

6:30 PM

Thursday, March 9, 2023

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

Meeting Details: Thursday, March 9, 2023, 6:30 PM in the Gymnasium at Lincoln Elementary School, 110 SE Alexander Avenue, Corvallis, OR 97333.

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. **EXECUTIVE SESSION (5:15-6:15 p.m.)\* Note: this is not part of the public meeting. The Board will meet in Executive (closed) Session under ORS 192.660(2)(i) regarding the superintendent's performance evaluation.**
- III. **READING OF RESOLUTION NO. 22-0205 - ACKNOWLEDGEMENT OF DEVELOPMENTAL DISABILITY AWARENESS MONTH**

Corvallis School District 509J

**ACKNOWLEDGEMENT OF DEVELOPMENTAL DISABILITY AWARENESS MONTH**

**Resolution Number 22-0205**

WHEREAS, the Corvallis School District recognizes and pays tribute to the significant contributions made in our community by people with disabilities; and

WHEREAS the Corvallis School District affirms that students, families, staff, and community members should be valued for all aspects of their identities; and

WHEREAS, Developmental Disability Awareness Month grew out of grassroots efforts advocating for human rights of people with disabilities in the 19th century; and

WHEREAS, people with disabilities have historically been subjected to institutionalization and eugenics practices in Oregon and nationally; and

WHEREAS, Fairhaven Training Center in Salem, Oregon was opened in 1907 as the "Oregon State Institution for the Feeble-Minded" through state legislation in order to institutionalize people with developmental disabilities, including children; and

WHEREAS, the Oregon Board of Eugenics was passed through state legislation in 1923 in an effort to sterilize people with disabilities, including developmental and mental health, as well as other members of society; and

WHEREAS, forced sterilization in Oregon occurred until 1981 and was not abolished by the Oregon State Senate until 1983; and

WHEREAS, National Developmental Disabilities Awareness Month was first proclaimed nationally in 1987; and

WHEREAS, people with disabilities of all kinds have contributed to the history and collective future of Corvallis and Benton County, OR; and

WHEREAS, Developmental Disabilities Awareness Month provides an opportunity to continue the District's growth in learning about the many contributions of people with disabilities to the nation, world, and local community; and

WHEREAS, education is a necessary component for creating a more equitable and anti-racist community, nation, and world; and

WHEREAS, The Corvallis School District has made a commitment to equity and anti-racism;  
and

WHEREAS, The Corvallis School District has a responsibility to honor and respect the diverse  
histories of our community; and

WHEREAS, the Corvallis School District believes each and every student must be celebrated  
and appreciated for the distinct and vibrant contributions made by sharing cultures, language,  
ideas, beliefs, and values within a school community.

Therefore, let it be resolved by the Board of Education of the Corvallis School District:

does hereby proclaim **March 2022** as well as each March annually, as **Developmental  
Disability Awareness Month** in the District and strongly encourage students, families, staff,  
and community members to establish and participate in local celebrations;

and encourage all schools in the district to help highlight this month in grade-appropriate  
ways as well as highlight the contributions of people with disabilities to the local community,  
nation, and beyond both historically and in current times.

Adopted by the Board of Directors of School District No. 509J (Corvallis) of Benton and Linn  
Counties, Oregon, at its regular meeting this 24<sup>th</sup> day February, 2022.

**Signed:**



Sarah Finger McDonald  
Board Chair

**Attested:**



Ryan Noss  
Superintendent

**IV. BOARD MEMBER REPORTS**

**V. OREGON SCHOOL BOARDS ASSOCIATION (OSBA) AND NATIONAL SCHOOL BOARDS ASSOCIATION (NSBA) UPDATES**

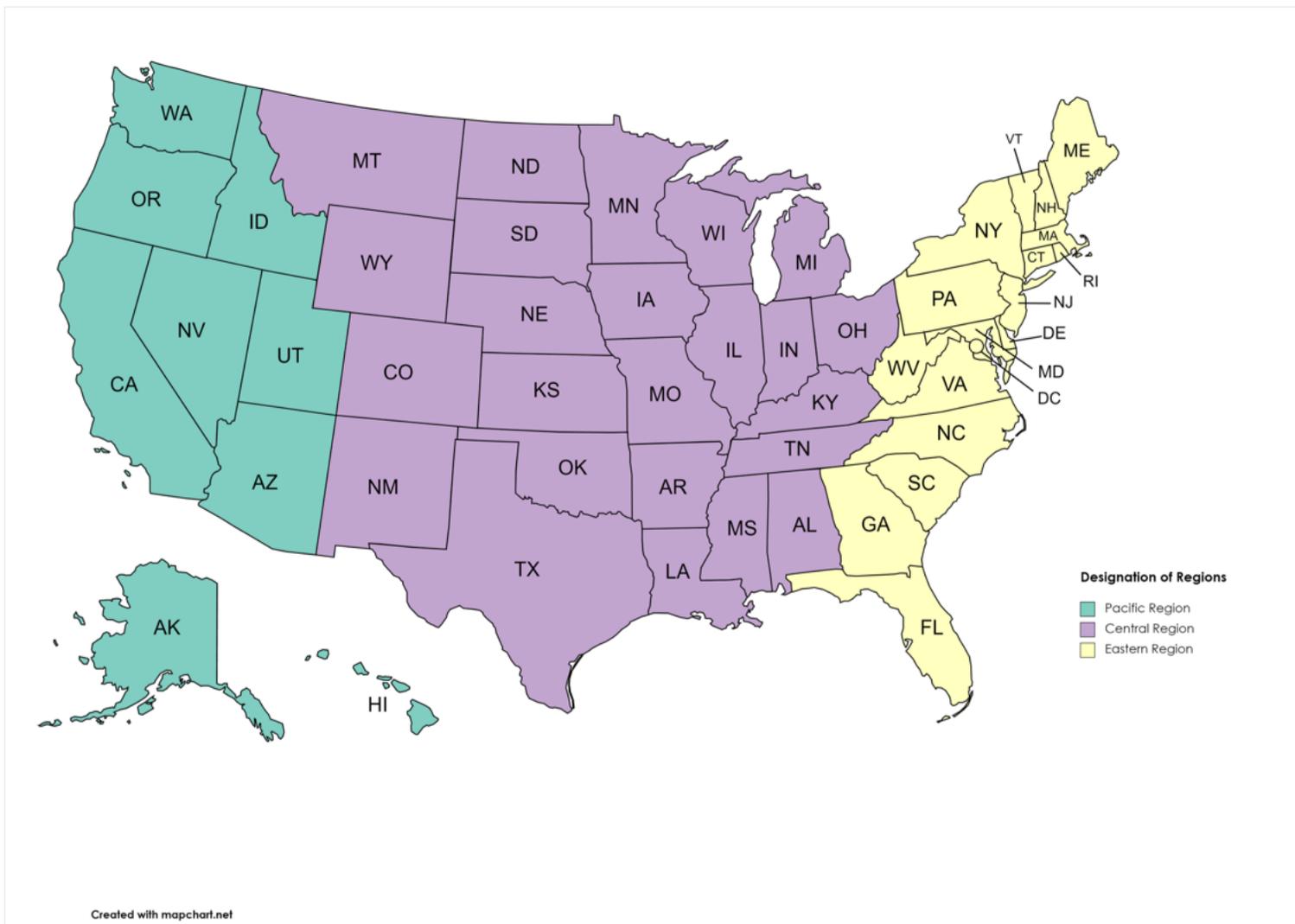
Dear board members and Superintendent Noss,

These reports are to share updates from OSBA and NSBA as part of my service on OSBA Board of directors as the president-elect this year starting a 3-year commitment to support school boards and school board members as part of OSBA board of directors executive team. In addition I will be sharing regional and national updates from NSBA as part of my role as one of the directors representing the Pacific Region which includes the five states of Alaska, Washington, Oregon, Nevada, and Utah. My committee assignments are to the Constitution and Bylaws committee and NSBA Audit Committee.

### **March 9th, 2023 update.**

The NSBA Constitution and Bylaws committee met in February and recommended to the National Delegates Assembly that will be meeting during the National Conference in April to consolidate NSBA regions to three regions instead of existing five regions. The recommendation moves to have the pacific region with three NSBA Board Directors representing 10 states and Guam Territory. Currently there are five active states in the Pacific Region. The following map shows the regions if the recommendation is adopted.

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Feedback about these recommendations can be shared directly with the the following committee members or with the State delegates who will be considering the recommendation in April.

Kathleen Gebhardt (CO) Western

Dr. Sami Al-Abdrabbuh (OR) Pacific

Steve Corona (IN) Central

Mike Swain (AK), AIAN Chair, Pacific

Joe Scholler, (OH), COSA Chair, Central,

Devin Sheehan (MA), Northeast

Lon Garrison, (AK), OSAED Support, Pacific,

Frank Henderson (KS), Western, ex officio

Dr. John Heim, ex officio

I look forward to representing Oregon and the Pacific Region at the National Conference that will be happening in Orlando, FL from April 1-3. More information about the conference can be found here: <https://nsba.org/Events/NSBA-2023-Annual-Conference-and-Exposition>

Respectfully submitted,

Sami Al-Abdrabbuh, Ph.D.

Director - position #1 | Corvallis Board of Education

President-elect | Oregon School Board Association

Director - Pacific Region | National School Board Association (NSBA) Board of Directors

[sami@corvallis.k12.or.us](mailto:sami@corvallis.k12.or.us)

**VI. SUPERINTENDENT'S REPORT (7:05 p.m.)\***



## Superintendent's Report

Shared with the Corvallis School Board during the March 9, 2023 meeting.

### Food & Nutrition Services

Kathy Pitzer is the new manager of food & nutrition services for the district. She most recently worked for the Greater Albany Public Schools District as the director of nutrition services. She was in that position since 2014 and has successfully managed school meal programs operating at 21 different school sites with over 80 team members. Her experience and proven track record of success will be invaluable to support our district in providing nutritious meals that promote the growth and development of our students.

Please join me in welcoming Kathy!

### Classified Appreciation Week

We celebrate Classified Appreciation Week March 6–10, 2023, to highlight the work our classified staff do daily to support our students. They provide healthy meals, keep our networks running, keep our buildings clean and safe, serve as trusted resources to students and families, and do “behind the scenes” work to keep our district running. Thank you to all of our classified staff for all that you do!

### Weather Make Up Days

In February, the district had several school days with a late start or school cancellation. To make up for the missed instructional time, the district is making the adjustments below.

	<b>Monday March 13</b>	<b>Tuesday March 14</b>	<b>Wednesday March 15</b>	<b>Thursday March 16</b>	<b>Friday March 17</b>
<b>Elementary</b>	School Day	School Day	School Day <b>Change - School Day added</b>	Conferences	Conferences
<b>Middle</b>	School Day	School Day	School Day <b>Change - School Day added</b>	Conferences	Conferences
<b>High</b>	School Day <b>All</b> <b>Change to Schedule</b>	School Day <b>Odd</b>	School Day <b>Even</b>	School Day <b>Odd</b>	School Day <b>Even-Advisor</b> <b>Change - School Day added</b> <b>Change</b>

					to Schedule
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We understand this provided little notice before this calendar change. Using time in March allows us to utilize the time before the end of the school year.

**Last Weekend of Cinderella**

This is the last weekend to see the CSD Theatre production of Cinderella: The Broadway Version. To purchase tickets, please visit the [CSDTheaters website](#).

**Art From Crescent Valley Students in National Gallery Showcase**

Art from two Crescent Valley students was accepted to the 2023 gallery showcase for the National Council of Education in Ceramics Arts (NCECA). This is quite an honor for them, our program, and our region.

- Maureen Villalobos-Vargas submitted a large colorful sculpture titled "El Conejo," a rabbit to fox spirit animal known as alebrije in her Mexican culture.
- Kayna Smith has two pieces accepted to NCECA: An sculptural ocarina/flute titled "The Singing Armadillo" and a large altered wheel-thrown bowl with skeletal hands titled "A Handy Bowl."

All three student works will join 57 other K-12 works on display at the NCECA conference in Cincinnati, OH, next week.



# State and National Student Winners in Art

CORVALLIS SCHOOL DISTRICT | MARCH 9, 2023

# MAUREEN VILLALOBOS-VARGAS



# KAYNA SMITH



**VII. STUDENT REPRESENTATIVE REPORTS**

**VIII. PUBLIC COMMENT (7:25 p.m.)\***

**NOTE:** To indicate your desire to comment, please arrive several minutes before the meeting begins, and complete a request card; then, turn it into the Board Secretary before the meeting begins. See attached guidelines for providing input to the School Board.  
*Virtual option: Please contact [kimberly.nelson@corvallis.k12.or.us](mailto:kimberly.nelson@corvallis.k12.or.us) by noon on the day of the Board Meeting to schedule public comment. Please include your name, address, the phone number you will call in from, and the topic of your public comment.*



**PROVIDING INPUT TO THE SCHOOL BOARD**

*(Revised 04-05-22)*

The Corvallis School Board values the opinions and input of students, staff, parents, and community members. Comments may be provided during certain meetings, and via written correspondence, as outlined below.

**Public Comment at School Board Meetings**

This option is available when *Public Comment* is an item on the agenda. To offer comments:

- A. Complete all of the requested information on a “Comment Request” card, which can be found on a table near the entrance to the meeting room, and give it to the Board Secretary at the head table **before** the meeting begins. Your testimony may be delayed until all of the information is provided.
- B. When you provide public comment, your name, address, and comments are matters of public record; however, students and staff do not need to provide their addresses.
- C. Keep your comments within the specified time allotted, usually three minutes, to allow time for others to comment. Please be respectful of those who wish to provide comments after you.
- D. Direct your comments to the School Board. The Board Chair will refer questions or requests for action to staff for response at a later date.
- E. If you read from a prepared statement, you may choose to leave your written comments with the Board Secretary to post online with the informational packet of the meeting and to file with the official minutes of the meeting. Handouts are not required but should you wish to provide them, please bring 13 copies and give them to the Board Secretary to distribute.
- F. Speakers may offer objective criticism of District operations and programs but the Board will not hear complaints concerning individual District personnel.
  - Complaints shall be handled following the steps outlined in Board Policy KL and Administrative Regulation KL-AR, copies of which are available at meetings and online at <http://policy.osba.org/corvall/KL/index.asp>.
  - Complaints regarding budget, programs, or other District issues also should be handled by first following the steps outlined in policy KL.
- G. Undue interruption or other interference with the orderly conduct of Board business cannot be allowed.
  - Defamatory or abusive remarks are always out of order.
  - The Board Chair may terminate a speaker’s privilege of address if, after being called to order, the speaker persists in improper conduct or remarks.

**Written Correspondence**

Letters, emails, and other written materials submitted to the School Board are considered public record. They may be submitted via U.S. mail to: Corvallis School Board, 1555 SW 35<sup>th</sup> Street, Corvallis, OR 97333. Emails sent to: [schoolboard@corvallis.k12.or.us](mailto:schoolboard@corvallis.k12.or.us), will reach all Board members as a group as well as the following District staff: Superintendent, Assistant Superintendent, Human Resources Director, Finance and Operations Director, Communications Coordinator, and Executive Assistant to the Superintendent and Board of Directors (also known as Board Secretary).

**Telephone Calls**

Vincent Adams	541-240-4055	Terese Jones	541-230-1673
Sami Al-Abdrabbuh	541-283-6611	Shauna Tominey	541-829-3411
Tina Baker	541-223-1997	Luhui Whitebear	541-632-3568
Sarah Finger McDonald	541-908-3756		

Alexis McQuillan  
3400 NW Swallow Dr  
Corvallis, OR 97330  
971-404-1510  
[alexismcquillan@hotmail.com](mailto:alexismcquillan@hotmail.com)

### **School Board Comments 3/9/23**

1. We need a well-planned alternative pathway for MS kids who aren't learning and being successful in a traditional classroom. Right now, a subset of kids does not have the setup to be successful at school. Internalization of failure is one of the worst things we can do for kids. We need to be a place for kids to be successful and that requires solid planning and prep including ample time for staff to plan for this. Either giving staff time during Trimester 3 or paid summer time. Pull in people who know - Eric Wright, D Foster, Ty Smith, etc etc. Time to identify and contact community partners, etc We need this to be successful.
2. As DO looks at district-wide behavior plans/protocols, make sure to include school staff. Building admin, behavior team staff, SpEd, and especially EAs, who see and feel the biggest impact of behaviors. This will allow for good alignment and plans that actually work. Also, we need to plan in oversight of these behavior models so we know progress is being made in schools.
3. In addition, we need dedicated building-level time to plan for and implement behavior systems in the schools. Make sure these plans align with the district's larger plan. Plan for follow-through and communication. Who will do what, etc etc. We need dedicated time so this doesn't get lost in the shuffle.
4. Finally, and the most important aspect of all of this is student voice. We can't do this planning in a void. We need to talk to students to find out what they are seeing/feeling, beyond Youth Truth. We are doing a school climate survey at CMS, one of our building goals, and will use the data to plan for the rest of this year and next year. We always say we will do this (DO/building/classroom), but don't do it enough. We could also do focus groups with different demographic groups of kids to see what they are seeing and get ideas for how to improve.

**IX. SUSTAINABILITY UPDATE (7:45 p.m.)\***



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Kim Patten, Director of Facilities and Transportation  
Meeting Date: March 9, 2023

### **Sustainability Update**

**NO ACTION REQUIRED**

#### Background

The foundation of the District's sustainability work began more than a decade ago and culminated with the creation of the 2019 Sustainability Management Plan. The purpose of the plan is to provide strategic and measurable goals for District departments and schools to integrate sustainability throughout District operations and curriculum. Progress on the goals outlined in the plan have been slowed by the pandemic and the district's construction program; however, we have made significant gains in many areas.

The district has hired the Brendle Group to work with us in evaluating our progress, gathering feedback from stakeholders, and updating the plan for the next five years. Attached is a draft report with initial findings. A final report and updated plan will be presented in Fall 2023.



GARFIELD ELEMENTARY  
*Outdoor Learning Space*

Photo courtesy of Corvallis School District Facebook

# 2019 SMP Progress Report

DRAFT February 2023

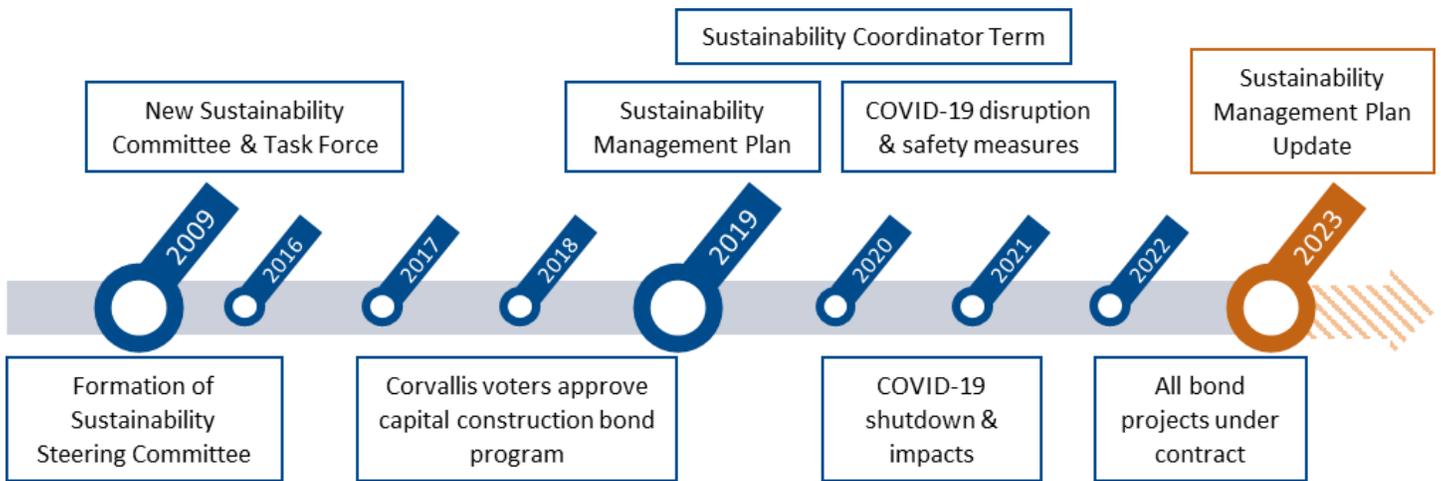




Corvallis School District views sustainability as a natural extension of the District’s core mission, integral to our built environment, our practices, and our core values. The District has worked diligently to operationalize sustainable practices for many years and, in 2019, developed a Sustainability Management Plan to institutionalize and structure the advancement of sustainability activities. The path since 2019 has not been straightforward – the District has weathered a global pandemic and faced challenges with staff capacity and direction. Despite that, significant progress has been made, including the implementation of design best standards to ensure that major construction projects under the 2018 Facilities Bond program optimize building performance and contribute to our sustainability goals.

This update to the Sustainability Management Plan will take stock of progress to date, allow for course adjustments where necessary, and create a foundation for a more structured and strategic approach to achieving sustainability goals.

### Corvallis School District Sustainability Timeline



### What went well?

Despite the challenges we faced in 2020 and 2021 due to the COVID-19 pandemic, we are very proud of the successes we have achieved over the last four years promoting sustainability throughout the District. We have built a strong foundation on which we can continue to build our sustainability work. By upgrading our school facilities through the bond projects, we have put systems in place that allow us to optimize energy and water use, provide a healthy and stimulating learning environment for our kids, and leverage our school facilities as a teaching tool in the future. Each school also has built a green team led by a school sustainability leader who can support ongoing sustainability initiatives across the District. These green teams are also participants in the Oregon Green Schools (OGS) program, which gives them access to additional resources and support for sustainability initiatives. During this plan update, we will build upon these successes to ensure our new facilities are running as efficiently as possible and continue to build out the structure and support for our school sustainability leaders and green teams.



Figure 1: Green Team School field trip. Photo courtesy of CSD website.



## What did we learn?

Over the last three years implementing the sustainability management plan, we have identified some key takeaways that will be used to improve the plan during the update process. One of the key barriers to additional success was that our school sustainability leaders and our sustainability coordinator had many competing priorities for their time. This was exacerbated by the COVID-19 pandemic that required teachers and students to shift how classrooms were run, frequently, to keep up with changing conditions and safety recommendations. To help overcome this obstacle, this sustainability plan update will focus on developing a more structured program with support at all levels and a more formal schedule of events. This will decrease the amount of time the school sustainability leaders will need to spend planning and allow more time to be spent on implementation.



Figure 2: Gardening activity at Garfield Elementary, during Outdoor School, during the COVID-19 pandemic. Photo courtesy of CSD Facebook.

The second barrier to success was the availability and quality of data. For several of our action areas, the plan called for additional tracking of data to develop a baseline and track progress toward goals; this was not completed. Additional data tracking requires significant time investment and may not be the best use of staff time. In addition, energy, water, and transportation use patterns have been significantly impacted by the COVID-19 pandemic and the bond construction projects, so does not represent typical use. During the plan update process, we will reevaluate data availability and reframe goals as needed to ensure the ability to effectively track progress.

## How are we doing?

As a first step in updating the District’s 2019 Sustainability Management Plan, we have reviewed data and progress to date to determine whether we are on track to meet established goals in each of the plan’s focus areas. In each focus area, progress toward goals was reviewed and ranked based on the table below. Under each goal, strategies that were implemented are listed as well as other activities relevant to the goal that were completed by the District.

Icon	Description
	The goal year has passed, and the District <b>has met</b> the goal.
	The goal year has passed, and the District <b>has not met</b> the goal.
	The data are not available to check progress toward goal.
	The goal year has not passed, and the District is <b>on track</b> to meet the goal.
	The goal year has not passed, and the District is <b>off track</b> to meet the goal.



## Energy and Water

This action area emphasizes a commitment to reducing the District’s impact on natural resources through energy management and water conservation practices.

**X** *Goal #1: By 2022, benchmark energy and water use in all buildings.*

Energy and water use data were significantly impacted by the impacts of the COVID-19 pandemic response, so data from FY20 to FY21 are not representative of typical operations and therefore not suitable for benchmarking.

**Strategy EW 1.2:** Install real-time building energy monitors to allow staff and students to explore building energy use, including renewable energy production.

- As part of the bond upgrades, all schools will have real-time sustainability dashboards showing energy and water use. This has not been completed yet, but dashboard development is in progress.



*Goal #2: By 2025, reduce indoor water use by 15% compared to 2018 baseline.*

Preliminary indoor water use data for FY22 shows an increase in water use as compared to FY18. Many indoor water meters also serve landscape plantings near the schools, so this increase may be due to water use to establish new landscaping from bond renovations. Continued monitoring is needed to establish water use for typical operations.

**Strategy EW 2.1:** Identify and replace high-flow water fixtures with low-flow water fixtures, where appropriate.

- Water Sense indoor sinks, toilets, and urinals were installed at all schools as part of the bond upgrade. This only applies to areas that were upgraded as part of the bond renovation.



*Goal #3: By 2025, reduce district-wide site Energy Use Intensity (EUI) by 30% compared to 2018 baseline.*

Preliminary energy use data in FY22 shows that district-wide EUI decreased significantly as compared to FY18, exceeding the District’s goal. Continued monitoring is needed to understand the EUI for typical operations after all renovations are complete.



As of May 2022, all bond projects are under contract. Construction and renovation work will continue through 2023. As project work is completed, energy savings should become more apparent, with improved efficiency and controls being a component of most projects. Improvements at Crescent Valley High School (CVHS) are now complete. This building consumes the most energy in the district and has received improvements including external weatherization, improved exhaust systems in workspaces, and improved heating systems (Figure 3).

Figure 3: Drawings for renovated auto shop at CVHS with improved ventilation systems. Image from CVHS construction drawings.



## Facilities

This action area focuses on the way a facility is built and operated - to minimize impacts on the environment and improve how occupants learn and feel within buildings.

- ✓ *Goal #1: Monitor implementation of sustainable design guidelines for new construction and major renovation projects and report on once design is complete.*

In 2019, the Corvallis School District developed Sustainable Design Guidelines to ensure that any new facilities built by the District optimized building performance to provide a safe, healthy, and comfortable place for students to learn and thrive while minimizing environmental impact both locally and globally.

**Strategy F 1.1:** Implement sustainable design standards for all new construction and major renovations.

- The sustainable design guidelines were applied to replacement or major renovation projects across 12 schools, to improve building performance across all four action areas.

- ✗ *Goal #2: By 2021, establish methods to monitor environmental impacts on classroom learning environments, such as indoor air quality, temperature, acoustics, and lighting.*

No formal program has been established to monitor classroom learning environments. This goal has been especially difficult as the school learning environments have been in almost constant change due to bond program renovations and COVID-19 pandemic response measures.



In all bond projects, there were a number of classroom environment improvements implemented to the degree they were in scope of the project. These include 1) HVAC system controls that ensure the classrooms' CO<sub>2</sub> concentration and humidity stay at healthy levels conducive to learning, 2) individual temperature controls and ceiling fans to provide personalized thermal comfort, 3) daylighting and views of nature to create a stimulating learning environment (Figure 4), and 4) acoustic precautions to ensure that distracting sounds from inside or outside the building don't disturb the learning environment.

Figure 4: New classroom space at Bessie Coleman Elementary, highlighting the positive impact of daylighting in the classroom. Photo courtesy of Bessie Coleman Facebook.

- ? *Goal #3: By 2022, create and implement plans to improve indoor environmental impacts.*

This goal relies on the data from Goal #2 in this focus area. While great improvements have been made to indoor learning areas, moving forward strategies to monitor and maintain healthy and stimulating learning environments will be a focus of the plan update.



## Transportation

This action area focuses on reducing the environmental impact of transportation to and from school. Transportation for both students and staff represents a significant portion of the greenhouse gas emissions for the District as well as contributes to air quality problems both on school grounds and in the community.

✘ *Goal #1: Conduct an annual transportation survey to understand staff and student commuting patterns and inform alternative transportation programs.*

Transportation patterns were greatly affected by the COVID-19 pandemic, so this survey could not be conducted in FY20 or FY21 as it would not reflect students typical commuting patterns.

? *Goal #2: By 2025, reduce single-occupancy staff, student, and parent trips to school by 10%.*

This strategy relies on data from Goal #1 to track progress reducing single-occupancy trips. While we don't have data to track the number of single-occupancy vehicle trips, the percentage of students taking the bus to school has decreased substantially after the COVID-19 pandemic. This may be an indicator that more students are traveling to school in passenger vehicles or riding bikes.

? *Goal #3: By 2022, increase walk/bike to school participation by 10% district-wide*

This strategy also requires data from goal #1 to track success in increasing the number of students walking or biking to school. Although the data are not available to track progress, the District has been very active in promoting biking and walking to school, building on the District's successful bike education and walk/bike to school initiatives.



The District helped organize a "bike pop-up event" in collaboration with the Willamette Valley Bicycle Club (WVBC) and the Corvallis Bicycle Cooperative. Through this event 70 refurbished bikes and new helmets were distributed to low-income families at Garfield Elementary with the help of the CSD Health Navigators. The District also received a \$39,335 grant from ODOT to expand the Bike Education program that has been successful in District elementary and middle schools.

Figure 5: Students at Garfield Elementary pop-up bike event. Photo courtesy of Corvallis Bicycle Collective Facebook.



## Food & Waste

The food and waste action area focuses on promoting healthy and local food options, composting, recycling, and waste reduction.

**✘** *Goal #1: By 2021, complete annual waste audits in all schools to determine waste stream composition and progress.*

Sampling waste audits were performed at Cheldelin, Corvallis High School, Crecent Valley High School, and College Hill. Progress toward this goal has been impacted by COVID-19 stay-at-home orders as well as safety precautions following return to school.

**?** *Goal #2: By 2025, increase the District waste diversion rate to 50%.*

This goal relies on the outcomes of goal #1 to track progress.

**Strategy FW 2.1:** Discontinue use of plastic bottled water and encourage use of reusable water bottles.

- Bottle fillers have been installed at all schools to allow students to easily refill reusable water bottles.
- The District sustainability coordinator worked with OSUsed to support green teams in their efforts to reduce waste by providing water bottles that were co-branded with green team stickers and a waste prevention message.



Figure 6: Waste audit at College Hill. Photo Courtesy of Oregon Green Schools Facebook.

Some schools have completed waste audits like the audit at College Hill (Figure 6) to help their green teams understand the opportunities to increase the diversion rate in their schools. The bond improvements at five schools also support student efforts to increase recycling rates by providing areas in the cafeteria for clearly labeled recycling.



## Leadership

These types of goals provide guidance internally to continue to demonstrate an ongoing commitment to sustainability at the District level.

**✓** *Goal #1: By 2022, all schools will have a school sponsored organization (i.e., green team, class/club) actively working toward OGS Merit-level certification goals*

All schools have an established green team with a school sustainability leader and have participated to some degree in the Oregon Green Schools Program. Level of participation has been impacted by the COVID-19 pandemic response as teachers and schools have had higher priorities.



✔ *Goal #2: By 2022, provide 3 District-level opportunities annually to exhibit student projects/work related to sustainability.*

Participation in events has been limited by the COVID-19 pandemic and associated restrictions, so the implementation of this strategy has shifted somewhat. School art teachers were provided with several opportunities to engage with sustainability related art, but there was no tracking of participation.

✔ *Goal #3: By 2022, develop customized support plans for all SSLs.*

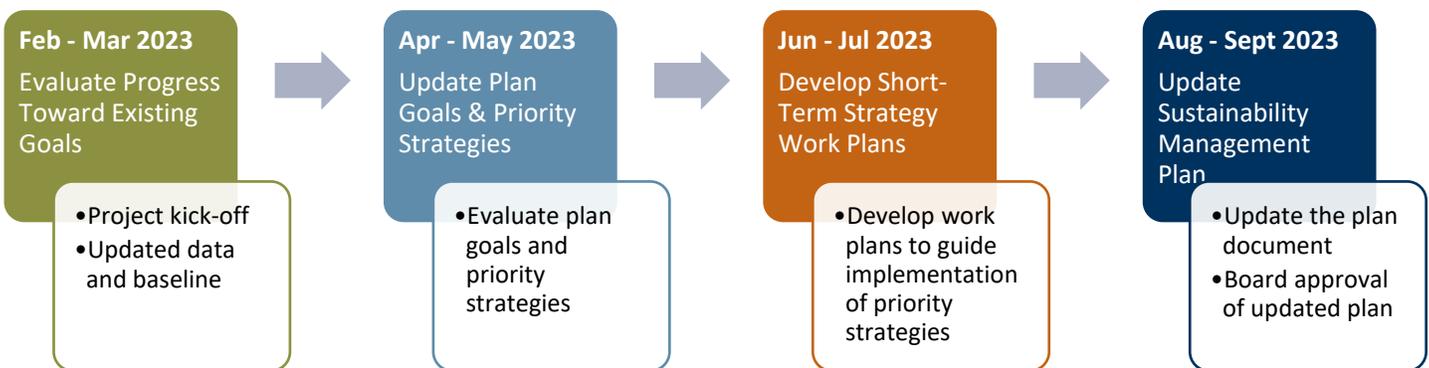
The support plans for the school sustainability leaders were somewhat informal during the COVID-19 pandemic due to shifting restrictions; but, beginning in FY23 more formal plans addressing one goal or action area a month have been rolled out.

✔ *Goal #4: By 2022, host at least 2 reoccurring annual sustainability training events for all school staff and teachers.*

There have been occasional presentations at school sustainability leader monthly meetings as well as annual Professional Learning Fair presentations.

### What's next?

Corvallis School District kicked off an update to the Sustainability Management Plan in early 2023. Over the coming months, District staff will work with Brendle Group consultants to update the plan baseline data, evaluate progress, and update goals and strategies. Additionally, the update will include work plans for priority strategies to enable the District to accelerate sustainability progress. District staff will participate in a series of work sessions to inform the plan update and will return to the School Board in the Fall of 2023 for review and approval of the final plan document.





# Sustainability Management School Board Update

March 9, 2023



# Sustainability Management Plan Review

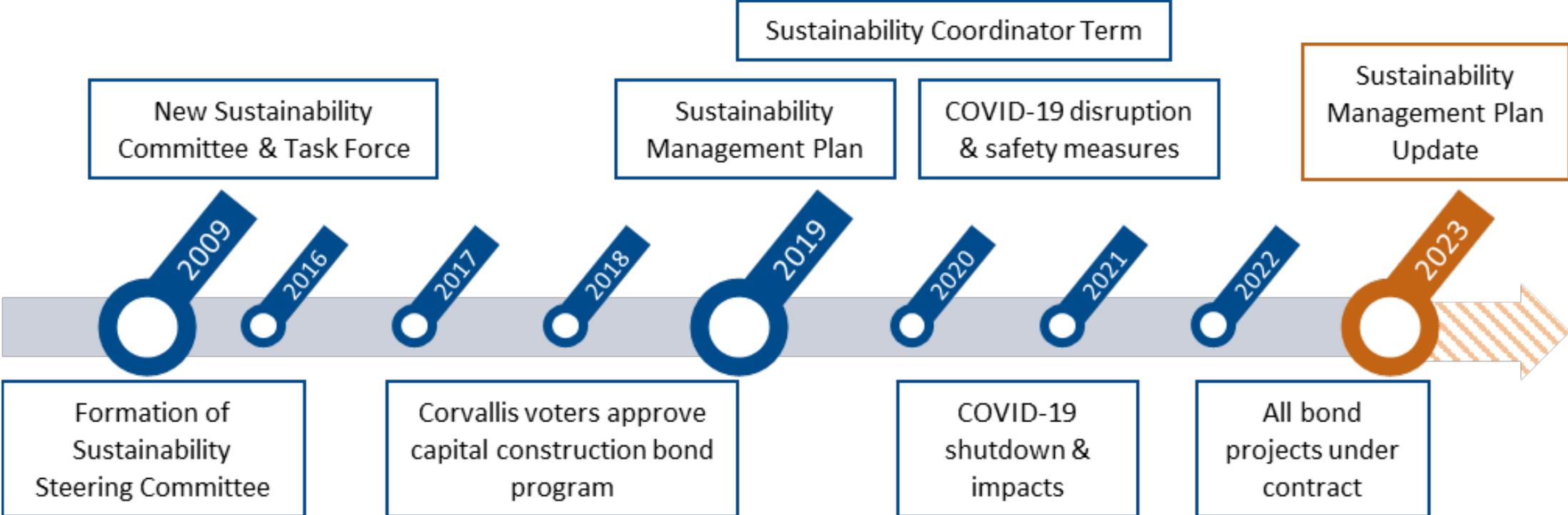
Becca Stock, Brendle Group

- Review what went well and where the challenges were
- Assess progress toward sustainability goals
- Discuss next steps in updating the sustainability plan

*Corvallis School District will meet the educational, environmental, social, and economic needs of its students and community without compromising the ability of future generations to meet their own needs through balancing the mutually interdependent areas of education, environment, society, and economy.*



# Timeline: Sustainability Efforts at CSD



# How has it gone over the last 4 years?



## Successes

- Facilities upgrades through the Bond
- Green teams and sustainability leaders in every school
- Participation in Oregon Green Schools program
- Bike education program expansion



## Challenges

- Competing priorities for school sustainability leaders and sustainability coordinator
- COVID-19 pandemic impacts on staff capacity and data quality
- Availability and quality of data



# Are we making progress toward our goals?



**Facilities Goal #1:** Monitor implementation of sustainable design guidelines for new construction and major renovation projects and report on once design is complete.

- In 2019, the Corvallis School District developed Sustainable Design Guidelines to ensure any new facilities built by the District optimized building performance to provide a safe, healthy, and comfortable place for students to learn and thrive while minimizing environmental impact both locally and globally.



**Energy and Water Goal #3:** By 2025, reduce District-wide site EUI by 30% compared to 2018 baseline.

- Preliminary energy use data in FY22 shows that district-wide Energy Use Intensity (EUI) decreased significantly as compared to FY18, exceeding the District's goal. Continued monitoring is needed to understand the EUI for typical operations after all renovations are complete.



**Leadership Goal #1:** By 2022, all schools will have a school sponsored organization (e.g., green team, class/club) actively working toward OGS Merit-level certification goals

- All schools have an established green team with a school sustainability leader and have participated to some degree in the Oregon Green Schools Program. Level of participation has been impacted by the COVID-19 pandemic response as teachers and schools have had competing priorities.

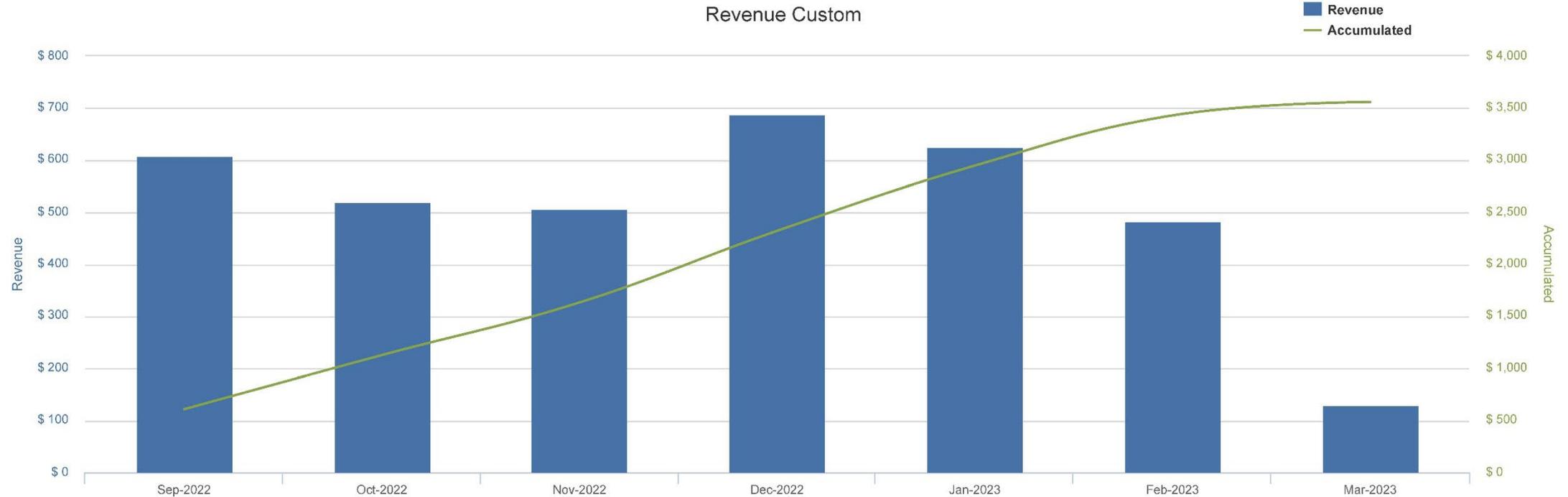


**Transportation Goal #2:** By 2025, reduce single-occupancy staff, student, and parent trips to school by 10%.

- While we don't have data to track the number of single-occupancy vehicle trips, the percentage of students taking the bus to school has decreased substantially after the COVID-19 pandemic.
- Strategies to shift students' and parents' home-to-school transportation habits will be a focus of the plan update.



# Electric Vehicle Charging



On our way to cost recovery for \$5,000 annual maintenance fee to operate Charge Point services.



# School Sustainability Leaders 2023 Action Framework

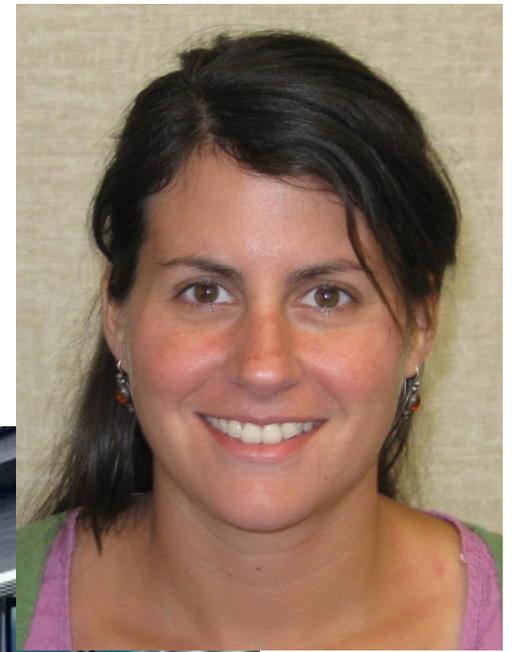
Month	Focus	Tasks
January	Planning & Feedback	Met with School Sustainability Leaders & Education Action Team
February	Kickoff & Baseline	Waste tracking & audits
March	Recycling Campaign	How and why we recycle
April	Food Waste & Earth Day	Plan and implement Earth Day Activities & Kitchen Composting
May	Active Transportation	Walk & Roll to School Day – 5/3 Transportation Survey (staff) Transportation Monitoring (students)
June	Shut-down and Take-home	How do we shut down our building for the summer? What can we do at home?



# Lincoln Elementary School

Dana Monroe

*Art Teacher & School Sustainability Leader*



# Compost Station



# Tienes 4 opciones:

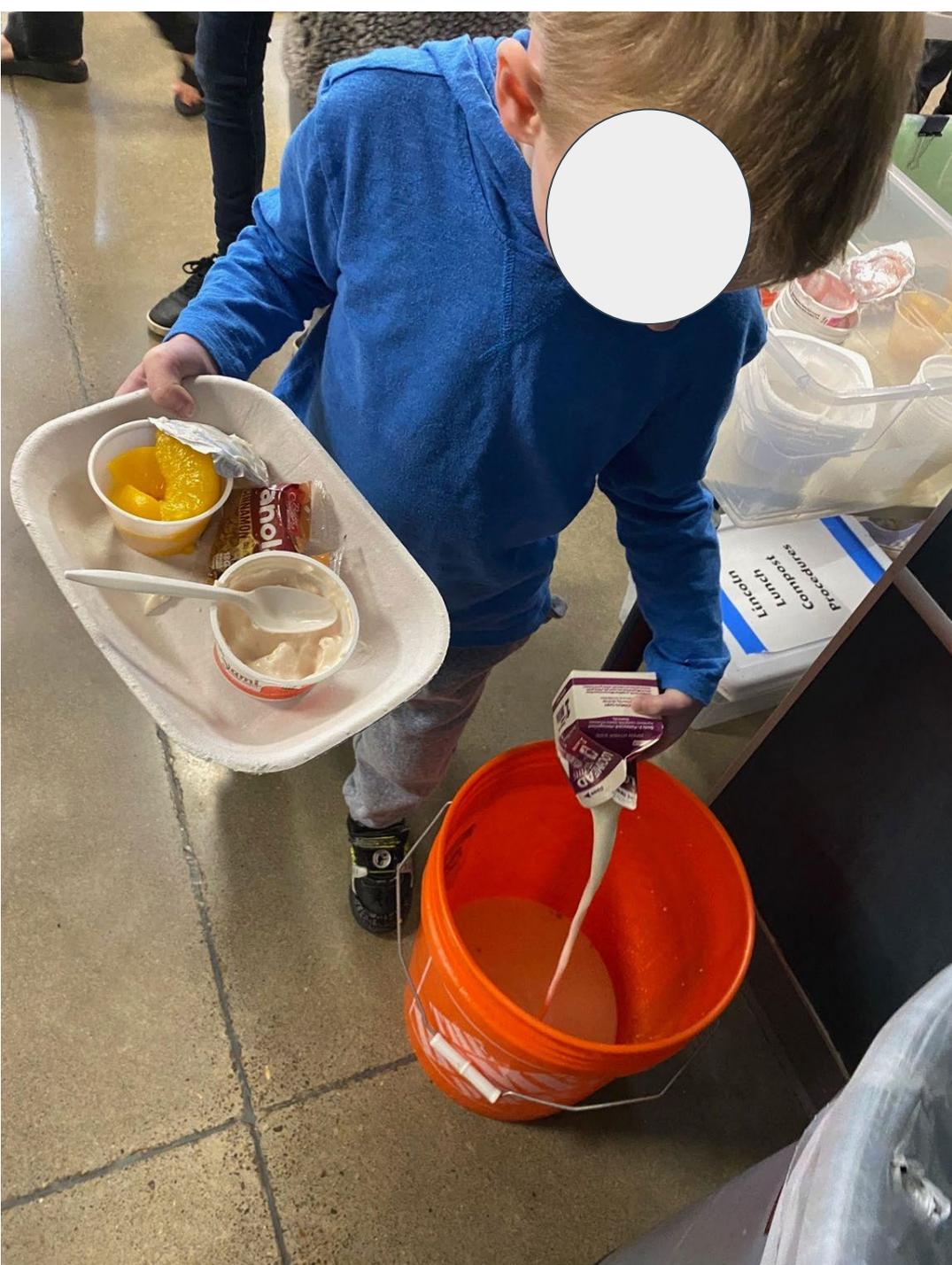
# You have 4 options:

Compost Composta	No Thank You ¡No gracias!	Landfill Busura	Recycling Reciclaje
			
			









# Waste Reduction

Before:

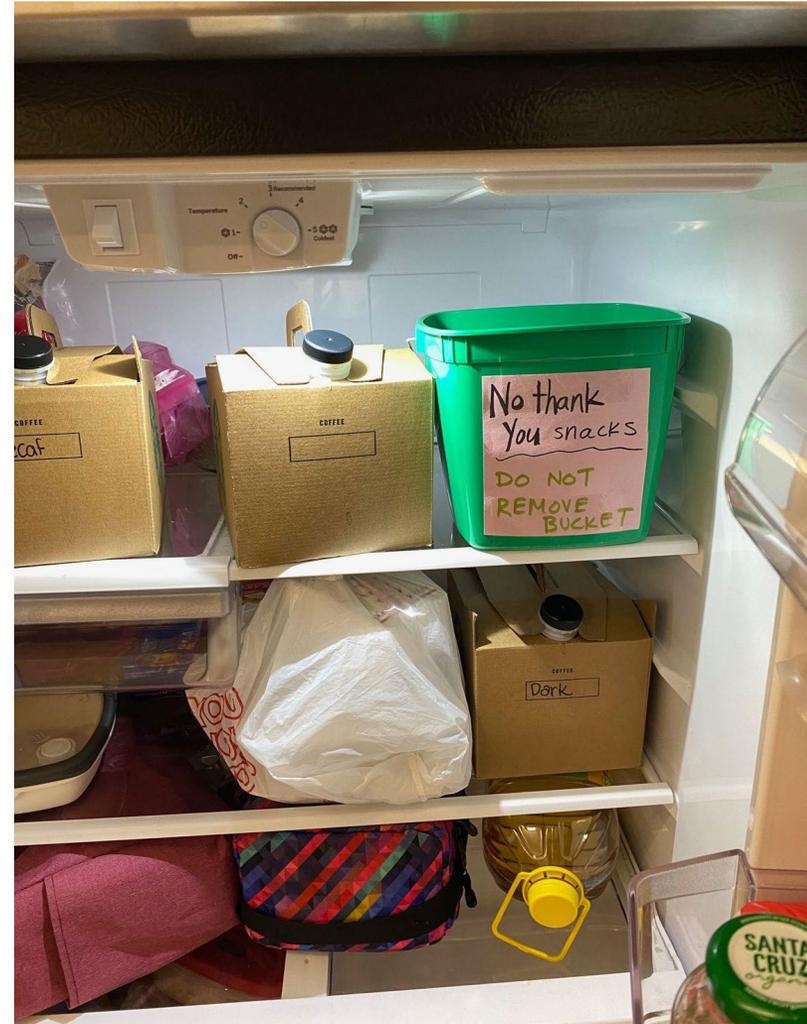
- After breakfast
- After K/1 lunch
- After 2/3 lunch
- After 4/5 lunch

After:

- After K/1 Lunch
- After 4/5 Lunch



# ¡No gracias!



# Next Steps

- Spring:
  - Continued work with Sustainability Leaders and Corvallis Sustainability Coalition - Education Action Team
  - Planning for rebuild of elementary gardens impacted by construction
  - Stakeholder meetings regarding Sustainability Management Plan
- Summer:
  - Hire Sustainability Specialist
  - Rebuild elementary gardens
- Fall:
  - Sustainability Management Plan presented to board
  - Ongoing SSL Work
  - Science Adoption Process– EAT member invited to participate



# Questions?



**X. POLICY BCBA — STUDENT REPRESENTATIVES TO THE BOARD -- FIRST  
READ**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Superintendent Noss & Kim Nelson  
Meeting Date: March 9, 2023

### **NO ACTION REQUIRED**

Board Policy BCBA—Student Representative to the Board—New Policy—First Reading

#### Background

Board Policy BCBA is a new policy brought forward by members of the School Board, Student Representatives, and District staff for adoption. This policy codifies the placement of student representatives on the School Board.

The Board will find two documents to review.

1. Policy BCBA
2. Policy BCBA-AR

#### Cost Impact

None.

#### Function

Review of new policy.



**Corvallis**  
SCHOOL DISTRICT

Code: BCBA

Adopted:

## **Student Representatives to the Board**

The Board shall provide for a formalized ongoing method of communication with the students of the district's high schools by establishing student representatives to the Board.

The student representatives shall receive notice of meetings, the agenda and the appropriate agenda materials; be provided a place at the Board table; and be encouraged to engage in discussion. The student representatives shall not be voting members of the Board.

END OF POLICY

Legal Reference(s):

ORS 332. 107

# **Corvallis School District 509J**

Code: BCBA-AR

Revised/Reviewed:

## **Student Representatives to the Board**

The Board recognizes and values student input in the decision-making process. To support and encourage a student voice in matters brought before the Board, the Board invites student representatives to serve as advisory members of the Board.

Student representatives to the Board will:

1. Speak to the interests of district high school students expressing the views of the students as well as the student representative's views.
2. Serve on the Board in an advisory capacity.
3. Receive notice of meetings, the agenda, and the appropriate agenda materials.
4. Be provided a place at the Board table.
5. Attend monthly work sessions, special meetings, presentations, and the Board retreat.
6. Have the same privileges of discussion as apply to Board members.
7. When appropriate, student representatives may exercise a non-binding (advisory) recommendation on matters brought before the Board.
8. Not participate in matters brought before the Board that require executive session or raise confidentiality concerns.

### **Eligibility**

1. Up to two student representatives from each high school may serve on the Board each year.
2. Student representatives to the Board shall serve a one or two-year term from July 1 through June 30.
3. Should the position of a student representative to the Board become vacant, the High School may appoint a replacement who will serve until the end of the school year.

## **Responsibilities of Student Representative to the Board**

1. Attend meetings of the Board and provide advance notice when they can not attend.
2. Read the Board packet and be prepared to discuss agenda items.
3. Elicit input from high school-level students regarding board agenda items.
4. Meet with the superintendent and board secretary as needed.
5. Express to the Board their views and the views of other high school students on issues.
6. Maintain confidentiality.
7. Serve as a liaison to keep channels of communication open between the Board and students.
8. The Student Representative role is a non-voting position.

## **Mentors**

1. One Board member will be assigned to mentor the Student Representative(s) for each high school.
2. Student representatives will be seated with their mentors at the Board table.
3. Mentors will make themselves available to attend meetings with school leadership at least once annually to help ensure students understand the role of the Board and the responsibilities of incoming student representatives to the Board.
4. The Board member mentor will meet with Board Student Representatives on a monthly basis.
5. Board members serving as mentors to student representatives must pass a District background check.

**XI. BOND UPDATE**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Kim Patten, Director of Facilities and Transportation  
Meeting Date: March 9, 2023

### **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](mailto:kim.patten@corvallis.k12.or.us)



# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE MARCH 9, 2023



## GENERAL PROGRAM UPDATES

Crews are working hard, and are also planning for the upcoming Spring Break opportunities to get significant work done in student spaces. Please see the individual project reports for specifics on this work, which will open up new spaces in several locations.

The snowy weather didn't have much impact on the construction crews. "Winter in Oregon" is an expected condition, and the work continues.

The following financial summary shows stable net results, with cost and revenue forecasts both receiving adjustments. As we near the end of the bond program, the team continues to monitor closely.



*A tribute to the work that goes unseen - plumbing, electrical, low voltage and HVAC.  
This work is on the Adams project.*



# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE MARCH 9, 2023

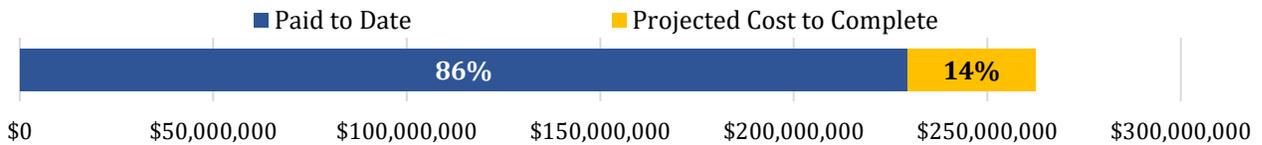


## FINANCIAL SUMMARY AS OF JANUARY 31, 2023

Voter Approved Bond Issuance	\$ 199,914,046
Bond Sale Premium	39,204,888
Bond Interest Earnings	10,669,883
OSCIM Grant <sup>1</sup>	6,234,147
Other Funding <sup>2</sup>	4,835,744
Projected Resources through End of Program <sup>3</sup>	1,603,626
<b>Total Program Resources</b>	<b>\$262,462,334</b>

Paid to Date	\$ 229,405,489
Projected Cost to Complete	33,056,845
<b>Total Projected Costs</b>	<b>\$ 262,462,334</b>
Unallocated Program Reserves	-
<b>Total Program Requirements</b>	<b>\$ 262,462,334</b>

- <sup>1</sup> **Oregon School Capital Improvement Matching (OSCIM) Grant.** Matching grant through this state program; restricted to Lincoln project.
- <sup>2</sup> **Other Funding.** Additional grants and reimbursements from several sources including energy conservation reimbursements, seismic rehabilitation grants, High School Success grant; community solar investments; ODE Facility Grants; and Designated Facilities Fund; restricted to specific projects.
- <sup>3</sup> **Projected Resources through End of Program.** Energy conservation reimbursements and incentives, e-rate reimbursements, community solar investments, resources from High School Success grant, and interest earnings.



	Bond Allocation	Other Funding Sources <sup>1</sup>		Total Projected Costs <sup>2</sup>	Paid to Date	%	Projected Cost to Complete
		allocated	pending allocation				
Adams	\$ 11,594,457	\$ 984,337	\$ 6,981,995	\$ 19,560,789	\$ 12,915,379	66%	\$ 6,645,410
Garfield	20,431,066	5,193,470	(9,243)	25,615,293	25,619,358	100%	(4,065)
Bessie Coleman	38,462,382	(579,181)	1,407,510	39,290,710	38,533,655	98%	757,055
Kathryn Jones Ha	12,322,158	6,693,376	284,811	19,300,345	18,827,015	98%	473,330
Lincoln	32,068,849	6,461,880	1,387,687	39,918,416	39,712,982	99%	205,434
Mt View	8,904,029	8,146,119	(250,243)	16,799,905	6,786,243	40%	10,013,662
Leticia Carson	11,807,766	6,334,477	22,988	18,165,231	17,767,352	98%	397,879
Franklin	8,897,336	2,520,420	1,065,569	12,483,325	9,784,893	78%	2,698,432
Cheldelin	9,992,479	315,343	1,768,452	12,076,274	11,593,150	96%	483,124
Linus Pauling	400,000	9,572	125,639	535,211	535,369	100%	(158)
Corvallis	7,982,711	2,448,188	40,168	10,471,067	10,209,645	98%	261,422
Crescent Valley	16,226,898	4,348,963	(84,100)	20,491,761	20,253,199	99%	238,562
Harding	11,208,697	4,628,359	(111,607)	15,725,449	6,440,766	41%	9,284,683
Program Administration	9,615,219	1,482,019	931,320	12,028,558	10,426,482	87%	1,602,076
<b>TOTAL</b>	<b>\$199,914,046</b>	<b>\$ 48,987,342</b>	<b>\$ 13,560,946</b>	<b>\$262,462,334</b>	<b>\$ 229,405,489</b>	<b>87%</b>	<b>\$ 33,056,845</b>

<sup>1</sup> **Other Funding Sources.** Includes bond sale premium, bond interest earnings, OSCIM grant, High School Success grant, ODE Facilities Grants, and other funding such as energy conservation reimbursements from the SB 1149 program or Energy Trust of Oregon, and seismic rehabilitation grants.

<sup>2</sup> **Risk Associated with Projection.** Low - Complete/Nearing Completion Medium - Under Contract



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



**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	100%	
Construction	April 2022	June 2023	75%	

**CURRENT ACTIVITIES**

- Music Room: Finishes are being installed.
- New Addition:
  - Roof sheathing is complete.
  - Roofing: Roof sheathing is 100% dried in with weather barrier. Will complete roof when weather allows.
  - Continuing with waterproofing of exterior walls, window flashings and window installation. Window testing all passed.
  - Interior MEP is continuing in the commons and kitchen area.
- Sheetrock has been installed in five classrooms and the restrooms. Taping to be complete by end of this week. Painting to commence next week.
- Covered Play Structure: Roofing to be installed when weather allows.
- A temporary boiler has been providing heat to the existing structure. New boilers and associated pipe work are being installed and switch over to permanent boilers will occur over spring break.

**ACTIVITIES SCHEDULED FOR NEXT QUARTER**

- Continuing to build-out of music room and new addition.
- New addition is scheduled to be completed by the end of May.





**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



**HIGHLIGHTS - n/a**

**CHALLENGES AND SOLUTIONS - n/a**

**PROJECT PHOTO GALLERY**



*Exterior elevation of new addition*



*New addition Corridor*



*New Restrooms*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



*New Addition Classrooms*





**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



**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	100%	
Construction			98%	
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	99%	New Construction
Construction to be conducted during the school year with secure fencing separation from school.				
Phase 3	Spring 2022	Summer 2022	98%	Demolition & Sitework

**CURRENT ACTIVITIES**

- All PIPC – Aspen Intersection – Traffic signals and crosswalks.  
Remaining pipe boring for foundations and conduits to commence March 3<sup>rd</sup>.  
All modifications will continue as soon as boring is complete.  
Traffic signals and wiring commence when boring of conduits is complete.

**ACTIVITIES SCHEDULED FOR NEXT QUARTER**

- Complete installation of the Aspen intersection realignment.
- Grading and seeding of the ballfield. Work to commence as soon as ground is dry enough for equipment.

**CHALLENGES AND SOLUTIONS**

- Aspen Street Realignment. – New parameters were discussed with the City on how to complete scope without closing the crosswalk. A new plan has been submitted to the city. Work is scheduled to be completed at the end of April.
- Consultants are working with the city on traffic light operation and sequencing. Safe routes to school will be maintained.



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



**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, Feb- May permit 2022	100%	Complete
Ph I Construction	June 2020	Aug 2021	100%	Complete
Ph II Construction	June 2022	Dec 2022	99%	Final testing

**CURRENT ACTIVITIES**

- Design & construction teams are evaluating and tweaking air flows and confirming spaces meet temperature requirements. We have some pumps with a lower flow than desired and we are working on two solutions.

**ACTIVITIES SCHEDULED FOR NEXT QUARTER**

- UPDATED: Still scheduled to install some roof curb blocking and reflash the roof curb during spring break during nice weather.



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



**COLLEGE HILL/HARDING CENTER**  
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 and 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, 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	Jun 2022	100%	
Construction	June 2022	Sept 2023	55%	Drywall taping, piping & seismic work continues

**CURRENT ACTIVITIES**

- Todd’s subcontractors continue to make great progress on the rough-in activities. Electrical and mechanical work continues in the attic and any remaining non-drywalled spaces. Drywall has installed in the construction & urban farm classrooms down Area B wing and is in full progress in Area A classrooms too.
- The boilers showed up the week of February 20<sup>th</sup> and both are installing now. This opens us up for plenty of mechanical work in the next couple months.
- PP&L is scheduled for early March for their work on 31<sup>st</sup> St. This will allow us to bring in the new electrical service. Once installed we can also bring in the new Comcast service. Eventually, we will need to switch over to the new service in the spring.
- Todd Construction will continue to add seismic upgrade work in the attic and eventually finish it up when the re-roofing work starts in a couple months.



## **CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE March 9, 2023**



### **ACTIVITIES SCHEDULED FOR NEXT QUARTER**

- Updated: Classroom ceiling and finish work will be the main activity in the wings.
- Updated: Mechanical and heating piping work will be going strong in March & April.
- We will be setting HVAC equipment through roof structure.
- We will be demo'ing the shingles and replacing the roofing.

### **HIGHLIGHTS**

- The project continues to be well run by Todd Construction. The construction site has been very clean and organized. Workers onsite seem to be able to work smoothly and the moral is high.
- The project is on schedule for CSD to move in starting in August barring any unforeseen construction issues encountered along the way.

### **CHALLENGES AND SOLUTIONS**

- As with most remodels, we are regularly faced with the challenge of where to draw the line with making improvements and maintaining budget. We are pushing up against our budgets on College Hill. Our system is to find cost effective solutions when questions of how to address a new to old condition pop up. We are still meeting all of the bond promises and delivering an exciting new functional space for the students and staff.

### **PROJECT PHOTO GALLERY**

(next pages)



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



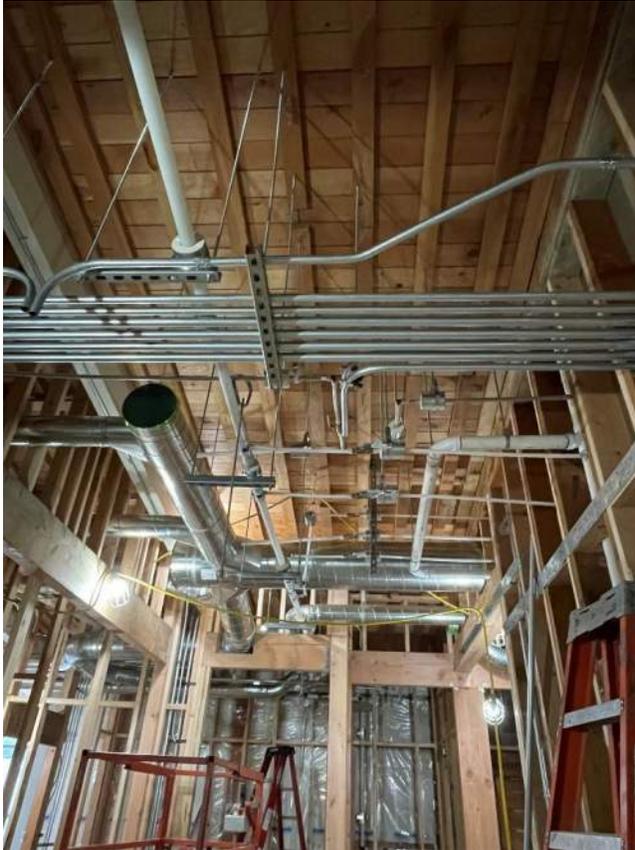
*CHHS – wing wall with a little extra support built in*



*CHHS – Boiler #2 offloading*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



*CHHS – Rough-in at bathroom ceilings*



*CHHS – Bathroom fixture mounts in wall*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



*CHHS – Reception Area ductwork above serving area*



*CHHS – Drywall progress in classroom B wing*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



**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 & replace greenhouse roof panels, 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	June 2022	100%	

**CURRENT ACTIVITIES**

- Added access controls work related to the new gate and intercom system along with several ADA buttons have been completed. The team rolled out the new lock protocols for the AT yard areas to staff. CSD has added one more arming key pad and the contractor is in final stages of procurement and installation.
- UPDATED: Pivot’s team continues to review some minor ceiling support 2x materials around some new ductwork in T15. Repairs will likely include replacing a few 2x members and Simpson connection parts to tie to existing members.

**ACTIVITIES SCHEDULED FOR NEXT QUARTER – N/A**

**HIGHLIGHTS – N/A**

**CHALLENGES AND SOLUTIONS – N/A**

**PROJECT PHOTO GALLERY – N/A**





**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



**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	100%	
Construction Bldg A seismic	June 2022	Aug 2022	100%	

**CURRENT ACTIVITIES** – UPDATED – The wood and metals shop were not designed to have air conditioning. CSD & the design teams continue reviewing dust collector operations in relation to possible heat gain in the space. This issue is hard to diagnose in the colder weather and may need to wait until warmer temps are available to fully resolve.

**ACTIVITIES SCHEDULED FOR NEXT QUARTER** – N/A

**HIGHLIGHTS** – N/A

**CHALLENGES AND SOLUTIONS** – N/A

**PROJECT PHOTO GALLERY** – N/A





**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



**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	100%	
Construction	Mar 2022	Dec 2022	98%	Acoustical panels, operable wall, exterior painting remain

**CURRENT ACTIVITIES**

- The overhead door was installed on February 20<sup>th</sup> while students were out.
- The ERV for the restroom exhaust showed up early and our mechanical contractors are working to install this unit in the attic at this time.
- Franklin staff continue to set up the new library and according to the front office team they expect to have students using the library before spring break.

**Work between now and Spring Break:**

- We have added mirrors to install as soon as they arrive (problem with initial order).
- We have 2 exterior operable exterior windows to install when they arrive.
- Our sliding window at Office Manager’s space will deliver before spring break and be installed during spring break.



## **CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE March 9, 2023**



### **Spring Break scheduled work:**

- Unit ventilator installation work was re-evaluated, and we have moved this forward to install during spring break. Six more units need to be swapped out in the north elementary wing with minimal classroom disruption.
- We will perform our parking lot asphalt patching when the weather warms up.
- Installation of the refinished wood wainscot will still occur over spring break and will include more tackable wall covering above the wood.
- We will install more FRL wall paneling in the corridors which will also free us up to install more tackable wall coverings.
- Provided delivery occurs, we are scheduled to install our gym acoustical wall panels over spring break.

### **ACTIVITIES SCHEDULED FOR NEXT QUARTER**

#### **SUMMER WORK:**

- We expect delivery of the new RTU (Roof Top Unit) in April and will install this unit during the first couple weeks of summer.
- In late August we expect to install the final switchgear and transformer to complete our 3-phase power work. This will include wiring to the new panels once switchgear and other parts are installed.
- Exterior painting is scheduled for summer 2023, but if we can complete some during spring break, we will.

#### **HIGHLIGHTS**

- In an effort to reduce site supervision costs we have scheduled all remaining work activities to occur over spring break and summer to reduce the supervision time and cost.
- The construction yard has been removed along with our construction trailer by the time of this meeting.

#### **CHALLENGES AND SOLUTIONS**

- None currently



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



**PROJECT PHOTO GALLERY**



*Franklin – Construction yard removed*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



*Franklin – Interior new OH Door*



*Franklin – Exterior of new OH Door*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



*Franklin – New reader board sign*



*Franklin – New solar pending 3 phase power hook up*



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



**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%	

**CURRENT ACTIVITIES**

- No Update - Project is complete



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



**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	99%	

**CURRENT ACTIVITIES**

- PIPC paperwork submitted – Received city punch list. A significant number of sidewalks have heaved (raised) since they were signed off for Temp Occupancy. Researching why they have moved and working up a response to the City.
- Commissioning: Final commissioning of access control has been completed, just closing out a couple of punch list items.

**ACTIVITIES SCHEDULED FOR NEXT QUARTER**

**HIGHLIGHTS – N/A**

**CHALLENGES AND SOLUTIONS –**

- City Rejected Rooftop Mechanical Screens: Manufacturer has provided costs. Discussing shop drawings provided, internally, before submitting to City to see if they will sign off on the changes.



## **CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE March 9, 2023**



- After school being in session, it has been determined that there are a few additional site improvements needed:
  - Depth of swale to pond at front entrance – Capitol Engineering has revised the plan and submitted to the City for review. Waiting for the City response. Capitol is also reviewing other solutions that might reduce costs.
  - Flooding at field – Issues have arisen with flooding at the end of the fire lane and east end of the field. Neighbors have contacted the City who have reviewed. Wenaha is having the area resurveyed to ensure that fire lane was constructed to correct grade. DLR is also reviewing to determine solutions.

**PROJECT PHOTO GALLERY - N/A**



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



**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	100%	Permits received
Construction	April 2021	June 2022	99%	

**CURRENT ACTIVITIES**

- PIPC paperwork submitted. Waiting on City punchlist associated with the PIPC. This work will be completed ASAP, so PIPC can be signed off.
- Commissioning of access controls is complete. Just completing a couple of punch list items.

**ACTIVITIES SCHEDULED FOR NEXT QUARTER – N/A**

**HIGHLIGHTS – N/A**

**CHALLENGES AND SOLUTIONS**

- City Rejected Rooftop Mechanical Screens: Manufacturer has provided costs. Reviewing shop drawings internally before submitting to City to see if they will sign off on the changes.

**PROJECT PHOTO GALLERY – N/A**





**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



**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			99%	
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	99%	Demolition/Sitework

**CURRENT ACTIVITIES**

- PIPC: Negotiated required repairs with City. Fortis completing repairs, so warranty can begin and PIPC signed off to allow receipt of final Certificate of Occupancy.

**ACTIVITIES SCHEDULED FOR NEXT QUARTER – N/A**

**HIGHLIGHTS – N/A**

**CHALLENGES AND SOLUTIONS –**

- All landscaping has been turned over to CSD to maintain. Further work will take place regarding the field condition in the spring once the new growing season commences.

**PROJECT PHOTO GALLERY – N/A**



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



**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**

- N/A

**ACTIVITIES SCHEDULED FOR NEXT QUARTER**

- N/A

**HIGHLIGHTS**

- N/A

**CHALLENGES AND SOLUTIONS**

- N/A

**PROJECT PHOTO GALLERY**

- N/A



**CORVALLIS SCHOOL DISTRICT  
BOND PROGRAM UPDATE  
March 9, 2023**



**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	100%	
Construction	Apr 2022	August 2023	70%	

**CURRENT ACTIVITIES**

- Admin Addition:
  - All interior wall framing is completed.
  - Roofing has been installed.
  - Presently completing MEP rough-in. Insulation and drywall commence as soon as inspections are complete.
  - Exterior finishes to start shortly.
  - On schedule to be completed in May, so Admin modular can be removed before the start of summer activities.
- Art/Science Addition:
  - Roof sheathing has been installed.
  - Corridor roof framing continues this week.
  - Roofing to commence when weather allows.
  - Scheduled to be completed before the end of school year.
- Sector B Classrooms (Existing Bldg)
  - All walls are sheetrocked, taped, and painted.
  - All flooring and casework have been installed.



## CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE March 9, 2023



- Completing installation of light fixtures, mechanical finishes and accessories.
- On schedule to turn over at Spring Break.

### ACTIVITIES SCHEDULED FOR NEXT QUARTER

- Turn over center core offices and classrooms, Spring Break.
- Continue to construct the structure for the Admin Suite addition.
- Continue to construct the Art Room classroom pod addition.
- The exterior site construction (parking, drive lanes, landscaping) will occur in the summer of 2023. Working on logistics plans to complete the water detention pond and install of the 40,000-gallon fire water storage tank before the end of school to ensure all the parking lots and drop off/pick up areas are able to be completed over the summer.

### HIGHLIGHTS - N/A

### CHALLENGES AND SOLUTIONS

- Working on a number of scope changes within the building as well as on the site to develop some funding savings for the bond. Fortis working on providing some scope ROM's, to determine if they are beneficial to move forward with.

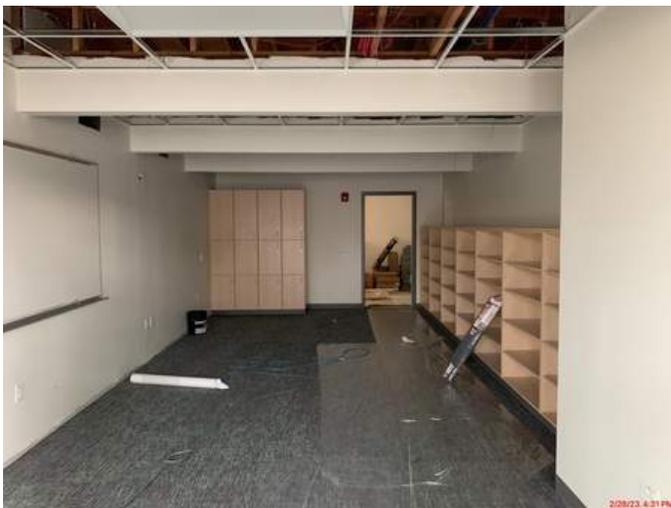
### PROJECT PHOTO GALLERY



*New Administration Interior Framing*



# CORVALLIS SCHOOL DISTRICT BOND PROGRAM UPDATE March 9, 2023



*Existing Middle Core Classrooms and Offices.*

**XII. ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) 2021-22**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Olivia Meyers Buch, Director of Finance and Operations  
Meeting Date: March 9, 2023

### **Annual Comprehensive Financial Report (ACFR) – Fiscal Year Ended June 30, 2022**

**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, 2022 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, 2022.

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 1) and other information that provides a general overview of the district.

The *Financial Section* includes the Independent Auditor's Report (page 11) which reports the district has fairly presented the financial information and has been issued an unmodified "clean" opinion, followed by Management's Discussion and Analysis (page 15), which provides an overview and analysis to accompany the basic financial statements.

The Basic Financial Statements (begins on page 25) along with the notes to the statements (begins on page 42) 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.

The Government-Wide Financial Statements (begins page 27) 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.

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 30) 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.

Required Supplementary Information (begins page 73) and Other Supplementary Information (begins page 81) present various schedules along with individual and combining financial statements for major governmental funds, non-major governmental funds, and internal service funds.

Other Financial Schedules (begins page 101) include information on property tax collections, debt requirements, and supplemental information required by the Oregon Department of Education.

The *Statistical Section* (begins page 115) presents financial trends, revenue capacity, debt capacity, demographic and economic information, and operating information, generally presented on a multi-year basis.

The *Compliance Section* contains the independent auditor's report required by Oregon State Regulations (page 143). 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.

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 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 (page 152). 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, 2022

# ANNUAL COMPREHENSIVE FINANCIAL REPORT 2021-22



ARTIST: Ava Wise, grade 9, Crescent Valley High School



## CORVALLIS SCHOOL DISTRICT 509J

1555 SW 35<sup>TH</sup> STREET, CORVALLIS, OREGON 97333

BENTON AND LINN COUNTIES

[www.csd509j.net](http://www.csd509j.net)



ARTIST: Ava Beasley, grade 9, Crescent Valley High School

### **about the art in this document**

The art in this document was produced by Crescent Valley High School Students during the 2020-21 school year under the direction of Julia Blue Arm.

### **copies of this document are available**

An electronic copy of this document may be downloaded free of charge from the Financial Services page on the district website: <https://www.csd509j.net/departments/finmngmt/>. Adobe Reader is recommended.

To review a paper copy at no charge, or order a paper copy at cost, contact Jennifer Schroeder, Assistant to the Director of Finance and Operations, at [jennifer.schroeder@corvallis.k12.or.us](mailto:jennifer.schroeder@corvallis.k12.or.us), or 541-757-5874 to make an appointment.

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**para asistencia en español por favor llame al número (541) 757-5807**



**Corvallis**  
SCHOOL DISTRICT

# **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**For the fiscal year ended June 30, 2022**

Corvallis School District 509J  
Benton County, Oregon  
1555 SW 35<sup>th</sup> Street, Corvallis, OR 97333



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# Introductory Section

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ARTIST: Ava Dickey, grade 9, Crescent Valley High School





# Corvallis

## SCHOOL DISTRICT

December 21, 2022

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, 2021 – June 30, 2022. 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, 2022, 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, 2022.

### FINANCIAL STATEMENT PRESENTATION

Designed to meet the needs of a broad spectrum of financial statement readers, the ACFR 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 information on the district’s elected and appointed officials, and an organizational chart of the district.

The **Financial Section** includes the independent auditor’s report, management’s discussion and analysis (MD&A) which provides an overview of financial activity and results, basic financial statements including 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 Financial Section also includes required supplementary information, other supplementary information for all major governmental funds, and other financial schedules.

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

The **Compliance Section** contains the independent auditor's report as required by State of Oregon regulations and schedules, a schedule of expenditures of federal awards, the internal controls report in accordance with Government Auditing Standards, and the 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, in 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 2021-22, population for the City of Corvallis was estimated at 59,864 and at 96,017 for Benton County. Local growth for the area since 2013 has increased 10.8%.

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 98 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 21st largest of Oregon’s 197 school districts. Educational services are provided to more than 6,300 students in grades kindergarten through twelve. In 2021-22, student enrollment of 6,377 reflected a decrease of 84 students from the prior year. This decrease was mainly due to smaller grade level cohorts matriculating into the district, replacing larger grade level cohorts after graduation. The district expects this trend in student enrollment to continue over the next few years.

In addition to declining enrollment, 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 88% in 2021-22, seven points higher than the state average. In 2021-22, 90% of students in 9<sup>th</sup> grade were 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 have been 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 over 11,000 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 and HP, Inc., both call Corvallis home. In 2019, Forbes magazine rated Corvallis as the 17<sup>th</sup> best small city for business and careers.

Enrollment at Oregon State University has increased steadily from 26,393 students in 2012 to 33,193 in 2021. 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 2.9% as of June 2022, among the lowest in the state. The district's tax basis continues to grow steadily, with a real market value of \$12.1 billion and an assessed value of \$7.5 billion in 2021-22, an increase of 4.8% and 4.1%, 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 May 2022, 71% of voters in Corvallis renewed a five-year local option levy, originally approved in 2006 and renewed in 2010 and 2016, at a rate of \$1.50 per \$1,000 of assessed value.

In 2021-22, the local option levy provided \$8.6 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 funded 70 full-time staff positions, or about 8.1% of the district's total staff.

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 by providing an additional \$1 billion investment in schools each year to offer new opportunities for students, particularly those who have been historically underserved. The Student Success Act dedicates at least half of its funding to the Student Investment Account that is distributed as non-competitive grants to all Oregon school districts and eligible charter schools. Districts are investing these grant funds toward reducing class sizes, providing a well-rounded education, increasing instructional time, and addressing student health and safety. Through the Student Investment Account, the district received \$4.9 million in 2021-22 school year to meet students' mental and behavioral health needs, increase academic achievement, and reduce academic disparities for historically underserved students.

## **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 COVID-19 pandemic had on our educational community. These funds are accounted for in the Grants Fund and the district has been awarded \$10.8 million in funding. 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.

The majority of these funds are being used to provide dedicated instructional support in our primary grade classrooms with a focus on helping our youngest students build foundational skills to become proficient readers by third grade. These funds are also being used to retain classroom teachers and maintain smaller class sizes.

## **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. 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.

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. 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 regularly to monitor planned improvements, costs, schedule and progress of bond projects. The majority of bond work has been completed, and the last four projects will be completed within the next year.

### **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. 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.

### **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, 2022, 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, 2022, 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, 2022 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

## SCHOOL BOARD

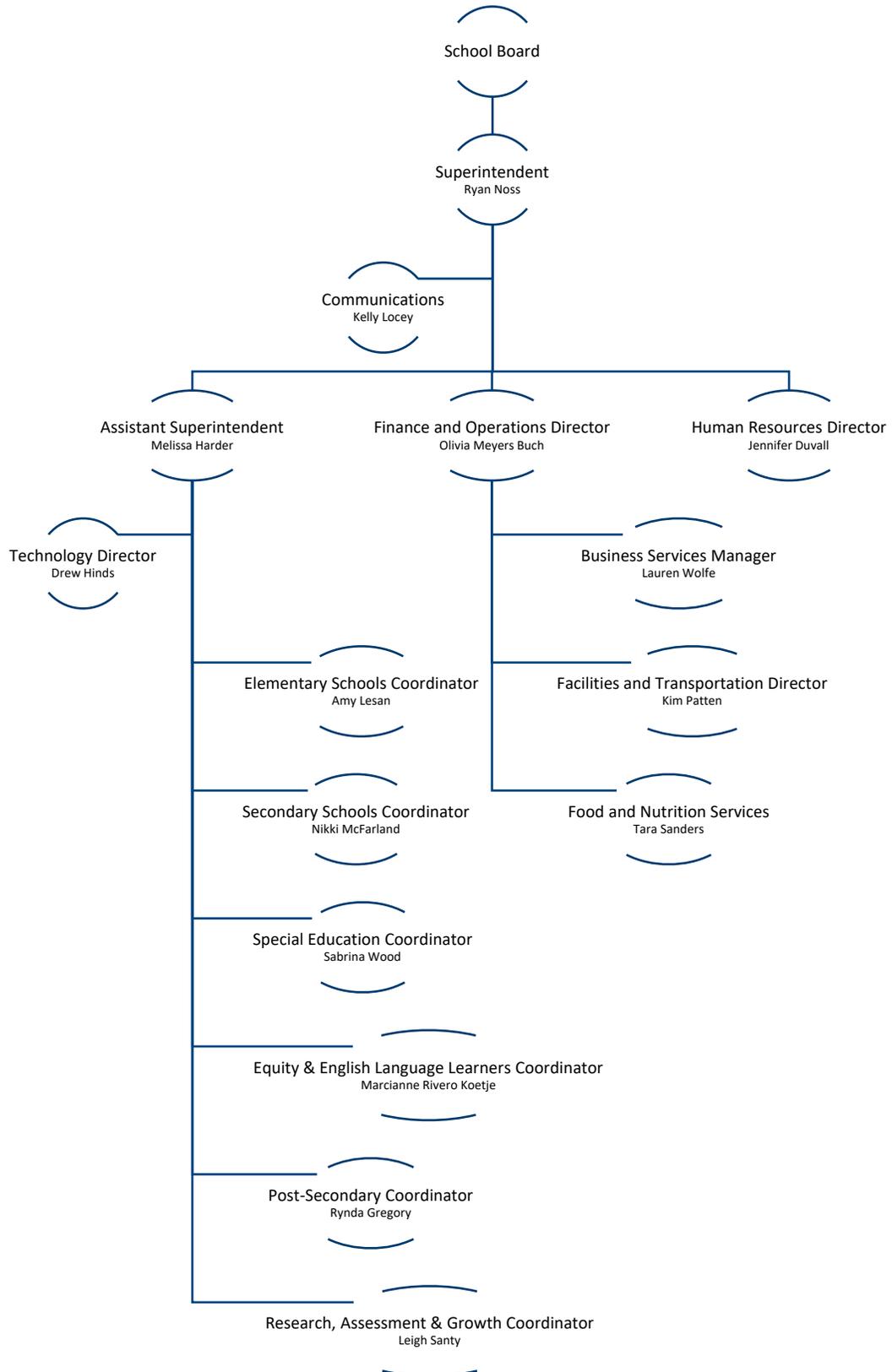
The district is governed by a seven-member school board, elected to four-year overlapping terms by voters residing within district boundaries. Duties of the school board include setting policy, adopting budgets, appointing the superintendent, and hiring, terminating, and approving resignations of all certified and administrative staff members. The school board is accountable for all fiscal matters that significantly influence delivery of services and also constitutes one-half of, and appoints the seven citizen members of, the budget committee.

Position #1	Sami Al-AbdRabbuh	Elected in 2021	Term Expires June 30, 2025
Position #2	Tina Baker	Elected in 2019	Term Expires June 30, 2023
Position #3	Terese Jones	Elected in 2019	Term Expires June 30, 2023
Position #4	Luhui Whitebear, Co Vice-Chair	Elected in 2021	Term Expires June 30, 2025
Position #5	Shauna Tominey, Co Vice-Chair	Elected in 2021	Term Expires June 30, 2025
Position #6	Vincent Adams	Elected in 2021	Term Expires June 30, 2023
Position #7	Sarah Finger McDonald, Chair	Elected in 2019	Term Expires June 30, 2023

## DISTRICT LEADERSHIP

Superintendent.....	Ryan Noss, Ed.D.
Assistant Superintendent .....	Melissa Harder
Director of Finance and Operations .....	Olivia Meyers Buch
Director of Human Resources .....	Jennifer Duvall
Teaching and Learning	
Elementary Schools .....	Amy Lesan, Coordinator
Secondary Schools .....	Nikki McFarland, Coordinator
Special Education.....	Sabrina Wood, Coordinator
.....	Shawn Bernard, Assistant Coordinator
Mental Health & Wellness.....	Joe Leykam, Manager
Equity & English Language Learners .....	Marcianne Rivero Koetje, Coordinator
Post-Secondary .....	Rynda Gregory, Coordinator
Research, Assessment & Growth.....	Leigh Santy, Coordinator
Communications.....	Kelly Locey, Coordinator
Technology Services .....	Drew Hinds, Director
Business Services .....	Lauren Wolfe, Manager
Facilities and Transportation .....	Kim Patten, Director
Food and Nutrition Services .....	Tara Sanders, Manager

# ORGANIZATIONAL CHART





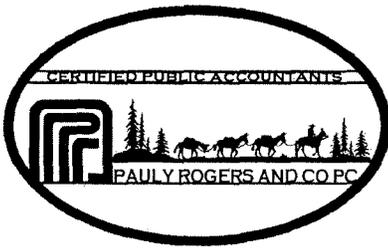
# Financial Section

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ARTIST: Cindy Chen, grade 11, Crescent Valley High School





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www.paulyrogersandcocpas.com

December 21, 2022

## INDEPENDENT AUDITORS' REPORT

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

### **Opinions**

We have audited the accompanying basic financial statements of the governmental activities, the business-type activities, each major fund, fiducially fund, and the aggregate remaining fund information of Corvallis School District 509J (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, fiducially fund, and the aggregate remaining fund information of the District, as of June 30, 2022, 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.

### **Basis for Opinions**

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the basic Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Financial Statements**

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

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

## **Auditors' Responsibilities for the Audit of the Financial Statements**

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

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

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

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance on it, except for the budgetary statements presented as required supplementary information as listed in the table of contents.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CRF) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional

analysis and are not a required part of the basic financial statements. The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

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

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

### **Report on Other Legal and Regulatory Requirements**

In accordance with *Government Auditing Standards*, we have also issued our reports dated December 21, 2022 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of the reports are to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. The reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 21, 2022 on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

*Roy R Rogers*

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

# **Management's Discussion and Analysis**



## INTRODUCTION

As management of Corvallis School District 509J, Benton County, Oregon, we offer readers of the district's financial statements this narrative overview and analysis of the financial activities of the district for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our Transmittal Letter, which can be found on pages 1-9 of this report. The Transmittal Letter and Management's Discussion and Analysis should be read in conjunction with the district's financial statements, which follow this section.

## FINANCIAL HIGHLIGHTS

- On June 30, 2022, the district's total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources, resulting in a total net position of \$57.8 million. Of this amount, \$99.0 million was invested in capital assets, net of related debt. The remaining balance included \$1.1 million restricted for Public Employees Retirement System (PERS) Retirement Health Insurance Account (RHIA) asset and \$0.25 million restricted for debt service, leaving a negative \$42.6 million in unrestricted net position.
- The district's total net position decreased by \$0.6 million for the year, a 1.1% decrease in the district's financial position as compared to the prior year.
- On June 30, 2022, the district's governmental funds reported combined ending fund balances of \$86.4 million. Of this amount, \$73.2 million, or 84.8%, is either non-spendable, restricted, or committed: \$69.0 million for capital projects and other facility improvements, \$1.7 million for debt service, \$1.3 million for contracts and programs, and \$1.2 million for other purposes.
- On June 30, 2022, the General Fund unrestricted fund balance (the total of committed, assigned and unassigned components of the fund balance) was \$13.6 million, or 16.4% of total General Fund revenue.
- The district's total outstanding long-term debt decreased \$7.5 million or 3.0% during the 2021-22 fiscal year due to debt service payments and amortization of premiums.

## 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 28 through 29 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 Fund, Grants Fund, Debt Service Fund, and Capital Projects Fund, all of which are considered major governmental funds. Data from the non-major governmental funds are combined into a single, aggregated presentation. The basic governmental fund financial statements can be found on pages 31 through 34 of this report. 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.

## **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 basic proprietary fund financial statements can be found on pages 36 through 38 of this report.

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.

## **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 40 and 41 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 43 through 71 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 75 through 79 of this report.

The budgetary comparison statements for the other major funds (Grant Funds, Debt Service Fund, and Capital Projects Fund), 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 83 through 99 of this report.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the district, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by approximately \$57.8 million at June 30, 2022.

Capital assets, which consist of the district's land, buildings, building improvements, construction in progress, vehicles, and equipment, represent about 69.0% of total assets. The remaining assets consist mainly of cash and investments, and grant and property taxes receivable.

The district's largest liability, comprising 90.8% 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. Current liabilities, representing about 9.2% of the district's total liabilities, consist of debt obligations due within one year, accounts payables, and payroll liabilities.

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.

Table 1: Condensed Statement of Net Position

	Governmental Activities		
	2022	2021	Change
<b>Assets</b>			
Current and other assets	\$ 111,932,543	\$ 188,048,308	\$ (76,115,765)
Capital assets, net of accumulated depreciation	251,426,952	185,591,786	65,835,166
Other noncurrent assets	1,146,530	1,294,451	(147,921)
Total assets	364,506,025	374,934,545	(10,428,520)
<b>Deferred Outflows of Resources</b>			
Pension & OPEB related deferrals	28,713,236	32,471,161	(3,757,925)
<b>Liabilities</b>			
Current liabilities	27,707,964	26,978,614	729,350
Noncurrent liabilities	273,246,167	316,130,588	(42,884,421)
Total liabilities	300,954,131	343,109,202	(42,155,071)
<b>Deferred Inflows of Resources</b>			
Pension & OPEB Related Deferrals	34,487,991	7,150,123	27,337,868
<b>Net position</b>			
Net investment in capital assets	98,970,125	175,213,690	(76,243,565)
Restricted	1,393,493	1,739,198	(345,705)
Unrestricted	(42,586,479)	(119,806,507)	77,220,028
Total net position	\$ 57,777,139	\$ 57,146,381	\$ 630,758

During the current fiscal year, the district's overall financial position changed as indicated by a decrease of \$0.6 million in net position, primarily due to a decrease in the net pension liability for PERS and an increase in pension related deferrals for PERS.

Governmental activities. The key elements of the change in the District's net position for the year ended June 30, 2022 are as follows:

- Governmental program expenses increased by about \$5.5 million. This was primarily due to the appropriated effects of changes in basis reporting to reflect changes in capital assets as well as changes in net pension and OPEB expenses.
- Total revenues increased by approximately \$4.5 million, mainly due to an increase in property taxes of approximately \$3.4 million.

Table 2: Condensed Statement of Changes of Net Position

	2022	2021	Change
<b>Program expenses</b>			
Instruction	\$ 59,548,119	\$ 58,497,883	\$ 1,050,236
Support services	45,117,024	42,079,878	3,037,146
Enterprise and community services	4,570,098	3,645,032	925,066
Interest on long-term debt	9,279,623	8,796,088	483,535
Total expenses	<u>118,514,864</u>	<u>113,018,881</u>	<u>5,495,983</u>
<b>Program revenues</b>			
Charges for services			
Instruction	6,225	150	6,075
Support services	915,014	353,972	561,042
Enterprise and community services	1,003,977	64,852	939,125
Operating grants and contributions			
Instruction	6,128,996	5,141,622	987,374
Support services	4,330,846	3,488,887	841,959
Enterprise and community services	443,665	304,616	139,049
Total program revenues	<u>12,828,723</u>	<u>9,354,099</u>	<u>3,474,624</u>
Net (expense) revenue	<u>(105,686,141)</u>	<u>(103,664,782)</u>	<u>(2,021,359)</u>
<b>General revenues</b>			
Property taxes levied for general purposes	41,102,296	39,119,545	1,982,751
Property taxes levied for debt service	14,204,802	12,719,907	1,484,895
State school fund for education and support services	38,557,720	37,738,811	818,909
Common school fund	1,092,379	1,010,696	81,683
Unrestricted state and local revenue	5,287,525	9,746,249	(4,458,724)
Unrestricted grants and contributions	4,180,839	3,431,595	749,244
Intermediate sources	1,248,015	984,943	263,072
Unrealized gain (loss) from investments	-	(3,335,218)	3,335,218
Capital lease issuance	519,532	789,813	(270,281)
Earnings on investments	123,791	3,043,615	(2,919,824)
Total general revenues	<u>106,316,899</u>	<u>105,249,956</u>	<u>1,066,943</u>
<b>Change in net position</b>	<u>\$ 630,758</u>	<u>\$ 1,585,174</u>	<u>\$ (954,416)</u>

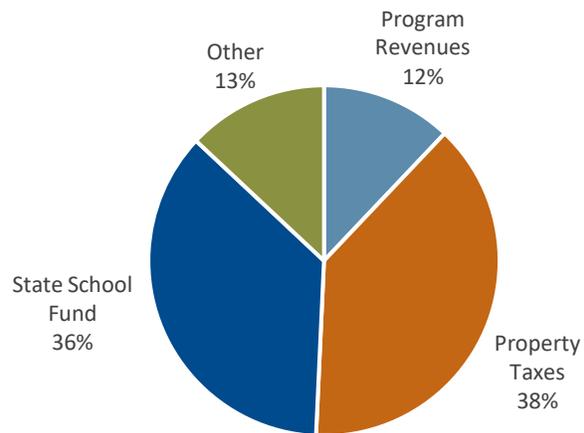
## REVENUES

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 and state school fund allocations. Property taxes and state school funding combined for 74% 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 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 50.2% of the total expenses of \$118.5 million. Costs to provide services to students typically reflect normal increases for items such as salaries, benefits, supplies and services. Total program expenses increased 4.9% over the prior year or \$5.5 million. Increased salaries and benefit costs are the significant factor for the increase.

## 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, 2022, the district's governmental funds reported combined ending fund balances of \$86.4 million, a decrease over the prior year combined ending fund balances of \$73.7 million. Of this amount, \$73.2 million, or 84.8%, is either non-spendable, restricted, or committed, and is 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 71 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 \$13.6 million, a decrease of \$0.9 million from the prior year. The ending fund balance represents 16.4% of total 2021-22 General Fund revenues.

*Grants Fund.* This fund accounts for local, state, and federal grants received by the district for specific programs. 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 \$0.2 million, a decrease of \$0.2 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 \$66.9 million from the prior year due to the third full year of expenditures of the general obligation bonds. All funds are legally obligated for voter approved capital improvements.

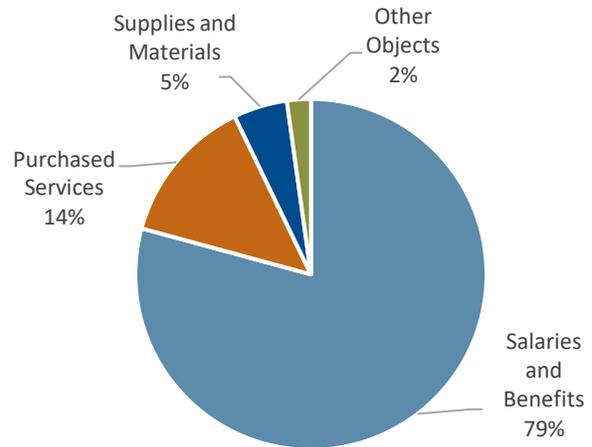
#### *GENERAL FUND BUDGETARY HIGHLIGHTS*

General Fund revenues in 2021-22 totaled \$83.2 million, an increase of \$3.0 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 \$38.6 million for 2021-22. Total actual revenues came in at 101.86% of the final budget. There was one supplemental budget and one appropriation transfer adopted for 2021-22, and all expenditures were within amounts appropriated.

The community's continued support of a local option tax levy has provided significant additional capacity for the district's operations, representing 10.4% of 2021-22 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 2021-22, local option levy collections totaled \$8.6 million, an increase of 6.4% over the prior year and 103.4% 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, 2022, the chart on the following page reflects that the district complies with that goal.

Expenditures for 2021-22 reflect an increase of \$5.8 million, or 7.4%, from the prior year. As the district began to emerge from the pandemic, more staffing vacancies were filled and regular spending related to student transportation and substitutes resumed. As a result, the district expended 91.1% of the final amended budget. 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 \$8.0 million all of which is considered unrestricted yet dedicated to the purpose of the fund. The net position increased \$0.04 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, 2022, amounted to \$251.4 million. This investment in capital assets includes land, buildings and improvements, and vehicles and equipment, net of depreciation. 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 \$66.0 million. Construction in progress at June 30, 2022 reflects bond funded capital improvements.

Table 3: 2021-22 Investment in Capital Assets for Governmental Activities

	2022	2021	Change
Land	\$ 2,629,247	\$ 2,629,247	\$ -
Buildings and Site Improvements	64,142,481	67,216,207	(3,073,726)
Construction in Progress	182,787,565	113,798,938	68,988,627
Vehicles and Equipment	1,867,659	1,947,394	(79,735)
	<u>\$ 251,426,952</u>	<u>\$ 185,591,786</u>	<u>\$ 65,835,166</u>

Additional information on the district's capital assets can be found in Note 8 on page 56 of this report.

*LONG-TERM DEBT*

At the end of the 2021-22 fiscal year, the district had total debt outstanding of \$241.3 million, reflecting \$0.5 million in a new capital lease for instructional technology, and \$6.2 million in payment redemptions. The debt amount is comprised of limited tax pension obligations, general obligation bonds, premium related to bonds, and other payables including leases and notes.

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 \$768 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 \$39.9 million in general obligation bonds. 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 53 through 55 of this report.

## KEY ECONOMIC FACTORS AND NEXT YEAR'S BUDGET INFORMATION

The most significant economic factor for the district is the State School Fund. For the year ended June 30, 2022, the State School Fund provided 28% of the district's total resources and 46% of the district's general fund resources. State funding in the 2021-23 biennium is based on the legislatively adopted \$9.3 billion K-12 budget, with 51% distributed in the second year. The total State School Fund allocation for 2021-23 represented a 3.4% increase in K-12 funding compared to the 2019-21 biennium. Heading into the 2023-25 biennium, growth in Oregon's primary revenue instruments continues to outstrip expectations. Both personal and corporate tax collections remain strong, in keeping with income gains seen in the underlying economy.

The number and type of students enrolled in district schools and programs are driving factors in the allocation of state funding and the corresponding structure of staffing to serve those students. As such, student enrollment is closely monitored. In 2021, student enrollment of 6,377 reflected a decrease of 84 students from the prior year. In 2022, student enrollment decreased by another 22 students, to 6,355. The district expects student enrollment to continue declining 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 2022-23 fiscal year, the district's Plan for Supporting Equitable Learning Recovery outlines four challenges the district is facing:



The 2022-23 adopted budget includes a total investment of \$243.6 million represented by five separate funds, the largest of which are the General Fund and Capital Projects Funds. The total budget for all funds represents a decrease of 26% compared to the 2021-22 budget, which reflects the spending down of bond proceeds in the Capital Projects

Funds as capital improvements are completed in alignment with the bond measure approved by Corvallis voters in 2018.

The General Fund represents 29% of the 2022-23 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). Budgeted General Fund current resources total \$86.7 million, an increase of \$5.0 million or 6.1% from 2021-22. The majority of the increase in General Fund resources is due to typical increases in property taxes and an increase in state funding per pupil due to statewide enrollment declines. Budgeted General Fund current requirements total \$91.1 million, an increase of \$4.4 million or 5.1% from 2021-22. Salaries and benefits comprise the majority of expenses at \$71.7 million or 79% of all current requirements.

While recognizing the financial challenges of adequately funding all priorities, in 2022-23 the district plans to spend more than \$10 million of targeted state and one-time federal funds to prioritize three important areas:

1	Adapting Learning	2	Serving the Whole Child	3	Reorienting Resources
	Measure and address unfinished instruction		Prioritize mental health		Reorganize staff and schedules
	Prioritize students with the most opportunity for growth		Strengthen social emotional learning		Rethink professional learning
	Enhance instruction and blended learning		Provide other wrap around services		Invest in school facilities and technology

## REQUESTS FOR INFORMATION

This financial report is designed to provide readers with a general overview of the district's finances and to demonstrate the district's accountability. Questions concerning the information provided in this 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.

# Basic Financial Statements

## **Basic Financial Statements**

The district's basic financial statements include information pertaining to three general areas: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

# **Government-Wide Financial Statements**

## CORVALLIS SCHOOL DISTRICT 509J

Benton County, Oregon

## STATEMENT OF NET POSITION

June 30, 2022

	Governmental Activities
<b>ASSETS</b>	
Current Assets	
Cash and Investments	\$ 105,175,277
Receivables:	
Accounts/Grants	4,661,112
Property Taxes	1,102,236
Intergovernmental	658,524
Inventory	335,394
Total Current Assets	111,932,543
Noncurrent Assets	
Net OPEB Asset - RHIA	1,146,530
Capital Assets, Non-Depreciable	185,416,812
Capital Assets, Depreciable, Net	66,010,140
Total Noncurrent Assets	252,573,482
Total Assets	364,506,025
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension Related Deferrals - PERS	27,884,853
OPEB Related Deferrals - RHIA	392,162
OPEB Related Deferrals - Health Insurance	436,221
Total Deferred Outflows	28,713,236
Total Assets and Deferred Outflows	393,219,261
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	11,813,694
Accrued Salaries and Benefits	4,194,699
Unearned Revenue	434,343
Intergovernmental Payable	29,666
Accrued Vacation Payable	231,452
Other Current Liabilities	262,484
Bond & Note Interest Payable	1,181,033
Long-term Liabilities, Current Portion	9,560,593
Total Current Liabilities	27,707,964
Noncurrent Liabilities	
Long-term Liabilities, Net of Current Portion	229,921,639
Net Pension Liability - PERS	38,674,926
Post Employment Benefit Obligation - Health Insurance	4,649,602
Total Noncurrent Liabilities	273,246,167
Total Liabilities	300,954,131
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension Related Deferrals - PERS	32,048,131
OPEB Related Deferrals - Health Insurance	1,982,358
OPEB Related Deferrals - RHIA	457,502
Total Deferred Inflows	34,487,991
Total Liabilities and Deferred Inflows	335,442,122
<b>NET POSITION</b>	
Net Investment in Capital Assets	98,970,125
Restricted for RHIA Asset	1,146,530
Restricted for Debt Service	246,963
Unrestricted	(42,586,479)
Total Net Position	\$ 57,777,139

See accompanying notes to the basic financial statements

**CORVALLIS SCHOOL DISTRICT 509J**  
Benton County, Oregon

**STATEMENT OF ACTIVITIES**  
**For the year ended June 30, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Changes in Net Position</u>
		<u>Services</u>	<u>Grants and</u>	<u>Primary Government</u>
			<u>Contributions</u>	<u>Governmental</u>
				<u>Activities</u>
Instruction	\$ 59,548,119	\$ 6,225	\$ 6,128,996	\$ (53,412,898)
Support Services	45,117,024	915,014	4,330,846	(39,871,164)
Enterprise and Community Services	4,570,098	1,003,977	443,665	(3,122,456)
Interest on Long-Term Debt	9,279,623	-	-	(9,279,623)
Total Governmental Activities	<u>\$ 118,514,864</u>	<u>\$ 1,925,216</u>	<u>\$ 10,903,507</u>	<u>(105,686,141)</u>
General Revenues:				
				41,102,296
				14,204,802
				38,557,720
				1,092,379
				5,287,525
				4,180,839
				1,248,015
				519,532
				123,791
				<u>106,316,899</u>
				630,758
				<u>57,146,381</u>
				<u>\$ 57,777,139</u>

See accompanying notes to the basic financial statements

# Fund Financial Statements

**CORVALLIS SCHOOL DISTRICT 509J**  
**Benton County, Oregon**

**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**June 30, 2022**

	GENERAL FUND	GRANTS FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>						
Cash & Cash Equivalents	\$ 105,175,277	\$ -	\$ -	\$ -	\$ -	\$ 105,175,277
Receivables:						
Accounts/Grants	534,525	2,681,217	-	661,693	783,677	4,661,112
Intergovernmental	658,524	-	-	-	-	658,524
Property Taxes	836,861	-	265,375	-	-	1,102,236
Due from Other Funds	927,073	387,545	208,039	76,522,247	4,627,917	82,672,821
Inventory	-	-	-	-	335,394	335,394
<b>Total Assets</b>	<b>\$ 108,132,260</b>	<b>\$ 3,068,762</b>	<b>\$ 473,414</b>	<b>\$ 77,183,940</b>	<b>\$ 5,746,988</b>	<b>\$ 194,605,364</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts Payable	\$ 1,205,071	\$ 245,552	\$ -	\$ 10,284,000	\$ 47,922	\$ 11,782,545
Accrued Salaries and Benefits	1,890,072	-	-	-	29,994	1,920,066
Unearned Revenue	-	343,709	-	-	90,634	434,343
Due to Other Funds	90,779,157	2,480,501	-	-	-	93,259,658
<b>Total Liabilities</b>	<b>93,874,300</b>	<b>3,069,762</b>	<b>-</b>	<b>10,284,000</b>	<b>168,550</b>	<b>107,396,612</b>
<b>Deferred Inflows of Resources:</b>						
Unavailable Revenue-Property Taxes	619,020	-	226,451	-	-	845,471
<b>Fund Balances (Deficit):</b>						
Nonspendable	-	-	-	-	335,394	335,394
Restricted	-	-	246,963	66,899,940	-	67,146,903
Committed	500,000	(1,000)	-	-	5,243,044	5,742,044
Assigned	13,138,940	-	-	-	-	13,138,940
Unassigned	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>13,638,940</b>	<b>(1,000)</b>	<b>246,963</b>	<b>66,899,940</b>	<b>5,578,438</b>	<b>86,363,281</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 108,132,260</b>	<b>\$ 3,068,762</b>	<b>\$ 473,414</b>	<b>\$ 77,183,940</b>	<b>\$ 5,746,988</b>	<b>\$ 194,605,364</b>

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, 2022**

TOTAL FUND BALANCES-GOVERNMENTAL FUNDS \$ 86,363,281

Capital assets are not financial resources and therefore are not reported in the governmental funds.

Cost	\$ 325,384,214	
Accumulated Depreciation	<u>(73,957,262)</u>	251,426,952

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. 845,471

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. 7,988,905

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	(38,674,926)	
Deferred Pension Related Inflows - PERS	(32,048,131)	
Deferred Pension Related Outflows - PERS	27,884,853	
Net OPEB Asset - RHIA	1,146,530	
OPEB Related Inflows - Health Insurance	(1,982,358)	
Net OPEB Liability - Health Insurance	(4,649,602)	
OPEB Related Outflows - Health Insurance	436,221	
OPEB Related Outflows - RHIA	392,162	
OPEB Related Inflows - RHIA	<u>(457,502)</u>	(47,952,753)

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:

Financed Purchases payable	(1,238,203)	
Accrued Vacation payable	(231,452)	
Bond Interest payable	(1,181,033)	
Premium on bonds payable	(32,297,722)	
Pension obligation bonds payable	(14,640,000)	
General obligation bonds payable	<u>(191,306,307)</u>	<u>(240,894,717)</u>

TOTAL NET POSITION \$ 57,777,139

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, 2022**

	GENERAL FUND	GRANTS FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>						
Local Sources	\$ 41,851,350	\$ 7,116	\$ 14,109,985	\$ 945,868	\$ 5,875,065	\$ 62,789,384
Intermediate Sources	994,534	-	3,773	149,031	100,677	1,248,015
State Sources	40,226,558	7,934,303	-	-	15,779	48,176,640
Federal Sources	156,598	6,108,312	-	-	3,507,432	9,772,342
<b>Total Revenues</b>	<b>83,229,040</b>	<b>14,049,731</b>	<b>14,113,758</b>	<b>1,094,899</b>	<b>9,498,953</b>	<b>121,986,381</b>
<b>EXPENDITURES</b>						
Current:						
Instruction	47,737,912	6,984,159	-	-	1,194,487	55,916,558
Support Services	35,701,382	5,972,381	-	5,000	211,595	41,890,358
Community Services	502,908	369,507	-	-	3,418,961	4,291,376
Facilities Acquisition	-	736,900	-	74,421,215	1,182,100	76,340,215
Debt Service	661,882	-	14,311,542	-	2,746,833	17,720,257
<b>Total Expenditures</b>	<b>84,604,084</b>	<b>14,062,947</b>	<b>14,311,542</b>	<b>74,426,215</b>	<b>8,753,976</b>	<b>196,158,764</b>
Revenues over (under) expenditures	(1,375,044)	(13,216)	(197,784)	(73,331,316)	744,977	(74,172,383)
Other Financing Sources, (Uses):						
Proceeds from New Lease	519,532	-	-	-	-	519,532
<b>Total other financing sources (Uses)</b>	<b>519,532</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>519,532</b>
<b>Net Change in Fund Balance</b>	<b>(855,512)</b>	<b>(13,216)</b>	<b>(197,784)</b>	<b>(73,331,316)</b>	<b>744,977</b>	<b>(73,652,851)</b>
Fund balance, beginning	14,494,452	12,216	444,747	140,231,256	4,833,461	160,016,132
<b>Fund balance, ending</b>	<b>\$ 13,638,940</b>	<b>\$ (1,000)</b>	<b>\$ 246,963</b>	<b>\$ 66,899,940</b>	<b>\$ 5,578,438</b>	<b>\$ 86,363,281</b>

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, 2022**

TOTAL NET CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS \$ (73,652,851)

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	\$ 69,551,910	
Less current year depreciation	<u>(3,716,744)</u>	65,835,166

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	(519,532)	
Principal Payments on Long-Term-Debt	<u>6,014,210</u>	5,494,678

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

Amortization of bond premiums		2,018,608
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Change in net OPEB obligation - Health Insurance		(10,701)
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Change in net OPEB obligation - RHIA		133,399
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The PERS Pension Income (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. 512,179

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		407,816
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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. (179,442)

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. 41,141

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. 30,765

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 630,758

See accompanying notes to the basic financial statements

# Proprietary Financial Statements

**CORVALLIS SCHOOL DISTRICT 509J**  
**Benton County, Oregon**

**STATEMENT OF NET POSITION - PROPRIETARY FUND**  
**June 30, 2022**

INTERNAL SERVICE FUND

	<u>Insurance</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ -
Receivables:	
Due From Other Funds	<u>10,557,171</u>
<b>TOTAL ASSETS</b>	<u>10,557,171</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable	31,149
Payroll Liabilities	2,274,633
Due To Other Funds	<u>262,484</u>
<b>TOTAL LIABILITIES</b>	<u>2,568,266</u>
<b>NET POSITION</b>	
Unrestricted	<u>7,988,905</u>
<b>TOTAL NET POSITION</b>	<u>\$ 7,988,905</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, 2022**

INTERNAL SERVICE FUND

	<u>Insurance</u>
OPERATING REVENUES	
Charges for services	\$ 16,027,941
TOTAL OPERATING REVENUES	<u>16,027,941</u>
OPERATING EXPENSES	
Support services	<u>15,986,800</u>
TOTAL OPERATING EXPENSES	<u>15,986,800</u>
CHANGE IN NET POSITION	41,141
NET POSITION - BEGINNING	<u>7,947,764</u>
NET POSITION - ENDING	<u>\$ 7,988,905</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, 2022**

INTERNAL SERVICE FUND

	<u>Insurance</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Received for services	\$ 16,114,929
Payments for goods and services	(15,799,020)
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	315,909
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Loans to other funds	(315,909)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(315,909)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-
CASH AND CASH EQUIVALENTS, BEGINNING	-
CASH AND CASH EQUIVALENTS, ENDING	\$ -
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:	
Operating Income	\$ 41,141
Adjustments to Reconcile Operating Loss to Net Cash Used By Operating Activities:	
Decrease (increase) in Accounts Receivable	86,988
Increase (decrease) in Accounts Payable	(7,022)
Increase (decrease) in Accrued Liabilities	194,802
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	\$ 315,909

See accompanying notes to the basic financial statements

# **Fudiciary 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, 2022

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CUSTODIAL FUND

	<u>Insurance</u>
OPERATING REVENUES	\$ 322,853
TOTAL OPERATING REVENUES	<u>322,853</u>
OPERATING EXPENSES	<u>332,678</u>
TOTAL OPERATING EXPENSES	<u>332,678</u>
CHANGE IN NET POSITION	(9,825)
NET POSITION - BEGINNING	<u>301,975</u>
NET POSITION - ENDING	<u><u>\$ 292,150</u></u>

See accompanying notes to the basic financial statements

# Notes to the Basic Financial Statements

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

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**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**

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**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. Capital assets are expensed when purchased and depreciation is not recorded.

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**

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**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**

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**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, 2022, 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, 2022, 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, 2022 management considers all accounts, including those from the public, fully collectible.

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

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**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

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**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)

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.

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

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

*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, 2022, except for the Food Service Fund - Enterprise and Community Services which was overexpended by \$41,530.

**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.

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

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**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, 2022, combined bank balances totaled \$5,163,505, 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 materially 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. As of June 30, 2022, the fair value of the position in the LGIP is 98.98% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The District booked a fair market value loss of \$402,452, for the difference between the pool fair market value and the book value.

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, 2022, the District appeared to be in compliance with all policies regarding depositories, instruments and maturities.

Concentration of Credit Risk

At June 30, 2022, 38% 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, 2022, there appeared to be compliance with all percentage restrictions.

Cash and Investments at June 30, 2022 (recorded at fair value) consisted of:

Deposits With Financial Institutions	2022
Demand Deposits	\$ 2,657,898
Investments	102,514,026
Cash on Hand	3,353
Total	\$ 105,175,277

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	\$ 39,053,620	\$ 39,053,620	\$ -	\$ -
US Agency Securities	63,460,406	13,783,069	49,677,337	-
Total	\$ 102,514,026	\$ 52,836,689	\$ 49,677,337	\$ -

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

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**NOTE 5. INTERFUND RECEIVABLES/PAYABLES**

Interfund loans are used to finance operations between funds.

	Receivable	Payable
General	\$ 927,073	\$ 90,779,157
Grants Fund	387,545	2,480,501
Debt Service Fund	208,039	-
Capital Projects	76,522,247	-
Non-Major Governmental	4,627,917	-
Fiduciary Fund	292,150	-
Internal Service Fund	10,557,171	262,484
	\$ 93,522,142	\$ 93,522,142

**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**  
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**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%.

*FINANCED PURCHASES*

Financed Purchases 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, 2022, there is \$1,238,203 in outstanding principal on all financed purchases.

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. In August 2021, the District entered a lease agreement which is to be paid in yearly installments over 4 years with a total principal of \$88,780 and \$1,661 of 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 \$3,661, 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 October 2021, the District entered into two lease agreements which are to be paid in yearly installments over 4 years with a total principal of \$41,826 and \$388,926 as well as \$5,220 and \$32,514, respectively, 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.

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**NOTE 7. LONG-TERM OBLIGATIONS – CONTINUED**

Changes in long-term debt are as follows:

	Interest Rates	Original Issue	Outstanding June 30, 2021	Issued	Matured and Redeemed	Outstanding June 30, 2022	Due Within One Year
<b>Limited Tax Pension Obligations</b>							
OSBA 2002	2.06-6.1%	\$ 24,299,733	\$ 16,475,000	\$ -	\$ (1,835,000)	\$ 14,640,000	\$ 2,075,000
<b>General Obligation Bonds:</b>							
Series 2020	3.37-5%	39,915,000	39,915,000	-	(370,000)	39,545,000	1,210,000
Series 2018	3-5%	159,999,046	\$ 154,943,524	-	(3,182,217)	\$ 151,761,307	3,711,067
Total bonds			211,333,524	-	(5,387,217)	205,946,307	6,996,067
<b>Premium Related to Bonds</b>							
Unamortized premium on bonds 2018			24,394,574	-	(1,434,975)	22,959,599	1,434,975
Unamortized premium on bonds 2020			9,921,756	-	(583,633)	9,338,123	583,633
Total bonds payable			245,649,854	-	(7,405,825)	238,244,029	9,014,675
<b>Financed Purchases</b>							
Financed Purchases			1,345,664	519,532	(626,993)	1,238,203	545,918
Total long-term liabilities			<u>\$ 246,995,518</u>	<u>\$ 519,532</u>	<u>\$ (8,032,818)</u>	<u>\$ 239,482,232</u>	<u>\$ 9,560,593</u>

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

Fiscal Year Ending June 30	Principal	Interest	Total Requirements
2023	\$ 6,996,067	\$ 10,274,912	\$ 17,270,979
2024	7,987,121	9,896,996	17,884,117
2025	8,974,648	9,464,430	18,439,078
2026	9,998,207	9,004,515	19,002,722
2027	11,128,237	8,462,815	19,591,052
2028-32	58,315,000	33,825,278	92,140,278
2033-37	86,355,000	17,355,700	103,710,700
2038	16,192,027	861,850	17,053,877
	<u>\$ 205,946,307</u>	<u>\$ 99,146,496</u>	<u>\$ 305,092,803</u>

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

Fiscal Year Ending June 30	Principal	Interest	Total Requirements
2023	\$ 545,906	\$ 31,637	\$ 577,543
2024	314,694	27,648	342,342
2025	216,160	20,066	236,226
2026	40,976	7,106	48,082
2027	32,857	5,513	38,370
2028-30	87,611	6,093	93,704
	<u>\$ 1,238,203</u>	<u>\$ 98,063</u>	<u>\$ 1,336,266</u>

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**NOTE 8. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2022 occurred as follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Construction in Progress	\$ 113,798,938	\$ 68,988,627	\$ -	\$ 182,787,565
Land	2,629,247	-	-	2,629,247
Total Capital Assets Not being Depreciated	\$ 116,428,185	68,988,627	-	185,416,812
Capital Assets Being Depreciated:				
Buildings and Improvement	136,937,110	398,897	(4,787,073)	132,548,934
Vehicles and Equipment	7,255,461	164,386	(1,379)	7,418,468
Total Capital Assets Being Depreciated	144,192,571	563,283	(4,788,452)	139,967,402
Accumulated Depreciation:				
Buildings and Improvement	69,720,903	3,472,623	(4,787,073)	68,406,453
Vehicles and Equipment	5,308,067	244,121	(1,379)	5,550,809
Total Accumulated Depreciation	75,028,970	3,716,744	(4,788,452)	73,957,262
Total Capital Assets Being Depreciated	69,163,601			66,010,140
Governmental Activities	\$ 185,591,786			\$ 251,426,952

Deletions were comprised of various capital assets that were fully depreciated in the year 2022.

Current year depreciation expense is allocated to functions as follows:

Depreciation allocation	
Instruction	\$2,019,599
Support Services	1,513,214
Community Services	183,931
	\$ 3,716,744

**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.

**CORVALLIS SCHOOL DISTRICT 509J**  
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**NOTE 9. COMMITMENTS AND CONTINGENCIES – (CONTINUED)**

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.

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 Annual Comprehensive Financial Report which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

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

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.

- i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

- ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:

- member was employed by PERS employer at the time of death,
- member died within 120 days after termination of PERS covered employment,
- member died as a result of injury sustained while employed in a PERS-covered job, or
- member was on an official leave of absence from a PERS-covered job at the time of death.

- iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

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**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, 2019 actuarial valuation, which became effective July 1, 2021. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2022 were \$11,781,131, excluding amounts to fund employer specific liabilities. In addition approximately \$2,810,354 in employee contributions were paid or picked up by the District in fiscal 2022.

**Pension Asset or Liability** – At June 30, 2022, the District reported a net pension liability of \$38,674,926 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2019. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement dates of June 30, 2021 and 2020, the District's proportion was .032 percent and .032 percent, respectively. Pension income for the year ended June 30, 2022 was \$512,179.

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**NOTES TO BASIC FINANCIAL STATEMENTS**

**NOTE 10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

The rates in effect for the year ended June 30, 2022 were:

- (1) Tier 1/Tier 2 – 15.26%
- (2) OPSRP general services – 12.15%

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ 3,620,226	\$ -
Changes in assumptions	9,681,498	101,783
Net difference between projected and actual earnings on pension plan investments	-	28,630,748
Net changes in proportionate share	2,364,236	1,553,038
Differences between District contributions and proportionate share of contributions	<u>437,762</u>	<u>1,762,562</u>
Subtotal - Amortized Deferrals (below)	16,103,722	32,048,131
District contributions subsequent to measurement date	<u>11,781,131</u>	<u>-</u>
Deferred outflow (inflow) of resources	<u><u>\$ 27,884,853</u></u>	<u><u>\$ 32,048,131</u></u>

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, 2023.

Subtotal amounts related to pension as deferred outflows of resources \$16,103,722, or deferred inflows of resources, (\$32,048,131), net to (\$15,944,409) and will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2023	\$ (2,343,944)
2024	(3,400,201)
2025	(4,138,027)
2026	(6,918,781)
2027	856,545
Thereafter	<u>-</u>
Total	<u><u>\$ (15,944,409)</u></u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

**CORVALLIS SCHOOL DISTRICT 509J**  
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**NOTE 10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Actuarial Valuations** – The employer contribution rates effective July 1, 2021 through June 30, 2023, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

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

**Actuarial Methods and Assumptions:**

Valuation date	December 31, 2019
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	2.40 percent (reduced from 2.50 percent)
Investment rate of return	6.90 percent (reduced from 7.20 percent)
Discount rate	6.90 percent (reduced from 7.20 percent)
Projected salary increase	3.40 percent (reduced from 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.

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**NOTE 10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Assumed Asset Allocation:**

<b>Asset Class/Strategy</b>	<b>Low Range</b>	<b>High Range</b>	<b>OIC Target</b>
Debt Securities	15.0%	25.0%	20.0%
Public Equity	27.5%	37.5%	32.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternatives Portfolio	7.5%	17.5%	15.0%
Opportunity Portfolio	0.0%	5.0%	0.0%
Risk Parity	0.0%	2.5%	2.5%
Total			100.0%

*(Source: June 30, 2021 PERS ACFR; p. 104)*

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

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

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

*(Source: June 30, 2021 PERS ACFR; p. 74)*

**CORVALLIS SCHOOL DISTRICT 509J**  
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**NOTE 10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Discount Rate** – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2021 and 2020 was 6.90 and 7.20 percent, respectively, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	\$ 75,948,303	\$ 38,674,926	\$ 7,490,638

**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, 2021 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

**OPSRP Individual Account Program (OPSRP IAP)**

*Plan Description:*

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

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**NOTE 10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

*Pension Benefits:*

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

*Death Benefits:*

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

*Contributions:*

Employees of the District pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$2,535 per month on January 1, 2021) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The District did not make any optional contributions to member IAP accounts for the year ended June 30, 2022.

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>

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

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**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 0.05% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2022. 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, 2022 were included in PERS expense amounts and equaled the required contributions each year.

At June 30, 2022, the District reported a net OPEB asset of \$1,146,530 for its proportionate share of the net OPEB asset. The OPEB asset was measured as of June 30, 2021, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2019. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB asset is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement dates of June 30, 2021 and 2020, the District's proportion was .33 percent and .64 percent, respectively. OPEB income for the year ended June 30, 2022 was \$133,399.

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

Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (187,512)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	64,009
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
Employer's Total OPEB Expense/(Income)	<u>\$ (123,503)</u>

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

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

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

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ -	\$ 31,899
Changes in assumptions	22,559	17,056
Net difference between projected and actual earnings on pension plan investments	-	272,476
Net changes in proportionate share	369,603	136,071
Differences between District contributions and proportionate share of contributions	-	-
Subtotal - Amortized deferrals (below)	<u>392,162</u>	<u>457,502</u>
District contributions subsequent to measurement date	-	-
Deferred outflow (inflow) of resources	<u>\$ 392,162</u>	<u>\$ 457,502</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB asset in the fiscal year ended June 30, 2023.

Subtotal amounts related to OPEB as deferred outflows of resources, \$392,162, and deferred inflows of resources, (\$457,502), net to (\$65,340) and will be recognized in OPEB expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2023	\$ (14,290)
2024	97,229
2025	(62,207)
2026	(86,072)
2027	-
Thereafter	-
Total	<u>\$ (65,340)</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2021. That independently audited report was dated March 1, 2022 and can be found at:

<https://www.oregon.gov/pers/EMP/Documents/GASB/2022/Oregon%20PERS%20-%20GASB%2075%20RHIA%20Employer%20Schedules%20-%20FY%2006-30-2021.pdf>

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

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

**Actuarial Methods and Assumptions:**

Valuation Date	December 31, 2019
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent (reduced from 2.50 percent)
Investment rate of return	6.90 percent (reduced from 7.20 percent)
Discount rate	6.90 percent (reduced from 7.20 percent)
Projected salary increase	3.40 percent (reduced from 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 pension liability as of the measurement dates of June 30, 2021 and 2020 was 6.90 and 7.20 percent, respectively, 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 RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB asset.

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

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

**CORVALLIS SCHOOL DISTRICT 509J**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

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

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

*(Source: June 30, 2021 PERS ACFR; 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 6.90 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	<u>1% Decrease (5.90%)</u>	<u>Discount Rate (6.90%)</u>	<u>1% Increase (7.90%)</u>
District's proportionate share of the net pension asset	\$ (1,013,938)	\$ (1,146,530)	\$ (1,259,796)

**Changes Subsequent to the Measurement Date**

There are no changes subsequent to the June 30, 2021 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.

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

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

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, 2022
Actuarial Cost Method	Entry Age Normal
Investment return assumption (Interest)	The 3.50% investment return assumption is based on the 20-Year General Obligation Municipal Bond Index Published by Bond
Plan Participation	10% assumed will elect coverage at retirement if eligible for District paid insurance; 40% assumed if only eligible for self-pay
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.	

**Changes in Total OPEB Liability:**

Total OPEB Liability at June 30, 2021	\$ 4,797,975
Changes for the year:	
Service Cost	436,183
Interest	115,690
Changes of Benefit Terms	-
Differences between expected and actual experience	-
Changes of assumptions or other inputs	(515,513)
Benefit Payments	(184,733)
Net Changes	(148,373)
Total OPEB Liability at June 30, 2022	\$ 4,649,602

**CORVALLIS SCHOOL DISTRICT 509J**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

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

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 2.50%	Current Discount Rate 3.50%	1% Increase 4.50%
Total OPEB Liability	\$ 5,056,559	\$ 4,649,602	\$ 4,273,242

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	\$ 4,020,018	\$ 4,649,602	\$ 5,415,002

For the year ended June 30, 2022, the District recognized OPEB income for Health Insurance of \$10,701. At June 30, 2022, 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	\$ -	\$ 275,311
Changes in assumptions	436,221	1,707,047
Total as of June 30, 2020	<u>\$ 436,221</u>	<u>\$ 1,982,358</u>

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, 2023.

Subtotal amounts related to OPEB as deferred outflows of resources of \$436,221 and deferred inflows of resources, (\$1,982,358) net to (\$1,546,137) and will be recognized in OPEB expense as follows:

Year ended June 30	Annual Recognition
2023	\$ (356,440)
2024	(356,440)
2025	(356,442)
2026	(64,755)
2027	(173,808)
Thereafter	(238,252)
Total	<u>(\$1,546,137)</u>

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

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

*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 3.50% 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.

**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, 2022, 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, 2022, the Corvallis School District had abated property taxes totaling \$76,133 under these programs.

**NOTE 15. FUND BALANCE CONSTRAINTS**

The specific purposes for each of the categories of fund balance as of June 30, 2022 are as follows:

	General Fund	Grants Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Fund Balances:</b>						
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 335,394	\$ 335,394
Restricted for:						
Debt Service	-	-	246,963	-	-	246,963
Capital Construction	-	-	-	66,899,940	-	66,899,940
Grants	-	-	-	-	-	-
Committed to:						
Classified Bargaining	500,000	-	-	-	-	500,000
Debt Service	-	-	-	-	1,403,838	1,403,838
Contracts and Programs	-	(1,000)	-	-	1,264,512	1,263,512
Student Body Activities	-	-	-	-	439,325	439,325
Facilities Improvements	-	-	-	-	2,135,369	2,135,369
Assigned to:						
Operating Contingency	2,115,102	-	-	-	-	2,115,102
Rainy Day Fund	4,230,204	-	-	-	-	4,230,204
Unappropriated Reserve	6,793,634	-	-	-	-	6,793,634
<b>Total Fund Balances</b>	<b>\$ 13,638,940</b>	<b>\$ (1,000)</b>	<b>\$ 246,963</b>	<b>\$ 66,899,940</b>	<b>\$ 5,578,438</b>	<b>\$ 86,363,281</b>

At June 30, 2022, the Grants Fund has a negative fund balance of \$1,000. This will be made up in the next fiscal year by transfers from the General Fund or grant reimbursements.



# 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, 2022

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
2022	0.32 %	\$ 38,674,926	\$ 44,594,096	86.7 %	87.6 %
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
2022	\$ 11,781,131	\$ 11,781,131	\$ -	\$ 49,775,751	23.7 %
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
2014	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

For the Year Ended June 30, 2022

**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
2022	0.33388 %	\$ 1,146,530	\$ 44,594,096	2.57 %	183.9 %
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**

	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
2022	\$ N/A	\$ N/A	\$ N/A	\$ 49,775,751	N/A %
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. 45).

CORVALLIS SCHOOL DISTRICT 509J  
Benton County, Oregon

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS  
 OTHER POST EMPLOYMENT BENEFITS  
 June 30, 2022

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
2022	\$ 4,797,975	\$ 436,183	\$ 115,690	\$ -	\$ (515,513)	\$ (184,733)	\$ 4,649,602	\$ 43,760,854	10.63%
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, OregonSCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (BUDGETARY BASIS)

For the year ended June 30, 2022

	<u>GENERAL FUND</u>			VARIANCE FROM FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
REVENUES				
Local Sources	\$ 41,770,050	\$ 41,770,050	\$ 41,851,350	\$ 81,300
Intermediate Sources	891,577	891,577	994,534	102,957
State Sources	38,945,980	38,945,980	40,226,558	1,280,578
Federal Sources	150,000	150,000	156,598	6,598
Total Revenues	<u>81,757,607</u>	<u>81,757,607</u>	<u>83,229,040</u>	<u>1,471,433</u>
EXPENDITURES				
Instruction	48,311,745	47,825,093 (1)	47,737,912	87,181
Support Services	36,872,291	37,575,021 (1)	35,701,382	1,873,639
Enterprise and Community Services	515,637	515,637 (1)	502,908	12,729
Debt Service	762,867	762,867 (1)	661,882	100,985
Contingency	6,172,095	6,172,095 (1)	-	6,172,095
Total Expenditures	<u>92,634,635</u>	<u>92,850,713</u>	<u>84,604,084</u>	<u>8,246,629</u>
Excess of Revenues Over, (Under) Expenditures	(10,877,028)	(11,093,106)	(1,375,044)	9,718,062
OTHER FINANCING SOURCES, (USES)				
Proceeds from New Lease	537,000	537,000	519,532	(17,468)
Total Other Financing Sources, (Uses)	<u>537,000</u>	<u>537,000</u>	<u>519,532</u>	<u>(17,468)</u>
Net Change in Fund Balance	(10,340,028)	(10,556,106)	(855,512)	9,700,594
Beginning Fund Balance	<u>12,725,508</u>	<u>12,941,586</u>	<u>14,494,452</u>	<u>1,552,866</u>
Ending Fund Balance	<u>\$ 2,385,480</u>	<u>\$ 2,385,480</u>	<u>\$ 13,638,940</u>	<u>\$ 11,253,460</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, 2022**

GRANTS FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET
<b>REVENUES</b>				
Local Sources	\$ -	\$ -	\$ 7,116	\$ 7,116
Intermediate Sources	50,000	50,000	-	(50,000)
State Sources	10,500,000	10,500,000	7,934,303	(2,565,697)
Federal Sources	13,320,000	13,320,000	6,108,312	(7,211,688)
Total Revenues	<u>23,870,000</u>	<u>23,870,000</u>	<u>14,049,731</u>	<u>(9,820,269)</u>
<b>EXPENDITURES</b>				
Instruction	11,937,874	11,937,874 (1)	6,984,159	4,953,715
Support Services	10,304,275	10,304,275 (1)	5,972,381	4,331,894
Enterprise and Community Services	627,851	627,851 (1)	369,507	258,344
Facilities Acquisition Construction	1,000,000	1,000,000 (1)	736,900	263,100
Total Expenditures	<u>23,870,000</u>	<u>23,870,000</u>	<u>14,062,947</u>	<u>9,807,053</u>
Excess of Revenues Over, (Under) Expenditures	-	-	(13,216)	(13,216)
Beginning Fund Balance	-	-	12,216	12,216
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>

(1) Appropriation Level



# Other Supplementary Information

## **Other Supplementary Information**

Other supplementary information provided in this section includes schedules of revenues, expenditures, and changes in fund balance. Combining balance sheets for non-major governmental funds are also provided.

# Major Governmental Funds

**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, 2022**

<u>DEBT SERVICE FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
<b>REVENUES</b>				
Local Sources	\$ 14,233,330	\$ 14,233,330	\$ 14,109,985	\$ (123,345)
Intermediate Sources	<u>-</u>	<u>-</u>	<u>3,773</u>	<u>3,773</u>
Total Revenues	<u>14,233,330</u>	<u>14,233,330</u>	<u>14,113,758</u>	<u>(123,345)</u>
<b>EXPENDITURES</b>				
Debt Service	14,311,542	14,311,542 (1)	14,311,542	-
Contingency	<u>392,371</u>	<u>392,371 (1)</u>	<u>-</u>	<u>392,371</u>
Total Expenditures	<u>14,703,913</u>	<u>14,703,913</u>	<u>14,311,542</u>	<u>392,371</u>
Excess of revenues over (under) expenditures	(470,583)	(470,583)	(197,784)	272,799
Beginning Fund Balance	<u>470,583</u>	<u>470,583</u>	<u>444,747</u>	<u>(25,836)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246,963</u>	<u>\$ 246,963</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, 2022**

**CAPITAL PROJECTS FUND**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
<b>REVENUES:</b>				
Local Sources	\$ 1,050,000	\$ 1,050,000	\$ 945,868	\$ (104,132)
Intermediate Sources	-	-	149,031	149,031
<b>Total Revenues</b>	<u>1,050,000</u>	<u>1,050,000</u>	<u>1,094,899</u>	<u>44,899</u>
<b>EXPENDITURES:</b>				
Support Services	5,000	5,000 (1)	5,000	-
Facilities Acquisition and Construction	131,045,000	131,045,000 (1)	74,421,215	56,623,785
Contingency	30,000,000	30,000,000 (1)	-	30,000,000
<b>Total Expenditures</b>	<u>161,050,000</u>	<u>161,050,000</u>	<u>74,426,215</u>	<u>86,623,785</u>
<b>Net Change in Fund Balance</b>	(160,000,000)	(160,000,000)	(73,331,316)	86,668,684
<b>Beginning Fund Balance</b>	<u>160,000,000</u>	<u>160,000,000</u>	<u>140,231,256</u>	<u>(19,768,744)</u>
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,899,940</u>	<u>\$ 66,899,940</u>

(1) Appropriation Level



# **Nonmajor Governmental Funds**

**CORVALLIS SCHOOL DISTRICT 509 J**  
**Benton County, Oregon**

**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2022**

	FOOD SERVICE FUND	DESIGNATED REVENUE FUND	DESIGNATED FACILITIES FUND	STUDENT BODY FUND
<b>ASSETS</b>				
Receivables:				
Accounts/Grants	\$ 435,055	\$ 202,624	\$ 145,998	\$ -
Due From Other Funds	576,435	194,814	2,002,571	440,867
Inventories	335,394	-	-	-
<b>Total Assets</b>	<b>\$ 1,346,884</b>	<b>\$ 397,438</b>	<b>\$ 2,148,569</b>	<b>\$ 440,867</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Unearned Revenue	\$ 90,634	\$ -	\$ -	\$ -
Payroll Liabilities	-	29,994	-	-
Accounts Payable	20,101	3,687	13,200	1,542
<b>Total Liabilities</b>	<b>110,735</b>	<b>33,681</b>	<b>13,200</b>	<b>1,542</b>
Fund Balances:				
Nonspendable	335,394	-	-	-
Committed to:				
Student body activities	-	-	-	439,325
Contracts and programs	900,755	363,757	-	-
Debt Service	-	-	-	-
Facilities improvements	-	-	2,135,369	-
<b>Total Fund Balances</b>	<b>1,236,149</b>	<b>363,757</b>	<b>2,135,369</b>	<b>439,325</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,346,884</b>	<b>\$ 397,438</b>	<b>\$ 2,148,569</b>	<b>\$ 440,867</b>

(Continued on next page)

**CORVALLIS SCHOOL DISTRICT 509 J**  
**Benton County, Oregon**

**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2022**

	DISTRICT DONATION FUND	PERS DEBT SERVICE FUND	NON-MAJOR GOVERNMENTAL FUNDS
<b>ASSETS</b>			
Receivables:			
Accounts/Grants	\$ -	\$ -	783,677
Due From Other Funds	9,392	1,403,838	4,627,917
Inventories	-	-	335,394
<b>Total Assets</b>	<b><u>\$ 9,392</u></b>	<b><u>\$ 1,403,838</u></b>	<b><u>\$ 5,746,988</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Unearned Revenue	\$ -	\$ -	\$ 90,634
Payroll liabilities	-	-	29,994
Accounts Payable	9,392	-	47,922
<b>Total Liabilities</b>	<b><u>9,392</u></b>	<b><u>-</u></b>	<b><u>168,550</u></b>
Fund Balances:			
Nonspendable	-	-	335,394
Committed to:			
Student body activities	-	-	439,325
Contracts and programs	-	-	1,264,512
Debt Service	-	1,403,838	1,403,838
Facilities improvements	-	-	2,135,369
<b>Total Fund Balances</b>	<b><u>-</u></b>	<b><u>1,403,838</u></b>	<b><u>5,578,438</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 9,392</u></b>	<b><u>\$ 1,403,838</u></b>	<b><u>\$ 5,746,988</u></b>

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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, 2022**

	FOOD SERVICES FUND	DESIGNATED REVENUE FUND	DESIGNATED FACILITIES FUND	STUDENT BODY FUND
<b>REVENUES</b>				
Local revenue	\$ 1,091,388	\$ 467,102	\$ 526,501	\$ 831,915
Intermediate revenue	-	100,677	-	-
State revenue	15,779	-	-	-
Federal revenue	3,466,253	41,179	-	-
<b>Total Revenues</b>	<b>4,573,420</b>	<b>608,958</b>	<b>526,501</b>	<b>831,915</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Instruction	-	327,379	-	701,258
Support services	-	92,380	23,241	70,487
Enterprise and community services	3,246,633	31,533	-	-
Facilities Acquisition and construction	-	379,812	802,288	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>3,246,633</b>	<b>831,104</b>	<b>825,529</b>	<b>771,745</b>
<b>Net Change in Fund Balance</b>	<b>1,326,787</b>	<b>(222,146)</b>	<b>(299,028)</b>	<b>60,170</b>
Fund balances - beginning	(90,638)	585,903	2,434,397	379,155
<b>Fund balances - ending</b>	<b>\$ 1,236,149</b>	<b>\$ 363,757</b>	<b>\$ 2,135,369</b>	<b>\$ 439,325</b>

(Continued on next 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, 2022**

	DISTRICT DONATION FUND	PERS DEBT SERVICE FUND	NON-MAJOR GOVERNMENTAL FUNDS
<b>REVENUES</b>			
Local revenue	\$ 330,932	\$ 2,627,227	\$ 5,875,065
Intermediate revenue	-	-	100,677
State revenue	-	-	15,779
Federal revenue	-	-	3,507,432
<b>Total Revenues</b>	<b>330,932</b>	<b>2,627,227</b>	<b>9,498,953</b>
<b>EXPENDITURES</b>			
Current:			
Instruction	165,850	-	1,194,487
Support services	25,487	-	211,595
Enterprise and community services	140,795	-	3,418,961
Facilities Acquisition and construction	-	-	1,182,100
Debt Service	-	2,746,833	2,746,833
<b>Total Expenditures</b>	<b>332,132</b>	<b>2,746,833</b>	<b>8,753,976</b>
Net Change in Fund Balance	(1,200)	(119,606)	744,977
Fund balances - beginning	1,200	1,523,444	4,833,461
Fund balances - ending	<u>\$ -</u>	<u>\$ 1,403,838</u>	<u>\$ 5,578,438</u>

(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, 2022**

	<u>DISTRICT DONATION FUND</u>			VARIANCE FROM FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Local Sources	\$ 600,000	\$ 600,000	\$ 330,932	\$ (269,068)
Total Revenues	<u>600,000</u>	<u>600,000</u>	<u>330,932</u>	<u>(269,068)</u>
<b>EXPENDITURES</b>				
Instruction Services	430,000	350,000 (1)	165,850	184,150
Support Services	50,000	50,000 (1)	25,487	24,513
Enterprise and Community Services	120,000	200,000 (1)	140,795	59,205
Total Expenditures	<u>600,000</u>	<u>600,000</u>	<u>332,132</u>	<u>267,868</u>
Net Change in Fund Balance	-	-	(1,200)	(1,200)
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2022

DESIGNATED FACILITIES FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET
REVENUES				
Local Sources	\$ 340,000	\$ 340,000	\$ 526,501	\$ 186,501
Total Revenues	<u>340,000</u>	<u>340,000</u>	<u>526,501</u>	<u>186,501</u>
EXPENDITURES				
Support Services	-	25,000 (1)	23,241	1,759
Facilities Acquisition and Construction	<u>2,815,000</u>	<u>2,790,000 (1)</u>	<u>802,288</u>	<u>1,987,712</u>
Total Expenditures	<u>2,815,000</u>	<u>2,815,000</u>	<u>825,529</u>	<u>1,989,471</u>
Excess of Revenues Over, (Under) Expenditures	(2,475,000)	(2,475,000)	(299,028)	2,175,972
Beginning Fund Balance	<u>2,475,000</u>	<u>2,475,000</u>	<u>2,434,397</u>	<u>(40,603)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,135,369</u>	<u>\$ 2,135,369</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, 2022**

	<u>STUDENT BODY FUND</u>			VARIANCE
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>FROM FINAL</u>
	<u>BUDGET</u>	<u>BUDGET</u>		<u>BUDGET</u>
<b>REVENUES</b>				
Local Sources	\$ 1,005,000	\$ 1,005,000	\$ 831,915	\$ (173,085)
Total Revenues	<u>1,005,000</u>	<u>1,005,000</u>	<u>831,915</u>	<u>(173,085)</u>
<b>EXPENDITURES</b>				
Instruction	1,232,853	1,232,853	(1) 701,258	531,595
Support Services	<u>150,000</u>	<u>150,000</u>	<u>(1) 70,487</u>	<u>79,513</u>
Total Expenditures	<u>1,382,853</u>	<u>1,382,853</u>	<u>771,745</u>	<u>611,108</u>
Excess of Revenues Over, (Under) Expenditures	(377,853)	(377,853)	60,170	438,023
Beginning Fund Balance	<u>377,853</u>	<u>377,853</u>	<u>379,155</u>	<u>1,302</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 439,325</u>	<u>\$ 439,325</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, 2022**

DESIGNATED REVENUE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET
<b>REVENUES</b>				
Local Sources	\$ 750,000	\$ 750,000	\$ 467,102	\$ (282,898)
Intermediate Sources	250,000	250,000	100,677	(149,323)
Federal Sources	-	-	41,179	41,179
<b>Total Revenues</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>608,958</b>	<b>(391,042)</b>
<b>EXPENDITURES</b>				
Instruction	704,050	704,050 (1)	327,379	376,671
Support Services	187,175	187,175 (1)	92,380	94,795
Enterprise and Community Services	67,899	67,899 (1)	31,533	36,366
Facilities Acquisition Construction	500,000	500,000 (1)	379,812	120,188
<b>Total Expenditures</b>	<b>1,459,124</b>	<b>1,459,124</b>	<b>831,104</b>	<b>628,020</b>
Excess of Revenues Over, (Under) Expenditures	(459,124)	(459,124)	(222,146)	236,978
Beginning Fund Balance	459,124	459,124	585,903	126,779
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 363,757</u>	<u>\$ 363,757</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, 2022

	<u>FOOD SERVICE FUND</u>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
<b>REVENUES</b>				
Local Sources:	\$ 1,316,000	\$ 1,316,000	\$ 1,091,388	\$ (224,612)
State Sources:	86,000	86,000	15,779 (2)	(70,221)
Federal Sources:	<u>1,803,103</u>	<u>1,803,103</u>	<u>3,466,253</u>	<u>1,663,150</u>
Total Revenues	<u>3,205,103</u>	<u>3,205,103</u>	<u>4,573,420</u>	<u>1,368,317</u>
<b>EXPENDITURES</b>				
Enterprise and Community Services	<u>3,205,103</u>	<u>3,205,103 (1)</u>	<u>3,246,633</u>	<u>(41,530)</u>
Total Expenditures	<u>3,205,103</u>	<u>3,205,103</u>	<u>3,246,633</u>	<u>(41,530)</u>
Net Change in Fund Balance	-	-	1,326,787	1,326,787
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>(90,638)</u>	<u>(90,638)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,236,149</u>	<u>\$ 1,236,149</u>

(1) Appropriation Level

(2) 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 2021-22.

**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, 2022

	<u>PERS BOND FUND</u>			VARIANCE FROM FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Local Sources	\$ 2,490,000	\$ 2,490,000	\$ 2,627,227	\$ 137,227
Total Revenues	<u>2,490,000</u>	<u>2,490,000</u>	<u>2,627,227</u>	<u>137,227</u>
<b>EXPENDITURES</b>				
Debt Service	2,746,833	2,746,833 (1)	2,746,833	-
Contingency	<u>1,288,709</u>	<u>1,288,709 (1)</u>	<u>-</u>	<u>1,288,709</u>
Total Expenditures	<u>4,035,542</u>	<u>4,035,542</u>	<u>2,746,833</u>	<u>1,288,709</u>
Net Change in Fund Balance	(1,545,542)	(1,545,542)	(119,606)	1,425,936
Beginning Fund Balance	<u>1,545,542</u>	<u>1,545,542</u>	<u>1,523,444</u>	<u>(22,098)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,403,838</u>	<u>\$ 1,403,838</u>

(1) Appropriation Level

# Internal Service Funds

**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, 2022

	<u>INSURANCE FUND</u>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
<b>REVENUES</b>				
Local Sources	\$ 14,755,000	\$ 14,755,000	\$ 16,027,941	\$ 1,272,941
Total Revenues	<u>14,755,000</u>	<u>14,755,000</u>	<u>16,027,941</u>	<u>1,272,941</u>
<b>EXPENDITURES</b>				
Support Services	18,423,847	18,423,847 (1)	15,986,800	2,437,047
Contingency	<u>3,881,153</u>	<u>3,881,153 (1)</u>	<u>-</u>	<u>3,881,153</u>
Total Expenditures	<u>22,305,000</u>	<u>22,305,000</u>	<u>15,986,800</u>	<u>6,318,200</u>
Net Change in Fund Balance	(7,550,000)	(7,550,000)	41,141	7,591,141
Beginning Fund Balance	<u>7,550,000</u>	<u>7,550,000</u>	<u>7,947,764</u>	<u>397,764</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,988,905</u>	<u>\$ 7,988,905</u>

(1) Appropriation Level



# Other Financial Schedules

**Other Financial Schedules**

Other financial schedules contained herein include schedules of property tax transactions and balance of taxes uncollected, future requirements of bonded debt, supplemental information required by Oregon Department of Education (ODE), and audit revenue and expenditure summaries.

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND  
BALANCES OF TAXES UNCOLLECTED**

**For the fiscal year ended June 30, 2022**

**GENERAL FUND**

<u>Tax Year</u>	<u>Original Levy or Balance Uncollected June 30, 2021</u>	<u>Discounts and Adjustments To Rolls</u>	<u>Cash Collections By County Treasurer</u>	<u>Balance Uncollected June 30, 2022</u>
<b>Current Year:</b>				
2021-22	\$ 42,197,719	\$ (1,202,678)	\$ (40,506,901)	\$ 488,140
<b>Prior Years:</b>				
2020-21	483,989	(51,257)	(247,935)	184,796
2019-20	213,408	(8,649)	(111,719)	93,040
2018-19	108,125	(5,787)	(65,044)	37,294
2017-18	48,568	(515)	(38,900)	9,153
Prior Years	32,046	(182)	(7,426)	24,438
Total Prior Years	886,135	(66,390)	(471,024)	348,721
Total All Years	\$ 43,083,854	\$ (1,269,067)	\$ (40,977,925)	\$ 836,862

RECONCILIATION TO REVENUE:

GENERAL  
FUND

Cash Collections by County Treasurer	\$ 40,977,925
Accrual of Receivables:	
Penalties, Interest and Revenue in Lieu of Taxes	203,613
June 30, 2021	(128,230)
June 30, 2022	217,841
Change in deferred property tax revenue from prior year	(168,853)
Total Revenue	\$ 41,102,296

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND  
BALANCES OF TAXES UNCOLLECTED**

**For the fiscal year ended June 30, 2022**

**DEBT SERVICE FUND**

<u>Tax Year</u>	<u>Original Levy or Balance Uncollected June 30, 2021</u>	<u>Discounts and Adjustments To Rolls</u>	<u>Cash Collections By County Treasurer</u>	<u>Balance Uncollected June 30, 2022</u>
Current Year:				
2021-22	\$ 14,598,236	\$ (416,588)	\$ (14,012,732)	\$ 168,916
Prior Years:				
2020-21	157,319	(16,653)	(80,574)	60,093
2019-20	72,429	(2,929)	(37,899)	31,602
2018-19	37,416	(2,038)	(22,519)	12,860
2017-18	9,735	(103)	(7,777)	1,855
Prior Years	<u>(7,553)</u>	<u>(53)</u>	<u>(2,343)</u>	<u>(9,949)</u>
Total Prior Years	<u>269,347</u>	<u>(21,776)</u>	<u>(151,111)</u>	<u>96,460</u>
Total All Years	<u>\$ 14,867,582</u>	<u>\$ (438,363)</u>	<u>\$ (14,163,843)</u>	<u>\$ 265,376</u>

RECONCILIATION TO REVENUE:

GENERAL  
FUND

Cash Collections by County Treasurer	\$ 14,163,843
Accrual of Receivables:	
Penalties, Interest and Revenue in Lieu of Taxes	64,025
June 30, 2021	(51,401)
June 30, 2022	38,924
Change in deferred property tax revenue from prior year	<u>(10,589)</u>
Total Revenue	<u>\$ 14,204,802</u>

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**SCHEDULE OF FUTURE REQUIREMENTS OF BONDED DEBT  
June 30, 2022**

Fiscal Year Ended June 30	General Obligation Bonds			
	Principal	Compounded Interest	Interest	Total
	2023	\$ 4,921,067	\$ 358,933	\$ 9,463,638
2024	5,657,121	407,879	9,199,638	15,264,638
2025	6,369,648	460,352	8,896,388	15,726,388
2026	7,098,207	516,793	8,581,050	16,196,050
2027	7,903,237	576,763	8,200,300	16,680,300
2028	9,365,000	-	7,776,300	17,141,300
2029	10,305,000	-	7,308,050	17,613,050
2030	11,305,000	-	6,792,800	18,097,800
2031	12,365,000	-	6,227,550	18,592,550
2032	13,470,000	-	5,637,050	19,107,050
2033	14,640,000	-	4,993,500	19,633,500
2034	15,880,000	-	4,293,700	20,173,700
2035	17,190,000	-	3,534,300	20,724,300
2036	18,585,000	-	2,711,850	21,296,850
2037	20,060,000	-	1,822,350	21,882,350
2038	16,192,027	1,082,973	861,850	18,136,850
	<u>\$ 191,306,307</u>	<u>\$ 3,403,693</u>	<u>\$ 96,300,313</u>	<u>\$ 291,010,313</u>

Fiscal Year Ended June 30	Limited Tax Pension Obligation Bonds			
	Principal	Compounded Interest	Interest	Total
	2023	\$ 2,075,000	\$ -	\$ 811,275
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	-	262,515	3,487,515
2028	1,505,000	-	83,528	1,588,528
	<u>\$ 14,640,000</u>	<u>\$ -</u>	<u>\$ 2,846,183</u>	<u>\$ 17,486,183</u>

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**SUPPLEMENTAL INFORMATION AS REQUIRED BY  
OREGON DEPARTMENT OF EDUCATION  
For the fiscal year ended June 30, 2022**

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**A. Energy Bill for Heating - All Funds:**

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

	Objects 325 & 326 & 327
Function 2540	\$ 1,575,777
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

**AUDIT REVENUE SUMMARY**  
**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	\$32,271,595		\$14,106,767				
1120 Local Option Ad Valorem Taxes Levied by District	\$8,636,562						
1130 Construction Excise Tax		\$413,286					
1190 Penalties and Interest on Taxes							
1200 Revenue from Local Governmental Units Other Than Districts							
1311 Regular Day School Tuition - From Individuals	\$6,225						
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	-\$466,942		\$3,242	\$581,266			
1600 Food Service		\$1,087,313					
1700 Extracurricular Activities		\$872,731					
1800 Community Services Activities		\$30					
1910 Rentals	\$42,130	\$153					
1920 Contributions and Donations From Private Sources		\$348,047					\$322,853
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	\$31,847						
1970 Services Provided Other Funds			\$2,627,202			\$16,000,252	
1980 Fees Charged to Grants	\$628,007						
1990 Miscellaneous	\$702,625	\$533,392		\$364,601		\$27,690	
<b>Total Revenue from Local Sources</b>	<b>\$41,852,049</b>	<b>\$3,254,952</b>	<b>\$16,737,211</b>	<b>\$945,867</b>	<b>\$0</b>	<b>\$16,027,942</b>	<b>\$322,853</b>

Revenue from Intermediate Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
2101 County School Funds	\$190,422						
2102 General ESD Revenue	\$473,654						
2103 Excess ESD Local Revenue							
2105 Natural Gas, Oil, and Mineral Receipts							
2110 Intermediate "I" Tax							
2199 Other Intermediate Sources							
2200 Restricted Revenue	\$319,207	\$100,677					
2800 Revenue in Lieu of Taxes	\$11,252		\$3,773				
2900 Revenue for/on Behalf of the District							
<b>Total Revenue from Intermediate Sources</b>	<b>\$994,534</b>	<b>\$100,677</b>	<b>\$3,773</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Revenue from State Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
3101 State School Fund - General Support	\$38,541,942						
3102 State School Fund - School Lunch Match		\$15,779					
3103 Common School Fund	\$1,092,379						
3104 State Managed County Timber							
3106 State School Fund - Accrual							
3199 Other Unrestricted Grants-in-Aid	\$580,452						
3204 Driver Education							
3222 State School Fund (SSF) Transportation Equipment							
3299 Other Restricted Grants-in-Aid	\$11,786	\$7,934,303		\$149,031			
3800 Revenue in Lieu of Taxes							
3900 Revenue for/on Behalf of the District							
<b>Total Revenue from State Sources</b>	<b>\$40,226,558</b>	<b>\$7,950,081</b>	<b>\$0</b>	<b>\$149,031</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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	\$10,532						
4202 Medicaid Reimbursement for Eligible K-12 Expenses (Ages 5-21)	\$134,049						
4300 Restricted Revenue From the Federal Government							
4500 Restricted Revenue From the Federal Government Through the State		\$8,955,595					
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	\$6,000	\$514,826					
4801 Federal Forest Fees	\$6,016						
4802 Impact Aid to School Districts for Operation (PL 874)							
4803 Coos Bay Wagon Road Funds							
4899 Other Revenue in Lieu of Taxes							
4900 Revenue for/on Behalf of the District		\$145,323					
<b>Total Revenue from Federal Sources</b>	<b>\$156,598</b>	<b>\$9,615,744</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Revenue from Other Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
5100 Long Term Debt Financing Sources	\$519,532						
5200 Interfund Transfers							
5300 Sale of or Compensation for Loss of Fixed Assets							
5400 Resources - Beginning Fund Balance	\$14,494,452	\$3,322,233	\$1,968,191	\$140,231,256		\$7,947,764	\$301,975
<b>Total Revenue from Other Sources</b>	<b>\$15,013,984</b>	<b>\$3,322,233</b>	<b>\$1,968,191</b>	<b>\$140,231,256</b>	<b>\$0</b>	<b>\$7,947,764</b>	<b>\$301,975</b>

**Grand Total** \$98,243,723 \$24,243,687 \$18,709,176 \$141,326,154 \$0 \$23,975,706 \$624,828

**DISTRICT AUDIT EXPENDITURE SUMMARY  
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	\$16,218,511	\$9,572,463	\$5,264,308	\$624,914	\$750,577		\$6,250	
1113 Elementary Extracurricular	\$0							
1121 Middle/Junior High Programs	\$8,139,937	\$4,647,046	\$2,555,300	\$282,721	\$646,177		\$8,693	
1122 Middle/Junior High School Extracurricular	\$48,895	\$35,897	\$9,095	\$3,903				
1131 High School Programs	\$10,487,796	\$6,026,551	\$3,234,696	\$409,302	\$783,955	\$24,980	\$8,313	
1132 High School Extracurricular	\$791,704	\$611,133	\$170,564	\$9,800	\$207			
1140 Pre-Kindergarten Programs	\$0							
1210 Programs for the Talented and Gifted	\$10,663	\$8,000	\$2,663					
1220 Restrictive Programs for Students with Disabilities	\$3,928,089	\$2,176,894	\$1,615,804	\$101,944	\$33,447			
1250 Less Restrictive Programs for Students with Disabilities	\$4,597,041	\$2,615,575	\$1,802,196	\$146,349	\$32,921			
1260 Treatment and Habilitation	\$0							
1271 Remediation	\$0							
1272 Title I	\$0							
1280 Alternative Education	\$1,609,948	\$381,380	\$223,927	\$987,214	\$17,427			
1291 English Second Language Programs	\$1,870,914	\$1,189,913	\$655,338	\$3,689	\$21,973			
1292 Teen Parent Program	\$31,752	\$21,142	\$10,611					
1293 Migrant Education	\$0							
1294 Youth Corrections Education	\$0							
1299 Other Programs	\$0							
1300 Adult/Continuing Education Programs	\$0							
1400 Summer School Programs	\$2,661	\$2,000	\$629		\$32			
<b>Total Instruction Expenditures</b>	<b>\$47,737,912</b>	<b>\$27,287,993</b>	<b>\$15,545,131</b>	<b>\$2,569,836</b>	<b>\$2,286,716</b>	<b>\$24,980</b>	<b>\$23,256</b>	<b>\$0</b>

**Support Services Expenditures**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	\$2,168,281	\$1,237,486	\$923,146	\$3,916	\$3,733			
2120 Guidance Services	\$2,438,718	\$1,576,493	\$859,063	\$56	\$3,107			
2130 Health Services	\$818,310	\$387,419	\$267,565	\$147,487	\$14,554		\$1,286	
2140 Psychological Services	\$3,518	\$2,443	\$774		\$300			
2150 Speech Pathology and Audiology Services	\$1,013,088	\$576,096	\$288,005	\$148,838	\$148			
2160 Other Student Treatment Services	\$232,592	\$158,551	\$67,780	\$499	\$115		\$5,647	
2190 Service Direction, Student Support Services	\$789,325	\$485,820	\$253,971	\$49,535				
2210 Improvement of Instruction Services	\$1,845,741	\$1,145,299	\$592,498	\$30,941	\$74,196		\$2,806	
2220 Educational Media Services	\$608,104	\$297,334	\$208,126	\$1,272	\$101,372			
2230 Assessment & Testing	\$611,306	\$272,550	\$195,201	\$33,804	\$109,752			
2240 Instructional Staff Development	\$218,263	\$66,185	\$18,559	\$120,787	\$12,751			
2310 Board of Education Services	\$136,508	\$3,095	\$749	\$108,650	\$12,346		\$11,668	
2320 Executive Administration Services	\$474,036	\$297,310	\$149,661	\$15,877	\$10,608		\$580	
2410 Office of the Principal Services	\$5,230,958	\$3,405,096	\$1,716,933	\$45,983	\$43,094		\$19,852	
2490 Other Support Services - School Administration	\$297,495	\$194,816	\$102,679					
2510 Direction of Business Support Services	\$336,979	\$186,654	\$97,908	\$10,211	\$39,326		\$2,879	
2520 Fiscal Services	\$848,534	\$278,815	\$143,754	\$133,954	\$80,034		\$211,978	
2540 Operation and Maintenance of Plant Services	\$7,714,439	\$2,439,345	\$1,529,221	\$2,543,919	\$506,667	\$88,555	\$606,733	
2550 Student Transportation Services	\$4,885,585	\$123,930	\$70,042	\$4,685,021	\$6,591			
2570 Internal Services	\$76,417	\$38,485	\$28,699	\$9,094	\$140			
2610 Direction of Central Support Services	\$0							
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical S	\$1,650			\$1,650				
2630 Information Services	\$344,245	\$182,001	\$105,390	\$14,105	\$42,519		\$230	
2640 Staff Services	\$910,978	\$378,254	\$236,788	\$149,772	\$131,045		\$15,120	
2660 Technology Services	\$3,125,441	\$1,188,530	\$685,392	\$529,933	\$715,461		\$6,125	
2670 Records Management Services	\$0							
2680 Interpretation and Translation Services	\$226,896	\$120,697	\$73,235	\$32,965				
2690 Other Support Services - Central	\$0							
2700 Supplemental Retirement Program	\$343,975	\$315,500	\$28,475					
<b>Total Support Services Expenditures</b>	<b>\$35,701,382</b>	<b>\$15,358,184</b>	<b>\$8,643,612</b>	<b>\$8,818,268</b>	<b>\$1,907,859</b>	<b>\$88,555</b>	<b>\$884,903</b>	<b>\$0</b>

**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	\$502,908	\$129,156	\$65,753	\$133,000			\$175,000	
3500 Custody and Care of Children Services	\$0							
<b>Total Enterprise and Community Services Expenditures</b>	<b>\$502,908</b>	<b>\$129,156</b>	<b>\$65,753</b>	<b>\$133,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$175,000</b>	<b>\$0</b>

**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							
<b>Total Facilities Acquisition and Construction Expenditures</b>	<b>\$0</b>							

**Other Uses Expenditures**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	\$661,882						\$661,882	
5200 Transfers of Funds	\$0							
5300 Apportionment of Funds by ESD	\$0							
5400 PERS UAL Bond Lump Sum	\$0							
<b>Total Other Uses Expenditures</b>	<b>\$661,882</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$661,882</b>	<b>\$0</b>

**Grand Total** **\$84,604,084** **\$42,775,333** **\$24,254,496** **\$11,521,104** **\$4,194,575** **\$113,535** **\$1,745,041** **\$0**

**DISTRICT AUDIT EXPENDITURE SUMMARY  
CORVALLIS SCHOOL DISTRICT 509J**

**Fund: 200 Special Revenue Funds**

<b>Instruction Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
1111	Elementary, K-5 or K-6	\$1,633,534	\$727,149	\$474,665	\$192,357	\$237,799		\$1,564	
1113	Elementary Extracurricular	\$0							
1121	Middle/Junior High Programs	\$357,106	\$170,344	\$95,272	\$18,315	\$73,176			
1122	Middle/Junior High School Extracurricular	\$131,036	\$67,723	\$15,775	\$9,074	\$38,434		\$30	
1131	High School Programs	\$1,509,529	\$772,732	\$418,376	\$121,926	\$160,394	\$33,231	\$2,870	
1132	High School Extracurricular	\$690,140	\$54,055	\$12,263	\$285,260	\$302,825	\$26,170	\$9,567	
1140	Pre-Kindergarten Programs	\$14,637	\$13,259	\$1,065		\$313			
1210	Programs for the Talented and Gifted	\$0							
1220	Restrictive Programs for Students with Disabilities	\$600				\$600			
1250	Less Restrictive Programs for Students with Disabilities	\$1,413,236	\$813,554	\$597,092		\$2,590			
1260	Treatment and Habilitation	\$0							
1271	Remediation	\$576,946	\$112,721	\$31,268	\$420,698	\$12,259			
1272	Title I	\$587,324	\$355,580	\$223,368	\$8,376				
1280	Alternative Education	\$411,628	\$161,873	\$82,976	\$151,609	\$15,170			
1291	English Second Language Programs	\$68,725	\$26,694	\$13,630		\$28,401			
1292	Teen Parent Program	\$0							
1293	Migrant Education	\$0							
1294	Youth Corrections Education	\$0							
1299	Other Programs	\$14,056	\$10,623	\$3,434					
1300	Adult/Continuing Education Programs	\$0							
1400	Summer School Programs	\$770,147	\$274,411	\$79,587	\$382,500	\$33,649			
<b>Total Instruction Expenditures</b>		<b>\$8,178,645</b>	<b>\$3,560,716</b>	<b>\$2,048,771</b>	<b>\$1,590,114</b>	<b>\$905,612</b>	<b>\$59,401</b>	<b>\$14,031</b>	<b>\$0</b>
<b>Support Services Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
2110	Attendance and Social Work Services	\$137,400	\$80,026	\$67,329	\$46				
2120	Guidance Services	\$419,185	\$265,120	\$152,600	\$655	\$810			
2130	Health Services	\$398,784	\$274,805	\$123,980					
2140	Psychological Services	\$1,469,621	\$943,127	\$476,538	\$927	\$34,028		\$15,000	
2150	Speech Pathology and Audiology Services	\$0							
2160	Other Student Treatment Services	\$0							
2190	Service Direction, Student Support Services	\$154,949	\$120,178	\$34,771					
2210	Improvement of Instruction Services	\$753,995	\$441,865	\$204,792	\$89,556	\$17,782			
2220	Educational Media Services	\$307,735	\$161,945	\$139,771		\$6,018			
2230	Assessment & Testing	\$0							
2240	Instructional Staff Development	\$266,959	\$93,085	\$29,856	\$141,380	\$2,638			
2310	Board of Education Services	\$300				\$300			
2320	Executive Administration Services	\$1,176			\$206	\$970			
2410	Office of the Principal Services	\$143,674	\$96,289	\$46,822		\$563			
2490	Other Support Services - School Administration	\$397,554	\$260,880	\$136,675					
2510	Direction of Business Support Services	\$0							
2520	Fiscal Services	\$841			\$841				
2540	Operation and Maintenance of Plant Services	\$767,168	\$147,068	\$80,527	\$99,253	\$440,321			
2550	Student Transportation Services	\$99,963			\$99,963				
2570	Internal Services	\$0							
2610	Direction of Central Support Services	\$0							
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Se	\$0							
2630	Information Services	\$0							
2640	Staff Services	\$96,834	\$32,898	\$18,140	\$427	\$45,370			
2660	Technology Services	\$142,417			\$8,370	\$127,074	\$6,973		
2670	Records Management Services	\$0							
2680	Interpretation and Translation Services	\$0							
2690	Other Support Services - Central	\$625,422						\$625,422	
2700	Supplemental Retirement Program	\$0							
<b>Total Support Services Expenditures</b>		<b>\$6,183,976</b>	<b>\$2,917,283</b>	<b>\$1,501,800</b>	<b>\$441,623</b>	<b>\$675,874</b>	<b>\$6,973</b>	<b>\$640,422</b>	<b>\$0</b>
<b>Enterprise and Community Services Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
3100	Food Services	\$3,295,958	\$1,064,458	\$818,080	\$44,538	\$1,354,520		\$14,383	
3200	Other Enterprise Services	\$0							
3300	Community Services	\$229,105	\$44,190	\$15,781	\$10,718	\$155,131	\$3,284		
3500	Custody and Care of Children Services	\$262,405			\$262,405				
<b>Total Enterprise and Community Services Expenditures</b>		<b>\$3,787,468</b>	<b>\$1,108,648</b>	<b>\$833,841</b>	<b>\$317,661</b>	<b>\$1,509,651</b>	<b>\$3,284</b>	<b>\$14,383</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
4110	Service Area Direction	\$0							
4120	Site Acquisition and Development Services	\$0							
4150	Building Acquisition, Construction, and Improvement Services	\$1,919,000					\$1,919,000		
4180	Other Capital Items	\$0							
4190	Other Facilities Construction Services	\$0							
<b>Total Facilities Acquisition and Construction Expenditures</b>		<b>\$1,919,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,919,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Uses Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
5100	Debt Service	\$0							
5200	Transfers of Funds	\$0							
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
<b>Total Other Uses Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>		<b>\$20,069,088</b>	<b>\$7,586,648</b>	<b>\$4,384,411</b>	<b>\$2,349,398</b>	<b>\$3,091,137</b>	<b>\$1,988,658</b>	<b>\$668,836</b>	<b>\$0</b>

**DISTRICT AUDIT EXPENDITURE SUMMARY  
CORVALLIS SCHOOL DISTRICT 509J**

**Fund: 300 Debt Service Funds**

<b>Instruction Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
1111	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							
<b>Total Instruction Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Support Services Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
2110	Attendance 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 Services	\$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							
<b>Total Support Services Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Enterprise and Community Services Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
3100	Food Services	\$0							
3200	Other Enterprise Services	\$0							
3300	Community Services	\$0							
3500	Custody and Care of Children Services	\$0							
<b>Total Enterprise and Community Services Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
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							
<b>Total Facilities Acquisition and Construction Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Uses Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
5100	Debt Service	\$17,058,374						\$17,058,374	
5200	Transfers of Funds	\$0							
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
<b>Total Other Uses Expenditures</b>		\$17,058,374	\$0	\$0	\$0	\$0	\$0	\$17,058,374	\$0
<b>Grand Total</b>		\$17,058,374	\$0	\$0	\$0	\$0	\$0	\$17,058,374	\$0

**DISTRICT AUDIT EXPENDITURE SUMMARY  
CORVALLIS SCHOOL DISTRICT 509J**

**Fund: 400 Capital Projects Funds**

<b>Instruction Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
1111	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							
<b>Total Instruction Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Support Services Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
2110	Attendance 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	\$5,000			\$5,000				
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 Se	\$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							
<b>Total Support Services Expenditures</b>		\$5,000	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0
<b>Enterprise and Community Services Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
3100	Food Services	\$0							
3200	Other Enterprise Services	\$0							
3300	Community Services	\$0							
3500	Custody and Care of Children Services	\$0							
<b>Total Enterprise and Community Services Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
4110	Service Area Direction	\$1,591,114	\$347,562	\$162,670	\$1,072,061	\$2,856	\$5,365	\$600	
4120	Site Acquisition and Development Services	\$0							
4150	Building Acquisition, Construction, and Improvement Services	\$72,830,103			\$4,285,415		\$68,544,688		
4180	Other Capital Items	\$0							
4190	Other Facilities Construction Services	\$0							
<b>Total Facilities Acquisition and Construction Expenditures</b>		\$74,421,216	\$347,562	\$162,670	\$5,357,476	\$2,856	\$68,550,053	\$600	\$0
<b>Other Uses Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
5100	Debt Service	\$0							
5200	Transfers of Funds	\$0							
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
<b>Total Other Uses Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Grand Total</b>		\$74,426,216	\$347,562	\$162,670	\$5,362,476	\$2,856	\$68,550,053	\$600	\$0

**DISTRICT AUDIT EXPENDITURE SUMMARY  
CORVALLIS SCHOOL DISTRICT 509J**

**Fund: 600 Internal Service Funds**

<b>Instruction Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
1111	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							
<b>Total Instruction Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Support Services Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
2110	Attendance 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	\$39,146	\$25,550	\$13,596					
2520	Fiscal Services	\$15,947,654	\$279,065	\$99,314	\$191,354	\$38,464		\$15,339,457	
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 Ser	\$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							
<b>Total Support Services Expenditures</b>		\$15,986,800	\$304,615	\$112,910	\$191,354	\$38,464	\$0	\$15,339,457	\$0
<b>Enterprise and Community Services Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
3100	Food Services	\$0							
3200	Other Enterprise Services	\$0							
3300	Community Services	\$0							
3500	Custody and Care of Children Services	\$0							
<b>Total Enterprise and Community Services Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
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							
<b>Total Facilities Acquisition and Construction Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Uses Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
5100	Debt Service	\$0							
5200	Transfers of Funds	\$0							
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
<b>Total Other Uses Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Grand Total</b>		\$15,986,800	\$304,615	\$112,910	\$191,354	\$38,464	\$0	\$15,339,457	\$0

**DISTRICT AUDIT EXPENDITURE SUMMARY  
CORVALLIS SCHOOL DISTRICT 509J**

**Fund: 700 Trust and Agency Funds**

<b>Instruction Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
1111	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							
<b>Total Instruction Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Support Services Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
2110	Attendance 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							
<b>Total Support Services Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Enterprise and Community Services Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
3100	Food Services	\$0							
3200	Other Enterprise Services	\$0							
3300	Community Services	\$332,678			332,678				
3500	Custody and Care of Children Services	\$0							
<b>Total Enterprise and Community Services Expenditures</b>		\$332,678	\$0	\$0	\$332,678	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
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							
<b>Total Facilities Acquisition and Construction Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Uses Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
5100	Debt Service	\$0							
5200	Transfers of Funds	\$0							
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
<b>Total Other Uses Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Grand Total</b>		\$332,678	\$0	\$0	\$332,678	\$0	\$0	\$0	\$0



# Statistical Section

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ARTIST: Sam Zeck, grade 12, Crescent Valley High School



# Financial Trends

## **Financial Trends**

Schedules include statement of net position, changes in net position, fund balances of and changes in governmental funds over the past ten years.

**CORVALLIS SCHOOL DISTRICT 509J**  
**Benton County, Oregon**

**CONDENSED STATEMENT OF NET POSITION**  
**Last ten fiscal years ended June 30**  
(accumulation basis of accounting)

	Governmental Activities									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Assets</b>										
Current and other assets	\$ 111,932,543	\$ 188,048,308	\$ 204,174,833	\$ 223,967,004	\$ 34,806,413	\$ 30,928,067	\$ 30,546,096	\$ 29,752,343	\$ 26,141,538	\$ 22,405,199
Capital assets, net of accumulated depreciation	251,426,952	185,591,786	110,373,733	84,676,249	80,805,659	83,923,534	86,358,197	88,038,225	91,562,604	92,383,297
Other noncurrent assets	1,146,530	1,294,451	684,131	385,001	-	-	-	7,261,118	25,664,135	32,687,877
Total assets	364,506,025	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
<b>Deferred Outflows of Resources</b>										
Pension & OPEB related deferrals	28,713,236	32,471,161	23,281,375	24,292,377	16,192,388	26,705,666	5,744,313	4,187,178	-	-
<b>Liabilities</b>										
Current liabilities	27,707,964	26,978,614	20,215,382	17,958,030	16,016,764	13,015,046	15,434,479	14,612,082	13,847,408	11,721,126
Noncurrent liabilities	273,246,167	316,130,588	254,962,731	258,588,097	72,821,568	86,294,067	57,897,128	50,752,824	59,805,092	68,940,884
Total liabilities	300,954,131	343,109,202	275,178,113	276,546,127	88,838,332	99,309,113	73,331,607	65,364,906	73,652,500	80,662,010
<b>Deferred Inflows of Resources</b>										
Pension & OPEB Related Deferrals	34,487,991	7,150,123	7,774,752	5,590,132	2,037,830	1,128,104	4,043,931	14,011,017	-	-
<b>Net position</b>										
Net investment in capital assets	98,970,125	175,213,690	244,774,593	71,266,392	65,729,893	62,678,748	56,413,066	49,970,618	45,863,877	42,340,649
Restricted	1,393,493	1,739,198	1,566,009	188,636,195	439,878	486,719	557,168	758,447	951,300	1,937,156
Unrestricted	(42,586,479)	(119,806,507)	(190,779,395)	(208,714,090)	(25,241,473)	(22,045,417)	(11,697,165)	(925,759)	22,900,600	22,536,558
Total net position	\$ 57,777,139	\$ 57,146,381	\$ 55,561,207	\$ 51,188,497	\$ 40,928,298	\$ 41,120,050	\$ 45,273,069	\$ 49,803,306	\$ 69,715,777	\$ 66,814,363

*Notes*

*GASB 63 was implemented in FY 2013.*

*GASB 68 was implemented in FY 2016.*

*Net position was restated in FY 2017 due to GASB 75 implementation.*

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**CHANGES IN NET POSITION**

**Last ten fiscal years ended June 30**

(accrual basis of accounting)

	Governmental Activities									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Program expenses</b>										
Instruction	\$ 59,548,119	\$ 58,497,883	\$ 56,364,892	\$ 51,898,760	\$ 49,496,621	\$ 47,355,749	\$ 49,547,239	\$ 34,852,268	\$ 38,717,209	\$ 34,581,788
Support services	45,117,024	42,079,878	38,833,039	33,855,885	30,920,077	29,927,990	30,267,462	21,631,931	24,281,080	21,140,455
Enterprise and community services	4,570,098	3,645,032	3,928,452	3,867,842	3,897,594	3,927,289	3,914,712	2,983,900	3,529,606	3,190,135
Facilities acquisition and construction	-	-	-	-	-	-	-	118,051	16,251	3,342,099
Interest on long-term debt	9,279,623	8,796,088	4,897,413	5,175,218	4,379,522	1,140,242	2,083,001	2,452,351	3,914,624	3,879,303
Total expenses	118,514,864	113,018,881	104,023,796	94,797,705	88,693,814	82,351,270	85,812,414	62,038,501	70,458,770	66,133,780
<b>Program revenues</b>										
Charges for services										
Instruction	6,225	150	7,965	19,295	15,905	-	-	51,238	51,920	2,634,605
Support services	915,014	353,972	847,940	1,196,546	1,221,109	1,351,347	1,345,177	1,240,582	1,186,238	974,804
Enterprise and community services	1,003,977	64,852	901,919	1,300,642	1,315,083	1,215,381	1,203,177	1,196,907	1,215,989	158,076
Operating grants and contributions										
Instruction	6,128,996	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
Support services	4,330,846	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
Enterprise and community services	443,665	304,616	1,799,880	1,898,307	1,822,131	1,771,721	1,775,657	1,797,268	206,914	196,601
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	3,824,904
Total program revenues	12,828,723	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
Net (expense) revenue	(105,686,141)	(103,664,782)	(95,042,499)	(84,571,440)	(80,373,479)	(74,357,556)	(77,083,428)	(53,314,258)	(63,556,405)	(57,224,113)
<b>General revenues</b>										
Property taxes levied for general purposes	41,102,296	39,119,545	37,294,209	35,494,472	32,783,622	30,804,770	27,969,028	28,358,014	25,486,553	27,016,705
Property taxes levied for debt service	14,204,802	12,719,907	12,615,266	12,475,276	6,406,822	9,424,216	9,612,418	9,652,592	8,061,368	8,368,806
State school fund for education and support services	38,557,720	37,738,811	38,474,357	35,580,286	36,625,039	31,078,437	31,909,124	29,746,727	27,230,899	20,978,373
Common school fund	1,092,379	1,010,696	945,382	1,029,035	979,239	1,184,612	1,129,382	919,188	860,529	906,786
Unrestricted state and local revenue	5,287,525	9,746,249	3,093,567	2,345,725	1,701,213	1,509,425	1,089,344	907,982	566,282	426,120
Unrestricted grants and contributions	4,180,839	3,431,595	685,576	-	-	-	-	25,968	1,592,824	-
Intermediate sources	1,248,015	984,943	893,551	1,072,147	862,226	887,162	566,109	577,461	501,465	-
Unrealized gain (loss) from investments	-	(3,335,218)	-	-	(19,920)	-	-	-	-	-
Capital lease issuance	519,532	789,813	-	-	-	-	-	-	-	-
Earnings on investments	123,791	3,043,615	5,413,301	6,837,007	740,187	464,778	277,786	212,619	193,631	200,227
Gain on sale of capital assets	-	-	-	(2,309)	-	-	-	(154,786)	937,935	-
Early retirement liability write off	-	-	-	-	103,299	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	980,227	1,026,333	84,638
Total general revenues	106,316,899	105,249,956	99,415,209	94,831,639	80,181,727	75,353,400	72,553,190	71,225,992	66,457,819	57,981,655
Change in net position	\$ 630,758	\$ 1,585,174	\$ 4,372,710	\$ 10,260,199	\$ (191,752)	\$ 995,844	\$ (4,530,238)	\$ 17,911,734	\$ 2,901,414	\$ 757,542

Change in net position **118 <==**

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**FUND BALANCES OF GOVERNMENTAL FUNDS**

**Last ten fiscal years ended June 30**

(accrual basis of accounting)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>General Fund</b>										
Assigned										
Assigned to operating contingency	\$ 2,115,102	\$ 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
Assigned to rainy day fund	4,230,204	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
Assigned to unappropriated ending fund balance	6,793,634	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
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	-
Committed										
Committed to classified bargaining	500,000	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	326,840	1,156,333	911,499
<b>Total General Fund balance</b>	<b>13,638,940</b>	<b>14,494,452</b>	<b>12,679,136</b>	<b>16,373,874</b>	<b>14,680,683</b>	<b>10,138,976</b>	<b>10,278,573</b>	<b>8,388,191</b>	<b>7,001,834</b>	<b>6,629,956</b>
<b>All Other Governmental Funds</b>										
Nonspendable	335,394	301,402	284,419	264,379	212,418	162,892	108,010	153,965	137,776	124,302
Restricted for debt service	246,963	444,747	881,879	988,248	439,878	486,719	557,170	200,108	(406,430)	344,907
Restricted for capital construction	66,899,940	140,231,256	165,325,450	187,262,946	-	-	-	-	-	-
Committed to debt service	1,403,838	1,523,444	78,361	89,096	213,657	3,336,524	2,893,748	2,552,594	2,370,098	2,326,927
Committed to contracts and programs	1,263,512	207,279	443,268	1,070,234	984,695	695,376	957,964	1,426,493	2,019,663	2,925,446
Committed to student body activities	439,325	379,155	473,465	463,889	578,531	733,632	797,490	662,506	575,834	575,666
Committed to facilities improvements	2,135,369	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
Committed to early retirement incentives	-	-	-	-	-	103,299	607,692	741,085	957,216	1,468,208
<b>Total all other governmental funds balances</b>	<b>72,724,341</b>	<b>145,521,680</b>	<b>170,114,457</b>	<b>192,789,869</b>	<b>4,006,841</b>	<b>7,053,391</b>	<b>7,897,480</b>	<b>9,007,321</b>	<b>7,240,243</b>	<b>8,324,563</b>
<b>Total fund balances</b>	<b>\$ 86,363,281</b>	<b>\$160,016,132</b>	<b>\$182,793,593</b>	<b>\$209,163,743</b>	<b>\$ 18,687,524</b>	<b>\$ 17,192,367</b>	<b>\$ 18,176,053</b>	<b>\$ 17,395,512</b>	<b>\$ 14,242,077</b>	<b>\$ 14,954,519</b>

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS**

**Last ten fiscal years ended June 30**

(accrual basis of accounting)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>REVENUES</b>										
Local sources	\$ 62,789,384	\$ 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
Intermediate sources	1,248,015	984,943	893,551	1,072,147	862,226	887,162	566,109	577,461	501,465	658,885
State sources	48,176,640	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
Federal sources	9,772,342	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
Total revenues	<u>121,986,381</u>	<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>
<b>EXPENDITURES</b>										
Current										
Instruction	55,916,558	50,828,145	52,553,266	49,612,900	45,754,643	43,208,120	41,565,059	39,701,831	37,601,264	34,579,681
Support services	41,890,358	36,274,403	36,979,331	32,925,067	28,787,083	27,690,186	25,932,037	25,447,705	23,974,166	22,649,273
Enterprise and community services	4,291,376	3,167,126	3,662,794	3,695,975	3,564,966	3,584,510	3,240,031	3,399,099	3,427,872	3,175,538
Facilities acquisition and construction	76,340,215	85,253,744	29,003,433	6,538,598	24,967	558,594	1,623,228	134,477	6,182	-
Debt service										
Principal	6,322,004	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
Interest	11,398,253	9,162,292	8,063,351	7,503,457	2,600,455	2,907,078	3,192,145	3,458,812	3,711,849	3,882,787
Total expenditures	<u>196,158,764</u>	<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>79,759,114</u>	<u>75,852,210</u>	<u>71,395,720</u>
Revenues over (under) expenditures	<u>(74,172,383)</u>	<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>
<b>OTHER FINANCING SOURCES (USES)</b>										
Loss on Sale of Investments	-	(3,335,218)	-	-	-	-	-	-	-	-
Financed Purchases	519,532	789,813	1,020,691	1,013,855	482,160	-	-	-	-	-
Issuance of bonds - principal	-	39,915,000	-	159,999,046	-	-	-	-	-	-
Issuance of bonds - premium	-	10,505,389	-	28,699,499	-	-	-	-	-	-
Transfers in	-	-	-	-	103,299	-	-	1,100,000	-	-
Transfers out	-	-	-	-	(103,299)	-	-	-	-	-
Proceeds from the sale of assets	-	-	-	-	-	-	-	-	937,935	-
Total other financing sources (uses)	<u>519,532</u>	<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>
Net change in fund balance	<u>\$ (73,652,851)</u>	<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>
Debt service as a percentage of noncapital expenditures	<u>9.0%</u>	<u>7.9%</u>	<u>11.6%</u>	<u>14.1%</u>	<u>13.2%</u>	<u>13.4%</u>	<u>13.5%</u>	<u>13.9%</u>	<u>14.3%</u>	<u>15.0%</u>

# Revenue Capacity

## **Revenue Capacity**

Schedules related to the revenue of the district, including: information regarding taxable properties, property tax rates, tax payers, and tax collections.

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**ASSESSED AND ACTUAL VALUE OF TAXABLE PROPERTY**

**Last ten fiscal years**

<u>Fiscal Year</u> <u>Ending</u> <u>June 30</u>	<u>Real</u> <u>Property</u>	<u>Personal</u> <u>Property</u>	<u>Public</u> <u>Utility</u>	<u>Total</u> <u>Assessed</u> <u>Value</u>	<u>Total</u> <u>Direct</u> <u>Tax Rate</u>	<u>Real Market</u> <u>Value</u>	<u>Assessed</u> <u>Value as a %</u> <u>of Actual Value</u>
2022	\$7,085,423,737	\$204,040,697	\$202,812,980	\$7,492,277,414	\$ 7.90	\$12,063,878,796	62%
2021	6,787,009,105	208,108,021	200,175,032	7,195,292,158	7.77	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	7.61	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%

*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.*

*Tax rates are per \$1,000 of assessed value.*

*Real market value is calculated using Measure 5 values.*

*Sources*

*Benton County Department of Assessment*

*Linn County Assessment and Taxation*

**CORVALLIS SCHOOL DISTRICT 509J**  
Benton County, Oregon

**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
**Last ten fiscal years ended June 30**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>District Direct Rates</b>										
General Tax Permanent Rate	\$4.46	\$4.46	\$4.46	\$4.46	\$4.46	\$4.46	\$4.46	\$4.46	\$4.46	\$4.46
Local Option Tax	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
General Obligation Debt Service	1.94	1.81	1.86	1.95	1.06	1.59	1.73	1.79	1.65	1.65
<b>Total Direct Tax Rate</b>	<b>\$7.90</b>	<b>\$7.77</b>	<b>\$7.82</b>	<b>\$7.91</b>	<b>\$7.02</b>	<b>\$7.55</b>	<b>\$7.69</b>	<b>\$7.75</b>	<b>\$7.61</b>	<b>\$7.61</b>
<b>Overlapping Total Property Tax Rates</b>										
City of Corvallis	\$6.18	\$6.18	\$6.18	\$6.16	\$6.17	\$6.18	\$6.19	\$6.19	\$5.83	\$5.81
Benton County	3.11	3.11	3.11	3.11	3.11	3.11	3.11	3.11	3.11	2.97
Linn-Benton-Lincoln Education Service District	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Linn-Benton Community College	0.67	0.67	0.67	0.67	0.67	0.68	0.68	0.68	0.69	0.68
Benton County Library	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	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. Rates are based on each year's debt service requirements.*

*Tax rates are per \$1,000 of assessed value.*

*The district's total direct tax rate excludes urban renewal adjustments.*

*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.*

*The district crosses boundaries of two counties, two cities and several other districts. Overlapping rates are presented for individually significant taxing districts. Applicable tax rates vary depending on property location.*

**Sources**

*Benton County Department of Assessment*

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**PRINCIPAL PROPERTY TAX PAYERS FOR BENTON COUNTY**

**Current year and nine years ago**

Taxpayer	2022			2013		
	Taxable Assessed	Rank	% of Total Taxable Assessed	Taxable Assessed	Rank	% of Total Taxable Assessed
	Value		Value	Value		Value
<b>Ten largest taxpayers</b>						
HP Inc	\$ 411,297,320	1	3.97%	\$ 328,485,796	1	4.75%
700 SW Chickadee Street LLC	70,103,613	2	0.68%			
Pacificorp	74,505,000	3	0.72%	35,923,000	3	0.52%
Hollingsworth & Vose Fiber Company	66,541,206	4	0.64%	23,274,797	6	0.34%
Northwest Natural Gas Co	53,818,000	5	0.52%	23,868,000	4	0.35%
Comcast Corporation	44,277,999	6	0.43%	41,229,000	2	0.60%
Washington Ave Mixed Use LLC	32,166,420	7	0.31%			
Avery Investments LLC	27,811,427	8	0.27%	19,074,656	7	0.28%
Oregon State Credit Union	24,017,527	9	0.23%			
Corvallis River Run LLC	23,812,264	10	0.23%			
Starker Forest Inc				23,407,088	5	0.34%
Witham Hill Oaks Apartments LLC				15,100,042	8	0.22%
Suncor Partners LLC				11,797,364	9	0.17%
Bender Equities Inc				11,558,753	10	0.17%
Subtotal of ten largest taxpayers	828,350,776		7.99%	533,718,496		7.72%
All other taxpayers	9,534,441,780		92.01%	6,378,721,985		92.28%
Total all taxpayers	<u>\$ 10,362,792,556</u>		<u>100.00%</u>	<u>\$ 6,912,440,481</u>		<u>100.00%</u>

*Sources*

*Benton County Department of Assessment*

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**PROPERTY TAX LEVIES AND COLLECTIONS**

**Last ten fiscal years**

Fiscal Year Ending June 30	Taxes Levied	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2022	\$ 56,829,353	\$ 54,715,383	96.3%	\$ 767,044	\$ 55,482,428	97.6%
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%

*Notes*

*Taxes levied are combined for Benton and Linn counties. Taxes are assessed as of July 1, become due as of November 15 and become delinquent as of May 15. Collections in subsequent years includes current year revenue received for taxes levied in prior years.*

*Sources*

*Benton County Department of Assessment*

*Linn County Assessment and Taxation*

# Debt Capacity

## **Debt Capacity**

Information related to outstanding debt, governmental activities debt, and legal debt margin.

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**RATIOS OF OUTSTANDING DEBT BY TYPE**

**Last ten fiscal years**

Fiscal Year Ending June 30	General Bonded Debt						
	General Obligation Bonds	Unamortized Bond Premium	Less Amount Available for Repayment	Net General Bonded Debt	Percent of Real Market Value	Per Student	Per Capita
	2022	\$ 191,306,307	\$ 32,297,722	\$ 246,963	\$ 223,357,066	1.85%	\$35,025
2021	194,858,524	34,316,330	444,748	228,730,106	1.99%	35,402	2,403
2020	159,539,046	25,829,549	881,879	184,486,716	1.77%	27,352	1,983
2019	166,234,046	28,049,981	988,248	193,295,779	2.01%	28,459	2,091
2018	12,905,000	1,483,772	439,878	13,948,894	0.16%	2,029	152
2017	18,660,000	2,099,730	486,720	20,273,010	0.25%	3,020	225
2016	26,820,000	2,938,741	557,170	29,201,571	0.38%	4,351	331
2015	34,395,000	3,672,607	200,108	37,867,499	0.51%	5,700	434
2014	41,395,000	4,303,727	(406,430)	46,105,157	0.66%	7,129	535
2013	47,840,000	4,831,895	344,907	52,326,988	0.75%	8,144	604

Fiscal Year Ending June 30	Other Governmental Activities Debt						
	Limited Tax Pension Obligation Bonds	Capital Leases	Other Debt	Total District Debt	Percent of Real Market Value	Per Student	Per Capita
	2022	\$ 14,640,000	\$ 1,000,633	\$ 237,570	\$ 239,235,269	1.98%	\$37,515
2021	16,475,000	1,082,078	263,597	246,550,781	2.14%	38,160	2,591
2020	16,475,000	1,185,178	159,663	202,306,557	1.95%	29,994	2,174
2019	16,992,135	1,038,909	95,073	211,421,896	2.20%	31,128	2,287
2018	17,503,800	686,994	-	32,139,688	0.36%	4,675	350
2017	18,008,178	485,056	-	38,766,244	0.48%	5,774	431
2016	18,503,932	186,390	-	47,891,893	0.62%	7,135	542
2015	19,040,630	-	-	56,908,129	0.77%	8,567	653
2014	19,657,819	-	-	65,762,976	0.94%	10,169	763
2013	20,343,697	-	-	72,670,685	1.04%	11,311	838

*Notes*

*Details regarding the district's outstanding debt can be found in Note 7 in the notes to the financial statements.*

*Percent of actual real market value of property is calculated using Measure 5 values.*

*Per student calculations are based on student enrollment (total student headcount) as of October 1.*

*Per capita calculations are based on population estimates as of July 1.*

*Limited tax pension obligation bonds are not included in net general bonded debt as they are not repaid directly with property tax dollars.*

*Sources*

*Benton County Department of Assessment (real market values)*

*Linn County Assessment and Taxation (real market values)*

*Corvallis School District 509J (student enrollment)*

*US Census Bureau (population estimates)*

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**

**June 30, 2022**

Overlapping Issuer	Net Property Tax Backed Debt	Percent Overlapping	Net Overlapping Debt
Benton County	\$ 15,340,000	71.21%	\$ 10,923,000
Benton County School District 17J (Philomath)	28,078,268	0.15%	40,770
City of Corvallis	1,295,000	99.27%	1,285,483
City of Philomath	300,810	6.04%	18,173
Lane Community College	219,475,000	0.00%	2,414
Linn-Benton Community College	32,815,487	37.72%	12,377,444
Linn-Benton-Lincoln ESD	6,040,000	26.40%	1,594,711
Philomath RFPD 4	1,775,000	19.98%	354,586
Subtotal, overlapping debt			<u>\$ 26,596,581</u>
District direct net property tax backed debt			<u>223,228,429</u>
Total direct and overlapping debt			<u>\$ 249,825,010</u>

*Notes*

*Net property-tax backed debt includes all general obligation bonds and limited-tax general obligation bonds, less self-supporting unlimited tax general obligation bonds and self-supporting limited-tax general obligation debt.*

*Overlapping Debt is calculated using net property-tax backed debt times percent overlapping that are provided by Oregon State Treasury, Debt Management Division.*

*District direct net property tax backed debt is net of unamortized bond premiums.*

*Source*

*Oregon State Treasury, Debt Management Division (overlapping debt report)*

**CORVALLIS SCHOOL DISTRICT 509J**  
Benton County, Oregon

**LEGAL DEBT MARGIN INFORMATION**  
**Last ten fiscal years**

**Legal Debt Margin Calculation for Fiscal Year 2022**

Real Market Value	\$ 12,063,878,796
Debt Limit (7.95% of Real Market Value)	\$ 959,078,364
Amount of Debt Applicable to Debt Limit:	
General Obligation Bonded Debt	191,306,307
Less: Amount Available in Debt Service Fund	(246,963)
Amount of Debt Applicable to Debt Limit	\$ 191,059,344
Legal debt margin	\$ 768,019,020

Year Ending June 30	Debt Limit	Total Net Debt Applicable To Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a % of Debt Limit
2022	\$ 959,078,364	\$ 191,059,344	\$ 768,265,983	19.9%
2021	914,797,728	194,413,776	720,828,699	21.3%
2020	826,762,479	158,657,167	668,987,190	19.2%
2019	765,733,381	165,245,798	601,475,831	21.6%
2018	704,130,480	12,465,122	692,105,236	1.8%
2017	646,115,440	18,173,280	628,428,879	2.8%
2016	613,924,641	26,262,830	588,218,981	4.3%
2015	586,356,912	34,194,892	552,362,127	5.8%
2014	557,406,035	41,801,430	515,198,175	7.5%
2013	554,563,085	47,495,093	507,412,899	8.6%

*Notes*

*ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values of all taxable properties within the district 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.*

*Allowable Percentage of Real Market Value:*

*(A) Kindergarten through eighth grade, 9 x .0055*      4.95%

*(B) Ninth through twelfth, 4 x .0075*                      3.00%

*Allowable percentage*    7.95%



# **Demographic and Economic Information**

## **Demographic and Economic Information**

Local statistics related to the demographic and economic landscape of the Corvallis School District's local geographic region.

# CORVALLIS SCHOOL DISTRICT 509J

## Benton County, Oregon

### DEMOGRAPHIC AND ECONOMIC STATISTICS

#### Last ten fiscal years

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Fiscal Year Ending June 30	Population	Personal Income (Thousands)	Per Capita Personal Income	Unemployment Rate
2022	96,017	\$5,201,650	\$54,174	2.9%
2021	95,167	4,818,137	50,628	4.0%
2020	94,844	4,485,136	47,290	7.7%
2019	94,042	4,245,863	45,149	3.1%
2018	93,257	3,995,270	42,842	2.9%
2017	91,178	3,840,665	42,123	3.2%
2016	89,368	3,640,560	40,737	4.1%
2015	88,034	3,477,264	39,499	4.1%
2014	86,784	3,272,729	37,711	4.9%
2013	87,095	3,281,101	37,673	5.6%

#### Notes

*Population is Census Bureau midyear population estimate.*

*Unemployment rate is for the Corvallis, OR (Benton County) Metropolitan Service Area (MSA) as of June (seasonally adjusted).*

#### Sources

*US Census Bureau (population estimates)*

*US Department of Commerce, Bureau of Economic Analysis (population estimates, personal income)*

*State of Oregon Employment Department (Local Area Unemployment Statistics)*

## CORVALLIS SCHOOL DISTRICT 509J

### Benton County, Oregon

#### PRINCIPAL EMPLOYERS FOR THE CORVALLIS AREA

Current and nine years ago

Employer	2022			2013		
	Employees	Rank	% of Total Employment	Employees	Rank	% of Total Employment
Oregon State University	11,600	1	27.03%	9,453	1	23.49%
Samaritan Health Services	3,300	2	7.69%	2,632	2	6.54%
HP, Inc.	1,200	3	2.80%	1,550	3	3.85%
Corvallis School District 509J	975	4	2.27%	550	4	1.37%
Corvallis Clinic	600	5	1.40%	535	5	1.33%
Benton County	560	6	1.31%	381	8	0.95%
City of Corvallis	420	7	0.98%	397	7	0.99%
Jacobs Engineering Group (previously CH2M Hill)	270	8	0.63%	400	6	0.99%
NuScale Power	200	9	0.47%			
Korvis, LLC	130	10	0.30%			
Fiserv				247	9	0.61%
ATS Systems Oregon				190	10	0.47%
Subtotal of ten largest employers	19,255		44.87%	16,335		40.59%
All other employers	23,655		55.13%	23,905		59.41%
Total area employment	42,910		100.00%	40,240		100.00%

*Notes*

*Total area employment is for the Corvallis, OR (Benton County) Metropolitan Service Area (MSA).*

*Sources*

*Oregon State University (Institutional Research) Employment Reports*

*Corvallis School District 509J*

*City of Corvallis*

*Benton County*

# Operating Information

**Operating Information**

Information specific to the operations of the district – staffing, operating statistics, and capital assets.

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**FULL TIME EQUIVALENT (FTE) EMPLOYEES BY FUNCTION**

**Last ten fiscal years**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Regular Programs	342.0	328.0	336.9	341.8	334.4	321.9	313.6	303.9	279.4	274.3
Special Programs	183.7	163.6	185.6	176.8	161.3	155.1	149.6	143.6	140.6	134.2
Total Instruction	<u>525.7</u>	<u>491.6</u>	<u>522.6</u>	<u>518.5</u>	<u>495.6</u>	<u>476.9</u>	<u>463.1</u>	<u>447.5</u>	<u>420.1</u>	<u>408.5</u>
Support Services—Students	112.5	86.1	95.4	79.0	66.3	61.1	58.6	57.3	53.7	52.1
Support Services—Instructional Staff	39.6	29.9	33.9	33.3	32.7	35.8	29.3	32.9	28.1	22.6
Support Services—General Administration	2.0	2.0	2.2	2.0	2.0	2.0	2.0	2.0	1.8	2.0
School Administration	50.8	48.9	48.6	44.7	42.2	42.7	42.5	44.4	41.6	42.1
Support Services – Business	63.1	60.7	64.7	59.5	56.3	57.1	54.3	52.4	50.8	51.8
Support Services—Central Activities	31.3	29.6	28.8	19.2	18.1	16.8	17.2	13.6	13.1	12.6
Total Support Services	<u>299.3</u>	<u>257.2</u>	<u>273.6</u>	<u>237.7</u>	<u>217.6</u>	<u>215.4</u>	<u>204.0</u>	<u>202.6</u>	<u>189.1</u>	<u>183.3</u>
Food Services	32.5	29.8	33.7	35.2	35.9	36.1	35.8	37.8	37.7	36.5
Community Services	2.1	2.2	2.7	3.2	3.6	3.5	2.0	2.5	2.5	2.7
Total Enterprise and Community Services	<u>34.5</u>	<u>32.0</u>	<u>36.4</u>	<u>38.5</u>	<u>39.5</u>	<u>39.6</u>	<u>37.8</u>	<u>40.2</u>	<u>40.1</u>	<u>39.2</u>
Facilities Acquisition and Construction	3.8	2.3	2.2	2.1	-	-	-	-	-	-
Total Facilities Acquisition and Construction	<u>3.8</u>	<u>2.3</u>	<u>2.2</u>	<u>2.1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total FTE	<u><u>863.3</u></u>	<u><u>783.1</u></u>	<u><u>834.8</u></u>	<u><u>796.8</u></u>	<u><u>752.8</u></u>	<u><u>732.0</u></u>	<u><u>704.9</u></u>	<u><u>690.4</u></u>	<u><u>649.3</u></u>	<u><u>631.0</u></u>

Source

Corvallis School District 509J

## CORVALLIS SCHOOL DISTRICT 509J

### Benton County, Oregon

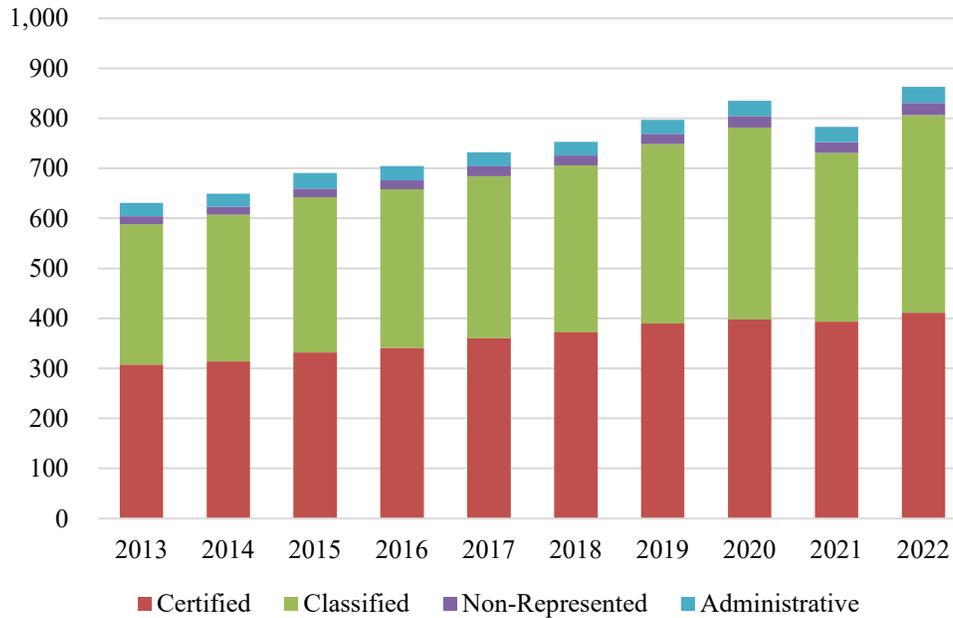
#### FULL TIME EQUIVALENT (FTE) EMPLOYEES BY CLASSIFICATION

Last ten fiscal years

Fiscal Year Ending June 30	Certified Staff	Classified Staff	Non- Represented Staff	Administrative Staff	Total
2022	411.2	395.3	23.9	32.8	863.3
2021	393.3	337.6	21.2	31.0	783.0
2020	398.1	383.8	22.3	30.6	834.8
2019	389.9	358.7	20.4	27.7	796.7
2018	372.2	334.0	19.3	27.3	752.8
2017	360.6	324.0	19.2	28.2	732.0
2016	340.9	317.4	17.6	29.0	704.9
2015	331.7	310.5	17.0	31.2	690.4
2014	314.1	293.1	16.2	26.0	649.4
2013	307.7	280.5	16.2	26.6	631.0

Source

*Corvallis School District 509J*



**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**OPERATING STATISTICS**

**Last ten fiscal years**

Fiscal Year Ending June 30	Student Enrollment	Average Daily Membership Weighted (ADMw)	Operating Expenditures	Cost per Student	% Change	Certified Staff (FTE)	Student- Certified Staff Ratio	Students Eligible for Free or Reduced Priced Meals
2022	6,377	7,465.8	\$102,098,292	\$16,010	3.0%	411.2	15.51	*
2021	6,461	7,482.2	100,455,878	15,548	8.4%	393.3	16.43	*
2020	6,745	7,769.4	96,753,447	14,344	12.5%	398.1	16.94	36%
2019	6,792	7,847.5	86,602,087	12,751	12.0%	389.9	17.42	33%
2018	6,875	7,942.1	78,234,957	11,380	1.8%	372.2	18.47	33%
2017	6,714	7,853.5	75,041,408	11,177	5.2%	360.6	18.62	34%
2016	6,712	7,830.1	71,287,665	10,621	2.8%	340.9	19.69	33%
2015	6,643	7,484.0	68,649,254	10,334	2.8%	331.7	20.03	34%
2014	6,467	7,243.3	65,009,481	10,052	7.3%	314.1	20.59	36%
2013	6,425	7,135.0	60,217,426	9,372	-	307.7	20.88	36%

*Notes*

*Student enrollment is the total student headcount as of October 1.*

*ADMW is average daily membership, weighted for special education, English learners, poverty, and pregnant/parenting.*

*Operating expenditures are all governmental fund expenditures less debt service and capital outlay.*

*Certified staff includes counselors, mental health therapists, nurses, speech therapists, and other specialists.*

*\*Eligibility is not reported for 2021 and 2022 as the District operated meal programs under federal waivers that qualified all students for free meals.*

*Sources*

*Corvallis School District 509J*

*Oregon Department of Education (ADMw)*

**CORVALLIS SCHOOL DISTRICT 509J**

Benton County, Oregon

**CAPITAL ASSET INFORMATION**

**Last ten fiscal years**

Schools	Year Built	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Adams Elementary	1962										
Square Feet		56,656	48,621	48,621	48,621	48,621	48,621	48,621	48,621	48,621	48,621
Enrollment		376	353	430	441	442	409	398	378	380	354
Franklin K-8 School	1947										
Square Feet		35,944	35,944	35,944	35,944	35,944	35,944	35,944	35,944	35,944	35,944
Enrollment		319	289	317	331	336	341	358	356	355	355
Kathryn Jones Harrison Elementary	1960										
Square Feet		50,494	40,155	40,155	40,155	40,155	40,155	40,155	40,155	40,155	40,155
Enrollment		284	312	348	359	357	348	345	338	329	330
Garfield Elementary	1955										
Square Feet		59,289	46,792	46,792	46,792	46,792	46,792	46,792	46,792	46,792	46,792
Enrollment		386	390	445	436	444	435	431	419	393	394
Bessie Coleman Elementary	2021										
Square Feet		67,466	44,902	44,902	44,902	44,902	44,902	44,902	44,902	44,902	44,902
Enrollment		308	317	412	424	422	389	365	343	355	342
Mt View Elementary	1954										
Square Feet		47,470	51,058	51,058	51,058	51,058	51,058	51,058	51,058	51,058	51,058
Enrollment		258	215	294	315	324	339	339	303	322	298
Letitia Carson Elementary	1962										
Square Feet		54,280	39,901	39,901	39,901	39,901	39,901	39,901	39,901	39,901	39,901
Enrollment		383	317	412	424	422	389	365	343	355	342
Lincoln Elementary	2021										
Square Feet		68,560	39,645	39,645	39,645	39,645	39,645	39,645	39,645	39,645	39,645
Enrollment		328	318	376	364	386	360	367	385	367	359
Cheldelin Middle School	1976										
Square Feet		106,699	106,699	106,699	106,699	106,699	106,699	106,699	106,699	106,699	106,699
Enrollment		525	439	615	604	574	544	546	562	546	563
Linus Pauling Middle School	2004										
Square Feet		131,327	131,327	131,327	131,327	131,327	131,327	131,327	131,327	131,327	131,327
Enrollment		766	725	804	765	736	747	711	712	678	706
Corvallis High School	2005										
Square Feet		298,525	252,352	252,352	252,352	252,352	252,352	252,352	252,352	252,352	252,352
Enrollment		1,229	1,072	1,249	1,243	1,282	1,246	1,312	1,279	1,254	1,234
Crescent Valley High School	1971										
Square Feet		247,071	247,071	247,071	247,071	247,071	247,071	247,071	247,071	247,071	247,071
Enrollment		943	845	935	995	1,001	1,005	1,022	1,014	988	981
Harding Center	1923										
Square Feet		37,441	39,345	39,345	39,345	39,345	39,345	37,441	37,441	37,441	37,441
District Office	1967										
Square Feet		31,851	32,750	32,750	32,750	32,750	32,750	32,750	32,750	32,750	32,750
Western View Center	1988										
Square Feet		6,400	7,992	7,992	7,992	7,992	7,992	7,992	7,992	7,992	7,992

*Notes*

*Bessie Coleman Elementary was previously Husky Elementary / Hoover Elementary.*

*Kathryn Jones Harrison Elementary was previously Jaguar Elementary / Jefferson Elementary.*

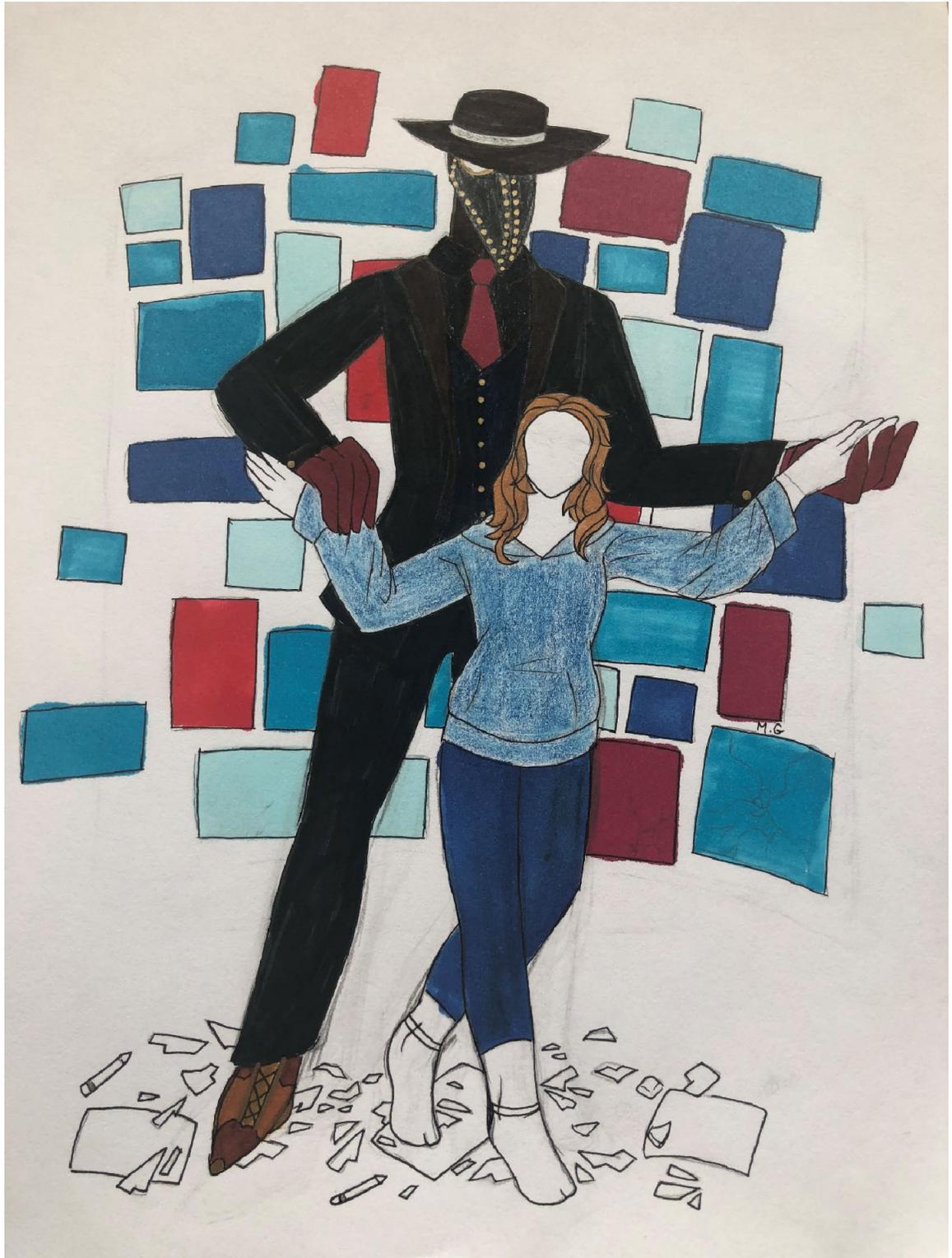
*Letitia Carson Elementary was previously Wildcat Elementary / Wilson Elementary.*

*Sources*

*Corvallis School District 509J*

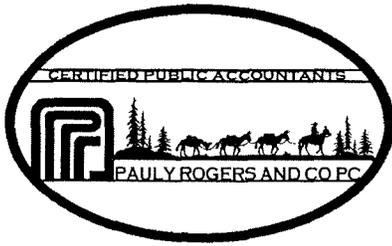
# Compliance Section

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ARTIST: Maggie Kemp, grade 10, Crescent Valley High School





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December 21, 2022

### **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, 2022, and have issued our report thereon dated December 21, 2022. 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, except as follows:

1. Expenditures of the various funds were within authorized appropriations except as noted on page 23.

#### **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.

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

# Grant Compliance Review

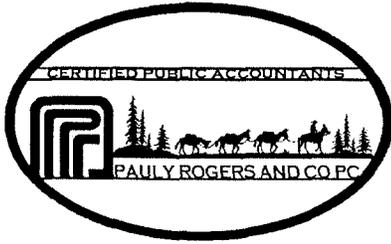
## **Grant Compliance Review**

Schedule of Expenditures of Federal Awards (SEFA), Auditor's reports, schedule of findings and questioned costs.

Corvallis School District 509J  
Benton County, Oregon

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022

Program Title	Pass Through Organization	Federal CFDA Number	Pass Through Entity Number	Period Covered	Expenditures	Passed Through To Subrecipients
<b>Department of Education</b>						
Title I Grants to Local Educational Agencies	Oregon Department of Education	84.010	58236	07/01/2020 - 09/30/2021	\$ 183,665	\$ -
Title I Grants to Local Educational Agencies	Oregon Department of Education	84.010	66946	07/01/2021 - 09/30/2022	623,966	-
Title I Grants to Local Educational Agencies	Oregon Department of Education	84.010	65090	07/01/2020 - 09/30/2022	54,805	-
Title I Grants to Local Educational Agencies	Oregon Department of Education	84.010	60368	07/01/2020 - 09/30/2022	27,813	-
<b>Total Title I Grants to Local Educational Agencies</b>					<b>890,249</b>	<b>-</b>
Special Education Grants to States	Oregon Department of Education	84.027	60635	07/01/2020 - 09/30/2022	544,616	-
Special Education Grants to States	Oregon Department of Education	84.027	68595	07/01/2021 - 09/30/2023	211,398	-
<b>Total Special Education Cluster</b>					<b>756,014</b>	<b>-</b>
21st Century Community Learning Centers	Oregon Department of Education	84.287	61143	07/01/2020 - 09/30/2022	123,548	-
21st Century Community Learning Centers	Oregon Department of Education	84.287	68780	07/01/2021 - 09/30/2023	281,178	-
<b>Total 21st Century Community Learning Centers</b>					<b>404,727</b>	<b>-</b>
English Language Acquisition State Grants (Title III)	Oregon Department of Education	84.365	53410	07/01/2019 - 09/30/2021	1,839	-
English Language Acquisition State Grants (Title III)	Oregon Department of Education	84.365	58462	07/01/2020 - 09/30/2023	35,923	-
English Language Acquisition State Grants (Title III)	Oregon Department of Education	85.365	67125	07/01/2021 - 09/30/2022	44,252	-
<b>Total English Language Acquisition State Grants (Title III)</b>					<b>82,014</b>	<b>-</b>
Supporting Effective Instruction State Grants (Title II-A)	Oregon Department of Education	84.367	53503	07/01/2019 - 09/30/2021	60,738	-
Supporting Effective Instruction State Grants (Title II-A)	Oregon Department of Education	84.367	58731	07/01/2020 - 09/30/2023	171,804	-
Supporting Effective Instruction State Grants (Title II-A)	Oregon Department of Education	84.367	67379	07/01/2021 - 09/30/2022	4,117	-
<b>Total Supporting Effective Instruction State Grants (Title II-A)</b>					<b>236,659</b>	<b>-</b>
Student Support and Academic Enrichment Program (Title IV-A)	Oregon Department of Education	84.424	58551	07/01/2020 - 09/30/2021	15,894	-
Student Support and Academic Enrichment Program (Title IV-A)	Oregon Department of Education	85.424	66735	07/01/2021 - 09/30/2023	60,725	-
<b>Total Student Support and Academic Enrichment Program (Title IV-A)</b>					<b>76,619</b>	<b>-</b>
Education Stabilization Fund (ESSER I) - COVID-19	Oregon Department of Education	84.425	57783	03/13/2020 - 09/30/2022	1,509	-
Education Stabilization Fund (ESSER II) - COVID-19	Oregon Department of Education	84.425	64553	03/13/2020 - 09/30/2023	1,753,762	57,112
Education Stabilization Fund (ESSER III) - COVID-19	Oregon Department of Education	84.425	64858	03/13/2020 - 09/30/2024	1,371,071	43,771
Education Stabilization Fund (ARP-HCY) - COVID-19	Oregon Department of Education	84.425	69332	04/23/2021 - 09/30/2024	2,412	-
<b>Total Education Stabilization Fund</b>					<b>3,128,755</b>	<b>100,883</b>
Career and Technical Education - Basic Grants to States	Linn Benton Community College	84.048	-	07/01/2021 - 06/30/2022	41,179	-
<b>Total Career and Technical Education - Basic Grants to States</b>					<b>41,179</b>	<b>-</b>
Research in Special Education (Institute of Education Sciences)	University of Oregon	84.324A	-	12/01/2021 - 06/30/2022	3,000	-
Research in Special Education (Institute of Education Sciences)	University of Oregon	84.324A	-	12/01/2021 - 06/30/2022	3,000	-
<b>Total Research in Special Education</b>					<b>6,000</b>	<b>-</b>
Rehabilitation Services Vocational Rehabilitation Grants to States	Oregon Department of Human Services	84.126A	-	07/01/2021 - 06/30/2023	67,908	-
<b>Total Rehabilitation Services Vocational Rehabilitation Grants to States</b>					<b>67,908</b>	<b>-</b>
<b>Total Department of Education</b>					<b>5,690,124</b>	<b>100,883</b>
<b>Department of Health and Human Services</b>						
Medical Assistance Program (Medicaid)	Oregon Department of Human Services	93.778	-	07/01/2020 - 06/30/2021	134,049	-
<b>Total Medical Assistance Program (Medicaid)</b>					<b>134,049</b>	<b>-</b>
Foster Care Title IV-E (Transportation)	Oregon Department of Human Services	93.658	71619	07/02/2021 - 06/30/2023	10,454	-
<b>Total Foster Care Title IV-E (Transportation)</b>					<b>10,454</b>	<b>-</b>
<b>Total Department of Health and Human Services</b>					<b>144,503</b>	<b>-</b>
<b>Department of Agriculture</b>						
School Breakfast Program	Oregon Department of Education	10.553	-	07/01/2021 - 06/30/2022	710,864	-
National School Lunch Program	Oregon Department of Education	10.555	-	07/01/2021 - 06/30/2022	2,158,461	-
Donated Commodities (Non-Cash Assistance)	Oregon Department of Education	10.555	-	07/01/2021 - 06/30/2022	145,323	-
Summer Food Service Program	Oregon Department of Education	10.559	-	07/01/2021 - 06/30/2022	217,612	-
<b>Total Child Nutrition Cluster</b>					<b>3,232,260</b>	<b>-</b>
Child and Adult Care Food Program	Oregon Department of Education	10.558	-	07/01/2021 - 06/30/2022	230,930	-
<b>Total Child and Adult Care Food Program</b>					<b>230,930</b>	<b>-</b>
Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs	Oregon Department of Education	10.649	-	07/01/2021 - 06/30/2022	3,063	-
<b>Total PEBT Administrative Funds</b>					<b>3,063</b>	<b>-</b>
Schools and Roads - Grants to Counties (Federal Forest Fees)	Linn County	10.666	-	07/01/2021 - 06/30/2022	6,016	-
<b>Total Schools and Roads - Grants to Counties (Federal Forest Fees)</b>					<b>6,016</b>	<b>-</b>
<b>Total Department of Agriculture</b>					<b>3,472,269</b>	<b>-</b>
<b>Department of the Treasury</b>						
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	Linn Benton Lincoln ESD	21.027	-	03/03/2021 - 06/30/2024	434,675	-
<b>Total Coronavirus State and Local Fiscal Recovery Funds</b>					<b>434,675</b>	<b>-</b>
<b>Total Department of the Treasury</b>					<b>434,675</b>	<b>-</b>
<b>National Science Foundation</b>						
Education and Human Resources (Computer Science for All)	Oregon State University	47.076	-	09/01/2019 - 08/31/2023	38,971	-
<b>Total Education and Human Resources (Computer Science for All)</b>					<b>38,971</b>	<b>-</b>
<b>Total National Science Foundation</b>					<b>38,971</b>	<b>-</b>
<b>Total Grants Expended</b>					<b>9,780,543</b>	<b>100,883</b>
Reconciliation to Revenue						
Total Expenditures of Federal Awards					9,780,543	
Accruals / Deferrals					(8,201)	
Federal Revenue Recognized (see page 9)					9,772,342	



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December 21, 2022

To the Board of Directors  
Corvallis School District  
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, each major fund, fiduciary fund, and the aggregate remaining fund information of Corvallis School District as of and for the year ended June 30, 2022, and the related notes to the basic financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated December 21, 2022

**Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 or significant deficiencies may exist that have not been identified.

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

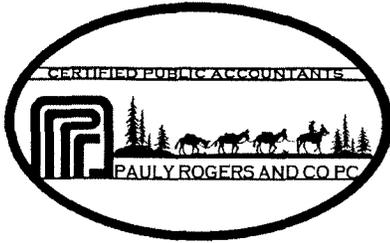
As part of obtaining reasonable assurance about whether the basic financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

### **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.



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



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December 21, 2022

To the Board of Directors  
Corvallis School District  
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**

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

We have audited Corvallis School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2022. The major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Corvallis School District 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, 2022.

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

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

We are required to be independent of Corvallis School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of compliance with the compliance requirements referred to above.

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.

***Responsibilities of Management for Compliance***

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

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

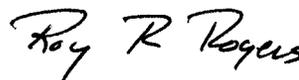
### **Report on Internal Control over Compliance**

*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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



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

CORVALLIS SCHOOL DISTRICT  
CORVALLIS, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2022

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**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 reported in accordance with section 515(d)(2) of the Uniform Guidance?  yes  no

**FEDERAL AWARDS**

Internal control over major programs:

Material weakness(es) identified?  yes  no

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

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 200.516(a) of the Uniform Guidance?  yes  no

**IDENTIFICATION OF MAJOR PROGRAMS**

<u>AL NUMBER</u>	<u>NAME OF FEDERAL PROGRAM CLUSTER</u>
84.027	IDEA
84.425	ESSER
21.027	CSLFRF
10.555/10.553/10.559	Child Nutrition Cluster

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

Auditee qualified as low-risk auditee?  yes  no

CORVALLIS SCHOOL DISTRICT  
CORVALLIS, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2022

---

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL EXPENDITURES**

1. BASIS OF PRESENTATION

The schedule of expenditures of federal awards includes federal grant activity under programs of the federal government. The information in this schedule is presented in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations, it is not intended to and does not present the net position, changes in net position, or cash flows of the District.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has not elected to use the ten percent de minimis indirect cost rate as allowed under Uniform Guidance, due to the fact that they already have a negotiated indirect cost rate with Oregon Department of Education, and thus is not allowed to use the de minimis rate.



## **notice of nondiscrimination**

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 persons have been designated to handle inquiries regarding discrimination: Jennifer Duvall, Human Resources Director and Title IX Coordinator: [jennifer.duvall@corvallis.k12.or.us](mailto:jennifer.duvall@corvallis.k12.or.us), 541-757-5840; Melissa Harder, Assistant Superintendent and Title II Oversight: [melissa.harder@corvallis.k12.or.us](mailto:melissa.harder@corvallis.k12.or.us); Shawn Bernard, Special Education Coordinator and ADA Title II Complaints: [shawn.bernard@corvallis.k12.or.us](mailto:shawn.bernard@corvallis.k12.or.us)

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. Las siguientes personas han sido designadas para atender las consultas relacionadas con la discriminación: Jennifer Duvall, Directora de Recursos Humanos y Coordinadora de Título IX: [jennifer.duvall@corvallis.k12.or.us](mailto:jennifer.duvall@corvallis.k12.or.us), 541-757-5840; Melissa Harder, Superintendente Asistente y Supervisora del Título II: [melissa.harder@corvallis.k12.or.us](mailto:melissa.harder@corvallis.k12.or.us); Shawn Bernard, Coordinador de Educación Especial y Quejas de Título II de Americanos con Discapacidades (ADA por sus siglas en inglés): [shawn.bernard@corvallis.k12.or.us](mailto:shawn.bernard@corvallis.k12.or.us)

### **XIII. SUPERINTENDENT'S 2022-23 EVALUATION**



# Corvallis

## SCHOOL DISTRICT

### **Corvallis School District Board of Directors Evaluation of Superintendent Ryan Noss 2022-23**

Dr. Ryan Noss is completing his seventh year as superintendent of the Corvallis School District. In many ways school has returned to normal over the last year and our students have been able to participate in activities, clubs, sports, and performances that were missed over the previous two school years. We invited the community to attend events at our schools and join us in celebrating the renaming of three of our schools. The renaming has been an opportunity to create curriculum so students can learn about and honor identities that historically have been excluded and disparaged. Our district continued to outperform the state in four-year graduation rate and the number of 9th graders on track to graduate increased dramatically over 2020-21. With these, and many other, reasons to celebrate, we also are aware that the COVID-19 pandemic is still impacting our students and staff. Third grade reading scores, graduation rates of students disproportionately affected by the pandemic, student behavior and mental health challenges, and staff stress are among the critical challenges we face.

Through our accomplishments and challenges, Superintendent Noss has thoughtfully leveraged resources to meet the needs of our district. He has led with a dedication to listening, collaboration, and growth and is actively engaged in leading his team in finding new ways to provide students pathways to success. The Corvallis School Board continues to feel that our district is fortunate to have Superintendent Noss serving our students and staff and finds his performance to be exemplary.

#### **Student achievement**

Superintendent Noss has shown an unwavering commitment to increasing student achievement and creating opportunities for growth and learning recovery for all students. Students are expected to succeed academically and the district is dedicated to meeting their social and emotional needs. Our superintendent continues to grow in his understanding of how to improve our district in a way that best meets the needs of students as well as staff. He finds creative ways to understand what is going on and who is being impacted. He is committed to engaging voices across the system in decision-making related to curriculum. Because of investments in professional development and the practice of using data to direct decision making in our district, we were able to leverage data to improve academic rigor and build on earlier work that used student well-being as a proxy for readiness to learn. Data was used to direct decisions about resource allocation to support student achievement and growth.

We have seen achievement successes in the last year but it will take time before it is reasonable to evaluate the performance of the superintendent on this goal without taking into account the cumulative effect of the COVID-19 pandemic. The number of our 9th

graders on track to graduate and continued strong graduation rates indicate that many students who are well established in our district have weathered the repercussions of the pandemic reasonably well. But the impacts have not been felt equally across all student groups. Graduation rates have not recovered for all student groups. Third grade reading levels reflect that our younger students missed learning opportunities at critical steps in their academic journey. Superintendent Noss has responded to the continued impact of the pandemic on student learning with strategic use of resources. Progress toward the goal of academic achievement and growth for all students will continue to be an expectation of the board. We are optimistic about the efforts our superintendent has made.

### **Equitable Systems**

Equity is a thread in every aspect of district planning and operations. It is an area of strength for Superintendent Noss. He models his learning and growth and encourages growth across the district. Our district has made advances toward equity across our system and our superintendent's leadership has been a key to this important work. District leaders are supported and feel that they can be bold in creating system changes and opportunities for all students and staff. Staff invest in helping students carry out the important work of advancing equity in their schools. Our district leverages the tools, resources, and systems that helps students who need help the most. We use disaggregated data focused on staff as well as student academic experience to direct decision making. New programs such as our Arabic language program and the DEDI group and the hiring of a bilingual mental health coordinator have advanced equity in our district in the last year.

Challenges remain for Superintendent Noss as our district works toward meeting the goal of building equitable systems. Youth Truth survey data indicates that students in our district are uncomfortable talking about their race and ethnicity with adults in their schools. Work needs to be done to ensure that the systemic level equity work is reaching our classrooms. Efforts to diversify our staff must continue and be paired with assessing staff experience, receiving feedback from staff, and building an infrastructure to support and retain staff of color. Support also must be given to our Special Education students who continue to graduate at lower rates than other students. These students must be supported as they access education. Superintendent Noss has consistently shown a willingness to continue to learn and challenge himself and his staff as they work toward addressing these and other barriers to equity that exist in our district.

### **Real World Learning**

The CTE programs offered by the district are a wonderful asset to students, providing meaningful pathways to hands-on learning and careers. It is evident that these programs are important to students and contribute positively to their sense of belonging. Our investments in improving our CTE spaces and expanding opportunities for students have

been led by Superintendent Noss. He clearly believes in the effectiveness of real world learning as a teaching modality and as a path to careers in the trades. Under our superintendent's leadership, expansion of real world and project based learning opportunities have expanded pathways for student learning.

With the success of our current real world learning opportunities, our district should continue to find new ways to reach students. Our Youth Truth survey data indicates that many of our students do not feel they have had an opportunity to discuss real world issues and solutions in their classrooms. We must ensure that real world learning is happening across all ages and all schools. We should conceptualize learning in new ways to include the arts and humanities. Partnerships in our community should be built on to provide students with internships. Superintendent Noss has done an admirable work on our real world learning goal and we look forward to seeing how new opportunities are created for our students.

### **Health and wellness**

Health and wellness are at the center of Superintendent Noss's work. He was scrupulous in planning and preparing for the return of students to in-person instruction. His leadership in building mental health clinics into the school district have provided Corvallis children an opportunity that no other community in Oregon has: clinical mental health support in schools. Mental health support is critical to student success. Family support is critical to creating an environment where students experience less stress and more security in their lives. Under Superintendent Noss's leadership, our district is providing critical services that are not available from other sources in our community.

Even with the support we have in place, we are facing a student mental health and behavior crisis. We must develop a deeper understanding of the erosion of youth mental health so we can direct resources to provide needed support. Superintendent Noss's commitment to data-driven decision making gives our district an understanding of student experience that should be used to understand and address gaps in access to care, impacts of bullying and microaggressions, and student connection. The health and wellness needs of our students demands an increased level of outreach, response, and resources.

The health and wellness goal is the board's only goal that specifically addresses staff. This year has presented teachers with challenges in their classrooms due to extreme student behavior. We should put a priority on working with staff and leadership to create strategies for responding to teachers when they are facing a crisis in their classrooms. Teachers should not feel that their safety is compromised. They should feel supported by the district at all levels. Just as we use data to understand our students' experience, we should use data to assess the experience of our staff and use resources to support them.

### **Long Range Facilities Planning**

Under Superintendent Noss's leadership, the district has done an impressive job completing the bond promise' and creating beautiful, inclusive, safe, spaces for students, staff, and the community. These are dynamic spaces that will accommodate a range of learning opportunities and needs in our schools. They reflect the core values of our district. The success of the bond projects despite a global pandemic, natural disasters, supply chain challenges, and inflation reflects our superintendent's ability to lead by empowering a team of capable people to think creatively, be inclusive, and work swiftly.

As the current bond projects wrap up we are excited to start planning for our next steps in facilities improvement.. These should include a timeline for renaming of additional schools. Buildings that should be considered as part of facilities planning are the district office and Franklin school. Because our current construction projects have been a model of delivering outstanding value in facilities, our district will be able to move forward to the next phase of facilities planning with a strong record of responsibly using funding from our community.

### **COVID-19 Response**

We are building our understanding of the impact of the COVID-19 pandemic on our students and staff. Superintendent Noss navigated the changing regulations, information, and political pressures admirably. He provided strong leadership, enabling our district to remain open during waves of infections during the 2021-22 school year. Our district creatively used financial resources to meet operational needs and address learning loss at critical points in our students' educational journey. As pandemic grants expire and our state considers cutting education budgets, Superintendent Noss will face the test of addressing long-term challenges created by the pandemic with reduced resources. His data driven approach to decision making and willingness to adjust to changes and learn from those most impacted by the barriers created by the pandemic will serve him well as he leads the district through the next phase of recovery.

The Corvallis school district is very fortunate to have a superintendent who demonstrates a commitment to leading with attention to issues of equity for both our students and staff; a superintendent with a strong dedication to listening, collaboration, and growth. Superintendent Noss's interactions with members of the community are characterized by great respect, leaning in to listen, and withholding judgment. His relationship with the board is one of open communication and is never adversarial. It is not a surprise that he now serves as a leader and mentor to other superintendents. Board members are proud to serve our district along with Superintendent Noss.

Dated this 9th day of March 2023:

Received this 9th day March 2023:

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Sarah Finger McDonald, Ph.D., Board Chair

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Ryan Noss, D.Ed., Superintendent

**XIV. CONSOLIDATED ACTION (9:05 p.m.)\***

A. Minutes

1. February 9, 2023

**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 6:33 p.m. in the Gymnasium of Lincoln Elementary School, 110 SE Alexander Avenue, Corvallis, OR 97333. The secretary recorded those present as listed below.

<p><u>BOARD MEMBERS PRESENT</u>                  Sarah Finger McDonald, Ph.D., Chair                  Shauna Tominey, Ph.D., Co-Vice Chair                  Sami Al-Abdrabbuh, Ph.D.                  Vincent Adams                  Tina Baker</p> <p><u>BOARD MEMBERS EXCUSED</u>                  Luhui Whitebear, Ph.D., Co-Vice Chair                  Terese Jones</p>	<p><u>EXECUTIVE STAFF PRESENT</u>                  Ryan Noss, D.Ed., Superintendent                  Melissa Harder, Assistant Superintendent                  Olivia Meyers Buch, Finance and Operations Director</p> <p><u>STUDENT REPRESENTATIVES PRESENT</u>                  Zoe DeAmicis                  Lucy Brown                  Emily Matsuba                  Charlotte Patel</p>
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A quorum was present, and due notice had been published.

**II. EXECUTIVE SESSION**

The Board met in Executive Session at 5:15 p.m. under ORS 192.660(2)(i) regarding the superintendent's performance evaluation.

**III. BOARD MEMBER REPORTS**

Director Al-Abdrabbuh attended Leadership Corvallis Education Day and expressed appreciation for the opportunity to meet with community leaders.

Director Baker excused themselves from the meeting at 6:39 p.m. due to connectivity issues.

Chair Finger McDonald attended the Corvallis Public Schools Foundation Hands Across Corvallis fundraising event. She expressed appreciation for the partnership between the foundation and Corvallis School District and the foundation's work to support students and staff.

**IV. OREGON SCHOOL BOARDS ASSOCIATION (OSBA) AND NATIONAL SCHOOL BOARDS ASSOCIATION (NSBA) UPDATES**

Director Al-Abdrabbuh provided a report before the meeting. (The report is posted online with

the informational packet of this meeting and will be filed with the official 2022-23 Board records.)

## **V. SUPERINTENDENT'S REPORT**

Superintendent Noss read from a written report. Highlights included Governor Kotek's proposed budget for the 2023-25 biennium and a picture of the first coin of the U.S. Mint 2023 American Women Quarters Program that honors the legacy of Bessie Coleman. (The report is posted online with the informational packet of this meeting and will be filed with the official 2022-23 Board records.)

## **VI. STUDENT REPRESENTATIVE REPORTS**

Students provided highlights of events and activities involving their schools, including:

- Sports updates
- District production of Cinderella will run from February 23 – March 12.
- Corvallis High School Prom Information
- Eighth-grade open houses

Superintendent Noss shared the College Hill High School report.

Superintendent Noss responded to student concerns regarding the condition of the Crescent Valley High School gym floor with the information that the floor was not refinished due to timing issues with construction and volleyball practice last summer. It will be refinished this coming summer.

Superintendent Noss noted he would respond to the following student representative concerns:

- Partitions in Corvallis High School men's restrooms.
- Limited SAT and ACT test opportunities.

## **VII. PUBLIC COMMENT**

Christa Schmeder, a Corvallis High School teacher, Corvallis Education Association (CEA) Union President, and parent, provided a staff update and report on CEA bargaining,

Ms. Schmeder addressed questions from the Board and Student Representatives with the following information:

- The Corvallis Education Association (CEA), Oregon Education Association (OEA), and the National Education Associations (NEA) work together through political action committees at different levels for more funding.
- The CEA, board members, and students went to the capitol and marched for more funding through the Student Success Act.
- There are student chapters that support the local worker's unions. There is information on the OEA website.

## VIII. PROPERTY TAX EXEMPTIONS - HOUSING REPORT

Brigetta Olson, City of Corvallis Housing and Neighborhood Services Manager, presented a report on a proposed property tax exemption for affordable housing in Corvallis and responded to Board member questions. (The documents are posted online with the informational packet of this meeting and will be filed with the official 2022-23 Board records.)

Superintendent Noss shared that he is working on getting answers to logistics questions and that there will be future updates on the program.

## IX. LBL ESD LOCAL SERVICE PLAN - SECOND READ

Superintendent Noss introduced Assistant Superintendent Jason Hay from the Linn Benton Lincoln Education Services District. (The document is posted online with the informational packet of this meeting and will be filed with the official 2022-23 Board records.)

### **MOTION:**

**It was moved by Director Al-Abdrabbuh and seconded by Co-Vice Chair Tominey to affirm the 2023-2025 Linn Benton Lincoln Education Service District Local Service Plan. The motion was moved on and unanimously approved.**

## X. BOND UPDATE

Kim Patten, Facilities and Transportation Director, and Dale Kuykendall, Senior Project Manager with Wenaha Group, provided a report before the Board meeting and were available to answer questions from the Board. (The report is posted online with the informational packet of this meeting and will be filed with the official 2022-23 Board records.)

## XI. DIANE EFSEAFF MEMORIAL SCHOLARSHIP APPROVAL

(The document is posted online with the informational packet of this meeting and will be filed with the official 2022-23 Board records.)

### **MOTION:**

**It was moved by Co-Vice Chair Tominey and seconded by Director Al-Abdrabbuh to approve participation in the half 2023-24 Oregon School Boards Association's Diane Efseaff Memorial Scholarship Program. The motion was moved on and unanimously approved.**

## XII. CONSOLIDATED ACTION

Niki Mendoza, a nominee for the Budget Committee, was present for the Board meeting, introduced herself, and shared her appreciation for the opportunity to support the District.

**MOTION:**

**It was moved by Director Al-Abdrabbuh and seconded by Co-Vice Chair Tominey to approve the Consolidated Action items. The motion was voted on and unanimously approved.**

- A. Appoint Budget Committee Member** – (This document is posted online with the informational packet of this meeting and will be filed with the official 2022-23 Board records.)
- B. Corvallis High School Request to Fundraise** – (This document is posted online with the informational packet of this meeting and will be filed with the official 2022-23 Board records.)
- C. Minutes** – January 19, 2023; January 26, 2023 – (The documents are posted online with the informational packet of this meeting and will be filed with the official 2022-23 Board records.)
- D. Licensed Personnel Action** – (This document is posted online with the informational packet of this meeting and will be filed with the official 2022-23 Board records.)

**XIII. CONSOLIDATED 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 2022-23 Board records.)
- B. December 2022 Financial Statement** – (This document is posted online with the informational packet of this meeting and will be filed with the official 2022-23 Board records.)
- C. Board Policies**
  - 1. Policy IGDJ - Interscholastic Activities - First Read** – (This document is posted online with the informational packet of this meeting and will be filed with the official 2022-23 Board records.)
  - 2. Policy IKF - High School Graduation Requirements - First Read** – (This document is posted online with the informational packet of this meeting and will be filed with the official 2022-23 Board records.)

**XIV. BOARD MEMBER COMMENTS**

Co-Vice Chair Tominey thanked the educators that have been attending the Board meetings. Additionally, she encouraged the Board that while revising Board goals and elevating student experience, the Board must also look at the importance of educator experience and well-being.

**XV. ADJOURNMENT**

There being no further business before the Board, Chair Finger McDonald adjourned the meeting at 7:52 p.m.

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Sarah Finger McDonald, Ph.D., Board Chair

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Ryan Noss, D.Ed., Superintendent

Prepared By: Kim Nelson

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UNADOPTED

B. Licensed Personnel Action, Including Annual Contract Renewals



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
 Prepared by: Jennifer Duvall, Human Resources Director  
 Meeting Date: March 09, 2023

### Licensed Personnel Action

### ACTION REQUESTED

#### Recommendation to Hire

Name	Position	FTE	Building	Start Date	Contract Status
Berrey, Thomas	Special Education Teacher	1.00	Cheldelin Middle School	03/01/2023	Temporary (retired, finishing school year)
Smith, Chaundra	Reading Teacher	0.1	Private Schools	2/27/2023	Temporary

#### Termination/Resignation/Layoff/Retirement

Name	Position	FTE	Building	Effective	Notes
Appanaitis, Cindy	PE & Health Teacher (on leave)	1.00	Corvallis High School	6/30/2023	Resignation
Berrey, Thomas	Special Education Teacher	1.00	Cheldelin Middle School	02/28/2023	Retirement (finishing school year)
Cox, Robert	Counselor (on leave)	1.00	Crescent Valley High School	6/30/2023	Resignation
Eby, Bridget	Elementary Teacher (on leave)	1.00	Franklin School	6/30/2023	Resignation
Kittel, Megan	Elementary Teacher (on leave)	1.00	Adams Elementary	6/30/2023	Resignation
Meneghin, Margaret (Maggie)	English Language Development Teacher	1.00	Garfield Elementary School	6/30/2023	Resignation
Turple, April	Language Arts (on leave)	.67	Crescent Valley High School	6/30/2023	Resignation



# Corvallis

SCHOOL DISTRICT

Ward-Satey, Alicia	Principal	1.00	Linus Pauling Middle School	06/30/2023	Retirement
Wissler, Corrine	Speech Language Pathologist	1.00	Linus Pauling Middle School	03/08/2023	Resignation

**MOTION REQUESTED:**

“I move to approve the Licensed Personnel action as submitted.”



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Ryan Noss, Superintendent  
Meeting Date: March 9, 2023

### **Annual Contract Renewals**

### **ACTION REQUESTED**

#### Issue:

#### Annual Contract Renewals:

Attached are the personnel recommendations for the 2023-24 school year, grouped by contract status.

#### **ACTION REQUESTED:**

Approve the Annual Contract Renewals as submitted.

#### **MOTION REQUESTED:**

"I move to approve the Annual Contract Renewals, as submitted."



**LICENSED PERSONNEL**  
**Recommendations for the 2023-24 School Year**

The following are licensed staff members listed by status with recommendations indicated for the 2023-24 school year.

**CONTRACT EXTENSION FOR THE PERIOD OF JULY 1, 2023-JUNE 30, 2025**

<b>Name</b>	<b>Building</b>	<b>Current status</b>
Abbott, Keli Jo	Kathryn Jones Harrison Elem	Contract Teacher
Abrams, David	Adams Elementary	Contract Teacher
Adams, Jeremy	Cheldelin Middle	Contract Teacher
Adams, Maria	Letitia Carson Elem	Contract Teacher
Anderson, Nicole	Mt. View Elementary	Contract Teacher
Apple McConahy, Angela	Letitia Carson Elem	Contract Teacher
Arauz, Mariela	Lincoln Elementary	Contract Teacher
Arevalo, Isela	Lincoln Elementary	Contract Teacher
Arnst, Samantha	Lincoln Elementary	Contract Teacher
Arroyo, Raquel	Garfield Elementary	Contract Teacher
Baker, Michael	Bessie Coleman Elem	Contract Teacher
Bannister, Leonne	Kathryn Jones Harrison Elem	Contract Teacher
Banuelos, Irma	Lincoln Elementary	Contract Teacher
Bay, Eva	Crescent Valley High	Contract Teacher
Becerra, Jose	Linus Pauling Middle	Contract Teacher
Beck-Ard, Laura	Corvallis High	Contract Teacher
Beran, Catherine	Harding Center	Contract Teacher
Beran, David	Crescent Valley High	Contract Teacher
Berg, Katherine	Mt. View Elementary	Contract Teacher
Bethel, Jasmin	Cheldelin Middle	Contract Teacher
Birulin, Konstantine	Harding Center	Contract Teacher
Black, Danielle	Mt. View Elementary	Contract Teacher
Boock, Kristin	Letitia Carson Elem	Contract Teacher
Boyer, Dennis	Linus Pauling MS & Harding Ctr	Contract Teacher
Bregar, Daniel	Crescent Valley High	Contract Teacher
Bregar, Lea	Cheldelin Middle	Contract Teacher
Bryan, Jerry	Garfield Elementary	Contract Teacher
Bryant, Zachariah	Franklin School	Contract Teacher
Buchanan, Paul	Crescent Valley High	Contract Teacher
Bueford, Christopher	Cheldelin Middle	Contract Teacher
Burke, Mara	Franklin School	Contract Teacher
Burwell, Katelyn	Cheldelin Middle	Contract Teacher

CONTRACT EXTENSION FOR THE PERIOD OF JULY 1, 2023-JUNE 30, 2025  
CONTINUED

<b>Name</b>	<b>Building</b>	<b>Current status</b>
Cadotte, Melissa	Cheldelin Middle	Contract Teacher
Calderon, Martha	District Office	Contract Teacher
Callis, Jared	Cheldelin Middle	Contract Teacher
Cano, Claudia	Garfield Elementary	Contract Teacher
Carmichael-Kelso, Erin	Mt. View Elementary	Contract Teacher
Carpenter, Jennifer	Lincoln Elementary	Contract Teacher
Carpenter, Laura	Linus Pauling Middle	Contract Teacher
Carver, Julie	Franklin School	Contract Teacher
Caster, Trudi	Corvallis HS & Crescent Valley HS	Contract Teacher
Cavagnaro, Erin	Lincoln Elementary	Contract Teacher
Chilvers, Jody	Linus Pauling Middle	Contract Teacher
Ciechanowski, Ian	Cheldelin Middle	Contract Teacher
Cook, Matthew	Franklin School	Contract Teacher
Corkery, Catherine	Crescent Valley High	Contract Teacher
Criscione, Anicia	Bessie Coleman Elem	Contract Teacher
Criscione, Matthew	Adams Elementary	Contract Teacher
Crisostomo, Roseanne	Lincoln Elementary	Contract Teacher
Crosby, Alleya	Garfield Elementary	Contract Teacher
Davis, Jennifer	Cheldelin Middle	Contract Teacher
Davis, Laura	Adams Elementary	Contract Teacher
Day Isaias, Kara	Letitia Carson Elem	Contract Teacher
Dazey, William	Corvallis High	Contract Teacher
Deffenbacher, Holly	Kathryn Jones Harrison Elem	Contract Teacher
Delp, Laura	Linus Pauling Middle	Contract Teacher
Diaz, Susan	Corvallis High	Contract Teacher
Dickerson, Sherry	Crescent Valley High	Contract Teacher
Drahn, Kristin	Mt. View Elementary	Contract Teacher
DuBose, Maria	Harding Center	Contract Teacher
Duerfeldt, Ross	Corvallis High	Contract Teacher
Duvall, Robert	Corvallis High	Contract Teacher
Dykes, Samuel	Adams Elementary	Contract Teacher
Egan, Lisa	Corvallis High	Contract Teacher
Ellis, Charlyn	Corvallis High	Contract Teacher
Erickson, Kristin	Kathryn Jones Harrison Elem	Contract Teacher
Espinosa, Adriana	Lincoln Elementary	Contract Teacher
Faulk, Angela	Crescent Valley High	Contract Teacher
Filloy Sharp, Amanda	Corvallis High & DO	Contract Teacher
Foley, Douglas	Corvallis High	Contract Teacher
Foley-Thornburgh, Audrey	Linus Pauling Middle	Contract Teacher
Foltz, Anne Marie	Harding Center	Contract Teacher
Foulkes, Beatriz	Garfield Elementary	Contract Teacher
Fowler, Sheila	Crescent Valley High	Contract Teacher

CONTRACT EXTENSION FOR THE PERIOD OF JULY 1, 2023-JUNE 30, 2025  
CONTINUED

<b>Name</b>	<b>Building</b>	<b>Current status</b>
Frederick, Jennifer	Linus Pauling Middle	Contract Teacher
Free, Stacey	Franklin School	Contract Teacher
Freedman, Kevin	Crescent Valley High	Contract Teacher
Gabriel, Shannon	Adams Elementary	Contract Teacher
Garcia, Angela	Cheldelin Middle	Contract Teacher
Garcia, Elizabeth	Corvallis High	Contract Teacher
Garcia Canovas, Isabel	Lincoln Elementary	Contract Teacher
Gartner, Nathan	Corvallis High	Contract Teacher
Geisbert, Diann	Kathryn Jones Harrison Elem & Crescent Valley High	Contract Teacher
Giddens, Jayce	Corvallis High	Contract Teacher
Gollmann, Valerie	Linus Pauling Middle	Contract Teacher
Goranson, Nelson	Corvallis High	Contract Teacher
Gough, Christine	Letitia Carson Elem	Contract Teacher
Gourley, Joyce	Bessie Coleman Elem	Contract Teacher
Gower, Eric	Cheldelin Middle	Contract Teacher
Gower, Jennifer	Bessie Coleman Elem	Contract Teacher
Green, Alison	Kathryn Jones Harrison Elem	Contract Teacher
Gregory, Christopher	District Office	Contract Teacher
Griffin, Leslie	Corvallis High	Contract Teacher
Griffin-Quintana, Andrea	Corvallis High	Contract Teacher
Guerrero-Gilliam, Armida	Lincoln Elementary	Contract Teacher
Hackethorn, Kristen	Corvallis High	Contract Teacher
Hagen, Harley	Cheldelin Middle	Contract Teacher
Haid, Shana	District Office	Contract Teacher
Halsey, Julie	Crescent Valley High	Contract Teacher
Hannigan, Angela	Kathryn Jones Harrison Elem	Contract Teacher
Hanson, Mark	Linus Pauling Middle	Contract Teacher
Harder, Katherine	Crescent Valley High	Contract Teacher
Hardy, Kimbre	Corvallis High	Contract Teacher
Harris, Nathan	Adams Elementary	Contract Teacher
Hartman, Naomi	Lincoln Elementary	Contract Teacher
Hasenstein, Liisa	Linus Pauling Middle	Contract Teacher
Hastings, Adam	Linus Pauling Middle	Contract Teacher
Haun, Jason	Linus Pauling Middle	Contract Teacher
Hawkinson, Paige	Franklin School	Contract Teacher
Hay, Caroline	Corvallis High	Contract Teacher
Hee, Malia	Crescent Valley High	Contract Teacher
Hemmele, Jessica	Lincoln Elementary	Contract Teacher
Hernandez Cruz, Avigain	Linus Pauling Middle	Contract Teacher
Hibbert, Kelsey	Linus Pauling Middle	Contract Teacher
Hicks, Shayna	Mt. View Elementary	Contract Teacher

CONTRACT EXTENSION FOR THE PERIOD OF JULY 1, 2023-JUNE 30, 2025  
CONTINUED

<b>Name</b>	<b>Building</b>	<b>Current status</b>
Hoffman, Nichole	Letitia Carson Elem	Contract Teacher
Holden, Lori	Mt. View Elementary	Contract Teacher
Hood, Michael	Cheldelin Middle	Contract Teacher
Howe, Ronald	Crescent Valley High	Contract Teacher
Howitt, Karen	Letitia Carson Elem	Contract Teacher
Huang, Margaret	Franklin School	Contract Teacher
Huffaker, Roxie	Cheldelin Middle	Contract Teacher
Huidor Dever, Elvira	Garfield Elementary	Contract Teacher
Hunter, Mandy	Bessie Coleman Elem	Contract Teacher
Hutchinson, Heather	District Office	Contract Teacher
Ingersoll, Amelia	Lincoln Elementary	Contract Teacher
Inman, Joel	Garfield Elementary	Contract Teacher
James, Jill	Bessie Coleman Elem	Contract Teacher
Jamison, Erin	Bessie Coleman Elem	Contract Teacher
Janney, Kara	Cheldelin Middle	Contract Teacher
Johnson, Brandon	Linus Pauling Middle	Contract Teacher
Johnson, Mary	Crescent Valley High	Contract Teacher
Johnson, Travis	Franklin School	Contract Teacher
Joos, Betsy	On leave	Contract Teacher
Jordan, Sarah	Crescent Valley High	Contract Teacher
Juarez-Hernandez, Mayra	Lincoln Elementary	Contract Teacher
Kammerzelt, Daniel	Corvallis High	Contract Teacher
Kanter, Ryan	Crescent Valley High	Contract Teacher
Karlin, Jennifer	Bessie Coleman Elem	Contract Teacher
Keady, Joshua	Corvallis High	Contract Teacher
Kelly, Drew	Harding Center	Contract Teacher
Kiekel, Jane	Corvallis High	Contract Teacher
Kikuta, Elton	Kathryn Jones Harrison Elem	Contract Teacher
Kindred, Penny	Corvallis High	Contract Teacher
King, Matthew	Corvallis High	Contract Teacher
Kingston, Elena	Kathryn Jones Harrison Elem	Contract Teacher
Kinney, Kathryn	Garfield Elementary	Contract Teacher
Kirby, Matthew	Corvallis High	Contract Teacher
Kirsch, Adam	Crescent Valley High	Contract Teacher
Kirsch, Wendy	Crescent Valley High	Contract Teacher
Knoke, Amy	Corvallis High	Contract Teacher
Knox, Emmareighn	Garfield Elementary	Contract Teacher
Kollath, Jennifer	Corvallis High	Contract Teacher
Kratochvil, Kayla	Franklin School	Contract Teacher
Kreta, Jennifer	Lincoln Elementary	Contract Teacher
Kropf, Joel	Linus Pauling Middle	Contract Teacher
Krueger, Karin	Corvallis High	Contract Teacher

CONTRACT EXTENSION FOR THE PERIOD OF JULY 1, 2023-JUNE 30, 2025  
CONTINUED

<b>Name</b>	<b>Building</b>	<b>Current status</b>
Kuhns, Peter	Linus Pauling Middle	Contract Teacher
Kurlak, Vicki	Linus Pauling Middle	Contract Teacher
Kussalanant, Gloria	Corvallis High	Contract Teacher
Lahman, Chris	Crescent Valley High	Contract Teacher
Lambert, Katelyn	Letitia Carson Elem	Contract Teacher
Latham-Ocampo, Alison	Lincoln Elementary	Contract Teacher
Lawrence, Kendra	Letitia Carson Elem	Contract Teacher
Leclair, Teresa	Kathryn Jones Harrison Elem	Contract Teacher
Lepe-Gonzalez, Veronica	Garfield Elementary	Contract Teacher
Lindsey, Hilary	Adams Elementary	Contract Teacher
Loso, Dana	Crescent Valley High	Contract Teacher
Luftig, Alexandria	Corvallis High	Contract Teacher
Luke, Jaime	Franklin School	Contract Teacher
Lundeen, Joel	Corvallis High	Contract Teacher
Lynn, Kela	District Office	Contract Teacher
Macbeth, Deborah	Adams Elementary	Contract Teacher
Macdonald, James	Corvallis High	Contract Teacher
Marliva, Emma	Linus Pauling Middle	Contract Teacher
McBride, Amanda	Linus Pauling Middle	Contract Teacher
McConnell, Jennifer	Garfield Elementary	Contract Teacher
McCracken, Marta	Letitia Carson Elem	Contract Teacher
McCune, Sara	Crescent Valley High	Contract Teacher
McDonald, Scot	Crescent Valley High	Contract Teacher
McDonough, Matthew	Corvallis High	Contract Teacher
McGowan, Christopher	Corvallis High	Contract Teacher
McQueen, Megan	Kathryn Jones Harrison Elem	Contract Teacher
McQuillan, Alexis	Cheldelin Middle	Contract Teacher
Messenger, Tyler	Kathryn Jones Harrison Elem	Contract Teacher
Meyers, Kimberly	Garfield Elementary	Contract Teacher
Meza, Estela	Garfield Elementary	Contract Teacher
Michalski, April	Letitia Carson Elem	Contract Teacher
Michalski, Derek	Linus Pauling Middle	Contract Teacher
Miehl, Jody	District Office	Contract Teacher
Miller, Elizabeth	Kathryn Jones Harrison Elem	Contract Teacher
Miller, Joshua	Corvallis High	Contract Teacher
Mock, Aaron	Crescent Valley High	Contract Teacher
Mohler, Sara	Letitia Carson Elem	Contract Teacher
Monroe, Dana	Lincoln Elementary	Contract Teacher
Mooney, Christopher	Corvallis High	Contract Teacher
Morales Mendez, Nancy	Garfield Elementary	Contract Teacher
Moran, Dolcie	Garfield & Lincoln Elem	Contract Teacher
Morrow, Chad	Corvallis High	Contract Teacher

CONTRACT EXTENSION FOR THE PERIOD OF JULY 1, 2023-JUNE 30, 2025  
CONTINUED

<b>Name</b>	<b>Building</b>	<b>Current status</b>
Morrow, Karissa	Corvallis High	Contract Teacher
Moses, Jaclyn	Bessie Coleman Elem	Contract Teacher
Moses, Keith	Crescent Valley High	Contract Teacher
Moss, Janelle	Letitia Carson Elem	Contract Teacher
Mowery, Alex	Cheldelin Middle	Contract Teacher
Mudd, Kira	Linus Pauling Middle	Contract Teacher
Mulligan, Sheila	Cheldelin Middle	Contract Teacher
Munoz, Laura	Linus Pauling Middle	Contract Teacher
Muravez, Emily	District Office	Contract Teacher
Nelson, John	Kathryn Jones Harrison Elem	Contract Teacher
Nelson, Stephanie (Annie)	Letitia Carson Elem	Contract Teacher
Oleson, Kathleen	Adams Elementary	Contract Teacher
Olsen, Kara	Letitia Carson Elem	Contract Teacher
Olson, Debra	Linus Pauling Middle	Contract Teacher
Olvera, Daniel	Garfield Elementary	Contract Teacher
Olvera, Holly	Linus Pauling Middle	Contract Teacher
Osterman-Sussman, Irene	Adams Elementary	Contract Teacher
Owen, Cassie	Linus Pauling Middle	Contract Teacher
Paramo, John	Linus Pauling Middle	Contract Teacher
Parrott, Theresa	Cheldelin Middle	Contract Teacher
Patching, Andrew	Linus Pauling Middle	Contract Teacher
Peak, Jefferson	Harding Center	Contract Teacher
Pedersen, Emily	Kathryn Jones Harrison Elem	Contract Teacher
Perdue, Kim	Bessie Coleman Elem	Contract Teacher
Perkins, Sarah	Corvallis HS & Crescent Valley HS	Contract Teacher
Perley, KC	Crescent Valley High	Contract Teacher
Perrigan, Heather	Corvallis High	Contract Teacher
Petersen, Curtis	Adams Elementary	Contract Teacher
Phillips, Katherine	Mt. View Elementary	Contract Teacher
Phillips, Tyler	Kathryn Jones Harrison Elem	Contract Teacher
Pilmer, Carolyn	Linus Pauling Middle	Contract Teacher
Pipitone, Renee	Bessie Coleman Elem	Contract Teacher
Polo, Marilyn	Lincoln Elementary	Contract Teacher
Pool, Amanda	Lincoln Elementary	Contract Teacher
Poole, Lia	Corvallis High	Contract Teacher
Prothero, Lindsay	Adams Elementary	Contract Teacher
Quinn, Mckyeli	Bessie Coleman Elem	Contract Teacher
Raleigh, Stephanie	Bessie Coleman Elem	Contract Teacher
Rathja, Laura	Adams Elementary	Contract Teacher
Reed, Lorin	Corvallis High	Contract Teacher
Reerslev, Nancy	Garfield Elementary	Contract Teacher
Reeves, Susan	Adams Elementary	Contract Teacher

CONTRACT EXTENSION FOR THE PERIOD OF JULY 1, 2023-JUNE 30, 2025  
CONTINUED

<b>Name</b>	<b>Building</b>	<b>Current status</b>
Reinwald, Stephanie	Crescent Valley High	Contract Teacher
Reynolds, Alyssa	Corvallis High	Contract Teacher
Reynolds, Daniel	Mt. View Elementary	Contract Teacher
Rice, Kelli	Corvallis High	Contract Teacher
Riedlecker-Wolfe, Eva	Crescent Valley High	Contract Teacher
Riesenberg, Douglas	Crescent Valley High	Contract Teacher
Roberts, Carie	Letitia Carson Elem	Contract Teacher
Robinson, Emma	Letitia Carson Elem	Contract Teacher
Rodecap, Carol	Garfield Elementary	Contract Teacher
Rodriguez, Jennifer	Adams Elementary	Contract Teacher
Rose, Coulter	Linus Pauling Middle	Contract Teacher
Rosling, Tonya	Letitia Carson Elem	Contract Teacher
Roylance, Lynn	Adams Elementary	Contract Teacher
Russell, Leigh-Ann	Corvallis High	Contract Teacher
Sahnaw, Shahnaz	Lincoln Elementary	Contract Teacher
Sampson, Amy	Letitia Carson Elem	Contract Teacher
Sanders, Rachael	Adams Elementary	Contract Teacher
Sandoval, Ruben	District Office	Contract Teacher
Schloss, Christine	Kathryn Jones Harrison Elem	Contract Teacher
Schmeder, Christa	Corvallis High	Contract Teacher
Schmidt, Susan	Crescent Valley High	Contract Teacher
Schneiter, Rebekah	Linus Pauling Middle	Contract Teacher
Schreier, Shannon	Mt. View Elementary	Contract Teacher
Serna, Julie	Crescent Valley High	Contract Teacher
Sharp, Laura	Adams Elementary	Contract Teacher
Sherwin, Michael	Crescent Valley High	Contract Teacher
Shimabuku, Jeffrey	Crescent Valley High	Contract Teacher
Shorey, Michael	Crescent Valley High	Contract Teacher
Silbernagel, Kristin	Kathryn Jones Harrison Elem	Contract Teacher
Silvera, Mara	Garfield Elementary	Contract Teacher
Simmons, Maria	Kathryn Jones Harrison Elem	Contract Teacher
Sirianni, Barbara	Franklin School	Contract Teacher
Skillings, Kevin	Harding Center	Contract Teacher
Skillings, Mary	Corvallis High	Contract Teacher
Skinner, Charles	Linus Pauling Middle	Contract Teacher
Soot, Kristia	Adams Elementary	Contract Teacher
Spangle, Trevor	Adams Elementary	Contract Teacher
Stair, Michael	Crescent Valley High	Contract Teacher
Stalter, Rachel	Crescent Valley High	Contract Teacher
Stefan, Melissa	Crescent Valley High	Contract Teacher
Stein, Andrea	Letitia Carson Elem	Contract Teacher
Stone, Kristina	Crescent Valley High	Contract Teacher

CONTRACT EXTENSION FOR THE PERIOD OF JULY 1, 2023-JUNE 30, 2025  
CONTINUED

<b>Name</b>	<b>Building</b>	<b>Current status</b>
Stratten, Melissa	Cheldelin Middle	Contract Teacher
Stroup, Tara	Mt. View Elementary	Contract Teacher
Suchaneck, Maya	Corvallis High	Contract Teacher
Swenson, Stephanie	District Office	Contract Teacher
Taylor, Cherie	Harding Center	Contract Teacher
Theurer, Sarah	Corvallis High	Contract Teacher
Thornburgh, Christopher	Cheldelin Middle	Contract Teacher
Thorpe, Christopher	Corvallis High	Contract Teacher
Tomlin, Leah	Corvallis High	Contract Teacher
Tonna, Lesley	Linus Pauling Middle	Contract Teacher
Torregrosa, Cristina	Lincoln Elementary	Contract Teacher
Torres-Montano, Vanesa	Lincoln Elementary	Contract Teacher
Tucker, Donald	Cheldelin Middle	Contract Teacher
Tucksen, Amanda	Kathryn Jones Harrison Elem	Contract Teacher
Van Fleet, Rachael	Franklin School	Contract Teacher
Vandermeer, Leslynn	Bessie Coleman Elem	Contract Teacher
Velez, Tracy	Crescent Valley High	Contract Teacher
Villani, Danielle	Letitia Carson Elem	Contract Teacher
Villarreal, Stephanie	Corvallis High	Contract Teacher
Viramontes, Aimee	Crescent Valley High	Contract Teacher
Wibbens, Karmen	Corvallis High	Contract Teacher
Wieland, Elizabeth	Cheldelin Middle	Contract Teacher
Wiger, Sara	Bessie Coleman Elem	Contract Teacher
Wight, Lars	Crescent Valley High	Contract Teacher
Williams, Joseph	Adams Elementary	Contract Teacher
Wofford, Cynthia	Kathryn Jones Harrison Elem	Contract Teacher
Wolfe, Molly	Corvallis High	Contract Teacher
Woodruff, Karrie	Garfield Elem & District Office	Contract Teacher
Wydronek, Teresa	Cheldelin Middle	Contract Teacher
Yeh, Dow	Kathryn Jones Harrison Elem & Franklin School	Contract Teacher
Young, Christopher	Letitia Carson Elem	Contract Teacher
Zachariah, Anna	Corvallis High	Contract Teacher
Zimmers, Heather	Crescent Valley High	Contract Teacher



# Corvallis

SCHOOL DISTRICT

## LICENSED PERSONNEL Recommendations for the 2023-24 School Year

The following are licensed staff members listed by status with recommendations indicated for the 2023-24 school year.

INITIAL CONTRACT FOR THE PERIOD OF JULY 1, 2023-JUNE 30, 2025

<b>Name</b>	<b>Building</b>	<b>Current status</b>
Barbeau, Ashleigh	Corvallis High & Franklin School	Probationary Teacher, 3rd Year
Blue Arm, Julia	Crescent Valley High	Probationary Teacher, 3rd Year
Fischer, Michael	Mt. View Elementary	Probationary Teacher, 3rd Year
Gilpin, Bernadette	Bessie Coleman Elem	Probationary Teacher, 3rd Year
James, Sara	Mt. View Elementary	Probationary Teacher, 3rd Year
Jensen, Aurora	Bessie Coleman Elem	Probationary Teacher, 3rd Year
Meeker, Patricia	Linus Pauling Middle	Probationary Teacher, 3rd Year
Nunez Guzman, Ana Maria	Corvallis High	Probationary Teacher, 3rd Year
Rivera, Marcos	Corvallis High	Probationary Teacher, 3rd Year
Smith, Kathleen	Linus Pauling Middle	Probationary Teacher, 3rd Year
Stanfield, Heathrina	Linus Pauling Middle	Probationary Teacher, 3rd Year



# Corvallis

SCHOOL DISTRICT

## LICENSED PERSONNEL Recommendations for the 2023-24 School Year

The following are licensed staff members listed by status with recommendations indicated for the 2023-24 school year.

PROBATIONARY STATUS – 3<sup>RD</sup> YEAR FOR THE PERIOD OF JULY 1, 2023-JUNE 30, 2024

Name	Building	Current status
Altamirano, Jasmine	Garfield Elementary	Probationary Teacher, 2nd Year
Anderson, Joyce	District Office	Probationary Teacher, 2nd Year
Betancourt Garcia, Jeanette	Linus Pauling Middle	Probationary Teacher, 2nd Year
Boyer, Vanessa	Adams Elementary	Probationary Teacher, 2nd Year
Bradley, Nolan	Letitia Carson Elem	Probationary Teacher, 2nd Year
Brown, Shannon	Corvallis High	Probationary Teacher, 2nd Year
Ebright, Ashley	Adams Elementary	Probationary Teacher, 2nd Year
Ford, Lindsay	Corvallis High	Probationary Teacher, 2nd Year
Garibay, Summer	Bessie Coleman & Kathryn Jones Harrison Elem	Probationary Teacher, 2nd Year
Grace, Dawn	District Office	Probationary Teacher, 2nd Year
Harlan, Sierra	Adams Elementary	Probationary Teacher, 2nd Year
Hedrick, Erin	Corvallis HS & Crescent Valley HS	Probationary Teacher, 2nd Year
Herrera Flores, Ranferi	Garfield & Lincoln Elem	Probationary Teacher, 2nd Year
Hintzman, Alison	Corvallis High	Probationary Teacher, 2nd Year
Horan, Katja	Franklin School	Probationary Teacher, 2nd Year
Hung, Yi-Lin	Crescent Valley High	Probationary Teacher, 2nd Year
Johnson, Sarah	Linus Pauling Middle	Probationary Teacher, 2nd Year

PROBATIONARY STATUS – 3<sup>RD</sup> YEAR FOR THE PERIOD OF JULY 1, 2023-JUNE 30, 2024  
CONTINUED

<b>Name</b>	<b>Building</b>	<b>Current status</b>
Kilman, Alexander	Linus Pauling Middle	Probationary Teacher, 2nd Year
Kittredge, Russa	Crescent Valley High	Probationary Teacher, 2nd Year
Knudsen, Daniel	Garfield Elementary	Probationary Teacher, 2nd Year
Leach, Canton	Cheldelin Midle	Probationary Teacher, 2nd Year
Lovtang, Jens	Corvallis HS & Crescent Valley HS	Probationary Teacher, 2nd Year
Luebbert, Kiersten	Crescent Valley High	Probationary Teacher, 2nd Year
Meza, Yahaira	Garfield Elementary	Probationary Teacher, 2nd Year
Moore, Jennifer	Franklin School	Probationary Teacher, 2nd Year
Nelson, Colton	Bessie Coleman Elem	Probationary Teacher, 2nd Year
Novak, Ethan	Bessie Coleman Elem	Probationary Teacher, 2nd Year
Peterson, Lucas	Linus Pauling Middle	Probationary Teacher, 2nd Year
Reese, Stacey	Franklin School	Probationary Teacher, 2nd Year
Roach, Randy Jr	Harding Center	Probationary Teacher, 2nd Year
Rodriguez-Portillo, Elvira	Linus Pauling Middle	Probationary Teacher, 2nd Year
Ryan, Mandy	District Office	Probationary Teacher, 2nd Year
Sheridan, Elizabeth	Linus Pauling Middle	Probationary Teacher, 2nd Year
Shreve, Kourtney	Linus Pauling Middle	Probationary Teacher, 2nd Year
Taylor, Melinda	Bessie Coleman & Letitia Carson Elem	Probationary Teacher, 2nd Year
Thomas, Emily	Kathryn Jones Harrison Elem	Probationary Teacher, 2nd Year
Thorson, Kealy	Franklin School	Probationary Teacher, 2nd Year
Valentin, Serena	Letitia Carson Elem	Probationary Teacher, 2nd Year

PROBATIONARY STATUS – 3<sup>RD</sup> YEAR FOR THE PERIOD OF JULY 1, 2023-JUNE 30, 2024  
CONTINUED

<b>Name</b>	<b>Building</b>	<b>Current status</b>
Van Patten, Candace	Mt. View Elementary	Probationary Teacher, 2nd Year
Verhoogen Odden, Lise	Corvallis High	Probationary Teacher, 2nd Year
Vomocil, Jennifer	District Office	Probationary Teacher, 2nd Year
Walter, Tiffany	Linus Pauling Middle	Probationary Teacher, 2nd Year
Wyscaver, Elizabeth	Linus Pauling Middle	Probationary Teacher, 2nd Year



# Corvallis

SCHOOL DISTRICT

## LICENSED PERSONNEL Recommendations for the 2023-24 School Year

The following are licensed staff members listed by status with recommendations indicated for the 2023-24 school year.

### PROBATIONARY STATUS – 2<sup>ND</sup> YEAR FOR THE PERIOD OF JULY 1, 2023-JUNE 30, 2024

Name	Building	Current status
Althahabi, Salam	Corvallis HS/Linus Pauling MS	Probationary Teacher, 1st Year
Blake, David	Cheldelin Middle	Probationary Teacher, 1st Year
Blattner, Emma	Garfield Elementary	Probationary Teacher, 1st Year
Cunningham, Chiemi	Cheldelin Middle	Probationary Teacher, 1st Year
Gevatosky, Mary	Garfield Elementary	Probationary Teacher, 1st Year
Gradek, Jacob	Linus Pauling Middle	Probationary Teacher, 1st Year
Hastings, Jackie	Kathryn Jones Harrison Elem	Probationary Teacher, 1st Year
Hoke, Steven	Linus Pauling Middle	Probationary Teacher, 1st Year
Jacquelin, Emma	Bessie Coleman Elem	Probationary Teacher, 1st Year
Kreft, Ediyana	Corvallis High	Probationary Teacher, 1st Year
Kummerow, Susana	Lincoln & Garfield Elem	Probationary Teacher, 1st Year
Kurlak, Kenneth	Muddy Creek Charter Sch	Probationary Teacher, 1st Year
Lodal, Christine	Cheldelin Middle	Probationary Teacher, 1st Year
Loza, Jennifer	Kathryn Jones Harrison Elem	Probationary Teacher, 1st Year
Marceau, Capi	Corvallis High	Probationary Teacher, 1st Year
Matteo, Emma	District Office	Probationary Teacher, 1st Year
McVeety, Janice	Linus Pauling Middle	Probationary Teacher, 1st Year
Miguel Garcia, Ana	Garfield Elementary	Probationary Teacher, 1st Year

PROBATIONARY STATUS – 2<sup>ND</sup> YEAR FOR THE PERIOD OF JULY 1, 2023-JUNE 30, 2024  
CONTINUED

<b>Name</b>	<b>Building</b>	<b>Current status</b>
Neubauer Potthoff, Kari	Harding Center	Probationary Teacher, 1st Year
Newman, Jacob	Cheldelin Middle	Probationary Teacher, 1st Year
Pitot, David	Mt. View Elementary	Probationary Teacher, 1st Year
Poole, Rachael	Corvallis High	Probationary Teacher, 1st Year
Randall, Whitney	Cheldelin Middle	Probationary Teacher, 1st Year
Rice, Mackenzie	Adams & Letitia Carson Elem	Probationary Teacher, 1st Year
Roberson, Jeremy	Crescent Valley High	Probationary Teacher, 1st Year
Sass, Emily	Crescent Valley High	Probationary Teacher, 1st Year
Schmeder, Brandon	Corvallis High	Probationary Teacher, 1st Year
Soot, Emilia	Cheldelin Middle	Probationary Teacher, 1st Year
Straughan, Melissa	Letitia Carson Elem	Probationary Teacher, 1st Year
Sutton, Jaime	Mt. View Elementary	Probationary Teacher, 1st Year
Van Zee, Kevin	Linus Pauling Middle	Probationary Teacher, 1st Year
Ward, Kelly	District Office	Probationary Teacher, 1st Year
Workman, Jenny	Corvallis HS/Crescent Valley HS	Probationary Teacher, 1st Year



**LICENSED PERSONNEL**  
**Recommendations for the 2023-24 School Year**

The following are licensed staff members listed by status with recommendations indicated for the 2023-24 school year.

**CANNOT RECOMMEND FOR REHIRE DUE TO TEMPORARY STATUS**

<b>Name</b>	<b>Building</b>	<b>Current status</b>
Alvarez Lopez Chavez, Itzel	Garfield Elementary	Temporary Teacher
Anderton, Mallory	Crescent Valley High	Temporary Teacher
Beasley, Kareena	Bessie Coleman Elem	Temporary Teacher
Bell, Rachelle	Bessie Coleman Elem	Temporary Teacher
Berrey, Tom	Cheldelin Middle	Temporary Teacher (retired)
Bowman, Jenna	Adams Elementary	Temporary Teacher
Brown, Aislyn	District Office	Temporary Teacher
Burns, Abigayle	Adams Elementary	Temporary Teacher
Demeo, Barbara	Mt. View Elementary	Temporary Teacher (retired)
Gonzalez-Cas, Arianna	Lincoln Elementary	Temporary Teacher
Gradwohl, Matthew	Corvallis High	Temporary Teacher
Henning, Catherine	Franklin School	Temporary Teacher
Juarez Brambila, Maria	Garfield Elementary	Temporary Teacher
Keim, Jefferson	Corvallis High	Temporary Teacher
Medina, Jorge	Lincoln Elementary	Temporary Teacher
Mendoza, Angela	Garfield Elementary	Temporary Teacher
Mikula, Daniel	Crescent Valley High	Temporary Teacher
Morales, Nathan	Cheldelin Middle	Temporary Teacher

CANNOT RECOMMEND FOR REHIRE DUE TO TEMPORARY STATUS  
CONTINUED

<b>Name</b>	<b>Building</b>	<b>Current status</b>
O'Neil, Robert	Corvallis High	Temporary Teacher
Pavloski, Brandon	Cheldelin Middle	Temporary Teacher
Pearson, Eric	Mt. View Elementary	Temporary Teacher
Pederson-Pastor, Sue	District Office	Temporary Teacher
Quinn, Brandon	Linus Pauling Middle	Temporary Teacher
Reimer, Robin	Garfield Elementary	Temporary Teacher
Schwartzman, Marisa	Franklin School	Temporary Teacher
Smith, Chaundra	District Office	Temporary Teacher
Stevenson, Jovan	Linus Pauling Middle	Temporary Teacher
Volk, Alanna	Franklin School	Temporary Teacher
Wiger, James Allen	Crescent Valley High	Temporary Teacher



# Corvallis

SCHOOL DISTRICT

## NON-LICENSED SUPERVISOR PERSONNEL Recommendations for the 2023-24 School Year

The following are TSPC non-licensed supervisors with recommendations indicated for the 2023-24 school year.

CONTINUED STATUS FOR THE PERIOD OF JULY 1, 2023-JUNE 30, 2024

<b>Name</b>	<b>Building</b>	<b>Current Status</b>
Devine, Sarah	District Office	Probationary Non-Rep
Hill, Shakoda	Central Kitchen	Probationary Non-Rep
Leykam, Joseph M	District Office	Regular Non-Rep
Locey, Kelly	District Office	Regular Non-Rep
Newcombe, Marvin D	District Office	Regular Non-Rep
Patten, Kimberly A	District Office	Regular Non-Rep
Pitzer, Kathleen	District Office	Probationary Non-Rep
Schaffeld, Brian	District Office	Probationary Non-Rep
Tiller, Doug	District Office	Regular Non-Rep
Torres Diaz, Alexis	District Office	Regular Non-Rep
Wolfe, Lauren	District Office	Regular Non-Rep



# Corvallis

## SCHOOL DISTRICT

### ADMINISTRATOR PERSONNEL Recommendations for the 2023-24 School Year

The following are administrators listed by status with recommendations indicated for the 2023-24 school year.

1. Executive team administrators currently in the first year of a three-year contract for the period of July 1, 2022 to June 30, 2025, will continue in second year of contract for 2023-2024 school year.

Name	Building
Duvall, Jennifer L	District Office
Meyers Buch, Olivia	District Office

2. Executive team administrators currently in the second year of a three-year contract to be extended and offered a new three-year contract for the period of July 1, 2023 to June 30, 2026, replacing a current 2021-2024 contract.

Name	Building
Harder, Melissa D	District Office

3. Administrators currently in the first year of a three-year contract for the period of July 1, 2022 to June 30, 2025, will continue in second year of contract for the 2023-2024 school year.

Name	Building
Beasley, Eric W	Letitia Carson Elementary
Bethards, Byron D	Mt. View Elementary
Boring, Matthew R	Corvallis High
Gregory, Rynda M	District Office
Hendricks, Nicole L	Crescent Valley High
Hyde, Gregory N	Linus Pauling Middle
Koetje, Marcianne	District Office
Krause, Lisa O	Linus Pauling Middle
McFarland, Natalie N	District Office
Munoz, Salvador J	Corvallis High
Santy, Leigh C	District Office
Still, Jennifer	Crescent Valley High
Wood, Sabrina	District Office
Wright, Eric A	Harding Center

ADMINISTRATORS PERSONNEL RECOMMENDATIONS  
CONTINUED

4. Administrators currently in the second year of a three-year contract to be extended and offered a new three-year contract for the period of July 1, 2023 to June 30, 2026, replacing a current 2021-24 contract.

<b>Name</b>	<b>Building</b>
Lesan, Amy R	District Office
Martin, Elizabeth L	Kathryn Jones Harrison Elementary
McKee, Aaron P	Crescent Valley High
Strowbridge, Jonathan E	Cheldelin Middle

5. Administrators currently in the third probationary year to be renewed and offered an initial three-year contract for the period of July 1, 2023 to June 30, 2026.

<b>Name</b>	<b>Building</b>
Henning, Peter C	Adams Elementary

6. Administrators currently in second probationary year to be renewed and offered a one-year contract for the period July 1, 2023 to June 30, 2024.

<b>Name</b>	<b>Building</b>
Bernard, Shawn	District Office
Davila-Williams, Nancy	Garfield Elementary
Fischer, Tracey	Bessie Coleman Elementary
Joseph-Hays, Germaine	Corvallis High
Whittaker, Emmet	Corvallis High

7. Administrators currently in first probationary year to be renewed and offered a one-year contract for the period July 1, 2023 to June 30, 2024.

<b>Name</b>	<b>Building</b>
Foster, Dennis	Cheldelin Middle
Johnson, Kim	District Office
Wright, Amy	Franklin School

8. Administrators currently on a temporary contract and cannot recommended for rehire due to temporary status.

<b>Name</b>	<b>Building</b>
McDonald, Scot*	Crescent Valley High

*\*Will be returning to teaching position*

C. Board Policies -- **FOR ACTION**:

1. Policy JFCA - Student Dress and Grooming - Second Read



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder & Kristin Mahoney  
Meeting Date: March 9, 2023

### **NO ACTION REQUIRED**

Board Policy JFCA—Student Dress and Grooming—Revision—Second Reading

#### Background

Following the first read of this policy revision on January 19, 2023, the district was tasked with reaching out to OSBA to consult on revisions and the impact of policy language on interscholastic activities.

The final version of policy JFCA includes the following recommendations from OSBA.

- The reference to HB 2395 was removed and replaced with ORS 659.850, ORS 659A.001 and OAR 581-021-0046(10).
- Based on the inclusion of OAR 581-021-0046(10) in the legal references, the list of protected classes was expanded to include age, color, marital status, and sex.
- A footnote was added to refer to policy ACB for a definition of symbol of hate.
- The term “dress standards” was replaced with “other standards” in the last paragraph because some interscholastic activities have hair adornment standards.

#### Involvement

Staff members: Melissa Harder & Kristin Mahoney

#### Cost Impact

None.

#### Function

Adoption.



Code: JFCA  
Adopted: 6/28/99  
Revised/Readopted: 03/09/2023

## **Student Dress\*\***

The district is committed to equity, nondiscrimination, and experiences and environments free from discrimination or harassment. For reference, see Racial Educational Equity Board Policy - JBB, Nondiscrimination Board Policy - AC, and Every Student Belongs Board Policy - ACB.

The Corvallis School District recognizes the right to free expression and the value of diversity, including the diversity in dress and general appearance. Students are free to express their gender identities and pride in their queer, racial, ethnic, and/or cultural identities through dress and grooming. Students also have the right to a nondisruptive, safe, and healthy educational environment at school. All students are to be treated equally with regard to dress and grooming regardless of gender, gender identity, gender expression, sex, sexual orientation, race<sup>1</sup>, ethnicity, culture, color, age, marital status, body type/size, disability, nationality, national origin, and religion. Students and staff should understand that they are responsible for managing their own personal distractions without regulating student clothing and/or self-expression.

Students must wear clothing at school including a shirt, a bottom (pants/shorts/skirt/dress or the equivalent), and shoes. Clothing must cover body parts generally considered private (genitals, buttocks, and nipples) with fabric that is not see-through. Clothes that are considered permissible for one gender, are permissible for students of all gender identities.

Responsibility for dress rests primarily with students and their parents. However, the district expects student clothing to meet standards which ensure the following:

1. Clothing does not depict, advertise, or advocate the use of alcohol, tobacco, marijuana, or other controlled substances.
2. Clothing does not depict weapons.
3. Clothing does not depict pornography, obscenity, nudity, or sexual acts.
4. Clothing does not use or depict hate speech (including symbols of hate<sup>2</sup>) targeting groups based on race, ethnicity, gender, sexual orientation, gender identity, gender expression, religious affiliation, or any other protected groups.

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<sup>1</sup> "Race" includes physical characteristics that are historically associated with race, including but not limited to natural hair, hair texture, hair type and protective hairstyles.

<sup>2</sup> "Symbol of Hate" is defined in Policy ACB.

When enforcing the dress code in schools, district staff will ensure:

1. They are not reinforcing or increasing marginalization or oppression of any group based on gender, gender identity, gender expression, sexual orientation, race, ethnicity, culture, body type/size, disability, nationality, national origin, and religion.
2. They are enforcing the code consistently and with the least impact on student learning and self-confidence.

Students who represent the school in a voluntary activity may be required to conform to other standards specific to that activity and may be denied the opportunity to participate if those standards are not met.

END OF POLICY

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**Legal References:**

[ORS 339.240](#)

[ORS 339.250](#)

[ORS 659.850](#)

[ORS 659A.001](#)

[OAR 581-021-0046\(10\)](#)

[OAR 581-021-0050 to -0075](#)

**Cross Reference(s):**

AC - Nondiscrimination

ACB - Every Student Belongs

JBB - Racial Educational Equity

## 2. Policy IGDJ - Interscholastic Activities



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder & Kristin Mahoney  
Meeting Date: March 9, 2023

### **ACTION REQUESTED**

Board Policy IGDJ—Interscholastic Activities—Revised—Second Reading

#### Background

Senate Bill 1522 (2022) modified the use of the term general education development or GED to be referred to as “high school equivalency program” which was further defined to mean: a program provided to assist a student in earning a certificate for passing an approved high school equivalency test such as the General Educational Development (GED) Test.

Policy IGDJ has been redesignated as required. The policy has also been rewritten to comply with OAR 581-022-2308(2), a new Division 22 rule requiring school districts to adopt policy with conditions of membership when entering into an agreement with a voluntary organization for interscholastic activities. The Division 22 rule requires interscholastic organizations adhere to equity focused policies that address the use of derogatory language at activities, prohibit discrimination, permit a student to wear religious clothing, balance health and safety and reasonable accommodation needs of participants, and maintains a transparent complaint process.

The School Board made no additional suggestions.

#### Involvement

Staff members: Melissa Harder & Kristin Mahoney

#### Cost Impact

None.

#### Function

Approval of revisions.



Code: IGDJ

Adopted: 10/19/89

Revised/Readopted: 5/10/99; 6/25/07, 1/10/11, 2/07/19, 2/03/22, 3/9/23

## **Interscholastic Activities**

The Board recognizes the integral role interscholastic activities<sup>1</sup> play in the character development and general enhancement of the education of its students. Accordingly, administrators, coaches, advisors, student participants and others associated with the district's high school activities programs and events shall conduct themselves in a manner that is consistent with the letter and spirit of policies, rules and regulations of the district and any associated voluntary organization<sup>2</sup>. Each will be held accountable for its actions.

The district and its schools may only be members of and pay fees, if any, to a voluntary organization that administers interscholastic activities or that facilitates the scheduling and programming of interscholastic activities if the organization:

1. Implements and adheres to equity focused policies that:
  - a. Address the use of derogatory or inappropriate names, insults, verbal assaults, profanity, or ridicule that occurs at an interscholastic activity, including by spectators of the interscholastic activity;
  - b. Prohibit discrimination;
  - c. Permit a student to wear religious clothing in accordance with the student's sincerely held religious belief and consistent with any safety and health requirements; and
  - d. Balance the health, safety, and reasonable accommodation needs of participants on an activity-by-activity basis;
2. Maintains a transparent complaint process that:
  - a. Has a reporting system to allow participants of interscholastic activities or members of the public to make complaints about student, coach, or spectator behavior;
  - b. Responds to a complaint made within 48 hours of the complaint being received; and

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<sup>1</sup> Interscholastic activities includes: for students any grade from kindergarten through grade 12, athletics, music, speech and other similar or related activities; for students in any grade from kindergarten through grade eight, activities that are offered only before or after regular school hours and that may, but are not required to, involve interaction among other schools.

<sup>2</sup> Includes a voluntary organization that administers interscholastic activities or that facilitates the scheduling and programming of interscholastic activities.

- c. Resolves a complaint within 30 days of the complaint being received unless the organization determines that there is good cause to extend the timeline for resolving the complaint;
3. Develops and implements a system of sanctions against schools, students, coaches, and spectators if a complaint is verified; and
4. Performs an annual survey of students and their parents to understand and respond to potential violations of equity focused policies or other discrimination.

The district shall allow homeschooled students that reside in the district, students eligible to attend school and enrolled in a high school equivalency program<sup>3</sup> that reside in the district, and students attending a public charter school that does not provide interscholastic activities that reside in the district, the opportunity 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, advisors, and coaches are each responsible for ensuring student participants meet all district eligibility requirements of participation and those of the associated voluntary organization. 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 regulations, and/or the rules and regulations of the associated voluntary organization. The principal shall notify the superintendent of conduct that violates the terms of this policy and report to the associated voluntary organization as required.

An employee determined to have violated Board policies and/or rules and regulations of the associated voluntary organization may be subject to discipline, up to and including, dismissal from their interscholastic duties and termination from district employment.

A student in violation of Board policies and/or the rules and regulations of the associated voluntary organization will be subject to discipline, up to and including, dismissal from their interscholastic activity or program, suspension, and/or expulsion from school.

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<sup>3</sup> “High school equivalency program” means a program provided to assist a student in earning a certificate for passing an approved high school equivalency test such as the General Educational Development (GED) test.

Volunteers in violation of Board policies and/or the rules and regulations of the associated voluntary organization 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 such policies, rules and/or regulations may be required to remunerate the district in the event fines are assessed 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 332.107](#)

[ORS 339.450 - 339.460](#)

[OAR 581-015-2255](#)

[OAR 581-021-0045 – 0049](#)

[OAR 581-022-2308\(2\)](#)

[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 (2018);  
Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal  
Financial Assistance, 34 C.F.R. Part 106 (2022).

OREGON SCHOOL ACTIVITIES ASSOCIATION, OSAA HANDBOOK.

Montgomery v. Bd. of Educ., 188 Or. App. 63 (2003).

Senate Bill 1522 (2022).

**Cross Reference(s):**

JHCA/JHCB - Immunization,  
Physical Examination, Vision  
Screening/Eye Examination and  
Dental Screening

### 3. Policy IKF - High School Graduation Requirements



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder & Kristin Mahoney  
Meeting Date: March 9, 2023

### **ACTION REQUESTED**

Board Policy IKF—Graduation Requirements—Revised—Second Reading

#### Background

Revision of this policy is required as a result of Senate Bill 1522 (2022). The bill provided a new definition for “an educational program in this state” and modified what credits the district shall accept from other educational programs in this state to satisfy credit requirements for a student to graduate. An additional change modified the definition of “world language” in graduation requirements to include sign language, heritage language, and languages other than a student’s primary language.

The School Board made no additional suggestions.

#### Involvement

Staff members: Melissa Harder & Kristin Mahoney

#### Cost Impact

None.

#### Function

Approval of revisions.



# Corvallis

## SCHOOL DISTRICT

Code: IKF  
Adopted: 1/10/11  
Readopted: 8/19/13; 12/05/16; 6/20/19, 1/9/20, 2/3/22, 3/9/23

### **High School Graduation Requirements\*\***

The Board establishes graduation requirements for 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 child<sup>1</sup>;
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 an educational program<sup>2</sup> in this state, applying those credits toward the state requirements for a diploma if the credits satisfied those requirements in that educational program in this state.

### **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:

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<sup>1</sup> As defined in ORS 30.297.

<sup>2</sup> "Educational program in this state" means an educational program that is provided by a school district, a public charter school, the Youth Corrections Education Program or the Juvenile Detention Program, or funded as provided by ORS 343.243 for students in a long term care or treatment facility described in ORS 343.962 or a hospital identified in ORS 343.261.

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 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, civics<sup>3</sup>, 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<sup>4</sup> (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 must<sup>5</sup>:

1. Develop an education plan and build an education profile;
2. Demonstrate extended application through a collection of evidence; and
4. Participate in career-related learning experiences.

### **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.

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<sup>3</sup> Civics becomes a half-credit requirement beginning on January 1, 2026 (Senate Bill 513, 2021)

<sup>4</sup> "World language" includes sign language, heritage language and languages other than a student's primary language.

<sup>5</sup> 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).

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 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.

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 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 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 may opt out of the Smarter Balanced or alternate Oregon Extended Assessment by completing the Oregon Department of Education’s Opt-out Form<sup>6</sup> 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 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

[ORS 329.007](#)

[ORS 329.045](#)

[ORS 329.451](#)

[ORS 329.479](#)

[ORS 332.107](#)

[ORS 332.114](#)

[ORS 336.585](#)

[ORS 336.590](#)

[ORS 339.115](#)

[ORS 339.505](#)

[ORS 343.295](#)

[OAR 581-021-0009](#)

[OAR 581-022-0102](#)

[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.

Senate Bill 1522 (2022)

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<sup>6</sup> Department of Education page for: [30-day notice and opt-out form](#)

**XV. CONSOLIDATED INFORMATION**

**A. Non-Licensed Personnel Information**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Jennifer Duvall, Director of Human Resources  
Meeting Date: March 09, 2023

### Non-licensed Personnel Information

### NO ACTION REQUIRED

#### Recommendation to Hire

Name	Position	Hrs/FTE	Building	Start Date	Contract Status
Blakely, Janna	Educational Assistant 2	6.50	Letitia Carson Elementary	02/21/2023	Limited Term
Johnson, Kristi	Educational Assistant 2	6.50	Franklin K-8	02/21/2023	Limited Term
King, Andrew	Maintenance 1 - Custodial	8.00	Corvallis High School	02/21/2023	Regular/Probationary
Luna, Carlos	Project Crew	8.00	Facilities & Maintenance	02/15/2023	Regular/Probationary
Macy, William	Educational Assistant Life Skills	7.50	Crescent Valley High School	02/22/2023	Limited Term
Navarro, Raul	Maintenance 1 - Custodial	8.00	Crescent Valley High School	02/21/2023	Regular/Probationary
Oropeza, Celia	Food Service Assistant	6.00	Central Kitchen	02/27/2023	Regular/Probationary
Perez Martin, Lucia	Maintenance 1 - Custodial	4.00	Garfield Elementary School	02/15/2023	Regular/Probationary
Vaillancourt, Stasi	Project Crew	8.00	Facilities & Maintenance	02/14/2023	Regular/Probationary



# Corvallis

SCHOOL DISTRICT

<b>Name</b>	<b>Position</b>	<b>Hrs/FTE</b>	<b>Building</b>	<b>Start Date</b>	<b>Contract Status</b>
Remington, Tressa	Health Service Assistant	6.50	Adams Elementary School	02/27/2023	Partial Limited Term and Probationary/Classified
Rodriguez Gomez, Cristina	Food Service Assistant	6.00	Central Kitchen	02/15/2023	Regular/Probationary
Sanchez Bautista, Luis	Maintenance 1 - Custodial	4.00	Letitia Carson Elementary	02/21/2023	Regular/Probationary
Tanner, Crystal	Registrar 2	8.00	Corvallis High School	03/01/2023	Regular/Probationary



# Corvallis

SCHOOL DISTRICT

## Termination/Resignation/Layoff/Retirement

Name	Position	Hrs/FTE	Building	Effective	Reason
May, Brooke	Educational Assistant 2	6.50	Linus Pauling Middle School	02/06/2023	Resignation
Souther, Julianna	Educational Assistant 2	6.50	Adams Elementary School	02/20/2023	Resignation
Vorce, Jamie	Educational Assistant - Lifeskills	7.00	Kathryn Jones Harrison Elementary	02/22/2023	Resignation
Reynolds, Amellia	Educational Assistant 2	6.00	Mt. View Elementary School	05/19/2023	Resignation
Apple, Micah	Educational Assistant 2	6.50	Mt. View Elementary School	06/30/2023	Resignation
Staffieri, Brennan	Educational Assistant 2	7.00	Cheldelin Middle School	03/03/2023	Resignation

B. Board Policies -- **FOR INFORMATION**

1. Policy IGBBA - Talented and Gifted Students - Identification -- First Read



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder, & Kristin Mahoney  
Meeting Date: March 9, 2023

### **NO ACTION REQUIRED**

[Board Policy IGBBA](#)—Talented and Gifted Students – Identification\*\*—Revised—First Reading

#### Background

This policy addresses the implementation of strategies used to identify and enroll students in the Talented and Gifted program. The district confirms that it uses proven practices and strategies to determine if a student demonstrates exceptional academic performance and achievement. Identifying students using these strategies also minimizes or eliminates the possibility of bias in assessment and identification of students from underrepresented communities.

Massive changes have been made to this policy. While the policy previously listed the commitment to practices that minimize or eliminate bias, these new changes elaborate on those strategies and those communities that might be impacted. The policy switches from research-based to evidence-based strategies and practices and requires the use of multiple modes and methods of qualitative and quantitative evidence to allow identification of TAG students. The changes to this policy also incorporate the input of parents, staff, and community members in the development of an identification process.

#### Involvement

Staff members: Leigh Santy, Melissa Harder, & Kristin Mahoney

#### Cost Impact

None.

#### Function

Review of revisions.



Code: IGBBA  
Adopted: 1/10/11  
Revised/Readopted: 3/01/18; 3/05/20

## **Talented and Gifted Students – Identification\*\***

To serve students eligible for academically talented and intellectually gifted services in grades K-12, the district directs the superintendent, or designee, after due consideration of the input of staff, parents and the community to establish an written identification process.

This process of identification shall include as a minimum:

1. Use of research based best evidence-based practices to identify talented and gifted students from under-represented populations such as ethnic minorities, students with disabilities, students who are culturally and/or linguistically diverse or economically disadvantaged that include a variety of tools and procedures to determine if a student demonstrates a pattern of exceptional performance and/or achievement that is relevant to the identification of TAG students eligible for TAG services under ORS 343.395.
2. Behavioral, learning and/or performance information Collection and use of multiple modes and methods of qualitative and quantitative evidence to allow appropriate members of a student's identification team to make a determination about the identification and eligibility of the students for TAG services, supports and/or programs; with no single test or piece of evidence eliminating a student from eligibility.
3. A nationally standardized mental ability test for assistance in the identification of intellectually gifted students.
4. Use of methods and practices that minimize or seek to eliminate the effects of bias in assessment and identification of students from historically underrepresented populations including, but not limited to:
  - a. Students who are racially/ethnically diverse;
  - b. Students experiencing disability;
  - c. Students who are culturally and/or linguistically diverse;
  - d. Students experiencing poverty; and
  - e. Students experiencing high mobility.
5. Incorporate assessments, tools and procedures that will inform the development of an appropriate plan of instruction for students who are identified as TAG and describe how information from the assessments, tools and procedures used in the identification for students eligible for TAG services will be used to support development of the plan of instruction.
6. Identify how the educational record under ORS 326.565 of the student being considered will document and reflect the record of the team's decision and the procedures and data used by the team to make the decision.

7. ~~A nationally standardized academic achievement test of reading or mathematics or the Oregon summative assessment for assistance in identifying academically talented students.~~

~~Identified students shall score at or above the 97th percentile on one of these tests. Other students may be identified who demonstrate the potential to perform at the eligibility criteria.~~

~~The district will provide professional development for staff assigned the responsibility for identification of talented and gifted students.~~

~~The identification team may use sources of evidence described in OAR 581-022-2325(3) to provide students with multiple opportunities to demonstrate a pattern or preponderance of evidence of talent or giftedness.~~

~~When a student is identified for TAG, the district shall inform parents of the programs and services available to their student and provide an opportunity for parents to provide input to, and discuss TAG instruction proposed for their student. The instruction provided shall be designed to accommodate the student's assessed levels of learning and accelerated rates of learning. Parents may request the withdrawal of their student from TAG at any time.~~

~~If a parent is dissatisfied with the identification process or instructional plan for their student, they may appeal the decision through Board policy KL - Public Complaints and the accompanying administrative regulation KL-AR(1).~~

~~If a parent is dissatisfied with the identification process or placement of their student, they may submit an appeal through Board policy KL - Public Complaints and begin with the superintendent or designee.~~

~~After exhausting the district's appeal procedure and receiving the district's final decision, a parents may appeal the decision to the Superintendent of Public Instruction under Oregon Administrative Rule (OAR) 581-022-0001 to 581-022-0023. The district shall provide a copy of the OARs upon request.~~

END OF POLICY

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**Legal Reference(s):**

[ORS 343.395](#)

[ORS 343.407](#)

[ORS 343.409](#)

[ORS 343.411](#)

[OAR 581-021-0030](#)

[OAR 581-022-2325](#)

[OAR 581-022-2330](#)

[OAR 581-022-2370](#)

[OAR 581-022-2500](#)

2. Policy IGBAF - Special Education - Individualized Education Program (IEP) -  
First Read



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder, & Kristin Mahoney  
Meeting Date: March 9, 2023

### **NO ACTION REQUIRED**

[Board Policy IGBAF](#)—Special Education - Individualized Education Program (IEP) —  
Revised—First Reading

#### Background

This policy states the responsibility the district has in the implementation of an Individualized Education Program (IEP) for each student with disabilities who reside in the district, kindergarten through the age of 21. The district also has the responsibility of providing these services to any public charter school located within the district. This policy also outlines the timeline the district has when implementing an IEP for a student.

There is only one minor update to this policy, the addition of OAR-581-015-2229. This OAR is explained in the Administrative Regulation regarding COVID Recovery Services which will sunset in July.

#### Involvement

Staff members: Shawn Bernard, Melissa Harder, & Kristin Mahoney

#### Cost Impact

None.

#### Function

Review of revisions.



Code: IGBAF  
Adopted: 4/03/06  
Readopted: 5/07/12

## **Special Education - Individualized Education Program (IEP)**

An individualized education program (IEP) shall be developed and implemented for each student with disabilities in the district, kindergarten through age 21, including those who attend a public charter school located in the district, who are placed in or referred to a private school or facility by the district, or receive related services from the district. The district is responsible for initiating and conducting the meetings to develop, review, and revise the IEP of a student with disabilities. The district will ensure that one or both parents are present at each meeting or are afforded the opportunity to participate and are given a copy of the IEP. A meeting to develop an IEP shall be held within 30 calendar days of a determination that the student needs special education and related services, once every 365 days thereafter and when considering a change in the IEP or placement.

If a student is to be placed or referred to a private school or facility or attends a private or parochial school, the district will ensure that a representative of the private school or facility attends the IEP meeting. If the representative of the private school or facility is unable to attend the IEP meeting, the district shall use other methods to ensure participation, including but not limited to, individual or conference telephone calls or individual meetings.

END OF POLICY

### **Legal Reference(s):**

<a href="#">ORS 343.151</a>	<a href="#">OAR 581-015-2220</a>
<a href="#">ORS 343.155</a>	<a href="#">OAR 581-015-2225</a>
<a href="#">OAR 581-015-2000</a>	<a href="#">OAR 581-015-2229</a>
<a href="#">OAR 581-015-2190</a>	<a href="#">OAR 581-015-2230</a>
<a href="#">OAR 581-015-2195</a>	<a href="#">OAR 581-015-2235</a>
<a href="#">OAR 581-015-2200</a>	<a href="#">OAR 581-015-2055</a>
<a href="#">OAR 581-015-2205</a>	<a href="#">OAR 581-015-2600</a>
<a href="#">OAR 581-015-2210</a>	<a href="#">OAR 581-015-2065</a>
<a href="#">OAR 581-015-2215</a>	<a href="#">OAR 581-015-2265</a>

Assistance to States for the Education of Children with Disabilities, 34 C.F.R. §§ 300.5-300.6, 300.22-300.24, 300.34, 300.43, 300.105-106, 300.112, 320.325, 300.328, 300.501.

3. Policy IGBAF-AR—Special Education - Individualized Education Program (IEP) —Revised—First Reading



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder & Kristin Mahoney  
Meeting Date: March 9, 2023

**NO ACTION REQUIRED**

Board Policy IGBAF-AR—Special Education - Individualized Education Program (IEP) —  
Revised—First Reading

### Background

This policy outlines the process the Special Education Department takes when offering support to a student in need of an Individualized Education Plan. It also outlines what rights and safeguards parents and guardians have in relation to the support their student is receiving.

The only update to this policy is the addition of the COVID Recovery Services which will be sunsetted on July 1, 2023 unless extended by the State Board of Education. The addition details the eligibility requirements and the types of services available to students whose disabilities were impacted by the COVID-19 pandemic.

### Involvement

Staff members: Shawn Bernard, Melissa Harder, & Kristin Mahoney

### Cost Impact

None.

### Function

Review of revisions.



Code: IGBAF-AR

Revised/Reviewed: 2/11/08

## **Special Education - Individualized Education Program (IEP)**

### 1. General IEP Information

- a. The district ensures that an IEP is in effect for each eligible student:
  - (1) Before special education and related services are provided to a student;
  - (2) At the beginning of each school year for each student with a disability for whom the district is responsible; and
  - (3) Before the district implements all the special education and related services, including program modifications, supports and/or supplementary aids and services, as identified on the IEP.
- b. The district uses:
  - (1) The Oregon standard IEP; or
  - (2) An IEP form that has been approved by the Oregon Department of Education.
- c. The district develops and implements all provisions of the IEP as soon as possible following the IEP meeting.
- d. The IEP will be accessible to each of the student's regular education teacher(s), the student's special education teacher(s) and the student's related services provider(s) and other service provider(s).
- e. The district informs all teachers and service providers of their specific responsibilities for implementing the IEP accommodations, modifications and/or supports that must be provided for or on behalf of the student to fully implement the IEP, including any amendments the district and parents agreed to make between annual reviews.
- f. The district takes steps to ensure that parents are present at each IEP meeting or have the opportunity to participate through other means.
- g. The district ensures that each teacher and service provider is informed of:
  - (1) Their specific responsibilities for implementing the IEP specific accommodations, modifications and/or supports that must be provided for, or on behalf of the student; and

- (2) Their responsibility to fully implement the IEP including any amendments the district and parents agreed to make between annual reviews.

The district takes whatever action is necessary to ensure that parents understand the proceedings of the IEP team meeting, including arranging for an interpreter for parents with deafness or whose native language is other than English.

- h. The district provides a copy of the IEP to the parents at no cost.

## 2. IEP Meetings

- a. The district conducts IEP meetings within 30 calendar days of the determination that the student is eligible for special education and related services.
- b. The district convenes IEP meetings for each eligible student periodically, but not less than once per year.
- c. At IEP meetings, the team reviews and revises the IEP to address any lack of expected progress toward annual goals and in the general curriculum, new evaluation data or new information from the parents, the student's anticipated needs, or the need to address other matters.
- d. Between annual IEP meetings, the district and the parent may amend or modify the student's current IEP without convening an IEP team meeting using the procedures in the Agreement to Amend or Modify IEP subsection.
- e. When the parent requests a meeting, the district will either schedule a meeting within a reasonable time or provide timely written prior notice of the district's refusal to hold a meeting.
- f. If an agency other than the district fails to provide agreed upon transition services contained in the IEP, the district convenes an IEP meeting to plan alternative strategies to meet the transition objectives and, if necessary, to revise the IEP.

## 3. IEP Team Members

- a. The district's IEP team members include the following:
  - (1) The student's parents;
  - (2) The student, if the purpose of the IEP meeting is to consider the student's postsecondary goals and transition services (beginning for IEPs in effect at age 16), or for younger students, when appropriate;
  - (3) At least one of the student's special education teachers or, if appropriate, at least one of the student's special education providers;

- (4) At least one of the student's regular education teachers if the student is or may be participating in the regular education environment. If the student has more than one regular education teacher, the district will determine which teacher or teachers will participate;
- (5) A representative of the district (who may also be another member of the team) who is qualified to provide or supervise the provision of special education and is knowledgeable about district resources. The representative of the district will have the authority to commit district resources, and be able to ensure that all services identified in the IEP can be delivered;
- (6) An individual, who may also be another member of the team, who can interpret the instructional implications of the evaluation results; and
- (7) At the discretion of the parent or district, other persons who have knowledge or special expertise regarding the student.

b. Student participation:

- (1) Whenever appropriate, the student with a disability is a member of the team.
- (2) If the purpose of the IEP meeting includes consideration of postsecondary goals and transition services for the student, the district includes the student in the IEP team meeting.
- (3) If the purpose of the IEP meeting includes consideration of postsecondary goals and transition services for the student, and the student does not attend the meeting, the district will take other steps to consider the student's preferences and interests in developing the IEP.

c. Participation by other agencies:

- (1) With parent or adult student written consent, and where appropriate, the district invites a representative of any other agency that is likely to be responsible for providing or paying for transition services if the purpose of the IEP meeting includes the consideration of transition services (beginning at age 16, or younger if appropriate); and
- (2) If the district refers or places a student in an ESD, state operated program, private school or other educational program, IEP team membership includes a representative from the appropriate agencies. Participation may consist of attending the meeting, conference call or participating through other means.

#### 4. Agreement for Nonattendance and Excusal

- a. The district and the parent may consent to excuse an IEP team member from attending an IEP meeting, in whole or in part, when the meeting involves a discussion or modification of team member's area of curriculum or service. The district designates specific individuals to authorize excusal of IEP team members.
- b. If excusing an IEP team member whose area is to be discussed at an IEP meeting, the district ensures:
  - (1) The parent and the district consent in writing to the excusal;
  - (2) The team member submits written input to the parents and other members of the IEP team before the meeting; and
  - (3) The parent is informed of all information related to the excusal in the parent's native language or other mode of communication according to consent requirements.

#### 5. IEP Content

- a. In developing the IEP, the district considers the student's strengths, the parent's concerns, the results of the initial or most recent evaluation, and the academic, developmental and functional needs of the student.
- b. The district ensures that IEPs for each eligible student includes:
  - (1) A statement of the student's present levels of academic achievement and functional performance that:
    - (a) Includes a description of how the disability affects the progress and involvement in the general education curriculum;
    - (b) Describes the results of any evaluations conducted, including functional and developmental information;
    - (c) Is written in language that is understood by all IEP team members, including parents;
    - (d) Is clearly linked to each annual goal statement;
    - (e) Includes a description of benchmarks or short term objectives for children with disabilities who take alternative assessments aligned to alternate achievement standards.
  - (2) A statement of measurable annual goals, including academic and functional goals, or for students whose performance is measured by alternate assessments aligned to alternate achievement standard,

statements of measurable goals and short term objectives. The goals and, if appropriate, objectives:

- (a) Meet the student's needs that are present because of the disability, or because of behavior that interferes with the student's ability to learn, or impedes the learning of other students.
  - (b) Enable the student to be involved in and progress in the general curriculum, as appropriate; and
  - (c) Clearly describe the anticipated outcomes, including intermediate steps, if appropriate, that serve as a measure of progress toward the goal.
- (3) A statement of the special education services, related services, supplementary aids and services that the district provides to the student:
- (a) The district bases special education and related services, modifications and supports on peer-reviewed research to the extent practicable to assist students in advancing toward goals, progressing in the general curriculum and participating with other students (including those without disabilities), in academic, nonacademic and extracurricular activities.
  - (b) Each statement of special education services, related or supplementary services, aids, modifications or supports includes a description of the inclusive dates, amount or frequency, location and who is responsible for implementation.
- (4) A statement of the extent, if any, to which the student will not participate with nondisabled students in regular academic, nonacademic and extracurricular activities.
- (5) A statement of any individual modifications and accommodations in the administration of state or district wide assessments of student achievement.
- (a) A student will not be exempt from participation in state or district wide assessment because of a disability unless the parent requests an exemption;
  - (b) If the IEP team determines that the student will take an alternate assessment in any area instead of a regular state or district wide assessment, a statement of why the student cannot participate in

the regular assessment and why the alternate assessment selected is appropriate for the student.

- (6) A statement describing how the district will measure student's progress toward completion of the annual goals and when periodic reports on the student's progress toward the annual goals will be provided.

6. Individual COVID-19 Recovery Services<sup>1</sup>

Individualized COVID-19 Recovery Services are defined as those services determined necessary for eligible students based on the unique needs that arise from their disability due to the impact of the COVID-19 pandemic, which may include but are not limited to:

- a. Special education and related services;
- b. Supplementary aides and services;
- c. Additional or intensified instruction;
- d. Social emotional learning support; and
- e. Peer or adult support.

The IEP team for each eligible student shall consider the need for Individualized COVID-19 Recovery Services at least at each initial IEP meeting and each regularly scheduled annual review meeting.

- a. IEP teams shall consider the impact COVID-19 on the eligible student's ability to engage in their education, develop and re-establish social connections with peers and school personnel, and adapt to the structure of in-person learning.
- b. For initial IEPs, IEP teams shall also review the impact of COVID-19 on the eligible student's initial evaluation timeline and eligibility determination in considering the need for Individualized COVID-19 Recovery Services.
- c. For annual reviews, IEP teams shall also consider the impact of COVID-19 on the implementation of the eligible student's IEP considering the need for Individualized COVID-19 Recovery Services.

Any member of the IEP team, including parents and eligible students, may request that the IEP team meet to review the need for Individualized COVID-19 Recovery Services at any time.

- a. IEP teams are not required to meet more than once annually to consider the need for Individualized COVID-19 Recovery Services unless updated information indicates the

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<sup>1</sup> The requirements of this section are in effect until July 1, 2023 unless extended by the State Board of Education.

eligible student's circumstances have changed or there is reason to suspect that the eligible student may need any additions or modifications to their Individualized COVID-19 Recovery Services.

- b. IEP teams that considered the need for Individualized COVID-19 Recovery Services at an initial IEP or annual review meeting on or after June 24, 2021 shall review the need for Individualized COVID-19 Recovery Services at the next annual review, but are not required to do so before then unless the eligible student's circumstances have changed or there is reason to suspect that the eligible student may need any additions or modifications to their Individualized COVID-19 Recovery Services.

When Individualized COVID-19 Recovery Services are recommended, the eligible student's IEP must be updated to reflect the recommendation.

The district or program shall provide written notice to the parents of each eligible student regarding the opportunity for the IEP team to meet to consider Individualized COVID-19 Recovery Services.

After each determination is made, the district or program shall provide written notice to the parent and/or adult student with a disability regarding the determination of need for Individualized COVID-19 Recovery Services. This notice shall include the following documentation:

- a. A statement of the Individualized COVID-19 Recovery Services recommended based on the meaningful input of all IEP team members, including parents and eligible students, as appropriate;
- b. The projected dates for initiation and duration of Individualized COVID-19 Recovery Services
- c. The anticipated frequency, amount, location, and provider of the services described in item a. above and whether these services are being provided within the standard instructional day for the eligible student.

If the district and parent hold an IEP meeting to discuss the need for Individualized COVID-19 Recovery Services and do not reach an agreement regarding such services, the district and parent may request a Facilitated IEP meeting. If the district and the parent choose to participate in a Facilitated IEP meeting, the district shall notify ODE.

Nothing in this section shall affect or otherwise alter a parent's right to seek mediation under OAR 581-015-2335, request a due process hearing under OAR 581-015-2345, a complaint under OAR 581-015-2030, or other parental rights under the procedural safeguards.

Nothing in this section relieves the district of its duty to create an appropriate IEP for every eligible student, regardless of whether the eligible student requires Individualized COVID-19 Recovery Services.

## 7. Agreement to Amend or Modify IEP

Between annual IEP meetings, the district and the parent may agree to make changes in the student's current IEP without holding an IEP meeting. These changes require a signed, written agreement between the district and the parent.

- a. The district and the parent record any amendments, revisions or modifications on the student's current IEP. If additional IEP pages are required these pages must be attached to the existing IEP.
- b. The district files a complete copy of the IEP with the student's education records and informs the student's IEP team and any teachers or service providers of the changes.
- c. The district provides the parent prior written notice of any changes in the IEP and upon request, provides the parent with a reserved copy of the IEP with the changes incorporated.

## 8. IEP Team Considerations and Special Factors

- a. In developing, reviewing and revising the IEP, the IEP team considers:
  - (1) The strengths of the student and concerns of the parent for enhancing the education of the student;
  - (2) The results of the initial or most recent evaluation of the student;
  - (3) As appropriate, the results of the student's performance on any general state or district-wide assessments;
  - (4) The academic, developmental, and functional needs of the child.
- b. In developing, reviewing and revising the student's IEP, the IEP team considers the following special factors:
  - (1) The communication needs of the student; and
  - (2) The need for assistive technology services and/or devices.
- c. As appropriate, the IEP team also considers the following special factors:

- (1) For a student whose behavior impedes his or her learning or that of others, strategies, positive behavioral intervention and supports to address that behavior;
  - (2) For a student with limited English proficiency, the language needs of the student as those needs relate to the IEP;
  - (3) For a student who is blind or visually impaired, instruction in Braille and the use of Braille unless the IEP team determines (after an evaluation of reading and writing skills, needs and media, including evaluation of future needs for instruction in Braille or the use of Braille, appropriate reading and writing), that instruction in Braille or the use of Braille is not appropriate; and
  - (4) For a student who is deaf or hard of hearing, the student's language and communication needs, including opportunities for direct communication with peers and professional personnel in the student's language and communication mode, academic level and full range of needs, including opportunities for direct instruction in the student's language and communication mode.
  - (5) A statement of any device or service needed for the student to receive a Free Appropriate Public Education.
- d. In addition to the above IEP contents, the IEP for each eligible student of transition age includes:
- (1) Beginning not later than the IEP in effect when the student turns 16, or younger if determined appropriate by the IEP team, and updated annually thereafter, the IEP must include:
    - (a) Appropriate measurable postsecondary goals based upon age appropriate transition assessments related to training education, employment, and where appropriate, independent living skills; and
    - (b) The transition services (including courses of study) needed to assist the student in reaching those goals.
  - (2) At least one year before a student reaches the age of majority (student reaches the age of 18, or has married or been emancipated, whichever occurs first), a statement that the district has informed the student that all procedural rights will transfer at the age of majority; and
  - (3) If identified transition service providers, other than the district, fail to provide any of the services identified on the IEP, the district will initiate

an IEP meeting as soon as possible to address alternative strategies and revise the IEP if necessary.

#### 9. Incarcerated Youth

- a. For students with disabilities who are convicted as adults, incarcerated in adult correctional facilities and otherwise entitled to FAPE, the following IEP requirements do not apply:
  - (1) Participation of students with disabilities in state and districtwide assessment; and
  - (2) Transition planning and transition services, for students whose eligibility will end because of their age before they will be eligible to be released from an adult correctional facility based on consideration of their sentence and eligibility for early release.
- b. The IEP team may modify the student's IEP, if the state has demonstrated a bona fide security or other compelling interest that cannot be otherwise accommodated.

#### 10. Extended School Year Services

- a. The district makes extended school year (ESY) services available to all students for whom the IEP team has determined that such services are necessary to provide a free appropriate public education (FAPE); and
- b. ESY services are:
  - (1) Provided to a student with a disability in addition to the services provided during the typical school year;
  - (2) Identified in the student's IEP; and
  - (3) Provided at no cost to the parent.
- c. The district does not limit consideration of ESY services to particular categories of disability or unilaterally limit the type, amount or duration of service.
- d. The district provides ESY services to maintain the student's skills or behavior, but not to teach new skills or behaviors.
- e. The district's criteria for determining the need for extended school year services include:

- (1) Regression (a significant loss of skills or behaviors) and recoupment time based on documented evidence; or
  - (2) If no documented evidence, on predictions according to the professional judgment of the team.
- f. “Regression” means significant loss of skills or behaviors in any area specified on the IEP as a result of an interruption in education services.
  - g. “Recoupment” means the recovery of skills or behaviors specified on the IEP to a level demonstrated before the interruption of education services.

## 11. Assistive Technology

- a. The district ensures that assistive technology devices or assistive technology services, or both, are made available if they are identified as part of the student’s IEP. These services and/or devices may be part of the student’s special education, related services or supplementary aids and services.
- b. On a case-by-case basis, the district permits the use of district-purchased assistive technology devices in the student’s home or in other settings if the student’s IEP team determines that the student needs access to those devices to receive a free appropriate public education. In these situations, district policy will govern liability and transfer of the device when the student ceases to attend the district.

## 12. Transfer Students

- a. In state:

If a student with a disability (who had an IEP that was in effect in a previous district in Oregon) transfers into the district and enrolls in a district school within the same school year, the district (in consultation with the student’s parents) provides a free appropriate public education to the student (including services comparable to those described in the student’s IEP from the previous district), until the district either:

  - (1) Adopts the student’s IEP from the previous district; or
  - (2) Develops, adopts and implements a new IEP for the student in accordance with all of the IEP provisions.
- b. Out of state:

If a student transfers into the district with a current IEP from a district in another state, the district, in consultation with the student’s parents, will provide a free appropriate public education to the student, including services comparable to

those described in the student's IEP from the previous district, until the new district:

- (1) Conducts an initial evaluation (if determined necessary by the new district to determine Oregon eligibility) with parent consent and determines whether the student meets eligibility criteria described in Oregon Administrative Rules.
- (2) If the student is eligible under Oregon criteria, the district develops, adopts and implements a new IEP for the student using the Oregon Standard IEP or an approved alternate IEP.
- (3) If the student does not meet Oregon eligibility criteria, the district provides prior written notice to the parents explaining that the student does not meet Oregon eligibility criteria and specifying the date when special education services will be terminated.

4. IGBAG-AR - Special Education - Procedural Safeguards - For Information



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder & Kristin Mahoney  
Meeting Date: March 9, 2023

**NO ACTION REQUIRED**

Board Policy IGBAG-AR—Special Education - Individualized Education Program (IEP) —  
Revised—First Reading

### Background

This policy outlines the process the Special Education Department takes when offering support to a student in need of an Individualized Education Plan. It also outlines what rights and safeguards parents and guardians have in relation to the support their student is receiving.

The only update to this policy is the addition of the COVID Recovery Services which will be sunsetted on July 1, 2023 unless extended by the State Board of Education. The addition details the eligibility requirements and the types of services available to students whose disabilities were impacted by the COVID-19 pandemic.

### Involvement

Staff members: Shawn Bernard, Melissa Harder, & Kristin Mahoney

### Cost Impact

None.

### Function

Review of revisions.



Code: IGBAG-AR  
Revised/Reviewed: 9/14/09; 11/04/13

## **Special Education - Procedural Safeguards \*\***

### 1. Procedural Safeguards

#### a. The district provides procedural safeguards to:

- (1) Parents, guardians (unless the guardian is a state agency) or persons in parental relationship to the student;
- (2) Surrogate parents; and
- (3) Students who have reached the age of 18, the age of majority, or are considered emancipated under Oregon law and to whom rights have transferred by statute, identified as adult students (called “eligible students”).

#### b. The district gives parents a copy of the Notice of Procedural Safeguards, published by the Oregon Department of Education (ODE):

- (1) At least once a year;
- (2) At the first referral or parental request for evaluation to determine eligibility for special education services;
- (3) When the parent (or adult student) requests a copy; and
- (4) To the parent and the student one year before the student’s 18th birthday or upon learning that the student is considered emancipated.

#### c. The Notice of Procedural Safeguards is:

- (1) Provided written in the native language or other communication of the parents (unless it is clearly not feasible to do so) and language clearly understandable to the public.
- (2) If the native language or other mode of communication of the parent is not a written language, the district shall take steps to ensure:
  - (a) That the notice is translated orally or by other means to the parent in **their** ~~his/her~~ native language or other mode of communication;
  - (b) That the parent understands the content of the notice; and
  - (c) That there is written evidence that the district has met these requirements.

### 2. Content of *Procedural Safeguards Notice*

The procedural safeguards notice includes all of the content provided in the Notice of Procedural Safeguards published by the Oregon Department of Education.

### 3. Parent or Adult Student Meeting Participation

- a. The district provides parents or adult students an opportunity to participate in meetings with respect to the identification, evaluation, individualized education plan (IEP), and educational placement of the student, and the provision of a free appropriate public education (FAPE) to the student.
- b. The district provides parents or adult students written notice of any meeting sufficiently in advance to ensure an opportunity to attend. The written notice:
  - (1) States the purpose, time, and place of the meeting and who is invited to attend;
  - (2) Advises that parents or adult students may invite other individuals who they believe have knowledge or special expertise regarding the student;
  - (3) Advises the parents or adult student that the team may proceed with the meeting even if they are not in attendance;
  - (4) Advises the parents or adult student who to contact before the meeting to provide information if they are unable to attend; and
  - (5) Indicates if one of the meeting's purposes is to consider, review, or determine transition service needs. If so:
    - (a) Indicates that the student will be invited; and
    - (b) Identifies any agencies invited to send a representative.
- c. The district shall take steps to ensure that one or both of the parents of a student or eligible student with a disability are present at each IEP or placement meeting or are afforded the opportunity to participate, including:
  - (1) Notifying parents or eligible student of the meeting early enough to ensure that they will have an opportunity to attend; and
  - (2) Scheduling the meeting at a mutually agreed on time and place.
- d. If neither parent nor eligible student can participate, the district will use other methods to ensure participation, including, but not limited to, individual or conference phone calls or home visits.
- e. The district may conduct an evaluation planning or eligibility meeting without the parent or adult student if the district provided meeting notice to the parent or adult student sufficiently in advance to ensure an opportunity to attend.
- f. The district may conduct an IEP or placement meeting without the parent or adult student if the district is unable to convince the parents or adult students that they should participate. Attempts to convince the parent to participate will be considered sufficient if the district:
  - (1) Communicates directly with the parent to arrange a mutually agreeable time and place and written notice was sent to confirm the arrangement; or
  - (2) Proposes a time and place in the written notice, stating that a different time and place might be requested and confirms that the notice was received;
- g. If the district proceeds with an IEP meeting without a parent or adult student, the district must have a record of its attempts to arrange a mutually agreed upon time and place such as:
  - (1) Detailed records of telephone calls made or attempted and the results of those calls;
  - (2) Copies of correspondence sent to the parents and any responses received; and
  - (3) Detailed records of visits made to the parent's home or place of employment and the results of those visits.

- h. The district takes whatever action is necessary to ensure that the parent or adult student understands the proceedings at a meeting, including arranging for an interpreter for parents or adult students who are deaf or whose native language is other than English.
- i. After the transfer of rights to an adult student at the age of majority, the district provides written notice of meetings to the adult student and parent, if the parent can be reasonably located. After the transfer of rights to an adult student at the age of majority, a parent receiving notice of an IEP meeting is not entitled to attend the meeting unless invited by the adult student or the district.
- j. An IEP meeting does not include:
  - (1) Informal or unscheduled conversations involving school district personnel; (2) Conversations on issues such as teaching methodology, lesson plans, or coordination of service provision if those issues are not addressed in the student's IEP; or
  - (2) Preparatory activities that district or public personnel engage in to develop a proposal or response to a parent proposal that will be discussed at a later meeting.

#### 4. Surrogate Parents

- a. The district ensures that the rights of a student with a disability, or suspected of having a disability, are protected by appointing a surrogate parent when:
  - (1) The parent cannot be identified or located after reasonable efforts;
  - (2) The student is a ward of the state or an unaccompanied homeless student and there is reasonable cause to believe that the student has a disability, and there is no foster parent or other person available who can act as the parent of the student; or
  - (3) The parent or adult student requests the appointment of a surrogate parent.
- b. The district secures nominations of persons to serve as surrogates. The district appoints surrogates within 30 days of a determination that the student needs a surrogate, unless a surrogate has already been appointed by juvenile court.
- c. The district ensures that each person approved to serve as a surrogate:
  - (1) Is not an employee of the district or the ODE;
  - (2) Is not an employee of any other agency involved in the education or care of the student;
  - (3) Is free of any personal or professional interest that would interfere with representing the student's special education interests; and
  - (4) Has knowledge and skills that ensure adequate representation of the student in special education decisions. The district will provide training, as necessary, to ensure that surrogate parents have the requisite knowledge.
- d. The district provides all special education rights and procedural safeguards to appointed surrogate parents.
- e. A surrogate will not be considered an employee of the district solely on the basis that the surrogate is compensated from public funds.
- f. The duties of the surrogate parent are to:
  - (1) Protect the special education rights of the student;

- (2) Be acquainted with the student's disability and the student's special education needs;
  - (3) Represent the student in all matters relating to the identification, evaluation, IEP, and educational placement of the student; and
  - (4) Represent the student in all matters relating to the provision of a FAPE to the student.
- g. A parent may give written consent for a surrogate to be appointed.
- (1) When a parent requests that a surrogate be appointed, the parent shall retain all parental rights to receive notice and all of the information provided to the surrogate. When the district appoints a surrogate at parent request, the district will continue to provide to the parent a copy of all notices and other information provided to the surrogate.
  - (2) The surrogate, alone, shall be responsible for all matters relating to the special education of the student. The district will treat the surrogate as the parent unless and until the parent revokes consent for the surrogate's appointment.
  - (3) If a parent gives written consent for a surrogate to be appointed, the parent may revoke consent at anytime by providing a written request to revoke the surrogate's appointment.
- h. An adult student to whom rights have transferred at age of majority may give written consent for a surrogate to be appointed. When an adult student requests that a surrogate be appointed, the student shall retain all rights to receive notice and all of the information provided to the surrogate. The surrogate, alone, shall be responsible for all matters relating to the special education of the student. The district will treat the surrogate as the adult student unless and until the adult student revokes consent for the surrogate's appointment. If an adult student gives written consent for a surrogate to be appointed, the adult student may revoke consent at any time by providing a written request to revoke the surrogate's appointment.
- i. The district may change or terminate the appointment of a surrogate when:
- (1) The person appointed as surrogate is no longer willing to serve;
  - (2) Rights transfer to the adult student or the student graduates with a regular diploma;
  - (3) The student is no longer eligible for special education services;
  - (4) The legal guardianship of the student is transferred to a person who is able to carry out the role of the parent;
  - (5) A foster parent or other person is identified who can carry out the role of parent;
  - (6) The parent, who previously could not be identified or located, is now identified or located;
  - (7) The appointed surrogate is no longer eligible;
  - (8) The student moves to another school district; or
  - (9) The student is no longer a ward of the state or unaccompanied homeless youth.
- j. The district will not appoint a surrogate solely because the parent or student to whom rights have transferred is uncooperative or unresponsive to the special education needs of the student.

## 5. Transfer of Rights at Age of Majority

- a. When a student with a disability reaches the age of majority, marries or is emancipated, rights previously accorded to the student’s parents under the special education laws, transfer to the student. A student for whom rights have transferred is considered an “adult student” under OAR 581-015-2000(1).
- b. The district provides notice to the student and the parent that rights (accorded by statute) will transfer at the age of majority. This notice is provided at an IEP meeting and documented on the IEP:
  - (1) At least one year before the student’s 18th birthday;
  - (2) More than one year before the student’s 18th birthday, if the student’s IEP team determines that earlier notice will aid transition; or
  - (3) Upon actual knowledge that within a year the student will likely marry or become emancipated before age 18.
- c. The district provides written notice to the student and to the parent at the time of the transfer.
- d. These requirements apply to all students, including students who are incarcerated in a state or local adult or juvenile correctional facility or jail.  
After transfer of rights to the student, the district provides any written prior notices and written notices of meetings required by the special education laws to the adult student and to the parent if the parent can be reasonably located.
- e. After rights have transferred to the student, receipt of notice of an IEP meeting does not entitle the parent to attend the meeting unless invited by the student or the district.
- f. To promote self-determination and independence, the district shall provide the student and the student’s parents with information and training resources regarding supported decision-making as a less restrictive alternative to guardianship, and with information and resources regarding strategies to remain engaged in the student’s secondary education and post-school outcomes. The district shall provide this information at each IEP meeting that includes discussion of post-secondary goals and transition services.

## 6. Prior Written Notice

- a. The district provides prior written notice to the parent of a student, or student, within a reasonable period of time before the district:
  - (1) Proposes to initiate or change the identification, evaluation, or educational placement of the student, or the provision of a FAPE to the child; or
  - (2) Refuses to initiate or change the identification, evaluation, or placement of the student, or the provision of a FAPE to the child.
- b. The content of the prior written notice will include:
  - (1) A description of the action proposed or refused by the district;
  - (2) An explanation of why the district proposed or refused to take the action;
  - (3) A description of each evaluation procedure, test, assessment, record or report used as a basis for the proposal or refusal;
  - (4) A statement that the parents of a student with a disability have procedural safeguards and, if this notice is not an initial referral for evaluation, how a copy of the Notice of Procedural Safeguards may be obtained;
  - (5) Sources for parents to contact to obtain assistance in understanding their procedural safeguards;

- (6) A description of any options that the IEP team considered and reasons why those options were rejected; and
- (7) A description of any other factors that are relevant to the district's proposal or refusal.

c. The prior written notice is:

- (1) Written in language understandable to the general public; and
- (2) Provided in the native language of the parent or other mode of communication used by the parent, unless it is clearly not feasible to do so;
- (3) If the native language or other mode of communication of the parent is not a written language, the district shall take steps to ensure that:
  - (a) The notice is translated orally or by other means to the parent in the parent's native language or other mode of communication;
  - (b) The parent understands the content of the notice; and
  - (c) There is written evidence that the requirements of this rule have been met.

## 7. Consent<sup>1</sup>– Initial Evaluation

- a. The district provides notice and obtains informed written consent from the parent or adult student before conducting an initial evaluation to determine whether a student has a disability (as defined by Oregon law) and needs special education. Consent for initial evaluation is not consent for the district to provide special education and related services.
- b. The district makes reasonable efforts to obtain informed consent from a parent for an initial evaluation to determine a child's eligibility for special education services. If a parent does not provide consent for an initial evaluation or does not respond to a request for consent for an initial evaluation, the school district may, but is not required to, pursue the initial evaluation of the child through mediation (see Section XIII) or due process hearing procedures (see Section XV). The district does not violate its child find obligations if it declines to pursue the evaluation using these procedures.

## 8. Consent– Initial Provision of Special Education Services

- a. The district provides notice and obtains informed written consent from the parent or adult student before the initial provision of special education and related services to the student.
- b. The district makes reasonable efforts to obtain informed consent, but if a parent or adult student does not respond or refuses consent for initial provision of special education and related services, the district does not convene an IEP meeting, develop an IEP or seek to provide special education and related services through mediation or due process hearing procedures. The district will not be considered to be in violation of the requirement to make FAPE available to the student under these circumstances. The district stands ready to serve the student if the parent or adult student later consents.

## 9. Consent – Reevaluation

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<sup>1</sup> "Consent" means that the parent or adult student: a) has been fully informed, in their his/her native language or other mode of communication, of all information relevant to the activity for which consent is sought; and b) understands and agrees in writing to the carrying out of the activity for which their his/her consent is sought. Consent is voluntary on the part of the parent and meeting the requirements of consent provision for OAR 581-015-2090, IDEA and Family Education Rights and Privacy Act (FERPA).

- a. The district obtains informed parental consent before conducting any reevaluation of a child with a disability, except:
  - (1) The district does not need written consent for a reevaluation, if, after reasonable efforts to obtain informed consent, the parent does not respond. However, the district does not conduct individual intelligence tests or tests of personality without consent.
  - (2) If a parent refuses to consent to the reevaluation, the district may, but is not required to, pursue the reevaluation by using mediation or due process hearing procedures.
- b. A parent or adult student may revoke consent at any time before the completion of the activity for which they have given consent. If a parent or adult student revokes consent, that revocation is not retroactive.

#### 10. Consent – Other Requirements

- a. The district documents its reasonable efforts to obtain parent consent, such as phone calls, letters and meeting notes.
- b. If a parent of a student who is home schooled or enrolled by the parents in a private school does not provide consent for the initial evaluation or the reevaluation, or if the parent does not respond to a request for consent, the district:
  - (1) Does not use mediation or due process hearing procedures to seek consent;
  - (2) Does not consider the child as eligible for special education services.
- c. If a parent or adult student refuses consent for one service or activity, the district does not use this refusal to deny the parent or child any other service, benefit or activity, except as specified by these rules and procedures.
- d. If, at any time subsequent to the initial provision of special and related services, the parent of a child revokes consent in writing for the continued provision of special education and related services, the district:
  - (1) May not continue to provide special education and related services to the child, but must provide prior written notice before ceasing the provision of special education and related services;
  - (2) May not use mediation or due process procedures to obtain an agreement or ruling that the services may be provided to the child;
  - (3) The district will not be considered to be in violation of the requirement to make FAPE available to the child because of the failure to provide the child with further special education and related services; and
  - (4) The district is not required to convene an IEP team meeting or develop an IEP for the child for further provision of special education or related services.

#### 11. Exceptions to Consent

- a. The district does not need written parent or adult student consent before:
  - (1) Reviewing existing data as part of an evaluation or reevaluation;
  - (2) Administering a test or other evaluation administered to all students without consent unless, before administration of that test or evaluation, consent is required of parents of all students;

- (3) Conducting evaluations, tests, procedures or instruments that are identified on the student's IEP as a measure for determining progress; or
  - (4) Conducting a screening of a student by a teacher or specialist to determine appropriate instructional strategies for curriculum implementation.
- b. The district does not need written parent consent to conduct an initial special education evaluation of a student who is a ward of the state and not living with the parent if:
    - (1) Despite reasonable efforts to do so, the district has not been able to find the parent;
    - (2) The parent's rights have been terminated in accordance with state law; or
    - (3) The rights of the parent to make educational decisions have been subrogated by a judge in accordance with state law and consent for an initial evaluation has been given by an individual appointed by the judge to represent the child.
  - c. The district does not need written parental consent if an administrative law judge (ALJ) determines that the evaluation or reevaluation is necessary to ensure that the student is provided with a FAPE.

## 12. Independent Educational Evaluations (IEE)

- a. A parent of a student with a disability has a right to an independent educational evaluation at public expense if the parent disagrees with an evaluation obtained by the school district.
- b. If a parent requests an independent educational evaluation at public expense, the district provides information to parents about where an independent educational evaluation may be obtained, and the district criteria applicable for independent educational evaluations.
- c. If a parent requests an independent educational evaluation at public expense, the district, without unnecessary delay, either:
  - (1) Initiates a due process hearing to show that its evaluation is appropriate; or
  - (2) Ensures that an independent educational evaluation is provided at public expense unless the district demonstrates in a hearing that the evaluation obtained by the parent did not meet district criteria.
- d. The district criteria for independent educational evaluations are the same as for district evaluations including, but not limited to, location, examiner qualifications, and cost.
  - (1) Criteria established by the district do not preclude the parent's access to an independent educational evaluation.
  - (2) The district provides the parents the opportunity to demonstrate the unique circumstances justifying an independent educational evaluation that does not meet the district's criteria.
  - (3) A parent may be limited to one independent educational evaluation at public expense each time the district conducts an evaluation with which the parent disagrees.
- e. If a parent requests an independent educational evaluation, the district may ask why the parent disagrees with the public evaluation. The parent may, but is not required to, provide an explanation. The district may not:
  - (1) Unreasonably delay either providing the independent educational evaluation at public expense or initiating a due process hearing to defend the public evaluation;

- (2) Except for the criteria in c., impose conditions or timelines related to obtaining an independent educational evaluation at public expense.
- f. The district considers an independent educational evaluation submitted by the parent in any decision made with respect to the provision of a FAPE to the student, if the submitted independent evaluation meets district criteria.

### 13. Dispute Resolution – Mediation

- a. The district or parent may request mediation from the ODE for any special education matter, including before the filing of a complaint or due process hearing request.
- b. The district acknowledges that:
  - (1) Mediation must be voluntary on the part of the parties, must be conducted by a qualified and impartial mediator who is trained in effective mediation techniques and may not be used to deny or delay a parent’s right to a due process hearing or filing a complaint.
  - (2) Each mediation session must be scheduled in a timely manner and must be held in a location that is convenient to the parties to the dispute.
  - (3) An agreement reached by the parties to the dispute in the mediation process must be set forth in a legally binding written mediation agreement that:
    - (a) States the terms of the agreement;
    - (b) States that all discussions that occurred during the mediation process remain confidential and may not be used as evidence in any subsequent due process hearing or civil proceeding; and
    - (c) Is signed by the parent and a representative of the school district who has the authority to bind the district to the mediation agreement.
    - (d) Mediation communication is not confidential if it relates to child or elder abuse and is made to a person who is required to report abuse, or threats of physical harm, or professional conduct affecting licensure.
    - (e) The mediation agreement is enforceable in any state court of competent jurisdiction or in a district court of the United States.

### 14. Dispute Resolution – Complaint Investigation

- a. Any organization or person may file a signed, written complaint with the State Superintendent of Public Instruction alleging that a school district or Education Services District (ESD) is violating or has violated the Individuals with Disabilities Education Act (IDEA) or associated regulations within one year before the date of the complaint. Upon receiving a parent complaint, the ODE forwards the complaint to the district or ESD along with a request for a district response to the allegations in the complaint.
- b. Upon receiving a request for response from ODE, the district responds to the allegations and furnishes any requested information or documents within 10 business days.
- c. The district sends a copy of the response to the complainant. If ODE decides to conduct an on-site investigation, district personnel participate in interviews and provide additional documents as needed.
- d. The district and the complainant may attempt to resolve a disagreement that led to a complaint through mediation. If they decide against mediation, or if mediation fails to produce an agreement, ODE will pursue the complaint investigation.

- e. If ODE substantiates some or all of the allegations in a complaint, it will order corrective action. The district satisfies its corrective action obligations in a timely manner.
- f. If the district disagrees with the findings and conclusions in a complaint final order, it may seek reconsideration by ODE or judicial review in county circuit court.

#### 15. Due Process Hearing Requests

- a. The district acknowledges that parents may request a due process hearing if they disagree with a district proposal or refusal relating to the identification, evaluation, educational placement or provision of a free appropriate education to a student who may have a disability and be eligible for special education.
- b. The district may request a due process hearing regarding the identification, evaluation, educational placement or provision of a free appropriate education to a student who may have a disability and be eligible for special education.
- c. When requesting a due process hearing, the district or the attorney representing the district provides notice to the parent and to the ODE.
- d. The party, including the district, that did not file the hearing request must, within 10 days of receiving the request for a hearing, send to the other party a response that specifically addresses the issues raised in the hearing request.
- e. If the parent had not yet received prior written notice of the district's proposal or refusal, the district, within 10 days of receiving the hearing request for a due process hearing, sends to the parent a response that includes:
  - (1) An explanation of why the district proposed or refused to take the action raised in the hearing request;
  - (2) A description of other options that the district considered and the reasons why those options were rejected;
  - (3) A description of each evaluation procedure, assessment, record or report the district used as the basis for the proposed or refused action; and
  - (4) A description of the factors relevant to the district's proposal or refusal.

#### 16. Resolution Session

- a. Within 15 days of receiving a due process hearing request, the district will hold a resolution session with the parents and the relevant members of the IEP team who have specific knowledge of the facts identified in the due process hearing request.
- b. This meeting will include a representative of the district who has decision-making authority for the district.
  - (1) The district will not include an attorney unless the parent brings an attorney.
  - (2) The district will provide the parent with an opportunity for the parent to discuss the hearing request and related facts so that the district has an opportunity to resolve the dispute.
  - (3) The district and parent may agree in writing to waive the resolution meeting. If so, the 45 day hearing timeline will begin the next business day, unless the district and parent agree to try mediation in lieu of the resolution session.

#### 17. Time Limitations and Exception

- a. A parent must request a due process hearing within two years after the date of the district act or omission that gives rise to the parent's hearing request.

- b. This timeline does not apply to a parent if the district withheld relevant information from the parent or incorrectly informed the parent that it had resolved the problem that led to the parent's hearing request.

#### 18. Hearing Costs

- a. The district reimburses the ODE for costs related to conducting the hearing, including pre-hearing conferences, scheduling arrangement and other related matters.
- b. The district provides the parent with a written or, at the option of the parent, an electronic verbatim recording of the hearing, within a reasonable time of the close of the hearing.
- c. The district does not use IDEA funds to pay attorney's fees or other hearing costs.

#### 19. Discipline and Placement in Interim Alternative Setting

- a. See Board policy JGDA/JGEA-Discipline of Disabled Students.

**XVI. BOARD MEMBER COMMENTS (9:30 p.m.)\***

**XVII. ADJOURNMENT (9:50 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](mailto: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 35<sup>th</sup> Street, Corvallis, OR 97333. E-mail may be sent to [schoolboard@corvallis.k12.or.us](mailto: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](mailto: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.

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Tina Baker	541-223-1997	Luhui Whitebear, Co-Vice Chair	541-632-3568
Sarah Finger McDonald, Chair	541-908-3756		

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