cases and staffing shortages. At this time, staff shortages are impacted by:

- Staff who tested positive for COVID-19 and are isolating
- Staff who have ANY symptoms may be self-isolating while awaiting test results
- Staff who have planned absences and leave

We will make decisions about remote learning at individual schools. If a school needs to move to temporary remote learning, staff and families will be notified at least 1 day in advance and provided a date to return to in-person classes.

The cabinet team is meeting at the end of each day this week to check in on building and staffing needs and assess what support may be needed the next day. We know that schools are still the safest place for our students to be.

2022 Local Option Levy

Today is the last day of collecting public input to prioritize how local option levy funds would be used if the levy passes. The survey is available in [English](#) and

[Spanish](#) online. So far we have received 802 responses. The survey closes at the end of the day today.



Education Update

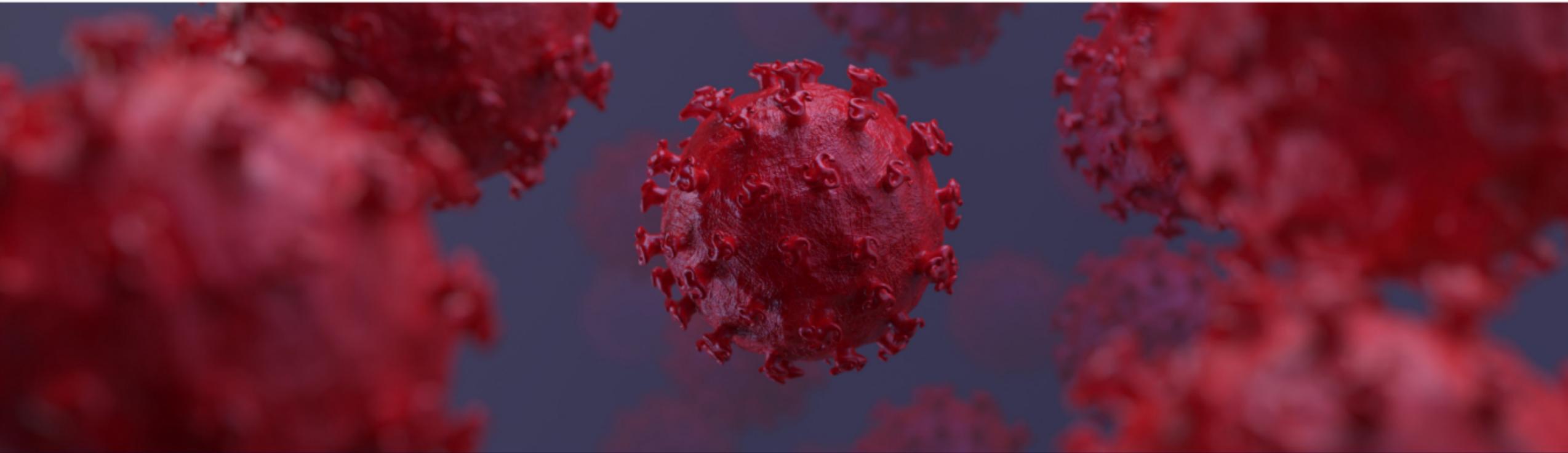
January 13, 2022



OREGON
DEPARTMENT OF
EDUCATION

Oregon achieves . . . together!

Oregon
Health
Authority



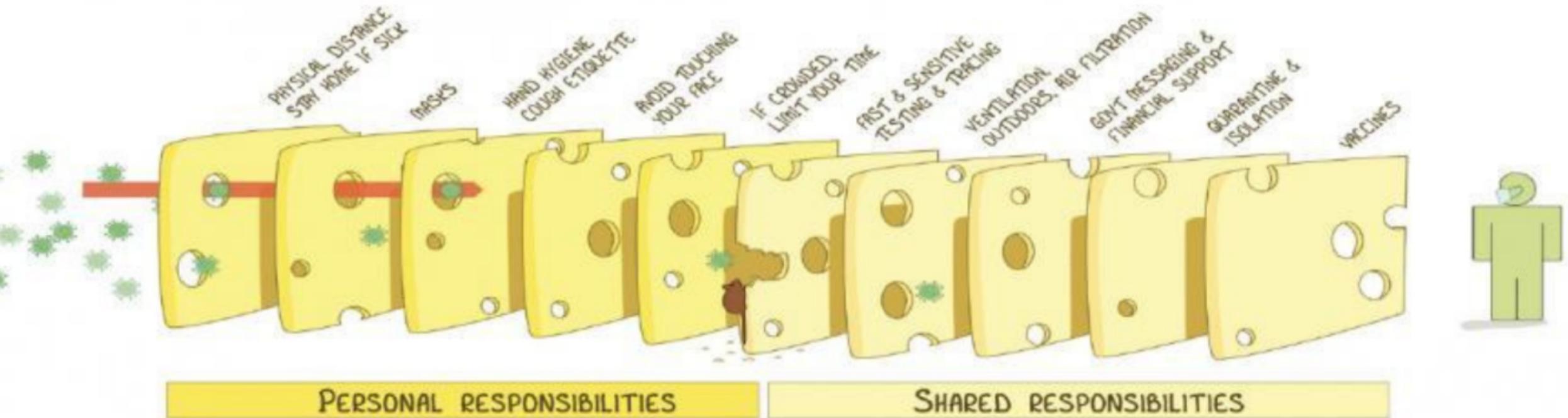
Oregon Department of Education - North Star

ODE's highest priority is to keep kids learning in-person, every day.

- Nearly all children learn better when taught in-person.
- Children and families rely on schools to provide a caring and safe environment.
- Many need access to a solid breakfast and a warm lunch.
- For parents and families, consistency matters, and for many, school is a way to ensure they can go to work and support their family.



Actions to Reduce Spread of COVID-19 and Help Schools Stay Open



COVID-19 Process Updates

Symptomatic Staff or Students

New Term: Up to Date on COVID-19 Vaccination

Changes to Isolation Guidance

Shortened Quarantine Period for Close Contacts

Changes to COVID-19 Dashboard on Website

Communications Process Changes





How Temporary Remote Learning Will Work, If Needed

- The district is closely watching the number of COVID-19 cases in our district.
- In-person instruction is important to our students' academic success, mental health, and wellbeing.
- We will make decisions about remote learning at individual schools.
- We know that schools are still the safest place for our students to be.

2022 LOCAL OPTION LEVY



VII. ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) 2020-21 (8:05 p.m.)*



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Olivia Meyers Buch, Director of Finance and Operations
Meeting Date: January 13, 2022

Annual Comprehensive Financial Report (ACFR) – Fiscal Year Ended June 30, 2021

NO ACTION REQUIRED

Background

State law requires that an independent audit be made of all district funds within six months following the close of the fiscal year. Pauly, Rogers & Co., P.C., the district's independent external auditors, reviewed the district's financial statements for the fiscal year ended June 30, 2021 and issued an unmodified ("clean") opinion, meaning that the auditors believe that the financial statements fairly present the financial position of the district at June 30, 2021.

Designed to meet the needs of a broad spectrum of financial statement readers, the Annual Comprehensive Financial Report (ACFR) is divided into major sections and the electronic version has been bookmarked for ease of navigation while viewing online. The report starts with the *Introductory Section* which includes a transmittal letter (page i) that provides a general overview of the district. Included in this section is the Independent Auditor's Report (page 1) which reports the district has fairly presented the financial information and has been issued an unmodified "clean" opinion.

Management's Discussion and Analysis (page 4A) is presented as *Required Supplementary Information* and provides an overview and analysis to accompany the basic financial statements.

The *Basic Financial Statements* along with the notes to the statements are key for the report. Two main types of financial statements are presented: government-wide financial statements and fund financial statements. Each type of statement provides the reader with different information.

Government-wide statements are designed to provide a broad overview of the district's finances in a manner similar to the private sector but are less helpful in planning and managing the district's finances as they include significant amounts of non-spendable assets and liabilities required to meet financial reporting requirements for this type of presentation (begins page 5).

Governments tend to raise resources when the liabilities are expected to be paid rather than when incurred. Most governments normally do not have sufficient current resources on hand to cover long-term liabilities. Therefore, the *fund financial statements* (begins page 7) are often more useful in reviewing the current state of district finances as they focus on near-term inflows and outflows of available resources as well as the balance of available resources at the end of the fiscal year.

Additional *Supplementary Information* such as the individual and combining financial statements begins on page 45.

The *Statistical Section* includes selected financial and demographic information, generally presented on a multi-year basis (begins page 50).

Capital Asset Schedules are presented on pages 81-82.

Other Information including a schedule outstanding bonds payable and information required by the Oregon Department of Education begins on page 83.

The *Reports on Legal and Other Regulatory Requirements* section contains the independent auditor's report required by Oregon State Regulations. The auditors review the district's compliance with certain provisions of laws, regulations, contracts and grants. Nothing came to the auditors' attention to believe the district was not in substantial compliance (page 93).

The *Grant Compliance Review* includes reports from the independent auditor regarding compliance requirements with government auditing standards and of the U.S. Office of Management and Budget (OMB) Uniform Guidance Compliance Supplement for major federal programs. A summary of the auditor's results can be found on the Schedule of Findings and Questioned Costs on page 100. The report states that nothing came to their attention that caused them to believe the district was not in compliance.

Please contact me with questions or if you would like additional information.

[Supplementary Materials](#)

Annual Comprehensive Financial Report (ACFR) – Fiscal Year Ended June 30, 2021



ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended June 30, 2021



Adams Elementary Gratitude Week

Corvallis School District 509J

1555 SW 35th Street, Corvallis Oregon 97333

Benton County | www.csd509j.net

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON

TABLE OF CONTENTS

	<u>PAGE</u>
INTRODUCTORY SECTION	
Transmittal Letter	i
Organizational Chart	ix
Board of Directors	x
District Leadership	xi
Independent Auditors' Report	1
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
Management's Discussion and Analysis	4A
<u>BASIC FINANCIAL STATEMENTS</u>	
Government-Wide Financial Statements:	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements:	
Balance Sheet – Governmental Funds	7
Reconciliation of the Governmental Funds Balance Sheet To the Statement of Net Position	8
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	9
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	10
Proprietary Financial Statements:	
Statement of Net Position – Proprietary Fund	11
Statement of Revenues, Expenses and Changes in Net Position	12
Statement of Cash Flows	13
Fiduciary Financial Statements:	
Statement of Fiduciary Net Position – Custodial Fund	14
Statement of Revenues, Expenditures, and Changes in Net Position – Custodial Fund	15
Notes to Basic Financial Statements	16
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
Schedule of Proportionate Share of the Net Pension Liability – PERS	45
Schedule of Contributions – PERS	45
Schedule of Proportionate Share of the Net OPEB Liability – RHIA	46
Schedule of Contributions – RHIA	46

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON

TABLE OF CONTENTS (CONTINUED)

<u>REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)</u>	<u>PAGE</u>
Schedule of Changes in total OPEB Liability and Related Ratios – Other Post-Employment Benefits – Health Insurance	47
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual:	
General Fund	48
Grants Fund	49
 <u>SUPPLEMENTARY INFORMATION</u>	
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual:	
Debt Service Fund	50
Capital Projects Fund	51
Nonmajor Governmental Funds Combining Statements:	
Combining Balance Sheet	52
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	53
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual:	
Food Service Fund	54
Designated Revenue Fund	55
Designated Facilities Fund	56
Student Body Fund	57
District Donation Fund	58
PERS Bond Fund	59
Insurance Fund	60
 Schedule of Property Tax Transactions and Balances of Taxes Uncollected – General Fund	61
Schedule of Property Tax Transactions and Balances of Taxes Uncollected – Debt Service Fund	62
 <u>STATISTICAL SECTION</u>	
Revenue Capacity	
Schedule of Assessed and Real Market Value of Taxable Property – Last Ten Fiscal Years	63
Schedule of Property Tax Rates – Direct and Overlapping Governments–Last Ten Fiscal Years	64
Schedule of Principal Taxpayers – Current Year and Nine Years Ago	65
Schedule of Property Tax Levies and Collections – Last Ten Fiscal Years	66
Debt Capacity	
Schedule of Ratios of Outstanding Debt by Type – Last Ten Fiscal Years	67
Schedule of Direct and Overlapping Debt	68
Schedule of Computation of Legal Debt Margin – Last Ten Fiscal Years	69

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON

TABLE OF CONTENTS (CONTINUED)

Demographic and Economic Information	
Schedule of Demographic and Economic Statistics – Last Ten Fiscal Years	70
Schedule of Principal Employers – Current Year and Nine Years Ago	71
Operating Information	
Schedule of Full Time Employees – General Fund – Last Ten Fiscal Years	72
Schedule of Operating Statistics – Last Ten Fiscal Years	73
Schedule of Operating Statistics – Last Ten Fiscal Years	74
Financial Trends	
Revenues and Other Financing Sources by Source (Budgetary basis) – Last Ten Fiscal Years– General Fund	75
Expenditures and Transfers by Program (Budgetary Basis) – Last Ten Fiscal Years– General Fund	76
Condensed Statement of Net Position – Last Ten Fiscal Years	77
Changes in Net Position – Last Ten Fiscal Years	78
Fund Balances of Governmental Funds – Last Ten Fiscal Years	79
Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years	80

CAPITAL ASSET SCHEDULES

Comparative Schedule of Capital Assets used in Operation of Governmental Funds by Source	81
Capital Assets Used in the Operation of Governmental Funds Schedule by Function and Activity	82

OTHER INFORMATION

Schedule of Future Requirements of Bonded Debt	83
Supplemental Information – As Required by the Oregon Department of Education	84
Revenues by Function	85
Expenditures by Function/Object – General Fund	86
Expenditures by Function/Object – Special Revenue Funds	87
Expenditures by Function/Object – Debt Service Fund	88
Expenditures by Function/Object – Capital Projects Fund	89
Expenditures by Function/Object – Internal Service Fund	90
Expenditures by Function/Object – Fiduciary Fund	91
Expenditures by Function/Object – Enterprise Funds	92

REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS

Independent Auditors' Report Required by Oregon State Regulations	93
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GRANT COMPLIANCE REVIEW

Schedule of Expenditures of Federal Awards	95
Report on Internal Control Structure over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	96
Report on Compliance for each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	98
Schedule of Findings and Questioned Costs	100



Corvallis School District 509J
Benton County, Corvallis, Oregon

INTRODUCTION



Corvallis

SCHOOL DISTRICT

December 22, 2021

To the School Board and Citizens of Corvallis School District 509J:

We respectfully submit the Annual Comprehensive Financial Report (ACFR) of Corvallis School District 509J, Benton County, Oregon, for the fiscal year July 1, 2020 – June 30, 2021. State law requires that an independent audit be made of all district funds within six months following the close of the fiscal year. This report is published to fulfill the requirement for the fiscal year ended June 30, 2021, and consists of management’s representations concerning the finances of the district, together with the opinions of our auditor.

Management assumes full responsibility for the completeness and reliability of all the information presented in this report based on a comprehensive internal control framework that is designed both to protect the district’s assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the district’s financial statements in conformity with Generally Accepted Accounting Principles (GAAP). As the cost of internal controls should not outweigh their benefits, the district’s comprehensive framework of internal controls has been designed to provide reasonable assurance that the financial statements will be free from material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Pauly Rogers & Co. P.C., Certified Public Accountants, have issued an unmodified (“clean”) opinion on the district’s financial statements for the fiscal year ended June 30, 2021.

FINANCIAL STATEMENT PRESENTATION

Designed to meet the needs of a broad spectrum of financial statement readers, the CAFR is divided into sections to aid in the reader’s review of the document. Key sections include:

The ***Introductory Section*** includes this transmittal letter and the independent auditor’s report.

The ***Management’s Discussion and Analysis*** provides management’s discussion and analysis (MD&A), an overview of financial activity and results.

The ***Basic Financial Statements Section*** includes both the government-wide and fund financial statements along with the notes to the financial statements which serve as an aid in interpretation and understanding significant accounting policies.

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

The ***Reports on Legal and Other Regulatory Requirements Section*** contains the independent auditor’s report required by the State of Oregon regulations.

The ***Grant Compliance Section*** contains the schedule of expenditures of federal awards and the internal controls report in accordance with Government Auditing Standards compliance report as required by the U.S. Office of Management and Budget (OMB) Uniform Guidance Compliance Supplement for major federal programs.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the 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 report of the independent auditor.

PROFILE OF THE DISTRICT

The district serves the city and surrounding area of Corvallis, Oregon, which is the seat of Benton County, located in the heart of Oregon’s Willamette Valley. Located 90 miles south of Portland provides easy access to both urban areas and outdoor recreation. In 2020, population for the City of Corvallis was estimated at 59,730 and at 95,184 for Benton County. Local growth for the area since 2012 has increased 10.1%.

In 1957, voters approved the formation of Corvallis School District 509J, combined from several districts within Benton County. This reorganization provided increased instructional services to students throughout the area through more effective and efficient management of available resources.

The district is governed by a seven-member school board, elected to four-year overlapping terms by voters residing within district boundaries. Duties of the school board include setting policy, adopting budgets, appointing the superintendent, and hiring, terminating, and approving resignations of all certified and administrative staff members.

Under Oregon state law, a school district is a municipal corporation empowered to provide elementary and secondary educational services for children residing within its boundaries. The district performs this responsibility by developing and maintaining approved educational programs for all students; building, operating, and maintaining school facilities; transporting and feeding students in accordance with district, state, and federal programs.

The district is committed to building relationships of trust and respect, providing inclusive learning environments that are culturally relevant, and igniting student engagement through real-world, experiential learning. Our core values are:

- Relationships Build a Community of Trust and Respect
- Inclusive Learning Environments are Culturally Relevant
- Real-World, Experiential Learning is Meaningful and Applied
- Community Connections Support Learning
- Adaptability is Critical to our Success

The district operates as a tax-exempt financially independent entity under Section 170 of the Internal Revenue Code. The school board is accountable for all fiscal matters that significantly influence delivery of services. All major activities and organizations have been included in the basic financial statements.

Charter Schools. Oregon statute provides state funding for charter schools that flows through the district for schools that local boards of education have granted a charter. The district has one charter school, Muddy Creek Charter School, serving 99 students in grades K-5 as October 2021. The charter school contract is in effect through June 2024.

Foundation. To provide additional support to students and teachers of our district, in 1996, with the support of the School Board, community and business leaders established the Corvallis Public Schools Foundation (CPSF) to match educational needs with the resources of dedicated contributors. The CPSF is a separate 501(c)(3) organization accounted for as an agency fund of the district.

STRATEGIC PATH

Our schools are increasingly diverse and our staff work diligently to meet the needs of our students across a wide spectrum of cultural differences, learning styles, and abilities. The district is committed to providing equitable access to an inclusive and rigorous learning experiences and outcomes that honors each student’s race, culture, socioeconomic status, language, ability, and gender and sexual orientations, resulting in engaged citizens and leaders of the future.

We help all students gain a solid educational foundation, develop confidence in their ability to learn and grow, and provide them with the critical skills needed in a rapidly changing world. Our strategic priorities are based on the principle of “students at the center.” We are committed to providing every student access to excellent educational opportunities, helping every student achieve academic growth, and doing what it takes to help every student graduate.

ENROLLMENT AND STUDENTS

The district is the 20th largest of Oregon’s 197 school districts. Enrollment in the district has held fairly stable over recent years prior to the pandemic. Educational services are provided to more than 6,400 students in grades kindergarten through twelve. In 2020, non-charter enrollment of 6,333 reflected a decrease of 274 students from the prior year. This decrease was mainly due to families electing to homeschool students during the pandemic. In 2021, student enrollment decreased by 30 students, to 6,303. The district expects student enrollment to continue decreasing over the next few years as smaller grade level cohorts matriculate, replacing larger grade level cohorts after graduation.

Despite some level of enrollment recovery with the curtailment of the pandemic and an improved economy, the district continues to face ongoing local challenges with high housing costs within district boundaries. Low inventory and high demand create housing prices higher than nearby communities forcing many young families to live outside the community. An estimated 18,000 people commute into Corvallis for work.

The demographics of our students reflect our district’s rich cultural diversity. Our students speak 55 unique languages and dialects. Over 18% of registered students self-reported a language spoken in their home as other than English. In addition, 11% of our students have an Individual Education Plan to support their special needs and 36% of students qualify for free or reduced lunch status.

Graduation rates have consistently improved from 2012 at 68% to 90%, 10 points higher than the state average, and 93% of students in 9th grade are on track to graduate.

FACILITIES

District facilities include seven elementary schools, two middle schools, two high schools, one kindergarten through eighth grade school, an alternative education center, plus administrative and support services buildings. The district owns the local public swimming pool facilities, although the City of Corvallis assumed pool management and operations in January 2001.

In May 2018, Corvallis voters approved \$199.9 million in general obligations bonds for capital construction improvements to transform and update aging school facilities. The bonds were issued in two phases. In July 2018, the district issued \$160.0 million; and, in December 2020, the district issued the remaining \$39.9 million. Two elementary schools will be fully replaced along with renovations at all other instructional facilities.

LOCAL ECONOMY

Benton County is a vital regional center for higher education, technology, engineering, research, commerce, and health care. Corvallis is the center of Benton County's economic activity, accounting for the majority of the county's employment. Corvallis is home to Oregon State University, a number of large employers, and beautiful views of the Cascade Range. A naturalist's paradise, Corvallis is known for high life-expectancy, lots of parks, and a high quality of living.

The City of Corvallis and Benton County have partnered together to create a favorable climate for creating and supporting local businesses. Corvallis City Council established the Economic Development Advisory Board in 2010 to ensure economic development as a civic priority. Guiding strategies and goals for moving forward were updated in 2017 to continue preserving and enhancing community livability.

Consistently ranked as one of the smartest towns in America, Oregon State University receives more research funding than all other public higher education institutions in Oregon combined. It is also one of only two universities in the nation to be a land-grant, sea-grant, space-grant, and sun-grant institution. With 10,242 employees, Oregon State University is the largest employer in Corvallis and a vital player in the area's economic condition as an employment anchor. Complementing the town's talent, Samaritan Health Services, Hewlett-Packard, and Jacobs (formerly CH2M Hill) all call Corvallis home. In 2019, Forbes magazine rated Corvallis as the 17th best small city for business and careers.

Enrollment at Oregon State University has increased steadily from 24,977 students in 2012 to 33,359 as of fall term 2021. Enrollment has remained stable amid the pandemic. As a result, the need for housing and other infrastructure has grown. Oregon State University has taken steps to expand housing availability on campus and the Corvallis City Council has included affordable housing as one of its goals in their strategic plan. However, a limited supply of land within city limits has restricted the number of homes available and kept housing prices high.

Benton County had an unemployment rate of 4.9% as of November 2020, among the lowest in the state. The district's tax basis continues to grow steadily, with a real market value of \$11.5 billion and an assessed value of \$7.2 billion in 2020-21, an increase of 10.6% and 3.0%, respectively, over the prior year. By most economic indicators at this time, the local economy is remaining stable.

STATE AND LOCAL FUNDING

Over the last three decades, several citizen initiatives have changed how Oregon funds public education. Starting in 1990, after Oregon citizens approved Ballot Measure 5, the responsibility of funding schools shifted from local

control via property taxes to state control via K-12 funding formulas distributed through income taxes, lottery proceeds, and property taxes. This shift made public schools more dependent on the overall economy of Oregon in that income taxes are one of the state's primary resources of revenue and are subject to the volatility of the economy. Economic recessions affect employment, resulting in income tax revenue declines, therefore fewer resources available for public programs and services, including K-12 schools.

To help address this funding shift to the state and the volatility of revenue streams, our community was one of the first in the state to take advantage of an alternate funding option dedicated to public schools, the local option levy. In November 2016, 83% of voters in Corvallis renewed a five-year local option levy, originally approved in 2006 and renewed in 2010, at a rate of \$1.50 per \$1,000 of assessed value.

In 2020-21, the local option levy provided \$8.0 million in resources used to fund teachers at all schools to sustain class sizes; instructional coaches to improve teaching and learning; music, physical education and art instruction for elementary students; vocational and technical education opportunities; counseling for students; and support for high school athletics and activities. The majority of taxes received from the local option levy (about 50%) funds about 70 full-time staff positions, or about 9% of the district's total staff. The district plans to seek voter approval to renew the levy for an additional five years in May 2022.

In spring 2019, the Oregon Legislature passed and the Governor signed the Student Success Act (HB 3427) into law. The Student Success Act marked a turning point for public education in Oregon. When fully implemented, our state will see an additional \$1 billion investment in schools each year. This investment will provide new opportunities for every student in our state, particularly students who have been historically underserved.

The Student Success Act dedicates at least half of its funding to a newly established Student Investment Account that will be distributed as non-competitive grants to all Oregon school districts and eligible charter schools. Districts are allowed to invest these grant funds toward reducing class size, providing a well-rounded education, increasing instructional time, and addressing student health and safety. Through the Student Investment Account, the district received \$1.7 million in 2020-21 school year to meet students' mental and behavioral health needs, increase academic achievement, and reduce academic disparities for historically underserved students.

In December 2021 the state's Economic and Revenue Forecast showed that the economic recovery from the pandemic continues to be robust as wage gains are offsetting the fading federal aid. Household incomes and consumer spending remain strong, supporting an overall bright outlook. The economy is set to reach full employment a year from now, or three times faster than in the aftermath of the Great Recession. The state's commitment to maintaining funding to K-12 public schools during the pandemic has been strong along with \$4 billion in reserves dedicated to education.

FEDERAL RELIEF FUNDS

Through multiple U.S. Congressional actions, the district has received federal grants through the Elementary and Secondary School Emergency Relief (ESSER) fund, which was established to address the impact the pandemic has had, and will continue to have on our educational community. These funds are accounted for in the Grants Fund and the district expects to receive \$8.8 million over the next two years. Central to our planning on the use of these funds is the need to measure and address unfinished instruction, prioritize students with the most opportunity for growth, and enhance instruction and blended learning.

These funds will be used to provide dedicated instructional support in all of our kindergarten and first grade

classrooms with a focus on helping our youngest students build foundational skills to become proficient readers by third grade. In addition, while learning from home was difficult for many students, some of our families found the virtual environment preferable to the physical classroom, so we have decided to invest resources in maintaining our Corvallis Online program for students who would like to continue in this learning style.

As the pandemic unfolded, the district took immediate steps to reduce expenditures related to staffing vacancies, transportation, substitutes and travel. These savings, along with the ESSER funding, have provided capacity for the district to continue operations and educational activities to students.

LONG-TERM FINANCIAL PLANNING AND MAJOR INITIATIVES

In 2017-18, the district joined a new cohort of the Alliance for Excellence in School Budgeting, a network of school districts formed by the Government Finance Officers Association (GFOA) working to implement GFOA's Best Practices in School Budgeting. These best practices provide a framework to enhance the district's budget and planning process through better alignment of resources with academic achievement goals.

The first edition of the district's Multi-Year Strategic Financial Plan was issued on December 13, 2018 for 2018-2023, after a collaborative process with a wide focus of input. This comprehensive plan holds student achievement as its core objectives while ensuring the district is financially stable. In contrast to the typical budgeting approach, a strategic financial plan is focused on aligning to the instructional priorities that will best impact student achievement.

Updates include an evaluation of resource allocation processes and review of data measured against student outcomes to determine if progress is being made, or if program adjustments are needed. Effectively linking strategy to budget is an involved and complex process which the district is committed to for long-term student success.

The plan represents input from a broad base of stakeholder groups, including school leaders, staff, students, budget committee members, parents and community members. The plan is a starting point for annual budget development, and utilized as a central document to engage stakeholders during the budgeting process. Looking forward within the Multi-Year Strategic Financial Plan, the additional new Student Success Act revenues to be received starting in the 2020-21 fiscal year will help support instructional and support activities.

The district, as well as other local government agencies, still has the ongoing challenge of funding the state public employee's retirement system (PERS). PERS employer contribution rates decreased in the 2021-23 biennium due to recent legislative PERS reform and amortization decisions. In addition, the district has been proactive to issue pension obligation bonds and make cash contributions as opportunities were available to create side accounts that help minimize the impact of the district's unfunded actuarial liability.

As noted earlier, voter approval of \$199.9 million in capital construction general obligation bonds in May 2018 continues to be a major initiative to ensure that the district's facilities support excellence in learning for all of our students, both today and tomorrow.

Community input is key in the design and oversight of the bond projects. A variety of committees provide community input and assist in the design of some of the projects funded by the bond. A bond oversight committee, made up of seven community members and a representative of the Corvallis School Board, meet quarterly to monitor planned improvements, costs, schedule and progress of bond projects. Work is underway and several key projects have been completed to date.

RELEVANT FINANCIAL POLICIES

The school board has adopted a comprehensive set of financial policies and budget parameters to ensure sound management of the district's resources. Several relevant ones are noted below.

Board Policy DA – Fiscal Policies directs a percentage of funds to be held in reserve. These reserves provide many benefits to the district including:

- Continued level of program funding in the event of a recessionary period
- Reduced need borrow funds to meet cash-flow demands
- Availability of funds in the event of emergencies or catastrophic events
- Steady cash-flow while navigating state and federal funding uncertainties
- Stronger credit ratings that qualify for lower rates, resulting in higher grade of bonds when additional capital is needed for construction and renovation.

An important goal of the Board is to have the funds available to be able to maintain services to students regardless of the current economic environment. To achieve that goal, the Board directs the school district to budget for an ending fund balance made up of the following:

- Appropriated Contingency Reserve: 2.5% of General Fund total resources net of the beginning fund balance
- Appropriated Rainy Day Reserve: 5% of General Fund total resources net of the beginning fund balance
- Unappropriated Ending Fund Balance: 5% of General Fund total resources net of the beginning fund balance
- Targeted Reserves Ending Fund Balance: reserves that may be set aside for a specific purpose such as PERS reserve or equipment replacement.

The superintendent also plays an important role in maintaining and reporting the status of the reserve balances to the Board:

- In the event that reserve funds are used, the superintendent proposes a plan to replenish the reserves within three years of use.
- If projected ending fund balances fall below target levels, the superintendent will notify the board and propose a corrective action plan to bring balances back to target levels.

The school board adopted budget parameters in April 2021 to further guide the annual budget process. Examples include:

- Goals for Student Outcomes Should Drive the Budget Process
- Decisions Should Be Informed by Data
- Critically Re-Examine Patterns of Spending
- Take a Long-Term Perspective

INDEPENDENT AUDIT

The district's financial statements have been audited by Pauly Rogers & Co. P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the district for the fiscal year ended June 30, 2021, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial

statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall basic financial statement presentation. The independent auditor concluded, based upon their audit, that there was a reasonable basis for rendering an unmodified (“clean”) opinion that the district’s financial statements for the fiscal year ended June 30, 2021, are fairly presented in all material respects in conformity with GAAP.

The independent audit of the district’s financial statements includes a federally mandated “Single Audit” designed to meet the special requirements of federal grantor agencies. The standard’s governing single audit engagements require the independent auditor to report not only on the fair presentation of the basic financial statements, but also on the district’s internal control over financial reporting and on compliance and other matters, and on compliance related to the administration of federal awards. These reports are available in the grant compliance section of this report. The results of the district’s single audit for the fiscal year ended June 30, 2021 provide no instances of material weakness in the internal control structure.

ACKNOWLEDGEMENTS

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Business Services Department. We would like to express our appreciation to all members of the department. We further extend our appreciation to the members of the School Board, employees of the district, and the citizens of Corvallis whose continued cooperation, support, and assistance have contributed greatly to the achievements of the Corvallis School District.

Respectfully submitted,



Ryan Noss
Superintendent



Olivia Meyers Buch, SFO
Director of Finance and Operations



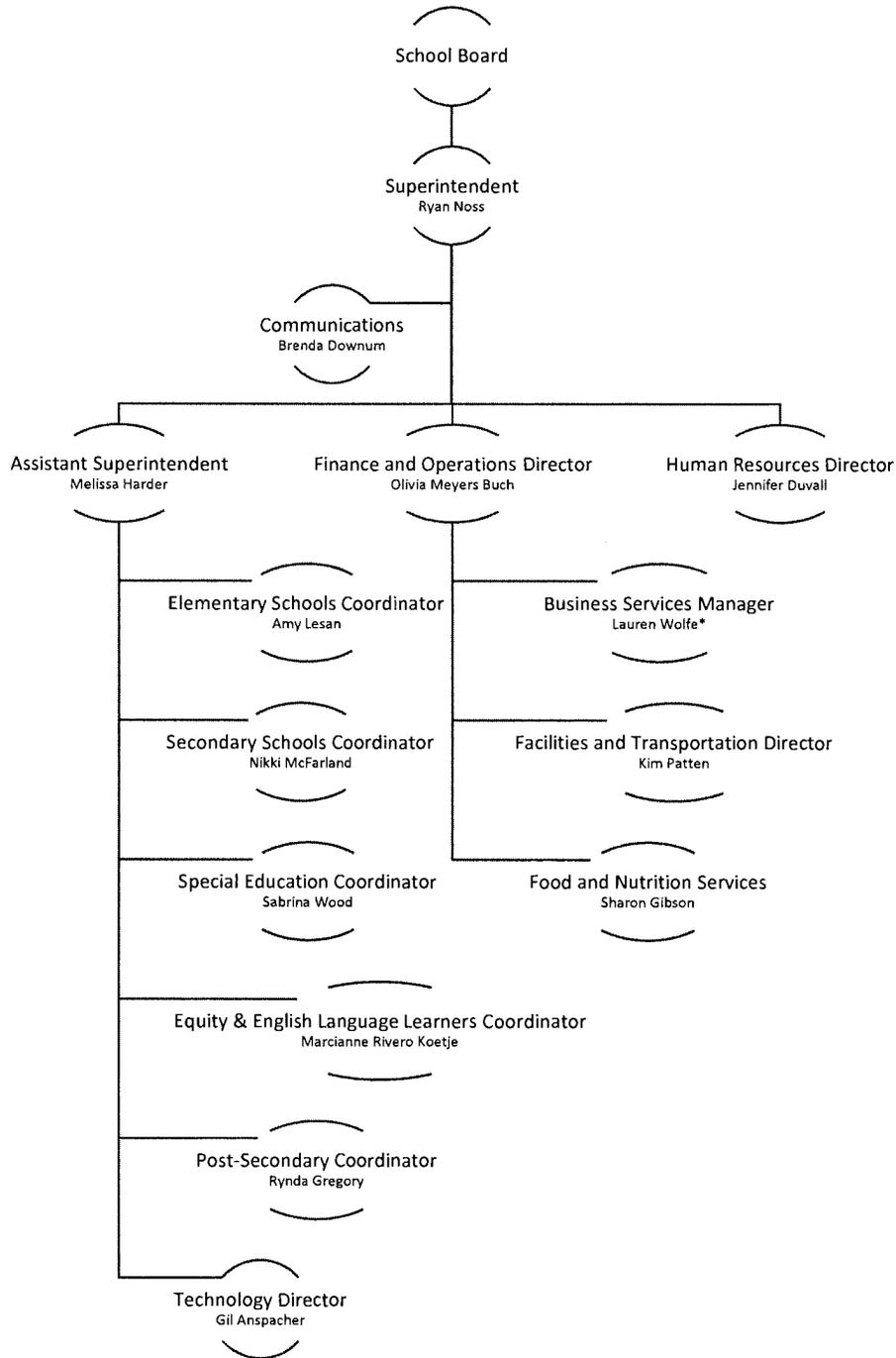
Lauren Wolfe
Business Services Manager



Corvallis

SCHOOL DISTRICT

DISTRICT ORGANIZATIONAL STRUCTURE



* Debbie Bell retired Spring 2021 and was succeeded by Lauren Wolfe



Corvallis

SCHOOL DISTRICT

THE SCHOOL BOARD



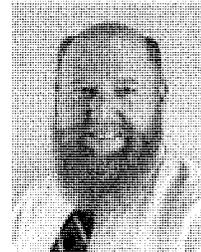
Sami Al-AbdRabbuh
Chair, Position 1
Elected in 2017
Term Expires 6-30-2021



Tina Baker
Position 2
Elected in 2019
Term Expires 6-30-2023



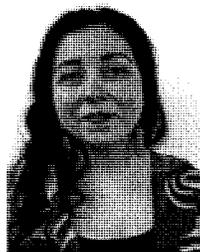
Terese Jones
Position 3
Elected in 2019
Term Expires 6-30-2023



Vince Adams
Position 4
Elected in 2017
Term Expires 6-30-2021



Jay Conroy
Position 5
Elected in 2017
Term Expires 6-30-2021



Luhui Whitebear
Position 6
Appointed in 2020
Term Expires 6-30-2021



Sarah Finger McDonald
Vice-Chair, Position 7
Elected in 2017
Term Expires 6-30-2021



Corvallis

SCHOOL DISTRICT

DISTRICT LEADERSHIP



Ryan Noss
Superintendent



Melissa Harder
Assistant Superintendent



Olivia Meyers Buch
Finance and Operations



Jennifer Duvall
Human Resources

Teaching and Learning

Elementary Schools	Amy Lesan, Coordinator
Secondary Schools.....	Nikki McFarland, Coordinator
Special Education	Sabrina Wood, Coordinator
English Language Learners/Equity.....	Marcianne Rivero Koetje, Coordinator
High School Success	Rynda Gregory, Coordinator
Communications	Brenda Downum, Coordinator
Technology Services.....	Gil Anspacher, Director
Facilities and Transportation.....	Kim Patten, Director
Maintenance	Blake Gordon, Manager
Custodial Operations.....	Alexis Torres Diaz, Supervisor
Business Services.....	Lauren Wolfe, Manager
Food and Nutrition Services.....	Sharon Gibson, Manager

SCHOOL LEADERSHIP

Adams Elementary School	Peter Henning, Principal
Garfield Elementary School.....	Leigh Santy, Principal
Husky Elementary School.....	Tracey Fischer, Principal
Jaguar Elementary School	Beth Martin, Principal
Lincoln Elementary School	Aaron Hale, Principal
Mountain View Elementary School.....	Byron Bethards, Principal
Wildcat Elementary School	Eric Beasley, Principal
Franklin K-8 School.....	Craig Harlow, Principal
Cheldelin Middle School.....	Darren Bland, Principal
Linus Pauling Middle School.....	Alicia Ward-Satay, Principal
Corvallis High School	Matt Boring, Principal
Crescent Valley High School.....	Aaron McKee, Principal
Alternative Pathways	Eric Wright, Coordinator



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December 22, 2021

To the Board of Directors
Corvallis School District 509J
Benton County, Oregon

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying basic financial statements of the governmental activities, the business-type activities, fiduciary fund, each major fund, and the aggregate remaining fund information of Corvallis School District 509J (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, fiduciary fund, each major fund, and the aggregate remaining fund information of Corvallis School District 509J as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the schedule of changes in total OPEB liability and related ratios for post-employment health benefits or the schedules of net pension liability/asset and contributions for PERS and RHIA, or management's discussion and analysis because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance on them.

The budgetary comparison schedules presented as Required Supplementary Information, as listed in the table of contents, 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 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, and in our opinion are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis 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, and is not a required part of the basic financial statements. The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information 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.

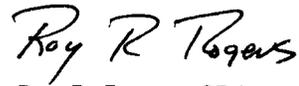
Other Information

The introductory section, statistical section, capital asset schedules, and other information, as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Reports on Legal and Other Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our reports dated December 22, 2021 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 is 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 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 22, 2021, 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.

A handwritten signature in black ink that reads "Roy R. Rogers". The signature is written in a cursive style with a large, prominent "R" and "R".

Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.



Corvallis School District 509J
Benton County, Corvallis, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS



Corvallis

SCHOOL DISTRICT

INTRODUCTION

As management of Corvallis School District 509J, Benton County, Oregon, we offer readers this narrative overview and analysis of the financial activities of the district for the fiscal year ended June 30, 2021. It should be read in conjunction with the district's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

At June 30, 2021, the total net position of the district amounted to \$57.2 million. Of this amount, \$175.3 million was invested in capital assets, net of related debt. The remaining balance included \$1.3 million restricted for Public Employees Retirement System (PERS) Retirement Health Insurance Account (RHIA) asset and \$0.4 million restricted for debt service, leaving a negative \$119.8 million in unrestricted net position.

At June 30, 2021, the district's governmental funds reported combined ending fund balances of \$160.0 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the district's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

The statement of net position presents information on all the district's assets and liabilities 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 years.

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

FUND FINANCIAL STATEMENTS

The 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 used to maintain control over

resources that have been segregated for specific activities and objectives. All of the funds of the district can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

GOVERNMENTAL FUNDS

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 on balances of available resources at the end of the fiscal year. Such information may be useful in evaluating the districts 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 funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Debt Service, Grants, and Capital Projects funds, all of which are considered major governmental funds. Data from the non-major governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The district adopts an annual appropriated budget for all of its governmental funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets.

The basic governmental fund financial statements can be found on pages 7 through 10 of this report.

PROPRIETARY FUNDS

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The district maintains one proprietary fund, which is an internal service fund.

The internal service fund serves as an accounting device used to accumulate and allocate costs internally among the district's various functions. The district uses the internal service fund to account for employee benefits and risk management insurance activities. Because this predominantly benefits governmental functions, it has been included within governmental activities in the government-wide financial statements section.

The district also adopts an annual appropriated budget for its proprietary fund. A budgetary comparison statement has been provided for the fund to demonstrate compliance with its budget.

The basic proprietary fund financial statements can be found on pages 11 through 13 of this report.

FIDUCIARY FUNDS

Fiduciary funds are used to account for resources held for the benefit of parties outside the district. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not

available to support the district's own programs. The accounting used for fiduciary funds is the same as that used for governmental funds.

The basic fiduciary fund financial statements can be found on pages 14, 15, and 60 of this report.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The 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 16 through 44 of this report.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information such as schedules of the proportionate share of net pension liability for the state public retirement system, schedule of changes in total other post-employment benefits, as well as budgetary comparison information for the General Fund. This required supplementary information can be found on pages 45 through 49 of this report.

The budgetary comparison statements for the other major funds, Grants, Debt Service, and Capital Projects funds, along with the combining statements referred to earlier, in connection with non-major governmental funds, are presented immediately following the required supplementary information. This information can be found on pages 50 through 60 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may, over time, serve as a useful indicator of the district's financial position. At June 30, 2021, the district had assets of \$374.9 million and deferred outflows of resources of \$32.5 million, liabilities of \$343.1 million and deferred inflows of \$7.2 million, resulting in a net position of \$57.2 million.

A large portion of the district's net position reflects its investment in capital assets (e.g., land, buildings and improvements, and vehicles and equipment) less any related debt used to acquire those assets that is still outstanding. The district uses these capital assets for classrooms and supporting services for providing kindergarten through twelfth grade education; consequently, the assets are not available for future spending. Although the district's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Capital assets, net of accumulated depreciation, represent 47% of total assets; cash and investments account for 48%. Cash and investments increased significantly beginning in fiscal year 2018-19 due to the issuance of voter-approved general obligation bonds to finance capital improvements. The remainder of bond proceeds will be spent over the course of the next couple of years and are not available for general operations.

The district's largest liability, comprising 92% of the total liabilities, are noncurrent liabilities which consist of bonds payable, pension liabilities, and post-employment benefit obligations. Noncurrent liabilities increased significantly beginning in fiscal year 2018-19 because of the issuance of voter-approved general obligation bonds for improved school facilities.

DISTRICT'S NET POSITION

The net position of the district in the government-wide financial statements is \$57.1 million. Of this amount, \$175.2 million was invested in capital assets, net of related debt. The remaining balance included \$1.3 million restricted for Public Employees Retirement System (PERS) Retirement Health Insurance Account (RHIA) asset and \$0.4 million restricted for debt service, leaving a negative \$119.4 million in unrestricted net position that is insufficient in meeting long-term obligations. This is not uncommon since local governments operate more on a pay-as-you-go basis for every day management. The district's overall net position increased by \$4.1 million over the prior year.

Table 1: Condensed Statement of Net Position

	Governmental Activities		
	2021	2020	Change
Assets			
Current and Other Assets	\$ 188,048,308	\$ 204,858,964	\$ (16,810,656)
Land and Construction in Progress	116,428,185	38,666,542	77,761,643
Capital Assets, Net of Accumulated Depreciation	69,163,601	71,707,191	(2,543,590)
Net OPEB Asset - RHIA	1,294,451		
Total Assets	<u>\$ 374,934,545.0</u>	<u>\$ 315,232,697.0</u>	<u>\$ 58,407,397.0</u>
Pension Related Deferred Outflows	32,471,161	23,281,375	9,189,786
Liabilities			
Current Liabilities	\$ 26,978,614	\$ 20,215,382	\$ 6,763,232
Noncurrent Liabilities	316,130,588	254,962,731	61,167,857
Total Liabilities	<u>\$ 343,109,202</u>	<u>\$ 275,178,113</u>	<u>\$ 67,931,089</u>
Pension Related Deferred Inflows	7,150,123	7,774,752	(624,629)
Net Position			
Net Investment in Capital Assets	\$ 175,213,690	\$ 244,774,593	\$ (69,560,903)
Restricted for Various Purposes	1,739,198	1,566,009	173,189
Unrestricted	(119,806,507)	(190,779,395)	70,972,888
Total Net Position	<u>\$ 57,146,381</u>	<u>\$ 55,561,207</u>	<u>\$ 1,585,174</u>

The government-wide statement of net position recognizes a liability as soon as an obligation is incurred, even though the payment may not be made until some future time. Governments tend to raise resources when the liabilities are expected to be paid, rather than when they are incurred. Most governments normally do not have sufficient current resources on hand to cover current and long-term liabilities. This is the case for the district.

DISTRICT'S CHANGES IN NET POSITION

The condensed statement of activities information shown below explains changes in net position.

Table 2: Condensed Statement of Changes of Net Position

	2021	2020	Change
Program Revenues			
Charges for Services	\$ 418,974	\$ 1,757,824	\$ (1,338,850)
Operating Grants and Contributions	8,935,125	7,223,473	1,711,652
Total Program Revenues	<u>\$ 9,354,099</u>	<u>\$ 8,981,297</u>	<u>\$ 372,802</u>
General Revenues			
Property Taxes	\$ 51,839,452	\$ 49,909,475	\$ 1,929,977
State School Fund	37,738,811	38,474,357	(735,546)
Common School Fund	1,010,696	945,382	65,314
Unrestricted State and Local Revenue	9,746,249	3,093,567	6,652,682
Unrestricted Grants and Contributions	3,431,595	685,576	2,746,019
Intermediate Sources	984,943	893,551	91,392
Investment Earnings	3,043,615	5,413,301	(2,369,686)
Unrealized Gain (Loss) on Investment	(3,335,218)		
Capital Lease Issuance	789,813		
Total General Revenues	<u>\$ 105,249,956</u>	<u>\$ 99,415,209</u>	<u>\$ 8,380,152</u>
Total Revenues	<u>\$ 114,604,055</u>	<u>\$ 108,396,506</u>	<u>\$ 8,752,954</u>
Program Expenses			
Instruction	\$ 58,497,883	\$ 56,364,892	\$ 2,132,991
Support Services	42,079,878	38,833,039	3,246,839
Enterprise and Community Services	3,645,032	3,928,452	(283,420)
Interest Expense	8,796,088	4,897,413	3,898,675
Total Program Expenses	<u>\$ 113,018,881</u>	<u>\$ 104,023,796</u>	<u>\$ 8,995,085</u>
Change in Net Position	\$ 1,585,174	\$ 4,372,710	\$ (242,131)
Net Position - Beginning of Year	<u>\$ 55,561,207</u>	<u>\$ 51,188,497</u>	<u>\$ 4,372,710</u>
Net Position - End of Year	<u>\$ 57,146,381</u>	<u>\$ 55,561,207</u>	<u>\$ 4,130,579</u>

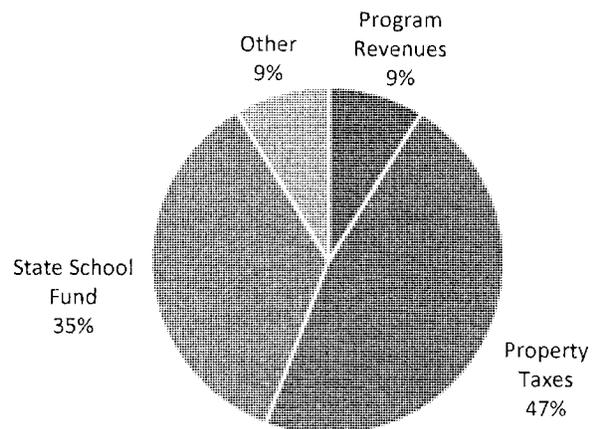
REVENUES

Since the district's mission is to provide a free and appropriate public education for kindergarten through twelfth grade students within its boundaries, the district may not charge for its core services. General revenues cover the significant amount of the funding required for program expenses. General revenues increased over the prior year due to increases in property taxes, state school fund allocations and unrestricted state and local revenues. Property taxes and state school funding combined for 81.8% of general revenues.

State school fund revenues are determined by a complex formula, which includes local property tax collections, student demographics and enrollment. Higher local property tax collections reduce funding from the state and vice versa.

Program revenues include charges for services and operating grants and contributions. Charges for services are composed of items such as food service meals, summer school, and other extracurricular programs for which it is appropriate to charge tuition or fees. The district is making efforts to ensure all students have equitable access to their education and eliminate fees.

The chart shows governmental activities revenues by major categories to aid in understanding the district's significant revenue sources.



EXPENSES

Expenses related to governmental activities are presented in four broad functional categories: instruction, support services, enterprise and community services, and interest expense. Costs of direct classroom instruction activities account for 52% of the total expenses of \$112.2 million. Costs to provide services to students typically reflect normal increases for items such as salaries, benefits, supplies and services. Total program expenses increased 7.9% over the prior year or \$8.2 million. Contract settlements with employee union groups, increased retirement and other benefit costs are the significant factor for the increase. The district also expanded a new comprehensive program targeting social and emotional support to students.

FINANCIAL ANALYSIS OF THE DISTRICT'S MAJOR 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 near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the district's financing requirements.

Governmental funds report the differences between their assets and liabilities as fund balance categorized into classifications as per accounting standard. Under the standard, non-spendable represents amounts that are not in a spendable form such as inventory; restricted is for amounts legally restricted by outside parties for a specific purpose; committed fund balances are constrained to specific purposes by the school board; and assigned fund balances represents amounts that are constrained for specific purposes. The assigned category can be further subdivided to aid in management of the funds. In particular, assigned versus unassigned fund balance may serve as a useful measurement of the district's net resources available for spending at the end of the fiscal year.

At June 30, 2021, the district's governmental funds reported combined ending fund balances of \$160.0 million, a decrease over the prior year combined ending fund balances of \$182.8 million. Of this amount, \$145.2 million is restricted or committed and not available to meet the general obligations of the district. Additional information on the district's fund balance constraints can be found in Note 15 on page 44 of this report.

General Fund. The General Fund is the chief operating fund of the district and pays for instructional programs, daily operations of schools, and general support functions. At fiscal year end, the General Fund total ending fund balance was \$14.4 million, an increase of \$1.8 million as a result of savings related to staffing vacancies, student transportation, substitutes and travel as the pandemic unfolded. The ending fund balance represents 18% of total 2020-21 General Fund revenues.

Grants Fund. This fund accounts for local, state, and federal grants received by the district for specific programs. New grant resources related to the federal Elementary and Secondary School Emergency Relief (ESSER) Fund are captured here.

Debt Service Fund. This fund sets aside funds for payment of debt service. The Debt Service ending fund balance is \$0.4 million, a reduction of \$0.4 million from the prior year. Tax levies are adjusted annually to meet debt service needs.

Capital Projects Fund. The Capital Projects Fund houses bond proceeds for capital construction. The ending fund balance reflects a decrease of \$25.1 million from the prior year due to the second full year of expenditures of the general obligation bonds. All funds are legally obligated for voter approved capital improvements.

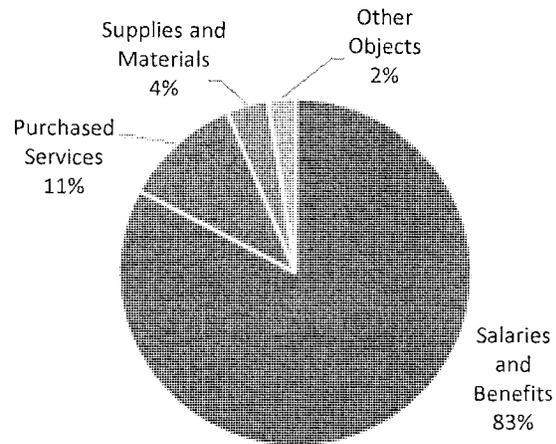
GENERAL FUND BUDGETARY HIGHLIGHTS

General Fund revenues in 2020-21 totaled \$80.2 million, an increase of \$0.6 million from the prior year. The most significant factor was an increase in property tax revenues, including local option taxes. The largest source of General Fund revenue is the state school fund grant at \$37.7 million for 2020-21. Total actual revenues came in at 91.1% of the final budget. There was one supplemental budget and one appropriation transfer adopted for 2020-21.

The community's continued support of a local option tax levy has provided significant additional capacity for the district's operations, representing 10.1% of 2020-21 General Fund operating revenues. This revenue source is not included as a factor in the state funding formula, thereby adding additional resources to the General Fund. In fiscal year 2020-21, local option levy collections totaled \$8.1 million, an increase of 13.3% over the prior year and 100.5% of the final budget.

As an educational agency, expenditures are comprised mostly of staff. Board direction targets a maximum expenditure ratio of 85% for salaries and benefits and 15% for supplies, services, and other. At June 30, 2021, the chart at right reflects that the district complies with that goal.

Expenditures for 2020-21 reflect a decrease of \$5.5 million, or 6.6%. As the pandemic unfolded, the district took immediate steps to reduce expenditures related to staffing vacancies, student transportation, substitutes and travel. As a result, the district only expended 87.4% of the final amended budget. These savings, along with the ESSER funding, provided capacity for the district to continue operations and educational activities to students. General Fund reserves remained fully funded in alignment with board policy.



PROPRIETARY FUND

The district's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

Net position of the proprietary fund at year-end amounted to \$7.9 million all of which is considered unrestricted yet dedicated to the purpose of the fund. The net position increased \$0.5 million from the prior year and is dedicated for employee benefits, insurance and risk management services.

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS

The district's investment in capital assets for its governmental activities as of June 30, 2021, amounted to \$260.6 million. This investment in capital assets includes land, buildings and improvements, and vehicles and equipment. The total depreciation related to the district's investment in capital assets for the current fiscal year amounted to \$3.7 million, and total capital assets net of accumulated depreciation is \$69.2 million. Construction in progress at June 30, 2021 reflects bond funded capital improvements.

Table 3: 2020-21 Investment in Capital Assets for Governmental Activities

	2021	2020	Change
Land	\$ 2,629,247	\$ 2,629,247	\$ -
Buildings and Site Improvements	136,937,110	136,106,475	830,635
Construction in Progress	113,798,938	36,037,295	77,761,643
Vehicles and Equipment	7,255,461	6,958,912	296,549
	<u>\$ 260,620,756</u>	<u>\$ 181,731,929</u>	<u>\$ 78,888,827</u>

Additional information on the district's capital assets can be found in Note 8 on page 29 of this report.

LONG-TERM DEBT

At the end of the 2020-21 fiscal year, the district had total debt outstanding of \$247.1 million, reflecting \$39.9 million in new general obligation debt, \$0.7 million in a new capital lease for instructional technology, and \$7.5 million in payment redemptions. The debt amount is comprised of limited tax pension obligations, general obligation bonds, accrued interest, bond premium amortization and capital leases.

State statutes limit the amount of general obligation debt a school district may issue based on a formula for determining the percentage of the real market value of all taxable properties within the school district. The district's general obligation bond debt capacity is 7.95% of real market value or \$719.9 million, which is significantly in excess of the district's outstanding general obligation debt.

In December 2020, Moody's Investors Service performed an analysis of the district's finances in order to provide an updated bond rating in preparation for the issuance of \$40 million in general obligation bonds approved by voters in May 2018. Moody's assigned its underlying rating of "Aa2" to the Bonds and also assigned its rating of "Aa1" to the Bonds based on the District's participation in the Oregon School Bond Guaranty program. In their summary report, Moody's cited the strength of the district's reserves and prudent leadership with financial policies as significant factors in the rating.

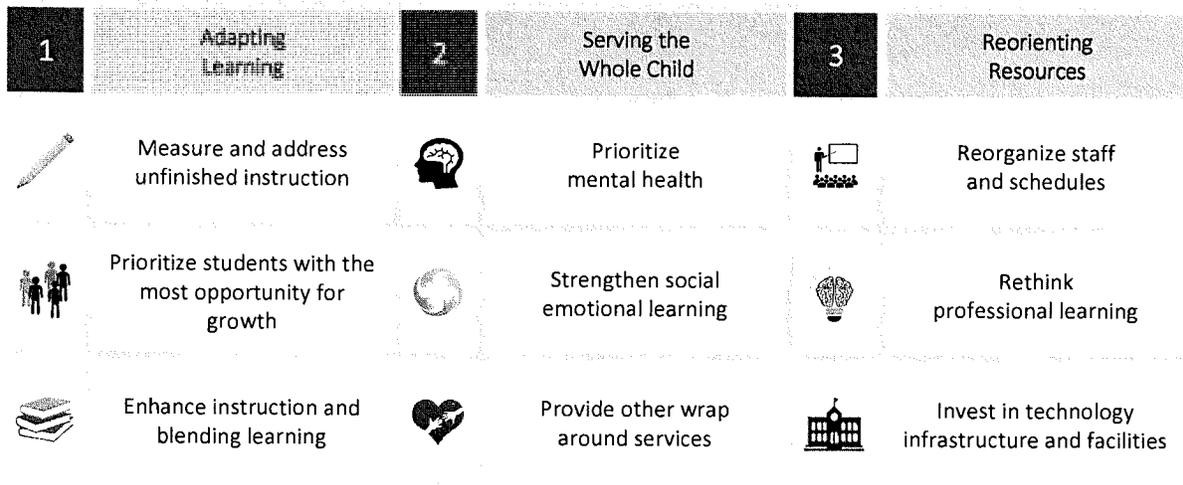
Additional information on the district's long-term liabilities can be found in Note 7 on pages 26 through 28 of this report.

KEY ECONOMIC FACTORS AND NEXT YEAR'S BUDGET INFORMATION

Oregon's economic recovery from the pandemic continues to be robust as wage gains are offsetting the fading federal aid. Household incomes and consumer spending remain strong, supporting an overall bright outlook. The economy is set to reach full employment a year from now, or three times faster than in the aftermath of the Great Recession. The state's commitment to maintaining funding to K-12 public schools during the pandemic has been strong along with \$4 billion in reserves dedicated to education. State funding in the 2021-23 biennium is based on the legislatively adopted \$9.3 billion K-12 budget, with 49% distributed in the first year. The total state school fund allocation for 2021-23 represents a 3.4% increase in K-12 funding compared to the 2019-21 biennium.

The type and number of students enrolled are driving factors in the allocation of state funding and the structure of staffing to serve those students and therefore is closely monitored. In 2020, non-charter enrollment of 6,333 reflected a decrease of 274 students from the prior year. This decrease was mainly due to families electing to homeschool students during the pandemic. In 2021, student enrollment increased by 70 students, to 6,403. The district expects student enrollment to decrease over the next few years as smaller grade level cohorts matriculate, replacing larger grade level cohorts after graduation.

The district works strategically to provide programs and services to support students within available funding by ensuring a district-wide focus on how to close the opportunity gap for those students navigating poverty, students with disabilities, emerging bilingual students, and students of color. Through a collaborative process in developing the budget for the 2021-22 fiscal year, the following plan for supporting equitable learning recovery was developed:



The 2021-22 adopted budget for all funds is \$330,446,650, a decrease of \$17,371,787 or 5.0%, from the 2020-21 budget. This decrease reflects the spending down of bond proceeds in the Capital Projects Fund as we continue to make capital improvements at all schools in alignment with the bond measure approved by Corvallis voters in 2018.

The General Fund represents 29% of the 2021-22 adopted budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from two main sources – local property taxes and the State School Fund (primarily funded through state income taxes). The adopted budget is based on a State School Fund appropriation of \$9.1 billion, with 49% allocated in 2021-22 (the first year of the biennium). This is the level of funding proposed in the Oregon Joint Committee on Ways and Means Co-Chairs’ budget framework and represents an increase of only 1.1% or \$100 million statewide over the current biennial allocation of \$9.0 billion. Actual state funding in the 2021-23 biennium will be based on the legislatively adopted \$9.3 billion K-12 budget, with 49% distributed in the first year. The actual allocation represents a 3.4% increase compared to the 2019-21 biennial allocation.

Budgeted General Fund current resources total \$82.3 million, an increase of \$1.8 million or 2.2% from 2020-21. The majority of the increase in General Fund resources is due to a typical increase in property taxes. Budgeted General Fund current requirements total \$86.5 million, an increase of \$0.3 million or 0.4% from 2020-21. Salaries and benefits comprise the majority of expenses at \$68.4 million or 79% of all current requirements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the district's finances for all those with an interest. Questions concerning the information provided in the report or requests for additional information should be addressed to the Finance and Operations Department, Corvallis School District 509J, P.O. Box 3509J, Corvallis, Oregon 97339.



Corvallis School District 509J
Benton County, Corvallis, Oregon

BASIC FINANCIAL STATEMENTS



"I'm thankful for having people who help and play with me."

CORVALLIS SCHOOL DISTRICT 509J

Benton County, Oregon

STATEMENT OF NET POSITION

June 30, 2021

	Governmental Activities
ASSETS	
Current Assets	
Cash and Investments	\$ 178,552,497
Receivables:	
Accounts/Grants	7,420,874
Property Taxes	1,237,186
Intergovernmental	516,660
Other Assets	19,689
Inventory	301,402
Total Current Assets	<u>188,048,308</u>
Noncurrent Assets	
Net OPEB Asset - RHIA	1,294,451
Capital Assets, Non-Depreciable	116,428,185
Capital Assets, Depreciable, Net	69,163,601
Total Noncurrent Assets	<u>186,886,237</u>
Total Assets	<u>374,934,545</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension Related Deferrals - PERS	31,781,931
OPEB Related Deferrals - RHIA	143,953
OPEB Related Deferrals - Health Insurance	545,277
Total Deferred Outflows	<u>32,471,161</u>
Total Assets and Deferred Outflows	<u>407,405,706</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	14,584,290
Accrued Salaries and Benefits	4,071,967
Unearned Revenue	90,634
Intergovernmental Payable	301,975
Accrued Vacation Payable	262,217
Other Current Liabilities	10,633
Bond & Note Interest Payable	1,588,849
Long-term Liabilities, Current Portion	6,068,049
Total Current Liabilities	<u>26,978,614</u>
Noncurrent Liabilities	
Long-term Liabilities, Net of Current Portion	240,927,469
Net Pension Liability - PERS	70,405,144
Post Employment Benefit Obligation - Health Insurance	4,797,975
Total Noncurrent Liabilities	<u>316,130,588</u>
Total Liabilities	<u>343,109,202</u>
DEFERRED INFLOWS OF RESOURCES	
Pension Related Deferrals - PERS	4,727,170
OPEB Related Deferrals - Health Insurance	1,932,341
OPEB Related Deferrals - RHIA	490,612
Total Deferred Inflows	<u>7,150,123</u>
Total Liabilities and Deferred Inflows	<u>350,259,325</u>
NET POSITION	
Net Investment in Capital Assets	175,213,690
Restricted for RHIA Asset	1,294,451
Restricted for Debt Service	444,747
Unrestricted	(119,806,507)
Total Net Position	<u>\$ 57,146,381</u>

See accompanying notes to the basic financial statements

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

STATEMENT OF ACTIVITIES
For the year ended June 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and</u> <u>Changes in Net Position</u>
		<u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Primary Government</u> <u>Governmental</u> <u>Activities</u>
Instruction	\$ 58,497,883	\$ 150	\$ 5,141,622	\$ (53,356,111)
Support Services	42,079,878	353,972	3,488,887	(38,237,019)
Enterprise and Community Services	3,645,032	64,852	304,616	(3,275,564)
Interest on Long-Term Debt	8,796,088	-	-	(8,796,088)
Total Governmental Activities	<u>\$ 113,018,881</u>	<u>\$ 418,974</u>	<u>\$ 8,935,125</u>	<u>(103,664,782)</u>
General Revenues:				
				39,119,545
				12,719,907
				37,738,811
				1,010,696
				9,746,249
				3,431,595
				984,943
				(3,335,218)
				789,813
				3,043,615
				<u>105,249,956</u>
				Change in Net Position 1,585,174
				Net Position - Beginning <u>55,561,207</u>
				<u>\$ 57,146,381</u>

See accompanying notes to the basic financial statements

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2021

	GENERAL FUND	DEBT SERVICE FUND	GRANTS FUND	CAPITAL PROJECTS FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS						
Cash & Cash Equivalents	\$ 178,547,854	\$ -	\$ -	\$ -	\$ 4,643	\$ 178,552,497
Receivables:						
Accounts/Grants	2,963,391	-	1,807,718	696,003	1,866,774	7,333,886
Intergovernmental	516,660	-	-	-	-	516,660
Property Taxes	950,814	286,372	-	-	-	1,237,186
Due from Other Funds	3,173,114	395,415	564,493	151,910,491	4,254,397	160,297,910
Prepaid Expenses	-	-	-	-	19,689	19,689
Inventory	-	-	-	-	301,402	301,402
Total Assets	\$ 186,151,833	\$ 681,787	\$ 2,372,211	\$ 152,606,494	\$ 6,446,905	\$ 348,259,230
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$ 1,421,323	\$ -	\$ 420,957	\$ 12,375,238	\$ 328,601	\$ 14,546,119
Accrued Salaries and Benefits	1,992,136	-	-	-	-	1,992,136
Unearned Revenue	-	-	-	-	90,634	90,634
Other Current Liabilities	-	-	-	-	-	-
Interfund Loan Payable	-	-	-	-	-	-
Due to Other Funds	167,456,049	-	1,939,038	-	1,194,209	170,589,296
Total Liabilities	170,869,508	-	2,359,995	12,375,238	1,613,444	187,218,185
Deferred Inflows of Resources:						
Unavailable Revenue-Property Taxes	787,873	237,040	-	-	-	1,024,913
Fund Balances (Deficit):						
Nonspendable	-	-	-	-	301,402	301,402
Restricted	-	444,747	-	140,231,256	-	140,676,003
Committed	-	-	12,216	-	4,532,059	4,544,275
Assigned	14,494,452	-	-	-	-	14,494,452
Unassigned	-	-	-	-	-	-
Total Fund Balances	14,494,452	444,747	12,216	140,231,256	4,833,461	160,016,132
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 186,151,833	\$ 681,787	\$ 2,372,211	\$ 152,606,494	\$ 6,446,905	\$ 348,259,230

See accompanying notes to the basic financial statements

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2021

TOTAL FUND BALANCES-GOVERNMENTAL FUNDS	\$	160,016,132
Capital assets are not financial resources and therefore are not reported in the governmental funds.		
Cost	\$	260,620,756
Accumulated Depreciation		<u>(75,028,970)</u>
		185,591,786
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.		
		1,024,913
Internal service funds are used by management to charge the costs of insurance activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		
		7,947,764
The Net Asset (Liability), and deferred inflows and outflows related to the Net Asset (Liability) is the difference between the total liability and assets set aside to pay benefits earned to past and current employees and beneficiaries		
Proportionate Share of Net Pension Liability - PERS		(70,405,144)
Deferred Pension Related Inflows - PERS		(4,727,170)
Deferred Pension Related Outflows - PERS		31,781,931
Net OPEB Asset - RHIA		1,294,451
OPEB Related Inflows - Health Insurance		(1,932,341)
Net OPEB Liability - Health Insurance		(4,797,975)
OPEB Related Outflows - Health Insurance		545,277
OPEB Related Outflows - RHIA		143,953
OPEB Related Inflows - RHIA		<u>(490,612)</u>
		(48,587,630)
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:		
Capital Leases payable		(1,345,664)
Accrued Vacation payable		(262,217)
Bond Interest payable		(1,588,849)
Premium on bonds payable		(34,316,330)
Pension obligation bonds payable		(16,475,000)
General obligation bonds payable		<u>(194,858,524)</u>
		<u>(248,846,584)</u>
TOTAL NET POSITION	\$	<u><u>57,146,381</u></u>

See accompanying notes to the basic financial statements

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended June 30, 2021

	GENERAL FUND	DEBT SERVICE FUND	GRANTS FUND	CAPITAL PROJECTS FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Local Sources	\$ 40,378,465	\$ 12,786,400	\$ -	\$ 3,253,205	\$ 6,827,812	\$ 63,245,882
Intermediate Sources	625,882	1,218	45,392	-	312,451	984,943
State Sources	39,157,822	-	9,381,493	-	27,015	48,566,330
Federal Sources	89,879	-	4,848,268	-	2,126,942	7,065,089
Total Revenues	80,252,048	12,787,618	14,275,153	3,253,205	9,294,220	119,862,244
EXPENDITURES						
Current:						
Instruction	45,627,563	-	4,345,220	-	855,362	50,828,145
Support Services	31,828,381	-	3,458,623	317,252	670,147	36,274,403
Community Services	515,353	-	103,586	-	2,548,187	3,167,126
Facilities Acquisition	-	-	6,355,508	75,560,428	3,337,808	85,253,744
Debt Service	810,138	13,224,750	-	-	956,383	14,991,271
Total Expenditures	78,781,435	13,224,750	14,262,937	75,877,680	8,367,887	190,514,689
Revenues over (under) expenditures	1,470,613	(437,132)	12,216	(72,624,475)	926,333	(70,652,445)
Other Financing Sources, (Uses):						
Loss on Sale of Investments	(445,110)	-	-	(2,890,108)	-	(3,335,218)
Debt Proceeds	-	-	-	-	-	-
Capital Lease Issuance	789,813	-	-	-	-	789,813
Issuance of Bonds - Principal	-	-	-	39,915,000	-	39,915,000
Issuance of Bonds - Premium	-	-	-	10,505,389	-	10,505,389
Refunded Bonds Redeemed	-	-	-	-	-	-
Refunding Bonds Issuance Costs	-	-	-	-	-	-
Total other financing sources (Uses)	344,703	-	-	47,530,281	-	47,874,984
Net Change in Fund Balance	1,815,316	(437,132)	12,216	(25,094,194)	926,333	(22,777,461)
Fund balance, beginning	12,679,136	881,879	-	165,325,450	3,907,128	182,793,593
Fund balance, ending	\$ 14,494,452	\$ 444,747	\$ 12,216	\$ 140,231,256	\$ 4,833,461	\$ 160,016,132

See accompanying notes to the basic financial statements

CORVALLIS SCHOOL DISTRICT 509J

Benton 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, 2021**

TOTAL NET CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS \$ (22,777,461)

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:

Cost of capital asset additions	\$ 78,888,827	
Less current year depreciation	<u>(3,670,774)</u>	75,218,053

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.

Issuance of New Debt	(51,210,202)	
Principal Payments on Long-Term-Debt	<u>5,384,512</u>	(45,825,690)

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.

Accretion of discount on pension obligation bonds	44,552	
Amortization of bond premiums	<u>2,018,608</u>	2,063,160

Change in net OPEB obligation - Health Insurance 69,970

Change in net OPEB obligation - RHIA 402,575

The PERS Pension Expense and the changes in deferred inflows and outflows related to the Net Pension Liability 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. (6,843,580)

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.

Accrued Bond Interest		(1,252,489)
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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. -

Internal service funds are used by management to charge the costs of insurance activities to individual funds. This activity is consolidated with the governmental activities in the Statement of Activities. 462,496

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. 68,140

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 1,585,174

See accompanying notes to the basic financial statements

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

STATEMENT OF NET POSITION - PROPRIETARY FUND
June 30, 2021

INTERNAL SERVICE FUND

	<u>Insurance</u>
ASSETS	
Cash and Cash Equivalents	-
Receivables:	
Accounts	86,988
Due From Other Funds	<u>\$ 9,989,411</u>
TOTAL ASSETS	<u>10,076,399</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	38,171
Payroll Liabilities	2,079,831
Other Current Liabilities	<u>10,633</u>
TOTAL LIABILITIES	<u>2,128,635</u>
NET POSITION	
Unrestricted	<u>7,947,764</u>
TOTAL NET POSITION	<u><u>\$ 7,947,764</u></u>

See accompanying notes to the basic financial statements

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUND
For the year ended June 30, 2021

INTERNAL SERVICE FUND

	<u>Insurance</u>
OPERATING REVENUES	
Charges for services	\$ 14,610,737
Miscellaneous revenue	-
	<hr/>
TOTAL OPERATING REVENUES	14,610,737
	<hr/>
OPERATING EXPENSES	
Support services	14,148,241
	<hr/>
TOTAL OPERATING EXPENSES	14,148,241
	<hr/>
CHANGE IN NET POSITION	462,496
NET POSITION - BEGINNING	7,485,268
	<hr/>
NET POSITION - ENDING	<u>\$ 7,947,764</u>

See accompanying notes to the basic financial statements

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the year ended June 30, 2021

INTERNAL SERVICE FUND

	<u>Insurance</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Received for services	\$ 14,523,749
Received for miscellaneous purposes	-
Payments for goods and services	<u>(14,242,098)</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	281,651
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Loans to other funds	<u>(281,651)</u>
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(281,651)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-
CASH AND CASH EQUIVALENTS, BEGINNING	<u>-</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ -</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:	
Operating Income	\$ 462,496
Adjustments to Reconcile Operating Loss to Net Cash Used By Operating Activities:	
Decrease (increase) in Accounts Receivable	(86,988)
Increase (decrease) in Accounts Payable	(35,734)
Increase (decrease) in Accrued Liabilities	<u>(58,123)</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>\$ 281,651</u>

See accompanying notes to the basic financial statements

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FIDUCIARY FUND
For the year ended June 30, 2021

CUSTODIAL FUND

	<u>Insurance</u>
OPERATING REVENUES	\$ 257,695
TOTAL OPERATING REVENUES	<u>257,695</u>
OPERATING EXPENSES	<u>252,543</u>
TOTAL OPERATING EXPENSES	<u>252,543</u>
CHANGE IN NET POSITION	5,152
NET POSITION - BEGINNING	<u>296,823</u>
NET POSITION - ENDING	<u>\$ 301,975</u>

See accompanying notes to the basic financial statements

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. THE FINANCIAL REPORTING ENTITY

Corvallis School District 509J (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 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 or included in these basic financial statements.

The 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. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level. As a general rule, interfund activity is eliminated from the government-wide statements. An exception to this is services or goods provided by an activity and used by another activity. Governmental activities, which are primarily supported by taxes and intergovernmental revenues, are segregated from business-type activities, which are primarily supported by charges for services.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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. 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 and fiduciary funds, even though the latter are excluded from the government-wide financial statements. 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.

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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. The proprietary fund (internal service) and fiduciary fund financial statements are reported using the accrual basis of accounting but agency funds have no measurement focus. 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.

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, expenditures related to compensated absences, Other Post-Employment Benefits (OPEB) obligations and pension expenses are recorded only when payment is due.

Accounts reported as program revenues include: charges for services and operating grants and contributions that are unrestricted to meet the operational and capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Property taxes associated with the current fiscal period are considered by management to be susceptible to accrual if received in cash or by the 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 administered by the Department of Education.

DEBT SERVICE FUND

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

GRANTS FUND

The Grants Fund accounts for revenues and expenditures of grants restricted for specific educational and support activities. The primary sources of revenue are federal, state, and local grants.

CAPITAL PROJECTS FUND

This fund accounts for major improvement and construction projects. The principal revenue source is Bond Proceeds.

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

The following non-major governmental funds are reported:

SPECIAL REVENUE FUNDS

Food Service Fund – This fund accounts for the various food service programs provided by the District. The sale of food and federal subsidies administered by the state are the major revenue sources.

Designated Revenue Fund – This fund accounts for revenues and expenditures of revenues restricted for specific purposes.

Designated Facilities Fund – This fund is used to account for resources accumulated to fund capital improvements and upgrades to school facilities and for the acquisition and sale of land for school district use.

Student Body Activity Fund – This fund accounts for the revenues and expenditures of the various student clubs and activities.

District Donation Fund – This fund accounts for expenditures of donations made to the District from the Corvallis Public Schools Foundation.

DEBT SERVICE FUNDS

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

The following proprietary fund is reported:

Insurance Fund – The internal service fund accounts for risk management operations, premiums and related deductibles, and employee benefit programs. The principal source of revenue is charges to other funds for services.

The following fiduciary fund is reported:

Custodial Fund – This fund accounts for the money the District receives from the Corvallis Public Schools Foundation.

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

FUND BALANCE

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

- Nonspendable represents amounts that are not in a spendable form. The nonspendable fund balance represents inventories.
- Restricted 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 represents amounts that can be used only for specific purposes determined by a formal action or a formally signed resolution by the school board. The Board of Directors is the highest level decision making authority. The formal action may be performed at any time and consists of an affirmative vote of the majority of the board to approve, modify or rescind a motion to commit funds.
- Assigned 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 Superintendent and the Finance and Operations Director.
- Unassigned 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 District has adopted Board Policy DA: Fiscal Policies, which guides the budget to create sufficient fund balances to provide sustainable program, protects the District from the inability to meet cash flow needs, and provides prudent reserves to meet unexpected events. General Fund reserves should target a 2.5% appropriated contingency, 5.0% appropriated rainy day reserve, 5.0% unappropriated ending fund balance (as a percentage of current resources, net of beginning fund balance), and targeted reserves as may be designated.

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 accumulated depreciation and the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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.

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.

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY

In addition to assets, the basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense /expenditure) until then. At June 30, 2021, there were deferred outflows representing PERS pension related deferrals and OPEB related deferrals for health insurance and 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 position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2021, there were deferred inflows representing PERS pension related deferrals, deferred inflows representing OPEB Health Insurance related deferrals, and deferred inflows representing OPEB RHIA pension related deferrals reported in the statement of net position. In addition, the governmental funds balance sheet has deferred inflows which represent unavailable property taxes.

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.

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, 2021 management considers all accounts, including those from the public, fully collectible.

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

SUPPLY INVENTORIES AND PREPAID ITEMS

Supply inventories are stated at cost using first-in, first-out (FIFO) method. Any donated inventories are stated at their estimated fair market value. The cost of inventory items are recognized as an expenditure when purchased (purchase method) for budgetary purposes. A portion of the inventory consists of donated United States Department of Agriculture (USDA) commodities. Commodities are recorded as expenditures when consumed on the government-wide financial statements and are stated at their fair market value based on guidelines provided by the USDA.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items both in the government-wide and fund financial statements. There were no prepaid items at fiscal year-end.

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 works of art and similar items and capital assets received in 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

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 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 and discounts on debt issuance are reported as other financing uses.

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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 requires disclosure of contingent assets and liabilities at the date of the financial statements as well as reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

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.

The District provides a single-employer retiree benefit plan that provides access to postemployment health, dental, and vision benefits to eligible employees and their spouses. Benefits and eligibility for members are established through various collective bargaining agreements, and in accordance with ORS 243.303.

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:

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)

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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.

F. CASH AND CASH EQUIVALENTS

The cash and cash equivalents are considered to be cash on hand, demand deposits, and investments. Cash and cash equivalents are recorded at cost, with the exception of investments which are recorded at market value. The LGIP is stated at cost which approximates fair value.

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

The District budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects, and internal service funds, as needed. All funds are budgeted on the modified accrual basis of accounting.

The District begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the board of directors by resolution prior to the beginning of the District's fiscal year. The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total instruction, support services, enterprise and community services, debt service, facilities acquisition and construction, contingency, and interfund transfers are the levels of control for the funds established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line item budgets within appropriation categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of a fund's original budget may be adopted by the board of directors at a regular board meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the board of directors. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the board of directors.

During the year, there was one supplemental budgets and one appropriations transfers passed. Appropriations lapse at year-end. 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, 2021.

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

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 to 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 reported as unavailable revenue in the governmental funds if not received within 60 days of year end. Inventories of supplies are budgeted as expenditures when purchased and debt, accrued vacation, OPEB liabilities, and pension costs are expensed as paid instead of when incurred.

NOTE 4. 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.

Credit Risk - Deposits

In the case of deposits, the risk is 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, 2021, combined bank balances totaled \$5,213,495, of which \$250,000 was insured by FDIC and the remaining amount was collateralized by the Oregon Public Funds Collateralization Program (PFCP).

INVESTMENTS

The Board policy is to follow state statutes governing cash management. The policy authorizes investment in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, commercial paper and corporate bonds with a minimum rating of A1/P1, and the Oregon State Treasurer's LGIP.

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

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 4. CASH AND INVESTMENTS – CONTINUED

[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.

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.

Interest Rate Risk

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB.

The District holds investments in US Agency Securities 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, 2021, the District appeared to be in compliance with all policies regarding depositories, instruments and maturities.

Concentration of Credit Risk

At June 30, 2021, 23% of total investments were in the State Treasurer’s Investment Pool. State statutes do not limit the percentage of investments in this instrument. Oregon Revised Statutes require no more than 25 percent of the monies of a local government to be invested in bankers’ acceptances of any qualified financial institution. At June 30, 2021, there appeared to be compliance with all percentage restrictions.

Cash and Investments at June 30, 2021 (recorded at fair value) consisted of:

Deposits With Financial Institutions	2021
Demand Deposits	\$ 4,213,196
Investments	174,338,801
Cash on Hand	500
Total	\$ 178,552,497

There were the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-18	18-59
State Treasurer's Investment Pool	\$ 39,797,433	\$ 39,797,433	\$ -	\$ -
US Agency Securities	134,541,368	34,284,482	100,256,886	-
Total	\$ 174,338,801	\$ 74,081,915	\$ 100,256,886	\$ -

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 5. INTERFUND RECEIVABLES/PAYABLES

Interfund loans are used to finance operations between funds.

	Receivable	Payable
General	\$ 3,173,114	\$ 167,456,049
Debt Service	395,415	-
Grants Fund	564,493	1,939,038
Capital Projects	151,910,491	-
Non-Major Governmental	4,254,397	1,194,209
Fiduciary Fund	301,975	-
Internal Service Fund	9,989,411	-
	\$ 170,589,296	\$ 170,589,296

NOTE 6. 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 7. LONG-TERM OBLIGATIONS

BONDS PAYABLE

General obligation bonds are direct obligations and pledge the full faith and credit of the District. The District issues general obligation bonds to provide funds for the acquisition, construction and improvements of the District's school facilities. For the following long-term obligations there were no significant default or termination clauses noted in the obligation agreements that would require disclosure under GASB 88.

General Obligation Bonds

In March 2007, \$55.8 million in general obligation bonds were issued to refund the outstanding series 1999 and 2003 general obligation bonds in the amount of \$56.84 million. The proceeds were used to purchase United States government obligations and deposited into escrow. The escrow deposits were sufficient to redeem all remaining principal and the bonds were called on June 1, 2006. Principal and interest payments on the refunding bonds are made annually with interest rates ranging from 4%-5%.

In July 2018, \$160 million in general obligation bonds were issued to finance capital improvement projects to improve safety and security, replace and expand schools, and address overcrowding. That issue was the first series of bonds issued under an authorization of \$199.9 million approved by district voters in May 2018. Principal and interest payments on the bonds are made annually with interest rates ranging from 3.000% - 5.000%.

In December of 2020, the remaining \$39.9 million of the authorized \$199.9 million in general obligation bonds were issued by the district to continue financing capital improvement projects on a district-wide basis. Principal and interest payments will be made on these bonds annually with interest rates ranging from 3.375%-5.000%.

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 7. LONG-TERM OBLIGATIONS – CONTINUED

Pension Obligation Bonds

In October 2002, \$24,299,733 in 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 \$6.5 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. Interest on the deferred interest bonds is accreted semiannually at rates ranging from 2.06% to 6.10%.

CAPITAL LEASES PAYABLE

Capital leases are leases entered to finance the purchase of capital assets. Assets financed in this way are capitalized in the year the lease begins and are depreciated based upon the asset class purchased as stated in Note 1 – D. All assets fall into the vehicles and equipment asset class. As of June 30, 2021, there is \$1,345,664 in outstanding principal on all capital lease payables.

In January 2018, the District entered into a lease agreement with Oregon Clean Power Cooperative which is to be paid in yearly installments over 10 years with a total principal of \$104,000 and \$20,107 of attributable interest. In November 2020, the District entered into a lease agreement with Oregon Clean Power Cooperative to finance the installation of a solar array at the District Office, to be paid in yearly installments of \$15,997 over 10 years with a total principal of \$120,000 and \$39,970 of attributable interest.

The District has entered into several lease agreements with Apple Inc. to purchase iPads and related service agreements for the schools and students. In June 2017, the District entered a lease agreement which is to be paid in four annual installments of \$120,540, with a total principal of \$482,160 and no attributable interest. In July 2018, the District entered a lease agreement which is to be paid in yearly installments over 4 years with a total principal of \$335,160 and no attributable interest. In July 2019, the District entered a lease agreement which is to be paid in yearly installments over 4 years with a total principal of \$940,692 and no attributable interest. In July 2020, the District entered a lease agreement which is to be paid in four annual installments of \$65,925, with a total principal of \$263,700 and no attributable interest.

The District has entered into several lease agreements with Insight Financial Service to purchase Chromebooks and related service agreements for the schools and students. In August 2018, the District entered into two lease agreements which are to be paid in yearly installments over 4 years with a total principal of \$57,375 and \$517,321 as well as \$1,003 and \$3661, respectively, of attributable interest. In August 2020, the District entered into a lease agreement to be paid in annual installments of \$40,157 over four years with a total principal of \$146,989 and \$13,641 of attributable interest.

In July 2020, the District entered into a lease agreement with US Bank Equipment Finance for copier and printer hardware and related services, to be paid in monthly installments of \$4,838 over five years with a total principal of \$290,270 and \$31,147 of attributable interest.

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 7. LONG-TERM OBLIGATIONS – CONTINUED

Changes in long-term debt are as follows:

	Interest Rates	Original Issue	Outstanding July 1, 2020	Issued	Matured and Redeemed	Outstanding June 30, 2021	Due Within One Year
Limited Tax Pension Obligations							
OSBA 2002	2.06-6.1%	\$24,299,733	\$ 16,475,000	\$ -	\$ -	\$ 16,475,000	\$ -
General Obligation Bonds:							
Series 2020	3.37-5%	39,915,000	-	39,915,000	-	39,915,000	370,000
Series 2018	3-5%	159,999,046	159,539,046	-	(4,595,522)	\$ 154,943,524	3,182,217
Total bonds			176,014,046	39,915,000	(4,595,522)	211,333,524	3,552,217
Premium Related to Bonds							
Unamortized premium on bonds 2018			25,829,549	-	(1,434,975)	24,394,574	1,434,975
Unamortized premium on bonds 2020			-	10,505,389	(583,633)	9,921,756	583,633
Total bonds payable			201,843,595	50,420,389	(6,614,130)	245,649,854	5,570,825
Interest							
Accrued accreted interest			44,552	-	(44,552)	-	-
Capital Leases							
Capital Leases			1,344,841	789,813	(788,990)	1,345,664	497,224
Total long-term liabilities			<u>\$ 203,232,988</u>	<u>\$ 51,210,202</u>	<u>\$ (7,447,672)</u>	<u>\$ 246,995,518</u>	<u>\$ 6,068,049</u>

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

Fiscal Year	Total		
Ending June 30	Principal	Interest	Requirements
2022	\$ 3,552,217	\$ 11,407,925	\$ 14,960,142
2023	6,756,067	10,375,472	17,131,539
2024	7,732,121	10,010,912	17,743,033
2025	8,699,648	9,593,746	18,293,394
2026	9,703,207	9,149,092	18,852,299
2027-31	58,873,237	37,074,508	95,947,745
2032-36	79,765,000	21,170,400	100,935,400
2037-38	36,252,027	2,684,200	38,936,227
	<u>\$ 211,333,524</u>	<u>\$ 111,466,255</u>	<u>\$ 322,799,779</u>

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

Fiscal Year	Total		
Ending June 30	Principal	Interest	Requirements
2022	\$ 497,224	\$ 24,926	\$ 522,150
2023	416,984	21,376	438,360
2024	185,529	17,660	203,189
2025	86,752	10,354	97,106
2026	41,622	7,106	48,728
2027-30	117,553	11,606	129,159
	<u>\$ 1,345,664</u>	<u>\$ 93,028</u>	<u>\$ 1,438,692</u>

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 8. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 occurred as follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Construction in Progress	\$ 36,037,295	\$ 77,761,643	\$ -	\$ 113,798,938
Land	2,629,247	-	-	2,629,247
Total Capital Assets Not being Depreciated	<u>\$ 38,666,542</u>	<u>77,761,643</u>	<u>-</u>	<u>116,428,185</u>
Capital Assets Being Depreciated:				
Buildings and Improvement	136,106,475	830,635	-	136,937,110
Vehicles and Equipment	6,958,912	296,549	-	7,255,461
Total Capital Assets Being Depreciated	<u>143,065,387</u>	<u>1,127,184</u>	<u>-</u>	<u>144,192,571</u>
Accumulated Depreciation:				
Buildings and Improvement	66,278,749	3,442,154	-	69,720,903
Vehicles and Equipment	5,079,447	228,620	-	5,308,067
Total Accumulated Depreciation	<u>71,358,196</u>	<u>3,670,774</u>	<u>-</u>	<u>75,028,970</u>
Total Capital Assets Being Depreciated, Net	<u>71,707,191</u>			<u>69,163,601</u>
Governmental Activities	<u>\$ 110,373,733</u>			<u>\$ 185,591,786</u>

Current year depreciation expense is allocated to functions as follows:

Depreciation allocation	
Instruction	\$2,066,902
Support Services	1,475,082
Community Services	128,790
	<u>\$3,670,774</u>

NOTE 9. 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 student membership counts and other factors in the state school fund revenue formula. Since these projections and student membership 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 District in the course of normal operations is subject to litigation. As of the financial statement issuance date there was no material pending or threatened litigation that would have an adverse effect on the financial condition of the District.

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 9. COMMITMENTS AND CONTINGENCIES – (CONTINUED)

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 future and long-term financial impact of COVID-19 is uncertain.

NOTE 10. 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 Comprehensive Annual Financial Report which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.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.

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 10. DEFINED BENEFIT PENSION PLAN – (CONTINUED)

- 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.
- 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, 2017 actuarial valuation, which became effective July 1, 2019. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Effective January 1, 2020, Senate Bill 1049 requires employees to pay contributions on re-employed PERS retirees' salaries as if they were an active member, excluding IAP (6%) contributions. Employer contributions for the year ended June 30, 2021 were \$12,355,333, excluding amounts to fund employer specific liabilities. In addition approximately \$2,639,163 in employee contributions were paid by employees or picked up by the District in fiscal 2021.

Pension Asset or Liability – At June 30, 2021, the District reported a net pension liability of \$70,405,144 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2018. 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.

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 10. DEFINED BENEFIT PENSION PLAN – (CONTINUED)

As of the measurement dates of June 30, 2020 and 2019, the District’s proportion was .32 percent and .31 percent, respectively. Pension expense for the year ended June 30, 2021 was \$6,843,580.

The rates in effect for the year ended June 30, 2021 were:

- (1) Tier 1/Tier 2 – 18.77%
- (2) OPSRP general services – 13.32%

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 3,098,678	\$ -
Changes in assumptions	3,778,422	132,388
Net difference between projected and actual earnings on pension plan investments	8,278,730	-
Net changes in proportionate share	3,468,206	2,369,208
Differences between District contributions and proportionate share of contributions	802,562	2,225,574
Subtotal - Amortized Deferrals (below)	19,426,598	4,727,170
District contributions subsequent to measurement date	12,355,333	-
Deferred outflow (inflow) of resources	\$ 31,781,931	\$ 4,727,170

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, 2022.

Subtotal amounts related to pension as deferred outflows of resources, \$19,426,598, and deferred inflows of resources, (\$4,727,170), net to \$14,699,428 and will be recognized in pension expense as follows:

Year ending June 30,	Amount
2022	\$ 3,410,596
2023	4,675,665
2024	3,619,977
2025	2,884,401
2026	108,789
Thereafter	-
Total	\$ 14,699,428

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021. Oregon PERS produces an independently audited CAFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.pdf>

Actuarial Valuations – The employer contribution rates effective July 1, 2019 through June 30, 2021, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (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.

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 10. DEFINED BENEFIT PENSION PLAN – (CONTINUED)

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

Actuarial Methods and Assumptions:

Valuation date	December 31, 2018
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 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 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	27.5%	37.5%	32.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternative Investments	7.5%	17.5%	15.0%
Opportunity Portfolio	0.0%	3.0%	0.0%
Risk Parity	0.0%	2.5%	2.5%
Total			100.0%

(Source: June 30, 2020 PERS CAFR; p. 102)

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 10. 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 May 2019 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Core Fixed Income	9.60%	4.07%
Short-Term Bonds	9.60%	3.68%
Bank/Leveraged Loans	3.60%	5.19%
High Yield Bonds	1.20%	5.74%
Large/Mid Cap US Equities	16.17%	6.30%
Small Cap US Equities	1.35%	6.68%
Micro Cap US Equities	1.35%	6.79%
Developed Foreign Equities	13.48%	6.91%
Emerging Market Equities	4.24%	7.69%
Non-US Small Cap Equities	1.93%	7.25%
Private Equity	17.50%	8.33%
Real Estate (Property)	10.00%	5.55%
Real Estate (REITS)	2.50%	6.69%
Hedge Fund of Funds - Diversified	1.50%	4.06%
Hedge Fund - Event-driven	0.38%	5.59%
Timber	1.13%	5.61%
Farmland	1.13%	6.12%
Infrastructure	2.25%	6.67%
Commodities	1.13%	3.79%
<i>Assumed Inflation - Mean</i>		2.50%

(Source: June 30, 2020 PERS CAFR; p. 74)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2020 and 2019 was 7.20 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 7.20 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate.

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 10. DEFINED BENEFIT PENSION PLAN – (CONTINUED)

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
District's proportionate share of the net pension liability	\$ 104,545,824	\$ 70,405,144	\$ 41,776,601

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, 2020 Measurement Date that meet this requirement.

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 OPSERP members earning \$2,500 or more per month 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 OPSERP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 10. DEFINED BENEFIT PENSION PLAN – (CONTINUED)

to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The District did not make any optional contributions to member IAP accounts for the year ended June 30, 2021.

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 11. 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 0.06% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2021. 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 for the year ended June 30, 2021 were included in PERS expense amounts.

At June 30, 2021, the District reported a net OPEB asset of \$1,294,451 for its proportionate share of the net OPEB asset. The OPEB asset was measured as of June 30, 2020, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2018. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB asset is determined by comparing

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 11. OTHER POST EMPLOYMENT BENEFIT PLAN – RHIA – (CONTINUED)

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, 2020 and 2019, the District’s proportion was .64 percent and .35 percent, respectively. OPEB income for the year ended June 30, 2021 was \$402,575.

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	(208,200)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	(153,974)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
Employer's Total OPEB Expense/(Income)	\$ (362,174)

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 132,331
Changes in assumptions	-	68,806
Net difference between projected and actual earnings on pension plan investments	143,953	-
Net changes in proportionate share	-	289,475
Differences between District contributions and proportionate share of contributions	-	-
Subtotal - Amortized deferrals (below)	143,953	490,612
District contributions subsequent to measurement date	-	-
Deferred outflow (inflow) of resources	\$ 143,953	\$ 490,612

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, 2022.

Subtotal amounts related to OPEB as deferred outflows of resources \$143,953, and deferred inflows of resources, (\$490,612) net to (\$346,659) and will be recognized in OPEB expense as follows:

Year ending June 30,	Amount
2022	\$ (282,474)
2023	(162,806)
2024	53,214
2025	45,407
2026	-
Thereafter	-
Total	\$ (346,659)

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)

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 11. OTHER POST EMPLOYMENT BENEFIT PLAN – RHIA – (CONTINUED)

Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2020. That independently audited report was dated March 12, 2021 and can be found at:

https://www.oregon.gov/pers/EMP/Documents/GASB/2020/GASB_75_FYE_6.30.2020.pdf

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2018
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 percent
Retiree healthcare participation	Healthy retirees: 32%; Disabled retirees: 20%
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 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

Discount Rate:

The discount rate used to measure the total OPEB liability as of the measurement dates of June 30, 2020 and 2019 was 7.20 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.

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 11. OTHER POST EMPLOYMENT BENEFIT PLAN – RHIA – (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 May 2019 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Core Fixed Income	9.60%	4.07%
Short-Term Bonds	9.60%	3.68%
Bank/Leveraged Loans	3.60%	5.19%
High Yield Bonds	1.20%	5.74%
Large/Mid Cap US Equities	16.17%	6.30%
Small Cap US Equities	1.35%	6.68%
Micro Cap US Equities	1.35%	6.79%
Developed Foreign Equities	13.48%	6.91%
Emerging Market Equities	4.24%	7.69%
Non-US Small Cap Equities	1.93%	7.25%
Private Equity	17.50%	8.33%
Real Estate (Property)	10.00%	5.55%
Real Estate (REITS)	2.50%	6.69%
Hedge Fund of Funds - Diversified	1.50%	4.06%
Hedge Fund - Event-driven	38.00%	5.59%
Timber	1.13%	5.61%
Farmland	1.13%	6.12%
Infrastructure	2.25%	6.67%
Commodities	1.13%	3.79%
<i>Assumed Inflation - Mean</i>		2.50%

(Source: June 30, 2020 PERS CAFR; p. 74)

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) calculated using the discount rate of 7.20 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate.

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
District's proportionate share of the net pension asset	\$ 1,045,051	\$ 1,294,451	\$ 1,507,698

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 11. OTHER POST EMPLOYMENT BENEFIT PLAN – RHIA – (CONTINUED)

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2020 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

NOTE 12. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE

The District operates a single-employer retiree benefit plan that provides access to post-employment health benefits to eligible employees and their spouses. Benefits and eligibility for members are established through the collective bargaining agreements.

The District’s post-retirement health insurance program was established in accordance with ORS 243.303. ORS stipulates that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims costs, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree health insurance premiums, represents the District’s implicit employer contribution. The plan is currently unfunded in accordance with GASB Statement No. 75.

At July 1, 2020, the following employees were covered by the benefit terms:

Participant Counts	Total
Number of Active Participants	846
Number of Inactive Participants	63
Total Number of Participants	909

The District’s total OPEB liability in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial Assumption:

Valuation Date	July 1, 2020 rolled forward to June 30, 2021
Actuarial Cost Method	Entry Age Normal
Investment return assumption (Interest Discount)	The 2.25% investment return assumption is based on the 20-Year General Obligation Municipal Bond Index Published by Bond Buyer
Plan Participation	10% assumed will elect coverage at retirement if eligible for District paid insurance; 40% assumed if only eligible for self-pay insurance
Inflation Rate	2.5% per year
Annual salary rate increase	3.5% for all future years
Health Care premium	
Beginning in 2018 a 40% excise tax will be imposed under the affordable care act on employers if the aggregate value of medical coverage exceed a threshold limit. This excise tax is not included in the calculations because it is believed to be immaterial in regard to the OPEB plan. The federal government delayed the implementation of the tax from 2020 to 2022.	

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 12. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE – (CONTINUED)

Changes in Total OPEB Liability:

Total OPEB Liability at June 30, 2020	\$	5,450,900
Changes for the year:		
Service Cost		339,797
Interest		127,531
Changes of Benefit Terms		-
Differences between expected and actual experience		(361,332)
Changes of assumptions or other inputs		(513,624)
Benefit Payments		<u>(245,297)</u>
Net Changes		<u>(652,925)</u>
Total OPEB Liability at June 30, 2021	\$	<u>4,797,975</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.

Discount Rate Sensitivity:

	1% Decrease 1.25%	Current Discount Rate 2.25%	1% Increase 3.25%
Total OPEB Liability	\$ 5,209,282	\$ 4,797,975	\$ 4,413,598

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.

Healthcare Trend Rate Sensitivity:

	1% Decrease 5.50% Graded Down to 3.50%	Current Trend Rate 6.50% Graded Down to 4.50%	1% Increase 7.50% Graded Down to 5.50%
Total OPEB Liability	\$ 4,160,883	\$ 4,797,975	\$ 5,572,348

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 12. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE – (CONTINUED)

For the year ended June 30, 2021, the District recognized OPEB income for Health Insurance of \$69,970. At June 30, 2021, the District reported deferred outflows and deferred inflows of resources related to OPEB for Health Insurance from the following sources:

	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ -	\$ 321,914
Changes in assumptions	545,277	1,610,427
Total as of June 30, 2020	\$ 545,277	\$ 1,932,341

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability in the fiscal year ended June 30, 2022.

Subtotal amounts related to OPEB as deferred outflows of resources of \$545,277 and deferred inflows of resources, (\$1,932,341) net to (\$1,387,064) and will be recognized in OPEB expense as follows:

Year ended June 30	Annual Recognition
2022	\$ (292,001)
2023	(292,001)
2024	(292,001)
2025	(292,003)
2026	(316)
Thereafter	(218,742)
Total	(\$1,387,064)

Actuarial Methods and Assumptions – The total OPEB Liability for the current year was determined as part of the July 1, 2020 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 include; (a) an interest discount rate of 2.25% per year; (b) an inflation rate of 2.5% per year; (c) a payroll increase of 3.5% per year; (d) demographic assumptions based on Oregon PERS valuation assumptions as of December 31, 2018.

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 13. PROPERTY TAX LIMITATION

The voters of the State of Oregon approved ballot measure 5, a constitutional limit on property taxes for schools and non-school 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 State 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.

NOTE 14. TAX ABATEMENTS

As of June 30, 2021, the District had tax abatements through two state allowed programs: Housing Authority property and Enterprise Zone that impacted their levied taxes and require disclosure under GASB 77.

Housing Authority Property (ORS 307.092):

- The property of a housing authority is declared to be public property if used for essential public and governmental purposes and, upon compliance with ORS 307.162 (Claiming exemption), the property and the housing authority are exempt from all taxes and special assessments of the city, the county, the state or any political subdivision of the city, county or state.

In lieu of taxes or special assessments, the authority may agree to make payments to the city, county or political subdivision for improvements, services and facilities furnished by the city, county or political subdivision for the benefit of a housing project, but in no event may the payments exceed the estimated cost to the city, county or political subdivision of the improvements, services or facilities furnished. Property of a housing authority that is commercial property leased to a taxable entity is not exempt from taxation and special assessments under this section.

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 14. TAX ABATEMENTS – (CONTINUED)

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, 2021, the Corvallis School District had abated property taxes totaling \$73,498 under these programs.

NOTE 15. FUND BALANCE CONSTRAINTS

The specific purposes for each of the categories of fund balance as of June 30, 2021 are as follows:

	General Fund	Grants Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:						
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 301,402	\$ 301,402
Restricted for:						
Debt Service	-	-	444,747	-	-	444,747
Capital Construction	-	-	-	140,231,256	-	140,231,256
Grants	-	-	-	-	-	-
Committed to:						
Debt Service	-	-	-	-	1,523,444	1,523,444
Contracts and Programs	-	12,216	-	-	195,063	207,279
Student Body Activities	-	-	-	-	379,155	379,155
Facilities Improvements	-	-	-	-	2,434,397	2,434,397
Assigned to:						
Operating Contingency	2,005,033	-	-	-	-	2,005,033
Rainy Day Fund	4,010,066	-	-	-	-	4,010,066
Unappropriated Reserve	8,479,354	-	-	-	-	8,479,354
Total Fund Balances	\$ 14,494,452	\$ 12,216	\$ 444,747	\$ 140,231,256	\$ 4,833,461	\$ 160,016,132

At June 30, 2021, the Food Service Fund has a negative fund balance of \$90,638. Corvallis School District has historically run a catering business that provides revenue to offset the difference between program costs and revenue received from meal prices and reimbursements. Food costs have also increased significantly in the current market. The Food Service program is on track to make up this shortfall within the next fiscal year and does not anticipate this to be an ongoing issue. In the short term, the differences were to be made up by transfers from the General Fund.



Corvallis School District 509J
Benton County, Corvallis, Oregon

REQUIRED SUPPLEMENTARY INFORMATION

Required Supplementary Information

Notes to Required Supplementary Information

1. No budgetary expenditures were in excess of appropriations during the year
2. The budgetary basis of accounting for all funds is modified accrual, which is the same as that required by generally accepted accounting principles. Accordingly, no reconciliation of budgetary to generally accepted accounting principles activity is required

CORVALLIS SCHOOL DISTRICT
BENTON COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2021

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
2021	0.32 %	\$ 70,405,144	\$ 44,549,045	158.0 %	75.8 %
2020	0.31	52,956,449	40,163,180	131.9	80.2
2019	0.34	50,980,124	39,434,678	129.3	82.1
2018	0.30	40,809,896	38,058,376	107.2	83.1
2017	0.31	46,665,408	35,740,014	130.6	80.5
2016	0.29	16,771,009	33,596,656	49.9	91.9
2015	0.32	(7,261,118)	31,309,986	(23.2)	103.6
2014	0.32	16,347,249	29,885,106	54.7	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. 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

Year	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
2021	\$ 12,355,333	\$ 12,355,333	\$ -	\$ 44,594,096	27.7 %
2020	8,912,657	8,912,657	-	44,549,045	20.0
2019	5,806,571	5,806,571	-	40,163,180	14.5
2018	5,525,866	5,525,866	-	39,434,678	14.0
2017	4,897,122	4,897,122	-	38,058,376	12.9
2016	4,731,427	4,731,427	-	35,740,014	13.2
2015	6,353,411	6,353,411	-	33,596,656	18.9
####	6,141,384	6,141,384	-	31,309,986	19.6

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.

**CORVALLIS SCHOOL DISTRICT
BENTON COUNTY, OREGON**

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2021

OPEB - RHIA

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

Year Ended June 30,	(a) Employer's proportion of the net OPEB asset/ (liability) (NOA/(L))	(b) Employer's proportionate share of the net OPEB asset/ (liability) (NOA/(L))	(c) Employer's covered payroll	(b/c) NOA/(L) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2021	0.63528 %	\$ 1,294,451	\$ 44,549,045	2.91 %	150.1 %
2020	0.35404	684,131	40,163,180	1.70	144.4
2019	0.34490	385,001	39,434,678	0.98	124.0
2018	0.34041	142,070	38,058,376	0.37	108.9
2017	0.34737	(94,333)	35,740,014	(0.26)	90.0

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

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

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

SCHEDULE OF CONTRIBUTIONS FOR RHIA

Year	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
2021	\$ N/A	\$ N/A	\$ N/A	\$ 44,594,096	N/A %
2020	\$ N/A	\$ N/A	\$ N/A	\$ 44,549,045	N/A
2019	N/A	N/A	N/A	40,163,180	N/A
2018	N/A	N/A	N/A	39,434,678	N/A
2017	N/A	N/A	N/A	38,058,376	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.

All statutorily required contributions were made and are included within PERS contributions (see p. 44).

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POST EMPLOYMENT BENEFITS
June 30, 2021

PLAN I (HEALTH INSURANCE)
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 Payroll	Total OPEB Liability as a % of Covered Payroll
2021	\$ 5,450,900	\$ 339,797	\$ 127,531	\$ -	\$ (874,956)	\$ (245,297)	\$ 4,797,975	\$ 42,281,018	11.35%
2020	4,455,872	328,306	185,719	-	763,389	(282,386)	5,450,900	39,226,333	13.90%
2019	6,111,643	424,948	192,625	(10,059)	(2,031,759)	(231,526)	4,455,872	37,899,839	11.76%
2018	5,910,520	412,571	177,667	-	-	(389,115)	6,111,643	47,459,580	12.88%
2017	5,699,054	412,571	171,570	-	-	(372,675)	5,910,520	46,077,262	12.83%

The above table presents the most recent actuarial valuations for the District's post-retirement health insurance.

In implementing GASB Statement No. 73 and No. 75, the following changes since the prior valuation were implemented; (i) the actuarial cost method was changed from Projected Unit Credit to Entry Age Normal, (ii) the interest rate for discounting future liabilities was lowered to match municipal bond rates, (iii) premium increase rates were modified to reflect anticipated experience, (iv) the percentage of future retirees covering a spouse on the plan was decreased to reflect the anticipated experience, (v) demographic assumptions were revised to match (as closely as possible) those developed in the most recent experience study for Oregon PERS, and (vi) an implicit rate subsidy is now being valued for participants in the health plans. In prior valuations, the District's participating in the health plans determined to be a community rated arrangement.

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.

CORVALLIS SCHOOL DISTRICT 509J

Benton County, Oregon

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)**

For the year ended June 30, 2021

	<u>GENERAL FUND</u>			VARIANCE FROM FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
REVENUES				
Local Sources	\$ 39,135,050	\$ 40,107,119	\$ 40,378,465	\$ 271,346
Intermediate Sources	740,000	740,000	625,882	(114,118)
State Sources	47,940,898	39,221,167	39,157,822	(63,345)
Federal Sources	150,000	150,000	89,879	(60,121)
Total Revenues	<u>87,965,948</u>	<u>80,218,286</u>	<u>80,252,048</u>	<u>33,762</u>
EXPENDITURES				
Instruction	50,527,073	48,312,119 (1)	45,627,563	2,684,556
Support Services	37,992,971	36,423,171 (1)	31,828,381	4,594,790
Enterprise and Community Services	501,205	519,898 (1)	515,353	4,545
Debt Service	900,612	900,612 (1)	810,138	90,474
Contingency	6,796,502	4,000,903 (1)	-	4,000,903
Total Expenditures	<u>96,718,363</u>	<u>90,156,703</u>	<u>78,781,435</u>	<u>11,375,268</u>
Excess of Revenues Over, (Under) Expenditures	(8,752,415)	(9,938,417)	1,470,613	11,409,030
OTHER FINANCING SOURCES, (USES)				
New Capital Lease	325,000	325,000	789,813	464,813
Gain/(Loss) on Sale of Investments	-	-	(445,110)	(445,110)
Total Other Financing Sources, (Uses)	<u>325,000</u>	<u>325,000</u>	<u>344,703</u>	<u>19,703</u>
Net Change in Fund Balance	(8,427,415)	(9,613,417)	1,815,316	11,428,733
Beginning Fund Balance	<u>11,493,134</u>	<u>12,679,136</u>	<u>12,679,136</u>	<u>-</u>
Ending Fund Balance	<u>\$ 3,065,719</u>	<u>\$ 3,065,719</u>	<u>\$ 14,494,452</u>	<u>\$ 11,428,733</u>
(1) Appropriation Level				

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the year ended June 30, 2021

GRANTS FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET
REVENUES				
Local Sources	\$ -	\$ -	\$ -	\$ -
Intermediate Sources	48,265	48,265	45,392	(2,873)
State Sources	8,400,000	10,099,222	9,381,493	(717,729)
Federal Sources	5,500,000	6,303,259	4,848,268	(1,454,991)
Total Revenues	<u>13,948,265</u>	<u>16,450,746</u>	<u>14,275,153</u>	<u>(2,175,593)</u>
EXPENDITURES				
Instruction	5,021,700	5,493,672 (1)	4,345,220	1,148,452
Support Services	1,622,234	3,720,200 (1)	3,458,623	261,577
Enterprise and Community Services	179,715	112,258 (1)	103,586	8,672
Facilities Acquisition Construction	7,124,616	7,124,616 (1)	6,355,508	769,108
Total Expenditures	<u>13,948,265</u>	<u>16,450,746</u>	<u>14,262,937</u>	<u>2,187,809</u>
Excess of Revenues Over, (Under) Expenditures	-	-	12,216	12,216
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,216</u>	<u>\$ 12,216</u>

(1) Appropriation Level



Corvallis School District 509J
Benton County, Corvallis, Oregon

SUPPLEMENTARY INFORMATION

CORVALLIS SCHOOL DISTRICT 509J

Benton County, Oregon

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)**

For the year ended June 30, 2021

	<u>DEBT SERVICE FUND</u>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
REVENUES				
Local Sources	\$ 12,727,619	\$ 12,727,619	\$ 12,786,400	\$ 58,781
Intermediate Sources	-	-	1,218	1,218
Total Revenues	<u>12,727,619</u>	<u>12,727,619</u>	<u>12,787,618</u>	<u>58,781</u>
EXPENDITURES				
Debt Service	13,224,750	13,224,750 (1)	13,224,750	-
Contingency	324,130	324,130 (1)	-	324,130
Total Expenditures	<u>13,548,880</u>	<u>13,548,880</u>	<u>13,224,750</u>	<u>324,130</u>
Excess of revenues over (under) expenditures	(821,261)	(821,261)	(437,132)	384,129
Beginning Fund Balance	821,261	821,261	881,879	60,618
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 444,747</u>	<u>\$ 444,747</u>

(1) Appropriation Level

CORVALLIS SCHOOL DISTRICT
Benton County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the year ended June 30, 2021

<u>CAPITAL PROJECTS FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
REVENUES:				
Local Sources	\$ 1,000,000	\$ 1,000,000	\$ 3,253,205	\$ 2,253,205
Total Revenues	<u>1,000,000</u>	<u>1,000,000</u>	<u>3,253,205</u>	<u>2,253,205</u>
EXPENDITURES:				
Support Services	582,500	582,500 (1)	317,252	265,248
Facilities Acquisition and Construction	160,335,379	160,335,379 (1)	75,560,428	84,774,951
Contingency	<u>30,000,000</u>	<u>30,000,000 (1)</u>	<u>-</u>	<u>30,000,000</u>
Total Expenditures	<u>190,917,879</u>	<u>190,917,879</u>	<u>75,877,680</u>	<u>115,040,199</u>
Excess of Revenues over (under) Expenditures	(189,917,879)	(189,917,879)	(72,624,475)	117,293,404
OTHER FINANCING SOURCES, (USES):				
Gain/(Loss) on sale of Investments	-	-	(2,890,108)	(2,890,108)
Issuance of Debt - Principal Proceeds	39,917,879	39,917,879	39,915,000	(2,879)
Issuance of Debt - Premium	<u>-</u>	<u>-</u>	<u>10,505,389</u>	<u>10,505,389</u>
Total Other Financing Sources (Uses)	<u>39,917,879</u>	<u>39,917,879</u>	<u>47,530,281</u>	<u>7,612,402</u>
Net Change in Fund Balance	(150,000,000)	(150,000,000)	(25,094,194)	124,905,806
Beginning Fund Balance	<u>150,000,000</u>	<u>150,000,000</u>	<u>165,325,450</u>	<u>15,325,450</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 140,231,256</u>	<u>\$ 140,231,256</u>

(1) Appropriation Level

CORVALLIS SCHOOL DISTRICT 509 J
Benton County, Oregon

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2021

	FOOD SERVICE FUND	DESIGNATED REVENUE FUND	DESIGNATED FACILITIES FUND	STUDENT BODY FUND
ASSETS				
Cash and equivalents	\$ -	\$ -	\$ -	\$ -
Receivables:				
Accounts/Grants	487,260	1,229,209	150,305	-
Due From Other Funds	-	-	2,290,762	438,843
Other Receivables	-	-	-	-
Other Assets	19,689	-	-	-
Inventories	301,402	-	-	-
Total Assets	\$ 808,351	\$ 1,229,209	\$ 2,441,067	\$ 438,843
LIABILITIES AND FUND BALANCES				
Liabilities:				
Unearned Revenue	\$ 90,634	\$ -	\$ -	\$ -
Payroll Liabilities	-	-	-	-
Due to Other Funds	671,141	523,068	-	-
Accounts Payable	137,214	120,238	6,670	59,688
Total Liabilities	898,989	643,306	6,670	59,688
Fund Balances:				
Nonspendable	301,402	-	-	-
Restricted for:				
Grants	-	-	-	-
Committed to:				
Student body activities	-	-	-	379,155
Contracts and programs	(392,040)	585,903	-	-
PERS Debt Service programs	-	-	-	-
Facilities improvements	-	-	2,434,397	-
Total Fund Balances	(90,638)	585,903	2,434,397	379,155
Total Liabilities and Fund Balances	\$ 808,351	\$ 1,229,209	\$ 2,441,067	\$ 438,843

(Continued on next page)

CORVALLIS SCHOOL DISTRICT 509 J
Benton County, Oregon

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2021

	DISTRICT DONATION FUND	PERS DEBT SERVICE FUND	NON-MAJOR GOVERNMENTAL FUNDS
ASSETS			
Cash and equivalents	\$ -	\$ 4,643	\$ 4,643
Receivables:			
Accounts/Grants	-		1,866,774
Due From Other Funds	5,991	1,518,801	4,254,397
Other Receivables	-	-	-
			19,689
Inventories	-	-	301,402
Total Assets	\$ 5,991	\$ 1,523,444	\$ 6,446,905
LIABILITIES AND FUND BALANCES			
Liabilities:			
Unearned Revenue	\$ -	\$ -	\$ 90,634
Payroll liabilities	-	-	-
Due to Other Funds	-	-	1,194,209
Accounts Payable	4,791	-	328,601
Total Liabilities	4,791	-	1,613,444
Fund Balances:			
Nonspendable	-	-	301,402
Restricted for:			
Grants	-	-	-
Committed to:			
Student body activities	-	-	379,155
Contracts and programs	1,200	-	195,063
PERS Debt Service programs	-	1,523,444	1,523,444
Facilities improvements	-	-	2,434,397
Total Fund Balances	1,200	1,523,444	4,833,461
Total Liabilities and Fund Balances	\$ 5,991	\$ 1,523,444	\$ 6,446,905

(Continued from previous page)

CORVALLIS SCHOOL DISTRICT 509 J
Benton County, Oregon

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For the year ended June 30, 2021

	FOOD SERVICES FUND	DESIGNATED REVENUE FUND	DESIGNATED FACILITIES FUND	STUDENT BODY FUND
REVENUES				
Local revenue	\$ 81,334	\$ 3,298,841	\$ 478,044	\$ 315,755
Intermediate revenue	-	312,451	-	-
State revenue	27,015	-	-	-
Federal revenue	2,126,942	-	-	-
Total Revenues	2,235,291	3,611,292	478,044	315,755
EXPENDITURES				
Current:				
Instruction	-	315,577	-	409,327
Support services	-	613,402	6,820	738
Enterprise and community services	2,466,057	10,604	-	-
Facilities Acquisition and construction	-	2,673,366	664,442	-
Debt Service	-	-	-	-
Total Expenditures	2,466,057	3,612,949	671,262	410,065
Net Change in Fund Balance	(230,766)	(1,657)	(193,218)	(94,310)
Fund balances - beginning	140,128	587,560	2,627,615	473,465
Fund balances - ending	\$ (90,638)	\$ 585,903	\$ 2,434,397	\$ 379,155

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CORVALLIS SCHOOL DISTRICT 509 J
Benton County, Oregon

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For the year ended June 30, 2021

	DISTRICT DONATION FUND	PERS DEBT SERVICE FUND	NON-MAJOR GOVERNMENTAL FUNDS
REVENUES			
Local revenue	\$ 252,371	\$ 2,401,467	\$ 6,827,812
Intermediate revenue	-	-	312,451
State revenue	-	-	27,015
Federal revenue	-	-	2,126,942
Total Revenues	252,371	2,401,467	9,294,220
EXPENDITURES			
Current:			
Instruction	130,458	-	855,362
Support services	49,187	-	670,147
Enterprise and community services	71,526	-	2,548,187
Facilities Acquisition and construction	-	-	3,337,808
		956,383	956,383
Total Expenditures	251,171	956,383	8,367,887
Net Change in Fund Balance	1,200	1,445,084	926,333
Fund balances - beginning	-	78,360	3,907,128
Fund balances - ending	\$ 1,200	\$ 1,523,444	\$ 4,833,461

(Continued from previous page)

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the year ended June 30, 2021

<u>FOOD SERVICE FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
REVENUES				
Local Sources:	\$ 1,365,500	\$ 1,365,500	\$ 81,334	\$ (1,284,166)
State Sources:	48,550	48,550	27,015 (2)	(21,535)
Federal Sources:	<u>1,875,500</u>	<u>1,875,500</u>	<u>2,126,942</u>	<u>251,442</u>
Total Revenues	<u>3,289,550</u>	<u>3,289,550</u>	<u>2,235,291</u>	<u>(1,054,259)</u>
EXPENDITURES				
Enterprise and Community Services	3,114,935	3,114,935 (1)	2,466,057	648,878
Contingency	<u>174,615</u>	<u>174,615 (1)</u>	<u>-</u>	<u>174,615</u>
Total Expenditures	<u>3,289,550</u>	<u>3,289,550</u>	<u>2,466,057</u>	<u>823,493</u>
Net Change in Fund Balance	-	-	(230,766)	(230,766)
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>140,128</u>	<u>140,128</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (90,638)</u>	<u>\$ (90,638)</u>

(1) Appropriation Level

(2) Included in this amount is the required state appropriated general purpose revenues of \$15,779 the District must transfer to the Food Service Fund for National School Lunch Support in order to meet the general cash assistance match for 2020-21.

*At June 30, 2021, the Food Service Fund has a negative fund balance of \$90,638. Corvallis School District has historically run a catering business that provides revenue to offset the difference between program costs and revenue received from meal prices and the SNP reimbursements. Food costs have also increased significantly in the current market. The Food Service program is on track to make up this shortfall within the next fiscal year and does not anticipate this to be an ongoing issue.

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the year ended June 30, 2021

DESIGNATED REVENUE FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
REVENUES				
Local Sources	\$ 960,000	\$ 960,000	\$ 3,298,841	\$ 2,338,841
Intermediate Sources	3,200,000	3,200,000	312,451	(2,887,549)
Total Revenues	<u>4,160,000</u>	<u>4,160,000</u>	<u>3,611,292</u>	<u>(548,708)</u>
EXPENDITURES				
Instruction	895,525	895,525 (1)	315,577	579,948
Support Services	780,547	780,547 (1)	613,402	167,145
Enterprise and Community Services	110,910	110,910 (1)	10,604	100,306
Facilities Acquisition Construction	3,000,000	3,000,000 (1)	2,673,366	326,634
Total Expenditures	<u>4,786,982</u>	<u>4,786,982</u>	<u>3,612,949</u>	<u>1,174,033</u>
Excess of Revenues Over, (Under) Expenditures	(626,982)	(626,982)	(1,657)	625,325
Beginning Fund Balance	<u>626,982</u>	<u>626,982</u>	<u>587,560</u>	<u>(39,422)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 585,903</u>	<u>\$ 585,903</u>

(1) Appropriation Level

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the year ended June 30, 2021

DESIGNATED FACILITIES FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
REVENUES				
Local Sources	\$ 455,000	\$ 455,000	\$ 478,044	\$ 23,044
Total Revenues	<u>455,000</u>	<u>455,000</u>	<u>478,044</u>	<u>23,044</u>
EXPENDITURES				
Support Services	-	10,000 (1)	6,820	3,180
Facilities Acquisition and Construction	<u>1,605,000</u>	<u>1,595,000 (1)</u>	<u>664,442</u>	<u>930,558</u>
Total Expenditures	<u>1,605,000</u>	<u>1,605,000</u>	<u>671,262</u>	<u>933,738</u>
Excess of Revenues Over, (Under) Expenditures	(1,150,000)	(1,150,000)	(193,218)	956,782
Beginning Fund Balance	<u>1,150,000</u>	<u>1,150,000</u>	<u>2,627,615</u>	<u>1,477,615</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,434,397</u>	<u>\$ 2,434,397</u>

(1) Appropriation Level

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the year ended June 30, 2021

	<u>STUDENT BODY FUND</u>			VARIANCE FROM FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
REVENUES				
Local Sources	\$ 1,005,000	\$ 1,005,000	\$ 315,755	\$ (689,245)
Total Revenues	<u>1,005,000</u>	<u>1,005,000</u>	<u>315,755</u>	<u>(689,245)</u>
EXPENDITURES				
Instruction	1,251,452	1,251,452	(1) 409,327	842,125
Support Services	<u>150,000</u>	<u>150,000</u>	<u>(1) 738</u>	<u>149,262</u>
Total Expenditures	<u>1,401,452</u>	<u>1,401,452</u>	<u>410,065</u>	<u>991,387</u>
Excess of Revenues Over, (Under) Expenditures	(396,452)	(396,452)	(94,310)	302,142
Beginning Fund Balance	<u>396,452</u>	<u>396,452</u>	<u>473,465</u>	<u>77,013</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 379,155</u>	<u>\$ 379,155</u>

(1) Appropriation Level

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the year ended June 30, 2021

	<u>DISTRICT DONATION FUND</u>			VARIANCE FROM FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
REVENUES				
Local Sources	\$ 607,727	\$ 607,727	\$ 252,371	\$ (355,356)
Total Revenues	<u>607,727</u>	<u>607,727</u>	<u>252,371</u>	<u>(355,356)</u>
EXPENDITURES				
Instruction Services	437,727	437,727 (1)	130,458	307,269
Support Services	50,000	50,000 (1)	49,187	813
Enterprise and Community Services	120,000	120,000 (1)	71,526	48,474
Total Expenditures	<u>607,727</u>	<u>607,727</u>	<u>251,171</u>	<u>356,556</u>
Net Change in Fund Balance	-	-	1,200	1,200
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,200</u>	<u>\$ 1,200</u>

(1) Appropriation Level

CORVALLIS SCHOOL DISTRICT

Benton County, Oregon

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)**

For the year ended June 30, 2021

	<u>PERS BOND FUND</u>			VARIANCE FROM FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
REVENUES				
Local Sources	\$ 2,304,305	\$ 2,304,305	\$ 2,401,467	\$ 97,162
Total Revenues	<u>2,304,305</u>	<u>2,304,305</u>	<u>2,401,467</u>	<u>97,162</u>
EXPENDITURES				
Debt Service	956,383	956,383 (1)	956,383	-
Contingency	<u>1,347,922</u>	<u>1,347,922 (1)</u>	<u>-</u>	<u>1,347,922</u>
Total Expenditures	<u>2,304,305</u>	<u>2,304,305</u>	<u>956,383</u>	<u>1,347,922</u>
Net Change in Fund Balance	-	-	1,445,084	1,445,084
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>78,360</u>	<u>78,360</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,523,444</u>	<u>\$ 1,523,444</u>

(1) Appropriation Level

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (BUDGETARY BASIS)
For the year ended June 30, 2021

<u>INSURANCE FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
REVENUES				
Local Sources	\$ 13,983,494	\$ 13,983,494	\$ 14,610,737	\$ 627,243
Total Revenues	<u>13,983,494</u>	<u>13,983,494</u>	<u>14,610,737</u>	<u>627,243</u>
EXPENDITURES				
Support Services	16,483,494	16,483,494 (1)	14,148,241	2,335,253
Contingency	<u>3,200,000</u>	<u>3,200,000 (1)</u>	<u>-</u>	<u>3,200,000</u>
Total Expenditures	<u>19,683,494</u>	<u>19,683,494</u>	<u>14,148,241</u>	<u>5,535,253</u>
Net Change in Fund Balance	(5,700,000)	(5,700,000)	462,496	6,162,496
Beginning Fund Balance	<u>5,700,000</u>	<u>5,700,000</u>	<u>7,485,268</u>	<u>1,785,268</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,947,764</u>	<u>\$ 7,947,764</u>

(1) Appropriation Level

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED
For the year ended June 30, 2021

<u>GENERAL FUND</u>					
TAX YEAR	BALANCE July 1, 2020	2020-21 LEVY	ADJUSTMENTS TO ROLLS	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED July 1, 2021
Current:					
2020-21	\$ -	\$ 39,323,215	(178,285)	\$ (38,617,326)	\$ 527,604
Prior Years:					
2019-2020	535,545	-	(7,024)	(315,277)	213,244
2018-2019	196,010	-	(3,252)	(69,664)	123,094
2017-2018	103,857	-	(3,364)	(52,416)	48,077
2016-2017	41,044	-	(2,476)	(27,804)	10,764
Prior Years	36,885		(5,485)	(3,369)	28,031
			-		
Total Prior	913,341	-	(21,601)	(468,530)	423,210
Total All Years	\$ 913,341	\$ 39,323,215	\$ (199,886)	\$ (39,085,856)	\$ 950,814
RECONCILIATION TO REVENUE:					TOTAL
Cash Collections by County Treasurers Above					\$ 39,085,856
Accrual of Receivables:					
Taxes in Lieu					31,773
June 30, 2020					(126,314)
June 30, 2021					128,230
Total Revenue - Government Wide Basis					\$ 39,119,545

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED
For the year ended June 30, 2021

DEBT SERVICE FUND

<u>TAX YEAR</u>	<u>TAXES RECEIVABLE July 1, 2020</u>	<u>2020-21 LEVY</u>	<u>ADJUSTMENTS TO ROLLS</u>	<u>CASH COLLECTIONS BY COUNTY TREASURER</u>	<u>BALANCE UNCOLLECTED OR UNSEGREGATED July 1, 2021</u>
Current:					
2020-21	\$ -	\$ 12,768,903	\$ (72,313)	\$ (12,539,270)	\$ 157,320
Prior Years:					
2019-2020	181,253	-	(43,996)	(50,662)	86,595
2018-2019	69,227	-	(879)	(18,833)	49,515
2017-2018	20,473	-	(187)	(18,417)	1,869
2016-2017	12,508	-	(175)	(13,462)	(1,129)
Prior Years	<u>(5,816)</u>	<u>-</u>	<u>(316)</u>	<u>(1,666)</u>	<u>(7,798)</u>
		-	-		
Total Prior	<u>277,645</u>	<u>-</u>	<u>(45,553)</u>	<u>(103,040)</u>	<u>129,052</u>
Total All Years	<u>\$ 277,645</u>	<u>\$ 12,768,903</u>	<u>\$ (117,866)</u>	<u>\$ (12,642,310)</u>	<u>\$ 286,372</u>

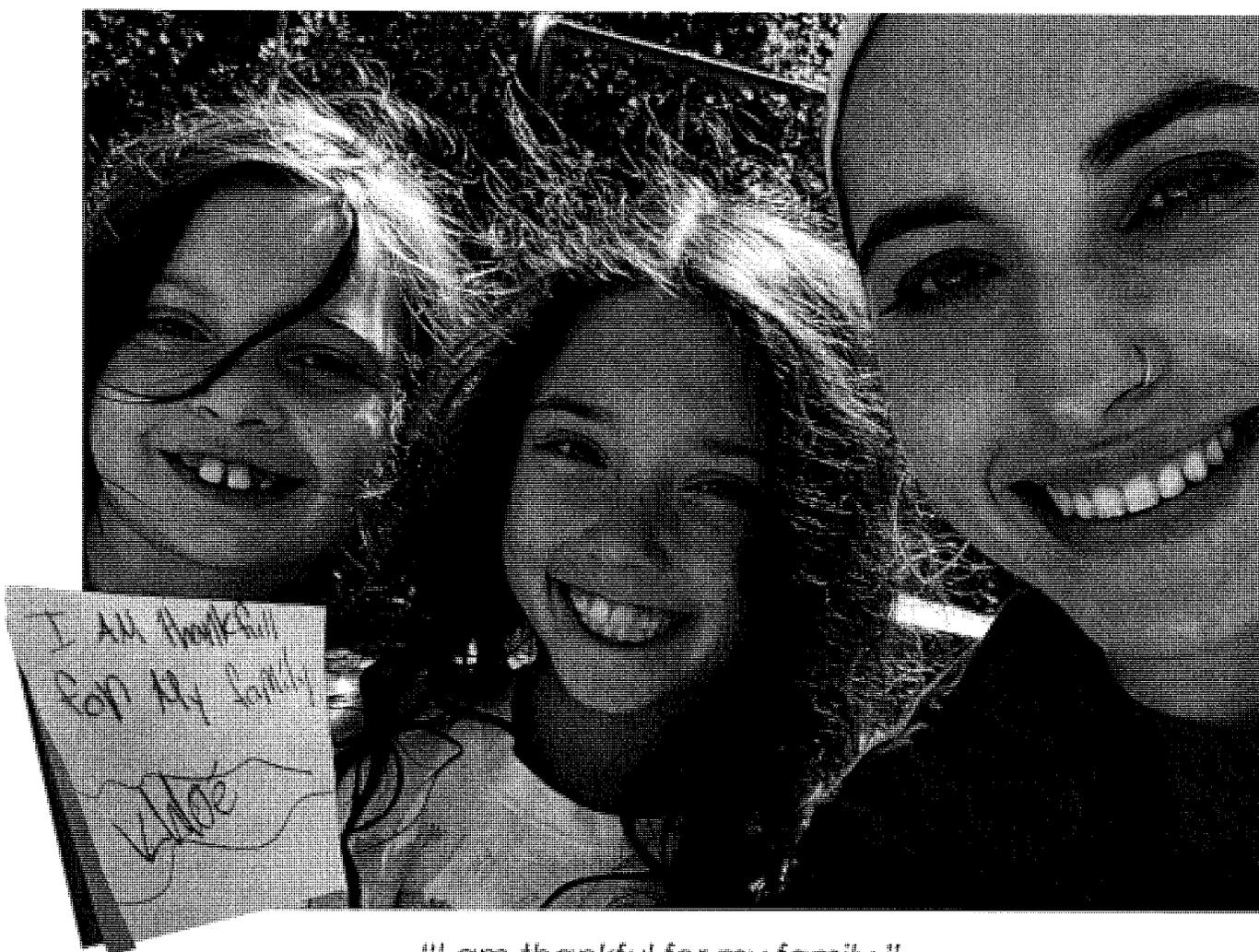
RECONCILIATION TO REVENUE:

	<u>TOTAL</u>
Cash Collections by County Treasurers Above	\$ 12,642,310
Accrual of Receivables:	
Taxes in Lieu	66,885
June 30, 2020	(40,689)
June 30, 2021	<u>51,401</u>
Total Revenue - Government Wide Basis	<u>\$ 12,719,907</u>



Corvallis School District 509J
Benton County, Corvallis, Oregon

STATISTICAL SECTION



"I am thankful for my family."

Statistical Section

This part of the District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

<u>Contents</u>	<u>Page</u>
<i>Revenue Capacity</i>	63
These schedules contain information to help the reader assess the District's most significant local revenue source, property taxes.	
<i>Debt Capacity</i>	67
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	
<i>Demographic and Economic Information</i>	70
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	
<i>Operating Information</i>	72
These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	
<i>Financial Trends</i>	76
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

ASSESSED VALUES OF TAXABLE PROPERTY WITHIN CORVALLIS SCHOOL DISTRICT BOUNDARIES
LAST TEN FISCAL YEARS

June 30, 2021

Year Ending June 30	Real Property	Personal Property	Public Utility	Total Assessed Value	Total Direct Tax Rate	Measure 5 Real Market Taxable Value	Assessed Value as a % of Actual Value
2021	\$ 6,787,009,105	\$ 208,108,021	\$ 200,175,032	\$ 7,195,292,158	7.90	\$ 11,506,889,659	63%
2020	6,589,977,709	206,421,537	188,429,435	6,984,828,681	7.82	10,399,528,038	67%
2019	6,215,316,203	189,713,915	189,970,290	6,595,000,408	7.91	9,631,866,430	68%
2018	5,928,739,098	169,253,339	208,816,832	6,306,809,269	7.02	8,856,987,175	71%
2017	5,733,248,107	153,333,181	188,916,800	6,075,498,088	7.55	8,127,238,233	75%
2016	5,452,495,791	150,756,390	152,609,390	5,755,861,571	7.69	7,722,322,533	75%
2015	5,317,400,968	150,137,493	137,841,518	5,605,379,979	7.75	7,375,558,638	76%
2014	5,105,861,247	149,888,833	129,868,358	5,385,618,438	7.62	7,011,396,669	77%
2013	5,023,821,365	143,462,587	125,153,063	5,292,437,015	7.61	6,975,636,288	76%
2012	4,934,449,978	166,550,035	135,650,170	5,236,650,183	7.65	6,950,786,045	75%

Notes
Beginning July 1, 1997 property taxes were based on an assessed value. Assessed value is defined as the lower of "maximum assessed value" or "real market value". For the 1997-98 tax year, "maximum assessed value" was set at the 1995-96 real market value less 10%. Assessed value for later years is limited to 3% annual increases.

The net levy is the actual imposed tax after adjustments and constitutional property tax limitations due to the passing of Measure 5 in 1990 and Measure 50 in 1997.

Source
Benton County Assessment Department; Linn County Tax Assessor's Office

Real Market Taxable Value calculated using Measure 5 Real Market Value

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

DIRECT AND OVERLAPPING PROPERTY TAX RATES - LAST TEN FISCAL YEARS

June 30, 2021

District Direct Rates

Year Ending June 30	General Tax Permanent Rate	Local Option	General Obligation Debt Service Facilities	Total Direct Tax Rate
2021	4.46	1.50	1.94	7.90
2020	4.46	1.50	1.86	7.82
2019	4.46	1.50	1.95	7.91
2018	4.46	1.50	1.06	7.02
2017	4.46	1.50	1.59	7.55
2016	4.46	1.50	1.73	7.69
2015	4.46	1.50	1.79	7.75
2014	4.46	1.50	1.65	7.62
2013	4.46	1.50	1.65	7.61
2012	4.46	1.50	1.68	7.65

Overlapping Total Property Tax Rates

Year Ending June 30	City of Corvallis	Benton County	Linn-Benton- Lincoln ESD	Linn-Benton Community College	Benton County Library
2021	6.18	3.11	0.30	0.67	0.39
2020	6.18	3.11	0.30	0.67	0.39
2019	6.16	3.11	0.30	0.67	0.39
2018	6.17	3.11	0.30	0.67	0.39
2017	6.18	3.11	0.30	0.68	0.39
2016	6.19	3.11	0.30	0.68	0.39
2015	6.19	3.11	0.30	0.68	0.39
2014	5.83	3.11	0.30	0.69	0.39
2013	5.81	2.97	0.30	0.68	0.39
2012	6.09	2.89	0.30	0.68	0.39

Notes

Section 11, Article XI of the Oregon Constitution (Measure 50, 1997) imposes a permanent rate limitation on the rate of property taxes the district may impose. The district can levy the amount that would be raised by its permanent rate limit without further authorization from the voters. Once a district's permanent rate limit is established, no action of the district or its voters can increase or decrease its limitation.

Local option taxes approved by voters can be levied in addition to the district's permanent rate authority. Approval requires a "double majority." This means that at least 50 percent of the registered voters must vote, and a majority of those who vote must approve the levy, unless the measure is submitted during an election held in any May or November, which are exempt from the "double majority" approval requirement.

The district can also impose taxes sufficient to pay the principal and interest on voter approved general obligation bonds without annual voter approval of the tax levy. Approval for a debt service levy is considered to have been gained when voters originally approved the bonds.

Section 11b, Article XI of the Oregon Constitution (Measure 5, 1990) imposes another limitation on property taxes. The taxes on a property that are used for education purposes cannot be more than \$5 per \$1,000 of the property's real market value. The taxes imposed for all other government purposes cannot be more than \$10 per \$1,000 of real market value. If it is necessary to reduce the taxes on a property to be within these constitutional limits, local option taxes are reduced first, before the taxes imposed under the district's permanent rate authorities. Taxes levied to pay bonded indebtedness are excluded from the Measure 5 limitation.

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

PRINCIPAL PROPERTY TAX PAYERS FOR BENTON COUNTY - CURRENT AND NINE YEARS AGO

June 30, 2021

Taxpayer	2021 (Current year)			2012 (Nine years ago)		
	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value
Ten largest taxpayers						
HP Inc	\$ 465,733,910	1	6.47%	408,815,741	1	6.00%
Corvallis OR Student Housing Owner LLC	68,061,760	2	0.95%			
Hollingsworth & Vose Fiber Company	68,104,160	3	0.95%	\$ 22,744,443	6	0.33%
Pacificorp	62,279,000	4	0.87%	\$ 34,086,000	3	0.50%
Northwest Natural Gas Company	49,545,400	5	0.69%	33,139,100	4	0.49%
Comcast Corporation	42,750,000	6	0.59%	38,988,900	2	0.57%
Washington Ave Mixed Use LLC	31,229,534	7	0.43%			
Avery Investments LLC	27,001,386	8	0.38%	18,030,026	8	0.26%
Ponderosa Ridge Development LLC	23,412,904	9	0.33%			
Corvallis River Run LLC	23,278,229	10	0.32%			
Starker Forest Inc.				22,940,610	5	0.34%
Qwest Corporation	-		0.00%	20,037,800	7	0.29%
Witham Hill Oaks Apartments LLC	-		0.00%	14,660,235	9	0.22%
Suncor Partners LLC	-		0.00%	11,453,752	10	0.17%
Subtotal of ten largest taxpayers	<u>861,396,283</u>		<u>11.97%</u>	<u>624,896,607</u>		<u>3.17%</u>
All other taxpayers	<u>6,333,895,875</u>		<u>88.03%</u>	<u>6,187,025,386</u>		<u>90.83%</u>
Total all taxpayers	<u>\$ 7,195,292,158</u>		<u>100.00%</u>	<u>\$ 6,811,921,993</u>		<u>94.00%</u>

Source

Benton County Assessor : Top 20 Taxpayers Report and Table 7a
 Corvallis School District 509J 2012 Comprehensive Annual Financial Report - Online

* Hollingsworth & Vose Fiber Company, formally known as Evanite Fiber Corporation

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

PROPERTY TAX LEVIES AND COLLECTIONS - LAST TEN FISCAL YEARS

June 30, 2021

Year Ending June 30	Total Extended Tax Levy	Current Tax Collections	Current Tax Collections as a % of Current Levy	Delinquent Tax Collections	Total Tax Collections	Total Tax Collections as a % of Current Levy
2021	\$ 53,059,000	\$ 51,097,591	96.3%	\$ 675,950	\$ 51,773,541	97.6%
2020	51,275,190	49,161,924	95.9%	645,217	49,807,141	97.1%
2019	49,387,001	47,369,053	95.9%	1,591,735	48,960,788	99.1%
2018	40,741,173	39,009,215	95.7%	518,552	39,527,767	97.0%
2017	41,215,001	39,239,908	95.2%	628,495	39,868,403	96.7%
2016	39,535,208	37,466,921	94.8%	649,243	38,116,164	96.4%
2015	38,791,975	36,558,235	94.2%	784,641	37,342,876	96.3%
2014	36,635,629	34,514,298	94.2%	707,143	35,221,441	96.1%
2013	36,349,659	34,190,752	94.1%	557,661	34,748,413	95.6%
2012	36,626,105	34,824,203	95.1%	918,109	35,742,312	97.6%

Notes

Collections are defined as actual receipts including interest

Amounts are based upon the tax collection year July 1 to June 30. Revenues as recorded in the financial statements are recognized when measurable and available

Source

Corvallis School District 509J Comprehensive Annual Financial Report

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

RATIOS OF OUTSTANDING DEBT BY TYPE - LAST TEN FISCAL YEARS

June 30, 2021

General Bonded Debt

Year Ending June 30	Limited Tax Pension Obligations		General Obligation Bonds Outstanding ¹	Unamortized Premium & Accrued Interest	Capital Leases	Early Retirement Incentive	Total Primary Government	% of Actual Taxable Value of Property ²	Per Student ³	Per Capita ⁴
	OSBA 2002	OSBA 2005A								
2021	\$ 16,475,000	\$ -	\$ 194,858,524	\$ 34,316,330	\$ 1,345,664	\$ -	\$ 246,995,518	3.43%	38,879	\$ 2,595
2020	16,475,000	-	159,539,046	25,874,101	1,344,842	-	203,232,989	2.91%	30,737	N/A
2019	16,992,135	-	166,234,046	30,501,122	1,133,038	-	214,860,341	3.26%	32,150	N/A
2018	17,503,800	-	12,905,000	2,880,666	686,994	-	33,976,460	0.54%	5,040	N/A
2017	18,008,178	-	18,660,000	3,809,030	485,056	103,299	41,065,562	0.68%	6,234	452
2016	18,503,932	-	26,820,000	4,892,962	186,390	586,690	50,989,974	0.89%	7,739	570
2015	18,990,630	50,000	34,395,000	5,803,992	-	727,660	59,967,281	1.07%	9,195	685
2014	19,462,819	195,000	41,395,000	6,545,359	-	979,350	68,577,529	1.27%	10,801	794
2013	19,918,697	425,000	47,840,000	7,123,561	-	1,505,162	76,812,420	1.45%	12,198	887
2012	20,353,359	735,000	53,870,000	7,150,546	-	1,035,843	83,144,748	1.59%	13,233	962

Notes

¹Details regarding the District's outstanding debt can be found in the notes to the financial statements.

²See the Schedule of Assessed Values of Taxable Property for property value data.

³Student enrollment data can be found in Schedule of Demographic and Economic Statistics

⁴Per capita is calculated using the population data listed in the Schedule of Demographic and Economic Statistics.

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

As of June 30, 2021

Overlapping Issuer	Net Property Tax Backed Debt	% Overlapping	Overlapping Debt
Benton County	\$ 16,090,000	71.21%	\$ 11,457,045
Benton County School District 17J (Philomath)	28,478,268	15.00%	41,350
City of Corvallis	1,700,000	99.27%	1,687,507
City of Philomath	396,518	6.04%	23,955
Lane Community College	158,975,000	0.00%	1,749
Linn-Benton Community College	35,726,204	37.72%	13,475,317
Philomath RFPD 4	2,125,000	19.98%	424,505
Tangent RFPD 15	53,897	0.27%	145
	<u>\$ 243,544,887</u>		
Total net property tax backed debt			
Subtotal, overlapping debt ¹			<u>27,111,573</u>
District direct net property tax backed debt ²			<u>246,995,518</u>
Total direct and overlapping debt			<u>\$ 274,107,091</u>

¹ Overlapping debt is calculated by State Treasurer by shared market value

² District direct net property tax backed debt includes all General Obligation (GO) bonds and Limited-tax GO bonds, plus capital leases, less Self-supporting Unlimited-tax (GO) and Self-supporting Limited-tax GO debt.

Source
Municipal Debt Advisory Commission, State of Oregon

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

LEGAL DEBT MARGIN INFORMATION - LAST TEN FISCAL YEARS

June 30, 2021

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Real Market Value	\$ 11,506,889,659	\$ 10,372,835,038	\$ 9,663,106,015	\$ 8,856,987,175	\$ 8,127,238,233	\$ 7,722,322,533	\$ 7,375,558,638	\$ 7,011,396,669	\$ 6,975,636,288	\$ 6,950,786,045
Debt Limit	914,797,728	824,640,386	768,216,928	704,130,480	648,197,976	616,896,446	587,711,393	559,503,185	553,378,682	573,045,834
Total net debt applicable to limit	194,858,524	159,539,046	166,234,046	12,905,000	18,660,000	26,820,000	34,395,000	41,395,000	47,495,093	53,267,571
Legal debt margin	719,939,204	665,101,340	601,982,882	691,225,480	629,537,976	590,076,446	553,316,393	518,108,185	505,883,589	519,778,263
Total net debt applicable to the limit as a % of debt limit	21.3%	19.3%	21.6%	1.8%	2.9%	4.3%	5.9%	7.4%	8.6%	9.3%

Legal Debt Margin Calculation for Fiscal Year 2021

Measure 5 Taxable Real Market Value	\$ 11,506,889,659
Debt limit (7.95%) ¹	914,797,728
Amount of debt applicable to debt limit:	\$ 11,506,889,659
General obligation bonded debt	914,797,728
Less amount available in debt service funds	194,858,524
Amount of debt applicable to debt limit	1,968,191
Legal debt margin	194,797,728
	\$ 720,000,000

¹ORS 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 based on the following:

- (A) For each grade from kindergarten to eighth for which the district operates schools, fifty-five one-hundredths of one percent (.0055) of the 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 the real market value.

Therefore, the allowable percentage of real market value is calculated as:

(A) Kindergarten through eighth grade, 9 x .0055	4.95%
(B) Ninth through twelfth, 4 x .0075	3.00%
Allowable percentage	<u>7.95%</u>

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

DEMOGRAPHIC AND ECONOMIC STATISTICS - LAST TEN CALENDAR YEARS

June 30, 2021

Year Ending June 30	Benton County Population	Personal Income (Thousands)	Per Capita Personal Income	Unemployment Rate	509J Enrollment	OSU Enrollment
2021	-	N/A	N/A	4.9%	6,353	33,359
2020	95,184	N/A	N/A	8.7%	6,612	31,719
2019	93,053	3,146,773	33,817	3.2%	6,683	30,986
2018	92,442	4,330,538	46,846	3.2%	6,741	30,896
2017	90,951	4,117,625	45,273	3.6%	6,587	30,354
2016	89,385	3,776,069	42,245	3.9%	6,589	29,576
2015	87,572	3,649,647	41,676	4.3%	6,522	28,886
2014	86,414	3,439,876	39,807	5.5%	6,349	27,925
2013	86,591	3,507,101	40,502	5.8%	6,297	26,393
2012	86,430	3,446,794	39,880	6.1%	6,283	24,977

Notes

N/A - Data unavailable at time of printing

Corvallis School District 509J Enrollment is as of October 1, kindergartners counted as whole.

Does not include charter school or YES House

Benton County population estimates are continually revised as more data becomes available from the US Census Bureau. Census.gov

Source

Oregon Employment Department, Workforce Analyst (November unemployment rate) qualityinfo.org

Oregon State University (fall term enrollment)

US Census Bureau

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

PRINCIPAL EMPLOYERS FOR THE CORVALLIS AREA - CURRENT AND NINE YEARS AGO

June 30, 2021

Employer	2021			2012		
	Employees	Rank	% of Total Employment	Employees	Rank	% of Total Employment
Ten largest employers						
Oregon State University	10,242	1	25.11%	9,277	1	23.99%
Samaritan Health Services	3,318	2	8.13%	2,722	2	7.04%
Hewlett Packard	1,200	3	2.94%	1,700	3	4.40%
Corvallis School District 509J	783	4	1.92%	574	4	1.48%
Corvallis Clinic	N/A*	5	-	535	5	1.38%
Benton County	683	6	1.67%	402	8	1.04%
City of Corvallis	438	7	1.07%	402	7	1.04%
Nuscale	200	8	0.49%	-	-	-
Jacobs (previously CH2M Hill)	N/A*	9	-	410	6	1.06%
Korvis	131	10	0.32%	-	-	-
Fiserv (previously Summit Information Systems)	-	-	-	238	9	0.62%
ATS Systems Oregon	-	-	-	200	10	0.52%
Subtotal of ten largest employers	<u>16,995</u>		<u>41.66%</u>	<u>16,460</u>		<u>42.57%</u>
All other employers	<u>23,795</u>		<u>58.34%</u>	<u>22,210</u>		<u>57.43%</u>
Total Corvallis area employment	<u>40,790</u>		<u>100.00%</u>	<u>38,670</u>		<u>100.00%</u>

Notes

Total employment is for the Corvallis Metropolitan Area (MSA) which is Benton County

N/A* Information not available at time of publication

Source

City of Corvallis

Corvallis 509J

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

NUMBER OF FULL TIME EQUIVALENT (FTE) EMPLOYEES - GENERAL FUND
 LAST TEN FISCAL YEARS

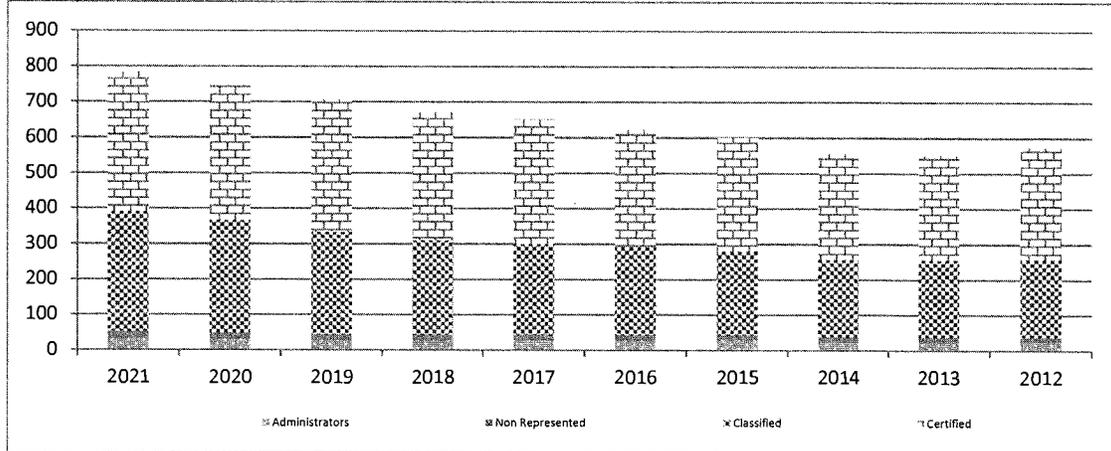
June 30, 2021

<u>Year Ending</u>	<u>Certified</u>	<u>Classified</u>	<u>Non- Represented Support</u>	<u>Administrators</u>	<u>Total</u>
2021	393.3	337.6	21.2	31.0	783.0
2020	380.3	318.0	17.9	29.6	745.8
2019	372.8	290.3	15.7	27.2	706.0
2018	361.7	267.5	15.3	26.7	671.2
2017	351.3	257.3	15.4	27.4	651.5
2016	331.4	249.1	15.0	27.4	623.0
2015	319.8	236.8	15.0	28.5	600.1
2014	298.8	218.8	14.4	23.4	555.4
2013	295.0	217.8	13.8	24.0	550.6
2012	316.0	219.1	14.0	24.9	574.0

Source

Corvallis School District 509J

Number of FTE Employees - General Fund



CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

OPERATING STATISTICS - LAST TEN FISCAL YEARS

June 30, 2021

Year Ending June 30	Student Enrollment	Average Daily Membership Weighted (ADM/w)	General Fund Expenditures	Cost per Student	% Change	General Fund Certified Staff (FTE)	Student- Teacher Ratio	Students Qualified for Free or Reduced Priced Meals
2021	6,353	7,531.5	\$ 78,781,435	\$ 12,401	-2.8%	393.3	16.15	36.0%
2020	6,612	7,773.5	84,313,520	12,752	13.2%	380.3	17.39	36.0%
2019	6,683	7,847.5	75,281,617	11,265	10.5%	372.8	17.93	35.8%
2018	6,741	7,942.1	68,697,630	10,191	3.8%	361.7	18.64	35.7%
2017	6,587	7,853.5	64,692,813	9,821	6.0%	351.3	18.75	34.2%
2016	6,589	7,830.1	61,077,242	9,270	4.3%	331.4	19.88	33.0%
2015	6,522	7,484.0	57,951,549	8,886	4.5%	319.8	20.39	34.3%
2014	6,349	7,243.3	53,963,730	8,500	4.7%	298.8	21.25	36.2%
2013	6,297	7,135.0	51,133,764	8,120	-5.1%	295.0	21.35	36.2%
2012	6,283	7,120.5	53,771,874	8,558	-	316.0	19.88	37.0%

Notes

Student enrollment figures are as of October 1 and kindergartners are counted as whole.
 Enrollment figures do not include Muddy Creek Charter School or YES House.
 Average of daily student enrollment, weighted for special education, English learners, poverty, and pregnant/parenting.
 Certified staff includes counselors, nurses, and speech therapists.

Source
 Corvallis School District 509J

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

OPERATING STATISTICS - LAST TEN FISCAL YEARS

June 30, 2021

Schools	Year Built	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Adams	1962										
Square Feet - Structural		46,063	46,063	46,063	46,063	46,063	46,063	46,063	46,063	46,063	46,063
Square Feet - Temp/Mod		2,558	2,558	2,558	2,558	2,558	2,558	2,558	2,558	2,558	2,558
Square Feet		48,621	48,621	48,621	48,621	48,621	48,621	48,621	48,621	48,621	48,621
Enrollment		355	431	443	444	442	409	398	378	380	354
Franklin	1947										
Square Feet - Structural		35,944	35,944	35,944	35,944	35,944	35,944	35,944	35,944	35,944	35,944
Square Feet		35,944	35,944	35,944	35,944	35,944	35,944	35,944	35,944	35,944	35,944
Enrollment		289	318	332	334	337	341	358	356	355	355
Kathryn Jones Harrison	1960										
Square Feet - Structural		37,915	37,915	37,915	37,915	37,915	37,915	37,915	37,915	37,915	37,915
Square Feet - Temp/Mod		2,240	2,240	2,240	2,240	2,240	2,240	2,240	2,240	2,240	2,240
Square Feet		40,155	40,155	40,155	40,155	40,155	40,155	40,155	40,155	40,155	40,155
Enrollment		305	343	351	353	355	348	345	338	329	330
Garfield	1955										
Square Feet - Structural		43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676
Square Feet - Temp/Mod		3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116
Square Feet		46,792	46,792	46,792	46,792	46,792	46,792	46,792	46,792	46,792	46,792
Enrollment		390	447	436	443	444	435	431	419	393	394
Bessie Coleman	1968										
Square Feet - Structural		40,300	40,300	40,300	40,300	40,300	40,300	40,300	40,300	40,300	40,300
Square Feet - Temp/Mod		4,602	4,602	4,602	4,602	4,602	4,602	4,602	4,602	4,602	4,602
Square Feet		44,902	44,902	44,902	44,902	44,902	44,902	44,902	44,902	44,902	44,902
Enrollment		274	383	391	436	435	424	431	414	406	395
Mt View	1954										
Square Feet - Structural		47,470	47,470	47,470	47,470	47,470	47,470	47,470	47,470	47,470	47,470
Square Feet - Temp/Mod		3,588	3,588	3,588	3,588	3,588	3,588	3,588	3,588	3,588	3,588
Square Feet		51,058	51,058	51,058	51,058	51,058	51,058	51,058	51,058	51,058	51,058
Enrollment		217	295	319	318	324	339	303	322	298	284
Letitia Carson	1962										
Square Feet - Structural		39,901	39,901	39,901	39,901	39,901	39,901	39,901	39,901	39,901	39,901
Square Feet		39,901	39,901	39,901	39,901	39,901	39,901	39,901	39,901	39,901	39,901
Enrollment		318	415	424	411	422	389	365	343	355	342

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

OPERATING STATISTICS - LAST TEN FISCAL YEARS

June 30, 2021

Schools	Year Built	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Lincoln	1949										
Square Feet - Structural		35,986	35,986	35,986	35,986	35,986	35,986	35,986	35,986	35,986	35,986
Square Feet - Temp/Mod		3,659	3,659	3,659	3,659	3,659	3,659	3,659	3,659	3,659	3,659
Square Feet		39,645	39,645	39,645	39,645	39,645	39,645	39,645	39,645	39,645	39,645
Enrollment		320	377	366	370	387	360	367	385	367	359
Cheldein	1967										
Square Feet		106,699	106,699	106,699	106,699	106,699	106,699	106,699	106,699	106,699	106,699
Enrollment		439	617	605	610	575	544	546	562	546	563
Linus Pauling	2004										
Square Feet		131,327	131,327	131,327	131,327	131,327	131,327	131,327	131,327	131,327	131,327
Enrollment		725	797	761	773	732	747	711	712	678	706
Corvallis High	2005										
Square Feet		252,352	252,352	252,352	252,352	252,352	252,352	252,352	252,352	252,352	252,352
Enrollment		1,076	1,232	1,237	1,277	1,277	1,246	1,312	1,279	1,254	1,234
Crescent Valley High	1971										
Square Feet		247,071	247,071	247,071	247,071	247,071	247,071	247,071	247,071	247,071	247,071
Enrollment		860	957	1,018	1,014	1,011	1,005	1,022	1,014	988	981
Corvallis Online											
Enrollment		785									
Harding Center	1923/1976										
Square Feet- Structural		37,441	37,441	37,441	37,441	37,441	37,441	37,441	37,441	37,441	37,441
Square Feet- Temp/Mod		1,904	1,904	1,904	1,904	1,904	-	-	-	-	-
Square Feet		39,345	39,345	39,345	39,345	39,345	37,441	37,441	37,441	37,441	37,441
Administrative	1963										
Square Feet		32,750	32,750	32,750	32,750	32,750	32,750	32,750	32,750	32,750	32,750
Physical Plant	1963										
Square Feet		33,400	33,400	33,400	33,400	33,400	33,400	33,400	33,400	33,400	33,400
Western View Center	1988										
Square Feet- Structural		6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400
Square Feet- Temp/Mod		1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592
Square Feet		7,992	7,992	7,992	7,992	7,992	7,992	7,992	7,992	7,992	7,992

Source

Corvallis School District 509J Records

74B

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

REVENUES AND OTHER FINANCING SOURCES BY SOURCE
(BUDGETARY BASIS) - LAST TEN FISCAL YEARS

GENERAL FUND

June 30, 2021

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Local revenue										
Current year's taxes	\$ 31,096,320	\$ 29,747,659	\$ 28,107,849	\$ 26,827,745	\$ 25,623,425	\$ 24,162,902	\$ 23,371,055	\$ 21,028,854	\$ 22,066,237	\$ 22,095,674
Current year's local option taxes	8,120,745	7,090,116	7,001,620	5,832,531	4,489,189	3,983,685	3,800,156	3,450,684	3,958,783	4,378,597
Prior year's taxes	-	335,956	1,050,584	367,884	391,512	449,394	491,276	508,719	392,922	608,910
Prior year's local option taxes	-	76,076	231,572	68,661	65,568	76,269	87,932	100,610	84,917	141,239
Tuition	150	7,965	19,295	15,905	-	-	51,238	51,920	-	-
Interest	(84,062)	869,178	1,265,853	541,716	314,241	181,581	140,411	133,629	132,397	131,345
Rentals	42,130	62,066	68,700	65,577	74,322	64,280	64,177	62,370	77,313	103,574
Miscellaneous	707,334	722,760	415,610	342,345	510,007	368,899	326,922	508,861	433,721	345,022
Total local revenue	39,882,617	38,911,775	38,161,082	34,062,362	31,468,265	29,289,010	28,333,167	25,845,647	27,146,290	27,804,361
Intermediate revenue										
County school fund	93,864	255,094	325,089	159,175	373,614	146,185	120,985	74,096	125,668	115,144
Other revenues	532,018	429,452	446,047	516,453	252,427	225,865	208,015	183,770	177,309	166,431
Total intermediate revenue	625,882	684,546	771,136	675,628	626,041	372,050	329,000	257,866	302,977	281,575
State revenue										
State school support fund	37,723,033	38,458,579	35,580,286	36,609,582	31,063,903	31,909,124	29,701,517	27,215,082	20,961,214	21,392,277
Common school fund	1,010,695	945,382	1,029,035	979,239	1,184,612	1,129,382	919,188	860,529	906,786	823,044
Targeted school funds	-	-	-	-	-	-	-	-	-	1,392,731
Other revenue from state sources	424,094	508,452	275,210	322,565	123,793	221,539	29,065	85,659	185,092	92,346
Total state revenue	39,157,822	39,912,413	36,884,531	37,911,386	32,372,309	33,260,045	30,649,770	28,161,270	22,053,092	23,700,398
Federal revenue										
Federal grants & Medicaid funds	78,041	75,646	123,853	4,502	77,464	19,571	-	-	-	18,984
Federal forest fees	4,895	6,324	4,396	-	-	18,888	18,304	25,730	11,450	35,087
Other revenue from federal sources	6,943	7,387	15,955	-	9,138	8,058	7,664	17,160	-	9,623
Total federal revenue	89,879	89,357	144,204	4,502	86,602	46,517	25,968	42,890	11,450	63,694
Other financing sources										
Capital leases	789,813	1,020,692	1,013,855	482,160	-	-	-	-	-	-
Transfers in	-	-	-	103,299	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	27,935	-	-
Total other financing sources	789,813	1,020,692	1,013,855	585,459	-	-	-	27,935	-	-
Fund balance - beginning	12,679,136	16,373,874	14,680,682	10,138,976	10,278,573	8,388,192	7,001,834	6,629,956	8,249,911	10,171,758
Total revenues and other financing sources	\$ 93,225,149	\$ 96,992,656	\$ 91,655,491	\$ 83,378,314	\$ 74,831,790	\$ 71,355,814	\$ 66,339,739	\$ 60,965,565	\$ 57,763,720	\$ 62,021,786

(1) This schedule includes only revenues and transfers of the General Fund.

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

**EXPENDITURES AND TRANSFERS BY PROGRAM
(BUDGETARY BASIS) - LAST TEN FISCAL YEARS**

GENERAL FUND

June 30, 2021

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Instruction										
Regular programs										
Primary, K-5	\$ 15,897,811	\$ 16,291,626	\$ 15,554,859	\$ 14,946,328	\$ 13,414,205	\$ 13,445,201	\$ 12,896,251	\$ 11,161,104	\$ 10,688,930	\$ 11,493,072
Middle school	7,587,187	8,632,065	7,067,258	6,516,098	6,726,564	5,800,185	5,414,526	5,556,701	5,060,967	5,602,361
High school	11,086,587	11,042,685	11,116,463	9,696,983	9,504,017	9,029,424	8,730,498	8,396,113	8,086,502	8,592,641
Special programs										
Restrictive disability programs	3,535,619	4,059,288	3,049,135	2,425,457	2,262,227	1,950,285	1,961,570	1,766,157	1,712,379	1,664,796
Learning resource rooms	3,872,588	4,389,336	3,752,486	3,800,494	3,713,513	3,323,392	3,299,413	3,298,673	2,918,683	2,800,472
Alternative education	629,283	839,484	1,040,242	926,518	1,011,053	1,354,859	1,171,238	824,062	612,817	787,595
Charter school	1,199,037	994,168	792,647	777,454	719,403	652,785	597,409	557,779	495,636	434,431
Other	1,819,450	1,669,764	1,522,045	1,916,936	1,328,901	1,259,469	1,012,399	983,837	1,062,883	1,164,595
Total instruction	45,627,562	47,918,417	43,895,136	41,006,268	38,679,883	36,815,600	35,083,304	32,544,426	30,638,797	32,539,963
Support services										
Students										
Attendance and social work	1,864,636	1,946,408	1,581,723	1,313,700	852,981	768,402	725,090	679,704	671,295	744,725
Guidance	2,214,701	2,401,474	2,087,188	1,811,230	2,078,194	2,024,399	1,705,710	1,508,011	1,432,333	1,610,565
Health	702,148	855,733	518,134	393,439	374,105	344,840	360,276	376,933	247,247	225,654
Psychological	4,417	389,878	-	-	-	-	-	-	-	60,970
Speech and pathology	911,517	937,091	852,810	719,172	684,891	768,899	823,532	614,405	649,830	642,477
Other student treatment services	53,130	60,689	61,907	159,697	161,483	170,645	176,251	161,344	148,927	128,124
Service direction, student support services	775,344	791,342	677,749	564,665	496,600	574,048	531,502	578,150	551,614	545,371
Instructional services and educational media										
Improvement of instruction	1,484,337	1,559,990	1,805,257	1,708,452	1,994,937	1,323,459	1,233,566	1,111,795	803,445	944,712
Educational media	367,499	829,104	659,431	624,973	538,702	518,100	538,368	524,010	521,462	646,802
Assessment and testing	451,970	524,889	414,502	382,345	324,673	324,086	288,094	246,366	169,228	169,687
Instructional staff development	88,750	651,643	896,766	613,362	462,749	500,085	336,793	298,645	149,623	183,818
General administration										
Board of education	276,852	153,484	155,078	108,808	124,658	102,675	183,007	117,368	118,761	119,857
Executive administration	388,355	442,449	369,349	371,007	371,278	359,467	334,704	331,429	325,174	339,392
School administration	5,667,388	5,618,645	4,794,353	4,335,865	4,148,013	4,199,267	4,163,518	4,075,833	4,034,903	3,977,020
Business support services										
Business services	857,527	890,124	842,042	869,339	770,217	703,713	706,349	713,883	661,236	701,872
Facilities operation	7,163,260	7,745,182	7,465,700	6,925,558	6,669,250	6,164,414	6,015,715	5,700,757	5,316,667	5,540,355
Pupil transportation	3,680,963	4,601,947	3,888,452	3,484,888	3,160,095	3,090,297	2,795,880	2,581,956	2,392,508	2,371,704
Central services	4,409,179	4,744,560	3,389,149	3,010,873	2,514,101	2,246,650	1,812,357	1,621,075	1,548,517	1,657,446
Supplemental retirement program	466,125	-	-	-	-	-	-	51,898	628,355	540,650
Total support services	31,828,098	35,144,630	30,459,792	27,397,374	25,726,928	24,183,446	22,770,712	21,293,562	20,371,125	21,151,201
Enterprise and community services	515,353	480,629	402,664	293,988	286,002	78,194	97,532	125,742	123,842	80,711
Facilities acquisition	-	-	-	-	-	-	-	-	-	-
Debt service	810,138	769,843	524,025	-	-	-	-	-	-	-
Total General Fund expenditures and transfers	\$ 78,781,151	\$ 84,313,519	\$ 75,281,617	\$ 68,697,630	\$ 64,692,813	\$ 61,077,240	\$ 57,951,548	\$ 53,963,730	\$ 51,133,764	\$ 53,771,875

(1) This schedule includes only expenditures and transfers of the General Fund.

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

CONDENSED STATEMENT OF NET POSITION - LAST TEN FISCAL YEARS

June 30, 2021

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Assets										
Current and other assets	\$ 188,048,308	\$ 204,174,833	\$ 223,967,004	\$ 34,806,413	\$ 30,928,067	\$ 30,546,096	\$ 29,752,343	\$ 26,141,538	\$ 24,916,306	\$ 30,831,607
Capital assets, net of accumulated depreciation	185,591,786	110,373,733	84,676,249	80,805,659	83,923,534	86,358,197	88,038,225	91,562,604	95,012,544	94,733,579
Other noncurrent assets	1,294,451	684,131	385,001	-	-	-	7,261,118	25,664,135	27,547,523	28,484,381
Total assets	374,934,545	315,232,697	309,028,254	115,612,072	114,851,601	116,904,293	125,051,686	143,368,277	147,476,373	154,049,567
Deferred Outflows of Resources										
Pension & OPEB related deferrals	32,471,161	23,281,375	24,292,377	16,192,388	26,705,666	5,744,313	4,187,178	-	-	-
Liabilities										
Current liabilities	26,978,614	20,215,382	17,958,030	16,016,764	13,015,046	15,434,479	9,680,417	13,847,408	11,721,126	12,193,011
Noncurrent liabilities	316,130,588	254,962,731	258,588,097	72,821,568	86,294,067	57,897,128	55,667,943	59,805,092	68,940,884	76,029,870
Total liabilities	343,109,202	275,178,113	276,546,127	88,838,332	99,309,113	73,331,607	65,348,360	73,652,500	80,662,010	88,222,881
Deferred Inflows of Resources										
Pension & OPEB Related Deferrals	7,150,123	7,774,752	5,590,132	2,037,830	1,128,104	4,043,931	14,011,017	-	-	-
Net position										
Net investment in capital assets	175,213,690	79,449,143	71,266,392	65,729,893	62,678,748	56,413,066	49,970,618	45,863,877	42,340,649	35,992,307
Restricted	1,739,198	1,566,009	188,636,195	439,878	486,719	557,168	558,340	951,300	1,937,156	881,427
Unrestricted	(119,806,507)	(190,779,395)	(208,714,090)	(25,241,473)	(22,045,417)	(11,697,165)	(709,106)	22,900,600	22,536,558	28,952,952
Total net position	\$ 57,146,381	\$ (109,764,243)	\$ 51,188,497	\$ 40,928,298	\$ 41,120,050	\$ 45,273,069	\$ 49,819,852	\$ 69,715,777	\$ 66,814,363	\$ 65,826,686

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

CHANGES IN NET POSITION - LAST TEN FISCAL YEARS

June 30, 2021

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Program revenues										
Charges for services	\$ 150	\$ 7,965	\$ 19,295	\$ 15,905	\$ -	\$ -	\$ 51,238	\$ 51,920	\$ 2,634,605	\$ 2,526,933
Instruction	353,972	847,940	1,196,546	1,221,109	1,351,347	1,345,177	1,240,582	1,186,238	974,804	836,668
Support services	64,852	901,919	1,300,642	1,315,083	1,215,381	1,203,177	1,196,907	1,215,989	158,076	131,148
Enterprise and community services										
Operating grants and contributions	5,141,622	3,327,811	3,665,744	2,564,868	2,402,773	3,031,924	2,917,690	2,794,167	461,792	2,912,226
Instruction	3,488,887	2,095,782	2,145,731	1,381,239	1,252,492	1,373,051	1,520,558	1,447,137	658,885	1,943,376
Enterprise and community services	304,616	1,799,880	1,898,307	1,822,131	1,771,721	1,775,657	1,797,268	206,914	196,601	317,025
Facilities acquisition and construction	-	-	-	-	-	-	-	-	3,824,904	-
Total program revenues	9,354,099	8,981,297	10,226,265	8,320,335	7,993,714	8,728,986	8,724,243	6,902,365	8,909,667	8,667,376
General revenues										
Property taxes	49,837,187	49,909,475	47,969,748	39,190,444	40,228,986	37,581,446	38,010,606	33,547,921	35,385,511	35,778,834
State school fund	37,738,811	38,474,357	35,580,286	36,625,039	31,078,437	30,130,349	29,746,727	27,230,899	20,978,373	22,801,900
Common school fund	1,010,696	945,382	1,029,035	979,239	1,184,612	1,129,382	919,188	860,529	906,786	823,044
Unrestricted state, local & grants revenue	15,180,109	3,779,143	2,345,725	1,701,213	1,509,425	1,703,136	1,511,468	2,660,571	426,120	501,910
Intermediate Sources	984,943	893,551	1,072,147	862,226	887,162	566,109	-	-	-	-
Investment earnings	3,043,615	5,413,301	6,837,007	740,187	464,778	277,786	212,619	193,631	200,227	226,649
Early Retirement Liability Write Off	-	-	-	103,299	-	-	-	-	-	-
Unrealized Gain(Loss) from Investments	(3,335,218)	-	-	(19,920)	-	-	-	-	-	-
Gain on sale of capital assets	-	-	(2,309)	-	-	-	(154,786)	937,935	-	-
Capital Lease Issuance	789,813	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	1,164,983	980,227	1,026,333	84,638	241,697
Total general revenues	105,249,956	99,415,209	94,831,639	80,181,727	75,353,400	72,553,191	71,226,049	66,457,819	57,981,655	60,374,034
Total revenues	114,604,055	108,396,506	105,057,904	88,502,062	83,347,114	81,282,177	79,950,292	73,360,184	66,891,322	69,041,410
Program expenses										
Instruction	\$58,497,883	\$56,364,892	\$51,898,760	\$49,496,621	\$47,355,749	\$49,547,239	\$34,920,692	\$38,717,209	\$34,581,788	\$37,057,203
Support services	42,079,878	38,833,039	33,855,885	30,920,077	29,927,990	30,267,462	21,675,760	24,281,080	21,140,455	19,895,700
Enterprise and community services	3,645,032	3,928,452	3,867,842	3,897,594	3,927,289	3,914,712	2,989,754	3,529,606	3,190,135	3,113,790
Facilities acquisition and construction	-	-	-	-	-	-	-	16,251	3,342,099	3,409,000
Interest expense	8,796,088	4,897,413	5,175,218	4,379,522	1,140,242	2,083,001	2,435,805	3,914,624	3,879,303	4,111,719
Total program expenses	113,018,881	\$104,023,796	94,797,705	88,693,814	82,351,270	85,812,414	62,022,011	70,458,770	66,133,780	67,587,412
Change in net position	\$ 1,585,174	\$ 4,372,710	\$ 10,260,199	\$ (191,752)	\$ 995,844	\$ (4,530,237)	\$ 17,928,281	\$ 2,901,414	\$ 757,542	\$ 1,453,998

CORVALLIS SCHOOL DISTRICT 509J

Benton County, Oregon

FUND BALANCES OF GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS

June 30, 2021

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Fund										
Assigned										
Assigned to operating contingency	\$ 2,005,033	\$ 2,015,470	\$ 1,924,370	\$ 1,816,845	\$ 1,613,830	\$ 1,574,191	\$ 1,556,157	\$ 1,319,998	\$ 1,237,852	\$ 1,276,100
Assigned to rainy day fund	4,010,066	4,030,939	3,848,740	3,633,690	3,227,661	3,148,381	3,112,314	1,002,447	2,004,895	3,341,500
Assigned to unappropriated ending fund balance	8,479,354	6,632,727	7,400,764	7,022,392	3,974,666	4,233,182	3,392,880	2,639,995	2,475,710	2,552,200
Assigned to unappropriated reserve (PERS)	-	-	3,200,000	1,322,819	1,322,819	1,322,819	-	-	-	-
Assigned to unappropriated reserve (SSF Split)	-	-	-	884,937	-	-	-	-	-	-
Assigned to targeted expenditures	-	-	-	-	-	-	-	883,061	-	-
Unassigned	-	-	-	-	-	-	326,840	1,156,333	911,499	1,080,111
Total General Fund balance	<u>14,494,452</u>	<u>12,679,136</u>	<u>16,373,874</u>	<u>14,680,683</u>	<u>10,138,976</u>	<u>10,278,573</u>	<u>8,388,191</u>	<u>7,001,834</u>	<u>6,629,956</u>	<u>8,249,911</u>
Debt Service Fund										
Restricted for debt service	444,747	881,879	988,248	439,878	486,720	557,170	200,108	(406,430)	344,907	602,430
Total Debt Service Fund balance	<u>444,747</u>	<u>881,879</u>	<u>988,248</u>	<u>439,878</u>	<u>486,720</u>	<u>557,170</u>	<u>200,108</u>	<u>(406,430)</u>	<u>344,907</u>	<u>602,430</u>
Grants Fund										
Committed to contracts and programs	12,216	-	-	-	-	-	558,340	951,301	1,592,249	1,951,403
Total Grants Fund balance	<u>12,216</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>558,340</u>	<u>951,301</u>	<u>1,592,249</u>	<u>1,951,403</u>
Capital Projects Fund										
Restricted for capital construction	140,231,256	165,325,450	187,262,943	-	-	-	-	-	-	-
Total Capital Projects Fund balance	<u>140,231,256</u>	<u>165,325,450</u>	<u>187,262,943</u>	<u>-</u>						
All Other Governmental Funds										
Nonspendable	301,402	284,419	264,379	212,418	162,892	108,010	153,965	137,776	124,302	143,634
Committed to debt service	1,523,444	78,361	89,096	213,657	3,336,524	2,893,748	2,552,594	2,370,098	2,326,927	2,347,141
Committed to contracts and programs	195,063	443,268	1,070,234	984,695	692,370	957,964	868,153	1,068,362	1,333,197	1,475,978
Committed to student body activities	379,155	473,465	463,889	578,531	733,632	797,490	662,506	575,834	575,666	496,181
Committed to facilities improvements	2,434,397	2,627,615	2,651,077	1,577,662	1,534,948	1,975,406	3,270,570	1,586,086	559,107	773,470
Committed to early retirement incentives	-	-	-	-	103,299	607,692	741,085	957,216	1,468,208	1,497,703
Total all other governmental funds balances	<u>4,833,461</u>	<u>3,907,128</u>	<u>4,538,675</u>	<u>3,566,963</u>	<u>6,563,665</u>	<u>7,340,310</u>	<u>8,248,873</u>	<u>6,695,372</u>	<u>6,387,407</u>	<u>6,734,107</u>
Total fund balances	<u>\$ 160,016,132</u>	<u>\$ 182,793,593</u>	<u>\$ 209,163,740</u>	<u>\$ 18,687,524</u>	<u>\$ 17,189,361</u>	<u>\$ 18,176,053</u>	<u>\$ 17,393,512</u>	<u>\$ 14,242,077</u>	<u>\$ 14,954,519</u>	<u>\$ 17,537,851</u>

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS

June 30, 2021

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
REVENUES										
Local revenue	\$ 63,245,882	\$ 62,011,453	\$ 63,760,128	\$ 47,162,387	\$ 47,491,730	\$ 45,474,921	\$ 44,882,164	\$ 40,092,363	\$ 42,246,839	\$ 43,383,947
Intermediate revenue	984,943	893,551	1,072,147	862,226	887,162	566,109	577,461	501,465	658,885	626,440
State revenue	48,566,330	43,456,784	39,320,126	38,609,026	32,745,839	33,900,260	31,833,772	28,959,441	22,081,760	23,739,668
Federal revenue	7,065,089	4,480,796	4,589,620	4,370,851	4,495,826	4,503,448	4,519,152	4,648,563	3,824,904	3,966,675
Total revenues	<u>119,862,244</u>	<u>110,842,584</u>	<u>108,742,021</u>	<u>91,004,490</u>	<u>85,620,557</u>	<u>84,444,737</u>	<u>81,812,548</u>	<u>74,201,832</u>	<u>68,812,388</u>	<u>71,716,730</u>
EXPENDITURES										
Current										
Instruction	50,828,145	52,398,959	49,434,371	45,754,643	42,701,042	41,518,067	39,674,724	37,541,462	34,579,681	36,773,782
Support services	36,274,403	36,723,066	31,997,008	28,787,083	27,406,699	25,572,600	25,151,620	23,645,469	22,649,273	23,029,771
Enterprise and community services	3,167,126	3,607,711	3,685,689	3,564,966	3,575,779	3,267,435	3,388,144	3,424,073	3,175,538	3,144,048
Facilities acquisition and construction	85,253,744	-	-	-	-	-	-	-	-	-
Debt service	-	29,469,088	7,655,472	24,967	1,357,888	2,002,254	468,625	398,480	333,778	704,697
Principal	5,828,979	7,971,250	7,702,206	9,259,378	8,655,754	8,111,698	7,617,190	7,130,877	6,774,663	6,397,566
Interest	9,162,292	8,063,351	7,503,457	2,600,455	2,907,080	3,192,145	3,458,811	3,711,849	3,882,787	4,060,426
Total expenditures	<u>190,514,689</u>	<u>138,233,425</u>	<u>107,978,203</u>	<u>89,991,492</u>	<u>86,604,242</u>	<u>83,664,198</u>	<u>79,759,113</u>	<u>75,852,210</u>	<u>71,395,720</u>	<u>74,110,290</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(70,652,445)</u>	<u>(27,390,841)</u>	<u>763,818</u>	<u>1,012,998</u>	<u>(983,685)</u>	<u>780,539</u>	<u>2,053,435</u>	<u>(1,650,378)</u>	<u>(2,583,332)</u>	<u>(2,393,560)</u>
OTHER FINANCING SOURCES (USES)										
Loss on Sale of Investments	(3,335,218)	-	-	-	-	-	-	-	-	-
Capital lease issuance	789,813	1,020,691	1,013,855	482,160	-	-	-	-	-	-
Transfers in	-	-	-	103,299	-	-	1,100,000	-	-	405,755
Transfers out	-	-	-	(103,299)	-	-	-	-	-	(405,755)
Issuance of bonds - principal	39,915,000	-	159,999,046	-	-	-	-	-	-	-
Issuance of bonds - premium	10,505,389	-	28,699,499	-	-	-	-	-	-	-
Proceeds from the sale of assets	-	-	-	-	-	-	-	937,935	-	-
Total other financing sources (uses)	<u>47,874,984</u>	<u>1,020,691</u>	<u>189,712,400</u>	<u>482,160</u>	<u>-</u>	<u>-</u>	<u>1,100,000</u>	<u>937,935</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (22,777,462)</u>	<u>\$ (26,370,150)</u>	<u>\$ 190,476,218</u>	<u>\$ 1,495,158</u>	<u>\$ (983,685)</u>	<u>\$ 780,539</u>	<u>\$ 3,153,435</u>	<u>\$ (712,443)</u>	<u>\$ (2,583,332)</u>	<u>\$ (2,393,560)</u>
Debt service as a percentage of noncapital expenditures	7.9%	11.6%	14.1%	13.2%	13.4%	13.5%	13.9%	14.3%	14.9%	14.1%



Corvallis School District 509J
Benton County, Corvallis, Oregon

CAPITAL ASSET SCHEDULES



"I am thankful for wonderful teachers."

Comparative Schedule of Capital Assets used in Operation of Governmental Funds by Source

	2021	2020	2019
Land	\$ 2,629,247	\$ 2,629,247	\$ 2,629,247
Buildings and Site Improvements	136,937,110	136,106,476	136,009,187
Construction in Progress	113,798,938	36,037,295	7,027,612
Vehicles and Equipment	7,255,461	6,958,912	6,605,956
	<u>\$ 260,620,756</u>	<u>\$ 181,731,930</u>	<u>\$ 152,272,003</u>

Investments in Governmental Capital Assets by Source

General Fund	47,266,563	47,266,563	47,005,781
Special Revenue Funds	17,936,090	8,242,774	5,258,850
Capital Projects Fund	195,418,102	126,222,592	100,007,372

Total Investments in governmental capital assets by source

	<u>260,620,756</u>	<u>181,731,930</u>	<u>152,272,003</u>
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Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity

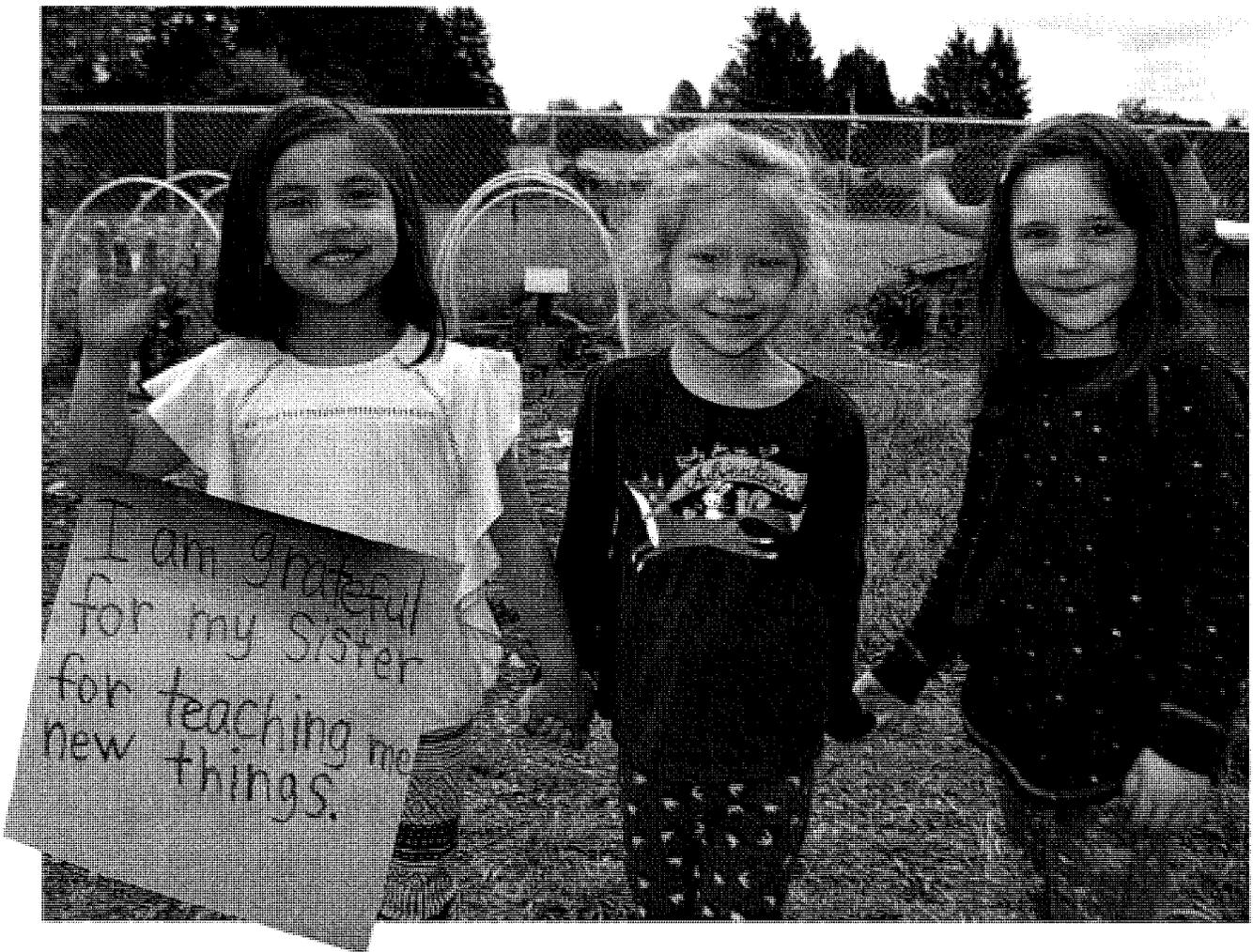
For the Year Ended June 30, 2021

	Land	Buildings and Site Improvements	Vehicles and Equipment	Construction in Progress	Total
General Government Capital Assets					
Instruction	\$ -	\$ 838,230	\$ 3,072,735	\$ -	\$ 3,910,965
Support Services	\$ -	\$ 224,349	\$ 3,705,682	\$ -	\$ 3,930,032
Community Services	\$ -	-	\$ 300,425	\$ -	\$ 300,425
Facilities Acquisition	\$ 2,629,247	\$ 135,874,532	\$ 176,618	\$ 113,798,938	\$ 252,479,335
Total general government capital assets	<u>\$ 2,629,247</u>	<u>\$ 136,937,110</u>	<u>\$ 7,255,461</u>	<u>\$ 113,798,938</u>	<u>\$ 260,620,757</u>



Corvallis School District 509J
Benton County, Corvallis, Oregon

OTHER INFORMATION



"I am grateful for my sister for teaching me new things."

CORVALLIS SCHOOL DISTRICT
Benton County, Oregon

SCHEDULE OF FUTURE REQUIREMENTS OF BONDED DEBT
June 30, 2021

GENERAL OBLIGATION BONDS

YEAR Ending June 30	G.O. Bonds - 2018 Issue		
	PRINCIPAL	INTEREST	TOTAL
2022	3,182,217	8,240,533	11,422,750
2023	3,711,067	8,117,183	11,828,250
2024	4,217,121	7,962,629	12,179,750
2025	4,759,648	7,783,852	12,543,500
2026	5,343,207	7,579,293	12,922,500
2027	5,963,237	7,346,263	13,309,500
2028	7,230,000	6,442,500	13,672,500
2029	7,970,000	6,081,000	14,051,000
2030	8,755,000	5,682,500	14,437,500
2031	9,590,000	5,244,750	14,834,750
2032	10,475,000	4,765,250	15,240,250
2033	11,420,000	4,241,500	15,661,500
2034	12,420,000	3,670,500	16,090,500
2035	13,485,000	3,049,500	16,534,500
2036	14,610,000	2,375,250	16,985,250
2037	15,810,000	1,644,750	17,454,750
2038	16,002,027	1,937,223	17,939,250
TOTALS	\$ 154,943,524	\$ 92,164,476	\$ 247,108,000

YEAR Ending June 30	G.O. Bonds - 2020 issue		
	PRINCIPAL	INTEREST	TOTAL
2022	370,000	2,518,791	2,888,791
2023	1,210,000	1,705,388	2,915,388
2024	1,440,000	1,644,888	3,084,888
2025	1,610,000	1,572,888	3,182,888
2026	1,755,000	1,518,550	3,273,550
2027	1,940,000	1,430,800	3,370,800
2028	2,135,000	1,333,800	3,468,800
2029	2,335,000	1,227,050	3,562,050
2030	2,550,000	1,110,300	3,660,300
2031	2,775,000	982,800	3,757,800
2032	2,995,000	871,800	3,866,800
2033	3,220,000	752,000	3,972,000
2034	3,460,000	623,200	4,083,200
2035	3,705,000	484,800	4,189,800
2036	3,975,000	336,600	4,311,600
2037	4,250,000	177,600	4,427,600
2038	190,000	7,600	197,600
TOTALS	\$ 39,915,000	\$ 18,298,854	\$ 58,213,854

PERS UAL LIMITED TAX PENSION BONDS

YEAR Ending June 30	PERS UAL Limited Tax Pension Bond - 2002 Issue		
	PRINCIPAL	INTEREST	TOTAL
2022	1,835,000	911,833	2,746,833
2023	2,075,000	811,275	2,886,275
2024	2,330,000	697,358	3,027,358
2025	2,605,000	568,043	3,173,043
2026	2,900,000	423,465	3,323,465
2027	3,225,000	262,514	3,487,514
2028	1,505,000	83,528	1,588,528
TOTALS	\$ 16,475,000	\$ 3,758,016	\$ 20,233,016

#

SUPPLEMENTAL INFORMATION

School District Business Managers and Auditors:

This page is a required part of your annual audited financial statements. Please make sure it is included.
Part A is needed for computing Oregon's full allocation for ESSA, Title I & other Federal Funds for Education.

A. Energy Bill for Heating - All Funds:

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

	Objects 325 & 326 & *327
Function 2540	\$1,157,590
Function 2550	\$ -

B. Replacement of Equipment – General Fund:

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

Exclude these functions:

\$ -

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

**Object code 327 (water and sewage) has been added to Part A to be included in the Function 2540 and 2550 totals.*

AUDIT REVENUE SUMMARY
2020-21 CORVALLIS SCHOOL DISTRICT 509J

Revenue from Local Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
1110 Ad Valorem Taxes Levied by District	31,096,320		12,719,907				
1120 Local Option Ad Valorem Taxes Levied by District	8,120,745						
1130 Construction Excise Tax		348,907					
1190 Penalties and Interest on Taxes							
1200 Revenue from Local Governmental Units Other Than Districts							
1311 Regular Day School Tuition - From Individuals	150						
1312 Regular Day School Tuition - Other Dist Within State							
1313 Regular Day School Tuition - Other Districts Outside							
1320 Adult/Continuing Education Tuition							
1330 Summer School Tuition							
1411 Transportation Fees - From Individuals							
1412 Transportation Fees - Other Dist Within State							
1413 Transportation Fees - Other Districts Outside							
1420 Summer School Transportation Fees							
1500 Earnings on Investments	(84,062)	28,927	75,288	(314,066)			2,312
1600 Food Service		64,852					
1700 Extracurricular Activities		311,842					
1800 Community Services Activities							
1910 Rentals	42,130						
1920 Contributions and Donations From Private Sources		252,951					255,381
1930 Rental or Lease Payments From Private Contractors							
1940 Services Provided Other Local Education Agencies							
1950 Textbook Sales and Rentals							
1960 Recovery of Prior Years' Expenditure	22,653						1,788
1970 Services Provided Other Funds			2,392,673			14,606,224	
1980 Fees Charged to Grants	324,624						
1990 Miscellaneous	360,057	3,418,867		18,670		2,725	
Total Revenue from Local Sources	\$39,882,617	\$4,426,346	\$15,187,868	-\$295,396	\$0	\$14,610,737	\$257,693
Revenue from Intermediate Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
2101 County School Funds	93,864						
2102 General ESD Revenue	233,623						
2103 Excess ESD Local Revenue							
2105 Natural Gas, Oil, and Mineral Receipts							
2110 Intermediate "I" Tax							
2199 Other Intermediate Sources							
2200 Restricted Revenue	294,641	357,842					
2800 Revenue in Lieu of Taxes	3,754		1,218				
2900 Revenue for/on Behalf of the District							
Total Revenue from Intermediate Sources	\$625,862	\$357,842	\$1,218	\$0	\$0	\$0	\$0
Revenue from State Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
3101 State School Fund - General Support	37,723,033						
3102 State School Fund - School Lunch Match		15,779					
3103 Common School Fund	1,010,695						
3104 State Managed County Timber							
3106 State School Fund - Accrual							
3199 Other Unrestricted Grants-in-Aid	424,094						
3204 Driver Education							
3222 State School Fund (SSF) Transportation Equipment							
3299 Other Restricted Grants-in-Aid		8,026,281					
3800 Revenue in Lieu of Taxes							
3900 Revenue for/on Behalf of the District							
Total Revenue from State Sources	\$39,157,822	\$8,042,060	\$0	\$0	\$0	\$0	\$0
Revenue from Federal Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
4100 Unrestricted Revenue Direct From the Federal Government							
4200 Unrestricted Revenue From the Federal Government Through the State							
4201 Transportation Fees for Foster Children		7,914					
4202 Medicaid Reimbursement for Eligible K-12 Expenses (Ages 5-21)	78,041						
4300 Restricted Revenue From the Federal Government							
4500 Restricted Revenue From the Federal Government Through the State		6,808,587					
4501 Medicaid Reimbursement for Eligible Early Intervention (EI) Services (Ages Birth to 3)							
4502 Medicaid Reimbursement for Eligible Early Childhood Special Education (ECSE) Services (Ages 3-5)							
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies							
4801 Federal Forest Fees	4,895						
4802 Impact Aid to School Districts for Operation (PL 874)							
4803 Coos Bay Wagon Road Funds							
4899 Other Revenue in Lieu of Taxes	6,943						
4900 Revenue for/on Behalf of the District		158,709					
Total Revenue from Federal Sources	\$89,879	\$6,975,210	\$0	\$0	\$0	\$0	\$0
Revenue from Other Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
5100 Long Term Debt Financing Sources	789,813			50,420,389			
5200 Interfund Transfers							
5300 Sale of or Compensation for Loss of Fixed Assets							
5400 Resources - Beginning Fund Balance	12,679,136	3,828,767	960,239	165,325,450		7,485,268	296,823
Total Revenue from Other Sources	\$13,468,949	\$3,828,767	\$960,239	\$215,745,839	\$0	\$7,485,268	\$296,823
Grand Total	\$93,225,149	\$23,630,225	\$16,149,325	\$215,450,443	\$0	\$22,096,005	\$554,516

DISTRICT AUDIT EXPENDITURE SUMMARY
2020-21 CORVALLIS SCHOOL DISTRICT 509J

Fund: 100 General Fund

Instruction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111	Elementary, K-5 or K-6	\$15,897,811	9,421,722	5,513,264	214,062	742,413		6,350	
1113	Elementary Extracurricular	\$0							
1121	Middle/Junior High Programs	\$7,569,279	4,476,672	2,602,981	62,624	418,759		8,243	
1122	Middle/Junior High School Extracurricular	\$17,908	13,288	4,620					
1131	High School Programs	\$10,449,704	6,186,492	3,477,943	89,821	599,477	87,773	8,198	
1132	High School Extracurricular	\$636,883	486,140	149,861	448	434			
1140	Pre-Kindergarten Programs	\$70				70			
1210	Programs for the Talented and Gifted	\$11,030	8,000	3,030					
1220	Restrictive Programs for Students with Disabilities	\$3,535,619	1,945,884	1,559,874	23,826	6,035			
1250	Less Restrictive Programs for Students with Disabilities	\$3,872,588	2,188,535	1,572,631	94,620	16,802			
1260	Treatment and Habilitation	\$0							
1271	Remediation	\$0							
1272	Title I	\$0							
1280	Alternative Education	\$1,828,320	383,256	233,351	1,199,037	12,676			
1291	English Second Language Programs	\$1,770,897	1,083,943	632,590	2,019	52,345			
1292	Teen Parent Program	\$30,560	20,141	10,419					
1293	Migrant Education	\$0							
1294	Youth Corrections Education	\$0							
1299	Other Programs	\$0							
1300	Adult/Continuing Education Programs	\$0							
1400	Summer School Programs	\$6,893	5,464	1,429					
Total Instruction Expenditures		\$45,627,562	\$26,219,537	\$15,761,993	\$1,686,457	\$1,849,011	\$87,773	\$22,791	\$0
Support Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110	Attendance and Social Work Services	\$1,864,636	1,038,359	823,838	267	2,182			
2120	Guidance Services	\$2,214,701	1,409,251	789,120	373	15,957			
2130	Health Services	\$702,148	327,069	228,797	126,956	19,326			
2140	Psychological Services	\$4,417	3,326	1,091					
2150	Speech Pathology and Audiology Services	\$911,517	520,722	272,889	117,004	902			
2160	Other Student Treatment Services	\$53,130	33,704	19,086				340	
2190	Service Direction, Student Support Services	\$775,344	472,471	268,435	13,832	20,606			
2210	Improvement of Instruction Services	\$1,484,337	937,602	501,796	13,025	30,205		1,709	
2220	Educational Media Services	\$367,499	151,874	130,031		85,594			
2230	Assessment & Testing	\$451,970	205,295	157,160	26	89,489			
2240	Instructional Staff Development	\$88,750	19,681	6,782	55,893	6,394			
2310	Board of Education Services	\$276,852	9,124	2,446	251,847	4,737		8,698	
2320	Executive Administration Services	\$388,355	250,691	132,722	1,155	2,822		965	
2410	Office of the Principal Services	\$5,366,782	3,407,478	1,829,341	33,255	63,577	11,602	21,529	
2490	Other Support Services - School Administration	\$300,606	193,809	106,797					
2510	Direction of Business Support Services	\$270,972	170,538	97,555	1,040	761		1,078	
2520	Fiscal Services	\$586,555	315,113	185,508	26,832	49,796		9,306	
2540	Operation and Maintenance of Plant Services	\$7,163,260	2,296,758	1,530,087	2,163,533	387,765	65,198	719,919	
2550	Student Transportation Services	\$3,680,963	98,867	69,692	3,507,429	4,975			
2570	Internal Services	\$67,691	35,863	28,286	1,543	1,999			
2610	Direction of Central Support Services	\$0							
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	\$3,078			3,078				
2630	Information Services	\$316,605	172,156	103,875	8,276	31,743		555	
2640	Staff Services	\$763,076	327,570	192,763	57,490	168,489		16,764	
2660	Technology Services	\$3,047,129	1,105,975	658,448	692,695	534,759	54,087	1,165	
2670	Records Management Services	\$0							
2680	Interpretation and Translation Services	\$211,600	125,344	82,581	3,675				
2690	Other Support Services - Central	\$0							
2700	Supplemental Retirement Program	\$466,125	433,000	33,125					
Total Support Services Expenditures		\$31,828,098	\$14,061,640	\$8,252,251	\$7,079,214	\$1,522,078	\$130,887	\$782,028	\$0
Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100	Food Services	\$19,615						19,615	
3200	Other Enterprise Services	\$0							
3300	Community Services	\$495,738	132,925	66,313	121,500			175,000	
3500	Custody and Care of Children Services	\$0							
Total Enterprise and Community Services Expenditures		\$515,353	\$132,925	\$66,313	\$121,500	\$0	\$0	\$194,615	\$0
Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110	Service Area Direction	\$0							
4120	Site Acquisition and Development Services	\$0							
4150	Building Acquisition, Construction, and Improvement Services	\$0							
4180	Other Capital Items	\$0							
4190	Other Facilities Construction Services	\$0							
Total Facilities Acquisition and Construction Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	\$810,138						810,138	
5200	Transfers of Funds	\$0							
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
Total Other Uses Expenditures		\$810,138	\$0	\$0	\$0	\$0	\$0	\$810,138	\$0
Grand Total		\$78,781,151	\$40,414,102	\$24,080,557	\$8,887,171	\$3,371,089	\$218,660	\$1,809,572	\$0

DISTRICT AUDIT EXPENDITURE SUMMARY
2020-21 CORVALLIS SCHOOL DISTRICT 509J

Fund: 200 Special Revenue Funds

Instruction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111	Elementary, K-5 or K-6	\$651,977	241,136	100,434	165,646	144,711		50	
1113	Elementary Extracurricular	\$0							
1121	Middle/Junior High Programs	\$388,375	214,548	104,298	14,354	55,175			
1122	Middle/Junior High School Extracurricular	\$20,842	9,081	2,020	9,168	573			
1131	High School Programs	\$1,135,297	478,530	240,426	95,914	288,397	30,120	1,910	
1132	High School Extracurricular	\$407,420	26,873	8,113	147,150	123,253	45,907	56,124	
1140	Pre-Kindergarten Programs	\$17,434	12,504	4,108	822				
1210	Programs for the Talented and Gifted	\$0							
1220	Restrictive Programs for Students with Disabilities	\$0							
1250	Less Restrictive Programs for Students with Disabilities	\$1,168,949	650,685	513,954		4,310			
1260	Treatment and Habilitation	\$0							
1271	Remediation	\$326,085			325,571	514			
1272	Title I	\$767,291	419,665	300,265	47,361				
1280	Alternative Education	\$139,383	58,136	27,390	46,574	7,263		30	
1291	English Second Language Programs	\$61,802	30,046	17,960		13,796			
1292	Teen Parent Program	\$0							
1293	Migrant Education	\$0							
1294	Youth Corrections Education	\$0							
1299	Other Programs	\$15,544	11,549	3,995					
1300	Adult/Continuing Education Programs	\$0							
1400	Summer School Programs	\$100,183	75,434	24,749					
Total Instruction Expenditures		\$5,200,582	\$2,228,187	\$1,347,712	\$852,560	\$637,982	\$76,027	\$58,114	\$0
Support Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110	Attendance and Social Work Services	\$74,044	43,657	29,674	713				
2120	Guidance Services	\$316,332	151,088	91,125	73,758	361			
2130	Health Services	\$115,365	65,549	36,907	12,909				
2140	Psychological Services	\$718,692	440,999	245,834	1,013	30,846			
2150	Speech Pathology and Audiology Services	\$1,535						1,535	
2160	Other Student Treatment Services	\$0							
2190	Service Direction, Student Support Services	\$17,207	10,010	7,197					
2210	Improvement of Instruction Services	\$331,629	204,892	91,744	10,176	23,567		1,250	
2220	Educational Media Services	\$285,256	143,114	127,405	14,737				
2230	Assessment & Testing	\$834			189	645			
2240	Instructional Staff Development	\$467,725	296,767	99,775	67,111	3,972		100	
2310	Board of Education Services	\$435				435			
2320	Executive Administration Services	\$1,363			250	1,113			
2410	Office of the Principal Services	\$23,709	17,640	6,069					
2490	Other Support Services - School Administration	\$55,121	35,838	19,283					
2510	Direction of Business Support Services	\$760			760				
2520	Fiscal Services	\$74,221			16,246	57,975			
2540	Operation and Maintenance of Plant Services	\$755,884	79,009	30,710	234,235	411,930			
2550	Student Transportation Services	\$134,321			126,676	7,645			
2570	Internal Services	\$0							
2610	Direction of Central Support Services	\$0							
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical S	\$0							
2630	Information Services	\$2,263	290	23	1,950				
2640	Staff Services	\$159,560	117,893	40,524	756	387			
2660	Technology Services	\$267,889			67,510	200,379			
2670	Records Management Services	\$0							
2680	Interpretation and Translation Services	\$0							
2690	Other Support Services - Central	\$324,624						324,624	
2700	Supplemental Retirement Program	\$0							
Total Support Services Expenditures		\$4,128,769	\$1,606,746	\$826,270	\$628,989	\$739,255	\$0	\$327,509	\$0
Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100	Food Services	\$2,485,989	889,974	767,014	40,818	763,092	17,216	7,875	
3200	Other Enterprise Services	\$0							
3300	Community Services	\$165,783	49,669	18,679	10,774	86,661			
3500	Custody and Care of Children Services	\$0							
Total Enterprise and Community Services Expenditures		\$2,651,772	\$939,643	\$785,693	\$51,592	\$849,753	\$17,216	\$7,875	\$0
Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110	Service Area Direction	\$0							
4120	Site Acquisition and Development Services	\$0							
4150	Building Acquisition, Construction, and Improvement Services	\$9,693,316			41,130		9,652,186		
4180	Other Capital Items	\$0							
4190	Other Facilities Construction Services	\$0							
Total Facilities Acquisition and Construction Expenditures		\$9,693,316	\$0	\$0	\$41,130	\$0	\$9,652,186	\$0	\$0
Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	\$0							
5200	Transfers of Funds	\$0							
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
Total Other Uses Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$21,674,439	\$4,774,576	\$2,959,675	\$1,574,271	\$2,226,980	\$9,745,429	\$393,498	\$0

DISTRICT AUDIT EXPENDITURE SUMMARY
2020-21 CORVALLIS SCHOOL DISTRICT 509J

Fund: 300 Debt Service Funds

Instruction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111	Elementary, K-5 or K-6	\$0							
1113	Elementary Extracurricular	\$0							
1121	Middle/Junior High Programs	\$0							
1122	Middle/Junior High School Extracurricular	\$0							
1131	High School Programs	\$0							
1132	High School Extracurricular	\$0							
1140	Pre-Kindergarten Programs	\$0							
1210	Programs for the Talented and Gifted	\$0							
1220	Restrictive Programs for Students with Disabilities	\$0							
1250	Less Restrictive Programs for Students with Disabilities	\$0							
1260	Treatment and Habilitation	\$0							
1271	Remediation	\$0							
1272	Title I	\$0							
1280	Alternative Education	\$0							
1291	English Second Language Programs	\$0							
1292	Teen Parent Program	\$0							
1293	Migrant Education	\$0							
1294	Youth Corrections Education	\$0							
1299	Other Programs	\$0							
1300	Adult/Continuing Education Programs	\$0							
1400	Summer School Programs	\$0							
Total Instruction Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110	Attendance and Social Work Services	\$0							
2120	Guidance Services	\$0							
2130	Health Services	\$0							
2140	Psychological Services	\$0							
2150	Speech Pathology and Audiology Services	\$0							
2160	Other Student Treatment Services	\$0							
2190	Service Direction, Student Support Services	\$0							
2210	Improvement of Instruction Services	\$0							
2220	Educational Media Services	\$0							
2230	Assessment & Testing	\$0							
2240	Instructional Staff Development	\$0							
2310	Board of Education Services	\$0							
2320	Executive Administration Services	\$0							
2410	Office of the Principal Services	\$0							
2490	Other Support Services - School Administration	\$0							
2510	Direction of Business Support Services	\$0							
2520	Fiscal Services	\$0							
2540	Operation and Maintenance of Plant Services	\$0							
2550	Student Transportation Services	\$0							
2570	Internal Services	\$0							
2610	Direction of Central Support Services	\$0							
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical	\$0							
2630	Information Services	\$0							
2640	Staff Services	\$0							
2660	Technology Services	\$0							
2670	Records Management Services	\$0							
2680	Interpretation and Translation Services	\$0							
2690	Other Support Services - Central	\$0							
2700	Supplemental Retirement Program	\$0							
Total Support Services Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100	Food Services	\$0							
3200	Other Enterprise Services	\$0							
3300	Community Services	\$0							
3500	Custody and Care of Children Services	\$0							
Total Enterprise and Community Services Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110	Service Area Direction	\$0							
4120	Site Acquisition and Development Services	\$0							
4150	Building Acquisition, Construction, and Improvement Services	\$0							
4180	Other Capital Items	\$0							
4190	Other Facilities Construction Services	\$0							
Total Facilities Acquisition and Construction Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	\$14,181,133						#####	
5200	Transfers of Funds	\$0							
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
Total Other Uses Expenditures		\$14,181,133	\$0	\$0	\$0	\$0	\$0	\$14,181,133	\$0
Grand Total		\$14,181,133	\$0	\$0	\$0	\$0	\$0	\$14,181,133	\$0

DISTRICT AUDIT EXPENDITURE SUMMARY
2020-21 CORVALLIS SCHOOL DISTRICT 509J

Fund: 400 Capital Projects Funds

Instruction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111	Elementary, K-5 or K-6	\$0							
1113	Elementary Extracurricular	\$0							
1121	Middle/Junior High Programs	\$0							
1122	Middle/Junior High School Extracurricular	\$0							
1131	High School Programs	\$0							
1132	High School Extracurricular	\$0							
1140	Pre-Kindergarten Programs	\$0							
1210	Programs for the Talented and Gifted	\$0							
1220	Restrictive Programs for Students with Disabilities	\$0							
1250	Less Restrictive Programs for Students with Disabilities	\$0							
1260	Treatment and Habilitation	\$0							
1271	Remediation	\$0							
1272	Title I	\$0							
1280	Alternative Education	\$0							
1291	English Second Language Programs	\$0							
1292	Teen Parent Program	\$0							
1293	Migrant Education	\$0							
1294	Youth Corrections Education	\$0							
1299	Other Programs	\$0							
1300	Adult/Continuing Education Programs	\$0							
1400	Summer School Programs	\$0							
Total Instruction Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110	Attendance and Social Work Services	\$0							
2120	Guidance Services	\$0							
2130	Health Services	\$0							
2140	Psychological Services	\$0							
2150	Speech Pathology and Audiology Services	\$0							
2160	Other Student Treatment Services	\$0							
2190	Service Direction, Student Support Services	\$0							
2210	Improvement of Instruction Services	\$0							
2220	Educational Media Services	\$0							
2230	Assessment & Testing	\$0							
2240	Instructional Staff Development	\$0							
2310	Board of Education Services	\$0							
2320	Executive Administration Services	\$0							
2410	Office of the Principal Services	\$0							
2490	Other Support Services - School Administration	\$0							
2510	Direction of Business Support Services	\$0							
2520	Fiscal Services	\$317,252			317,252				
2540	Operation and Maintenance of Plant Services	\$0							
2550	Student Transportation Services	\$0							
2570	Internal Services	\$0							
2610	Direction of Central Support Services	\$0							
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical	\$0							
2630	Information Services	\$0							
2640	Staff Services	\$0							
2660	Technology Services	\$0							
2670	Records Management Services	\$0							
2680	Interpretation and Translation Services	\$0							
2690	Other Support Services - Central	\$0							
2700	Supplemental Retirement Program	\$0							
Total Support Services Expenditures		\$317,252	\$0	\$0	\$317,252	\$0	\$0	\$0	\$0
Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100	Food Services	\$0							
3200	Other Enterprise Services	\$0							
3300	Community Services	\$0							
3500	Custody and Care of Children Services	\$0							
Total Enterprise and Community Services Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110	Service Area Direction	\$1,544,487	243,473	121,518	1,174,405	5,071			
4120	Site Acquisition and Development Services	\$0							
4150	Building Acquisition, Construction, and Improvement Services	\$74,015,959			4,679,646		#####		
4180	Other Capital Items	\$0							
4190	Other Facilities Construction Services	\$0							
Total Facilities Acquisition and Construction Expenditures		\$75,560,426	\$243,473	\$121,518	\$5,854,051	\$5,071	\$69,336,313	\$0	\$0
Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	\$0							
5200	Transfers of Funds	\$0							
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
Total Other Uses Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$75,877,678	\$243,473	\$121,518	\$6,171,303	\$5,071	\$69,336,313	\$0	\$0

DISTRICT AUDIT EXPENDITURE SUMMARY
2020-21 CORVALLIS SCHOOL DISTRICT 509J

Fund: 600 Internal Service Funds

Instruction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111	Elementary, K-5 or K-6	\$0							
1113	Elementary Extracurricular	\$0							
1121	Middle/Junior High Programs	\$0							
1122	Middle/Junior High School Extracurricular	\$0							
1131	High School Programs	\$0							
1132	High School Extracurricular	\$0							
1140	Pre-Kindergarten Programs	\$0							
1210	Programs for the Talented and Gifted	\$0							
1220	Restrictive Programs for Students with Disabilities	\$0							
1250	Less Restrictive Programs for Students with Disabilities	\$0							
1260	Treatment and Habilitation	\$0							
1271	Remediation	\$0							
1272	Title I	\$0							
1280	Alternative Education	\$0							
1291	English Second Language Programs	\$0							
1292	Teen Parent Program	\$0							
1293	Migrant Education	\$0							
1294	Youth Corrections Education	\$0							
1299	Other Programs	\$0							
1300	Adult/Continuing Education Programs	\$0							
1400	Summer School Programs	\$0							
Total Instruction Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Support Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110	Attendance and Social Work Services	\$0							
2120	Guidance Services	\$0							
2130	Health Services	\$0							
2140	Psychological Services	\$0							
2150	Speech Pathology and Audiology Services	\$0							
2160	Other Student Treatment Services	\$0							
2190	Service Direction, Student Support Services	\$0							
2210	Improvement of Instruction Services	\$0							
2220	Educational Media Services	\$0							
2230	Assessment & Testing	\$0							
2240	Instructional Staff Development	\$0							
2310	Board of Education Services	\$0							
2320	Executive Administration Services	\$0							
2410	Office of the Principal Services	\$0							
2490	Other Support Services - School Administration	\$0							
2510	Direction of Business Support Services	\$38,062	24,192	13,870					
2520	Fiscal Services	\$14,110,180	228,682	89,129	250,697	20,446		#####	
2540	Operation and Maintenance of Plant Services	\$0							
2550	Student Transportation Services	\$0							
2570	Internal Services	\$0							
2610	Direction of Central Support Services	\$0							
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical	\$0							
2630	Information Services	\$0							
2640	Staff Services	\$0							
2660	Technology Services	\$0							
2670	Records Management Services	\$0							
2680	Interpretation and Translation Services	\$0							
2690	Other Support Services - Central	\$0							
2700	Supplemental Retirement Program	\$0							
Total Support Services Expenditures		\$14,148,242	\$252,874	\$102,999	\$250,697	\$20,446	\$0	\$13,521,226	\$0

Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100	Food Services	\$0							
3200	Other Enterprise Services	\$0							
3300	Community Services	\$0							
3500	Custody and Care of Children Services	\$0							
Total Enterprise and Community Services Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110	Service Area Direction	\$0							
4120	Site Acquisition and Development Services	\$0							
4150	Building Acquisition, Construction, and Improvement Services	\$0							
4180	Other Capital Items	\$0							
4190	Other Facilities Construction Services	\$0							
Total Facilities Acquisition and Construction Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	\$0							
5200	Transfers of Funds	\$0							
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
Total Other Uses Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Grand Total \$14,148,242 \$252,874 \$102,999 \$250,697 \$20,446 \$0 \$13,521,226 \$0

DISTRICT AUDIT EXPENDITURE SUMMARY
2020-21 CORVALLIS SCHOOL DISTRICT 509J

Fund: 700 Trust and Custodial Funds

Instruction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111	Elementary, K-5 or K-6	\$0							
1113	Elementary Extracurricular	\$0							
1121	Middle/Junior High Programs	\$0							
1122	Middle/Junior High School Extracurricular	\$0							
1131	High School Programs	\$0							
1132	High School Extracurricular	\$0							
1140	Pre-Kindergarten Programs	\$0							
1210	Programs for the Talented and Gifted	\$0							
1220	Restrictive Programs for Students with Disabilities	\$0							
1250	Less Restrictive Programs for Students with Disabilities	\$0							
1260	Treatment and Habilitation	\$0							
1271	Remediation	\$0							
1272	Title I	\$0							
1280	Alternative Education	\$0							
1291	English Second Language Programs	\$0							
1292	Teen Parent Program	\$0							
1293	Migrant Education	\$0							
1294	Youth Corrections Education	\$0							
1299	Other Programs	\$0							
1300	Adult/Continuing Education Programs	\$0							
1400	Summer School Programs	\$0							
Total Instruction Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110	Attendance and Social Work Services	\$0							
2120	Guidance Services	\$0							
2130	Health Services	\$0							
2140	Psychological Services	\$0							
2150	Speech Pathology and Audiology Services	\$0							
2160	Other Student Treatment Services	\$0							
2190	Service Direction, Student Support Services	\$0							
2210	Improvement of Instruction Services	\$0							
2220	Educational Media Services	\$0							
2230	Assessment & Testing	\$0							
2240	Instructional Staff Development	\$0							
2310	Board of Education Services	\$0							
2320	Executive Administration Services	\$0							
2410	Office of the Principal Services	\$0							
2490	Other Support Services - School Administration	\$0							
2510	Direction of Business Support Services	\$0							
2520	Fiscal Services	\$0							
2540	Operation and Maintenance of Plant Services	\$0							
2550	Student Transportation Services	\$0							
2570	Internal Services	\$0							
2610	Direction of Central Support Services	\$0							
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical S	\$0							
2630	Information Services	\$0							
2640	Staff Services	\$0							
2660	Technology Services	\$0							
2670	Records Management Services	\$0							
2680	Interpretation and Translation Services	\$0							
2690	Other Support Services - Central	\$0							
2700	Supplemental Retirement Program	\$0							
Total Support Services Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100	Food Services	\$0							
3200	Other Enterprise Services	\$0							
3300	Community Services	\$252,543			252,543				
3500	Custody and Care of Children Services	\$0							
Total Enterprise and Community Services Expenditures		\$252,543	\$0	\$0	\$252,543	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110	Service Area Direction	\$0							
4120	Site Acquisition and Development Services	\$0							
4150	Building Acquisition, Construction, and Improvement Services	\$0							
4180	Other Capital Items	\$0							
4190	Other Facilities Construction Services	\$0							
Total Facilities Acquisition and Construction Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	\$0							
5200	Transfers of Funds	\$0							
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
Total Other Uses Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$252,543	\$0	\$0	\$252,543	\$0	\$0	\$0	\$0

DISTRICT AUDIT EXPENDITURE SUMMARY
2020-21 CORVALLIS SCHOOL DISTRICT 509J

Fund: 500 Enterprise Funds

Instruction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111	Elementary, K-5 or K-6	\$0							
1113	Elementary Extracurricular	\$0							
1121	Middle/Junior High Programs	\$0							
1122	Middle/Junior High School Extracurricular	\$0							
1131	High School Programs	\$0							
1132	High School Extracurricular	\$0							
1140	Pre-Kindergarten Programs	\$0							
1210	Programs for the Talented and Gifted	\$0							
1220	Restrictive Programs for Students with Disabilities	\$0							
1250	Less Restrictive Programs for Students with Disabilities	\$0							
1260	Treatment and Habilitation	\$0							
1271	Remediation	\$0							
1272	Title I	\$0							
1280	Alternative Education	\$0							
1291	English Second Language Programs	\$0							
1292	Teen Parent Program	\$0							
1293	Migrant Education	\$0							
1294	Youth Corrections Education	\$0							
1299	Other Programs	\$0							
1300	Adult/Continuing Education Programs	\$0							
1400	Summer School Programs	\$0							
Total Instruction Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110	Attendance and Social Work Services	\$0							
2120	Guidance Services	\$0							
2130	Health Services	\$0							
2140	Psychological Services	\$0							
2150	Speech Pathology and Audiology Services	\$0							
2160	Other Student Treatment Services	\$0							
2190	Service Direction, Student Support Services	\$0							
2210	Improvement of Instruction Services	\$0							
2220	Educational Media Services	\$0							
2230	Assessment & Testing	\$0							
2240	Instructional Staff Development	\$0							
2310	Board of Education Services	\$0							
2320	Executive Administration Services	\$0							
2410	Office of the Principal Services	\$0							
2490	Other Support Services - School Administration	\$0							
2510	Direction of Business Support Services	\$0							
2520	Fiscal Services	\$0							
2540	Operation and Maintenance of Plant Services	\$0							
2550	Student Transportation Services	\$0							
2570	Internal Services	\$0							
2610	Direction of Central Support Services	\$0							
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical S	\$0							
2630	Information Services	\$0							
2640	Staff Services	\$0							
2660	Technology Services	\$0							
2670	Records Management Services	\$0							
2680	Interpretation and Translation Services	\$0							
2690	Other Support Services - Central	\$0							
2700	Supplemental Retirement Program	\$0							
Total Support Services Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100	Food Services	\$0							
3200	Other Enterprise Services	\$0							
3300	Community Services	\$0							
3500	Custody and Care of Children Services	\$0							
Total Enterprise and Community Services Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110	Service Area Direction	\$0							
4120	Site Acquisition and Development Services	\$0							
4150	Building Acquisition, Construction, and Improvement Services	\$0							
4180	Other Capital Items	\$0							
4190	Other Facilities Construction Services	\$0							
Total Facilities Acquisition and Construction Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	\$0							
5200	Transfers of Funds	\$0							
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
Total Other Uses Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

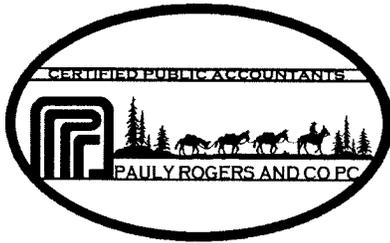


Corvallis School District 509J
Benton County, Corvallis, Oregon

REPORTS ON LEGAL AND OTHER REGULATORY COMPLIANCE

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS



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

December 22, 2021

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of Corvallis School District 509J as of and for the year ended June 30, 2021, and have issued our report thereon dated December 22, 2021. 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 Corvallis School District 509J was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal 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.

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.

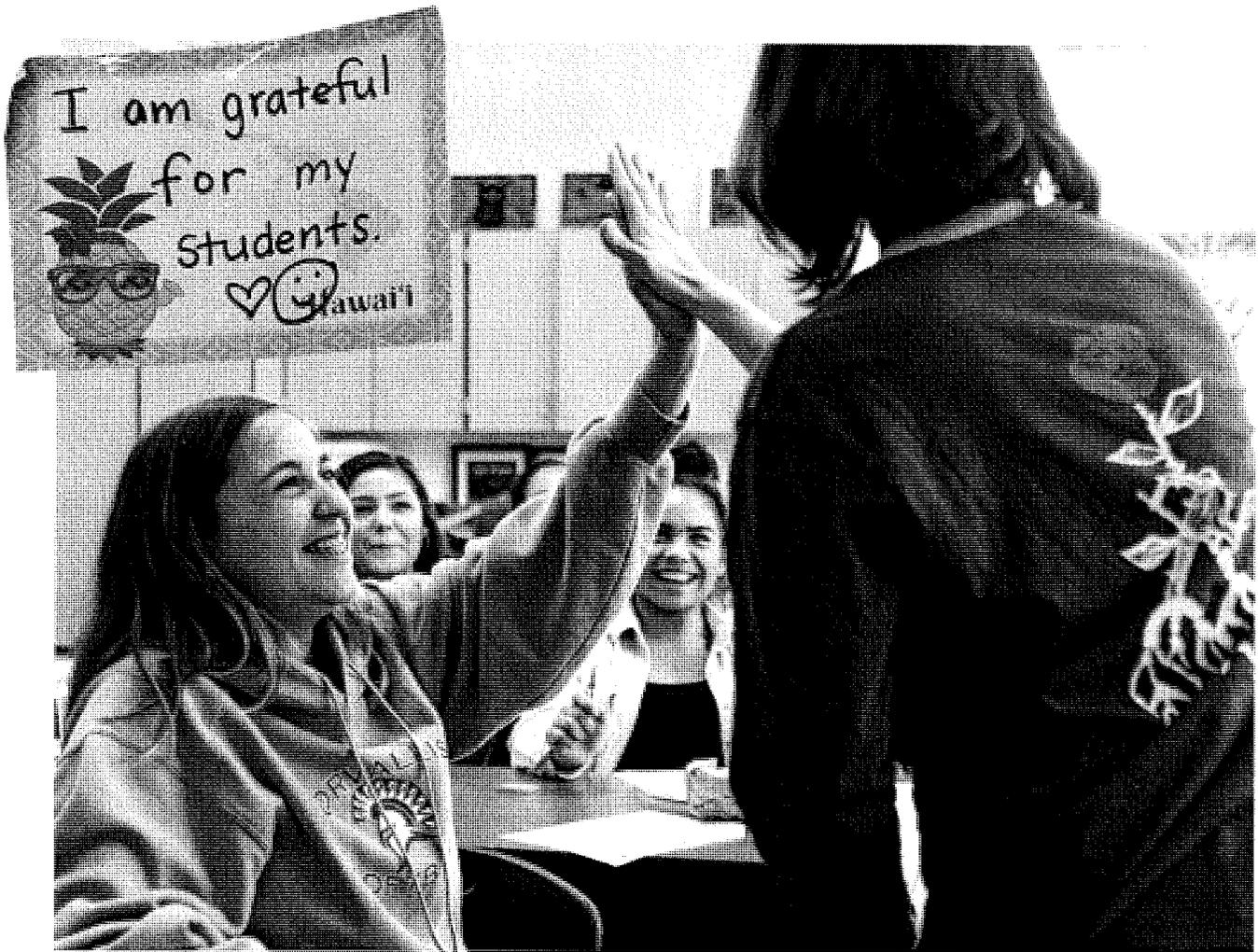
A handwritten signature in black ink that reads "Roy R Rogers". The letters are cursive and fluidly connected.

Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.



Corvallis School District 509J
Benton County, Corvallis, Oregon

GRANT COMPLIANCE REVIEW



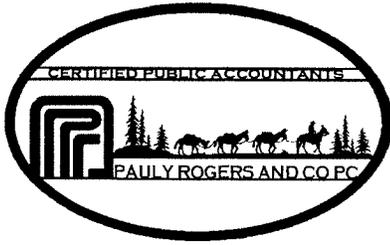
"I am grateful for my students."

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON

GRANT COMPLIANCE REVIEW

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Program Title	Pass Through Organization	Federal AL Number	Pass Through Entity Number	Period Covered	Grant Amount	2020-21 Expenditures
U.S. Department of Education						
Title I-A - Basic Grants to Local Educational Agencies	Oregon Department of Education	84.010	58898	07/01/20 - 09/30/21	\$ 40,843	\$ 40,765
Title I-A - Basic Grants to Local Educational Agencies	Oregon Department of Education	84.010	53900	07/01/19 - 09/30/20	26,033	-
Title I-A - Basic Grants to Local Educational Agencies	Oregon Department of Education	84.010	53241	07/01/19 - 09/30/20	951,261	33,537
Title I-A - Basic Grants to Local Educational Agencies	Oregon Department of Education	84.010	58236	07/01/19 - 09/30/20	947,443	763,803
Title I-A - Basic Grants to Local Educational Agencies	Oregon Department of Education	84.010	52098	07/01/18 - 09/30/19	42,306	3,775
Title I-A - Basic Grants to Local Educational Agencies	Oregon Department of Education	84.010	60368	07/01/20 - 09/30/21	124,660	7,225
Title I-A - Basic Grants to Local Educational Agencies	Oregon Department of Education	84.010	65090	07/01/20 - 09/30/21	125,141	70,336
Total Title I-A - Basic Grants to Local Educational Agencies					2,257,687	919,441
Title III - English Language Acquisition	Oregon Department of Education	84.365	53410	07/01/19 - 09/30/20	77,509	58,710
Title III - English Language Acquisition	Oregon Department of Education	84.365	58462	07/01/20 - 09/30/21	68,735	32,812
Total Title III - English Language Acquisition					146,244	91,522
Title II-A - Supporting Effective Instruction	Oregon Department of Education	84.367	53503	07/01/19 - 09/30/20	175,032	48,533
Title II-A - Supporting Effective Instruction	Oregon Department of Education	84.367	58731	07/01/20 - 09/30/21	185,293	25,515
Total Title II-A - Supporting Effective Instruction					360,325	74,048
Special Education Cluster (Grants to State)	Oregon Department of Education	84.027	59342	07/01/20 - 09/30/21	549	549
Special Education Cluster (Grants to State)	Oregon Department of Education	84.027	56622	07/01/19 - 09/30/21	18,901	12,751
Special Education Cluster (Grants to State)	Oregon Department of Education	84.027	53772	07/01/19 - 09/30/21	1,010,071	254,227
Special Education Cluster (Grants to State)	Oregon Department of Education	84.027	60635	07/01/20 - 09/30/21	1,043,254	498,639
Special Education Cluster (Grants to State)	Oregon Department of Education	84.027	61421	07/01/20 - 09/30/21	34,231	34,231
Special Education Cluster (Preschool)	Oregon Department of Education	84.173	53937	07/01/19 - 09/30/21	8,540	7,163
Special Education Cluster (Preschool)	Oregon Department of Education	84.173	60479	07/01/20 - 09/30/22	12,305	3,095
Special Education Cluster (Preschool)	Oregon Department of Education	84.173	50053	07/01/18 - 09/30/20	9,295	8,557
Total Special Education Cluster					2,137,146	819,212
21st Century Community Learning Centers	Oregon Department of Education	84.287	61143	07/01/20 - 09/30/21	454,797	331,249
ESSA Partnerships (Title I School Improvement)	Oregon Department of Education	84.377	54346	07/01/19 - 09/30/20	135,500	129,232
Title IV-A - Student Support & Academic Enrichment	Oregon Department of Education	84.424	50696	07/01/18 - 09/30/19	82,116	19,457
Title IV-A - Student Support & Academic Enrichment	Oregon Department of Education	84.424	54493	07/01/19 - 09/30/20	52,733	23,252
Title IV-A - Student Support & Academic Enrichment	Oregon Department of Education	84.424	58551	07/01/20 - 09/30/21	69,914	54,020
Total Title IV-A - Student Support & Academic Enrichment					204,763	96,729
Elementary & Secondary School Emergency Relief (ESSER) I COVID-19	Oregon Department of Education	84.425A	57783	03/13/20 - 09/30/22	781,618	781,618
Elementary & Secondary School Emergency Relief (CDL) COVID-19	Oregon Department of Education	84.425C	60901	07/01/20 - 05/30/21	183,552	183,552
Elementary & Secondary School Emergency Relief (ESSER) II COVID-19	Oregon Department of Education	84.425D	64553	03/13/20 - 09/30/23	3,094,562	1,347,500
Elementary & Secondary School Emergency Relief (ESSER) III COVID-19	Oregon Department of Education	84.425E	64858	03/13/20 - 09/30/24	6,949,946	-
Total Elementary & Secondary School Emergency Relief Fund					11,009,678	2,312,670
Total U.S. Department of Education					16,706,139	4,774,103
U.S. Department of Health and Human Services						
Youth Transition Program	Oregon Department of Human Services	84.126a	154901	07/01/19 - 06/30/21	143,245	66,251
Medicaid	Oregon Department of Human Services	93.627	N/A	07/01/20 - 06/30/21	-	78,041
Foster Care Transportation Grant	Oregon Department of Human Services	93.658	57129	07/01/19 - 06/30/21	8,801	7,914
Total U.S. Department of Health and Human Services					152,046	152,207
U.S. Department of Agriculture						
Child Nutrition Cluster:						
Donated Commodities (Non-Cash Assistance)	Oregon Department of Education	10.553/555	N/A	07/01/20 - 06/30/21	-	158,709
School Breakfast Program	Oregon Department of Education	10.553	N/A	07/01/20 - 06/30/21	-	-
National School Lunch Program	Oregon Department of Education	10.555	N/A	07/01/20 - 06/30/21	-	-
Summer Food Service Program - COVID-19	Oregon Department of Education	10.559	N/A	07/01/20 - 06/30/21	-	1,857,506
Total Child Nutrition Cluster					-	2,016,215
Child & Adult Care Food Program	Oregon Department of Education	10.558	N/A	07/01/20 - 06/30/21	-	110,727
Game Refuge Funds	Benton County	10.666	N/A	07/01/20 - 06/30/21	-	6,943
Federal Forest Fees	Linn County	10.666	N/A	07/01/20 - 06/30/21	-	4,895
Total U.S. Department of Agriculture					-	2,138,781
Total Grants Expended or Passed Through to Subrecipients					\$ 16,858,186	\$ 7,065,090



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December 22, 2021

To the Board of Directors
Corvallis School District 509J
Benton 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, the business-type activities, fiduciary fund, each major fund, and the aggregate remaining fund information of Corvallis School District 509J as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated December 22, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the basic financial statements, we considered the internal control over financial reporting (internal control) to determine the 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 internal control. Accordingly, we do not express an opinion on the effectiveness of 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 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 may exist that have not been identified.

Compliance and Other Matters

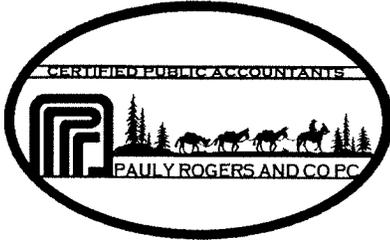
As part of obtaining reasonable assurance about whether the basic financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement 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. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

A handwritten signature in cursive script that reads "Roy R. Rogers".

Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.



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December 22, 2021

To the Board of Directors
Corvallis School District 509J
Benton 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

We have audited Corvallis School District 509J's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2021. The major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Corvallis School District 509J, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of internal control over compliance.

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

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

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.

CORVALLIS SCHOOL DISTRICT 509J
CORVALLIS, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(s) identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Any GAGAS audit findings disclosed that are required to be reported in accordance with 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 the Uniform Guidance? yes no

IDENTIFICATION OF MAJOR PROGRAMS

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM CLUSTER</u>
84.425 - A	
84.425 - C	ESSER
84.425 - D	
84.425 - E	

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? yes no

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONS COSTS:

None

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

The schedule of expenditures of federal awards included in this report 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 District.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal awards 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 District has elected not to use the ten percent de minimus 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 are not allowed to use the de minimus rate.



Corvallis School District 509J

1555 SW 35th Street, Corvallis Oregon 97333

Benton County | www.csd509j.net

The Corvallis School District does not discriminate on the basis of age, citizenship, color, disability, gender expression, gender identity, national origin, parental or marital status, race, religion, sex, or sexual orientation in its programs and activities, and provides equal access to designated youth groups. The following person has been designated to handle inquiries regarding discrimination: Jennifer Duvall, Human Resources Director and Title IX Coordinator, jennifer.duvall@corvallis.k12.or.us 541-757-5840 | 1555 SW 35th Street, Corvallis, OR 97333

El Distrito Escolar de Corvallis no discrimina en base a la edad, nacionalidad, color, discapacidad, expresión de género, identidad de género, origen nacional, situación de los padres o de su estado civil, raza, religión, sexo u orientación sexual en sus programas y actividades, y proporciona igualdad de acceso a los grupos de jóvenes designados. La siguiente persona ha sido designada para atender las consultas acerca de la discriminación: Jennifer Duvall, Director de Recursos Humanos y Coordinadora de Título IX, jennifer.duvall@corvallis.k12.or.us 541-757-5840 | 1555 SW 35th Street, Corvallis, OR 97333

VIII. REVIEW BUDGET PARAMETERS (8:10 p.m.)*

A. Parameters for Readoption



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Olivia Meyers Buch, Director of Finance and Operations
Meeting Date: January 13, 2022

Budget Parameters

ACTION REQUESTED

Background

Budget parameters are general guidelines that the district intends to honor through its budget process. They set forth the ideals that the district's decision makers will adhere to as they develop the budget through an understanding that these decisions have long-term consequences. Budget parameters are important for creating a shared understanding of the overarching values that underpin budget development. Unlike the district's fiscal policies, which tend to be more technical, budget parameters can be understood and appreciated by all stakeholders, including the public.

The budget parameters presented for readoption tonight are rooted in the [GFOA's Best Practices in School Budgeting](#) and incorporate feedback received from board members during the January 14, 2021 and March 11, 2021 school board meetings. The terms "should" and "shall" are used throughout rather than the word "must" as budget parameters are general guidelines, not policy. No changes are proposed at this time.

Attached

Corvallis School District Budget Parameters.

ACTION REQUESTED

Readopt the budget parameters as presented.

MOTION REQUESTED

"I move to readopt the 2021 Corvallis School District budget Parameters."

CORVALLIS SCHOOL DISTRICT BUDGET PARAMETERS

Adopted by the School Board on April 8, 2021

Budget parameters are general guidelines that the district intends to honor through its budget process. They set forth the ideals that the district's decision-makers will adhere to as they develop the budget through an understanding that these decisions have long-term consequences. Budget parameters are important for creating a shared understanding of the overarching values that underpin budget development. Unlike the district's fiscal policies, which tend to be more technical, budget parameters can be understood and appreciated by all stakeholders, including the public.

Goals for Student Outcomes Should Drive the Budget Process

Clear goals for student outcomes should guide how resources are allocated, how progress is tracked, and how budget decisions are made to prioritize programs and strategies.

Provide Every Student with Equitable Access and Opportunities

The district is committed to educational equity by recognizing institutional barriers and creating access and opportunities that benefit each student. In order to achieve educational equity for each and every student, the district shall make every effort to provide all students with equitable access to high quality curriculum, support, facilities, and other resources, even when this means differentiating resource allocations.

(Excerpted from [Corvallis School District Policy JBB – Educational Equity](#))

Decisions Should Be Informed By Data

Decisions that impact the future of student learning should be centered on evidence of what works. Qualitative and quantitative data on student outcomes, both in terms of student achievement and overall student educational experience, should inform the decision-making process.

Base Resourcing Decisions on the Total Value Created for Students

The budget process should seek to allocate available resources optimally, in a way that will create the most benefit for students given the costs.

- **Prioritize strategies and programs with proven cost-effectiveness**
Strategies and programs that have proven to produce larger gains and close the opportunity gap in learning for all student groups relative to their cost should be given priority for funding. Strategies and programs that are chosen should be implemented fully and faithfully even if that means fewer strategies or programs are implemented.
- **Make student-centered decisions**
Budget decisions should be based on what is best for students, not adults. In some cases, there is pressure to develop a budget that puts the interests of adult stakeholders above the interest of students. That priority should be reversed.

Critically Re-Examine Patterns of Spending

Past patterns of spending may no longer be relevant given changing needs of the community and student body. Hence, the budget process should encourage review of past spending decisions and critically change, where necessary. The district should develop and implement a program review and sunset process to identify and discontinue programs that are not achieving their objectives or that are simply not as effective as available alternatives.

Take a Long-Term Perspective

The district will not be able to make large changes to its educational strategy and resource allocation patterns within a single year. Further, a consistent application of proven strategies over a multi-year period will deliver better results. Therefore, to the degree possible, the district should develop and adhere to a multi-year funding plan for its strategies, with the goal of fully funding and re-aligning resources where necessary to fund high priority elements of the strategies.

Be Transparent

Effective budgeting requires valid information about the true costs of serving students and the outcomes produced for students.

- Make performance data readily available. The budget process should be informed by valid and reliable data on fiscal and academic performance.
- Consider all direct and indirect expenditures in evaluating the cost of educating students.
- Use a consolidated budget that considers all available funds. Acknowledge constraints on categorical spending, but consider all available funds to make the most impact with available resources.
- Be clear on what actions are being funded to help the district reach its student achievement goals – not just line items and broad expenditure categories.

IX. CONSOLIDATED ACTION (8:15 p.m.)*

A. Minutes

1. August 12, 2021

MINUTES
Business Meeting of the
BOARD OF DIRECTORS
Corvallis School District 509J

I. CALL TO ORDER AND ROLL CALL

The meeting was called to order at 6:55 p.m. in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

BOARD MEMBERS PRESENT Vincent Adams Sami Al-AbdRabbuh, Chair Tina Baker Sarah Finger McDonald, Co-Vice Chair Terese Jones Shauna Tominey Luhui Whitebear, Co-Vice Chair	EXECUTIVE STAFF PRESENT Ryan Noss, Superintendent Melissa Harder, Assistant Superintendent Jennifer Duvall, Human Resources Director Olivia Meyers Buch, Finance and Operations Director
---	---

A quorum was present and due notice had been published.

II. PLEDGE OF ALLEGIANCE

Chair Al-Abdrabbuh led the Pledge of Allegiance. He noted that the meeting is being held online and live-streamed via the District’s YouTube channel, and that a recording of the meeting would be posted to the channel following the meeting. He noted that all Board members are in attendance, either in person at the meeting site or via video but that some Board members’ video might turn off from time to time due to technical challenges.

III. BOARD MEMBER REPORTS

Board members provided highlights regarding their work; some of their comments follow.

Director Adams, Board liaison for certified negotiations:

- The District reached a tentative agreement with the Corvallis Education Association.
- Appreciates all of the hard work and time invested by the teachers’ and District’s negotiating teams to make that happen.
- Negotiations began during the start of the pandemic and the teams created a memorandum of understanding about how education would happen during the pandemic.

Chair Al-Abdrabbuh:

- Attended training last month from the Oregon School Boards Association (OSBA) regarding topics such as school board governance, empowering student voices, and equity.
- District staff presented two sessions, one with Liv Gifford, Executive Director of the Corvallis Public Schools Foundation, regarding how foundations and school boards can partner to advance equity.
- The other was by Superintendent Noss and Marcianne Rivero Koetje, the District's Equity and ELL Coordinator, regarding the District's ongoing equity work.
- Ongoing participation with the Oregon School Board Members of Color Caucus (OSBMCC) to support and empower board members of color across the state as well as to attend to the needs of students of color.

Co-Vice Chair Whitebear:

- Also attended OSBA training and was grateful for the learning it provided.
- Especially appreciated the legislative updates, and envisioning how changes would impact public education.
- Appreciates being involved with OSBMCC, and supporting board members of color across the state.

Director Tominey:

- A common theme among new board members was the amount of learning needed for the position.
- Underscored the need for continued transparency and community building to help constituents understand what school boards do.
- Appreciated being welcomed into the OSBMCC and networking with members to learn about the challenges and successes of other school board models.

IV. SUPERINTENDENT'S REPORT

Superintendent Noss introduced several new administrators. He offered highlights from the work done District-wide over the summer, as well as information regarding current and future initiatives. (The Superintendent's report is posted online with the informational packet of this meeting and will be filed with the official 2021-22 Board records.)

V. PUBLIC COMMENT

Raquel Buyers, 3960 NW Jameson Drive, Corvallis, read a statement of concerns surrounding the COVID-19 pandemic. She opined that each person has the right to decide whether to wear a mask and/or be vaccinated, and that it is incumbent on the Board to provide incontrovertible proof that actual danger exists to warrant such measures. (Ms. Buyer's statement is posted online with the informational packet of this meeting and will be filed with the official 2021-22 Board records.)

VI. FACILITIES BOND

A. Bond Program Update

Kim Patten, Director of Facilities and Transportation, and Dale Kuykendall, senior project manager for Wenaha Group, referred to a report the Board received prior to the meeting. Additionally, they played an informational video with construction updates. (The report is posted online with the informational packet of this meeting and will be filed with the official 2021-22 Board records.)

Ms. Patten and Mr. Kuykendall responded to questions from Board members. Their comments and answers to their questions included:

- About a month and a half ago, we were about 70% committed in project costs.
- There are five significant projects to bid this fall (Adams, CMS Phase 2, Mt. View, Franklin, and Harding Center/College Hill).
- The budgeting has taken into consideration escalating costs.
- We will learn a lot over the next 3-4 months and we are being cautious with remaining reserve funds in case the market takes us by surprise.
- The materials market is volatile.
- Supply chain issues include imprecise delivery dates for materials.
- The labor force is also unpredictable due to the COVID Delta Variant, making it hard to predict the impact on the bottom line.
- The transformation at the Lincoln site is awe-inspiring; it is hitting home how much of an impact the building will have, not just for student learning but also as a landmark for south Corvallis.
- I am appreciative of all who participated in the planning and design and construction of the building.
- I am pleased with the Cheldelin library, which had previously been a dark space.
- Your past performance has been exemplary; consistently, this bond team has come in on time and on budget, and when there have been adjustments there have never been surprises. Very appreciative for that level of comfort.
- It is amazing to see how much the community is invested in these schools; it shows how much they care and for that I am thankful.
- Planning is underway for a ribbon cutting at Lincoln, followed by tours for the community.
- Salvaged building materials were collected, sorted, and taken off site for recycling.
- Any fire alarm components, door hardware, intercom components, toilet paper and paper towel dispensers that could be reused by the District were collected by Facilities Department staff.
- Furniture and equipment from schools was assessed for safety and reusability in other schools; things deemed unusable by other schools, other districts, or by community agencies are recycled. Gravel from staging areas on construction sites is being reclaimed for future use.
- The community excitement is high, even from people without kids in school; allowing the people who have enabled us to do these projects to see what they have provided to our students is really important.

- Thank you for showing that all decisions center on what is best for kids and will help them be most successful.

B. Pivot Architecture Additional Service Requests

The Board received a written report prior to the meeting. (The report is posted online with the informational packet of this meeting and will be filed with the official 2021-22 Board records.)

MOTION:

It was moved by Director Adams and seconded by Co-Vice Chair Finger McDonald, to authorize staff to execute Amendments to the Professional Services Agreements with Pivot Architecture for Corvallis High School, Crescent Valley High School, and Cheldelin Middle School for a combined total of \$548,345. The motion was voted on and passed unanimously.

VII. EDUCATIONAL UPDATE

Chair Al-Abdrabbuh pointed out that there has been a lot of confusion throughout the pandemic regarding how decisions are made and when they can be done locally versus being mandated by the State according to the authority set forth in the law. He clarified that school boards set policy and strategic goals, and approve the budget; superintendents implement the operational decisions that deliver on the objectives and goals. During the pandemic there have been so many operational decisions, including who should be wearing masks. It is important for the community to know that those decisions are not made in a vacuum; they follow the legal mandates provided by the State.

Superintendent Noss and Assistant Superintendent Harder provided a slide presentation on topics including delivering fully in-person learning as well as offering a fully-online option; prevention strategies to ensure the health and safety of students and staff; mask requirements. (Copies of the slides are posted online with the informational packet of this meeting and will be filed with the official 2021-22 Board records.)

The presenters responded to questions from Board members. Some of their responses included:

- In the event the District needs to move to fully remote learning again, the infrastructure is in place to do so. The District has incredible employees who can take on remote learning again but I am concerned about the emotional impact that would have on them.
- We will discuss transition steps for students who are in first, seventh, and tenth grades this year because not all of them went back to in-person school last year.
- Corvallis Online is a school this year. Transfers between online and in-person schooling will be limited to quarter and semester ends and would be handled by school and Corvallis Online principals on a case-by-case basis to ensure there are no curricular gaps.
- We are working with the app developer to find a better way for parents to certify that their kids are COVID-symptom-free each day rather than using email; this will be especially helpful for parents of multiple students.
- We will hold a health fair that will include representatives from COVID -testing organizations to help parents streamline the process.

There are many layers of strategies that work with regard student cohorts. Overall, it is easier to do cohorts at the elementary level than at the secondary. We will do a very good job at contact tracing. Secondary student cohorts were done for a year; however, the further along students get in school, the harder it is for them to obtain the skills they need to graduate.

Board members offered some closing comments, including:

- My hope and appeal to parents and communities is that we will try as much as possible to not have to go back to remote only. One solution will not work for everyone; we have to distribute our resources as best as possible to provide as good an education as possible.
- Our community is doing very well in vaccinations but we are not done. This is a community that is enabling our kids to go back to school. I encourage all who have not been vaccinated to talk with their doctors; the more people who are vaccinated the more chance our kids can go back to school in-person.
- It is time for adults to sacrifice for children, whether through mask-wearing, dining outdoors, or consulting with physicians; we want to make sure everyone lives but also that our kids get five-day-per-week learning in person.
- We are counting on other counties and each other in order to empower our students to be in person as much as possible.
- We are putting so many layers to protect kids but we cannot operate in a vacuum; if we have an extreme surge, we have to be ready for it.

VIII. RENAMING SCHOOLS – HUSKY, JAGUAR, WILDCAT ELEMENTARY

Chair Al-Abdrabbuh referred to a report and draft resolutions, which were provided to the Board prior to the meeting. (The report and draft resolutions are posted online with the informational packet of this meeting and will be filed with the official 2021-22 Board records.)

Board members recommended edits to the resolutions including:

- Include reference to Bessie Coleman's efforts to ensure that other Black people would have opportunities for the education and training that she had.
- Bessie Coleman was not only the first Black woman to earn a pilot's license, she was also the first Native American woman to earn a license.
- The Bessie Coleman resolution should include language to acknowledge contributions by African American, Native American, and multi-racial women.
- Kathryn Jones Harrison played an instrumental leadership role in the group that worked toward restoration of Tribal lands.
- Capitalize the word Indigenous whenever referencing people.
- Capitalize the word Tribal whenever referencing sovereign nations.
- Use the full names of the sovereign nations: Confederated Tribes of the Grand Ronde Community of Oregon, and Confederated Tribes of Siletz Indians.
- All three resolutions should include language regarding the social-emotional harm of racism.

Board members reflected on the school renaming efforts. Some of their comments included:

- There have been some really powerful learning opportunities.
- I talked with a teacher at Wildcat Elementary who shared how energized her students have been by researching people, and the excitement of the students about renaming their school.
- I appreciate the process used to arrive at these resolutions. I was raised to revere presidents and their achievements, so this has not been an easy thing for me to do but I realize it is a crucial thing to do, as we have heard so often from the community.
- I appreciate the process being slow and deliberate, and that time was taken to have this communication with our community; it is a great example for other districts to emulate.
- I have so much appreciation for the community engagement, which reflects the deep level of commitment our community has in our schools.
- It was great to learn along with my child about the historical figures in Oregon and beyond.
- I was inspired by the emails the Board received regarding community engagement projects in conjunction with the name changes.
- These are not just changes in names but changes in action; how we learn about and honor role models in our community.
- I knew the renaming issue was going to be hard but we knew it was important to protect our children.
- While we learn about history we honor those who respect everyone and believe in the potential of children. This is centering on the kids.
- Some presidents had good deeds but also caused huge harm to Black and Indigenous communities.
- It is important for kids of color to know they can run for president and other political positions.
- It is important to note that all three recommended names are after women; approving the resolutions would result in the first Corvallis District school named after a woman.

Chair Al-Abdrabbuh noted that the edits will be made and the Board will be asked to vote on the final versions of the three resolutions at the September 10, 2021 Board meeting.

Chair Al-Abdrabbuh thanked Board Co-Vice Chair Whitebear as well as District staff and administrators for their work with the School Renaming Task Force.

IX. RESOLUTION NO. 21-0801: CALL A MEASURE ELECTION TO SUBMIT TO THE ELECTOR OF THE DISTRICT THE QUESTION OF AUTHORIZING A FIVE-YEAR LOCAL OPTION LEVY RENEWAL

The Board received a report on this topic prior to the meeting. (This document is posted online with the informational packet of this meeting and will be filed with the official 2021-22 Board records.) Chair Al-Abdrabbuh pointed out that this levy was first approved in 2006 and was renewed by the voters of the community twice since then. He touched on the items the levy would fund.

Chair Al-Abdrabbuh called a short break; then, the Board reconvened to discuss the resolution.

Board member comments included:

- The report was well done and allowed me to easily answer questions such as how the amount of the levy was decided.
- The report was very helpful for me and hopefully for the community.
- I want to highlight how important an investment this is to the community and how long-standing it has been in place. It is another example of how much the community loves its students.
- It is important to note that this levy is not asking for a larger investment; it is just a renewal.
- This levy has been a hallmark of education in Corvallis for some time. You can see what districts across Oregon can do if they have a local option levy as well as what they cannot if they do not have such a levy.
- The levy will allow resiliency for the District in the face of a recession; it is an important part of the work of the Board and Board members are stewards of the levy.
- The report is amazing and wonderfully detailed; it includes important information for the community to understand how Measures 5 and 50 affected school funding in Oregon.

MOTION:

It was moved by Director Adams and seconded by Director Jones that Resolution No. 21-0801 be adopted to call a measure election on November 2, 2021 to submit to the electors of the District the question of authorizing a five-year local option levy renewal.

Chair Al-Abdrabbuh opined that placing the levy on the ballot is a question to the community about supporting education in Corvallis. He encouraged his fellow Board members to endorse this measure.

Chair Al-Abdrabbuh turned his attention to advocacy, inviting Board members and community members to be part of the Political Action Committee. He noted that by law all information provided by District staff must remain unbiased; therefore, it is incumbent upon Board members to encourage support from the community.

The motion was voted on and unanimously approved.

X. CONSOLIDATED ACTION

MOTION:

It was moved by Co-Vice Chair Finger McDonald and seconded by Director Baker to approve the Consolidated Action items. The motion was voted on and unanimously approved.

The Board approved the following items:

- A. Licensed Personnel Action** – (This document is posted online with the informational packet of this meeting and will be filed with the official 2021-22 Board records.)

B. Addition of Position to the Non-Represented Employee Salary Schedule: Risk Manager – (This document is posted online with the informational packet of this meeting and will be filed with the official 2021-22 Board records.)

C. Lease Purchase Agreement with Insight Financial Services for Computer Hardware – (This document is posted online with the informational packet of this meeting and will be filed with the official 2021-22 Board records.)

XI. CONSOLIDATED INFORMATION

The Board received the following information:

A. Non-Licensed Personnel Information – (This document is posted online with the informational packet of this meeting and will be filed with the official 2021-22 Board records.)

Director Adams offered words of appreciation for departing employees Garrett Ross and Parker Schulze. Additionally, Director Adams recognized Communications Coordinator Brenda Downum, saying that she has been an institution in the community and District during Director Adams' tenure on the Board. He added that Ms. Downum is a great mentor for interacting with the public.

B. Corvallis Online Curriculum Adoption

The Board received a report prior to the meeting. (The report is posted online with the informational packet of this meeting and will be filed with the official 2021-22 Board records.) Chair Al-Abdrabbuh reminded the Board that due to the length of the agenda, no discussion of this item would take place at this meeting; however, Board members may send their questions to staff and will receive answers at the August 19, 2021 meeting.

C. May 2021 Financial Statements (Unaudited) – (This document is posted online with the informational packet of this meeting and will be filed with the official 2021-22 Board records.)

D. Board Policies:

1. Board Policy BCBA—Student Representative(s) to the Board—NEW—First Reading

Board member comments about this policy included:

- There should be more language regarding the importance of having student voice on the Board.
- Consider adding verbiage regarding students' ability to make or second motions, and whether or not they are elected and would need to take an oath of office.
- Include student voice in the development of this policy, to honor the affected

population.

- After this policy is adopted, we need to think about Board practice around student representatives; our hearts are in the right place but we struggle with our practice.
- Invite past student representatives to provide feedback on the policy, as well as on their experience working with the Board.
- Get the policy language right rather than focusing on passing it quickly.
- There is no need to dictate how schools select their representatives but it is important to clearly state that they are not appointed by the Board.

2. Administrative Regulation DJ-AR—Purchasing Standards—Revised—For Information

3. Administrative Regulation DLC-AR—Staff Expense Reimbursements—Revised—For Information

4. Board Policy EFAA—District Food and Nutrition Services—Revised—First Reading

Co-Vice Chair Whitebear asked that the first paragraph of the policy be retained to indicate the value of nutrition and how access to food positively affects educational outcomes.

5. Board Policy GCA— License Requirements —Revised—First Reading

6. Board Policy JFC/JG—Student Conduct and Discipline—Rescind—For Information**

7. Board Policy JFC—Student Conduct—NEW—First Reading**

8. Board Policy JG—Student Discipline—NEW—First Reading**

Board members asked questions of staff and requested edits to the language of the policy on topics including:

- Progressive discipline.
- The expectation of discipline processes.
- Restorative practices.
- Fair and equitable processes.
- Student-centered practices and including parents in the process.
- Sexual crimes and the use of force.
- Hate/bias crimes in terms of jurisdiction for determination.
- Trauma-informed care in relation to discipline.

9. Board Policy LBE—Public Charter Schools—Revised—First Reading

10. Administrative Regulation LBE-AR—Public Charter Schools—Delete—For Information

11. Administrative Regulation LBE-AR—Public Charter Schools—New—For Information

XII. BOARD MEMBER COMMENTS

Some of Director Adams' comments included:

- I appreciate the ability of the District to switch to virtual Board meetings on short notice.
- OSBA is redeveloping the Board self- assessment to include topics like being culturally responsive and trauma-informed, and about Board behaviors.

Some of Co-Vice Chair Finger McDonald's comments included:

- Noted that her term on the OSBA Legislative Policy Committee will end soon and indicated her desire to be nominated for another term. Board action is required and could be added to an upcoming agenda.
- After discussing school renaming and hearing the resulting community and student engagement and the learning, it made me think that perhaps schools should be renamed every 20 years or so; it would take into account cultural changes, and might lessen the angst about renaming schools.
- Urged the audience to talk to their doctor or their child's pediatrician to get information regarding vaccines and mask-wearing.
- Reminded the audience that mask wearing is a State-mandated requirement for schools, and urged everyone to be respectful when talking with teachers and administrators about the requirement.

Some of Director Jones' comments included:

- The recent actions of the Newberg School Board limited expression of LGBTQ students and students for whom Black Lives Matter has personal meaning.
- It is a school board's responsibility to consider the best way to protect and preserve the rights of all learners, and sometimes that means specifically indicating a group of individuals who are facing a unique concern or threat to their ability to thrive, and addressing that.
- The Corvallis School Board did so through their transgender student policy.

Some of Co-Vice Chair Whitebear's comments included:

- The community gets confused about what school boards can and cannot do, especially because rules differ by state. I urge community members to reach out to Board members to ask for clarification.
- Summer School staff were amazing, not just for their engagement with students but also for their continued focus on making sure classrooms were as safe as possible in consideration of COVID, and for helping students adjust after not having been in classrooms for so long.
- I really appreciate the intentionality behind expanding the summer programs.
- Last year, the Board adopted Indigenous Peoples Day and Black Heritage Month resolutions. Next month is Hispanic Heritage Month.

Co-Vice Chair Whitebear and Directors Baker and Tominey volunteered to draft a resolution for Hispanic Heritage Month for the September Board meeting agenda. Co-Vice Chair Whitebear noted that the resolution would be acted on in the same meeting it is first reviewed, due to the timing of Board meetings that month.

Some of Director Tominey's comments included:

- One of the messages I received from OSBA is around the importance of having a Board that is unified but not uniform, and one that works transparently.
- Corvallis School Board meetings have been known for running long but it has been because of Board members' transparency and spirit of giving.
- I feel very honored to be here in support of these amazing educators in the District as well as my Board colleagues, and I am looking forward to a great year.

Superintendent Noss commented that one of the things that has been valuable with COVID is the Board's ongoing training on that subject. He urged Board members to encourage their colleagues around the state to do the same.

XIII. ADJOURNMENT

There being no further business before the Board, Chair Al-Abdrabbuh adjourned the meeting at 9:52 p.m.

Sami Al-Abdrabbuh, Board Chair

Ryan Noss, Superintendent

Prepared By: Julie Catala

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UNADOPTED MINUTES

2. August 19, 2021

MINUTES
 Retreat and Special Meeting of the
BOARD OF DIRECTORS
 Corvallis School District 509J

I. CALL TO ORDER AND ROLL CALL

The meeting was called to order at approximately 12:11 p.m. in the Courtyard by Marriott Siuslaw Room, 400 SW 1st Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

<p><u>BOARD MEMBERS PRESENT</u> Vincent Adams Sami Al-Abdrabbuh, Chair Sarah Finger McDonald, Co-Vice Chair Terese Jones Shauna Tominey Luhui Whitebear, Co-Vice Chair</p> <p><u>BOARD MEMBERS EXCUSED</u> Tina Baker</p>	<p><u>EXECUTIVE STAFF PRESENT</u> Ryan Noss, Superintendent</p>
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A quorum was present and due notice had been published.

II. PLEDGE OF ALLEGIANCE

Chair Al-Abdrabbuh led the Pledge of Allegiance. Chair Al-Abdrabbuh was in attendance at the meeting site; all other Board members who attended did so virtually.

III. BOARD RETREAT

A. Lunch and Individual Reflection Regarding Community Engagement

Board members ate lunch while engaging in individual reflection on three prompts:

- Identify areas in the community for future engagement.
- What information and guidance can be gleaned from community engagement?
- What are the perceived barriers to Board accessibility?

B. Welcome and Introductions

Chair Al-Abdrabbuh led introductions of those in attendance. Kristen Miles from the Oregon School Boards Association (OSBA) asked Board members to briefly share why they are on the Board, what excites them about the work, and what gives them pause.

C. Facilitation of Board Self-Evaluation Results

Due to the size of the agenda, this item was tabled.

D. Dianne Efseaff Memorial Scholarship Program Project Planning: Community Engagement

The Corvallis School District was selected for the 2021-22 Oregon School Boards Association (OSBA) Promise Scholarship Program (PSP). The program includes 12 hours of professional development through which Board members will gain valuable insight into their role of improving student achievement. Upon successful completion of the PSP, the Corvallis School District will earn a \$2,500 scholarship to distribute to one or more students.

With the aid of a slide presentation, OSBA staff members Kristen Miles, Alex Pulaski, Rachel Baker, and Lori Sattenspiel provided training to the Board regarding community engagement, communication, and legislative advocacy. (The presentation slides are posted online with the informational packet of this meeting and will be filed with the official 2021-22 Board records.)

Board members then engaged in conversation with Ms. Miles and staff centered on the Board's project relating to the Diane Efseaff Memorial Scholarship. Part of the discussion included Board members sharing their responses to the three prompts from the start of the meeting.

Chair Al-Abdrabbuh called a short break; then, the Board reconvened to handle the remaining items on the agenda.

Director Jones departed the meeting at approximately 4:00 p.m.

IV. BOARD BUSINESS ITEMS

A. Online Curriculum Adoption

1. Staff Responses to Board Member Questions

Nikki McFarland, Secondary Teaching and Learning Coordinator; Amy Lesan, Elementary Teaching and Learning Coordinator; Melissa Harder, Assistant Superintendent; Byron Bethards, Corvallis Online Elementary Level Principal, and; Mark Henderson, Corvallis Online Secondary Level Principal referred to a report the Board received prior to the meeting. (This document is posted online with the informational packet of this meeting and will be filed with the official 2021-22 Board records.)

The presenters responded to questions from Board members. Answers to their questions included:

- For interventions at the elementary level, we plan to increase the amount of synchronous time students have with teachers by increasing staffing time and

reducing ratios. Additionally, we have adapted interventions and tools we used in elementary schools last year to use remotely online.

- In terms of differentiating content at the elementary level, we will have individual meetings with families to make goals and set individual learning plans for each student, which could be differentiated by student.
- Interventions at the secondary level echo those at the elementary level. Additionally, secondary teachers held individual help sessions with students and even did some home visits last year.
- To differentiate content at the secondary level using the Apex curriculum, teachers have the option to tailor assignments to students, such as eliminating assignments or creating custom assignments that they can add to the Apex system.
- Parents may contact teachers to learn about the custom additions to the materials.

Superintendent Noss noted that the ability to have more synchronous learning time for Corvallis Online this school year is possible due to funding that came through Senator Gelser.

2. Action to Adopt Online Curriculum

MOTION:

It was moved by Director Adams and seconded by Co-Vice Chair Finger McDonald to adopt Florida Virtual Learning School curriculum for Corvallis Online K-5 for English Language Arts and Mathematics, and to adopt Apex Learning curriculum for Corvallis Online 6-12 for Math, Science, English, Social Studies, World Languages, Electives, Career and Technical Education, and Advanced Placement. The motion was voted on and passed 5-0.

V. BOARD MEMBER COMMENTS

Superintendent Noss said that in keeping with the Board's emphasis on community engagement, health and safety information was shared with families today, which was identical to what the Board received during the Education Update at its August 12, 2021 meeting. Families also received updated information from the Benton County Health Department and the Governor's Office regarding masks and vaccines.

Chair Al-Abdrabbuh indicated full support with the health and safety precautions because they will protect students, staff, and parents. He expressed hope that schools will be able to be in-person this fall.

Director Adams said this time of year is always busy and stressful during a normal year, and it is even more so this year due to the pandemic. He expressed appreciation to all staff who are getting ready for students to return and emphasized their resiliency and hard work.

Co-Vice Chair Whitebear underscored Director Adams' comments and urged everyone in the community to do their part to help make in-person learning possible.

Chair Al-Abdrabbuh called a short break.

VI. EXECUTIVE SESSION

The Board met in Executive Session at 5:00 p.m. under ORS 192.660(2)(d) to consult with persons designated for labor negotiations.

VII. ADJOURNMENT

There being no further business before the Board, Chair Al-Abdrabbuh adjourned the public meeting at approximately 4:20 p.m. and the Board moved into Executive Session at 5:00 p.m.

Sami Al-Abdrabbuh, Board Chair

Ryan Noss, Superintendent

Prepared By: Julie Catala

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UNADOPTED MINUTES

X. **CONSOLIDATED INFORMATION (8:25 p.m.)***

A. Non-Licensed Personnel Information



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
 Prepared by: Jennifer Duvall, Human Resources Director
 Meeting Date: January 13, 2022

Non-licensed Personnel Information

NO ACTION REQUIRED

Recommendation to Hire

Name	Preferred Name	Position	Hrs	Building	Effective Date	Status
Davis-Lyde, Alexis	Lexie	Human Resources Specialist	8.00	District Office	12/10/2021	Probationary Non Rep
Ordway, Maria		Educational Assistant 2	7.00	Linus Pauling Middle School	1/3/2022	Limited Term
Weger, Roxann		Health Services Assistant	8.00	Corvallis High School	1/3/2022	Regular/Probationary

Termination/Resignation/Retirement

Name	Preferred Name	Position	Hrs	Building	Effective Date	Status
Murillo, Emanuel		Maintenance 1 Custodial	4.00	Kathryn Jones Harrison Elementary	12/31/2021	Resignation
Russell, Susan		Student & Family Advocate 2	4.00	District Office	12/17/2021	Resignation
Woods, Ashley		Educational Assistant 2	5.25	Franklin School	12/27/2021	Resignation

B. Unaudited Financial Statement - November 2021



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Olivia Meyers Buch, Finance and Operations Director
Meeting Date: January 13, 2022

November Financial Statements (Unaudited)

NO ACTION REQUIRED

Background

The Statement of Resources and Requirements for the General Fund for the period ending November 31, 2020 and November 31, 2021 follow this report. Year-to-date operating revenues through the end of November 2021 total \$57.6 million or 70.0% of total budgeted operating revenues as compared to \$57.1 million or 70.8% through the end of November 2020. As usual, revenues from the state school fund and property taxes constitute the majority of funds received at this point in the year.

Total resources are projected to be \$4.0 million more than budgeted, primarily due to a higher than projected beginning fund balance. The beginning fund balance reflects an increase of \$1.8 million over the adopted budget of \$12.7 million. Overall, total operating revenues in 2020-21 were 100.1% of budget while total operating expenditures were 91.4% of budget.

Year-to-date operating expenditures through the end of November 2021 total \$25.1 million or 29.0% of total budgeted operating expenditures as compared to \$24.2 million or 28.1% through the end of November 2020. Projected underspending in 2021-22 is expected to be approximately 1.9% of the adopted budget.

Projected resources and requirements through June 30, 2022 result in an ending fund balance of \$14.3 million, or 16.9% of projected operating revenues. The projected ending fund balance reflects a decrease in fund balance, or operating deficit, of \$0.2 million. All General Fund reserves are projected to be at the designations outlined in board policy on June 30, 2022.

Please contact me with questions or if you would like any additional information.

Supplementary Materials

1. Statements of Resources and Requirements as of November 31, 2020 and 2021
2. Schedule of Investments as of November 31, 2021
3. Schedule of Cash Disbursements greater than or equal to \$1,000 for the period of November 1 – November 31, 2021

Corvallis School District 509J
Statement of Resources and Requirements
Fiscal Year to Date as of November 30, 2020 and 2021 Respectively (Unaudited)

General Fund

	FY 2020-21					FY 2021-22				
	Amended	Actuals Thru	% of	Projected Thru	% of	Adopted	Actuals Thru	% of	Projected Thru	% of
	Budget	11/30/2020	Budget	6/30/2021	Budget	Budget	11/30/2021	Budget	6/30/2022	Budget
RESOURCES										
State School Fund Formula Revenue										
State School Fund - General Support	\$ 38,680,046	\$ 20,514,865	53.0%	\$ 38,513,035	99.6%	\$ 37,769,442	19,344,414	51.2%	\$ 38,335,186	101.5%
Property Taxes Levied by District	30,973,627	28,455,860	91.9%	31,096,320	100.4%	31,981,778	29,620,799	92.6%	32,341,461	101.1%
Other Local Revenues	904,846	3,911	0.4%	1,119,373	123.7%	952,538	86,176	9.0%	968,435	101.7%
Local Option Taxes Levied by District	8,080,492	7,436,738	92.0%	8,117,815	100.5%	8,351,253	7,862,570	94.1%	8,581,471	102.8%
State School Fund - Prior Year Adjustment	(737,225)	-	0.0%	(774,224)	105.0%	-	-	#DIV/0!	997,431	#DIV/0!
Other Revenues	2,641,500	652,505	24.7%	2,524,433	95.6%	3,239,596	654,553	20.2%	3,344,936	103.3%
Total Operating Revenues	\$ 80,543,286	\$ 57,063,879	70.8%	\$ 80,596,752	100.1%	\$ 82,294,607	\$ 57,568,512	70.0%	\$ 84,568,920	102.8%
Beginning Fund Balance	\$ 12,679,136	\$ 12,679,136	100.0%	\$ 12,679,136	100.0%	\$ 12,725,508	\$ 14,494,452	113.9%	\$ 14,494,452	113.9%
TOTAL RESOURCES	\$ 93,222,422	\$ 69,743,015	74.8%	\$ 93,275,888	100.1%	\$ 95,020,115	\$ 72,062,964	77.3%	\$ 99,063,372	104.3%
REQUIREMENTS										
Salaries	\$ 41,671,984	\$ 11,606,317	27.9%	\$ 40,414,104	97.0%	\$ 42,738,878	\$ 12,474,020	29.2%	\$ 42,873,145	98.5%
Associated Payroll Costs	25,470,225	6,776,143	26.6%	24,080,561	94.5%	25,624,787	6,738,320	26.3%	24,871,906	98.5%
Purchased Services	12,425,872	2,369,639	19.1%	8,887,170	71.5%	13,088,355	3,070,293	23.5%	12,433,937	95.0%
Supplies and Materials	4,514,057	1,847,775	40.9%	3,371,090	74.7%	3,847,138	1,892,380	49.2%	3,462,424	90.0%
Capital Outlay	125,000	6,700	5.4%	218,660	174.9%	100,000	8,510	8.5%	100,000	100.0%
Other Objects	1,948,662	1,617,070	83.0%	1,809,852	92.9%	1,063,382	870,027	81.8%	1,042,114	98.0%
Total Operating Expenditures	\$ 86,155,800	\$ 24,223,644	28.1%	\$ 78,781,437	91.4%	\$ 86,462,540	\$ 25,053,549	29.0%	\$ 84,783,527	98.1%
Contingency	2,013,582	-	-	-	-	2,057,365	-	-	-	-
Rainy Day Reserves	1,987,321	-	-	-	-	4,114,730	-	-	-	-
Unappropriated Reserves	3,065,719	-	-	-	-	2,385,480	-	-	-	-
TOTAL REQUIREMENTS	\$ 93,222,422	\$ 24,223,644	26.0%	\$ 78,781,437	84.5%	\$ 95,020,115	\$ 25,053,549	26.4%	\$ 84,783,527	89.2%
ENDING FUND BALANCE		\$ 45,519,371		\$ 14,494,452		\$ 47,009,415		\$ 14,279,844		
Contingency				2,014,919	2.5% *				2,114,223	2.5% *
Rainy Day Reserves				4,029,838	5.0% *				4,228,446	5.0% *
Unappropriated Reserves				8,449,695	10.5% *				7,937,175	9.4% *
* Percent of Operating Revenue				14,494,452	18.0%				14,279,844	16.9%

Corvallis School District 509J
Schedule of Investments
November 30, 2021

Type of Investment	Investment Date	Maturity/ Call Date	No. of Days	Bond Equivalent Yield	Purchase Price	Par (Maturity) Value
U.S. Treasury Obligations:						
	11/16/20	12/15/21	394	0.061%	\$102.77	10,000,000
	11/16/20	01/15/22	425	0.060%	\$102.84	6,350,000
	01/06/21	01/15/22	374	0.044%	\$102.52	2,900,000
	01/06/21	02/15/22	405	0.043%	\$102.17	2,900,000
	01/15/21	02/15/22	396	0.051%	\$102.65	6,360,000
	01/06/21	04/15/22	464	0.043%	\$102.81	2,900,000
	04/13/21	04/15/22	367	0.041%	\$102.22	4,850,000
	01/06/21	05/15/22	494	0.046%	\$102.31	2,900,000
	01/06/21	06/15/22	525	0.050%	\$102.45	2,900,000
	11/23/21	06/16/22	205	0.041%	\$100.04	10,000,000
	01/06/21	08/15/22	586	0.052%	\$102.33	2,900,000
	11/23/21	09/08/22	289	0.071%	\$100.07	5,000,000
	01/06/21	09/15/22	617	0.058%	\$102.43	2,900,000
	01/06/21	10/15/22	647	0.064%	\$102.32	2,900,000
	01/06/21	11/15/22	678	0.063%	\$102.90	2,900,000
	01/06/21	12/15/22	708	0.063%	\$103.03	2,900,000
	10/15/21	02/28/23	501	0.129%	\$100.00	2,900,000
US Government-Sponsored Enterprises (Total):						
	12/28/20	12/14/21	351	0.050%	\$100.04	6,530,000
	01/06/21	12/16/21	344	0.050%	\$100.04	2,900,000
	01/06/21	03/11/22	429	0.050%	\$102.60	2,900,000
	01/06/21	07/13/22	553	0.055%	\$100.22	3,000,000
	09/15/21	10/13/22	393	0.041%	\$100.13	5,000,000
	09/15/21	01/23/23	495	0.065%	\$100.08	2,900,000
	11/16/21	04/08/22	143	0.030%	\$100.14	5,000,000
	11/16/21	05/06/22	171	0.042%	\$100.10	5,000,000
Total Investments outside of Local Government Investment Pool:						\$ 107,690,000
				Average Annualized Rate		
<u>Local Government Investment Pool:</u>						
General Account				0.45%	\$	30,516,894
Debt Service Account				0.45%		5,919
Debt Service Account - GO 2018 Bond Series				0.45%		19,636,384
<u>Debt Service Account - GO 2020 Bond Series</u>				0.45%		<u>5,332,385</u>
<u>Subtotal LGIP ¹</u>					\$	<u>55,491,583</u>

Pension Bond Debt Service Account:⁴

0.45%

\$ 1,174,226

Total Investments

\$ 164,355,809

1. The maximum amount (in any combination of accounts) that the Local Government Investment Pool (LGIP) allows in an account is \$50,400,000
2. The Pension Bond Debt Service Account is outside of the LGIP limit, and collects the PERS intercept payments from the Basic School Fund for payment twice a year to the bond holders of the PERS bond debt.

Compliance with Investment Policy

Type of Investment	Maximum % of Portfolio per Policy DFA	Current Percent
U.S. Treasury Obligations	100.0%	45.3%
U.S. Government Agency Securities and Instrumentalities of Government-sponsored Corporations	90.0%	20.2%
State of Oregon Local Investment Pool	100.0%	34.5%
Bankers Acceptances	25.0%	0.0%
Repurchase Agreements	25.0%	0.0%
Certificates of Deposits	50.0%	0.0%
Commercial Paper	10.0%	0.0%
State of Oregon and Oregon Local Government Securities	25.0%	0.0%
TOTAL		100.00%

Benchmarks as of 11/30/21:

3 Month U.S. Treasury Yield Curve Rate	0.05%
3 Month Jumbo Certificate of Deposit Rate	0.45%

Corvallis School District 509J
Schedule of Cash Disbursements greater than or equal to \$1,000
For the period of November 1 to November 30, 2021

Vendor by Fund and Object	Check Total
100 - General Fund	
Charter School Payments	
INAVALE COMMUNITY PARTNERS, INC	79,253.00
Computer Software	
AMPLIFIED IT LLC	12,682.50
BLUE RIBBON TECHNOLOGIES LLC	4,800.00
LEXIA LEARNING SYSTEMS, LLC	2,000.00
NCS PEARSON INC	11,340.00
ONE DIVERSIFIED LLC	5,197.50
RENAISSANCE LEARNING, INC	71,168.45
TEXTHELP	1,800.00
WORKFORCE SOFTWARE	33,962.50
Consumable Supplies and Materials	
AMAZON CAPITAL SERVICES	15,661.33
BMO HARRIS	6,072.11
CENGAGE LEARNING	1,476.20
CHOWN HARDWARE	1,084.23
CTL CORPORATION	5,109.75
DAY WIRELESS SYSTEMS	1,328.00
ELEMENT GRAPHICS, INC	1,939.00
FRED MEYER CUSTOMER CHARGES	1,054.35
GEORGIE'S CERAMIC & CLAY CO - PORTLAND	3,913.40
HARVEY & PRICE MECHANICAL CONTRACTORS	1,126.00
HOME DEPOT CREDIT SERVICES	6,608.68
KING OFFICE EQUIPMENT INC	7,145.23
LES SCHWAB TIRE CENTER - 3RD STREET	1,014.00
MYBINDING.COM	2,984.51
OETC	2,615.81
OFFICE DEPOT, INC	9,819.32
PART WORKS INC	2,159.30
PERMA-BOUND	4,263.90
PLATT ELECTRIC SUPPLY CO	2,558.51
PROJECT OTY	7,500.00
SCHOOL SPECIALTY LLC	4,946.66
SHERWIN WILLIAMS	9,118.99
STOVER, EVEY AND JACKSON	1,397.00
WAXIE SANITARY SUPPLY	9,611.08
Dues and Fees	
BMO HARRIS	1,590.00
Electricity	
CONSUMERS POWER INC	15,665.72
PACIFIC POWER	80,166.53

Corvallis School District 509J
 Schedule of Cash Disbursements greater than or equal to \$1,000
 For the period of November 1 to November 30, 2021

Vendor by Fund and Object	Check Total
Equipment-like items \$1,000 - \$4,999	
COOLSYS COMMERCIAL & INDUSTRIAL SOLUTION	1,440.12
DELTA CONNECTS	1,991.28
WINDSMITH MUSIC LLC	1,800.00
Fuel	
BENTON COUNTY PUBLIC WORKS	2,790.81
NW NATURAL	25,198.01
Garbage	
REPUBLIC SERVICES	14,547.81
Instructional, Professional and Technical Service	
BMO HARRIS	1,282.50
INAVALE COMMUNITY PARTNERS, INC	1,659.46
INDUSTRIAL WELDING SUPPLY INC	1,085.04
Intergovernmental Accounts Receivable	
DHS OHA RECEIPTING UNIT	4,080.80
Legal Services	
GARRETT HEMANN ROBERTSON, P.C.	1,350.00
HUNGERFORD LAW FIRM LLP	3,843.85
Miscellaneous	
OREGON SCHOOL ACTIVITIES ASSOCIATION	4,117.00
Other Communication Services	
COMCAST/INSTITUTIONAL NETWORKS	9,399.12
T-MOBILE	6,660.00
Other Employee Benefits	
McClain, AnnaMae	1,500.00
Other Non-instructional Professional and Technical	
AASA	4,500.00
BMO HARRIS	15,056.06
CITY OF CORVALLIS - PARKS & RECREATION	1,530.00
CORVALLIS CLINIC - OCCUPATIONAL MEDICINE	3,520.00
PBS ENGINEERING & ENVIRONMENTAL INC	1,900.00
ROBERT HALF	1,825.59
RUSSELL, STEVEN S	1,365.00
Sundseth, Karen E	1,530.00
Periodicals	
SCHOLASTIC INC.	1,018.48
Postage	
GARTEN SERVICES, INC	1,074.20
Printing and Binding	
OREGON STATE UNIVERSITY PRINTING	10,170.16
Redemption of Principal	
FIFTH THIRD BANK	105,360.00

Corvallis School District 509J
 Schedule of Cash Disbursements greater than or equal to \$1,000
 For the period of November 1 to November 30, 2021

Vendor by Fund and Object	Check Total
US BANK EQUIPMENT FINANCE	4,063.42
Reimbursable Student Transportation	
DIAL-A-BUS OF BENTON COUNTY	158,312.77
MID COLUMBIA BUS CO INC	16,294.80
STA WEST REGION	714,584.59
Rentals	
BMO HARRIS	1,284.99
CORVALLIS RENTAL EQUIPMENT INC	2,348.30
PHILOMATH RENTAL	1,429.45
Repairs and Maintenance Services	
BENTON COUNTY PUBLIC WORKS	3,998.20
CHOWN HARDWARE	3,744.75
CTL CORPORATION	2,436.04
DERICK SWAIN'S TREE SERVICE	1,400.00
FITZPATRICK PAINTING INC	1,852.00
HENKELS & MCCOY	10,575.66
KARCHER NORTH AMERICA	1,112.98
NORTHWEST DRYWALL	1,025.00
PACIFIC SPORTS TURF, INC	1,270.00
REED'S PAINTING, INC	4,440.00
REXIUS	1,490.00
SNYDER ROOFING	1,432.49
STRYKER CONSTRUCTION, INC	13,494.00
SYNERGY SECURITY SOLUTIONS	26,839.50
Taxes and Licenses	
BMO HARRIS	1,243.00
Technology Taggable Equip <\$5,000	
AMAZON CAPITAL SERVICES	1,428.31
CTL CORPORATION	1,722.00
MONOPRICE INC	6,045.60
Telephone	
AT&T MOBILITY-ACCT#837370420 (TECH)	2,434.43
CENTURYLINK	4,364.22
Textbooks	
IMAGINE LEARNING	5,250.00
Travel, Out of District	
BMO HARRIS	5,614.36
COSA	1,038.00
Water and Sewage	
CITY OF CORVALLIS	30,650.56
100 - General Fund Total	1,694,948.27
204 - District Donation Fund	

Corvallis School District 509J
Schedule of Cash Disbursements greater than or equal to \$1,000
For the period of November 1 to November 30, 2021

Vendor by Fund and Object	Check Total
Consumable Supplies and Materials	
ATHLETIC TIMING	1,000.00
BMO HARRIS	2,423.61
BOYS & GIRLS CLUB OF CORVALLIS	1,400.00
DIAL-A-BUS OF BENTON COUNTY	1,345.00
SHIRT CIRCUIT	1,437.00
204 - District Donation Fund Total	7,605.61
208 - Designated Facilities Fund	
Buildings Acquisition	
DIG-IT FENCING	65,855.00
MODERN BUILDING SYSTEMS	7,945.04
208 - Designated Facilities Fund Total	73,800.04
296 - Grants Fund	
Cleaning Services	
CINTAS	8,304.66
Consumable Supplies and Materials	
AMAZON CAPITAL SERVICES	5,437.12
BSN SPORTS LLC	4,534.47
HOME DEPOT CREDIT SERVICES	1,474.47
Equipment-like items \$1,000 - \$4,999	
SPECIAL OCCASIONS	15,430.88
Instructional, Professional and Technical Service	
HARRINGTON, RACHEL A	2,000.00
Other Non-instructional Professional and Technical	
BOYS & GIRLS CLUB OF CORVALLIS	84,372.03
OREGON STATE UNIVERSITY KIDSPIRIT	65,531.00
Reimbursable Student Transportation	
STA WEST REGION	1,340.81
Travel, Out of District	
BMO HARRIS	7,484.44
296 - Grants Fund Total	195,909.88
297 - Student Body Funds	
Consumable Supplies and Materials	
BSN SPORTS LLC	1,172.03
EASTBAY	4,222.20
JW PEPPER & SON INC	1,387.48
NFINITY ATHLETIC CORP	1,331.86
THE SHORT GRASS FOUNDATION	1,077.00
Other Curricular Activities	
OREGON SCHOOL ACTIVITIES ASSOCIATION	2,921.00
Other Non-instructional Professional and Technical	
MID-VALLEY SOCCER REFEREES ASSN	1,730.76

Corvallis School District 509J
Schedule of Cash Disbursements greater than or equal to \$1,000
For the period of November 1 to November 30, 2021

Vendor by Fund and Object	Check Total
297 - Student Body Funds Total	13,842.33
298 - Designated Revenue Fund	
Buildings Acquisition	
FORTIS CONSTRUCTION	10,830.54
Construction Contracts Payable-Retained Percentage	
FORTIS CONSTRUCTION	35,888.01
Consumable Supplies and Materials	
ADAFRUIT INDUSTRIES	1,884.55
BMO HARRIS	1,056.00
SPAETH LUMBER & HOME CENTER	5,722.43
Equipment-like items \$1,000 - \$4,999	
PAXTON/PATTERSON	3,400.00
298 - Designated Revenue Fund	Total
	58,781.53
299 - Food Service Fund	
Food - Food Service Only	
FRANZ FAMILY BAKERIES	6,388.47
Inventories	
GOLD STAR FOODS-NW DISTRIBUTION SERVICES	24,078.39
US FOODS INC	27,886.67
299 - Food Service Fund	Total
	58,353.53
400 - Capital Projects Fund	
Architect/Engineer Services	
DLR GROUP	236,350.12
FOUNDATION ENGINEERING	3,445.50
PBS ENGINEERING & ENVIRONMENTAL INC	15,515.42
PIVOT ARCHITECTURE	122,845.21
WENAHA GROUP INC	98,412.58
Buildings Acquisition	
BENTON COUNTY PUBLIC WORKS	1,250.00
CHOWN HARDWARE	2,405.00
CITY OF CORVALLIS - DEVELOPMENT SERVICES	8,316.83
CLAIR COMPANY INC	21,904.80
CONVERGINT TECHNOLOGIES	36,905.00
DRY BOX INC	1,200.00
EC ELECTRIC	81,253.00
ELEVATE BUILDING COMMISSIONING LLC	3,875.00
FORTIS CONSTRUCTION	4,108,157.97
GERDING BUILDERS, LLC	773,455.70
GLOBAL EQUIPMENT COMPANY INC	1,797.99
GLUMAC	17,815.00
GRUMMEL ENGINEERING, LLC	1,980.00
HIGH TEMP INC	9,595.80

Corvallis School District 509J
 Schedule of Cash Disbursements greater than or equal to \$1,000
 For the period of November 1 to November 30, 2021

Vendor by Fund and Object	Check Total
KCDA PURCHASING COOPERATIVE	357,762.34
LIGHTSPEED TECHNOLOGIES, INC	33,412.00
LILE INTERNATIONAL	10,720.14
LLAMA MOVERS LLC	7,474.00
LUMEN/CENTURY LINK ASSET ACCOUNTING-BART	5,087.31
OETC	6,091.22
PACIFIC POWER	1,054.04
RENT A FENCE LLC	2,170.00
SCHOOL SPECIALTY LLC	3,264.70
Service Master Restoration & Cleaning	8,225.19
SPECIAL OCCASIONS	27,414.28
SUDDATH	7,432.20
SYNERGY SECURITY SOLUTIONS	2,710.00
VIRCO	7,342.18
WENAHA GROUP INC	36,351.90
WILLAMETTE VALLEY PLANNING, LLC	6,060.00
Improvements Other Than Buildings	
NORTHWEST PLAYGROUND EQUIPMENT INC	167,219.97
Rentals	
BRIAN LIND & DANIEL & ANDREA LIND TRUST	4,165.91
400 - Capital Projects Fund Total	6,240,438.30
601 - Insurance Fund	
Consumable Supplies and Materials	
DAY WIRELESS SYSTEMS	1,255.00
KING OFFICE EQUIPMENT INC	1,067.40
Group Insurance	
WILLAMETTE DENTAL GROUP (GROUP Z1329)	29,716.70
601 - Insurance Fund	Total
	32,039.10
Grand Total	8,375,718.59

C. Board Policies -- **FOR INFORMATION**

1. Board Policy KGBB - Firearms Prohibited - NEW - First Reading



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder & Kristin Mahoney
Meeting Date: January 13, 2022

NO ACTION REQUIRED

Board Policy KGBB—Firearms Prohibited—NEW—First Reading

Background

Oregon law has allowed members of the public possessing a concealed carry license to carry firearms on district property in accordance with ORS 166.370(3)(g). Senate Bill (SB) 554 (2021) allows districts to prohibit even those with concealed carry licenses from carrying firearms by adopting a policy and posting notice at entry points.

OSBA considers this policy to be conditionally required because if the district wants to prohibit concealed carry licensees from carrying firearms on district property, the district must adopt a policy.

The district will post clearly visible sign(s) at all normal points of entry to the school grounds subject to this policy indicating that the affirmative defense described in ORS 166.370(3)(g) does not apply. The district will post on the district's web pages designated for school board operations, identifying designated school grounds that are subject to this policy.

Involvement

Staff members: Melissa Harder & Kristin Mahoney

Cost Impact

None.



Code: KGBB

Firearms Prohibited

No person on grounds of the schools controlled by the Board (including in school buildings), will possess any firearm¹, except when said firearm is possessed by a person who is not otherwise prohibited from possessing the firearm, and is unloaded and locked in a motor vehicle. The exception provided in Oregon Revised Statute (ORS) 166.370(3)(g) for concealed carry licensees (see ORS 166.291 and 166.292) does not apply to the possession of firearms on grounds of the schools controlled by the Board². Firearms under the control of law enforcement personnel are permitted. The superintendent may authorize other persons to possess weapons for courses, programs and activities when in compliance with law and board policy.

Any person violating or threatening to violate the above rules, as determined by the district, may be issued a trespass citation, ejected from the premises and referred to law enforcement officials³

[The district will post clearly visible sign(s) at all normal points of entry to the school grounds subject to this policy indicating that the affirmative defense described in ORS 166.370(3)(g) does not apply. The district will post on the district's web pages designated for school board operations, identifying designated school grounds that are subject to this policy.]

END OF POLICY

¹ "Firearm" has the meaning given that term in ORS 166.210, except that it does not include a firearm that has been rendered permanently inoperable.

² See Senate Bill 554 (2021)

³ ORS 339.315 requires any district employee with reasonable cause to believe that a person is in possession of a firearm within a school or has possessed a firearm within a school in violation of Oregon law in the previous 120 days to report such information to an administrator or law enforcement. A district employee with reasonable cause to believe that a person is in possession of a firearm within a school or has possessed a firearm within a school in the previous 120 days in violation of Oregon law, may report such information to law enforcement.

(continued)

Legal Reference(s):

[ORS 161.015](#)

[ORS 166.210 - 166.370](#)

[ORS 332.172](#)

[ORS 164.245](#)

[ORS 297.405](#)

[ORS 339.315](#)

[ORS 164.255](#)

[ORS 332.107](#)

Gun-Free Schools Act, 20 U.S.C. § 7961 (2018).
Senate Bill 554 (2021).

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2. Board Policy CM - Compliance and Reporting on Standards - Revision - First Reading



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder & Kristin Mahoney
Meeting Date: January 13, 2022

NO ACTION REQUIRED

Board Policy CM—Compliance and Reporting on Standards—Revision—First Reading

Background

This policy states the superintendent will prepare a report regarding the district's compliance with the standards adopted by the State Board of Education and present it to the board. This is the annual Division 22 Report. Updates to the format in which the superintendent will present to the board and an updated deadline from February to November.

Involvement

Staff members: Melissa Harder & Kristin Mahoney

Cost Impact

None



Code: CM

Compliance and Reporting on Standards

The superintendent will prepare an annual report that represents the district's compliance with the standards adopted by the State Board of Education for the preceding school year and submit that report to the Board.

The district's annual report will be presented orally at a public Board meeting by February 1 of each school year and will allow public comment on such report. This report will be posted on the district's web page by February 1 of each school year. The Board will acknowledge receipt of the report prior to its submission to the Oregon Department of Education (ODE).

The district will report on its compliance with state standards to Oregon Department of Education (ODE) by February 15 each year on a form provided by ODE.

END OF POLICY

Legal Reference(s):

[ORS 329.095](#)

[ORS 329.105](#)

[OAR 581-022-2260](#)

[OAR 581-022-2305](#)

3. Board Policy AC - Nondiscrimination - Revision - First Reading



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder & Kristin Mahoney
Meeting Date: January 13, 2022

NO ACTION REQUIRED

Board Policy AC—Nondiscrimination—Revision—First Reading

Background

The district prohibits discrimination based on race, religion, sexual orientation, gender identity, age, marital status, etc. This Nondiscrimination policy was first adopted 8/96 and was last updated 12/19/19. Updates the definition of race to include natural hair, cultural hairstyles, and hair textures. Updates to House Bills, Legal References, and dates.

Involvement

Staff members: Melissa Harder & Kristin Mahoney

Cost Impact

None



Corvallis

SCHOOL DISTRICT

Code: AC
Adopted: 8/96
Revised/Readopted: 1/11/99, 2/11/02, 9/12/05, 12/10/07, 5/4/09, 12/13/10, 8/18/14,
12/7/17, 12/19/19

Nondiscrimination

The district prohibits discrimination and harassment on any basis protected by law, including but not limited to, an individual's perceived or actual race¹, color, religion, sex, gender identity, sexual orientation², national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, or veteran's status; or because of the perceived or actual race, color, religion, sex, gender identity, sexual orientation, national or ethnic origin, marital status, age, mental or physical disability or perceived disability, pregnancy, familial status, economic status, or veteran's status of any other person with whom the individual associates.

The district prohibits discrimination and harassment in, but not limited to, employment, assignment and promotion of personnel; educational opportunities and services offered students; student assignment to schools and classes; student discipline; location and use of facilities; educational offerings and materials; and accommodating the public at public meetings.

The Board encourages staff to improve human relations within the schools, to respect all individuals and to establish channels through which patrons can communicate their concerns to the administration and the Board.

The superintendent shall appoint individuals at the district to contact on issues concerning the Americans with Disabilities Act of 1990 and Americans with Disabilities Act Amendments Act of 2008 (ADA), Section 504 of the Rehabilitation Act, Titles VI, and VII of the Civil Rights Act, Title IX of the Education Amendments of 1972, and other civil rights or discrimination issues, and notify students, parents, and staff with their names, office addresses, and phone numbers. The district will publish complaint procedures providing for prompt and equitable resolution of complaints from students, employees, and the public. Such procedures will be available at the district's administrative office and available on the home page of the district's website.

¹ Includes discriminatory use of a Native American mascot pursuant to OAR 581-021-0047. Race also includes physical characteristics that are historically associated with race, including but not limited to natural hair, hair texture, hair type and protective hairstyles as defined by ORS 659A.001 (as amended by House Bill 2935 (2021)).

² "Sexual orientation" means an individual's actual or perceived heterosexuality, homosexuality, bisexuality or gender identity, regardless of whether the individual's gender identity, appearance, expression or behavior differs from that traditionally associated with the individual's sex at birth.

The district prohibits retaliation and discrimination against an individual who has opposed any discrimination act or practice; because that person has filed a charge, testified, assisted or participated in an investigation, proceeding or hearing. The district further prohibits anyone from coercing, intimidating, threatening or interfering with an individual for exercising any rights guaranteed under state and federal law.

END OF POLICY

Legal References:

ORS 174.100	ORS 659A.003	ORS 659A.321
ORS 192.630	ORS 659A.006	ORS 659A.409
ORS 326.051(1)(e)	ORS 659A.009	OAR 581-002-0001 to 0005
ORS 408.230	ORS 659A.029	OAR 581-021-0045
ORS 659.805	ORS 659A.030	OAR 581-021-0046
ORS 659.815	ORS 659A.040	OAR 581-021-0047
ORS 659.850 to 860	ORS 659A.103 to 145	OAR 581-022-2310
ORS 659.865	ORS 659A.230 to 233	OAR 581-022-2370
ORS 659.870	ORS 659A.236	OAR 839-003
ORS 659A.001	ORS 659A.309	

Age Discrimination Act of 1975, 42 U.S.C. §§ 6101-6107 (2012~~2018~~).

Age Discrimination in Employment Act of 1967, 29 U.S.C. §§ 621-633 (2012~~2018~~); 29 C.F.R. Part 1626 (2018~~2019~~).

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12112 (2012~~2018~~); 29 C.F.R. Part 1630 (2018~~2019~~); 28 C.F.R. Part 35 (2018~~2019~~).

Equal Pay Act of 1963, 29 U.S.C. § 206(d) (2012~~2018~~).

Rehabilitation Act of 1973, 29 U.S.C. §§ 791, 793-794 (2012~~2018~~); 34 C.F.R. Part 104 (2018~~2019~~).

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683, 1701, 1703-1705, 1720 (2012~~2018~~); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2018~~2020~~).

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2012~~2018~~); 28 C.F.R. §§ 42.101-42.106 (2018~~2019~~).

Title VII of the Civil Rights Act of 1964, 42 U.S.C. § 2000e (2012~~2018~~); 29 C.F.R. § 1601 (2018~~2019~~).

Wygant v. Jackson Bd. of Educ., 476 U.S. 267 (1989).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (2012~~2018~~); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).

The Vietnam Era Veterans' Readjustment Assistance Act of 1974, 38 U.S.C. § 4212 (2012~~2018~~).

Genetic Information Nondiscrimination Act of 2008, 42 U.S.C. § 2000ff-1 (2012~~2018~~); 29 C.F.R. Part 1635 (2019).

House Bill 2935 (2021).

House Bill 3041 (2021)

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4. Board Policy GBA - Equal Employment Opportunity - Revision - First Reading



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder & Kristin Mahoney
Meeting Date: January 13, 2022

NO ACTION REQUIRED

Board Policy GBA—Equal Employment Opportunity—Revision—First Reading

Background

This policy outlines the commitment by the district to not discriminate in the hiring process based on race, religion, sexual orientation, marital status, age, etc. Updates to this policy include gender identity, definition of race to include hair, House Bills, and Legal References.

Involvement

Staff members: Melissa Harder & Kristin Mahoney

Cost Impact

None



Code: GBA
Adopted: 7/91
Revised/Readopted: 4/12/99, 8/15/05, 9/12/05, 12/10/07, 5/4/09, 12/13/10, 2/6/20
Original Code: 3110

Equal Employment Opportunity

Equal employment opportunity and treatment shall be practiced by the district regardless of race¹, color, religion, sex, sexual orientation², gender identity, national origin, marital status, pregnancy, childbirth or a related medical condition³, age, veterans' status⁴, service in uniformed service, familial status, genetic information, an individual's juvenile record that has been expunged, and disability⁵ if the employee, with or without reasonable accommodation, is able to perform the essential functions of the position.

The superintendent will appoint an employee to serve as the officer in charge of compliance with the Americans with Disabilities Act of 1990, and the Americans with Disabilities Act Amendments Act of 2008 (ADA), and Section 504 of the Rehabilitation Act. The superintendent will also designate a Title IX coordinator to comply with the requirements of Title IX of the Education Amendments of 1972. The Title IX coordinator will investigate complaints communicated to the district alleging noncompliance with Title IX. The name, address and telephone number of the Title IX coordinator will be provided to all students and employees.

The superintendent will develop other specific recruiting, interviewing and evaluation procedures as are necessary to implement this policy.

[1] Race also includes physical characteristics that are historically associated with race, including but not limited to natural hair, hair texture, hair type and protective hairstyles as defined by ORS 659A.001 (as amended by House Bill 2935 (2021)).

[2] "Sexual orientation" means an individual's actual or perceived heterosexuality, homosexuality, bisexuality or gender identity, regardless of whether the individual's gender identity, appearance, expression or behavior differs from that traditionally associated within the individual's sex at birth.

[3] This unlawful employment practice related to pregnancy, childbirth or a related medical condition as described in House Bill 2341 (2019) (added to ORS 659A) applies to employers who employ six or more persons.

[4] The district grants a preference in hiring and promotion to veterans and disabled veterans. A veteran is eligible to use the preference any time when applying for a position at any time after discharge or release from service in the Armed Forces of the United States.

[5] This unlawful employment practice related to disability as described in ORS 659A.112 applies to employers who employ six or more persons (ORS 659A.106).

END OF POLICY

Legal Reference(s):

[ORS 174.100](#)
[ORS 243.317](#) – [243.323](#)
[ORS 326.051](#)
[ORS 332.505](#)
[ORS 342.934](#)
[ORS 408.225](#)
[ORS 408.230](#)
[ORS 408.235](#)
[ORS 652.210](#) - [652.220](#)
[ORS 659.850](#)
[ORS 659.870](#)
[ORS 659A.003](#)

[ORS 659A.006](#)
[ORS 659A.009](#)
[ORS 659A.029](#)
[ORS 659A.030](#)
[ORS 659A.040](#)
[ORS 659A.082](#)
[ORS 659A.109](#)
[ORS 659A.112](#)
[ORS 659A.147](#)
[ORS 659A.233](#)
[ORS 659A.236](#)
[ORS 659A.309](#)

[ORS 659A.321](#)
[ORS 659A.409](#)
[ORS 659A.820](#)
[OAR 581-021-0045](#)
[OAR 581-022-2405](#)
[OAR 839-003-0000](#)
[OAR 839-006-0435](#)
[OAR 839-006-0440](#)
[OAR 839-006-0450](#)
[OAR 839-006-0455](#)
[OAR 839-006-0460](#)
[OAR 839-006-0465](#)

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (20122018).

Title VII of the Civil Rights Act of 1964, 42 U.S.C. § 2000e, et. seq. (20122018).

Age Discrimination in Employment Act of 1967, 29 U.S.C. §§ 621-634 (2018); 29 C.F.R Part 1626 (2019).

Age Discrimination Act of 1975, 42 U.S.C. §§ 6101-6107 (20122018).

Equal Pay Act of 1963, 29 U.S.C. § 206(d) (2018).

Rehabilitation Act of 1973, 29 U.S.C. §§ 791, 794 (20122018); 34 C.F.R. Part 104 (2019).

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683, 1701, 1703-1705, 1720 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (20192020).

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (20122018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).

Wygant v. Jackson Bd. of Educ., 476 U.S. 267 (1989).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (20122018).

The Vietnam Era Veterans' Readjustment Assistance Act of 1974, 38 U.S.C. § 4212 (2018).

Genetic Information Nondiscrimination Act of 2008, 42 U.S.C. § 2000ff-1 (20122018).

Chevron USA Inc. v. Echazabal, 536 U.S. 736 (2002).

Uniformed Services Employment and Reemployment Rights Act of 1994, 38 U.S.C. §§ 4301-4303 (2018).

House Bill 2935 (2021)

House Bill 3041 (2021)

5. Board Policy GBEA - Workplace Harassment - Revision - First Read



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder & Kristin Mahoney
Meeting Date: January 13, 2022

NO ACTION REQUIRED

Board Policy GBEA—Workplace Harassment—Revision—First Reading

Background

This policy outlines what constitutes workplace harassment, the process to report harassment, the investigative process, and the ability to appeal the decision. Updates to this policy include the inclusion of gender identity in the definition of discrimination, addition of House Bills, and date updates to Legal References.

Involvement

Staff members: Melissa Harder & Kristin Mahoney

Cost Impact

None



Code: GBEA
Adopted: 3/5/20
Revised/Readopted:

Workplace Harassment

Workplace harassment is prohibited and shall not be tolerated. This includes workplace harassment that occurs between district employees or between a district employee and the employer in the workplace or at a work-related event that is off district premises and coordinated by or through the district, or between the employer and a district employee off district premises. Elected school board members, volunteers and interns are subject to this policy.

Any district employee who believes they have been a victim of workplace harassment may file a report with the district employee designated in the administrative regulation GBEA-AR - Workplace Harassment Reporting and Procedure, may file a report through the Bureau of Labor and Industries' (BOLI) complaint resolution process or under any other available law. The reporting of such information is voluntary. The district employee making the report is advised to document any incidents of workplace harassment.

“Workplace harassment” means conduct that constitutes discrimination prohibited by Oregon Revised Statute (ORS) 659A.030 (discrimination in employment based on race, color, religion, sex, sexual orientation, gender identity, national origin, marital status, age, or expunged juvenile record), including conduct that constitutes sexual assault¹ or that constitutes conduct prohibited by ORS 659A.082 (discrimination against person in uniformed service) or 659A.112 (discrimination in employment based on disability).

The district, upon receipt of a report from a district employee who believes they are a victim of workplace harassment, shall provide information about legal resources and counseling and support services, including any available employee assistance services. The district employee receiving the report, whether a supervisor of the employer or the district employee designated to receive reports, is advised to document any incidents of workplace harassment, and shall provide a copy of this policy and accompanying administrative regulation to the victim upon their disclosure about alleged workplace harassment.

All incidents of behavior that may violate this policy shall be promptly investigated.

Any person who reports workplace harassment has the right to be protected from retaliation.

¹ “Sexual assault” means unwanted conduct of a sexual nature that is inflicted upon a person or compelled through the use of physical force, manipulation, threat or intimidation.

The district may not require or coerce a district employee to enter into a nondisclosure² or nondisparagement³ agreement.

The district may not enter into an agreement with an employee or prospective employee, as a condition of employment, continued employment, promotion, compensation, or the receipt of benefits, that contains a nondisclosure provision, a nondisparagement provision or any other provision that has the purpose or effect of preventing the employee from disclosing or discussing workplace harassment that occurred between district employees or between a district employee and the employer, in the workplace or at a work-related event that is off district premises and coordinated by or through the district, or between a district employee and employer off district premises.

The district may enter into a settlement agreement, separation or severance agreement that includes one or more of the following provisions only when a district employee claiming to be aggrieved by workplace harassment requests to enter into the agreement: 1) a nondisclosure or nondisparagement provision; 2) a provision that prevents disclosure of factual information relating to the claim of workplace harassment; or 3) a no-rehire provision that prohibits the employee from seeking reemployment with the district as a term or condition of the agreement. The agreement must provide the district employee at least seven days after signing the agreement to revoke it.

If the district determines in good faith that an employee has engaged in workplace harassment, the district may enter into a settlement, separation or severance agreement that includes one or more of the provisions described in the previous paragraph.

It is the intent of the Board that appropriate corrective action will be taken by the district to stop workplace harassment, prevent its recurrence and address negative consequences. Staff members in violation of this policy shall be subject to discipline, up to and including dismissal and/or additional workplace harassment awareness training, as appropriate. Other individuals (e.g., board members, witnesses, and volunteers) whose behavior is found to be in violation of this policy shall be subject to appropriate sanctions as determined and imposed by the superintendent or the Board.

The district shall make this policy available to all district employees and shall be made a part of district orientation materials provided and copied to new district employees at the time of hire.

The superintendent will establish a process of reporting incidents of workplace harassment and the prompt investigation.

END OF POLICY

Legal Reference(s):

[ORS 659A.001](#)
[ORS 659A.003](#)
[ORS 659A.006](#)
[ORS 659A.029](#)
[ORS 659A.030](#)

[ORS 659A.082](#)
[ORS 659A.112](#)
[ORS 659A.820](#)
[ORS 659A.875](#)
[ORS 659A.885](#)

[OAR 584-020-0040](#)
[OAR 584-020-0041](#)
Senate Bill 479 (2019)

² A “nondisclosure” agreement or provision prevents either party from disclosing the contents of or circumstances surrounding the agreement.

³ A “nondisparagement” agreement or provision prevents either party from making disparaging statements about the other party.

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (20122018).

Title VII of the Civil Rights Act of 1964, 42 U.S.C. § 2000e (20122018).

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (20192020).

Bartsch v. Elkton School District, FDA-13-011 (March 27, 2014).

House Bill 3041 (2021)

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6. Board Policy IB - Freedom of Expression - Revision - First Reading



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder & Kristin Mahoney
Meeting Date: January 13, 2022

NO ACTION REQUIRED

Board Policy IB—Freedom of Expression—Revision—First Reading

Background

This policy explains the coverage students have regarding their freedom of expression. Should students create any group on campus they are unable to exclude membership based on age, race, religion, color, national origin, disability, physical stature, marital status, familial status, parental status, linguistic background, culture, socioeconomic status, capability, geographic location, sex, or sexual orientation or gender identity. Updates from OSBA to this policy have added familial status, parental status, linguistic background, culture, socioeconomic status, capability, geographic location, and gender identity. Also changed are the removal of double spacing, addition of commas to various places, and updated legal references.

Involvement

Staff members: Melissa Harder & Kristin Mahoney

Cost Impact

None



Code: IB
Adopted: 4/7/08

Freedom of Expression

Students have a general right to freedom of expression within the school system. The district requires, however, that students exercise their rights fairly, responsibly and in a manner not disruptive to other individuals or to the educational process.

Freedom of Student Inquiry and Expression

1. Generally, students and student organizations are free to examine and discuss questions of interest to them and to express opinions publicly and privately within the school system, provided such examination and expression is fair and responsible and is not disruptive to other individuals or to the educational process. Students may support or oppose causes by orderly means which do not disrupt other individuals or the operation of the school.
2. In the classroom, students are free to examine views offered in any course of study, provided such examination is expressed in a responsible manner.

Freedom of Association

Students are free to organize associations to promote their common interests. Student organizations should be open to all students. Membership criteria may not exclude students on the basis of age, race, religion, color, national origin, disability, physical stature, marital status, familial status, parental status, linguistic background, culture, socioeconomic status, capability, geographic location, sex, or sexual orientation or gender identity. Each student organization must have a staff advisor to counsel and, when necessary, supervise students in the organization. All student organizations must submit to the school a statement of purpose, criteria for membership, rules, and procedures [and a current list of officers]. School administrators may establish reasonable rules and regulations governing the activity of student organizations.

Publications, Displays, and Productions

On occasion, materials such as leaflets, newsletters, cartoons, and other items including displays and productions are prepared, produced, and/or distributed by students as part of the educational process and free expression in an academic community. Materials may be subject to administrative review in conjunction with the superintendent or designee and restricted or prohibited pursuant to legitimate educational concerns. Such concerns include:

1. The material is or may be defamatory;
2. The material is inappropriate based on the age, grade level, and/or maturity of the audience;
3. The material is poorly written, inadequately researched, biased, or prejudiced;
4. Whether there is an opportunity for a named individual or named individuals to make a response;
5. Whether specific individuals may be identified even though the material does not use or give names;
6. The material is or may be otherwise generally disruptive to the school environment. Such disruption may occur, for example, if the material uses, advocates, or condones the use of profane language or advocates or condones the commission of unlawful acts;
7. Students, parents and members of the public might reasonably perceive the materials to bear the sanction or approval of the districts;
8. The material is discriminating on the basis of age, race, religion, color, national origin, disability, physical stature, marital status, sex, or sexual orientation.

High School Student Journalists

Generally, high school student journalists have the right to exercise freedom of speech and of the press in school-sponsored media. School sponsored media means materials that are prepared, substantially written, published or broadcast by student journalists; that are distributed or generally made available, either free of charge, or for a fee to members of the student body; and that are prepared under the direction of a student media adviser. School-sponsored media does not include media intended for distribution or transmission solely in the classrooms in which they are produced.

School-sponsored media prepared by student journalists are subject to reasonable time, place and manner restrictions, pursuant to state and federal law. School-sponsored media cannot contain material that:

1. Is libelous or slanderous;
2. Is obscene, pervasively indecent, or vulgar;
3. Is factually inaccurate or does not meet journalistic standards established for school-sponsored media;
4. Constitutes an unwarranted invasion of privacy;

5. Violates federal or state law **or regulation**; or
6. So incites students as to create a clear and present danger of:
 - a. The commission of unlawful acts on or off school premises;
 - b. The violation of district policies; or
 - c. The material and substantial disruption of the orderly operation of the school. A school official will base a forecast of material and substantial disruption on specific facts, including past experience in the school and current events influencing student behavior, and not on undifferentiated fear or apprehension.

END OF POLICY

Legal Reference(s):

[ORS 174.100](#)
[ORS 332.072](#)
[ORS 332.107](#)
[ORS 336.477](#)
[ORS 339.880](#)

[ORS 339.885](#)
[ORS 659.850](#)
[OAR 581-021-0050](#)
[OAR 581-021-0055](#)

Equal Access Act, 20 U.S.C. §§ 4071-4074 (2018).
Westside Cmty. Bd. of Educ. v. Mergens, 496 U.S. 226 (1990).
Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260 (1988).
U.S. CONST. amend. I; U.S. CONST. amend. XIV.
OR. CONST., art. I, § 8.
House Bill 3041 (2021).

7. Board Policy GBNA-AR -
Hazing/Harassment/Intimidation/Menacing/Bullying/Cyberbullying Complaint
Procedures - Revision - First Reading



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder & Kristin Mahoney
Meeting Date: January 13, 2022

NO ACTION REQUIRED

Board Policy GBNA-AR— Hazing/Harassment/Intimidation/Menacing/Bullying/
Cyberbullying Complaint Procedures—Revision—First Reading

Background

This administrative regulation discusses the definitions of hazing, harassment, intimidation, menacing, bullying, and cyberbullying as well as the complaint process students and/or staff can take to report such acts. Updates include removal of extra spaces and the addition of pregnancy as a protected class.

Involvement

Staff members: Melissa Harder & Kristin Mahoney

Cost Impact

None



Corvallis

SCHOOL DISTRICT

Code: GBNA-AR
Adopted: 6/28/99
Revised/Readopted: 11/4/02, 8/18/08, 2/7/11, 3/10/14, 9/22/14

Hazing/Harassment/Intimidation/Menacing/Bullying/Cyberbullying Complaint Procedures

The following definitions and procedures shall be used for reporting, investigating, and resolving complaints of hazing, harassment, intimidation, menacing, bullying, or acts of cyberbullying.

Definitions

“Third parties” include, but are not limited to, coaches, school volunteers, parents, students, school visitors, service contractors, or others engaged in district business such as employees of businesses or organizations participating in cooperative work programs with the district, and others not directly subject to district control at interdistrict and intradistrict athletic competitions or other school events.

“District” includes district facilities, district premises, and nondistrict property if the employee is at any district-sponsored, district-approved, or district-related activity or function, such as field trips or athletic events or where the employee is engaged in district business.

“Hazing” includes, but is not limited to, any act that recklessly or intentionally endangers the mental health, physical health, or safety of a staff member for the purpose of initiation or as a condition or precondition of attaining membership in, or affiliation with, any district-sponsored work activity, work group, work assignment. Hazing includes, but is not limited to requiring, encouraging, authorizing, or permitting acts of personal servitude, sexual stimulation/sexual assault, forced consumption of any drink, alcoholic beverage, drug, or controlled substance, forced exposure to the elements, forced prolonged exclusion from social contact, sleep deprivation, or any other forced activity that could adversely affect the mental or physical health or safety of a staff member requiring, encouraging, authorizing, or permitting another to be subject to wearing or carrying any obscene or physically burdensome article; assignment of pranks to be performed; or other such activities intended to degrade or humiliate regardless of the person’s willingness to participate.

“Harassment” includes, but is not limited to, any act which subjects an individual or group to unwanted, abusive behavior of a nonverbal, verbal, written, or physical nature on the basis of

race, color, religion, sex (including pregnancy), gender identity, gender expression, national origin, citizenship, sexual orientation, disability, parental or marital status, or age.

“Intimidation” includes, but is not limited to, any threat or act intended to tamper, substantially damage, or interfere with another’s property, cause substantial inconvenience, subject another to offensive physical contact, or inflict serious physical injury on the basis of race, color, religion, sex, gender identity, gender expression, national origin, citizenship, sexual orientation, disability, parental or marital status, or age.

“Cyberbullying” means the use of any electronic communication device to convey a message in any form (text, image, audio, or video) that intimidates, harasses, or otherwise harms, insults, or humiliates another in a deliberate, repeated, or hostile and unwanted manner under a person’s true or false identity. In addition, any communication of this form which substantially disrupts or prevents a safe and positive educational or working environment also may be considered cyberbullying. Students and staff will refrain from using personal communication devices or district property to harass or stalk another.

“Menacing” includes, but is not limited to, any act intended to place a district employee, student, or third party in fear of imminent serious physical injury.

Retaliation/False Charges

Retaliation against any person who reports, is thought to have reported, files a complaint, or otherwise participates in an investigation or inquiry is prohibited. Such retaliation shall be considered a serious violation of Board policy and independent of whether a complaint is substantiated. False charges also shall be regarded as a serious offense and will result in disciplinary action or other appropriate sanctions.

Complaint Procedures

The building administrator or district department director has responsibility for investigations concerning hazing, harassment, intimidation, menacing, bullying, or acts of cyberbullying. The investigator(s) shall be a neutral party having had no involvement in the complaint presented.

Any employee who has knowledge of conduct in violation of Board policy JFCF—Hazing/Harassment/Intimidation/Menacing/Bullying/Cyberbullying—Students shall immediately report his/her concerns to the designated district official.

Any employee or third party who has knowledge of conduct in violation of Board policy or feels he/she has been hazed, harassed, intimidated, menaced, bullied, cyberbullied, or retaliated against in violation Board policy or this administrative regulation is encouraged to immediately report his/her concerns to the designated district official.

All complaints will be investigated promptly in accordance with the following procedures:

Step 1 Any hazing, harassment, intimidation, menacing, bullying, or acts of cyberbullying, information (complaints, rumors, etc.) shall be presented to the building administrator or district department director. Complaints against the building administrator or district department director shall be filed with the superintendent. Complaints against the superintendent shall be filed with the Board chair. All such information will be recorded in writing and will include the specific nature of the offense and corresponding dates.

Step 2 The district official receiving the complaint promptly shall investigate. Parents will be notified of the nature of any complaint involving their student. The district official will arrange such meetings as may be necessary with all concerned parties within 10 school days after receipt of the information or complaint, unless extenuating circumstances require the superintendent to extend the length of the investigation. The parties will have an opportunity to submit evidence and a list of witnesses. All findings related to the complaint will be recorded in writing. The district official(s) conducting the investigation shall notify the complainant and parents as appropriate, when the investigation is concluded and a decision regarding disciplinary action, as warranted, is determined.

A copy of the notification letter or the date and details of notification to the complainant, together with any other documentation related to the incident, including disciplinary action taken or recommended, shall be forwarded to the superintendent.

Step 3 If the complainant is not satisfied with the decision at Step 2, he/she may submit a written appeal to the superintendent or designee. Such appeal must be filed within 10 working days after receipt of the Step 2 decision. The superintendent or designee will arrange such meetings with the complainant and other affected parties as deemed necessary to discuss the appeal. The superintendent or designee shall provide a written decision to the complainant's appeal within 10 working days. If the superintendent is the subject of the complaint, the written appeal may be filed with the Board chair.

Step 4 If the complainant is not satisfied with the decision at Step 3, a written request for review may be filed with the Board. Such request for review must be filed within 10 working days after receipt of the Step 3 decision. In an attempt to resolve the complaint, the Board shall meet with the concerned parties at a regular Board meeting in Executive Session. The Board shall provide a written decision to the complainant within 10 working days following completion of the hearing.

Time

The number of days given at each level shall be regarded as a maximum and every effort will be made to expedite the process, unless extenuating circumstances require the superintendent to extend the length of the investigation.

Direct complaints related to employment may be filed with the Oregon Bureau of Labor and Industries, Civil Rights Division, or the US Department of Labor, Equal Employment Opportunities Commission.

Documentation related to the incident may be maintained as part of the employee's personnel file.

HARASSMENT COMPLAINT FORM

Name of complainant _____

Position of complainant _____

Date of complaint _____

Name of alleged harasser _____

Date and place of incident or incidents _____

Description of misconduct _____

Name of witnesses (if any) _____

Evidence of harassment, i.e., letters, photos, etc. (attach evidence if possible) _____

Any other information _____

I agree that all of the information on this form is accurate and true to the best of my knowledge.

Signature

Date

WITNESS DISCLOSURE FORM

Name of Witness _____

Position of Witness _____

Date of Testimony/Interview _____

Description of Instance Witnessed _____

Any Other Information _____

I agree that all the information on this form is accurate and true to the best of my knowledge.

Signature

Date

8. Board Policy IGBHA - Alternative Education Programs - Revision - First Reading



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder & Kristin Mahoney
Meeting Date: January 13, 2022

NO ACTION REQUIRED

Board Policy IGBHA—Alternative Education Programs—Revision—First Reading

Background

This policy explains the ability for guardians to choose an alternative education program and the responsibilities of the district to oversee said program. Updates to this policy include: changing parent to guardian, changing structural sentences, adding legal references, and removing double spaces.

Involvement

Staff members: Melissa Harder & Kristin Mahoney

Cost Impact

None



Corvallis

SCHOOL DISTRICT

Code: IGBHA
Adopted: 2/11/91
Revised/Readopted: 5/10/99, 1/6/03, 6/6/05, 2/11/08, 3/9/09
Original Code: 7570

ALTERNATIVE EDUCATION PROGRAMS**

The Board is dedicated to providing educational options for all students. It is recognized there will be students in the district whose needs and interests are best served by participation in an alternative education program.

A list of alternative education programs will be approved by the Board annually. The superintendent may provide for the involvement of staff, parents, and the community in recommending alternative education programs for Board approval. Annual evaluation of alternative education programs will be made in accordance with **ORS 336.655 and OAR 581-022-2505**. The superintendent will develop administrative regulations as necessary to evaluate the district's alternative education programs.

Alternative programs will consist of instruction or instruction combined with counseling. These programs may be public or private. Private alternative programs shall be registered with the Oregon Department of Education. Alternative programs must meet all the requirements set forth in ORS 336.625, 336.631, and 336.637.

Students, **after consultation with a** ~~upon~~ **parent or guardian request**, may be placed in an alternative education program if the district determines that the placement serves the students' educational needs and interests and assists the student in achieving district and state academic content standards. Such placement must have the approval of the students' resident district and, as appropriate, the attending district. The district will also consider and propose alternative education programs for students prior to expulsion or leaving school as required by law.

The district shall pay the actual alternative education program cost or an amount equal to 80 percent of the district's estimated current year's average per-student net operating expenditure, whichever is less. **When contracting with a private alternative education program, the district's contract will meet the requirements of law.** ~~The district will enter into a written contract with district approved private alternative programs.~~

END OF POLICY

Legal References:

[ORS 329.485](#)
[ORS 332.072](#)
[ORS 336.014](#)

[ORS 336.175](#)
[ORS 336.615 - 336.665](#)
[ORS 339.030](#)

[ORS 339.250](#)
[OAR 581-021-0045](#)
[OAR 581-021-0065](#)

ALTERNATIVE EDUCATION PROGRAMS—IGBHA**

(continued)

[OAR 581-021-0070](#)
[OAR 581-021-0071](#)
[OAR 581-022-2320](#)
[OAR 581-022-2505](#)
[OAR 581-023-0006](#)
[OAR 581-023-0008](#)

[ORS 339.250](#)
[OAR 581-021-0045](#)
[OAR 581-021-0065](#)
[OAR 581-021-0070](#)
[OAR 581-021-0071](#)
[OAR 581-022-1350](#)

[OAR 581-022-1620](#)
[OAR 581-023-0006](#)
[OAR 581-023-0008](#)
HB 2040

Cross References:

Policy IGBHB—Establishment of Alternative Education Programs

Policy IGBHC—Alternative Education Notification

Policy JGEAA—Alternative Educational Programs

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9. Board Policy GBNAB/JHFE - Suspected Abuse of a Child Reporting Requirements - Revision - First Reading



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder & Kristin Mahoney
Meeting Date: January 13, 2022

NO ACTION REQUIRED

Board Policy GBNAB/IHFE—Suspected Abuse of a Child Reporting Requirements —
Revision — First Reading

Background

This policy highlights the mandatory reporting of suspected abuse of a child and the reporting procedure one would take. It also speaks to the steps the district must take if the suspected perpetrator is a district employee. Updates include a change in title, expanded definitions of licensed administrators and persons, as well as an addition of a Senate Bill.

Involvement

Staff members: Melissa Harder & Kristin Mahoney

Cost Impact

None



Corvallis SCHOOL DISTRICT

Code: **GBNAB/JHFE**
Adopted: 8/90
Revised/Readopted: 6/28/99, 11/7/05, 2/11/08, 5/4/09, 9/13/10, 1/9/12, 11/4/13, 3/5/20
Original Code: 5680

Reporting of Suspected Abuse of a Child Reporting Requirements**

Any district employee who has reasonable cause to believe that **any child** with whom the employee has come in contact has suffered abuse¹ shall orally report or cause an oral report immediately by telephone or otherwise to the local office of the Oregon Department of Human Services (DHS) or its designee or to the law enforcement agency within the county where the person making the report is located at the time of the contact pursuant to Oregon Revised Statute (ORS) 419B.010. Any district employee who has reasonable cause to believe that any **adult or student person**² with whom the employee is in contact has abused a child shall immediately report or cause a report to be made in the same manner to DHS or its designee or to the law enforcement agency within the county where the person making the report is located at the time of the contact pursuant to ORS 419B.010. If known, the report shall contain the names and addresses of the child and the parents of the child or other persons responsible for the child's care, the child's age, the nature and extent of the suspected abuse, including any evidence of previous abuse, the explanation given for the suspected abuse, any other information that the person making the report believes might be helpful in establishing the possible cause of the abuse and the identity of a possible perpetrator.

Abuse of a child by district employees, contractors³, agents⁴, volunteers⁵, or students **is prohibited and** will not be tolerated. All district employees, contractors, agents, volunteers and students are subject to this policy and the accompanying administrative regulation.

Any district employee who has reasonable cause to believe that another district employee, contractor, agent, volunteer or student has engaged in abuse, or that a student has been subjected to abuse by another district employee, contractor, agent, volunteer or student shall immediately report such to the Oregon Department of Human Services (DHS) or its designee or the local law enforcement agency pursuant to ORS 419B.015, and to the designated licensed administrator.

¹ Includes the neglect of a child; abuse is defined in ORS 419B.005.

² "Person" could include adult, student or other child.

³ "Contractor" means a person providing services to the district under a contract in a manner that requires the person to have direct, unsupervised contact with students.

⁴ "Agent" means a person acting as an agent for the district in a manner that requires the person to have direct, unsupervised contact with students.

⁵ "Volunteer" means a person acting as a volunteer for the district in a manner that requires the person to have direct, unsupervised contact with students.

The district will designate a licensed administrator⁶ and an alternate licensed administrator, in the event that the designated licensed administrator is the suspected abuser, for each school building to receive reports of suspected abuse of a child by district employees, contractors, agents, volunteers or students.

If the superintendent is the alleged perpetrator the report shall be submitted to the Assistant Superintendent who shall also report to the Board chair.

The district will post the names and contact information of the designees for each school building, in the respective school, designated to receive reports of suspected abuse and the procedures in GBNAB/JHFE-AR(1) - Reporting of Suspected Abuse of a Child the designee will follow upon receipt of a report, the contact information for local law enforcement and the local DHS office or its designee, and a statement that this the duty to report suspected abuse is in addition to the requirements of reporting to a designated licensed administrator.

When a designee receives a report of suspected abuse, the designee will follow procedure established by the district and set forth in administrative regulation GBNAB/JHFE-AR(1) - Reporting of Suspected Abuse of a Child. All such reports of suspected abuse will be reported to a law enforcement agency or DHS, or its designee, for investigation, and the agency will complete an investigation regardless of any changes in the relationship or duties of the person who is the alleged abuser.

When there is reasonable cause to support a the report, a district employee suspected of abuse shall be placed on paid administrative leave pending an investigation and the district will take necessary actions to ensure the student's safety. When there is reasonable cause to support a the report, a district contractor, agent or volunteer suspected of abuse shall be removed from providing services to the district and the district will take necessary actions to ensure the student's safety.

The district will notify the person, as allowed by state and federal law, who was subjected to the suspected abuse about any actions taken by the district as a result of the report.

A substantiated report of abuse by an employee shall be documented in the employee's personnel file. A substantiated report of abuse by a student shall be documented in the student's education record.

The initiation of a report in good faith, pursuant to this policy, may not adversely affect any terms or conditions of employment or the work environment of the person initiating the report or who may have been subjected to abuse. If a student initiates a report of suspected abuse of a child by a district employee, contractor, agent, volunteer or student, in good faith, the student

⁶ ORS 339.372 requires the district to post the names and contact information of the persons, i.e., a licensed administrator and an alternate licensed administrator, who are designated to receive reports of sexual abuse for a school building in the respective school building. A "licensed administrator" is a person employed as an administrator by the district and holds an administrative license issued by TSPC or may be a person employed by the district that does not hold an administrative license issued by TSPC if the district does not require the administrator to be licensed by TSPC.

will not be disciplined by the district or any district employee, contractor, agent or volunteer. Intentionally making a false report of abuse of a child is a Class A violation.

The district shall provide **information and** training each school year to district employees on the prevention and identification of abuse, the obligations of district employees under ORS 339.388 and ORS 419B.005 - 419B.050 and as directed by Board policy to report suspected abuse of a child, and appropriate electronic communications with students. The district shall make available each school year the training described above to contractors, agents, volunteers, and parents and legal guardians of students attending district-operated schools, and will be made available separately from the training provided to district employees. The district shall provide each school year information on the prevention and identification of abuse, the obligations of district employees under Board policy to report abuse, and appropriate electronic communications with students to contractors, agents and volunteers. The district shall make available each school year training that is designed to prevent abuse to students attending district-operated schools.

The district shall provide to a district employee at the time of hire, or to a contractor, agent, or volunteer at the time of beginning service for the district, the following:

1. A description of conduct that may constitute abuse;
2. A description of the investigatory process and possible consequences if a report of suspected abuse is substantiated; and
3. A description of the prohibitions imposed on district employees, contractors, and agents when they attempt to obtain a new job, as provided under ORS 339.378. A district employee, contractor or agent will not assist another district employee, contractor or agent in obtaining a new job if the individual knows, or has reasonable or probable cause to believe the district employee, contractor or agent engaged in abuse, unless criteria found in ORS 339.378(2)(c) are applicable.

Nothing in this policy prevents the district from disclosing information required by law or providing the routine transmission of administrative and personnel files pursuant to law.

The district shall make available to students, district employees, contractors, agents, and volunteers a policy of appropriate electronic communications with students.

Any electronic communications with students by a contractor, agent or volunteer for the district will be appropriate and only when directed by district administration. When communicating with students electronically regarding school-related matters, contractors, agents or volunteers shall use district e-mail, using mailing lists and/or other internet messaging **approved by the district** to a group of students rather than individual students or as directed by district administration. Texting or electronically communicating with a student through contact information gained as a contractor, agent or volunteer for the district is strongly discouraged. Texting or electronically communicating with a student through contact information gained as a volunteer for the district is prohibited.

The superintendent shall develop administrative regulations as are necessary to implement this policy and to comply with state law.

END OF POLICY

Legal References:

[ORS 339.370 - 339.400](#)

[ORS 418.746 to 418.751](#)

[ORS 419B.005 to 419B.050](#)

[OAR 581-022-2205](#)

~~Senate Bill 155 (2019)~~

Green v. Camreta, 588 F.3d 1011 (9th Cir. 2009), vacated in part by, remanded by *Camreta v. Greene*, 131 S. Ct. 2020 (U.S. 2011); vacated in part, remanded by *Greene v. Camreta*, 661 F. 3d 1201 (9th Cir. 2011).

~~Senate Bill 51 (2021).~~

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10. Board Policy IGBHA-AR - Evaluation of Alternative Education Programs -
Revision - First Reading



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder & Kristin Mahoney
Meeting Date: January 13, 2022

NO ACTION REQUIRED

Board Policy IGBHA-AR—Evaluation of Alternative Education Programs—Revision —First Reading

Background

This administrative regulation outlines the procedure for evaluating alternative education programs. Updates include: removal of double spacing, addition of gender identity, change in legal references, and grammatical changes.

Involvement

Staff members: Melissa Harder & Kristin Mahoney

Cost Impact

None



Corvallis

SCHOOL DISTRICT

Code: IGBHA-AR
Adopted: 6/24/91
Revised/Readopted: 5/10/99/, 12/9/02, 5/2/05, 9/12/05, 2/9/09
Original Code: 7570

EVALUATION OF ALTERNATIVE EDUCATION PROGRAMS**

Date _____

Dear Alternative Education Program Coordinator:

In accordance with Oregon Administrative Rule (OAR) 581-022-2505 581-022-1350, the district is required to evaluate alternative education programs annually. Please provide documentation required below and return to the Corvallis School District office at 1555 SW 35th Street, Corvallis, Oregon no later than April 10. Please include the program name, program coordinator, and telephone number. A copy of the district's written evaluation shall be provided to the program coordinator.

Staff

1. Have criminal records checks requirements been met?
*Provide list of individuals subject to criminal records checks and copy of Form 581-2283-M from the Oregon Department of Education (ODE).

Curriculum

1. Are students receiving instruction in the state academic content standards earn diploma credits?
*Attach supportive documentation including such evidence as program overview, curriculum guide, course syllabi, or other material that demonstrates that program curriculum is aligned with standards.
2. Are Oregon S statewide Aassessments administered and the results reported annually to students, parents, and the sehool district?
*Attach copy of summary report and sample of information reported to student, parents and the sehool district.
3. Are students receiving, at least annually, a report of academic progress?
*Attach copy of report used.

EVALUATION OF ALTERNATIVE EDUCATION PROGRAMS**—IGBHA-AR

(continued)

4. Does the program meet the physical education requirements of Oregon Revised Statute (ORS) 329.496?

*Attach the document that supports the physical education requirements.

Discrimination

1. Does the program comply with nondiscrimination requirements of law? (Program does not discriminate based on age, disability, national origin, citizenship, sexual orientation, gender identity, race, color, marital status, linguistic background, culture, capability, geographic location, religion or sex)

*Attach student enrollment/withdrawal summary based on above criteria.

Registration (Private alternative programs only)

1. Is the program registered with the ODE Oregon Department of Education?

*Attach copy of the approval form from ODE (including the institution identification number assigned by ODE) registration application and approval.

Site Evaluation

1. Does the program comply with health and safety statutes and rules?

*Attach copy of appropriate documentation, including first aid, and emergency procedures plan, healthy and safe school plans, radon testing plan, such as staff/student handbooks, in-service agenda, plans, fire marshal's report, safety inspection reports, etc.

Tuition and Fees

1. Does the program comply with Oregon Revised Statutes regarding tuition and fees (ORS 337.150, 339.141, 339.147, 339.155)?

*Attach list of any fees required and explanation.

Contract

1. The program complies with any statute, rule, or school district policy specified in the contract with the public or private alternative program.

*Attach as applicable.

2. Does the contract with the public or private alternative program state that noncompliance with a rule or statute may result in termination of the contract?

*Contract on file with district and program, as applicable.

Expenditures

1. Does the district comply with Oregon Revised Statutes regarding expenditures (ORS 336.635(2 4))?

*Attach annual statement of expenditures.

EVALUATION OF ALTERNATIVE EDUCATION PROGRAMS—IGBHA-AR**
(continued)

Advertising

1. Does the program meet the advertising requirements of ORS 339.122?
*Attach a copy of the program description. Is it a virtual public school and is it advertised as such?

Superintendent

Dated

*Compliance indicators are intended as examples only. District may modify as appropriate.

**EVALUATION OF ALTERNATIVE EDUCATION PROGRAMS—
DISTRICT SUMMARY**
(for district use only)

The district's alternative education programs evaluator should complete the following and file with materials submitted by the alternative program coordinator.

Program Name:

Date:

Program Coordinator:

Staff

- | | | |
|----|-----------------------------|------------------------|
| 1. | Meets criteria
Comments: | Does not meet criteria |
|----|-----------------------------|------------------------|

Curriculum

- | | | |
|----|-----------------------------|------------------------|
| 1. | Meets criteria
Comments: | Does not meet criteria |
| 2. | Meets criteria
Comments: | Does not meet criteria |
| 3. | Meets criteria
Comments: | Does not meet criteria |

Discrimination

- | | | |
|----|-----------------------------|------------------------|
| 1. | Meets criteria
Comments: | Does not meet criteria |
|----|-----------------------------|------------------------|

Registration

- | | | |
|----|-----------------------------|------------------------|
| 1. | Meets criteria
Comments: | Does not meet criteria |
|----|-----------------------------|------------------------|

EVALUATION OF ALTERNATIVE EDUCATION PROGRAMS—IGBHA-AR**
(continued)

Site Evaluation

- | | | |
|----|----------------|------------------------|
| 1. | Meets criteria | Does not meet criteria |
| | Comments: | |

Tuition and Fees

- | | | |
|----|----------------|------------------------|
| 1. | Meets criteria | Does not meet criteria |
| | Comments: | |

Contract

- | | | |
|----|----------------|------------------------|
| 1. | Meets criteria | Does not meet criteria |
| | Comments: | |
| 2. | Meets criteria | Does not meet criteria |
| | Comments: | |

Expenditures

- | | | |
|----|----------------|------------------------|
| 1. | Meets criteria | Does not meet criteria |
| | Comments: | |

District Evaluator Signature

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11. Board Policy IGBI - Bilingual Education - Revision - First Reading



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder & Kristin Mahoney
Meeting Date: January 13, 2022

NO ACTION REQUIRED

Board Policy IGBI—Bilingual Education—Revision—First Reading

Background

This policy addresses students who enter the Corvallis School District with a primary language other than English. The district will provide assistance to those students until they are able to use English in a manner that allows effective, relevant participation in regular classroom instruction and other educational activities. Updates add “all other educational activities” to the policy as well as additional legal references.

Involvement

Staff members: Melissa Harder & Kristin Mahoney

Cost Impact

None



Corvallis

SCHOOL DISTRICT

Code: IGBI
Adopted: 5/10/99

Bilingual Education** SECOND LANGUAGE

Students whose primary language is a language other than English will be provided appropriate assistance until they are able to use English in a manner that allows effective, relevant participation in regular classroom instruction and other educational activities.

Parents who are not able to use English in a manner that allows effective, relevant participation in educational planning for their student will be provided with relevant written, verbal or signed communication in a language they can understand.

END OF POLICY

Legal References:

[ORS 336.079](#)

~~ORS 329.465~~

[OAR 581-021-0046](#)

[OAR 581-022-2310](#)

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (~~2012~~2018).
Every Student Succeeds Act of 2015, 20 U.S.C. §§ 6801-7014 (~~2012~~2018).

12. Board Policy IGDJ - Interscholastic Athletics - Revision - First Reading



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder & Kristin Mahoney
Meeting Date: January 13, 2022

NO ACTION REQUIRED

Board Policy IGDJ—Interscholastic Athletics—Revision—First Reading

Background

This policy describes who is allowed to participate in athletics, the rules that coaches, volunteers, and district employees must follow with regard to Title IX, OSAA accreditation, coach certification, etc. It also states procedures for medical examinations, gym attire, and athletic insurance. Updates to this policy include the addition of homeschool students and students pursuing a GED who reside in the district as eligible to participate in athletics.

Involvement

Staff members: Melissa Harder & Kristin Mahoney

Cost Impact

None



Corvallis

SCHOOL DISTRICT

Code: IGDJ
Adopted: 10/19/89
Revised/Readopted: 5/10/99, 6/25/07, 1/10/11, 2/7/19
Original Code: 7530

Interscholastic Athletics

The Board recognizes the integral role interscholastic activities play in the character development and general enhancement of the education of its students. Accordingly, administrators, coaches, student participants and others associated with the district's high school activities programs and events¹ shall conduct themselves in a manner that is consistent with the letter and spirit of policies, rules and regulations of the district and of the Oregon School Activities Association (OSAA) and the fundamental values of sportsmanship. Each will be held accountable for its actions.

The district shall allow homeschooled students that reside in the district, students eligible to attend school and enrolled in a district- or ESD-provided General Education Development (GED) program that reside in the district, and students attending a public charter school to participate in available interscholastic activities in compliance with state law.

The district will provide interscholastic activities for students in compliance with Title IX.

District employees and activity volunteers are prohibited from making contact or otherwise causing contact to be made with a student for purposes of suggesting or encouraging the student and/or family to maintain or change residency for activities eligibility or participation. The principal, activities director and coaches are each responsible for ensuring student participants meet all district and OSAA eligibility requirements. The principal is responsible for ensuring accurate certification regarding the eligibility of participating students and for verifying that coaches have been certified through the National Federation of High School Coaches Certification program prior to assuming coaching duties. The principal shall ensure that a program is in place to effectively evaluate the performance of all coaches and activities advisers under their supervision.

Volunteers may be approved to assist with district activities with prior approval from the principal and the completion of a Volunteer Application form and criminal background check.

The principal shall investigate all allegations of district student ineligibility, staff recruitment violations, or other student or staff conduct that may violate Board policies, administrative

¹This applies to only OSAA-sanctioned activities and events.

regulations, and/or OSAA rules and regulations. The principal shall notify the superintendent of conduct that violates the terms of this policy and report to the OSAA as required.

An employee determined to have violated rules and regulations of the OSAA may be subject to discipline, up to and including, dismissal from their interscholastic duties and termination from district employment. A student in violation of the OSAA rules and regulations will be subject to discipline, up to and including, dismissal from their interscholastic activity or program, suspension, and/or expulsion from school. Volunteers shall be subject to discipline up to and including removal from district programs and activities and such other sanctions as may be deemed appropriate by the district.

Employees, volunteers, or students in violation of OSAA rules and/or regulations may be required to remunerate the district in the event fines are assessed by OSAA as a result of their actions.

The superintendent will develop procedures, as necessary, to implement this policy, including a process to ensure that all district rules governing the conduct of students, staff, and volunteers engaged in district activities are regularly reviewed and updated.

After School Sports

After school sports, intramurals, and interscholastic athletics may be provided at appropriate levels.

Athletic Insurance

The district will require all students who participate in interscholastic athletics to be covered by accident insurance. If a student is covered by any plan other than that made available through the district, the student must provide proof of the coverage to the school.

Gym Attire

The district does not require that a specific style of uniform be worn by students in physical education classes, but does require attire which meets standards of safety, freedom of action, and proper decorum.

Medical Examinations

1. Students in grades 7 through 12 are to have physical examinations performed prior to participation in extracurricular sports. "Participation," as used in this policy means participation in sports practices and interscholastic sports competition. The physical examination must be conducted by a physician possessing an unrestricted license to practice medicine, a licensed naturopathic physician, a licensed physician assistant, a certified nurse practitioner or a licensed chiropractic physician who has clinical training and experience in detecting cardiopulmonary diseases and defects. In addition, the examination form used should be the most recent form as designated by OSAA.

2. Students who continue to participate in extracurricular sports in grades 7 through 12 shall

be required to complete a physical examination once every two years, thereafter.

3. Students are required to submit to the district a School Sports Preparticipation Examination form prior to their participation with proof of insurance provided. The form is to be completed and signed by a parent and physician, giving clearance and permission for the student to participate and authorizing emergency medical treatment and/or transportation to a medical facility, as necessary.

4. If a student has a major illness, injury or surgery which takes them out of an athletic program, that student must have a medical exam or the physician's written approval in order to return to participation in the program.

5. Annual consultation with a physician is required when a student has a significant disease process or illness.

6. All new students entering grades 7 through 12 will obtain a medical examination prior to competition.

END OF POLICY

Legal Reference(s):

[ORS 326.051](#)

[ORS 332.075 \(1\)\(e\)](#)

[ORS 336.479](#)

[ORS 339.450 to 339.460](#)

[OAR 581-015-2255](#)

[OAR 581-021-0045 to -0049](#)

[OAR 581-026-0005](#)

[OAR 581-026-0700](#)

[OAR 581-026-0705](#)

[OAR 581-026-0710](#)

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683 (2017);
Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal
Financial Assistance 34 CFR Part 106 (2017).
OSAA Handbook, Oregon School Activities Association.
Montgomery v. Board of Education, 188 Or. App. 63 (2003).

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13. Board Policy II/IIA - Instructional Resources/Instructional Materials - Revision -
First Reading



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder & Kristin Mahoney
Meeting Date: January 13, 2022

NO ACTION REQUIRED

Board Policy II/IIA—Instructional Resources/Instructional Materials—Revision— First Reading

Background

This policy describes the regulations for review and selection of textbooks and instructional materials. All textbook and instructional materials recommended for adoption shall be approved for use by the Board. It also recognizes the right of individuals and/or groups to present complaints concerning instructional materials. Updates to this policy include removal of double spacing, adding legal references, and changing “procedures” to “regulations”.

Involvement

Staff members: Melissa Harder & Kristin Mahoney

Cost Impact

None



Corvallis

SCHOOL DISTRICT

Code: II/IIA
Adopted: 7/12/99
Revised/Readopted: 1/6/03, 2/7/11, 1/9/17

Instructional Resources/Instructional Materials

The Board believes that proper care and judgment should be exercised in selecting instructional materials. While the Board retains the authority to approve district instructional material adoptions, it authorizes the superintendent to develop and implement administrative ~~procedures~~ **regulations** governing how selections are determined. Such procedures will provide for administrator, staff, parent, student, and community involvement and employ suitable selection criteria to ensure that the recommended instructional materials will meet the needs of the program, students, teachers, and community.

The superintendent, in collaboration with building principals, will recommend a schedule for review of instructional materials. Such timeline will consider the requirements of the State Board of Education adoption cycle, other state mandates, local district initiatives and fiscal practicalities.

All textbook and instructional materials recommended for adoption shall be approved for use by the Board. Prior to Board approval, students and interested district patrons will have the opportunity to review the recommended instructional materials and be encouraged to provide opinions about them and their use in the classrooms. If state-adopted materials are not selected, an independent adoption will be submitted for Board approval.

All supplementary materials and library/media resources will be selected cooperatively by teachers, principals, library/media teachers, and sometimes with the assistance of students and parents. Board approval is not needed for supplemental materials and resources.

Recommended textbook, supplementary materials, and library/media resources will be inclusive and value diversity in all forms when possible; contain appropriate readability and viewing levels; support the district's adopted curriculum contents; provide for ease of teacher use; be attractive and durable, and be purchased at a reasonable cost.

The district will establish a process and timeline for regularly determining and considering whether the textbooks and other instructional materials are available through online resources that enable students with print disabilities to receive textbooks and instructional materials free of charge.

The Board recognizes that materials containing mature themes and content have a legitimate

purpose in a school’s educational program. However, the Board wishes to ensure that the use of such instructional and/or supplementary material enhances and supports the curriculum goals of the district and of specific adopted courses, and that the content of the material is appropriate for the developmental level of the student. Therefore, teachers are required to show evidence, through their lesson plans, of the intended use of the material and the standard/benchmark and related curriculum the resource supports.

Prior to using materials containing mature themes, teachers are required to obtain administrative approval, and parental permission specific to the materials and grade level in question may be required. If a parent does not grant permission, an alternative assignment will be available for the student, without penalty.

The Board recognizes the right of individuals and/or groups to present complaints concerning instructional materials and programs in the schools. The superintendent will establish a review process for objections to instructional materials and programs. This process will provide for a timely and fair hearing, assuring that procedures are applied equitably to all expressions of concern.

The Board subscribes in principle and practice to statements of policy as expressed in the Copyright Fair Use Guidelines for Educational Multimedia, the American Library Bill of Rights and related interpretations thereof to include Statement on Intellectual Freedom, Confidentiality of Library Records, and Access to Electronic Information, Services and Networks.

END OF POLICY

Legal Reference(s):

ORS 336.035	ORS 337.260	OAR 581-021-0045
ORS 336.840	ORS 337.511	OAR 581-021-0046
ORS 337.120	ORS 339.155	OAR 581-022-1140
ORS 337.141	OAR 581-011-0050 to -	OAR 581-022-1520
ORS 337.150	0117	OAR 581-022-1640

No Child Left Behind Act of 2001, 20 U.S.C. §§ 6311-6322 (2006)
Every Student Succeeds Act, 20 U.S.C. §§ 6311-6322 (2012-2018).
House Bill 3041 (2021).

Cross Reference(s)

Policy EGAAA—Reproduction of Copyright Materials
Policy IFA—Instructional Research
Policy IIABB—Use of Feature Films/Videos
Policy INB—Controversial Issues
Policy KL—Public Complaints

14. Board Policy IKFB - Graduation Exercises - Revision - First Reading



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder & Kristin Mahoney
Meeting Date: January 13, 2022

NO ACTION REQUIRED

Board Policy IKFB—Graduation Exercises—Revision—First Reading

Background

This policy covers graduation exercises and the rules of dress. Upon completion of a diploma a student shall be able to participate in graduation exercises. Presenters may be permitted to speak as part of a planned graduation program and all speeches will be reviewed and approved in advance. Updates to this policy add a definition of cultural dress and change sentence structure.

Involvement

Staff members: Melissa Harder & Kristin Mahoney

Cost Impact

None



Code: IKFB
Adopted: 8/30/99
Revised/Readopted: 2/7/00, 4/5/10, 5/4/15, 10/8/20, 6/10/21

Graduation Exercises

The Board believes that completion of the requirements for a diploma, a modified diploma, an extended diploma or an alternative certificate from public schools is an achievement that improves the community as well as the individual. The Board wishes to recognize this achievement in a publicly celebrated graduation exercise.

Accordingly, appropriate graduation programs may be planned by each high school on the date selected by the school.

Presenters may be permitted to speak as part of the school's planned graduation program. All speeches will be reviewed and approved in advance by the building administrator or designee.

All students in good standing who have successfully completed the requirements for a high school diploma, or ~~qualifies~~ qualify to receive or receives a modified diploma, an extended diploma or an alternative certificate, including a student participating in a district-sponsored alternative education program and a student with disabilities receiving a document certifying successful completion of program requirements, shall have an option to participate in graduation exercises.

A student shall be allowed to wear a dress uniform issued to the student by a branch of the U.S. Armed Forces if the student:

1. Qualifies to receive a high school diploma, a modified diploma, an extended diploma or an alternative certificate; and
2. Has completed basic training for, and is an active member of, a branch of the U.S. Armed Forces.

Graduating students will be allowed to wear items of cultural significance honoring their unique and diverse cultures, ~~in accordance with consistently enforced rules established by the building administrator or designee.~~¹

In good standing means the student has not been suspended, expelled, or otherwise excluded from school programs at the time of the ceremony.

END OF POLICY

¹ {HB 2052 (2021) requires that districts allow students to wear Native American items of cultural significance to graduation and other school events. Districts can choose to allow students to wear items of significance to other cultures.} "Native American items of cultural significance" means items or objects that are traditionally associated with Native American or that have religious or cultural significance to a Native American.

Legal References:

[ORS 329.451](#)
[ORS 332.107](#)
[ORS 339.505](#)
[ORS 343.295](#)

[OAR 581-021-0050](#)
[OAR 581-021-0055](#)
[OAR 581-021-0060](#)
[OAR 581-022-2000](#)

[OAR 581-022-2010](#)
[OAR 581-022-2015](#)
[OAR 581-022-2020](#)
[OAR 581-022-2505](#)

31 OR. ATTY. GEN. OP. 428 (1964)

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2020).

Kay v. David Douglas Sch. Dist. No. 40, 1987); cert. den., 484 U.S. 1032 (1988).

Doe v. Madison Sch. Dist. No. 321, 177 F.3d 789 (9th Cir. 1999).

Lee v. Weisman, 505 U.S. 577 (1992).

Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260 (1988).

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15. Board Policy IKF - High School Graduation Requirements - Revision - First Reading



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder & Kristin Mahoney
Meeting Date: January 13, 2022

NO ACTION REQUIRED

Board Policy IKF—High School Graduation Requirements—Revision—First Reading

Background

This policy lists the requirements for students graduating high school from the Corvallis School District. Updates include: removing “English” to make the credit requirements language arts instead of English language arts, removing Essential Skills and Essential Skills Appeal, changing the definition of Civics, and adding additional legal references.

Involvement

Staff members: Melissa Harder & Kristin Mahoney

Cost Impact

None



Corvallis

SCHOOL DISTRICT

Code: IKF
Adopted: 1/10/11
Readopted: 8/19/13; 12/05/16; 6/20/19, 1/9/20
Orig. Code: 7560

High School Graduation Requirements**

The Board will establish graduation requirements for the awarding of a high school diploma, a modified diploma, an extended diploma, and an alternative certificate which meet or exceed state requirements. A student may satisfy graduation requirements in less than four years. The district will award a diploma to a student fulfilling graduation requirements in less than four years if consent is given by the student's parent or guardian or by the student who is 18 years of age or older or emancipated.

If the district requires diploma requirements beyond the state requirements, the district shall grant a waiver for those requirements to any student who, at any time from grade 9 to 12 was:

1. A foster child¹;
2. Homeless;
3. A runaway;
4. A child in a military family covered by the Interstate Compact on Educational Opportunity for Military Children;
5. A child of a migrant worker; or
6. Enrolled in the Youth Corrections Education Program or the Juvenile Detention Education Program.

For any student identified above, the district shall accept any credits earned by the student in another district or public charter school, applying those credits toward the state requirements for a diploma if the credits satisfied those requirements in that district or public charter school.

Diploma

A high school diploma will be awarded to students in grades 9 through 12 who complete a minimum of 24 credits which include at least:

¹ As defined in ORS 30.297.

1. Three credits of mathematics (shall include one unit at the Algebra I level and two units that are at a level higher than Algebra I);
2. Four credits of English in language arts (shall include the equivalent of one unit in written composition);
3. Three credits of science;
4. Three credits of social sciences (including history, civics², geography and economics (including personal finance));
5. One credit in health education;
6. One credit in physical education; and
7. Three credits in career and technical education, the arts, or world languages (units shall be earned in any one or a combination).

The district shall offer students credit options provided the method for obtaining such credits is described in the student's personal education plan and the credit is earned by meeting requirements described in Oregon Administrative Rule (OAR) 581-022-2025.

To receive a diploma, in addition to credit requirements, outlined in OAR 581-022-2000, a student must³:

1. ~~Demonstrate proficiency in the Essential Skills of reading, writing, and applying mathematics in a variety of settings;~~
2. Develop an education plan and build an education profile;
3. Demonstrate extended application through a collection of evidence; and
4. Participate in career-related learning experiences.

Essential Skills

~~The district will allow English Language Learner (ELL) students to demonstrate proficiency in all required Essential Skills in the student's language of origin.~~

~~The district will develop procedures to provide assessment options as described in the *Test Administration Manual*, in the ELL student's language of origin, and will develop procedures to ensure that locally scored assessment options administered in an ELL student's language of origin are scored by a qualified rater.~~

Essential Skills Appeal

~~The district will follow Board Policy KL—Public Complaints in the event of an appeal for the denial of a diploma based on the Essential Skills graduation requirement. The district will retain student work~~

² Civics becomes a half-credit requirement beginning on January 1, 2026 (Senate Bill 513, 2021)

³ The proficiency in Essential Skills requirement has been waived and is not a condition of receiving a high school diploma during the 2021-2022, 2022-2023 or 2023-2024 school year (Senate Bill 744, 2021).

~~samples and student performance data to ensure that sufficient evidence is available in the event of an appeal.~~

Modified Diploma

A modified diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic standards adopted by the State Board of Education for a diploma while receiving reasonable modifications and accommodations. A modified diploma may only be awarded to a student who meets the eligibility criteria below **and other criteria, if applicable, outlined in OAR 581-022-2010(3):**

1. Has a documented history of an inability to maintain grade level achievement due to significant learning and instructional barriers; or
2. Has a documented history of a medical condition that creates a barrier to achievement.

Having met the above eligibility criteria, a modified diploma will be awarded to students, who while in grade nine through completion of high school, complete 24 credits which shall include:

1. Three credits in ~~English~~ language arts;
2. Two credits in mathematics;
3. Two credits in science;
4. Two credits in social sciences (which may include history, civics, geography and economics (including personal finance));
5. One credit in health education;
6. One credit in physical education; and
7. One credit in career technical education, the arts, or world languages (units may be earned in any one or a combination).

Students may earn additional credits to earn a modified diploma pursuant to OAR 581-022-2010.

In addition to credit requirements as outlined in OAR 581-022-2010, a student must:

1. Develop an education plan and build an education profile; and
2. Demonstrate extended application through a collection of evidence.

~~A student must also demonstrate proficiency in the Essential Skills with reasonable modifications and accommodations.~~

Districts may make modifications to the assessment for students who seek a modified diploma when the following conditions are met:

1. For a student on an individualized education program (IEP) or Section 504 plan, any modifications to work samples must be consistent with the requirements established in the IEP or 504 plan. Modifications include practices and procedures that compromise the intent of the assessment through a change in learning expectations, construct, or content that is to be measured, grade level standard, or measured outcome of the assessment. This means that IEP or 504 school teams responsible for approving modifications for a student's assessment may adjust the administration of the assessment and/or the assessment's achievement standard;
2. For a student not on an IEP or 504 plan, any modifications to work samples must have been provided to the student during their instruction in the content area to be assessed and in the year in which the student is being assessed, and modifications must be approved by the school team that is responsible for monitoring the student's progress toward the modified diploma.

Students not on an IEP or a Section 504 Plan may not receive a modified Smarter Balanced assessment.

A student's school team shall decide that a student should work toward a modified diploma no earlier than the end of grade six and no later than two years before the student's anticipated exit from high school. A student's school team may decide to revise a modified diploma decision.

A student's school team may decide that a student who was not previously working towards a modified diploma should work toward one when the student is less than two years from anticipated exit from high school if the documented history has changed.

Beginning in grade five or beginning after a documented history to qualify for a modified diploma, the district shall annually provide to the parents or guardians of the student, information about the availability and requirements of a modified diploma.

Extended Diploma

An extended diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic content standards adopted by the State Board of Education for a diploma while receiving modifications and accommodations. To be eligible for an extended diploma, a student must:

1. While in grade nine through completion of high school, complete 12 credits, which may not include more than six credits in a self-contained special education classroom and will include:
 - a. Two credits of mathematics;
 - b. Two credits of English language arts;
 - c. Two credits of science;
 - d. Three credits of history, geography, economics, or civics;
 - e. One credit of health;
 - f. One credit of physical education; and
 - g. One credit of the arts, or a world language.
2. Have a documented history of:
 - a. An inability to maintain grade level achievement due to significant learning and instructional barriers;
 - b. A medical condition that creates a barrier to achievement; or

- c. A change in the student's ability to participate in grade level activities as a result of a serious illness or injury that occurred after grade eight.

Beginning in grade five or beginning after a documented history to qualify for a modified diploma, the district shall annually provide to the parents or guardians of the student, information about the availability and requirements of an extended diploma.

Alternative Certificates

Alternative certificates will be awarded to students who do not satisfy the requirements for a diploma, modified diploma, or extended diploma if the students meet minimum requirements established by the district.

Beginning in grade five or beginning after a documented history to qualify for a modified diploma, the district shall annually provide to the parents or guardians of the student, information about the availability and requirements of an alternative certificate.

Other District Responsibilities

The district will ensure that students have onsite access to the appropriate resources to achieve a diploma, modified diploma, extended diploma, or alternative certificate at each high school. The district will provide age-appropriate and developmentally appropriate literacy instruction to all students until graduation.

The district may not deny a student, the opportunity to pursue a diploma with more stringent requirements than a modified diploma or an extended diploma for the sole reason the student has the documented history listed under the above modified diploma or extended diploma requirements.

The district may award a modified diploma or extended diploma to a student only upon the written consent of a student who is emancipated or who has reached the age of 18 at the time the modified or extended diploma is awarded, or the student's parent or guardian. The district shall receive the written consent during the school year in which the modified diploma or extended diploma is awarded.

A student shall have the opportunity to satisfy the requirements for a modified diploma, extended diploma, or alternative certificate after four years starting in the ninth grade, or until the student reaches the age of 21, if the student is entitled to a public education until the age of 21 under state or federal law.

A student may satisfy the requirements for a modified diploma, extended diploma, or alternative certificate in less than four years but not less than three years. To satisfy the requirements for a modified diploma, extended diploma, or alternative certificate in less than four years, the student's parent or guardian or a student who is emancipated or has reached the age of 18 must provide written consent that clearly states that the parent, guardian, or student is waiving the fourth year and/or years until the student reaches the age of 21. A copy of the consent will be forwarded to the district superintendent who will annually report to the Superintendent of Public Instruction the number of such consents.

A student who qualifies to receive or receives a modified diploma, extended diploma, or alternative certificate shall have the option of participating in a high school graduation ceremony with the student's class.

A student who receives a modified diploma, an extended diploma, or an alternative certificate shall have access to instructional hours, hours of transition services, and hours of other services that are designed to meet the unique needs of the student and when added together provide a total number of hours of instruction and services that equals at least the total number of instructional hours that ~~is~~ are required to be provided to students who are attending a public high school.

The district will award to students with disabilities a document certifying successful completion of program requirements. No document issued to students with disabilities educated in full or in part in a special education program shall indicate that the document is issued by such a program. When a student who has an IEP completes high school, the district will give the student an individualized summary of performance.

Eligible students with disabilities are entitled to a Free Appropriate Public Education (FAPE) until the age of 21, even if they have earned a modified diploma, an extended diploma, an alternative certificate, or completion of a General Educational Development document. The continuance of services for students with disabilities for a modified diploma, extended diploma, or alternative certificate is contingent on the IEP team determining the student's continued eligibility and special education services are needed.

Students and their parents will be notified of graduation and diploma requirements.

~~The district will review graduation requirements biennially in conjunction with the secondary school improvement plan. Graduation requirements may be revised to address student performance.~~

The district may not deny a diploma to a student who has opted out of statewide assessments if the student is able to satisfy all other requirements for the diploma. ~~Students who opt out will need to meet the Essential Skills graduation requirement using another approved assessment option.~~ Students may opt out of the Smarter Balanced or alternate Oregon Extended Assessment by completing the Oregon Department of Education's Opt-out Form⁴ and submitting the form to the district.

The district will issue a high school diploma, pursuant to Oregon law (ORS 332.114) to a veteran if the veteran resides within the boundaries of the district or is an Oregon resident and attended a high school of the district, or to a deceased veteran, upon request from a representative of the veteran, if the deceased veteran resided within the boundaries of the district at the time of death or was an Oregon resident at the time of death and attended a high school of the district.

~~The district shall establish conduct and discipline consequences for student-initiated test impropriety.~~ The act of student-initiated test impropriety is prohibited. A student that participates in an act of student-initiated test impropriety will be subject to discipline. "Student-initiated test impropriety" means student conduct that is inconsistent with the *Test Administration Manual* or accompanying guidance; or results in a score that is invalid.

END OF POLICY

Legal Reference(s):

[ORS 329.007](#)

[ORS 329.045](#)

[ORS 329.451](#)

⁴ www.ode.state.or.us: Educator Resources > Student Assessment > Test Administration > Forms > 2018-2019 30-day notice and opt-out form. Oregon Department of Education page for: [30-day notice and opt-out form](#)

[ORS 329.479](#)
[ORS 332.107](#)
[ORS 332.114](#)
[ORS 339.115](#)
[ORS 339.505](#)
[ORS 343.295](#)

[OAR 581-021-0009](#)
[OAR 581-022-2000](#)
[OAR 581-022-2005](#)
[OAR 581-022-2010](#)
[OAR 581-022-2015](#)
[OAR 581-022-2020](#)

[OAR 581-022-2025](#)
[OAR 581-022-2030](#)
[OAR 581-022-2115](#)
[OAR 581-022-2120](#)
[OAR 581-022-2505](#)

Test Administration Manual, published by the OREGON DEPARTMENT OF EDUCATION.

House Bill 2056 (2021).

Senate Bill 744 (2021).

16. Board Policy IL - Assessment Program - Revision - First Reading



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder & Kristin Mahoney
Meeting Date: January 13, 2022

NO ACTION REQUIRED

Board Policy IL—Assessment Program—Revision—First Reading

Background

This policy addresses the district's assessment program which shall be designed for the purpose of determining district and school program improvement and individual student needs according to the requirements of the Oregon Administrative Rules. Each year the district shall determine each student's progress toward achieving federal, state, and local achievement requirements. Updates include: removal of Essential Skills, adding gender identity to nondiscrimination section, an opt out option for parents/guardians regarding testing, as well as additional legal references.

Involvement

Staff members: Melissa Harder & Kristin Mahoney

Cost Impact

None



Corvallis

SCHOOL DISTRICT

Code: IL
Adopted: 5/10/99
Revised/Readopted: 9/12/05, 1/10/11, 12/5/16

Assessment Program**

The district's assessment program shall be designed for the purpose of determining district and school program improvement and individual student needs according to the requirements of the Oregon Administrative Rules. Each year the district shall determine each student's progress toward achieving federal, state, and local achievement requirements.

Assessments shall be used to measure the academic content standards ~~and Essential Skills~~ and to identify students who meet or exceed the performance standards ~~and Essential Skills~~ adopted by the State Board of Education. Accordingly, the district shall maintain the following assessment program:

1. Criterion-reference assessments, including performance-based assessments, content-based assessments, and other valid methods as may be required by state and federal requirements;
2. ~~Assessment of Essential Skills;~~
3. Individual diagnostic and ability evaluations in all grades when students have been referred and parental permission obtained;
4. Assessments by individual teachers;
5. ~~Optional~~ **Other** school-wide and grade-level assessments, ~~as recommended by the superintendent and as approved by the Board.~~

It is the intent of the Board that progress be measured in a manner that clearly enables the student, parents, and the district to know whether the student is making progress toward meeting or exceeding academic content standards ~~and Essential Skills~~. District, school, and individual results shall be reported to the Board, parents, and the community, as prescribed by law.

The district shall make additional services or alternative educational or public school options available to any student who has not met or has exceeded all of the state-required academic

content standards. Additionally, students in schools receiving Title I moneys that have been identified as in need of improvement, corrective action, or restructuring by ODE will be provided supplemental services and public school options as required by law.

The district shall not discriminate in the methods, practices and materials used for assessment, evaluating, and counseling students on the basis of race, color, national origin, religion, sex, sexual orientation, gender identity, age, disability, or marital status. Discrimination complaints shall be processed in accordance with established procedures.

Staff will receive in-service education in the use of designated assessments and interpretation of assessment results.

~~A student may opt out of the Smarter Balanced and/or alternate Oregon Extended Assessments in English language arts and mathematics as provided in state law. The district shall provide the required notice and necessary forms to the student. The district shall provide supervised study time for students who are excused from participating in the assessment. A student may be excused from the Oregon Statewide Assessment Program for disability or religious reasons. Parents and adult students will be provided the required notices that include the timeframe in which statewide assessments will take place, and an adult student's or parent's right to request an exemption from taking the statewide summative assessments.~~

A parent on behalf of their student or an adult student may annually opt-out of taking a statewide summative assessment by completing and submitting ODE's opt-out form¹ to the school. The district shall provide supervised study time for students who are excused from participating in the assessment. A student may be excused from the Oregon Statewide Assessment Program for disability or religious reasons. Parents and adult students will be provided the required notice² and access to forms by the district that include a time frame in which statewide assessments will take place, and an adult student's or parent's right to request an exemption from taking the statewide summative assessments.

~~The district shall establish conduct and discipline consequences for student-initiated test impropriety. The act of student-initiated test impropriety is prohibited. A student that participates in an act of student-initiated test impropriety will be subject to discipline. "Student-initiated test impropriety" means student conduct that is inconsistent with the *Test Administration Manual* or accompanying guidance; or results in a score that is invalid.~~

The superintendent shall ensure a periodic review and evaluation of the district's assessment program is conducted.

END OF POLICY

¹ Oregon Department of Education page for: [30-day notice and opt-out form](#)

² Districts are required to provide notice twice each year: once at the beginning of the year and second time at least 30 days prior to the administration of the test.

Legal Reference(s):

[ORS 40.245](#)
[ORS 326.565](#)
[ORS 326.575](#)
[ORS 329.479](#)
[ORS 329.485](#)
[ORS 336.187](#)
[ORS 659.850](#)

~~ORS 659.870~~
[OAR 581-021-0009](#)
[OAR 581-021-0030](#)
~~[OAR 581-022-1910](#)~~
[OAR 581-022-2030](#)
[OAR 581-022-2060](#)
[OAR 581-022-2100](#)

[OAR 581-022-2110](#)
[OAR 581-022-2115](#)
[OAR 581-022-2250](#)
[OAR 581-022-2270](#)
[OAR 581-022-2310](#)
House Bill 3041 (2021)
Senate Bill 602 (2021)

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (~~2012~~2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (~~2017~~2021).
Protection of Pupil Rights, 20 U.S.C. § 1232h (~~2012~~2018); Student Rights in Research, Experimental Programs and Testing, 34 C.F.R. Part 98 (~~2017~~2021).
Individuals with Disabilities Education Act (IDEA), 20 U.S.C. §§ 1400-1419 (~~2012~~2018).
Every Student Succeeds Act, 20 U.S.C. §§ 6311-6322 (~~2012~~2018).

XI. **BOARD MEMBER COMMENTS (8:40 p.m.)***

XII. **ADJOURNMENT (9:00 p.m.)***

*All times are approximate.

Note: The Chair of the Board may alter the order of business as they deem proper and necessary.

Agendas – Agendas and supporting materials are available online at <https://v3.boardbook.org/Public/PublicHome.aspx?ak=1000829> a few days before each School Board meeting. For more information, please contact Julie Catala at kimberly.nelson@corvallis.k12.or.us.

Communication With The School Board – Communication with the Board can be made by telephone, letter, e-mail and public testimony. Letters may be addressed to individual Board members or the Board as a whole and sent to 1555 SW 35th Street, Corvallis, OR 97333. E-mail may be sent to schoolboard@corvallis.k12.or.us and will be sent to all board members simultaneously as well as to key District Office staff. For more information, please contact Kim Nelson at kimberly.nelson@corvallis.k12.or.us.

Consolidated Action Agenda – The purpose of the consolidated action agenda is to expedite action on routine agenda items. All agenda items that are not held for discussion at the request of a Board member or staff member will be approved/accepted as written as part of the consolidated motion. Items designated or held for discussion will be acted upon individually.

Public Comment – Guidelines are at: <https://www.csd509j.net/about-us/school-board/provide-input-and-be-informed/>

Executive Session – Permissible purposes of Executive Sessions include: ORS 192.660(2)(a) – Employment of Public Officers, Employees and Agents; ORS 192.660(2)(b) – Discipline of Public Officers and Employees; ORS 192.660(2)(d) – Labor Negotiator Consultations; ORS 192.660(2)(e) – Real Property Transactions; ORS 192.660(2)(f) – Exempt Public Records; ORS 192.660(2)(h) – Legal Counsel; ORS 192.660(2)(i) – Performance Evaluations of Public Officers and Employees; ORS 192.660(2)(j) – Public Investments.

SCHOOL BOARD MEMBERS			
Vincent Adams	541-738-4324	Terese Jones	541-230-1673
Sami Al-Abdrabbuh	541-283-6611	Shauna Tominey, Co-Vice Chair	541-829-8411
Tina Baker	541-223-1997	Luhui Whitebear, Co-Vice Chair	541-632-3568
Sarah Finger McDonald, Chair	541-908-3756		

EXECUTIVE STAFF MEMBERS	
Ryan Noss, Superintendent	541-757-5841
Melissa Harder, Assistant Superintendent	541-766-4857
Olivia Meyers Buch, Finance and Operations Director	541-757-5874
Jennifer Duvall, Human Resources Director	541-757-5840
Kim Nelson, Executive Assistant to the Superintendent; Board Secretary	541-757-5841