

## **Business Meeting**

Thursday, February 6, 2025 6:30 PM

District Office Board Room, 1555 SW 35th Street, Corvallis, OR 97333

I. CALL TO ORDER AND ROLL CALL (6:30 PM) \*

II. BOARD MEMBER REPORTS

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

IV. SUPERINTENDENT'S REPORT



# Corvallis

SCHOOL DISTRICT

## Superintendent's Report

Shared with the Corvallis School Board during the February 6, 2025 meeting.

### National School Counseling Week

This week (February 3-7) is National School Counseling Week, a time to celebrate all that school counselors do to support students in achieving school success and planning for a career. Please join me in thanking them.

### 2025-2026 Calendar

The All-Levels At A Glance versions of the 2025-2026 calendar are now posted on the [district website](#). Level-specific calendars, release times, and early release days will be available in late spring 2025.

### Black History Month

During Black History Month, we honor Black Americans' rich heritage, contributions, and experiences throughout history. This month reminds us of the importance of acknowledging and understanding Black individuals and communities' struggles, triumphs, and invaluable contributions. It's a time to reflect on their profound impact on and shaping of our society, culture, and collective identity.

Here are some Oregon Black History Month events:

- [Oregon State's 10th Annual Black Excellence](#) - An event this evening to celebrate and recognize the amazing work of the Oregon State Black community and the 50th anniversary of The Lonnie B. Harris Black Cultural Center.
- [Philomath Honoring Black History Month with Black Pioneers](#) - A presentation on February 12 by Zachary Stocks, Executive Director of Oregon Black Pioneers.
- [Oregon Black Pioneers Black History Month Events](#)—There will be events throughout the month across Oregon, including a Letitia Carson Exhibit Opening at the Patricia Valian Reser Center for the Creative Arts here in Corvallis on February 13.

### 2025 Career Fair at OSU LaSells Stewart Center

We still need volunteers for the Benton County Career Convention on Tuesday, March 4th, at OSU. This event is for 11th graders in our community. At it, they will explore at least three career paths, receive feedback on their most current resumé, and participate in two mock interviews.

The roles available for volunteers include:

- **Mock Interviewers:** Help students hone their interview skills by participating in mock interviews.
- **Career Panel Participants:** Share your professional journey and insights on a career panel.

- **Event Support:** Assist in checking in and directing students to ensure a smooth and organized experience.
- **Community Partners:** Be a valuable community partner by sharing services, internship opportunities, or information on summer employment.

This is an opportunity for community members to play an active role in shaping the future of our students. If you are interested in volunteering, visit

<https://bentoncountyhsc.com/volunteers/sign-up>

### **Osborn Aquatic Center**

The [February 3 Corvallis City Council packet](#) included the structural engineering report outlining the extent of the corrosion, observations from the engineers about the probable cause, and three possible scenarios for repairing the roof, which would be necessary before reopening the Aquatic Center. The Aquatic Center has received approval to reopen select indoor areas and outdoor pools temporarily. They are recalling staff, adjusting programs, ensuring the facility is ready, and determining a timeline.

A March 10 community meeting will be held to identify possible options for addressing Osborn Aquatic Center's current condition. The meeting will include the school district, city, county, and local foundation staff and will be held in the district office board room from 6 to 8 p.m. Repairing Osborn Aquatic Center will require multiple community organizations working together.

### **School District Advocacy**

On February 27, 2025, from 5:30 to 7:00 p.m., Corvallis School District and Corvallis Public School Foundation staff will host a community meeting to share information on the CSD budget and ways members of the community can be involved and advocate on behalf of the school district throughout the current legislative session and into the future. Please mark the date on your calendar to attend.

### **Changes to Public Education at the National Level**

Today, I received an update from AASA, the School Superintendents Association, highlighting several important aspects of the shifting landscape of public education.

1. Executive orders do not create new laws, change existing ones, or provide legally binding rules for schools. Instead, they direct federal agencies on how the President wants them to enforce current laws.
2. Without action from Congress or the courts, many of the executive orders cannot directly change legal requirements for school districts.
3. Schools do not need to immediately alter their policies or practices based on executive orders alone. This is important for our school board to consider, as policy adoption is one of their three responsibilities.

V. **PUBLIC COMMENT (7:05 PM) \***

**NOTE:** To indicate your desire to comment, please arrive several minutes before the meeting begins, and complete a request card; then, turn it in to the Board Secretary before the meeting begins. See the 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 09-17-24)*

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**

Luhui Whitebear	541-714-3305	Terese Jones	541-230-1673
Sami Al-Abdrabbuh	541-283-6611	Shauna Tominey	541-829-3411
Judah Largent	541-231-8415	Chris Hawkins	541-602-2045

**VI. BUDGET UPDATE**

# ENROLLMENT & BUDGET UPDATE



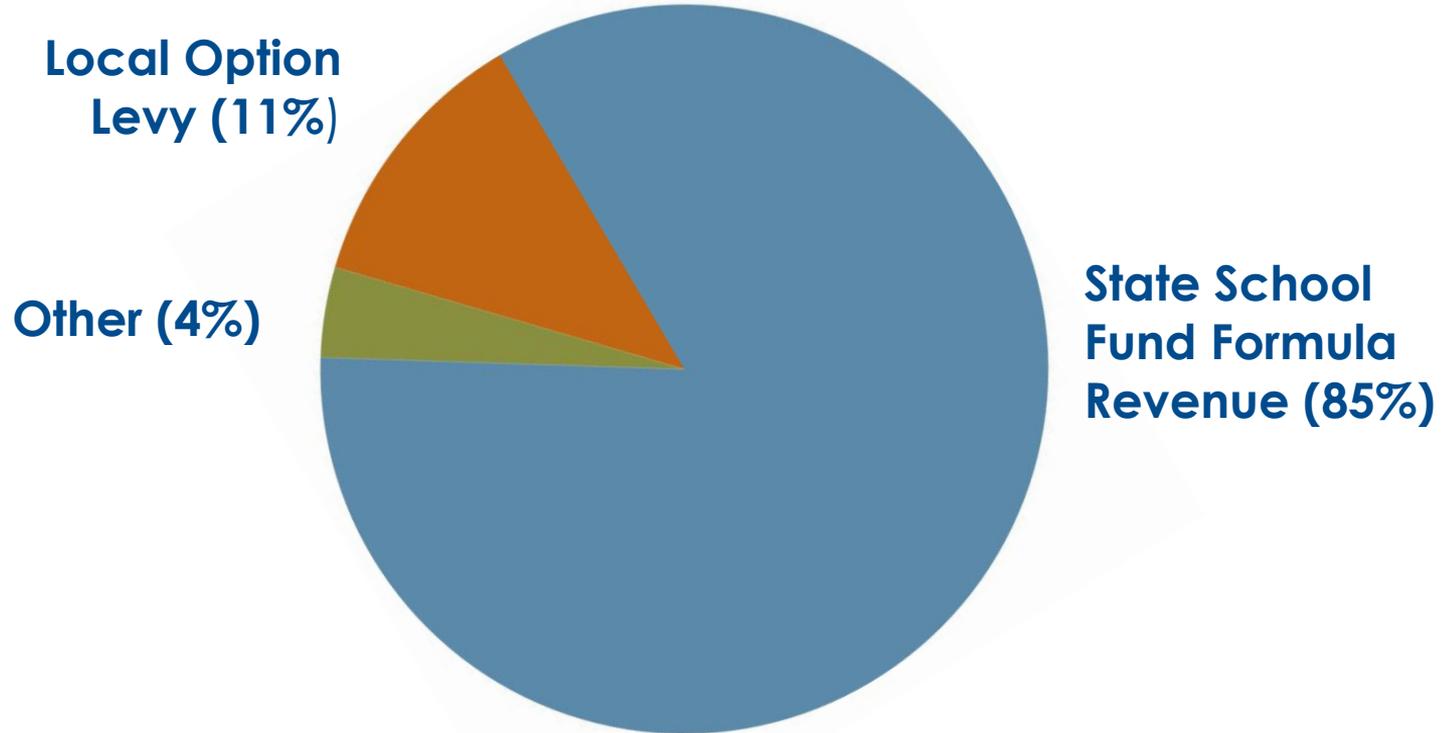
February 2025





# K - 12 FUNDING SOURCES

# GENERAL FUND RESOURCES



# STATE SCHOOL FUND (SSF) ALLOCATION

The SSF is combination of **state and local funds** dedicated to the operation of K-12 public schools.

Appropriated biennially by the Oregon Legislature.

Provides funding on a weighted **per student** basis.

Includes local property taxes, other county & state level grants & a 70% reimbursement for transportation expenses.

The allocation for next biennium is **undetermined**.

Estimated funding for 24/25 is **\$10,592** per (weighted) student.





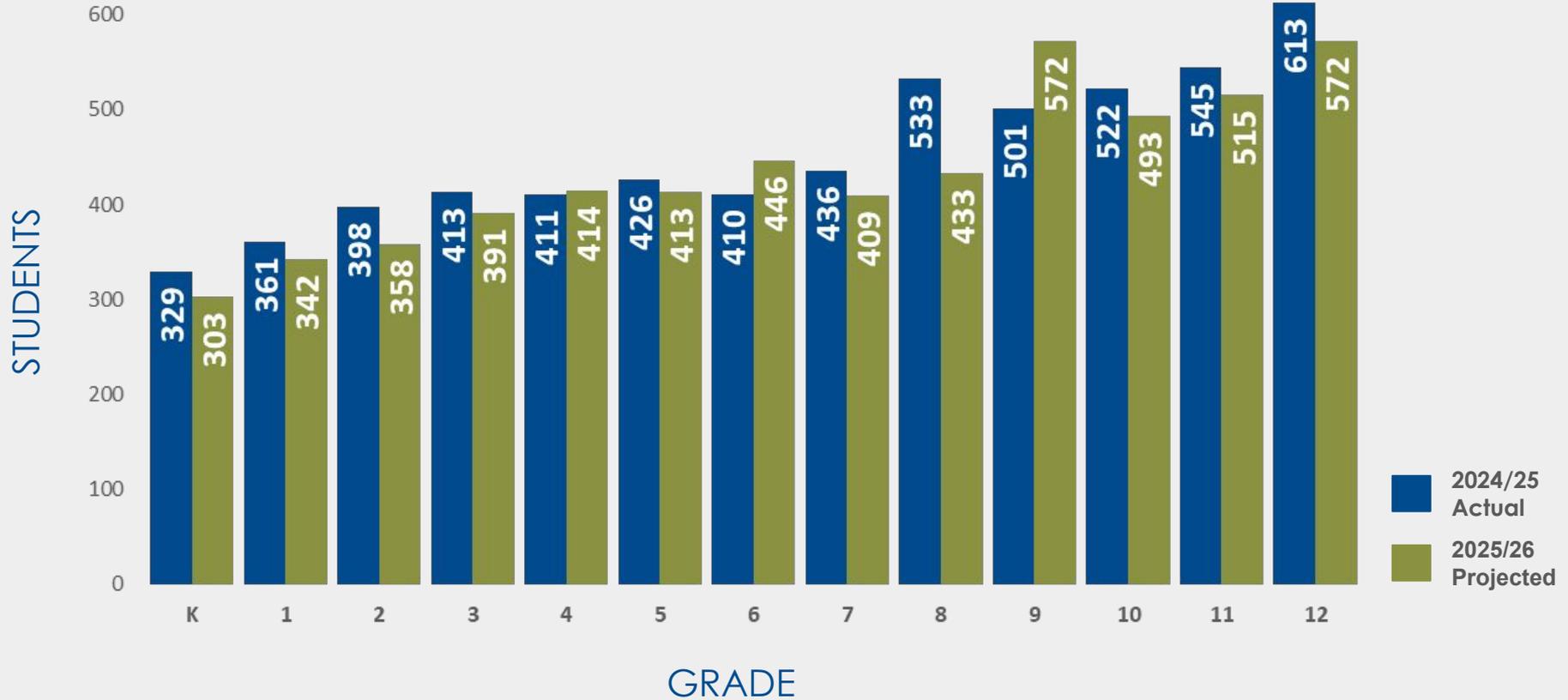
**ENROLLMENT**

# PROJECTED ENROLLMENT - 2025/26 SCHOOL YEAR

	2025-26														Change from 2024-25		
	K	1	2	3	4	5	6	7	8	9	10	11	12	Total			
Adams	40	50	52	53	68	78	-	-	-	-	-	-	-	342	360	(18)	-5.2%
Garfield	64	71	69	59	55	67	-	-	-	-	-	-	-	384	381	3	0.7%
Bessie Coleman	44	52	60	61	56	67	-	-	-	-	-	-	-	340	355	(15)	-4.3%
Kathryn Jones Harrison	23	25	32	48	40	37	-	-	-	-	-	-	-	205	227	(22)	-10.7%
Lincoln	46	46	44	50	57	44	-	-	-	-	-	-	-	287	313	(26)	-9.1%
Mountain View	30	32	37	31	50	40	-	-	-	-	-	-	-	219	216	3	1.2%
Letitia Carson	37	39	41	63	61	54	-	-	-	-	-	-	-	295	334	(39)	-13.1%
Franklin	19	26	25	26	27	27	54	61	53	-	-	-	-	316	316	0	0.1%
Cheldelin	-	-	-	-	-	-	160	151	149	-	-	-	-	460	498	(38)	-8.3%
Linus Pauling	-	-	-	-	-	-	232	197	231	-	-	-	-	660	717	(57)	-8.7%
Corvallis	-	-	-	-	-	-	-	-	-	351	297	294	337	1,279	1,294	(15)	-1.2%
Crescent Valley	-	-	-	-	-	-	-	-	-	222	197	221	235	874	887	(13)	-1.5%
<b>Total Non-Charter</b>	<b>303</b>	<b>342</b>	<b>358</b>	<b>391</b>	<b>414</b>	<b>413</b>	<b>446</b>	<b>409</b>	<b>433</b>	<b>572</b>	<b>493</b>	<b>515</b>	<b>572</b>	<b>5,661</b>	<b>5,898</b>	<b>(237)</b>	<b>-4.2%</b>

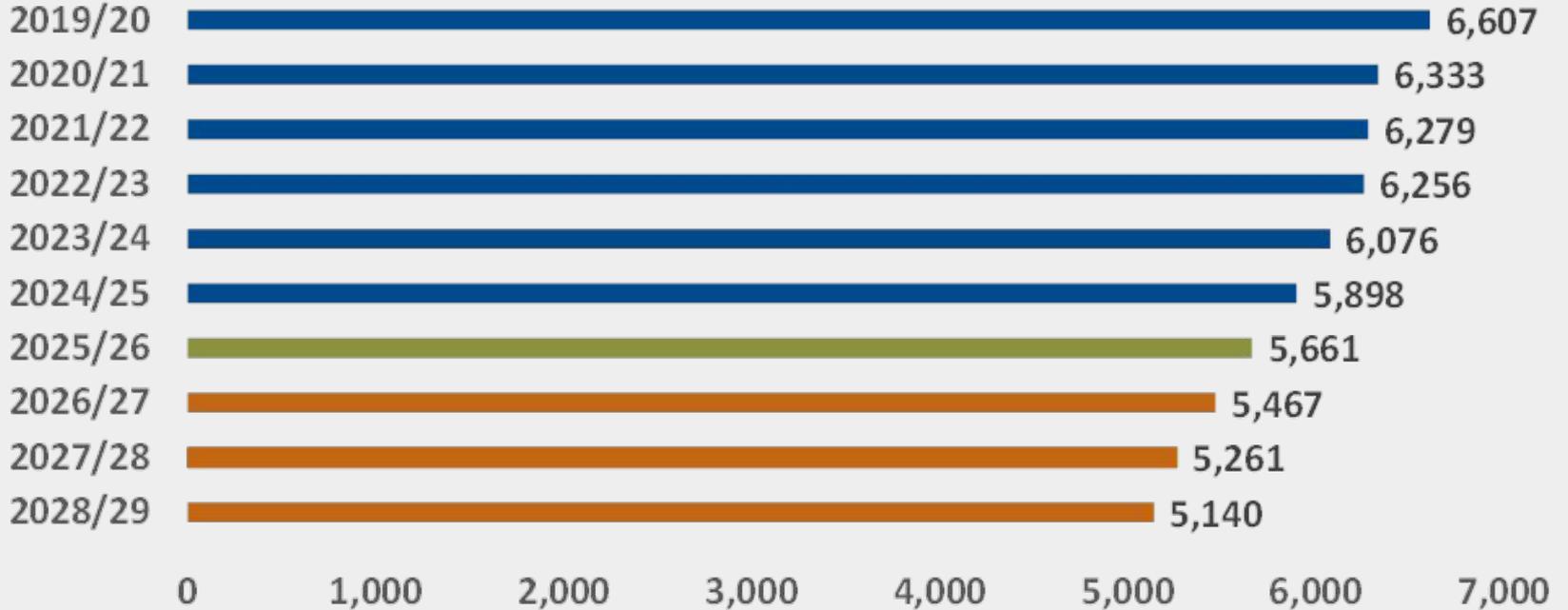
# ENROLLMENT BY GRADE

*Actual 24/25 vs. Projected 25/26*



# ENROLLMENT TRENDS

SCHOOL YEAR



STUDENT ENROLLMENT



# BUDGET OUTLOOK



# GENERAL FUND FORECAST SUMMARY

	\$10.2 Billion SSF		\$11.36 Billion SSF <sup>1</sup>		\$12.56 Billion SSF <sup>1</sup>	
	2023-24 Actual	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
Beginning Fund Balance	\$14.49	\$19.39	\$16.99	\$12.41 <sup>2</sup>	\$12.63 <sup>2</sup>	\$12.90 <sup>2</sup>
Operating Revenues	\$97.25	\$95.99	\$99.30	\$101.02	\$103.19	TBD
Operating Expenditures	\$92.35	\$98.39	\$106.86	\$112.58	\$120.93	TBD
Annual Operating Surplus (Deficit)	\$4.90	(\$2.40)	(\$7.56)	(\$11.56)	(\$17.74)	TBD
<b>Corrective Action Required</b>	-	-	<b>(\$2.98)</b>	<b>(\$11.78)</b>	<b>(\$18.01)</b>	<b>TBD</b>
<i>% of Operating Expenditures</i>	-	-	2.79%	10.46%	14.89%	-
Ending Fund Balance	\$19.39	\$16.99	\$9.43	\$0.85	(\$5.11) <sup>3</sup>	TBD
<i>% of Total Revenues</i>	19.94%	17.70%	9.50%	0.84%	-4.95%	

<sup>1</sup> The OR Legislature has not set funding for future bienniums. Estimate only.

<sup>2</sup> Beginning Fund Balance adjusted to the minimum allowed by Board Policy (12.5%)

<sup>3</sup> Regulations do not allow for a negative fund balance in the General Fund

# MONITORING FISCAL IMPACTS

## Oregon State Legislative Session

States Biennial Budget / State School Fund Allocation

PERS Legislation - [SB 849](#)

Unfunded Mandates

## Federal Funding

Title Grants

Child Nutrition Programs

21st Century Community Learning (After school Programming)

IDEA (Special Education Funding)

Medicaid



## PROGRESS UPDATES

Adopted Board Goals – Drives Decision Making

Conducted Student Engagement Sessions

Continued Staff Engagement to inform decision making

Changed Secondary Forecasting Timeline to align with process

Established internal & external communication plan

## NEXT STEPS

Legislative Advocacy

Long Range Planning

Continue Engagement with CSD Community

# 2025/26 BUDGET TIMELINE

**2025/26 Enrollment & Budget Outlook - School Board Meeting**

**APR 24**

**Budget Committee Meeting**

Receive Superintendent's budget message, take public comment, review proposed budget

**MAY 22**

**Budget Hearing - School Board Meeting**

Hold public hearing on approved budget; adopt budget, authorize appropriations & declare taxes

**FEB 6**

**Budget Committee Pre-Meeting**

Overview of the budget process, roles & responsibilities of the committee, financial update & budget outlook

**MAY 15**

**Budget Committee Meeting**

Review proposed budget; approve budget & tax levies

**JUNE 12**



VII. ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)  
2023-24



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Lauren Wolfe, Director of Finance  
Meeting Date: February 6, 2025

### **Annual Comprehensive Financial Report (ACFR) – Fiscal Year Ended June 30, 2024**

**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, 2024 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, 2024.

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* (page 1), which includes a transmittal letter 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 26) 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 76) and Other Supplementary Information (begins page 82) present various schedules along with individual and combining financial statements for major governmental funds and internal service funds.

Other Financial Schedules (begins page 86) include information on property tax collections, debt requirements, and supplemental information required by the Oregon Department of Education.

The *Statistical Section* (begins page 89) presents financial trends, revenue capacity, debt capacity, demographic and economic information, and operating information, generally presented on a multi-year basis.

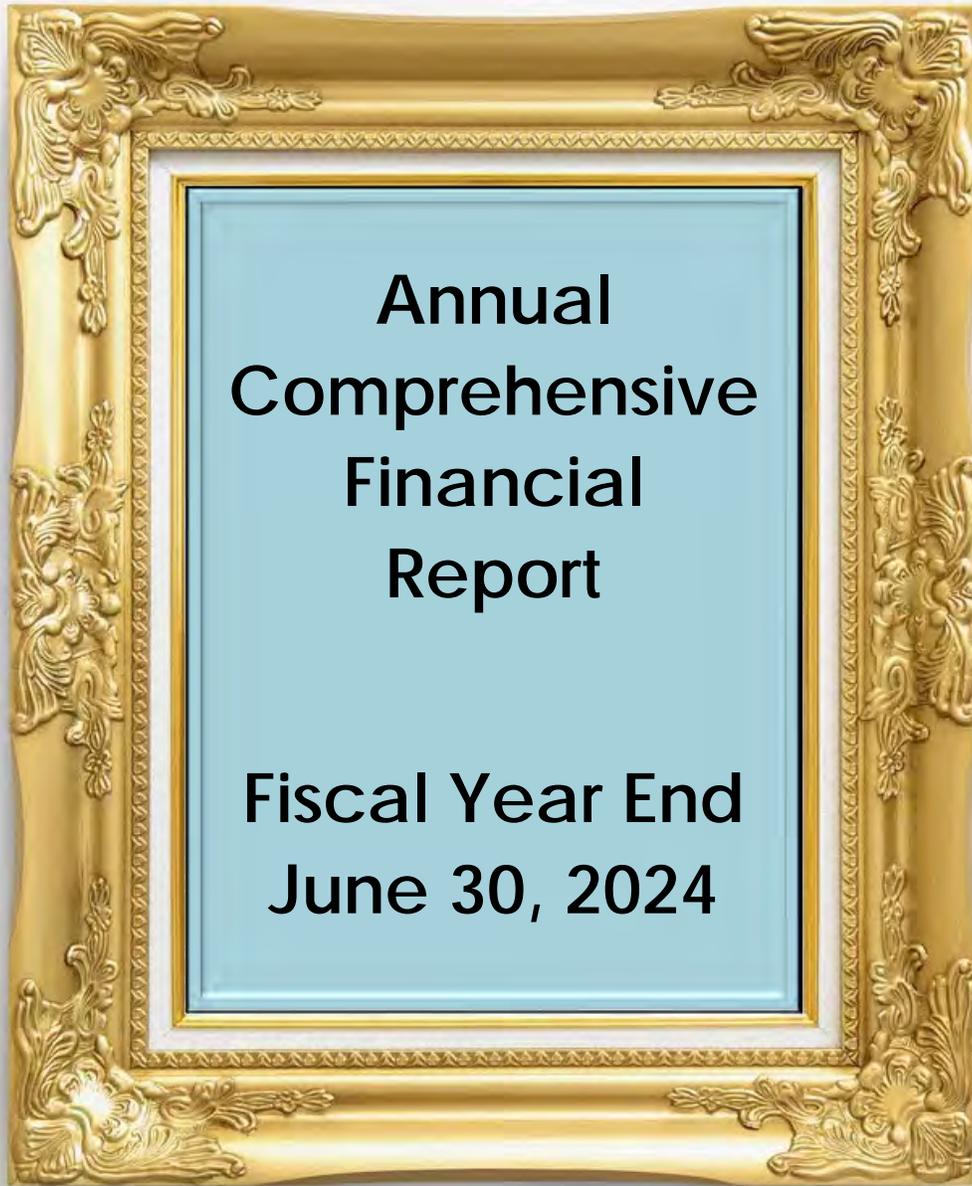
The *Compliance Section* contains the independent auditor's report required by Oregon State Regulations (page 124). The auditors review the district's compliance with certain provisions of laws, regulations, contracts and grants. Nothing came to the auditors' attention to believe the district was not 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 131). 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, 2024



**Corvallis**  
SCHOOL DISTRICT

1555 SW 35<sup>th</sup> Street / PO Box 3509J, Corvallis, Linn and Benton Counties, Oregon 97339  
541-757-5811 [www.csd509j.net](http://www.csd509j.net)



## about the art in this document

Local citizens and the Corvallis School District community joined Benton County Commissioners and employees to celebrate the opening of the Benton County Kalapuya Building April 20, 2023.

Corvallis School District student art was exhibited and all were welcome to attend an open house with tours, refreshments, activities, and music.

This event was made possible through funds provided by a Corvallis Public Schools Foundation IMAGINE grant, the generous collaboration of Benton County, and many Corvallis School District students and teachers of the arts. The district is also thankful for the enthusiastic and dedicated work of Claudia Enciso Kuraica and Christa Schmeder in their coordination of the art exhibit.

Design elements, thematic coloration, and art photography provided by Megan Mahoney. Frame clip art downloaded from rawpixel.com. It is the district's practice not to specifically identify elementary aged artists in the Budget Document.



Corvallis  
Public Schools  
FOUNDATION



Benton  
County  
OREGON



Corvallis  
SCHOOL DISTRICT

## copies 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 Bentz at [jennifer.bentz@corvallis.k12.or.us](mailto:jennifer.bentz@corvallis.k12.or.us), or 541-757-5874 to make an appointment.

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



# 2023-24 Annual Comprehensive Financial Report

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Ryan Noss, Superintendent  
Lauren Wolfe, Finance Director  
Maria McEldowney, Accounting Manager



**Corvallis**  
SCHOOL DISTRICT

1555 SW 35<sup>th</sup> Street / PO Box 3509J, Corvallis, Linn and Benton Counties, Oregon 97339  
541-757-5811 [www.csd509j.net](http://www.csd509j.net)

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# Introduction



## **introduction cover art**

Corvallis High School Student Nina Gordon



# Corvallis

## SCHOOL DISTRICT

December 19, 2024

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, 2023 – June 30, 2024. 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, 2024, 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, 2024.

### 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 of Corvallis and the surrounding areas in Benton County, Oregon. Situated in the heart of the Willamette Valley, Corvallis is home to Oregon State University, the state's leading public research institution. Located 90 miles south of Portland, the district offers easy access to both urban amenities and abundant outdoor recreational opportunities. In 2023, population for the Corvallis Metropolitan Statistical Area was estimated at 97,713; whereas the City of Corvallis population estimate was 61,656 for 2023. Metropolitan Areas are defined (geographically delineated) by the Office of Management and Budget (OMB).

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.

Our 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. The Corvallis School District is one of the best in the state of Oregon and we are proud of our tradition of excellence. Located in a community that values education and life-long learning, our students benefit from our relationships with community partners including Oregon State University and Linn Benton Community College. Student voice is a core tenet of the Corvallis School Board. Students identity (race, culture, socioeconomic and family status, national origin, language, ability, gender, gender identity, gender expression, or sexual orientation) should not predict or predetermine success in school

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 70 students in grades K-5 as October 2023. 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 6,000 students in grades kindergarten through twelve. In 2023-24, student enrollment of 6,118 reflected a decrease of 244 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 faces a significant challenge: high housing costs within district boundaries. Low housing inventory and high demand have driven prices significantly higher than those in surrounding communities. This forces many young families to live outside the district, contributing to a daily influx of 19,000 commuters into Corvallis. Corvallis has a low vacancy rate for housing units, further limiting options. Homeownership is considerably more expensive in Corvallis compared to nearby cities like Albany, Salem, and Eugene.

The Corvallis School District serves a diverse student population. There is a growing population of students from diverse racial and ethnic backgrounds, including Hispanic/Latino, Asian, Black, and Indigenous students. Our students speak 74 unique languages and dialects. 20% of families report a language spoken in their home as other than English. 13% of our students have an Individual Education Plan to support their special needs. 24% of students are experiencing poverty.

The district's on-time graduation rate for the 2022-23 school year was 88%, seven points higher than the state average. On-time graduation reflects students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2019-20 graduating in 2022-23. In 2023-24, 88% of students in 9<sup>th</sup> grade were on track to graduate. The Oregon Department of Education is collaborating with school districts and communities across the state to achieve a 90% on-time graduation rate by 2027. ODE is committed to closing opportunity and achievement gaps for marginalized students and securing long-term success for all of Oregon's learners by investing in culturally responsive practices, fostering inclusive environments and always driving for continuous improvement.

## 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 were 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, health care, and agriculture. Oregon State University (OSU) is the cornerstone, driving economic activity through research, student spending, and attracting faculty and staff. Corvallis is a desirable location for residents and businesses due to its natural beauty, outdoor recreation, and strong sense of community. Corvallis has received a variety of recognition over the years including, best place to live, safest, greenest and best college town in the United States.

Corvallis-Benton County Economic Development Office (EDO) is responsible for the development and implementation of the economic development strategy for the City of Corvallis, and towns of Benton County including Adair Village, Philomath, and Monroe. Visit Corvallis is a private non-profit destination organization marketing Corvallis and Benton County. Visit Corvallis is responsible for destination marketing, enhancing the visitor experience, and stewarding destination development.

Consistently ranked as one of the most educated cities 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 14,000 employees, university-wide, Oregon State University is the largest employer in Corvallis and a vital player in the area's economic condition as an employment anchor.

Oregon State University enrollment reached a new record in 2023-24, eclipsing 36,000. Oregon State's enrollment counters national trends of declines at many U.S. colleges and universities. The enrollment includes students at OSU locations in Corvallis, Bend, Portland, La Grande and through the university's nationally ranked online Ecampus unit. Enrollment on the Corvallis campus increased 2.5% to 24,188 students. The most popular undergraduate majors at Oregon State are computer science, followed by business administration, psychology, general engineering and mechanical engineering.

Benton County had an unemployment rate of 3.2% as of June 2024, among the lowest in the state. The district's tax basis continues to grow steadily, with a real market value of \$14.9 billion and an assessed value of \$8.0 billion in 2023-24. 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 2023, 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 2023-24, the local option levy provided \$10.2 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 approximately 70 full-time staff positions, or about 8% 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 was awarded \$7.8 million for the 2023-24 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 were accounted for in the Grants Fund and the district has been awarded \$10.8 million in funding to date. ESSER dollars must be fully obligated by September 30, 2024.

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 2018-2024, 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 was 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, 2024, 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, 2024, 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, 2024 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



Lauren Wolfe  
Director of Finance



Maria McEldowney  
Accounting 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.



Sami Al-Abdrabbuh



Chris Hawkins



Terse Jones



Luhui Whitebear



Shauna Tominey



Judah Largent



Sarah Finger McDonald

Position #1	Sami Al-Abdrabbuh	Elected in 2021	Term Expires June 30, 2025
Position #2	Chris Hawkins	Elected in 2023	Term Expires June 30, 2027
Position #3	Terese Jones, Co Vice Chair	Elected in 2023	Term Expires June 30, 2027
Position #4	Luhui Whitebear, 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	Judah Largent	Elected in 2021	Term Expires June 30, 2027
Position #7	Sarah Finger McDonald	Elected in 2023	Term Expires June 30, 2027



## DISTRICT LEADERSHIP

Superintendent.....	Ryan Noss
Assistant Superintendent .....	Melissa Harder
Director of Finance .....	Lauren Wolfe
Director of Human Resources .....	Jennifer Duvall
Director of Operations.....	Kim Patten
Business Services .....	Maria McEldowney, Accounting Manager
Communications.....	Kelly Locey, Coordinator
Operations	
Custodial Services.....	Alexis Torres Diaz, Custodial Supervisor
Facilities.....	Doug Tiller, Manager
Food and Nutrition Services .....	Kathy Pitzer, Manager
Sustainability .....	Kathy Feser, Coordinator
Theatres.....	Elizabeth Wyatt, Manager
Transportation.....	Becky Weeks, Coordinator
Student Growth and Experience	
Elementary Schools .....	Amy Lesan, Coordinator
Middle Schools .....	Kimberly Johnson, Coordinator
High Schools .....	Nikki McFarland, Coordinator
Equity & English Language Learners.....	Marcianne Rivero Koetje, Coordinator
Mental & Wellness .....	Martha Calderón, Clinical Supervisor
Special Education .....	Shawn Bernard, Coordinator
Student Services .....	Sabrina Wood, Coordinator
Technology Services .....	Brian Schaffeld, Director

# Financial





## **financial cover art**

Crescent Valley High School students  
Faith Johnson and Maureen Villalobos-Vargas

# Independent Auditor's Report

Pauly, Rogers, and Co., P.C. audited the accompanying basic financial statements of the governmental activities, the business-type activities, each major fund, fiduciary fund, and the aggregate remaining fund information of the Corvallis School District as of and of the year ended June 30, 2024.



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

December 19, 2024

## INDEPENDENT AUDITORS' REPORT

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

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the fiduciary fund of Corvallis School District 509J (the District), as of and for the year ended June 30, 2024, 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 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, and the fiduciary fund of the District, as of June 30, 2024, 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 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 the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 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 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 controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the basic financial statements.

In performing an audit in accordance with generally accepted auditing standards 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 the District's system of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's system of internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the basic financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 control-related matters that we identified during the audit.

### **Required Supplementary Information**

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

The budgetary comparison information presented as required supplementary information, 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## Supplementary Information

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

## Other Information

Management is responsible for the other information included in the annual report. The other information comprises the other information, as listed in the table of contents, and the introductory 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 report dated December 19, 2024 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 that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is 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 19, 2024, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



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

# Management's Discussion and Analysis

A narrative overview and analysis of the financial activities of Corvallis School District 509J  
by district's management, as of June 30, 2024.



## 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, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our Transmittal Letter. 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, 2024, the district's total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources, resulting in a total net position of \$50.78 million.
- The district's total net position increased by \$7.27 million for the year, a 16.70% increase in the district's financial position as compared to the prior year.
- On June 30, 2024, the district's governmental funds reported combined ending fund balances of \$22.47 million. Of this amount, \$19.39 million (86.29%) is General Fund balance, \$1.31 million is Special Revenue Fund balance, \$1.76 million is Debt Fund balance, and \$484 is Capital Fund balance.
- On June 30, 2024, the General Fund unassigned fund balance was \$12.09 million, or 12.44% of total General Fund revenue.
- The district's total outstanding general obligation bonds decreased \$7.67 million during the 2023-24 fiscal year due to debt service payments and amortization of premiums, leaving a remaining balance of \$208,988,625.

## 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.

## **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. 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 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.

## **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.

## **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.

The budgetary comparison statements for the other major funds (Special Revenue Funds, Debt Service Fund, Capital Projects Fund, and Internal Services Fund), along with the combining statements referred to earlier, in connection with non-major governmental funds, are presented immediately following the required supplementary information.

## **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 \$50.78 million at June 30, 2024.

Capital assets, which consist of the district's land, buildings, building improvements, construction in progress, vehicles, and equipment, represent about 88.71% of total assets. The remaining assets consist mainly of cash and investments, and grant and property taxes receivable.

The district's largest liability, comprising 94.42% 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 5.58% 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 are 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		
	2024	2023	Change
<b>Assets</b>			
Current and other assets	\$ 35,858,609	\$ 52,306,074	\$ (16,447,465)
Capital assets, net of accumulated depreciat	292,432,155	284,722,135	7,710,020
Other noncurrent assets	1,346,656	4,355,668	(3,009,012)
Total assets	<u>329,637,420</u>	<u>341,383,877</u>	<u>(11,746,457)</u>
<b>Deferred Outflows of Resources</b>			
Pension & OPEB related deferrals	<u>24,470,408</u>	<u>27,468,585</u>	<u>(2,998,177)</u>
<b>Liabilities</b>			
Current liabilities	16,197,289	24,673,274	(8,475,985)
Noncurrent liabilities	<u>274,075,568</u>	<u>279,527,414</u>	<u>(5,451,846)</u>
Total liabilities	<u>290,272,857</u>	<u>304,200,688</u>	<u>(13,927,831)</u>
<b>Deferred Inflows of Resources</b>			
Pension & OPEB Related Deferrals	<u>13,050,320</u>	<u>34,487,991</u>	<u>(21,437,671)</u>
<b>Net position</b>			
Net investment in capital assets	80,670,654	76,776,812	3,893,842
Restricted	1,701,357	2,801,406	(1,100,049)
Unrestricted	<u>(31,587,360)</u>	<u>(36,061,954)</u>	<u>4,474,594</u>
Total net position	<u>\$ 50,784,651</u>	<u>\$ 43,516,264</u>	<u>\$ 7,268,387</u>

During the current fiscal year, the district's overall financial position increased by \$7.27 million in net position, primarily due to an increase in net investment in capital assets and unrestricted net position.

Governmental activities. The key elements of the change in the district's net position for the year ended June 30, 2024 are as follows:

- Governmental program expenses decreased by about \$17.57 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 in fiscal year 2023. Changes in net position over the last ten fiscal years may be found in the Statistical Section of this document.
- Total revenues increased by approximately \$3.68 million, due to a variety of revenues—most notably operating grants within program revenue and property taxes and state school fund revenue within general revenues.

Table 2: Condensed Statement of Changes of Net Position

	2024	2023	Change
<b>Program expenses</b>			
Instruction	\$ 62,119,144	\$ 75,349,409	\$ (13,230,265)
Support services	51,370,846	55,474,896	(4,104,050)
Enterprise and community services	4,778,282	5,364,565	(586,283)
Interest on long-term debt	8,220,456	7,869,246	351,210
Total expenses	<u>126,488,728</u>	<u>144,058,116</u>	<u>(17,569,388)</u>
<b>Program revenues</b>			
Charges for services			
Instruction	-	-	-
Support services	964,361	1,160,951	(196,590)
Enterprise and community services	666,584	1,235,104	(568,520)
Operating grants and contributions			
Instruction	10,955,912	8,098,539	2,857,373
Support services	7,215,033	5,764,150	1,450,883
Enterprise and community services	2,511,662	2,371,399	140,263
Total program revenues	<u>22,313,552</u>	<u>18,630,143</u>	<u>3,683,409</u>
Net (expense) revenue	<u>(104,175,176)</u>	<u>(125,427,973)</u>	<u>21,252,797</u>
<b>General revenues</b>			
Property taxes levied for general purposes	45,290,305	42,760,440	2,529,865
Property taxes levied for debt service	15,506,715	14,618,315	888,400
State school fund for education and support service:	43,548,133	39,743,531	3,804,602
Common school fund	1,344,575	1,240,431	104,144
Unrestricted state and local revenue	2,062,594	6,556,731	(4,494,137)
Unrestricted grants and contributions	-	3,372,292	(3,372,292)
Intermediate sources	895,511	976,723	(81,212)
Unrealized gain (loss) from investments	-	-	-
Capital lease issuance	-	-	-
Earnings on investments	2,790,880	1,898,635	892,245
Gain/loss disposed asset	4,850	-	4,850
Total general revenues	<u>111,443,563</u>	<u>111,167,098</u>	<u>276,465</u>

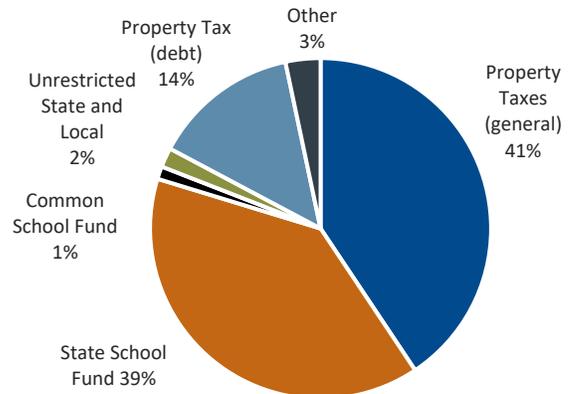
## REVENUES

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 levied for general purpose and state school funding combined for 80% of general revenues.

State school fund revenues are determined by a complex formula, which considers certain local revenue (primarily permanent rate property taxes), student demographics and enrollment. Common School Fund distributions are also considered local revenue in the state funding formula. Higher local revenue reduces funding from the state and vice versa.

Property taxes levied for general purpose includes revenue from the permanent tax rate and the local option levy.

The chart shows general revenues by major categories to aid in understanding the district's significant revenue sources. Program revenues are not displayed.



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.

## 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 49.11% of the total expenses of \$126.49 million. Costs to provide services to students typically reflect normal increases for items such as salaries, benefits, supplies and services. Total program expenses decreased 12.20% over the prior year or \$17.57 million. Increased salaries and benefit costs are the significant factors 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, 2024, the district's governmental funds reported combined ending fund balances of \$22.47 million, a decrease over the prior year combined ending fund balances of \$6.18 million. Changes in fund balance of governmental funds over the last ten fiscal years may be found in the Statistical Section of this document.

*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 \$19.39 million, an increase of \$4.89 million from the prior year. The ending fund balance represents 12.44% of total 2023-24 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 \$1.76 million, an increase of \$41,523 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 \$9.27 million from the prior year due to expenditure of the general obligation bonds. All funds are legally obligated for voter approved capital improvements.

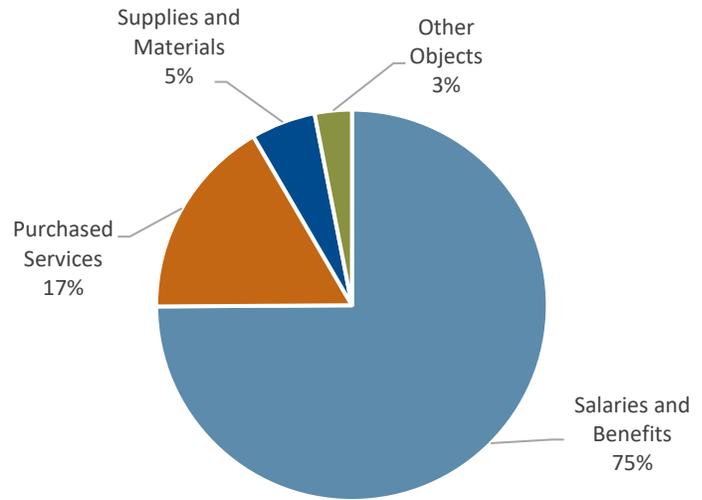
#### *GENERAL FUND BUDGETARY HIGHLIGHTS*

General Fund actual revenues in 2023-24 totaled \$97.25 million, an increase of \$7.67 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 \$43.53 million for 2023-24. Total actual revenues came in at 106.81% of the final budget.

The community's continued support of a local option tax levy has provided significant additional capacity for the district's operations, representing 10.54% of 2023-24 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 2023-24, local option levy collections totaled \$10.24 million, an increase of 5.92% over the prior year.

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.

Expenditures for 2023-24 reflect a decrease of \$2.73 million from the prior year. As a result, the district expended 92.35% of the final amended budget. General Fund reserves remained fully funded in alignment with board policy.



**PROPRIETARY FUND**

Net position of the proprietary fund at year-end amounted to \$7.97 million, all of which is considered unrestricted yet dedicated to the purpose of the fund. The net position decreased of \$1.79 million from the prior year and is dedicated to 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, 2024, amounted to \$290.03 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 \$4.82 million, and total capital assets net of accumulated depreciation is \$286.42 million. Construction in progress at June 30, 2024, reflects bond funded capital improvements.

Table 3: Condensed Capital Asset Activity

	2024	2023	Change
Land	\$ 2,629,247	\$ 2,629,247	\$ -
Construction in Progress	980,189	170,985,507	(170,005,318)
Buildings and Site Improve	284,404,689	108,922,291	175,482,398
Vehicles and Equipment	2,017,324	2,185,090	(167,766)
	<u>\$ 290,031,449</u>	<u>\$ 284,722,135</u>	<u>\$ 5,309,314</u>

*LONG-TERM DEBT*

At the end of the 2023-24 fiscal year, the district had total debt outstanding of \$191.66 million, reflecting \$8.65 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 \$1.01 billion, 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 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.

## 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, 2024, the State School Fund provided 31.81% of the district's total governmental funds revenue and 44.76% of the district's General Fund revenues. State funding in the 2023-25 biennium is based on the legislatively adopted \$10.2 billion K-12 budget, with 51% distributed in the second year. The total State School Fund allocation for 2023-25 represented a 9.72% increase in K-12 funding compared to the 2021-23 biennium. Heading into the 2025-27 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 2023-24, student enrollment of 6,118 reflected a decrease of 244 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.

The 2024-25 adopted budget includes total appropriations of \$171.88 million represented by five separate funds, the largest of which are the General Fund and Special Revenue Funds. The total budget for all funds represents a decrease of 11.98% compared to the 2023-24 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 62.66% of the 2024-25 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 \$95.42 million, an increase of \$4.38 million or 4.81% from 2023-24 budget. The majority of the increase in General Fund resources is due to typical increases in property taxes. Budgeted General Fund current requirements (excluding reserves) total \$107.70 million, an increase of \$7.43 million or 7.41% from 2023-24 budget. Salaries and benefits comprise the majority of expenses at \$93.41 million or 54.35% of all current requirements.

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. The 2024-25 budget reflects our steadfast commitment to providing exceptional educational experiences while navigating challenging financial constraints. Despite facing the end of critical one-time ESSER relief funds, our district remains dedicated to prioritizing student success and well-being. The decline in enrollment and the pressing housing crisis in our community further compound these challenges, emphasizing the urgent need for sustainable funding solutions and collaborative efforts to ensure equitable access to education for all students. Despite these obstacles, the 2024-25 budget seeks to strategically allocate resources and uphold our commitment to fiscal responsibility. Together, with the support of our Budget Committee, colleagues, and the Corvallis community, we remain resolute in our mission to cultivate a thriving educational environment where every student has the opportunity to flourish.

## 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 Department, Corvallis School District 509J, P.O. Box 3509J, Corvallis, Oregon 97339.

# 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, 2024**

	Governmental Activities
<b>ASSETS</b>	
Current Assets	
Cash and Investments	\$ 28,200,495
Receivables:	
Accounts/Grants	5,661,698
Property Taxes	1,297,261
Intergovernmental	341,798
Inventory	357,357
Total Current Assets	35,858,609
Noncurrent Assets	
Net OPEB Asset - RHIA	1,346,656
Capital Assets, Non-Depreciable	3,609,436
Capital Assets, Depreciable, Net	286,422,013
ROU Asset, Net of Amortization	2,129,907
SBITA ROU Asset, Net of Amortization	270,799
Total Noncurrent Assets	293,778,811
Total Assets	329,637,420
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension Related Deferrals - PERS	24,232,805
OPEB Related Deferrals - RHIA	19,494
OPEB Related Deferrals - Health Insurance	218,109
Total Deferred Outflows	24,470,408
Total Assets and Deferred Outflows	354,107,828
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	1,670,449
Accrued Salaries and Benefits	2,513,235
Unearned Revenue	225,517
Accrued Vacation Payable	250,158
Current Lease Liability	-
Current SBITA Liability	66,062
Other Current Liabilities	5,240
Bond & Note Interest Payable	352,646
Long-term Liabilities, Current Portion	11,113,982
Total Current Liabilities	16,197,289
Noncurrent Liabilities	
Long-term Liabilities, Net of Current Portion	208,482,297
Lease Liability	321,655
SBITA Liability	134,508
Net Pension Liability - PERS	60,416,585
Post Employment Benefit Obligation - Health Insurance	4,720,523
Total Noncurrent Liabilities	274,075,568
Total Liabilities	290,272,857
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension Related Deferrals - PERS	11,360,334
OPEB Related Deferrals - Health Insurance	1,528,343
OPEB Related Deferrals - RHIA	161,643
Total Deferred Inflows	13,050,320
Total Liabilities and Deferred Inflows	303,323,177
<b>NET POSITION</b>	
Net Investment in Capital Assets	80,670,654
Restricted for RHIA Asset	1,346,656
Restricted for Debt Service	535,315
Restricted for Capital Construction	484
Restricted for Grants	(181,098)
Unrestricted	(31,587,360)
Total Net Position	\$ 50,784,651

See accompanying notes to the basic financial statements

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

**STATEMENT OF ACTIVITIES**  
**For the year ended June 30, 2024**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and</u> <u>Changes in Net Position</u>
		<u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Primary Government</u> <u>Governmental</u> <u>Activities</u>
Instruction	\$ 62,119,144	\$ -	\$ 10,955,912	\$ (51,163,232)
Support Services	51,370,846	964,361	7,215,033	(43,191,452)
Enterprise and Community Services	4,778,282	666,584	2,511,662	(1,600,036)
Interest on Long-Term Debt	8,220,456	-	-	(8,220,456)
Total Governmental Activities	<u>\$ 126,488,728</u>	<u>\$ 1,630,945</u>	<u>\$ 20,682,607</u>	<u>(104,175,176)</u>
General Revenues:				
				45,290,305
				15,506,715
				43,548,133
				1,344,575
				2,062,594
				895,511
				2,790,880
				4,850
				<u>111,443,563</u>
				7,268,387
				<u>43,516,264</u>
				<u>\$ 50,784,651</u>

See accompanying notes to the basic financial statements

# Governmental Funds Financial Statements

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

**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**June 30, 2024**

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>					
Cash & Cash Equivalents	\$ 18,522,783	\$ -	\$ 1,599,028	\$ 100,044	\$ 20,221,855
Receivables:					
Accounts/Grants	1,304,534	4,349,902	7,262	-	5,661,698
Intergovernmental	254,659	-	87,139	-	341,798
Property Taxes	980,565	-	316,696	-	1,297,261
Due from Other Funds	2,870,231	-	-	-	2,870,231
Inventory	-	357,357	-	-	357,357
	<u>-</u>	<u>357,357</u>	<u>-</u>	<u>-</u>	<u>357,357</u>
 Total Assets	 <u>\$ 23,932,772</u>	 <u>\$ 4,707,259</u>	 <u>\$ 2,010,125</u>	 <u>\$ 100,044</u>	 <u>\$ 30,750,200</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
Liabilities:					
Accounts Payable	\$ 1,261,340	\$ 298,093	\$ -	\$ 99,560	\$ 1,658,993
Accrued Salaries and Benefits	2,513,235	-	-	-	2,513,235
Unearned Revenue	-	225,517	-	-	225,517
Other Current Liabilities	5,240	-	-	-	5,240
Due to Other Funds	-	2,870,231	-	-	2,870,231
	<u>-</u>	<u>2,870,231</u>	<u>-</u>	<u>-</u>	<u>2,870,231</u>
 Total Liabilities	 <u>3,779,815</u>	 <u>3,393,841</u>	 <u>-</u>	 <u>99,560</u>	 <u>7,273,216</u>
Deferred Inflows of Resources:					
Unavailable Revenue-Property Taxes	766,342	-	243,883	-	1,010,225
	<u>766,342</u>	<u>-</u>	<u>243,883</u>	<u>-</u>	<u>1,010,225</u>
Fund Balances (Deficit):					
Nonspendable	-	357,356	-	-	357,356
Restricted	-	(181,098)	535,315	484	354,701
Committed	7,293,573	1,137,160	-	-	8,430,733
Assigned	-	-	1,230,927	-	1,230,927
Unassigned	12,093,042	-	-	-	12,093,042
	<u>12,093,042</u>	<u>-</u>	<u>1,230,927</u>	<u>-</u>	<u>12,093,042</u>
 Total Fund Balances	 <u>19,386,615</u>	 <u>1,313,418</u>	 <u>1,766,242</u>	 <u>484</u>	 <u>22,466,759</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u>\$ 23,932,772</u>	 <u>\$ 4,707,259</u>	 <u>\$ 2,010,125</u>	 <u>\$ 100,044</u>	 <u>\$ 30,750,200</u>

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, 2024**

TOTAL FUND BALANCES-GOVERNMENTAL FUNDS	\$	22,466,759
Capital assets are not financial resources and therefore are not reported in the governmental funds.		
Cost	\$	367,620,582
Accumulated Depreciation		<u>(77,589,133)</u>
		290,031,449
A portion of the property taxes are collected after year-end but are not available soon enough to pay for the current years' operations, and therefore are not reported as revenue in the governmental funds.		
		1,010,225
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.		
		7,967,184
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		(60,416,585)
Deferred Pension Related Inflows - PERS		(11,360,334)
Deferred Pension Related Outflows - PERS		24,232,805
Net OPEB Asset - RHIA		1,346,656
OPEB Related Inflows - Health Insurance		(1,528,343)
Net OPEB Liability - Health Insurance		(4,720,523)
OPEB Related Outflows - Health Insurance		218,109
OPEB Related Outflows - RHIA		19,494
OPEB Related Inflows - RHIA		<u>(161,643)</u>
		(52,370,364)
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		(372,654)
Accrued Vacation payable		(250,158)
Accreted Interest payable		-
Bond Interest payable		(352,646)
Early Retirement payable		-
Premium on bonds payable		(28,260,506)
Pension obligation bonds payable		(10,235,000)
General obligation bonds payable		<u>(180,728,119)</u>
		(220,199,083)
Right-to-use assets are not financial resources and therefore are not reported in the governmental funds		
Leases Right-to-Use, Net		2,129,907
SBITA Right-to-Use, Net		<u>270,799</u>
		2,400,706
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities, both current and long-term, are reported in the statements of Net Position.		
Lease Payable		(321,655)
SBITA Payable		<u>(200,570)</u>
		(522,225)
TOTAL NET POSITION	\$	<u><u>50,784,651</u></u>

See accompanying notes to the basic financial statements

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

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the year ended June 30, 2024**

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>					
Local Sources	\$ 50,753,227	\$ 3,671,656	\$ 18,333,518	\$ -	\$ 72,758,401
Intermediate Sources	767,576	127,935	-	-	895,511
State Sources	45,433,586	8,618,734	-	17,319	54,069,639
Federal Sources	293,248	8,852,109	-	35,520	9,180,877
<b>Total Revenues</b>	<b>97,247,637</b>	<b>21,270,434</b>	<b>18,333,518</b>	<b>52,839</b>	<b>136,904,428</b>
<b>EXPENDITURES</b>					
Current:					
Instruction	48,488,103	10,720,002	-	-	59,208,105
Support Services	41,499,760	8,093,759	-	-	49,593,519
Enterprise and Community Services	432,181	4,206,337	-	-	4,638,518
Facilities Acquisition and Construction	-	1,217,578	-	9,325,997	10,543,575
Debt Service	1,141,014	-	18,291,995	-	19,433,009
<b>Total Expenditures</b>	<b>91,561,058</b>	<b>24,237,676</b>	<b>18,291,995</b>	<b>9,325,997</b>	<b>143,416,726</b>
Revenues over (under) expenditures	5,686,579	(2,967,242)	41,523	(9,273,158)	(6,512,298)
<b>Other Financing Sources, (Uses):</b>					
Leases	-	-	-	-	-
SBITAs	328,818	-	-	-	328,818
Gain on Sale	2,625	2,225	-	-	4,850
Transfers In	-	1,475,350	-	-	1,475,350
Transfers Out	(1,125,350)	(350,000)	-	-	(1,475,350)
<b>Total other financing sources (Uses)</b>	<b>(793,907)</b>	<b>1,127,575</b>	<b>-</b>	<b>-</b>	<b>333,668</b>
<b>Net Change in Fund Balance</b>	<b>4,892,672</b>	<b>(1,839,667)</b>	<b>41,523</b>	<b>(9,273,158)</b>	<b>(6,178,630)</b>
Fund Balance, Beginning	14,493,943	3,153,085	1,724,719	9,273,642	28,645,389
Fund Balance, Ending	<u>\$ 19,386,615</u>	<u>\$ 1,313,418</u>	<u>\$ 1,766,242</u>	<u>\$ 484</u>	<u>\$ 22,466,759</u>

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, 2024**

TOTAL NET CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS \$ (6,178,630)

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	\$ 10,135,209	
Less current year depreciation	<u>(4,825,895)</u>	5,309,314

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	-	
Principal Payments on Long-Term-Debt	<u>8,169,078</u>	8,169,078

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		92,125
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Change in net OPEB obligation - RHIA		67,353
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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.		(717,946)
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In the Statement of Activities, interest is accrued on long-term debt, whereas in the governmental funds it is recorded as an expense when due.

Accrued Bond Interest		12,959
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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.		476,259
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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.		(1,798,981)
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Compensated absences are recognized as expenditure in the governmental funds when they are paid. In the Statement of Activities, these liabilities are recognized as an expenditure when earned.		13,433
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Payment on Lease and SBITA Liability decreases liabilities in the Statement of Net Position.

Payments on lease liability		797,364
Payments on subscription liability		286,040

Amortization Expense increases the expenses on the Statement of Activities.

Lease Amortization Expense		(1,057,301)
Subscription Amortization Expense		<u>(221,288)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ 7,268,387</u>
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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, 2024**

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INTERNAL SERVICE FUND

ASSETS	
Cash and Cash Equivalents	<u>\$ 7,978,640</u>
TOTAL ASSETS	<u>7,978,640</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	11,456
Payroll Liabilities	<u>-</u>
TOTAL LIABILITIES	<u>11,456</u>
NET POSITION	
Unrestricted	<u>7,967,184</u>
TOTAL NET POSITION	<u><u>\$ 7,967,184</u></u>

See accompanying notes to the basic financial statements

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

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUND**  
**For the year ended June 30, 2024**

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INTERNAL SERVICE FUND

OPERATING REVENUES	
Charges for services	\$ 15,793,377
TOTAL OPERATING REVENUES	<u>15,793,377</u>
OPERATING EXPENSES	
Instruction	1,939,768
Support Services	15,571,606
Enterprise and Community Services	78,653
Facilities Acquisition and Construction	<u>2,331</u>
TOTAL OPERATING EXPENSES	<u>17,592,358</u>
CHANGE IN NET POSITION	(1,798,981)
NET POSITION - BEGINNING	<u>9,766,165</u>
NET POSITION - ENDING	<u><u>\$ 7,967,184</u></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, 2024**

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INTERNAL SERVICE FUND

CASH FLOWS FROM OPERATING ACTIVITIES	
Received for services	\$ 15,793,377
Payments for goods and services	<u>(18,790,524)</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	(2,997,147)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Loans to other funds	<u>-</u>
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(2,997,147)
CASH AND CASH EQUIVALENTS, BEGINNING	<u>10,975,787</u>
CASH AND CASH EQUIVALENTS, ENDING	<u><u>\$ 7,978,640</u></u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:	
Operating Income	\$ (1,798,981)
Adjustments to Reconcile Operating Loss to Net Cash Used By Operating Activities:	
Decrease (increase) in Accounts Receivable	-
Increase (decrease) in Accounts Payable	(5,184)
Increase (decrease) in Accrued Liabilities	<u>(1,192,982)</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u><u>\$ (2,997,147)</u></u>

See accompanying notes to the basic financial statements

# Fiduciary Financial Statements

CORVALLIS SCHOOL DISTRICT 509J

Benton County, Oregon

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUND

June 30, 2024

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	<u>Custodial Fund</u>
	Corvallis Public Schools Foundation
ASSETS	
Cash and Investments	\$ -
TOTAL ASSETS	<u>\$ -</u>
NET POSITION	
Restricted for Programs	<u>\$ -</u>
TOTAL NET POSITION	<u>\$ -</u>

See accompanying notes to the basic financial statements

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

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**FIDUCIARY FUND**  
**For the year ended June 30, 2024**

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CUSTODIAL FUND

OPERATING REVENUES	\$ 833,166
TOTAL OPERATING REVENUES	<u>833,166</u>
OPERATING EXPENSES	<u>1,066,134</u>
TOTAL OPERATING EXPENSES	<u>1,066,134</u>
CHANGE IN NET POSITION	(232,968)
NET POSITION - BEGINNING	<u>232,968</u>
NET POSITION - ENDING	<u><u>\$ -</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.

All governmental funds are reported as major funds as follows:

**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.

**SPECIAL REVENUE FUND**

The Special Revenue Fund accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. The primary sources of revenue are federal, state, and local grants. All the non-major special revenue funds have been combined with this fund.

**DEBT SERVICE FUND**

This fund accounts for the payment of principal and interest on all bonded debt. The principal revenue sources are property taxes (for general obligation bonds) and services charged to other funds (for pension obligation bonds).

**CAPITAL PROJECTS FUND**

This fund accounts for major improvement and construction projects. The principal revenue source is bond proceeds.

The following proprietary fund is reported:

**Internal Service 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 programs, protect the District from the inability to meet cash flow needs, and provide 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.

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.

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

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

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

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, 2023, 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, 2023, 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, 2024 management considers all accounts, including those from the public, fully collectible.

**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 is 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.

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

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

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.

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.

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

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

**LEASE ASSETS AND LIABILITY**

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

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

**SUBSCRIPTION ASSETS**

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

**SUBSCRIPTION LIABILITIES**

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

**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, facilities acquisition and construction, debt service, interfund transfers, and contingency 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 budget adopted and one appropriation transfer approved. 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 except the following:

- In the General Fund, Support Service was over-expended by \$303,652, and Debt Service by \$508,423.
- In the Internal Services Fund, Support Service was over-expended by \$1,214,197.

**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, 2024, combined bank balances totaled \$24,212,485, 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 appears to be in compliance with all portfolio guidelines at June 30, 2024. 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, 2024, the fair value of the position in the **LGIP is 100.39%** 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.

**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 U.S. Treasury Obligations and U.S. Government 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, 2024, the District appeared to be in compliance with all policies regarding depositories, instruments and maturities.

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

**NOTE 4. CASH AND INVESTMENTS - CONTINUED**

*Concentration of Credit Risk*

At June 30, 2024, 42% 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% of the monies of a local government to be invested in bankers’ acceptances of any qualified financial institution. At June 30, 2024, the District appeared to be in compliance with all percentage restrictions.

Cash and Investments at June 30, 2024 (recorded at fair value) consisted of:

Deposits with Financial Institutions	2024
Demand Deposits	\$ 22,990,074
Cash with Fiscal Agents	5,000
Investments	5,205,421
Total	28,200,495

There were the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-18	18-59
Oregon State Treasury LGIP	\$ 2,197,471	\$ 2,197,471	\$ -	\$ -
U.S. Government Agency Securities	3,007,950	-	3,007,950	-
Total	\$ 5,205,421	\$ 2,197,471	\$ 3,007,950	\$ -

**NOTE 5. INTERFUND ACTIVITY**

The composition of interfund balances and transfers were as follows:

	Receivable	Payable	Transfers In	Transfers Out
General	\$ 2,870,231	\$ -	\$ -	\$ 1,125,350
Special Revenue Fund	-	2,870,231	1,475,350	350,000
	\$ 2,870,231	\$ 2,870,231	\$ 1,475,350	\$ 1,475,350

Interfund balances and transfers are used to fund operations between funds.

**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.

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

**NOTE 7. LONG-TERM OBLIGATIONS**

**BONDS PAYABLE**

**General Obligation Bonds**

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. The District has three outstanding general obligation issues in the amount of \$180,728,119. All general obligation issues were publicly sold and are repaid from the Debt Service Fund. 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.

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. Tax-exempt \$42,969,046 Series 2018A General Obligation Bonds were issued with maturities ranging from \$3,182,217 to \$11,197,027. Tax-exempt \$117,030,000 Series 2018B General Obligation Bonds were issued with maturities ranging from \$460,000 to \$15,810,000.

In December 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. Tax-exempt \$39,915,000 Series 2020 General Obligation Bonds were issued with maturities ranging from \$190,000 to \$4,250,000.

Changes in general obligation bonds outstanding are as follows:

	Interest Rates	Original Issue	Outstanding June 30, 2023	Issued	Matured and Redeemed	Outstanding June 30, 2024	Due Within One Year
Series 2018A	5.00%	\$ 42,969,046	\$ 31,480,240	\$ -	\$ (4,217,121)	\$ 27,263,119	\$ 4,759,648
Series 2018B	3.00% - 5.00%	117,030,000	116,570,000	-	-	116,570,000	-
Series 2020	3.38% - 5.00%	39,915,000	38,335,000	-	(1,440,000)	36,895,000	1,610,000
		\$ 199,914,046	186,385,240	-	(5,657,121)	180,728,119	6,369,648
Unamortized Premium			30,279,114		(2,018,608)	28,260,506	2,018,608
Total			\$ 216,664,354	\$ -	\$ (7,675,729)	\$ 208,988,625	\$ 8,388,256

**Pension Obligation Bonds**

Pension obligation bonds are taxable bonds that are issued as part of an overall strategy to fund the unfunded portion of a pension liability by creating debt. The use of pension obligation bonds rests on the assumption that the bond proceeds, when invested with pension assets in higher-yielding asset classes, will be able to achieve a rate of return that is greater than the interest rate owed over the term of the bonds. The District has one outstanding limited tax pension obligation issue in the amount of \$10,235,000. The pension obligation issue was bank placed and is repaid from the Debt Service Fund.

In October 2002, \$24,299,735 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). Taxable \$24,299,735 Series 2002 Limited Tax Pension Obligation Bonds were issued with maturities ranging from \$67,649 to \$3,335,000.

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

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

**BONDS PAYABLE - CONTINUED**

Changes in pension obligation bonds outstanding are as follows:

	Interest Rates	Original Issue	Outstanding June 30, 2023	Issued	Matured and Redeemed	Outstanding June 30, 2024	Due Within One Year
Series 2002	2.06% - 6.10%	\$ 24,299,735	\$ 12,565,000	\$ -	\$ (2,330,000)	\$ 10,235,000	\$ 2,605,000
Total		<u>\$ 24,299,735</u>	<u>\$ 12,565,000</u>	<u>\$ -</u>	<u>\$ (2,330,000)</u>	<u>\$ 10,235,000</u>	<u>\$ 2,605,000</u>

The annual debt service requirements for all bonds outstanding at year end are as follows (excluding amortization of premiums):

Fiscal Year Ending June 30	Principal	Interest	Total Requirements
2025	8,974,648	9,924,782	18,899,430
2026	9,998,207	9,521,308	19,519,515
2027	11,128,237	9,039,578	20,167,815
2028	10,870,000	7,859,828	18,729,828
2029	10,305,000	7,308,050	17,613,050
2030-34	67,660,000	27,944,600	95,604,600
2035-38	<u>72,027,027</u>	<u>10,013,323</u>	<u>82,040,350</u>
	<u>\$ 190,963,119</u>	<u>\$ 81,611,469</u>	<u>\$ 272,574,588</u>

**FINANCED PURCHASES**

The District has seven outstanding financed purchases in the amount of \$372,653. All financed purchases (with the exception of the copy/print lease with US Bank) were bank placed and are repaid from the General Fund. The copy/print lease with US Bank was bank placed with US Bank and is repaid from the General Fund.

In January 2018, the District entered into a loan agreement with the Oregon Clean Power Cooperative to finance the installation of a 117 kWh solar array at Corvallis High School, to be paid in yearly installments of \$12,411 over 10 years with a total principal of \$104,000 and \$20,107 of attributable interest.

In August 2019, the District entered into a loan agreement with the Oregon Clean Power Cooperative to finance the installation of a 150 kWh solar array at the District Office, to be paid in yearly installments of \$10,664 over 10 years with a total principal of \$80,000 and \$26,644 of attributable interest.

In November 2020, the District entered into a loan agreement with the Oregon Clean Power Cooperative to finance the installation of a 150 kWh solar array at Corvallis High School, to be paid in yearly installments of \$15,997 over 10 years with a total principal of \$120,000 and \$39,969 of attributable interest.

In July 2020, the District entered into a lease agreement with US Bank Equipment Finance for copier and printer hardware, to be paid in monthly installments of \$4,838 over five years with a total principal of \$259,124 and \$31,147 of attributable interest.

In July 2020, the District entered into a lease agreement with Apple to finance the acquisition of computer hardware, to be paid in annual installments of \$65,925 over four years with a total principal of \$263,700 and no attributable interest.

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

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

**FINANCED PURCHASES - CONTINUED**

In July 2021, the District entered into a lease agreement with Apple to finance the acquisition of computer hardware, to be paid in annual installments of \$22,610 over four years with a total principal of \$88,780 and \$1,661 of attributable interest.

In May 2022, the District entered into a loan agreement with the Oregon Clean Power Cooperative to finance the installation of solar arrays Franklin K-8 School, Cheldelin Middle School and Linus Pauling Middle School, to be paid in yearly installments of \$17,144 over 10 years with a total principal of \$134,000 and \$37,436 of attributable interest.

Changes in financed purchases outstanding are as follows:

	<u>Interest Rates</u>	<u>Original Issue</u>	<u>Outstanding July 1, 2023</u>	<u>Issued</u>	<u>Matured and Redeemed</u>	<u>Outstanding June 30, 2024</u>	<u>Due Within One Year</u>
2018 Financed Purchase (OCPC)	3.35%	\$ 104,000	\$ 56,274	\$ -	\$ (10,526)	\$ 45,748	\$ 10,878
2019 Financed Purchase (OCPC)	5.60%	80,000	53,106	-	(7,690)	45,416	8,121
2020 Financed Purchase (OCPC)	5.60%	120,000	100,927	-	(10,345)	90,582	10,924
2020 Financed Purchase (US Bank)	4.56%	259,124	110,771	-	(54,125)	56,645	56,645
2020 Financed Purchase (Apple)	0.00%	263,700	65,925	-	(65,925)	-	-
2021 Financed Purchase (Apple)	1.25%	88,780	44,387	-	(22,055)	22,331	22,331
2022 Financed Purchase (OCPC)	4.75%	134,000	123,221	-	(11,291)	111,930	11,827
Total		<u>\$ 1,049,604</u>	<u>\$ 554,611</u>	<u>\$ -</u>	<u>\$ (181,958)</u>	<u>\$ 372,653</u>	<u>\$ 120,726</u>

The annual requirements to amortize all financed purchases at year end are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2025	120,726	16,153	136,879
2026	43,744	12,472	56,216
2027	45,834	10,381	56,215
2028	48,028	8,186	56,215
2029	37,923	5,883	43,806
2030-33	76,397	7,028	83,425
	<u>\$ 372,653</u>	<u>\$ 60,103</u>	<u>\$ 432,756</u>

**LEASE LIABILITY**

For the year ended 6/30/2024, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On 07/01/2021, Corvallis School District No. 509J entered into a 37-month lease as Lessee for the use of Insight Schedule No. 3. An initial lease liability was recorded in the amount of \$115,927. As of 06/30/2024, the value of the lease liability is \$0. Corvallis School District No. 509J is required to make annual fixed payments of \$40,157. The lease has an interest rate of 3.6500%. The value of the right to use asset as of 06/30/2024 of \$115,927 with accumulated amortization of \$112,794 is included with Computer Equipment on the Lease Class activities table found below. Corvallis School District No. 509J has the option to purchase the Computer Equipment for \$1.

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

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

*LEASE LIABILITY - CONTINUED*

On 11/01/2021, Corvallis School District No. 509J entered into a 48-month lease as Lessee for the use of Insight Schedule No. 4. An initial lease liability was recorded in the amount of \$401,729. As of 06/30/2024, the value of the lease liability is \$0. Corvallis School District No. 509J is required to make annual fixed payments of \$105,360. The lease has an interest rate of 3.2900%. The value of the right to use asset as of 06/30/2024 of \$401,729 with accumulated amortization of \$267,819 is included with Computer Equipment on the Lease Class activities table found below. Corvallis School District No. 509J has the option to purchase the Computer Equipment for \$1.

On 05/01/2022, Corvallis School District No. 509J entered into a 48-month lease as Lessee for the use of Insight Schedule No. 5. An initial lease liability was recorded in the amount of \$43,863. As of 06/30/2024, the value of the lease liability is \$0. Corvallis School District No. 509J is required to make annual fixed payments of \$11,762. The lease has an interest rate of 4.8800%. The value of the right to use asset as of 06/30/2024 of \$43,863 with accumulated amortization of \$23,759 is included with Computer Equipment on the Lease Class activities table found below. Corvallis School District No. 509J has the option to purchase the Computer Equipment for \$1.

On 09/01/2022, Corvallis School District No. 509J entered into a 36-month lease as Lessee for the use of Insight Schedule No. 7. An initial lease liability was recorded in the amount of \$845,134. As of 06/30/2024, the value of the lease liability is \$0. Corvallis School District No. 509J is required to make annual fixed payments of \$704,004. The lease has an interest rate of 3.2000%. The value of the right to use asset as of 06/30/2024 of \$845,134 with accumulated amortization of \$516,471 is included with Computer Equipment on the Lease Class activities table found below.

On 09/01/2022, Corvallis School District No. 509J entered into a 48-month lease as Lessee for the use of Insight Schedule No. 8. An initial lease liability was recorded in the amount of \$1,210,290. As of 06/30/2024, the value of the lease liability is \$79,918. Corvallis School District No. 509J is required to make annual fixed payments of \$971,893. The lease has an interest rate of 0.5700%. The value of the right to use asset as of 06/30/2024 of \$1,210,290 with accumulated amortization of \$554,716 is included with Computer Equipment on the Lease Class activities table found below.

On 09/01/2022, Corvallis School District No. 509J entered into a 48-month lease as Lessee for the use of Insight Schedule No. 10. An initial lease liability was recorded in the amount of \$54,079. As of 06/30/2024, the value of the lease liability is \$13,666. Corvallis School District No. 509J is required to make annual fixed payments of \$13,970. The lease has an interest rate of 2.2300%. The value of the right to use asset as of 06/30/2024 of \$54,079 with accumulated amortization of \$24,786 is included with Computer Equipment on the Lease Class activities table found below.

On 09/01/2022, Corvallis School District No. 509J entered into a 60-month lease as Lessee for the use of Insight Schedule No. 9. An initial lease liability was recorded in the amount of \$110,969. As of 06/30/2024, the value of the lease liability is \$45,263. Corvallis School District No. 509J is required to make annual fixed payments of \$24,105. The lease has an interest rate of 4.3100%. The value of the right to use asset as of 06/30/2024 of \$110,969 with accumulated amortization of \$40,689 is included with Computer Equipment on the Lease Class activities table found below.

On 08/01/2022, Corvallis School District No. 509J entered into a 60-month lease as Lessee for the use of Insight Schedule No. 6. An initial lease liability was recorded in the amount of \$1,441,540. As of 06/30/2024, the value of the lease liability is \$182,808. Corvallis School District No. 509J is required to make annual fixed payments of \$1,090,429. The lease has an interest rate of 4.2200%. The value of the right to use asset as of 06/30/2024 of \$1,441,540 with accumulated amortization of \$552,590 is included with Computer Equipment on the Lease Class activities table found below.

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

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

**LEASE LIABILITY - CONTINUED**

	Outstanding 7/1/2023	Issued	Matured and Redeemed	Outstanding 6/30/2024	Due Within One Year *
<b>Computer Equipment</b>					
Insight Schedule No. 3	\$ 38,743	\$ -	\$ 38,743	\$ -	\$ -
Insight Schedule No. 4	200,758	-	200,758	-	-
Insight Schedule No. 10	40,109	-	26,443	13,666	-
Insight Schedule No. 6	351,111	-	168,303	182,808	-
Insight Schedule No. 7	141,130	-	141,130	-	-
Insight Schedule No. 8	238,397	-	158,479	79,918	-
Insight Schedule No. 9	86,864	-	41,601	45,263	-
Insight Schedule No. 5	21,907	-	21,907	-	-
Equipment Subtotal	1,119,019	-	797,364	321,655	-
<b>Total Lease Liability</b>	<b>\$ 1,119,019</b>	<b>\$ -</b>	<b>\$ 797,364</b>	<b>\$ 321,655</b>	<b>\$ -</b>

\* The School District paid to June 30, 2025.

**Principal Interest to Maturity**

Governmental Activities

Total

**Fiscal Year Ending**

<u>June 30,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>
2025	\$ -	\$ -
2026	\$ 205,252	\$ 10,426
2027	\$ 116,402	\$ 4,933
	<u>\$ 321,654</u>	<u>\$ 15,359</u>

**SUBSCRIPTIONS PAYABLE (GASB 96)**

For the year ended 6/30/2024, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

On 07/01/2022, Corvallis School District No. 509J entered into a 27-month subscription for the use of Seesaw - Learning Platform. An initial subscription liability was recorded in the amount of \$20,002. As of 06/30/2024, the value of the subscription liability is \$0, and the value of the short-term subscription liability is \$0. Corvallis School District No. 509J is required to make annual fixed payments of \$10,152. The subscription has an interest rate of 2.0240%. The value of the right to use asset as of 06/30/2024 of \$20,002 with accumulated amortization of \$17,780 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Corvallis School District No. 509J entered into a 36-month subscription for the use of Frontline - School Administration Software. An initial subscription liability was recorded in the amount of \$8,479. As of 06/30/2024, the value of the subscription liability is \$2,967, and the value of the short-term subscription liability is \$2,967. Corvallis School District No. 509J is required to make annual fixed payments of \$2,750. The subscription has an interest rate of 2.1840%. The value of the right to use asset as of 06/30/2024 of \$10,979 with accumulated amortization of \$7,320 is included with Software on the Subscription Class activities table found below.

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

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

**SUBSCRIPTIONS PAYABLE (GASB 96) - CONTINUED**

On 07/01/2022, Corvallis School District No. 509J entered into a 24-month subscription for the use of Canvas and Cloud Support. An initial subscription liability was recorded in the amount of \$66,345. As of 06/30/2024, the value of the subscription liability is \$0, and the value of the short-term subscription liability is \$0. Corvallis School District No. 509J is required to make annual fixed payments of \$33,216. The subscription has an interest rate of 2.0240%. The value of the right to use asset as of 06/30/2024 of \$0 with accumulated amortization of \$0 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Corvallis School District No. 509J entered into a 25-month subscription for the use of Lightspeed Classroom Management. An initial subscription liability was recorded in the amount of \$75,524. As of 06/30/2024, the value of the subscription liability is \$0, and the value of the short-term subscription liability is \$0. Corvallis School District No. 509J is required to make annual fixed payments of \$38,246. The subscription has an interest rate of 2.0240%. The value of the right to use asset as of 06/30/2024 of \$75,524 with accumulated amortization of \$70,712 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Corvallis School District No. 509J entered into a 36-month subscription for the use of Frontline - Time & Attendance. An initial subscription liability was recorded in the amount of \$50,368. As of 06/30/2024, the value of the subscription liability is \$17,624, and the value of the short-term subscription liability is \$17,624. Corvallis School District No. 509J is required to make annual fixed payments of \$16,335. The subscription has an interest rate of 2.1840%. The value of the right to use asset as of 06/30/2024 of \$57,493 with accumulated amortization of \$38,329 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Corvallis School District No. 509J entered into a 24-month subscription for the use of Parent Square. An initial subscription liability was recorded in the amount of \$48,358. As of 06/30/2024, the value of the subscription liability is \$0, and the value of the short-term subscription liability is \$0. Corvallis School District No. 509J is required to make annual fixed payments of \$24,814. The subscription has an interest rate of 2.0240%. The value of the right to use asset as of 06/30/2024 of \$0 with accumulated amortization of \$0 is included with Software on the Subscription Class activities table found below.

On 02/01/2024, Corvallis School District No. 509J entered into a 36-month subscription for the use of Debtbook. An initial subscription liability was recorded in the amount of \$27,513. As of 06/30/2024, the value of the subscription liability is \$24,113, and the value of the short-term subscription liability is \$11,419. Corvallis School District No. 509J is required to make annual fixed payments of \$3,400. The subscription has an interest rate of 2.4090%. The value of the right to use asset as of 06/30/2024 of \$48,513 with accumulated amortization of \$6,738 is included with Software on the Subscription Class activities table found below.

On 04/01/2024, Corvallis School District No. 509J entered into a 38-month subscription for the use of Securly. An initial subscription liability was recorded in the amount of \$138,671. As of 06/30/2024, the value of the subscription liability is \$82,048, and the value of the short-term subscription liability is -\$2,339. Corvallis School District No. 509J is required to make annual fixed payments of \$56,777. The subscription has an interest rate of 2.8510%. The value of the right to use asset as of 06/30/2024 of \$138,671 with accumulated amortization of \$10,667 is included with Software on the Subscription Class activities table found below.

On 07/18/2023, Corvallis School District No. 509J entered into a 36-month subscription for the use of Google Workspace Edu Plus. An initial subscription liability was recorded in the amount of \$104,279. As of 06/30/2024, the value of the subscription liability is \$73,818, and the value of the short-term subscription liability is \$36,391. Corvallis School District No. 509J is required to make annual fixed payments of \$30,569. The subscription has an interest rate of 2.8480%. The value of the right to use asset as of 06/30/2024 of \$104,279 with accumulated amortization of \$33,118 is included with Software on the Subscription Class activities table found below.

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**NOTES TO BASIC FINANCIAL STATEMENTS**

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

**SUBSCRIPTIONS PAYABLE (GASB 96) - CONTINUED**

	<b>Total Subscription Liability</b>				
	Balance as of July 1, 2023	Additions	Reductions	Balance as of June 30, 2024	Due Within One Year
Subscription Liability					
Software Subscription					
Canvas and Cloud Support	\$ 33,129	\$ -	\$ (33,129)	\$ -	\$ -
Debtbook	-	27,513	(3,400)	24,113	11,419
Frontline - School Administration Software	5,729	-	(2,762)	2,967	2,967
Frontline - Time & Attendance	-	34,033	(16,408)	17,625	17,624
Google Workspace Edu Plus	-	104,279	(30,461)	73,818	36,391
Lightspeed Classroom Management	37,487	-	(37,487)	-	-
Parent Square	-	24,322	(24,322)	-	-
Securly	-	138,671	(56,624)	82,047	(2,339)
Seesaw - Learning Platform	9,951	-	(9,951)	-	-
Total Software Subscription Liability	86,296	328,818	(214,544)	200,570	66,062
<b>Total Subscription Liability</b>	<b>\$ 86,296</b>	<b>\$ 328,818</b>	<b>\$ (214,544)</b>	<b>\$ 200,570</b>	<b>\$ 66,062</b>

**Principal Interest to Maturity**

Governmental Activities

Total

**Fiscal Year Ending**

<u>June 30,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>
2025	\$ 66,062	\$ 5,472
2026	91,722	3,778
2027	42,786	1,220
	<u>\$ 200,570</u>	<u>\$ 10,470</u>

**CORVALLIS SCHOOL DISTRICT 509J**  
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**NOTE 8. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2024 occurred as follows:

	Balance July 1, 2023	Adjustments	Additions	Deletions	Balance June 30, 2024
Governmental Activities:					
Capital Assets Not Being Depreciated:					
Construction in Progress	\$ 170,985,507	\$ (170,655,006)	\$ 649,688	\$ -	\$ 980,189
Land	2,629,247	-	-	-	2,629,247
Total Capital Assets Not being Depreciated	<u>173,614,754</u>	<u>(170,655,006)</u>	<u>649,688</u>	<u>-</u>	<u>3,609,436</u>
Capital Assets Being Depreciated:					
Buildings and Improvement	179,103,784	170,655,006	9,287,392	(2,310,591)	356,735,591
Vehicles and Equipment	7,212,802	-	198,129	(135,376)	7,275,555
Total Capital Assets Being Depreciated	<u>186,316,586</u>	<u>170,655,006</u>	<u>9,485,521</u>	<u>(2,445,967)</u>	<u>364,011,146</u>
Accumulated Depreciation:					
Buildings and Improvement	70,181,493	-	4,460,000	(2,310,591)	72,330,902
Vehicles and Equipment	5,027,712	-	365,895	(135,376)	5,258,231
Total Accumulated Depreciation	<u>75,209,205</u>	<u>-</u>	<u>4,825,895</u>	<u>(2,445,967)</u>	<u>77,589,133</u>
Total Capital Assets Being Depreciated	<u>111,107,381</u>				<u>286,422,013</u>
Governmental Activities	<u>\$ 284,722,135</u>				<u>\$ 290,031,449</u>

Deletions were comprised of various capital assets that were fully depreciated and adjustments were due to various projects being completed in the year 2024.

Current year depreciation expense is allocated to functions as follows:

Depreciation allocation	
Instruction	\$2,518,792
Support Services	2,109,774
Community Services	197,329
	<u>\$4,825,895</u>

**CORVALLIS SCHOOL DISTRICT 509J**  
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**NOTE 9. LEASE RIGHT-TO-USE ASSET**

The lease right-to-use assets apply to the lease disclosures in Note 7.

Amount of Lease Assets by Major Classes of Underlying Asset (Right-to-Use Asset)			
At June 30, 2024			
Asset Class	Lease Asset Value	Accumulated Amortization	Net Value
Computer Equipment	\$ 4,223,531	\$ 2,093,624	\$ 2,129,907
Total	\$ 4,223,531	\$ 2,093,624	\$ 2,129,907

Changes in Right-to-Use Asset				
Lease Assets	Balance at July 1, 2023	Additions	Reductions	Balance at June 30, 2024
Computer Equipment	\$ 4,223,531	\$ -	\$ -	\$ 4,223,531
Accumulated Amortization				
Computer Equipment	(1,036,323)	(1,057,301)	-	(2,093,624)
Total Lease Assets, Net	\$ 3,187,208			\$ 2,129,907

**NOTE 10. SUBSCRIPTION RIGHT-TO-USE ASSET**

The subscription right-to-use assets apply to the subscription disclosures in Note 7.

	Balance as of July 1, 2023	Additions	Reductions	Balance as of June 30, 2024
<b>Subscription Assets</b>				
Software Subscription				
Seesaw - Learning Platform	66,345	-	(66,345)	-
Frontline - School Administration Software	-	48,513	-	48,513
Canvas and Cloud Support	10,979	-	-	10,979
Frontline - School Administration Software	-	57,493	-	57,493
Canvas and Cloud Support	-	104,279	-	104,279
Seesaw - Learning Platform	75,525	-	-	75,525
Frontline - School Administration Software	-	51,358	(51,358)	-
Canvas and Cloud Support	-	138,671	-	138,671
Lightspeed Classroom Management	20,002	-	-	20,002
Total Software Subscription Assets	172,851	400,314	(117,703)	455,462
<b>Total Subscription Assets</b>				
	172,851	400,314	(117,703)	455,462
<b>Subscription Accumulated Amortization</b>				
Software Subscription				
Seesaw - Learning Platform	33,172	33,173	(66,345)	-
Frontline - School Administration Software	-	6,738	-	6,738
Seesaw - Learning Platform	3,660	3,660	-	7,320
Frontline - School Administration Software	-	38,328	-	38,328
Canvas and Cloud Support	-	33,118	-	33,118
Seesaw - Learning Platform	35,356	35,356	-	70,712
Frontline - School Administration Software	-	51,358	(51,358)	-
Canvas and Cloud Support	-	10,667	-	10,667
Lightspeed Classroom Management	8,890	8,890	-	17,780
Total Software Subscription Accumulated Amortization	81,078	221,288	(117,703)	184,663
<b>Total Subscription Accumulated Amortization</b>				
	81,078	221,288	(117,703)	184,663
Total Unallocated Subscription Assets, Net	91,773			270,799

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

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**NOTE 11. COMMITMENTS AND CONTINGENCIES**

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

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

The District in the course of normal operations is subject to litigation. As of the financial statement issuance date there was no material pending or threatened litigation that would have an adverse effect on the financial condition of the District.

**NOTE 12. DEFINED BENEFIT PENSION PLAN**

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

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2023-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.

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

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**NOTE 12. DEFINED BENEFIT PENSION PLAN - CONTINUED**

- iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
  - iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.
- 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, 2021 actuarial valuation, which became effective July 1, 2023. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2024 were \$10,468,406, excluding amounts to fund employer specific liabilities. In addition, approximately \$3,205,946 in employee contributions were paid or picked up by the District in 2023-2024.

**Pension Asset or Liability** – At June 30, 2024, the District reported a net pension liability of \$60,416,585 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2021. 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, 2023 and 2022, the District's proportion was 0.323 percent and 0.358 percent, respectively. Pension expense for the year ended June 30, 2024 was \$717,946.

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

**NOTE 12. DEFINED BENEFIT PENSION PLAN - CONTINUED**

The rates in effect for the year ended June 30, 2024 were:

- (1) Tier 1/Tier 2 – 16.13%
- (2) OPSRP general services – 13.29%

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 2,954,555	\$ 239,557
Changes in assumptions	5,367,052	40,017
Net difference between projected and actual earnings on pension plan investments	1,085,933	-
Net changes in proportionate share	4,356,859	4,498,441
Differences between District contributions and proportionate share of contributions	-	6,582,319
Subtotal - Amortized Deferrals (below)	13,764,399	11,360,334
District contributions subsequent to measurement date	10,468,406	-
Deferred outflow (inflow) of resources	\$ 24,232,805	\$ 11,360,334

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, 2025.

Subtotal amounts related to pension as deferred outflows of resources \$13,764,399, and deferred inflows of resources, (\$11,360,334), net to \$2,404,065 and will be recognized in pension expense as follows:

Year ending June 30,	Amount
2024	\$ (127,381)
2025	(2,902,477)
2026	4,857,417
2027	892,168
2028	(315,661)
Thereafter	-
Total	\$ 2,404,065

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf>

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

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

**CORVALLIS SCHOOL DISTRICT 509J**  
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**NOTE 12. DEFINED BENEFIT PENSION PLAN - CONTINUED**

**Actuarial Methods and Assumptions:**

Valuation date	December 31, 2021
Measurement Date	June 30, 2023
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Fair value
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service
Mortality	<p><u>Healthy retirees and beneficiaries:</u>  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.</p> <p><u>Active members:</u>  Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Disabled retirees:</u>  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.</p>

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

**Assumed Asset Allocation:**

<b>Asset Class/Strategy</b>	<b>Low Range</b>	<b>High Range</b>	<b>OIC Target</b>
Debt Securities	20.0%	30.0%	25.0%
Public Equity	22.5%	32.5%	27.5%
Real Estate	9.0%	16.5%	12.5%
Private Equity	17.5%	27.5%	20.0%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

(Source: June 30, 2023 PERS ACFR; p. 125)

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

**NOTE 12. DEFINED BENEFIT PENSION PLAN - CONTINUED**

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

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

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

*(Source: June 30, 2023 PERS ACFR; p. 92)*

**Discount Rate** – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2023 and 2022 was 6.90 percent, for both years, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

	<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 liability	\$ 99,796,822	\$ 60,416,585	\$ 27,459,499

**CORVALLIS SCHOOL DISTRICT 509J**  
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**NOTE 12. DEFINED BENEFIT PENSION PLAN - CONTINUED**

**Changes Subsequent to the Measurement Date**

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

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

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

*Plan Description:*

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

*Pension Benefits:*

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

*Death Benefits:*

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

*Contributions:*

Employees of the District pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$3,333 per month in 2022) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The School District did not make any optional contributions to member IAP accounts for the year ended June 30, 2024.

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 13. OTHER POST EMPLOYMENT BENEFIT PLANS – (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, 2024. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District's contributions to RHIA are included with PERS and equaled the required contributions for the year.

At June 30, 2024, the District reported a net OPEB asset of \$1,346,656 for its proportionate share of the net OPEB asset. The OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2021. 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, 2023 and 2022, the District's proportion was 0.368 percent and 0.303 percent, respectively. OPEB income for the year ended June 30, 2024 was \$67,353.

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

**NOTE 13. OTHER POST EMPLOYMENT BENEFIT PLANS – (RHIA) - CONTINUED**

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

Employer's proportionate share of collective system OPEB Expense/(Income)	(155,861)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	96,374
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
Employer's Total OPEB Expense/(Income)	\$ (59,487)

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 33,808
Changes in assumptions	-	14,520
Net difference between projected and actual earnings on pension plan investments	3,819	-
Net changes in proportionate share	15,675	113,315
Differences between District contributions and proportionate share of contributions	-	-
Subtotal - Amortized deferrals (below)	19,494	161,643
District contributions subsequent to measurement date	-	-
Deferred outflow (inflow) of resources	\$ 19,494	\$ 161,643

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, 2025.

Subtotal amounts related to OPEB as deferred outflows of resources, \$19,494, and deferred inflows of resources, (\$161,643), net to (\$142,149) and will be recognized in OPEB expense as follows:

Year ending June 30,	Amount
2024	\$ (132,975)
2025	(76,791)
2026	49,768
2027	17,849
2028	-
Thereafter	-
Total	\$ (142,149)

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, 2023. That independently audited report was dated February 2, 2024 and can be found at:

<https://www.oregon.gov/pers/emp/Documents/GASB/2023/Oregon%20Public%20Employees%20Retirement%20System%20-%20GASB%2075%20RHIA%20-%20YE%206.30.2023%20-%20SECURED.pdf>

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

**NOTE 13. OTHER POST EMPLOYMENT BENEFIT PLANS – (RHIA) - CONTINUED**

**Actuarial Methods and Assumptions:**

Valuation Date	December 31, 2021
Measurement Date	June 30, 2023
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Retiree healthcare participation	Healthy retirees: 27.5 %; Disabled retirees: 15%
Mortality	<p><u>Healthy retirees and beneficiaries:</u>  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.</p> <p><u>Active members:</u>  Pub-2010 employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Disabled retirees:</u>  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.</p>

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

**Discount Rate:**

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

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

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**NOTE 13. OTHER POST EMPLOYMENT BENEFIT PLANS – (RHIA) - CONTINUED**

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

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

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

*(Source: June 30, 2023 PERS ACFR; p. 92)*

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

	1% Decrease <u>(5.90%)</u>	Discount Rate <u>(6.90%)</u>	1% Increase <u>(7.90%)</u>
District's proportionate share of the net pension asset	\$(1,224,113)	\$ (1,346,656)	\$(1,451,797)

**Changes Subsequent to the Measurement Date**

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

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

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**NOTE 14. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE**

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

The District’s post-retirement health insurance program was established in accordance with ORS 243.303. ORS stipulates that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees.

The difference between retiree claims costs, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree health insurance premiums, represents the District’s implicit employer contribution. The plan is currently unfunded in accordance with GASB Statement No. 75.

At July 1, 2022, the following employees were covered by the benefit terms:

<b>Participant Counts</b>	<b>Total</b>
Number of Active Participants	692
Number of Inactive Participants	33
Total Number of Participants	725

The District’s total OPEB liability in the July 1, 2022 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, 2022
Actuarial Cost Method	Entry Age Normal, level percent of salary
Investment return assumption (Interest Discount)	The 3.75% investment return assumption is based on the 20-Year General Obligation Municipal Bond Index Published by Bond Buyer
Plan Participation	Of the active employees currently enrolled in a medical plan, 90% are assumed to remain enrolled at retirement until Medicare eligibility
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 exceeds 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.	

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

**NOTE 14. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE – CONTINUED**

Changes in Total OPEB Liability:

Total OPEB Liability at June 30, 2023	\$	4,376,712
Changes for the year:		
Service Cost		373,183
Interest		174,302
Changes of Benefit Terms		-
Differences between expected and actual experience		-
Changes of assumptions or other inputs		-
Benefit Payments		<u>(203,674)</u>
Net Changes		<u>343,811</u>
Total OPEB Liability at June 30, 2024	\$	<u>4,720,523</u>

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

Discount Rate Sensitivity:

	1% Decrease	Current Discount Rate	1% Increase
	<u>2.75%</u>	<u>3.75%</u>	<u>4.75%</u>
Total OPEB Liability	\$ 5,129,780	\$ 4,720,523	\$ 4,340,911

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	Current Trend Rate	1% Increase
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total OPEB Liability	\$ 4,070,514	\$ 4,720,523	\$ 5,512,860

For the year ended June 30, 2024, the District recognized OPEB income for Health Insurance of \$92,125. At June 30, 2024, the District reported deferred outflows and deferred inflows of resources related to OPEB for Health Insurance from the following sources:

	Deferred Outflows	Deferred Inflows
	<u>                    </u>	<u>                    </u>
Differences between expected and actual experience	\$ -	\$ 406,682
Changes in assumptions	218,109	1,121,661
Total as of June 30, 2024	<u>\$ 218,109</u>	<u>\$ 1,528,343</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, 2025.

Subtotal amounts related to OPEB as deferred outflows of resources of \$218,109 and deferred inflows of resources, (\$1,528,343) net to (\$1,310,234) and will be recognized in OPEB expense as follows:

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

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**NOTE 14. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE – CONTINUED**

Year ended June 30	Annual Recognition
2025	\$ (435,938)
2026	(144,251)
2027	(253,304)
2028	(253,308)
2029	(143,936)
Thereafter	(79,497)
Total	(1,310,234)

*Actuarial Methods and Assumptions* – The total OPEB Liability for the current year was determined as part of the July 1, 2022 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 3.75% 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 October 1, 2022.

**NOTE 15. 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.

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

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**NOTE 16. TAX ABATEMENTS**

As of June 30, 2024, the District had tax abatements through three state allowed programs: Housing Authority property, Enterprise Zone, and Commercial Facilities Under Construction. The first two 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.

**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, 2024, the Corvallis School District had abated property taxes totaling \$142,521 under these programs.

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

**NOTE 17. FUND BALANCE CONSTRAINTS**

The specific purposes for each of the categories of fund balance as of June 30, 2024 are as follows:

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
Fund Balances:					
Nonspendable:					
Food Service	\$ -	\$ 357,356	\$ -	\$ -	\$ 357,356
Restricted for:	-	-			-
Debt Service	-	-	535,315	-	535,315
School Facilities	-	144,491	-	484	144,975
Food Service	-	(321,858)	-	-	(321,858)
Grant Programs	-	(3,731)	-	-	(3,731)
Committed to:					-
Contingency Reserve	2,431,191	-	-	-	2,431,191
Rainy Day Reserve	4,862,382	-	-	-	4,862,382
Special Programs	-	431,551	-	-	431,551
Student Body Activities	-	705,609	-	-	705,609
Assigned to:					-
Contracts and Programs	-	-	-	-	-
Debt Service	-	-	1,230,927	-	1,230,927
Unassigned	12,093,042	-	-	-	12,093,042
<b>Total Fund Balances</b>	<b>\$ 19,386,615</b>	<b>\$ 1,313,418</b>	<b>\$ 1,766,242</b>	<b>\$ 484</b>	<b>\$ 22,466,759</b>

# Required Supplementary Information

## Notes

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, 2024

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
2024	0.32 %	\$ 60,416,585	\$ 53,516,720	112.9 %	81.7 %
2023	0.36	54,844,946	49,775,751	110.2	84.5
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

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

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

SCHEDULE OF CONTRIBUTIONS

Year	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
2024	\$ 10,468,406	\$ 10,468,406	\$ -	\$ 55,196,181	19.0 %
2023	9,569,734	9,569,734	-	53,516,720	17.9
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

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.

**CORVALLIS SCHOOL DISTRICT  
BENTON COUNTY, OREGON**

REQUIRED SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2024

**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
2024	0.36777 %	\$ 1,346,656	\$ 53,516,720	2.52 %	201.6 %
2023	0.30301	1,076,687	49,775,751	2.16	194.6
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
2024	\$ N/A	\$ N/A	\$ N/A	\$ 55,196,181	N/A %
2023	N/A	N/A	N/A	53,516,720	N/A
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. 49).

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

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**OTHER POST EMPLOYMENT BENEFITS**  
**June 30, 2024**

**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
2024	\$ 4,376,712	\$ 373,183	\$ 174,302	\$ -	\$ -	\$ (203,674)	\$ 4,720,523	\$ 46,350,000	10.18%
2023	4,649,602	364,422	172,449	(299,435)	(336,534)	(173,792)	4,376,712	45,000,000	9.73%
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, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**ACTUAL AND BUDGET (BUDGETARY BASIS)**

**For the year ended June 30, 2024**

	<u>GENERAL FUND</u>			VARIANCE FROM FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Local Sources	\$ 45,588,706	\$ 46,617,485	\$ 50,753,227	\$ 4,135,742
Intermediate Sources	896,903	882,413	767,576	(114,837)
State Sources	43,120,405	43,354,896	45,433,586	2,078,690
Federal Sources	190,000	190,000	293,248	103,248
	<u>89,796,014</u>	<u>91,044,794</u>	<u>97,247,637</u>	<u>6,202,843</u>
<b>EXPENDITURES</b>				
Instruction	48,882,156	50,016,261 (1)	48,488,103	1,528,158
Support Services	40,893,419	41,196,108 (1)	41,499,760	(303,652)
Enterprise and Community Services	458,995	468,735 (1)	432,181	36,554
Debt Service	632,591	632,591 (1)	1,141,014	(508,423)
Contingency	6,734,701	6,828,360 (1)	-	6,828,360
	<u>97,601,862</u>	<u>99,142,055</u>	<u>91,561,058</u>	<u>7,580,997</u>
Excess of Revenues Over, (Under) Expenditures	(7,805,848)	(8,097,261)	5,686,579	13,783,840
<b>OTHER FINANCING SOURCES, (USES)</b>				
Leases	-	-	-	-
SBITAs	-	-	328,818	328,818
Gain on Sale	-	-	2,625	2,625
Transfers In	-	-	-	-
Transfers Out	(1,558,540)	(1,125,350) (1)	(1,125,350)	-
	<u>(1,558,540)</u>	<u>(1,125,350)</u>	<u>(793,907)</u>	<u>331,443</u>
Net Change in Fund Balance	(9,364,388)	(9,222,611)	4,892,672	14,115,283
Beginning Fund Balance	<u>12,030,826</u>	<u>13,992,953</u>	<u>14,493,943</u>	<u>500,990</u>
Ending Fund Balance	<u>\$ 2,666,438</u>	<u>\$ 4,770,342</u>	<u>\$ 19,386,615</u>	<u>\$ 14,616,273</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, 2024**

SPECIAL REVENUE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET
<b>REVENUES</b>				
Local Sources	\$ 3,272,120	\$ 3,377,604	\$ 3,671,656	\$ 294,052
Intermediate Sources	200,000	200,000	127,935	(72,065)
State Sources	9,702,733	10,653,445	8,618,734	(2,034,711)
Federal Sources	10,332,858	10,561,231	8,852,109	(1,709,122)
<b>Total Revenues</b>	<b>23,507,711</b>	<b>24,792,280</b>	<b>21,270,434</b>	<b>(3,521,846)</b>
<b>EXPENDITURES</b>				
Instruction	13,000,950	14,005,924 (1)	10,720,002	3,285,922
Support Services	8,714,629	8,694,500 (1)	8,093,759	600,741
Enterprise and Community Services	4,240,959	4,309,695 (1)	4,206,337	103,358
Facilities Acquisition Construction	1,450,000	1,750,000 (1)	1,217,578	532,422
Debt Service	-	- (1)	-	-
<b>Total Expenditures</b>	<b>27,406,538</b>	<b>28,760,119</b>	<b>24,237,676</b>	<b>4,522,443</b>
Excess of Revenues Over, (Under) Expenditures	(3,898,827)	(3,967,839)	(2,967,242)	1,000,597
<b>OTHER FINANCING SOURCES, (USES):</b>				
Leases	-	-	-	-
Gain on Sale	-	-	2,225	2,225
Transfers In	1,558,540	1,475,350	1,475,350	-
Transfers Out	-	(350,000) (1)	(350,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,558,540</b>	<b>1,125,350</b>	<b>1,127,575</b>	<b>2,225</b>
Net Change in Fund Balance	(2,340,287)	(2,842,489)	(1,839,667)	1,002,822
Beginning Fund Balance	2,340,287	2,842,489	3,153,085	310,596
Ending Fund Balance	\$ -	\$ -	\$ 1,313,418	\$ 1,313,418

(1) Appropriation Level

# 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.

**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, 2024**

	<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	\$ 18,136,615	\$ 18,136,615	\$ 18,333,518	\$ 196,903
Intermediate Sources	1,500	1,500	-	(1,500)
<b>Total Revenues</b>	<u>18,138,115</u>	<u>18,138,115</u>	<u>18,333,518</u>	<u>196,903</u>
<b>EXPENDITURES</b>				
Debt Service	18,291,996	18,291,996 (1)	18,291,995	1
Contingency	1,665,738	1,665,738 (1)	-	1,665,738
<b>Total Expenditures</b>	<u>19,957,734</u>	<u>19,957,734</u>	<u>18,291,995</u>	<u>1,665,739</u>
Excess of revenues over (under) expenditures	(1,819,619)	(1,819,619)	41,523	1,861,142
Beginning Fund Balance	<u>1,819,619</u>	<u>1,819,619</u>	<u>1,724,719</u>	<u>(94,900)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,766,242</u>	<u>\$ 1,766,242</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, 2024**

	<u><b>CAPITAL PROJECTS FUND</b></u>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
<b>REVENUES:</b>				
Local Sources	\$ 125,000	\$ 125,000	\$ -	\$ (125,000)
State Sources	-	-	17,319	17,319
Federal Sources	-	-	35,520	35,520
	<u>125,000</u>	<u>125,000</u>	<u>52,839</u>	<u>(72,161)</u>
<b>EXPENDITURES:</b>				
Support Services	-	- (1)	-	-
Facilities Acquisition and Construction	18,125,000	18,125,000 (1)	9,325,997	8,799,003
	<u>18,125,000</u>	<u>18,125,000</u>	<u>9,325,997</u>	<u>8,799,003</u>
Excess of Revenues over (under) Expenditures	(18,000,000)	(18,000,000)	(9,273,158)	8,726,842
Net Change in Fund Balance	(18,000,000)	(18,000,000)	(9,273,158)	8,726,842
Beginning Fund Balance	18,000,000	18,000,000	9,273,642	(8,726,358)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 484</u>	<u>\$ 484</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, 2024**

	<u>INTERNAL SERVICES FUND</u>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
<b>REVENUES</b>				
Local Sources	\$ 15,855,000	\$ 15,855,000	\$ 15,793,377	\$ (61,623)
Total Revenues	<u>15,855,000</u>	<u>15,855,000</u>	<u>15,793,377</u>	<u>(61,623)</u>
<b>EXPENDITURES</b>				
Instruction	678,664	2,533,893 (1)	1,939,768	594,125
Support Services	16,275,274	14,357,409 (1)	15,571,606	(1,214,197)
Enterprise and Community Services	30,392	91,709 (1)	78,653	13,056
Facilities Acquisition Construction	2,267	3,586 (1)	2,331	1,255
Contingency	6,069,603	6,069,603 (1)	-	6,069,603
Total Expenditures	<u>23,056,200</u>	<u>23,056,200</u>	<u>17,592,358</u>	<u>5,463,842</u>
Excess of Revenues Over, (Under) Expenditures	(7,201,200)	(7,201,200)	(1,798,981)	5,402,219
Beginning Fund Balance	<u>7,201,200</u>	<u>7,201,200</u>	<u>9,766,165</u>	<u>2,564,965</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,967,184</u>	<u>\$ 7,967,184</u>

(1) Appropriation Level

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

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES**  
**OF TAXES UNCOLLECTED**  
**For the year ended June 30, 2024**

**GENERAL FUND**

TAX YEAR	BALANCE July 1, 2023	2023-24 LEVY	ADJUSTMENTS TO ROLLS	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED June 30, 2024
Current:					
2023-24	\$ -	\$ 46,183,070	\$ (1,197,801)	\$ (44,381,782)	\$ 603,487
Prior Years:					
2022-23	531,351	-	(35,551)	(303,312)	192,488
2021-22	182,918	-	(13,679)	(78,980)	90,259
2020-21	113,770	-	(3,925)	(61,597)	48,248
2019-20	49,064	-	(3,489)	(29,346)	16,229
Prior Years	42,075	-	(3,751)	(8,470)	29,854
			-		
Total Prior	919,178	-	(60,395)	(481,705)	377,078
Total All Years	\$ 919,178	\$ 46,183,070	\$ (1,258,196)	\$ (44,863,487)	\$ 980,565

RECONCILIATION TO REVENUE:

	TOTAL
Cash Collections by County Treasurers Above	\$ 44,863,487
Accrual of Receivables:	
Taxes in Lieu	63,699
June 30, 2023	(232,949)
June 30, 2024	235,929
Change in deferred property tax revenue from prior year	360,139
Total Revenue - Government Wide Basis	\$ 45,290,305

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

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES**  
**OF TAXES UNCOLLECTED**  
**For the year ended June 30, 2024**

**DEBT SERVICE FUND**

TAX YEAR	TAXES RECEIVABLE July 1, 2023	2023-24 LEVY	ADJUSTMENTS TO ROLLS	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED June 30, 2024
Current:					
2023-24	\$ -	\$ 15,815,894	\$ (412,342)	\$ (15,196,670)	\$ 206,882
Prior Years:					
2022-23	181,724	-	(12,151)	(103,712)	65,861
2021-22	63,315	-	(4,733)	(27,333)	31,249
2020-21	36,939	-	(1,273)	(19,997)	15,669
2019-20	16,607	-	(1,181)	(9,929)	5,497
Prior Years	<u>(4,798)</u>	<u>-</u>	<u>(1,185)</u>	<u>(2,479)</u>	<u>(8,462)</u>
Total Prior	<u>293,787</u>	<u>-</u>	<u>(20,523)</u>	<u>(163,450)</u>	<u>109,814</u>
Total All Years	<u>\$ 293,787</u>	<u>\$ 15,815,894</u>	<u>\$ (432,865)</u>	<u>\$ (15,360,120)</u>	<u>\$ 316,696</u>

RECONCILIATION TO REVENUE:

	<u>TOTAL</u>
Cash Collections by County Treasurers Above	\$ 15,360,120
Accrual of Receivables:	
Taxes in Lieu	21,213
June 30, 2023	(70,812)
June 30, 2024	80,074
Change in deferred property tax revenue from prior year	<u>116,120</u>
Total Revenue - Government Wide Basis	<u>\$ 15,506,715</u>



# Statistical





## **statistical cover art**

Corvallis High School student Ella Boesch

# 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**

(accrual basis of accounting)

	Governmental Activities									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Assets</b>										
Current and other assets	\$ 35,858,609	\$ 52,306,074	\$ 111,932,543	\$ 188,048,308	\$ 204,174,833	\$ 223,967,004	\$ 34,806,413	\$ 30,928,067	\$ 30,546,096	\$ 29,752,343
Capital assets, net of accumulated depreciation	292,432,155	288,001,116	251,426,952	185,591,786	110,373,733	84,676,249	80,805,659	83,923,534	86,358,197	88,038,225
Other noncurrent assets	1,346,656	1,076,687	1,146,530	1,294,451	684,131	385,001	-	-	-	7,261,118
Total assets	<u>329,637,420</u>	<u>341,383,877</u>	<u>364,506,025</u>	<u>374,934,545</u>	<u>315,232,697</u>	<u>309,028,254</u>	<u>115,612,072</u>	<u>114,851,601</u>	<u>116,904,293</u>	<u>125,051,686</u>
<b>Deferred Outflows of Resources</b>										
Pension & OPEB related deferrals	<u>24,470,408</u>	<u>27,468,585</u>	<u>28,713,236</u>	<u>32,471,161</u>	<u>23,281,375</u>	<u>24,292,377</u>	<u>16,192,388</u>	<u>26,705,666</u>	<u>5,744,313</u>	<u>4,187,178</u>
<b>Liabilities</b>										
Current liabilities	16,197,289	24,673,274	27,707,964	26,978,614	20,215,382	17,958,030	16,016,764	13,015,046	15,434,479	14,612,082
Noncurrent liabilities	274,075,568	279,527,414	273,246,167	316,130,588	254,962,731	258,588,097	72,821,568	86,294,067	57,897,128	50,752,824
Total liabilities	<u>290,272,857</u>	<u>304,200,688</u>	<u>300,954,131</u>	<u>343,109,202</u>	<u>275,178,113</u>	<u>276,546,127</u>	<u>88,838,332</u>	<u>99,309,113</u>	<u>73,331,607</u>	<u>65,364,906</u>
<b>Deferred Inflows of Resources</b>										
Pension & OPEB Related Deferrals	<u>13,050,320</u>	<u>21,135,510</u>	<u>34,487,991</u>	<u>7,150,123</u>	<u>7,774,752</u>	<u>5,590,132</u>	<u>2,037,830</u>	<u>1,128,104</u>	<u>4,043,931</u>	<u>14,011,017</u>
<b>Net position</b>										
Net investment in capital assets	80,670,654	76,776,812	98,970,125	175,213,690	244,774,593	71,266,392	65,729,893	62,678,748	56,413,066	49,970,618
Restricted	1,701,357	2,801,406	1,393,493	1,739,198	1,566,009	188,636,195	439,878	486,719	557,168	758,447
Unrestricted	(31,587,360)	(36,061,954)	(42,586,479)	(119,806,507)	(190,779,395)	(208,714,090)	(25,241,473)	(22,045,417)	(11,697,165)	(925,759)
Total net position	<u>\$ 50,784,651</u>	<u>\$ 43,516,264</u>	<u>\$ 57,777,139</u>	<u>\$ 57,146,381</u>	<u>\$ 55,561,207</u>	<u>\$ 51,188,497</u>	<u>\$ 40,928,298</u>	<u>\$ 41,120,050</u>	<u>\$ 45,273,069</u>	<u>\$ 49,803,306</u>

*Notes*

*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									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Program expenses</b>										
Instruction	\$ 62,119,144	\$ 75,349,409	\$ 59,548,119	\$ 58,497,883	\$ 56,364,892	\$ 51,898,760	\$ 49,496,621	\$ 47,355,749	\$ 49,547,239	\$ 34,852,268
Support services	51,370,846	55,474,896	45,117,024	42,079,878	38,833,039	33,855,885	30,920,077	29,927,990	30,267,462	21,631,931
Enterprise and community services	4,778,282	5,364,565	4,570,098	3,645,032	3,928,452	3,867,842	3,897,594	3,927,289	3,914,712	2,983,900
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	118,051
Interest on long-term debt	8,220,456	7,869,246	9,279,623	8,796,088	4,897,413	5,175,218	4,379,522	1,140,242	2,083,001	2,452,351
Total expenses	<u>126,488,728</u>	<u>144,058,116</u>	<u>118,514,864</u>	<u>113,018,881</u>	<u>104,023,796</u>	<u>94,797,705</u>	<u>88,693,814</u>	<u>82,351,270</u>	<u>85,812,414</u>	<u>62,038,501</u>
<b>Program revenues</b>										
Charges for services										
Instruction	-	-	6,225	150	7,965	19,295	15,905	-	-	51,238
Support services	964,361	1,160,951	915,014	353,972	847,940	1,196,546	1,221,109	1,351,347	1,345,177	1,240,582
Enterprise and community services	666,584	1,235,104	1,003,977	64,852	901,919	1,300,642	1,315,083	1,215,381	1,203,177	1,196,907
Operating grants and contributions										
Instruction	10,955,912	8,098,539	6,128,996	5,141,622	3,327,811	3,665,744	2,564,868	2,402,773	3,031,924	2,917,690
Support services	7,215,033	5,764,150	4,330,846	3,488,887	2,095,782	2,145,731	1,381,239	1,252,492	1,373,051	1,520,558
Enterprise and community services	2,511,662	2,371,399	443,665	304,616	1,799,880	1,898,307	1,822,131	1,771,721	1,775,657	1,797,268
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Total program revenues	<u>22,313,552</u>	<u>18,630,143</u>	<u>12,828,723</u>	<u>9,354,099</u>	<u>8,981,297</u>	<u>10,226,265</u>	<u>8,320,335</u>	<u>7,993,714</u>	<u>8,728,986</u>	<u>8,724,243</u>
Net (expense) revenue	<u>(104,175,176)</u>	<u>(125,427,973)</u>	<u>(105,686,141)</u>	<u>(103,664,782)</u>	<u>(95,042,499)</u>	<u>(84,571,440)</u>	<u>(80,373,479)</u>	<u>(74,357,556)</u>	<u>(77,083,428)</u>	<u>(53,314,258)</u>
<b>General revenues</b>										
Property taxes levied for general purposes	45,290,305	42,760,440	41,102,296	39,119,545	37,294,209	35,494,472	32,783,622	30,804,770	27,969,028	28,358,014
Property taxes levied for debt service	15,506,715	14,618,315	14,204,802	12,719,907	12,615,266	12,475,276	6,406,822	9,424,216	9,612,418	9,652,592
State school fund for education and support services	43,548,133	39,743,531	38,557,720	37,738,811	38,474,357	35,580,286	36,625,039	31,078,437	31,909,124	29,746,727
Common school fund	1,344,575	1,240,431	1,092,379	1,010,696	945,382	1,029,035	979,239	1,184,612	1,129,382	919,188
Unrestricted state and local revenue	2,062,594	6,556,731	5,287,525	9,746,249	3,093,567	2,345,725	1,701,213	1,509,425	1,089,344	907,982
Unrestricted grants and contributions	-	3,372,292	4,180,839	3,431,595	685,576	-	-	-	-	25,968
Intermediate sources	895,511	976,723	1,248,015	984,943	893,551	1,072,147	862,226	887,162	566,109	577,461
Unrealized gain (loss) from investments	-	-	-	(3,335,218)	-	-	(19,920)	-	-	-
Capital lease issuance	-	-	519,532	789,813	-	-	-	-	-	-
Earnings on investments	2,790,880	1,898,635	123,791	3,043,615	5,413,301	6,837,007	740,187	464,778	277,786	212,619
Gain on sale of capital assets	4,850	-	-	-	-	(2,309)	-	-	-	(154,786)
Early retirement liability write off	-	-	-	-	-	-	103,299	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	980,227
Total general revenues	<u>111,443,563</u>	<u>111,167,098</u>	<u>106,316,899</u>	<u>105,249,956</u>	<u>99,415,209</u>	<u>94,831,639</u>	<u>80,181,727</u>	<u>75,353,400</u>	<u>72,553,190</u>	<u>71,225,992</u>
<b>Change in net position</b>	<u>\$ 7,268,387</u>	<u>\$ (14,260,875)</u>	<u>\$ 630,758</u>	<u>\$ 1,585,174</u>	<u>\$ 4,372,710</u>	<u>\$ 10,260,199</u>	<u>\$ (191,752)</u>	<u>\$ 995,844</u>	<u>\$ (4,530,238)</u>	<u>\$ 17,911,734</u>

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**FUND BALANCES OF GOVERNMENTAL FUNDS**

**Last ten fiscal years ended June 30**

(accrual basis of accounting)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>General Fund</b>										
Assigned										
Assigned to operating contingency	\$ 2,431,191	\$ 2,243,949	\$ 2,115,102	\$ 2,005,033	\$ 2,015,470	\$ 1,924,370	\$ 1,816,845	\$ 1,613,830	\$ 1,574,191	\$ 1,556,157
Assigned to rainy day fund	4,862,382	4,487,899	4,230,204	4,010,066	4,030,939	3,848,740	3,633,690	3,227,661	3,148,381	3,112,314
Assigned to unappropriated ending fund balance	12,093,042	7,762,095	6,793,634	8,479,354	6,632,727	7,400,764	7,022,392	3,974,666	4,233,182	3,392,880
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		-	-	-	-	-	-	-	-	-
Committed										
Committed to classified bargaining		-	500,000	-	-	-	-	-	-	-
Unassigned										326,840
Total General Fund balance	<u>19,386,615</u>	<u>14,493,943</u>	<u>13,638,940</u>	<u>14,494,452</u>	<u>12,679,136</u>	<u>16,373,874</u>	<u>14,680,683</u>	<u>10,138,976</u>	<u>10,278,573</u>	<u>8,388,191</u>
<b>All Other Governmental Funds</b>										
Nonspendable	357,356	311,210	335,394	301,402	284,419	264,379	212,418	162,892	108,010	153,965
Restricted for debt service	535,315	200,588	246,963	444,747	881,879	988,248	439,878	486,719	557,170	200,108
Restricted for school facilities	144,975	1,127,761	66,899,940	140,231,256	165,325,450	187,262,946	-	-	-	-
Restricted for special programs	(325,589)									
Assigned to debt service	1,230,927	1,341,197	1,403,838	1,523,444	78,361	89,096	213,657	3,336,524	2,893,748	2,552,594
Committed to special programs	431,551	10,722,188	1,263,512	207,279	443,268	1,070,234	984,695	695,376	957,964	1,426,493
Committed to student body activities	705,609	448,502	439,325	379,155	473,465	463,889	578,531	733,632	797,490	662,506
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
Committed to early retirement incentives	-	-	-	-	-	-	-	103,299	607,692	741,085
Total all other governmental funds balances	<u>3,080,144</u>	<u>14,151,446</u>	<u>72,724,341</u>	<u>145,521,680</u>	<u>170,114,457</u>	<u>192,789,869</u>	<u>4,006,841</u>	<u>7,053,391</u>	<u>7,897,480</u>	<u>9,007,321</u>
<b>Total fund balances</b>	<u>\$ 22,466,759</u>	<u>\$ 28,645,389</u>	<u>\$ 86,363,281</u>	<u>\$ 160,016,132</u>	<u>\$ 182,793,593</u>	<u>\$ 209,163,743</u>	<u>\$ 18,687,524</u>	<u>\$ 17,192,367</u>	<u>\$ 18,176,053</u>	<u>\$ 17,395,512</u>

**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)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>REVENUES</b>										
Local sources	\$ 72,758,401	\$ 68,568,793	\$ 62,789,384	\$ 63,245,882	\$ 62,011,453	\$ 63,760,128	\$ 47,162,387	\$ 47,491,730	\$ 45,474,921	\$ 44,882,164
Intermediate sources	895,511	976,723	1,248,015	984,943	893,551	1,072,147	862,226	887,162	566,109	577,461
State sources	54,069,639	52,474,918	48,176,640	48,566,330	43,456,784	39,320,126	38,609,026	32,745,839	33,900,260	31,833,772
Federal sources	9,180,877	11,652,186	9,772,342	7,065,089	4,480,796	4,589,620	4,370,851	4,495,826	4,503,448	4,519,152
Total revenues	<u>136,904,428</u>	<u>133,672,620</u>	<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>
<b>EXPENDITURES</b>										
Current										
Instruction	59,208,105	62,573,562	55,916,558	50,828,145	52,553,266	49,612,900	45,754,643	43,208,120	41,565,059	39,701,831
Support services	49,593,519	47,363,023	41,890,358	36,274,403	36,979,331	32,925,067	28,787,083	27,690,186	25,932,037	25,447,705
Enterprise and community services	4,638,518	4,504,463	4,291,376	3,167,126	3,662,794	3,695,975	3,564,966	3,584,510	3,240,031	3,399,099
Facilities acquisition and construction	10,543,575	59,771,838	76,340,215	85,253,744	29,003,433	6,538,598	24,967	558,594	1,623,228	134,477
Debt service	19,433,009	21,012,489	17,720,257	14,991,271	16,034,601	15,205,663	11,859,833	11,562,832	11,303,843	11,076,002
Total expenditures	<u>143,416,726</u>	<u>195,225,375</u>	<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>
Revenues over (under) expenditures	<u>(6,512,298)</u>	<u>(61,552,755)</u>	<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>
<b>OTHER FINANCING SOURCES (USES)</b>										
Loss on Sale of Investments	-	-	-	(3,335,218)	-	-	-	-	-	-
Capital lease/SPITAs	328,818	3,834,863	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	1,475,350	1,488,294	-	-	-	-	103,299	-	-	1,100,000
Transfers out	(1,475,350)	(1,488,294)	-	-	-	-	(103,299)	-	-	-
Proceeds from the sale of assets	4,850	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>333,668</u>	<u>3,834,863</u>	<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>
Net change in fund balance	<u>\$ (6,178,630)</u>	<u>\$ (57,717,892)</u>	<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>
Debt service as a percentage of noncapital expenditures	<u>13.6%</u>	<u>10.8%</u>	<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>

# 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**

Fiscal Year Ending June 30	Real Property	Personal Property	Public Utility	Total Assessed Value	Total Direct Tax Rate	Real Market Value	Assessed Value as a % of Actual Value
2024	\$ 7,570,824,188	\$231,186,731	\$253,349,320	\$ 8,055,360,239	\$ 7.92	\$14,999,182,272	54%
2023	7,292,355,314	254,868,392	130,815,753	7,678,039,459	7.91	13,899,858,423	55%
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%

*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: Tax Reports 2023, Tables 1A and 1B*

*Linn County Assessment and Taxation: Summary of Assessment and Levies (SAL) 2023-2024, Tables 1A and 1B*

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

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<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	1.96	1.95	1.94	1.81	1.86	1.95	1.06	1.59	1.73	1.79
Total Direct Tax Rate	<u>\$7.92</u>	<u>\$7.91</u>	<u>\$7.90</u>	<u>\$7.77</u>	<u>\$7.82</u>	<u>\$7.91</u>	<u>\$7.02</u>	<u>\$7.55</u>	<u>\$7.69</u>	<u>\$7.75</u>
<b>Overlapping Total Property Tax Rates</b>										
City of Corvallis	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.16	\$6.17	\$6.18	\$6.19	\$6.19
Benton County	3.11	3.11	3.11	3.11	3.11	3.11	3.11	3.11	3.11	3.11
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	0.73	0.73	0.67	0.67	0.67	0.67	0.67	0.68	0.68	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
Benton Soil And Water Conservation District	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Benton County Emergency Service District	0.45	0.45	0.45	0.45	-	-	-	-	-	-

**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: Tax Reports 2023, Table 4A-Detail of Taxing District Levies 2023-24*

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

**PRINCIPAL PROPERTY TAX PAYERS FOR BENTON COUNTY**  
**Current year and nine years ago**

Taxpayer	2024			2015		
	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value
<b>Ten largest taxpayers</b>						
HP Inc	\$ 414,192,411	1	5.14%	\$ 263,686,212	1	4.70%
700 SW Chickadee Street LLC	72,206,721	2	0.90%	-	NR	-
Hollingsworth & Vose Fiber Company	72,913,362	3	0.91%	24,079,502	4	0.43%
Pacificorp	75,324,112	4	0.94%	37,953,000	3	0.68%
Comcast Corporation	58,151,407	5	0.72%	46,944,200	2	0.84%
Northwest Natural Gas Co	51,853,000	6	0.64%	26,448,000	6	0.47%
Washington Ave Mixed Use LLC	33,145,022	8	0.41%	-	NR	-
Avery Investments LLC	28,645,770	9	0.36%	20,273,243	5	0.36%
Oregon State Credit Union	25,182,604	10	0.31%	-	NR	-
Starker Forest Inc	-	NR	-	25,221,981	7	0.45%
Witham Hill Oaks Apartments LLC	-	NR	-	16,019,635	8	0.29%
American Campus Communities Inc	-	NR	-	15,257,259	9	0.27%
Bender Equities Inc	-	NR	-	12,260,211	10	0.22%
Subtotal of ten largest taxpayers	\$ 831,614,409		10.32%	\$ 488,143,243		8.71%
All other taxpayers	7,223,745,830		89.68%	5,117,236,736		91.29%
Total all taxpayers	<u>\$ 8,055,360,239</u>		<u>100.00%</u>	<u>\$ 5,605,379,979</u>		<u>100.00%</u>

*Sources*

*Benton County Department of Assessment: Top 20 Taxpayers for Tax Year 2023, 2014*

**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
2024	\$ 61,998,964	\$ 59,578,452	96.1%	\$ 645,154	\$ 60,223,606	97.1%
2023	59,537,591	57,188,165	96.1%	592,897	57,781,062	97.0%
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%

*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

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			Net General Bonded Debt	Percent of Real Market Value	Per Student	Per Capita
	General Obligation Bonds	Unamortized Bond Premium	Less Amount Available for Repayment				
2024	\$ 180,728,119	\$ 28,260,506	\$ 311,210	\$ 208,677,415	1.39%	\$ 34,109	\$ 2,136
2023	186,385,240	30,279,114	200,588	216,463,766	1.56%	34,024	2,216
2022	191,306,307	32,297,722	246,963	223,357,066	1.85%	35,025	2,319
2021	194,858,524	34,316,330	444,748	228,730,106	1.99%	35,402	2,402
2020	159,539,046	25,829,549	881,879	184,486,716	1.77%	27,352	1,945
2019	166,234,046	28,049,981	988,248	193,295,779	2.01%	28,459	2,055
2018	12,905,000	1,483,772	439,878	13,948,894	0.16%	2,029	150
2017	18,660,000	2,099,730	486,720	20,273,010	0.25%	3,020	222
2016	26,820,000	2,938,741	557,170	29,201,571	0.38%	4,351	327
2015	34,395,000	3,672,607	200,108	37,867,499	0.51%	5,700	430

Fiscal Year Ending June 30	Other Governmental Activities Debt			Total District Debt	Percent of Real Market Value	Per Student	Per Capita
	Limited Tax Pension Obligation Bonds	Capital Leases	Other Debt				
2024	\$ 10,235,000	\$ 321,655	\$ 372,653	\$ 219,606,723	1.46%	\$ 35,895	\$ 2,247
2023	12,565,000	1,119,019	554,611	230,702,396	1.66%	36,263	2,362
2022	14,640,000	1,000,633	237,570	239,235,269	1.98%	37,515	2,484
2021	16,475,000	1,082,078	263,597	246,550,781	2.14%	38,160	2,589
2020	16,475,000	1,185,178	159,663	202,306,557	1.95%	29,994	2,133
2019	16,992,135	1,038,909	95,073	211,421,896	2.20%	31,128	2,248
2018	17,503,800	686,994	-	32,139,688	0.36%	4,675	345
2017	18,008,178	485,056	-	38,766,244	0.48%	5,774	425
2016	18,503,932	186,390	-	47,891,893	0.62%	7,135	536
2015	19,040,630	-	-	56,908,129	0.77%	8,567	646

*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, 2024**

Overlapping Issuer	Net Property Tax Backed Debt	Percent Overlapping	Net Overlapping Debt
Benton County	\$ 49,135,000	72.61%	\$ 35,674,909
City of Corvallis	445,000	99.31%	441,926
City of Philomath	234,703	0.00%	-
Lane Community College	198,440,000	0.00%	1,984
Linn-Benton Community College	41,251,359	35.95%	14,827,801
Linn-Benton-Lincoln ESD	5,450,000	24.20%	1,318,867
Philomath RFPD 4	1,020,000	16.41%	167,335
Subtotal, overlapping debt			<u>\$ 52,432,822</u>
District direct net property tax backed debt			<u>\$ 180,728,119</u>
Total direct and overlapping debt			<u><u>\$ 233,160,941</u></u>

*Notes*

*Net property-tax backed debt includes all general obligation bonds and limited-tax general obligation bonds, less 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 2024**

Real Market Value	\$ 14,999,182,272
Debt Limit (7.95% of Real Market Value)	\$ 1,192,434,991
Amount of Debt Applicable to Debt Limit:	
General Obligation Bonded Debt	180,728,119
Less: Amount Available in Debt Service Fund	<u>(311,210)</u>
Amount of Debt Applicable to Debt Limit	<u>\$ 180,416,909</u>
Legal debt margin	<u><u>\$ 1,012,018,082</u></u>

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
2024	\$ 1,192,434,991	\$ 180,416,909	\$ 1,012,329,292	15.1%
2023	\$ 1,105,038,745	\$ 186,184,652	\$ 919,054,681	16.8%
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%

*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:*

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

# 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
2024	97,713	\$5,892,772	\$60,307	3.2%
2023	97,661	5,493,764	56,253	2.8%
2022	96,321	5,324,986	55,284	3.4%
2021	95,214	4,750,067	49,888	4.0%
2020	94,844	4,433,318	46,743	7.4%
2019	94,042	4,205,820	44,723	3.1%
2018	93,257	3,943,228	42,283	2.9%
2017	91,178	3,784,693	41,509	3.2%
2016	89,368	3,582,335	40,085	4.1%
2015	88,034	3,429,054	38,951	4.1%

#### Notes

*Population - Census Bureau midyear population estimates*

*June monthly unemployment rate seasonally adjusted for Corvallis, OR Metropolitan Service Area (MSA).*

#### Sources

*U.S. Bureau of Economic Analysis, "CAINCI County and MSA personal income summary: personal income, population, per capita 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	2024			2015		
	Employees	Rank	% of Total Employment	Employees	Rank	% of Total Employment
Oregon State University*	14,281	1	32.26%	10,022	1	25.08%
Samaritan Health Services	3,370	2	7.61%	2,697	2	6.75%
HP, Inc.**	1,240	3	2.80%	1,525	3	3.82%
Corvallis School District 509J	848	4	1.92%	552	5	1.38%
Corvallis Clinic	455	5	1.03%	591	4	1.48%
Benton County	648	6	1.46%	395	8	0.99%
City of Corvallis	470	7	1.06%	413	6	1.03%
Oregon State Credit Union	250	8	0.56%	400	7	1.00%
NuScale Power	200	9	0.45%	-		
Jacobs Engineering Group (previously CH2M Hill)	150	10	0.34%	-		
Fiserv				232	9	0.58%
ATS Systems Oregon				190	10	0.48%
Subtotal of ten largest employers	<u>21,912</u>		<u>49.50%</u>	<u>17,017</u>		<u>42.59%</u>
All other employers	<u>22,358</u>		<u>50.50%</u>	<u>22,943</u>		<u>57.41%</u>
Total area employment	<u><u>44,270</u></u>		<u><u>100.00%</u></u>	<u><u>39,960</u></u>		<u><u>100.00%</u></u>

*Notes*

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

*\*Includes statewide and branch campuses.*

*\*\*HP, Inc. did not confirm employment numbers citing privacy concerns*

*Sources*

*Corvallis School District 509J*

# 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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Regular Programs	327.0	335.4	342.0	328.0	336.9	341.8	334.4	321.9	313.6	303.9
Special Programs	189.4	193.1	183.7	163.6	185.6	176.8	161.3	155.1	149.6	143.6
Total Instruction	<u>516.4</u>	<u>528.5</u>	<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>
Support Services—Students	102.3	115.3	112.5	86.1	95.4	79.0	66.3	61.1	58.6	57.3
Support Services—Instructional Staff	31.3	36.9	39.6	29.9	33.9	33.3	32.7	35.8	29.3	32.9
Support Services—General Administration	2.2	2.0	2.0	2.0	2.2	2.0	2.0	2.0	2.0	2.0
School Administration	54.0	50.7	50.8	48.9	48.6	44.7	42.2	42.7	42.5	44.4
Support Services – Business	71.8	67.1	63.1	60.7	64.7	59.5	56.3	57.1	54.3	52.4
Support Services—Central Activities	32.4	32.5	31.3	29.6	28.8	19.2	18.1	16.8	17.2	13.6
Total Support Services	<u>294.0</u>	<u>304.5</u>	<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>
Food Services	33.9	35.1	32.5	29.8	33.7	35.2	35.9	36.1	35.8	37.8
Community Services	2.6	1.9	2.1	2.2	2.7	3.2	3.6	3.5	2.0	2.5
Total Enterprise and Community Services	<u>36.5</u>	<u>37.0</u>	<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>
Facilities Acquisition and Construction	1.0	2.1	3.8	2.3	2.2	2.1	-	-	-	-
Total Facilities Acquisition and Construction	<u>1.0</u>	<u>2.1</u>	<u>3.8</u>	<u>2.3</u>	<u>2.2</u>	<u>2.1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total FTE	<u>847.9</u>	<u>872.1</u>	<u>863.3</u>	<u>783.1</u>	<u>834.8</u>	<u>796.8</u>	<u>752.8</u>	<u>732.0</u>	<u>704.9</u>	<u>690.4</u>

Source

*Corvallis School District 509J*

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

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

**Last ten fiscal years**

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Fiscal Year	Certified	Classified	Non- Represented	Administrative	Total
Ending	Staff	Staff	Staff	Staff	
June 30					
2024	404.3	387.4	24.4	31.8	847.9
2023	408.3	405.2	25.1	33.5	872.1
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

*Source*

*Corvallis School District 509J*

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**OPERATING STATISTICS**

**Last ten fiscal years**

Fiscal Year		Average					Student-	Students
Ending	Student	Daily	Operating	Cost per	%	Certified	Certified	Eligible
June 30	Enrollment	Membership	Expenditures	Student	Change	Staff	Staff	for Free or
		(ADMw)				(FTE)	Ratio	Reduced
								Priced Meals*
2024	6,118	7,190.6	113,440,142	18,542	3.1%	404.3	15.13	24%
2023	6,362	7,407.2	114,441,048	17,988	12.4%	408.3	15.58	42%
2022	6,377	7,439.4	102,098,292	16,010	3.0%	411.2	15.51	32%
2021	6,461	7,482.2	100,455,878	15,548	8.4%	393.3	16.43	27%
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%

*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.*

*\*FY 2024 reflects "Students Experiencing Poverty". Oregon Department of Education no longer provides data on Students Eligible for Free and Reduced due to the implementation of Community Eligibility Provision. At-A-Glance District Profile now reports Students Experiencing Poverty . Corvallis School District 509J is Community Eligibility Provision district-wide for FY 2025. All students are now offered breakfast and lunch at no cost.*

*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	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Adams Elementary	1962			<i>remodel</i>							
Square Feet		56,656	56,656	56,656	48,621	48,621	48,621	48,621	48,621	48,621	48,621
Enrollment		358	383	376	353	430	441	442	409	398	378
Franklin K-8 School	1947		<i>remodel</i>								
Square Feet		35,944	35,944	35,944	35,944	35,944	35,944	35,944	35,944	35,944	35,944
Enrollment		303	301	319	289	317	331	336	341	358	356
Kathryn Jones Harrison Elementary	1960		<i>remodel</i>								
Square Feet		46,994	50,494	50,494	40,155	40,155	40,155	40,155	40,155	40,155	40,155
Enrollment		273	273	284	312	348	359	357	348	345	338
Garfield Elementary	1955		<i>remodel</i>								
Square Feet		59,289	59,289	59,289	46,792	46,792	46,792	46,792	46,792	46,792	46,792
Enrollment		368	378	386	390	445	436	444	435	431	419
Bessie Coleman Elementary	2021				<i>replaced</i>						
Square Feet		67,466	67,466	67,466	44,902	44,902	44,902	44,902	44,902	44,902	44,902
Enrollment		346	345	308	317	412	424	422	389	365	343
Mt View Elementary	1954		<i>remodel</i>								
Square Feet		48,548	47,470	47,470	51,058	51,058	51,058	51,058	51,058	51,058	51,058
Enrollment		231	232	258	215	294	315	324	339	339	303
Letitia Carson Elementary	1962		<i>remodel</i>								
Square Feet		50,780	54,280	54,280	39,901	39,901	39,901	39,901	39,901	39,901	39,901
Enrollment		353	390	383	317	412	424	422	389	365	343
Lincoln Elementary	2021				<i>replaced</i>						
Square Feet		68,560	68,560	68,560	39,645	39,645	39,645	39,645	39,645	39,645	39,645
Enrollment		320	331	328	318	376	364	386	360	367	385
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		535	570	525	439	615	604	574	544	546	562
Linus Pauling Middle School	2004										
Square Feet		133,640	131,327	131,327	131,327	131,327	131,327	131,327	131,327	131,327	131,327
Enrollment		732	768	766	725	804	765	736	747	711	712
Corvallis High School	2005										
Square Feet		310,590	298,525	298,525	252,352	252,352	252,352	252,352	252,352	252,352	252,352
Enrollment		1,255	1,284	1,229	1,072	1,249	1,243	1,282	1,246	1,312	1,279
Crescent Valley High School	1971										
Square Feet		243,400	247,071	247,071	247,071	247,071	247,071	247,071	247,071	247,071	247,071
Enrollment		942	931	943	845	935	995	1,001	1,005	1,022	1,014
Harding Center	1923		<i>remodel</i>								
Square Feet		41,941	37,441	37,441	39,345	39,345	39,345	39,345	39,345	37,441	37,441
District Office	1967										
Square Feet		33,400	31,851	31,851	32,750	32,750	32,750	32,750	32,750	32,750	32,750
Western View Center	1988		<i>remodel</i>								
Square Feet		7,968	6,400	6,400	7,992	7,992	7,992	7,992	7,992	7,992	7,992

*Notes*

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





## **compliance cover art**

collaborative art piece - Letitia Carson Elementary School

# Other Information

Other information contained herein include schedules of future requirements of bonded debt and supplemental information required by Oregon Department of Education (ODE).

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**SCHEDULE OF FUTURE REQUIREMENTS OF BONDED DEBT  
June 30, 2024**

Fiscal Year Ended June 30	General Obligation Bonds			
	Principal	Compounded Interest	Interest	Total
	2025	\$ 6,369,648	\$ 460,352	\$ 8,896,388
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>\$ 180,728,119</u>	<u>\$ 2,636,881</u>	<u>\$ 77,637,038</u>	<u>\$ 261,002,038</u>

Fiscal Year Ended June 30	Limited Tax Pension Obligation Bonds			
	Principal	Compounded Interest	Interest	Total
	2025	\$ 2,605,000	\$ -	\$ 568,043
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>\$ 10,235,000</u>	<u>\$ -</u>	<u>\$ 1,337,550</u>	<u>\$ 11,572,550</u>

Total: \$ 190,963,119 \$ 2,636,881 \$ 78,974,588 \$ 272,574,588

**CORVALLIS SCHOOL DISTRICT 509J**

**Benton County, Oregon**

**SUPPLEMENTAL INFORMATION AS REQUIRED BY  
OREGON DEPARTMENT OF EDUCATION  
For the year ended June 30, 2024**

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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	\$ 1,963,579
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	\$34,631,423		\$15,369,382				
1120 Local Option Ad Valorem Taxes Levied by District	\$10,248,580						
1130 Construction Excise Tax		\$130,301					
1190 Penalties and Interest on Taxes	\$50,163		\$21,213				
1200 Revenue from Local Governmental Units Other Than Districts							
1311 Regular Day School Tuition - From Individuals							
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	\$3,429,068		\$20,305				
1600 Food Service		\$712,730					
1700 Extracurricular Activities		\$899,353					
1800 Community Services Activities		\$37,734					
1910 Rentals	\$1,874	\$25,400					
1920 Contributions and Donations From Private Sources	\$8,150	\$1,500,144					\$833,167
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	\$139,744						
1970 Services Provided Other Funds			\$2,917,087			\$15,787,586	
1980 Fees Charged to Grants	\$717,126						
1990 Miscellaneous	\$1,527,098	\$365,994	\$5,531			\$5,792	
<b>Total Revenue from Local Sources</b>	<b>\$50,753,227</b>	<b>\$3,671,657</b>	<b>\$18,333,518</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,793,377</b>	<b>\$833,167</b>
Revenue from Intermediate Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
2101 County School Funds	\$122,663						
2102 General ESD Revenue	\$384,913						
2103 Excess ESD Local Revenue							
2105 Natural Gas, Oil, and Mineral Receipts							
2110 Intermediate "I" Tax							
2199 Other Intermediate Sources							
2200 Restricted Revenue	\$260,000	\$127,935					
2800 Revenue in Lieu of Taxes							
2900 Revenue for/on Behalf of the District							
<b>Total Revenue from Intermediate Sources</b>	<b>\$767,576</b>	<b>\$127,935</b>	<b>\$0</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	\$43,530,506						
3102 State School Fund - School Lunch Match		\$17,627					
3103 Common School Fund	\$1,344,575						
3104 State Managed County Timber							
3106 State School Fund - Accrual							
3199 Other Unrestricted Grants-in-Aid	\$558,248						
3204 Driver Education							
3222 State School Fund (SSF) Transportation Equipment							
3299 Other Restricted Grants-in-Aid		\$8,601,107		\$17,319			
3800 Revenue in Lieu of Taxes							
3900 Revenue for/on Behalf of the District	\$258						
<b>Total Revenue from State Sources</b>	<b>\$45,433,586</b>	<b>\$8,618,734</b>	<b>\$0</b>	<b>\$17,319</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	\$34,355						
4202 Medicaid Reimbursement for Eligible K-12 Expenses (Ages 5-21)	\$258,894						
4300 Restricted Revenue From the Federal Government							
4500 Restricted Revenue From the Federal Government Through the State		\$8,548,969		\$35,520			
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		\$142,901					
4801 Federal Forest Fees							
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		\$160,239					
<b>Total Revenue from Federal Sources</b>	<b>\$293,248</b>	<b>\$8,852,110</b>	<b>\$0</b>	<b>\$35,520</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 Other Financing Sources	\$328,818						
5200 Interfund Transfers		\$1,475,350					
5300 Sale of or Compensation for Loss of Fixed Assets	\$2,625	\$2,225					
5400 Resources - Beginning Fund Balance	\$14,493,943	\$3,153,084	\$1,724,719	\$9,273,642		\$9,766,165	\$232,968
<b>Total Revenue from Other Sources</b>	<b>\$14,825,386</b>	<b>\$4,630,659</b>	<b>\$1,724,719</b>	<b>\$9,273,642</b>	<b>\$0</b>	<b>\$9,766,165</b>	<b>\$232,968</b>
<b>Grand Total</b>	<b>\$112,073,023</b>	<b>\$25,901,094</b>	<b>\$20,058,237</b>	<b>\$9,326,481</b>	<b>\$0</b>	<b>\$25,559,542</b>	<b>\$1,066,134</b>

**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	\$16,529,415	\$10,100,700	\$5,165,160	\$705,026	\$547,634	\$10,894		
1113	Elementary Extracurricular	\$0							
1121	Middle/Junior High Programs	\$9,065,894	\$5,434,189	\$2,689,979	\$290,491	\$641,885		\$9,350	
1122	Middle/Junior High School Extracurricular	\$20,906	\$12,105	\$3,091		\$5,710			
1131	High School Programs	\$10,393,145	\$6,355,735	\$3,066,036	\$310,177	\$625,598	\$19,300	\$16,299	
1132	High School Extracurricular	\$174,265	\$98,400	\$26,349		\$49,517			
1140	Pre-Kindergarten Programs	\$0							
1210	Programs for the Talented and Gifted	\$0							
1220	Restrictive Programs for Students with Disabilities	\$3,922,253	\$2,318,397	\$1,487,889	\$111,448	\$4,520			
1250	Less Restrictive Programs for Students with Disabilities	\$4,522,607	\$2,726,969	\$1,533,529	\$223,752	\$38,356			
1260	Treatment and Habilitation	\$0							
1271	Remediation	\$0							
1272	Title I	\$0							
1280	Alternative Education	\$1,849,558	\$424,080	\$209,410	\$1,192,911	\$23,156			
1291	English Second Language Programs	\$1,977,506	\$1,276,839	\$614,791	\$53,672	\$32,205			
1292	Teen Parent Program	\$0							
1293	Migrant Education	\$0							
1294	Youth Corrections Education	\$0							
1299	Other Programs	\$23,518	\$18,457	\$5,061					
1300	Adult/Continuing Education Programs	\$0							
1400	Summer School Programs	\$9,036	\$6,727	\$1,956		\$353			
<b>Total Instruction Expenditures</b>		<b>\$48,488,103</b>	<b>\$28,772,597</b>	<b>\$14,803,252</b>	<b>\$2,887,477</b>	<b>\$1,968,934</b>	<b>\$30,194</b>	<b>\$25,649</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	\$2,100,568	\$1,238,256	\$832,319	\$26,967	\$3,026			
2120	Guidance Services	\$2,651,266	\$1,762,757	\$863,075	\$9,963	\$15,471			
2130	Health Services	\$787,558	\$390,856	\$251,407	\$109,113	\$33,416		\$2,766	
2140	Psychological Services	\$17,116	\$13,369	\$3,645		\$102			
2150	Speech Pathology and Audiology Services	\$1,227,806	\$427,209	\$188,609	\$606,977	\$3,724		\$1,286	
2160	Other Student Treatment Services	\$245,968	\$164,457	\$70,595	\$8,352			\$2,564	
2190	Service Direction, Student Support Services	\$619,946	\$382,576	\$179,533	\$57,001			\$836	
2210	Improvement of Instruction Services	\$1,117,873	\$696,240	\$308,512	\$40,028	\$66,123		\$6,970	
2220	Educational Media Services	\$525,475	\$246,029	\$176,082	\$9,677	\$93,686			
2230	Assessment & Testing	\$515,247	\$258,188	\$166,380	\$3,756	\$86,923			
2240	Instructional Staff Development	\$337,158	\$87,707	\$21,640	\$213,241	\$14,262		\$307	
2310	Board of Education Services	\$133,747	\$8,381	\$4,618	\$77,773	\$34,670		\$8,305	
2320	Executive Administration Services	\$496,327	\$299,633	\$139,100	\$51,702	\$4,520		\$1,372	
2410	Office of the Principal Services	\$5,443,059	\$3,622,292	\$1,675,233	\$36,157	\$70,245		\$39,132	
2490	Other Support Services - School Administration	\$402,958	\$267,001	\$122,731	\$13,226				
2510	Direction of Business Support Services	\$466,260	\$218,766	\$96,757	\$2,590	\$45,860		\$102,286	
2520	Fiscal Services	\$1,684,213	\$373,930	\$166,542	\$86,697	\$388,564		\$668,481	
2540	Operation and Maintenance of Plant Services	\$11,089,490	\$3,355,459	\$1,876,105	\$4,545,805	\$642,092	\$148,486	\$521,545	
2550	Student Transportation Services	\$5,574,646	\$110,685	\$64,501	\$5,393,207	\$6,252			
2570	Internal Services	\$76,838	\$45,645	\$31,193					
2610	Direction of Central Support Services	\$0							
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	\$0							
2630	Information Services	\$328,313	\$155,381	\$77,084	\$31,082	\$64,552		\$215	
2640	Staff Services	\$1,208,721	\$555,120	\$303,171	\$186,963	\$148,398		\$15,071	
2660	Technology Services	\$4,160,606	\$1,306,153	\$677,580	\$661,927	\$1,510,772		\$4,175	
2670	Records Management Services	\$0							
2680	Interpretation and Translation Services	\$288,601	\$185,976	\$92,680	\$9,945				
2690	Other Support Services - Central	\$0							
2700	Supplemental Retirement Program	\$0							
<b>Total Support Services Expenditures</b>		<b>\$41,499,760</b>	<b>\$16,172,066</b>	<b>\$8,389,091</b>	<b>\$12,182,149</b>	<b>\$3,232,657</b>	<b>\$148,486</b>	<b>\$1,375,311</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	\$432,181	\$134,537	\$65,783	\$151,109	\$2,329		\$78,423	
3300	Community Services	\$0							
3500	Custody and Care of Children Services	\$0							
<b>Total Enterprise and Community Services Expenditures</b>		<b>\$432,181</b>	<b>\$134,537</b>	<b>\$65,783</b>	<b>\$151,109</b>	<b>\$2,329</b>	<b>\$0</b>	<b>\$78,423</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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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	\$1,141,014						\$1,141,014	
5200	Transfers of Funds	\$1,125,350							\$1,125,350
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
<b>Total Other Uses Expenditures</b>		<b>\$2,266,364</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,141,014</b>	<b>\$1,125,350</b>
<b>Grand Total</b>		<b>\$92,686,408</b>	<b>\$45,079,199</b>	<b>\$23,258,126</b>	<b>\$15,220,735</b>	<b>\$5,203,920</b>	<b>\$178,680</b>	<b>\$2,620,398</b>	<b>\$1,125,350</b>

**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	\$1,617,531	\$815,063	\$375,713	\$197,989	\$221,559	\$7,207		
1113	Elementary Extracurricular	\$0							
1121	Middle/Junior High Programs	\$531,406	\$235,643	\$112,402	\$3,366	\$179,994			
1122	Middle/Junior High School Extracurricular	\$263,377	\$116,267	\$21,055	\$90,741	\$35,314			
1131	High School Programs	\$1,392,761	\$736,348	\$355,176	\$25,118	\$170,618	\$30,563	\$74,938	
1132	High School Extracurricular	\$2,223,404	\$1,001,474	\$260,231	\$348,337	\$530,884	\$50,373	\$32,105	
1140	Pre-Kindergarten Programs	\$29,168	\$21,100	\$5,574		\$2,494			
1210	Programs for the Talented and Gifted	\$0							
1220	Restrictive Programs for Students with Disabilities	\$892,005	\$466,052	\$298,073	\$103,756	\$24,124			
1250	Less Restrictive Programs for Students with Disabilities	\$2,136,826	\$1,256,160	\$872,131		\$8,536			
1260	Treatment and Habilitation	\$0							
1271	Remediation	\$261,940	\$199,950	\$60,903	\$1,061	\$26			
1272	Title I	\$686,725	\$405,849	\$268,988	\$8,375	\$3,512			
1280	Alternative Education	\$601,513	\$330,763	\$163,891	\$93,819	\$13,041			
1291	English Second Language Programs	\$25,009	\$21,052	\$1,747		\$2,209			
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	\$58,337	\$30,355	\$7,969	\$11,972	\$8,041			
<b>Total Instruction Expenditures</b>		<b>\$10,720,002</b>	<b>\$5,636,077</b>	<b>\$2,803,854</b>	<b>\$884,534</b>	<b>\$1,200,352</b>	<b>\$88,143</b>	<b>\$107,043</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	\$234,857	\$136,805	\$98,053					
2120	Guidance Services	\$481,582	\$306,177	\$156,978	\$501	\$17,926			
2130	Health Services	\$511,254	\$344,606	\$166,648					
2140	Psychological Services	\$1,503,034	\$986,603	\$496,618		\$19,813			
2150	Speech Pathology and Audiology Services	\$3,532	\$2,799	\$733					
2160	Other Student Treatment Services	\$1,194	\$950	\$245					
2190	Service Direction, Student Support Services	\$443,872	\$320,366	\$123,506					
2210	Improvement of Instruction Services	\$1,221,851	\$706,972	\$315,651	\$138,555	\$60,673			
2220	Educational Media Services	\$313,777	\$178,117	\$132,706		\$2,954			
2230	Assessment & Testing	\$10,010	\$6,789	\$3,222					
2240	Instructional Staff Development	\$229,707	\$41,112	\$10,910	\$173,290	\$4,395			
2310	Board of Education Services	\$0							
2320	Executive Administration Services	\$8,518				\$8,518			
2410	Office of the Principal Services	\$566	\$30	\$8		\$528			
2490	Other Support Services - School Administration	\$1,276,081	\$869,053	\$407,027					
2510	Direction of Business Support Services	\$0							
2520	Fiscal Services	\$0							
2540	Operation and Maintenance of Plant Services	\$780,947	\$35,020	\$16,923	\$89,076	\$12,800	\$627,128		
2550	Student Transportation Services	\$182,419			\$182,419				
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	\$128,393	\$83,539	\$29,368	\$556	\$14,929			
2660	Technology Services	\$14,774			\$726	\$14,048			
2670	Records Management Services	\$0							
2680	Interpretation and Translation Services	\$372	\$293	\$80					
2690	Other Support Services - Central	\$747,018	\$24,541	\$6,740				\$715,736	
2700	Supplemental Retirement Program	\$0							
<b>Total Support Services Expenditures</b>		<b>\$8,093,759</b>	<b>\$4,043,771</b>	<b>\$1,965,417</b>	<b>\$585,123</b>	<b>\$156,583</b>	<b>\$627,128</b>	<b>\$715,736</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	\$3,840,130	\$1,248,030	\$890,066	\$101,250	\$1,501,375	\$85,904	\$13,505	
3200	Other Enterprise Services	\$0							
3300	Community Services	\$366,207	\$98,874	\$35,822	\$44,434	\$167,957		\$19,120	
3500	Custody and Care of Children Services	\$0							
<b>Total Enterprise and Community Services Expenditures</b>		<b>\$4,206,337</b>	<b>\$1,346,904</b>	<b>\$925,887</b>	<b>\$145,685</b>	<b>\$1,669,332</b>	<b>\$85,904</b>	<b>\$32,625</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	\$1,217,578			\$3,950		\$1,213,628		
4180	Other Capital Items	\$0							
4190	Other Facilities Construction Services	\$0							
<b>Total Facilities Acquisition and Construction Expenditures</b>		<b>\$1,217,578</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,950</b>	<b>\$0</b>	<b>\$1,213,628</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	\$350,000							\$350,000
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
<b>Total Other Uses Expenditures</b>		<b>\$350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350,000</b>
<b>Grand Total</b>		<b>\$24,587,676</b>	<b>\$11,026,752</b>	<b>\$5,695,158</b>	<b>\$1,619,292</b>	<b>\$3,026,267</b>	<b>\$2,014,803</b>	<b>\$855,404</b>	<b>\$350,000</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	\$18,291,995						\$18,291,995	
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>		\$18,291,995	\$0	\$0	\$0	\$0	\$0	\$18,291,995	\$0
<b>Grand Total</b>		\$18,291,995	\$0	\$0	\$0	\$0	\$0	\$18,291,995	\$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	\$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	\$731,995	\$131,794	\$52,687	\$543,469	\$4,045			
4120	Site Acquisition and Development Services	\$0							
4150	Building Acquisition, Construction, and Improvement Services	\$8,594,002			\$652,275		\$7,941,726		
4180	Other Capital Items	\$0							
4190	Other Facilities Construction Services	\$0							
<b>Total Facilities Acquisition and Construction Expenditures</b>		\$9,325,997	\$131,794	\$52,687	\$1,195,744	\$4,045	\$7,941,726	\$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>		\$9,325,997	\$131,794	\$52,687	\$1,195,744	\$4,045	\$7,941,726	\$0	\$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	\$631,168		\$631,168					
1113	Elementary Extracurricular	\$0							
1121	Middle/Junior High Programs	\$328,562		\$328,562					
1122	Middle/Junior High School Extracurricular	\$4,126		\$4,126					
1131	High School Programs	\$420,329		\$420,329					
1132	High School Extracurricular	\$36,674		\$36,674					
1140	Pre-Kindergarten Programs	\$1,261		\$1,261					
1210	Programs for the Talented and Gifted	\$0							
1220	Restrictive Programs for Students with Disabilities	\$151,298		\$151,298					
1250	Less Restrictive Programs for Students with Disabilities	\$216,148		\$216,148					
1260	Treatment and Habilitation	\$0							
1271	Remediation	\$5,921		\$5,921					
1272	Title I	\$21,647		\$21,647					
1280	Alternative Education	\$44,359		\$44,359					
1291	English Second Language Programs	\$74,694		\$74,694					
1292	Teen Parent Program	\$0							
1293	Migrant Education	\$0							
1294	Youth Corrections Education	\$0							
1299	Other Programs	\$1,093		\$1,093					
1300	Adult/Continuing Education Programs	\$0							
1400	Summer School Programs	\$2,488		\$2,488					
<b>Total Instruction Expenditures</b>		<b>\$1,939,768</b>	<b>\$0</b>	<b>\$1,939,768</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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	\$80,204		\$80,204					
2120	Guidance Services	\$123,271		\$123,271					
2130	Health Services	\$42,297		\$42,297					
2140	Psychological Services	\$57,422		\$57,422					
2150	Speech Pathology and Audiology Services	\$23,607		\$23,607					
2160	Other Student Treatment Services	\$7,644		\$7,644					
2190	Service Direction, Student Support Services	\$42,067		\$42,067					
2210	Improvement of Instruction Services	\$84,135		\$84,135					
2220	Educational Media Services	\$25,216		\$25,216					
2230	Assessment & Testing	\$14,933		\$14,933					
2240	Instructional Staff Development	\$6,983		\$6,983					
2310	Board of Education Services	\$424		\$424					
2320	Executive Administration Services	\$18,844		\$18,844					
2410	Office of the Principal Services	\$214,425		\$214,425					
2490	Other Support Services - School Administration	\$67,995		\$67,995					
2510	Direction of Business Support Services	\$12,625		\$12,625					
2520	Fiscal Services	\$14,401,403	\$296,205	\$201,518	\$162,151			\$13,741,528	
2540	Operation and Maintenance of Plant Services	\$183,979		\$183,979					
2550	Student Transportation Services	\$5,684		\$5,684					
2570	Internal Services	\$23,957	\$17,100	\$6,857					
2610	Direction of Central Support Services	\$0							
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	\$0							
2630	Information Services	\$9,166		\$9,166					
2640	Staff Services	\$35,881		\$35,881					
2660	Technology Services	\$76,915		\$76,915					
2670	Records Management Services	\$0							
2680	Interpretation and Translation Services	\$11,061		\$11,061					
2690	Other Support Services - Central	\$1,470		\$1,470					
2700	Supplemental Retirement Program	\$0							
<b>Total Support Services Expenditures</b>		<b>\$15,571,606</b>	<b>\$313,305</b>	<b>\$1,354,622</b>	<b>\$162,151</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,741,528</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	\$67,474		\$67,474					
3200	Other Enterprise Services	\$0							
3300	Community Services	\$11,180		\$11,180					
3500	Custody and Care of Children Services	\$0							
<b>Total Enterprise and Community Services Expenditures</b>		<b>\$78,653</b>	<b>\$0</b>	<b>\$78,653</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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	\$2,331		\$2,331					
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>\$2,331</b>	<b>\$0</b>	<b>\$2,331</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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>\$17,592,358</b>	<b>\$313,305</b>	<b>\$3,375,374</b>	<b>\$162,151</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,741,528</b>	<b>\$0</b>

**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 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	\$1,066,134			\$1,066,134				
3500	Custody and Care of Children Services	\$0							
<b>Total Enterprise and Community Services Expenditures</b>		\$1,066,134	\$0	\$0	\$1,066,134	\$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>		\$1,066,134	\$0	\$0	\$1,066,134	\$0	\$0	\$0	\$0

# **Independent Auditor's Report Required by Oregon State Regulations**

Pauly, Rogers, and Co., P.C. audited the basic financial statements in accordance with auditing standards generally accepted in the United States of America and Government Accounting Standards. This section contains their statement regarding compliance with Oregon State regulations.



**PAULY, ROGERS, AND CO., P.C.**  
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(503) 620-2632  
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December 19, 2024

### **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, 2024, and have issued our report thereon dated December 19, 2024. 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 noted on page 22 of financial report.

#### **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

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 Federal Awards**  
**For the year ended June 30, 2024**

<b>Program Title</b>	<b>Pass Through Organization</b>	<b>Federal CFDA Number</b>	<b>Through Entity Number</b>	<b>Period Covered</b>	<b>Expenditures</b>
<b>U.S. Department of Education</b>					
Title I, Part A Improving Basic Programs Operated by Local Educational Agencies	Oregon Department of Education	84.010	72486	07/01/2022-09/30/2024	\$ 410,903
Title I, Part A Improving Basic Programs Operated by Local Educational Agencies	Oregon Department of Education	84.010	76451	07/01/2023-09/30/2024	744,341
ESSA Partnership	Oregon Department of Education	84.010	67951	07/01/2021-09/30/2023	42,994
<b>Total Title I Grants to Local Education Agencies</b>					<b>1,198,238</b>
Title II, Part A Supporting Effective Instruction State Grants	Oregon Department of Education	84.367	72683	07/01/2022-09/30/2023	4,487
Title II, Part A Supporting Effective Instruction State Grants	Oregon Department of Education	84.367	76648	07/01/2023-09/30/2024	195,524
<b>Total Title II, Part A Supporting Effective Instruction State Grants</b>					<b>200,011</b>
Title III, English Language Acquisition State Grants	Oregon Department of Education	84.365	73083	07/01/2022-09/30/2024	21,688
Title III, English Language Acquisition State Grants	Oregon Department of Education	84.365	76971	07/01/2023-09/30/2024	23,425
Title III, English Language Acquisition State Grants	Oregon Department of Education	84.365	79715	07/01/2023-09/30/2024	0
<b>Total Title III, English Language Acquisition State Grants</b>					<b>45,113</b>
Title IVA, Student Support and Academic Enrichment	Oregon Department of Education	84.424A	72880	07/01/2022-09/30/2023	44,468
Title IVA, Student Support and Academic Enrichment	Oregon Department of Education	84.424A	77079	07/01/2023-09/30/2024	57,231
<b>Total Title IVA, Student Support and Academic Enrichment</b>					<b>101,700</b>
Special Education Cluster:					
Grants to States for Education of Children with Disabilities, Part B, Sec. 610	Oregon Department of Education	84.027	75297	07/01/2023-06/30/2024	9,732
Grants to States for Education of Children with Disabilities, Part B, Sec. 611	Oregon Department of Education	84.027	68346	07/01/2021-09/30/2023	133,520
Grants to States for Education of Children with Disabilities, Part B, Sec. 611	Oregon Department of Education	84.027	73991	07/01/2022-09/30/2024	1,222,900
Grants to States for Education of Children with Disabilities, Part B, Sec. 611	Oregon Department of Education	84.027	77942	07/01/2023-09/30/2025	788,062
Grants to States for Education of Children with Disabilities, Part B, Sec. 619	Oregon Department of Education	84.173	74186	07/01/2022-09/30/2024	730
Grants to States for Education of Children with Disabilities, Part B, Sec. 619	Oregon Department of Education	84.173	77756	07/01/2023-09/30/2024	0
<b>Total Special Education Cluster</b>					<b>2,154,944</b>
21st Century Community Learning	Oregon Department of Education	84.287	77603	07/01/2023-09/30/2024	396,901
<b>Total 21st Century Community Learning</b>					<b>396,901</b>
ESSER III	Oregon Department of Education	84.425	64858	03/13/2020-09/30/2024	2,618,112
ARP-HCY II	Oregon Department of Education	84.425	69332	04/23/2021-09/30/2024	13,678
ESSER III Title VI Native Education Investment	Oregon Department of Education	84.425	80425	02/15/2024-09/30/2024	10,400
Teacher Pathways for Bilingual Educators	Oregon Department of Education	84.425	75940	03/01/2023-09/30/2024	60,159
<b>Total Elementary and Secondary School Emergency Relief Fund</b>					<b>2,702,349</b>
Rehabilitation Services Vocational Rehabilitation Grants to States (YTP)	Oregon Department of Human Services	84.126	160708	07/01/2023-06/30/2024	75,858
<b>Total Rehabilitation Services Vocational Rehabilitation Grants to States</b>					<b>75,858</b>
Career and Technical Education -- Basic Grants to States	Linn Benton Community College, Oregon	84.048	-	07/01/2023-06/30/2024	64,967
<b>Total Career and Technical Education -- Basic Grants to States</b>					<b>64,967</b>
<b>Total U.S. Department of Education</b>					<b><u>6,940,080</u></b>
<b>U.S. Department of Health and Human Services</b>					
Medical Assistance Program (Medicaid)	Oregon Department of Human Services	93.778	-	07/01/2023-06/30/2024	258,894
<b>Total Medical Assistance Program (Medicaid)</b>					<b>258,894</b>
Foster Care Title IV-E	Oregon Department of Human Services	93.658	-	07/01/2023-06/30/2024	34,355
<b>Total Foster Care Title IV-E</b>					<b>34,355</b>
Public Health Emergency Response	Oregon Health Authority	93.354	180946	07/01/2023-06/30/2024	10,000
<b>Total Public Health Emergency Response</b>					<b>10,000</b>
<b>Total U.S. Department of Health and Human Services</b>					<b><u>303,248</u></b>
<b>U.S. Environmental Protection Agency (EPA)</b>					
Voluntary School and Child Care Lead Testing and Reduction Grant Program	Oregon Department of Education	66.444	77593	07/01/2019-06/30/2024	35,520
<b>Total Voluntary School and Child Care Lead Testing and Reduction Grant Program</b>					<b>35,520</b>
<b>Total U.S. Environmental Protection Agency (EPA)</b>					<b><u>35,520</u></b>
<b>Federal Highway Administration</b>					
Highway Planning and Construction - Traffic Safety Project	Oregon Department of Transportation	20.205	HU-23-10-30	10/01/2022-09/30/2024	4,055
<b>Total Federal Highway Administration</b>					<b>4,055</b>
<b>Total U.S. Department of Transportation (DOT)</b>					<b><u>4,055</u></b>

**U.S. Department of Agriculture**

## Child Nutrition Cluster:

Donated Commodities (Non-Cash Assistance)	Oregon Department of Education	10.553/555	-	07/01/2023-06/30/2024	160,239
School Breakfast Program	Oregon Department of Education	10.553	-	07/01/2023-06/30/2024	385,134
National School Lunch Program	Oregon Department of Education	10.555	-	07/01/2023-06/30/2024	1,021,199
Summer Food	Oregon Department of Education	10.559	-	07/01/2023-06/30/2024	124,848
<b>Total Child Nutrition Cluster</b>					<b>1,691,421</b>

Child and Adult Care Food Program	Oregon Department of Education	10.558	-	07/01/2023-06/30/2024	127,374
<b>Total Child and Adult Care Food Program</b>					<b>127,374</b>

Pandemic EBT Administrative Costs	Oregon Department of Education	10.649	-	07/01/2023-09/30/2023	3,256
<b>Total Pandemic EBT Administrative Costs</b>					<b>3,256</b>

Local Food for Schools Cooperative Agreement Program	Oregon Department of Education	10.185	76085	07/01/2023-06/30/2025	14,784
<b>Total Local Food for Schools Cooperative Agreement Program</b>					<b>14,784</b>

**Total U.S. Department of Agriculture** **1,836,834**

**U.S. Department of the Treasury**

Coronavirus State and Local Fiscal Recovery Funds	Oregon Health Authority	21.027	175478	02/15/2022-02/14/2024	59,064
<b>Total Coronavirus State and Local Fiscal Recovery Funds</b>					<b>59,064</b>

**Total U.S. Department of the Treasury** **59,064**

**National Science Foundation**

STEM Education	Oregon State University	47.076	S2127A-A	09/01/2019-08/31/2023	2,076
<b>Total National Science Foundation</b>					<b>2,076</b>

**Total National Science Foundation** **2,076**

**Total Grants Expended** **9,180,878**



PAULY, ROGERS, AND CO., P.C.  
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(503) 620-2632  
www.paulyrogersandcocpas.com

December 19, 2024

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, 2024, and the related notes to the basic financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated December 19, 2024

**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.

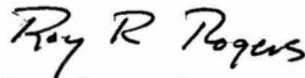
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 19, 2024

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, 2024. 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, 2024.

***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, 2024

---

**SECTION I – SUMMARY OF AUDITORS' RESULTS**

**FINANCIAL STATEMENTS**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?  yes  no

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

Noncompliance material to financial statements noted?  yes  no

Any GAGAS audit findings disclosed that are required to be reported in accordance with section 515(d)(2) of the Uniform Guidance?  yes  no

**FEDERAL AWARDS**

Internal control over major programs:

Material weakness(es) identified?  yes  no

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

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

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

**IDENTIFICATION OF MAJOR PROGRAMS**

<b><u>AL NUMBER</u></b>	<b><u>NAME OF FEDERAL PROGRAM CLUSTER</u></b>
84.010	TITLE I-A
84.425	ESSER

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, 2024

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**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.





*Christa Schmeder and Claudia Enciso Kuraica celebrate at the CSD pARTY*



## 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: Rynda Gregory, Human Resources Administrator and Title IX Coordinator: [rynda.gregory@corvallis.k12.or.us](mailto:rynda.gregory@corvallis.k12.or.us), 971-217-6309; Melissa Harder, Assistant Superintendent and Title II Oversight: [melissa.harder@corvallis.k12.or.us](mailto:melissa.harder@corvallis.k12.or.us); Sabrina Wood, Special Education Coordinator and ADA Title II Complaints: [sabrina.wood@corvallis.k12.or.us](mailto:sabrina.wood@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: Rynda Gregory, Administradora de Recursos Humanos y Coordinadora de Título IX: [rynda.gregory@corvallis.k12.or.us](mailto:rynda.gregory@corvallis.k12.or.us), 971-217-6309; Melissa Harder, Superintendente Asistente y Supervisora del Título II: [melissa.harder@corvallis.k12.or.us](mailto:melissa.harder@corvallis.k12.or.us); Sabrina Wood, Coordinadora de Educación Especial y Quejas de Título II de Americanos con Discapacidades (ADA por sus siglas en inglés): [sabrina.wood@corvallis.k12.or.us](mailto:sabrina.wood@corvallis.k12.or.us)

VIII. **CONSOLIDATED ACTION**

VIII.A. Budget Parameters



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Lauren Wolfe, Director of Finance  
Meeting Date: February 6, 2025

### **Budget Parameters – Third Reading**

### **ACTION REQUESTED**

#### Background

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

The budget parameters presented for adoption tonight are rooted in the [GFOA’s Best Practices in School Budgeting](#) and incorporate feedback received from board members during the December 12, 2024 and January 9, 2025 school board meetings. The terms “should” and “shall” are used throughout rather than the word “must” as budget parameters are general guidelines, not policy. Language changes were made to represent our commitment to aligning resources to Corvallis School District 509J Board Goals.

#### Action Requested

Adopt the budget parameters as presented.

#### Attached

Corvallis School District Budget Parameters.

# CORVALLIS SCHOOL DISTRICT BUDGET PARAMETERS

Presented to School Board on February 6, 2025

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

## **Goals for Student Outcomes Should Drive the Budget Process**

The budget process should be driven by the vision to create exceptional learning experiences where all students learn at high levels<sup>1</sup>. Clear goals for student outcomes should guide how resources are allocated, how progress is tracked, and how budget decisions are made to prioritize programs and strategies.

## **Provide Every Student with Equitable Access and Opportunities**

The district is committed to educational equity by recognizing institutional barriers and creating access and opportunities that benefit each student. transforming educational systems to be diverse, equitable, and inclusionary in our decisions and actions and create belonging for all students, staff, and families<sup>2</sup>. The budget process should honor the rightful presence of identities and lived experiences so that every student belongs and feels safe and supported to thrive socially and academically<sup>3</sup>. In order to achieve educational equity for each and every student, the district shall make every effort to provide all students with equitable access to high quality curriculum, support, facilities, and other resources, even when this means differentiating resource allocations.

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

## **Decisions Should Be Informed By Data**

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

## **Base Resourcing Decisions on the Total Value Created for Students**

The budget process should seek to allocate available resources optimally, in a way that will create the most benefit for students given the costs resources in a way that creates relevant and engaging learning experiences for students that support their short and long-term goals towards an evolving future<sup>4</sup>.

- **Prioritize strategies and programs with proven cost-effectiveness**  
Strategies and programs that have proven to produce larger gains and close the opportunity gap in learning for all student groups relative to their cost should be

<sup>1</sup>Board Goal 1: Excellent Learning Experiences

<sup>2</sup>Board Goal 2: Equitable Systems

<sup>3</sup>Board Goal 4: Healthy Communities

<sup>4</sup>Board Goal 3: Relevant and Engaging Learning

given priority for funding. Strategies and programs that are chosen should be implemented fully and faithfully even if that means fewer strategies or programs are implemented.

- **Make student-centered decisions**

Budget decisions should be based on what is best for students, not adults. In some cases, there is pressure to develop a budget that puts the interests of adult stakeholders above the interest of students. That priority should be reversed.

### **Critically Re-Examine Patterns of Spending**

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

### **Take a Long-Term Perspective**

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

### **Be Transparent Engagement, Transparency and Accountability**

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

- Engage student and staff voice in the budget process, fostering identity and agency<sup>3</sup>.
- Make performance data readily available. The budget process should be informed by valid and reliable data on fiscal and academic performance.
- Consider all direct and indirect expenditures in evaluating the cost of educating students.
- Use a consolidated budget that considers all available funds. Acknowledge constraints on categorical spending, but consider all available funds to make the most impact with available resources.
- Be clear on what actions are being funded to help the district reach its ~~student achievement~~ Board goals, not just line items and broad expenditure categories.

<sup>1</sup>Board Goal 1: Excellent Learning Experiences

<sup>2</sup>Board Goal 2: Equitable Systems

<sup>3</sup>Board Goal 4: Healthy Communities

<sup>4</sup>Board Goal 3: Relevant and Engaging Learning

VIII.B. Minutes

VIII.B.1. January 9, 2025



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

**I. CALL TO ORDER AND ROLL CALL**

The meeting was called to order at 6:30 PM in the Corvallis School District Board Room, 1555 SW 35<sup>th</sup> Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

<p><u>BOARD MEMBERS PRESENT</u> Luhui Whitebear, Ph.D., Chair Shauna Tominey, Ph.D., Co-Vice Chair Terese Jones, Ph.D., Co-Vice Chair Sami Al-Abdrabbuh, Ph.D. Judah Largent Chris Hawkins Bernie Wang</p>	<p><u>EXECUTIVE STAFF PRESENT</u> Ryan Noss, Ed.D., Superintendent Melissa Harder, Assistant Superintendent Jennifer Duvall, Human Resources Director Lauren Wolfe, Finance Director</p> <p><u>STUDENT REPRESENTATIVES PRESENT</u> Eileen Lewis, CHHS</p>
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**II. BOARD MEMBER REPORTS**

Director Al-Abdrabbuh:

- Visited the Crescent Valley High School Library at the invitation of the librarian and did some volunteer projects to understand the work of the librarians.

Director Largent

- Attended an event at Bridges which featured student art and wonderful snacks.

Director Hawkins:

- Appreciated the dynamic and knowledgeable presentations by the elementary principals at the January scorecard dinner.
- Congratulated Dr. Whitebear on being elected to represent our region on the Oregon School Boards Association board of directors.

Co-Vice Chair Tominey:

- Attended the Bridges celebration and expressed gratitude for the invitation and appreciation for the student-led tour, which showed how the space is being used.



Co-Vice Chair Jones:

- Met with math instructors at Linus Pauling Middle School. It was educational to see how they are approaching instruction; found it thoughtful and really insightful.

Chair Whitebear:

- Attended the District Equity Leadership Team Advisory (DELTA) meeting. Great conversation, looking forward to work coming out of the group.
- Elected as the region #10 Linn-Benton-Lincoln representative to the Oregon School Boards Association board. Looking forward to serving the community in that capacity and connecting with other board members across the region.
- Elected as president of Oregon School Board Members of Color Caucus. Looking forward to moving the work forward, especially with the upcoming legislative long session.

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

Director Al-Abdrabbuh shared highlights from a written report he provided before the meeting. (The report is available online as part of the information packet for this meeting and will be archived in the official 2024-25 board records.)

### **IV. SUPERINTENDENT'S REPORT**

Superintendent Noss read from a written report and shared highlights, including that January is school board appreciation month and the upcoming Hands Across Corvallis event. (The report is available online as part of the information packet for this meeting and will be archived in the official 2024-25 board records).

### **V. PUBLIC COMMENT**

There were no public comments.

### **VI. NEW STANDARDS, DIPLOMA REQUIREMENTS AND UPCOMING ADOPTIONS UPDATE**

Elementary Coordinator Amy Lesan, Middle School Coordinator Kim Johnson, and High School Coordinator Nikki McFarland presented an update on state standards and upcoming curriculum adoptions and engaged the board in discussion. (The report is available online as part of the information packet for this meeting and will be archived in the official 2024-25 board records).



**VII. LINN BENTON LINCOLN EDUCATION SERVICE DISTRICT (LBL ESD) - AFFIRM  
2025-2027 LOCAL SERVICE PLAN**

Superintendent Noss shared information regarding the Linn Benton Lincoln Education Service District 2025-27 Local Service Plan and how districts utilize Tier 1 and Tier 2 services and engaged the board in discussion. (The report is available online as part of the information packet for this meeting and will be archived in the official 2024-25 board records).

**MOTION:**

**It was moved by Director Al-Abdrabbuh and seconded by Co-Vice Chair Tominey to approve the Linn Benton Lincoln Education Service District 2025-27 Local Service Plan. The motion passed unanimously. Yea: 7, Nay: 0.**

**VIII. OSBA AND COSA RELATED LEGISLATIVE CONVERSATION AND DEBRIEF**

Director Al-Abdrabbuh and Superintendent Noss share legislative updates from the Oregon School Boards Association and the Coalition of Oregon School Administrators and engaged in discussion with the Board. (The slides are available online as part of the information packet for this meeting and will be archived in the official 2024-25 board records).

The board took a short break and then resumed the meeting.

**IX. CONSOLIDATED ACTION**

The Board received the following information before the meeting for review. (The documents are available online as part of the informational packet for this meeting and will be archived in the official 2024-25 board records.)

Items A and D2 were pulled for discussion.

**MOTION:**

**It was moved by Director Al-Abdrabbuh and seconded by Director Largent to adopt the Consolidated Action items with the exception of Budget Parameters and Policy JGAB. The motion passed unanimously. Yea: 7, Nay: 0.**

- A. Budget Parameters**
- B. Minutes – December 12, 2024; December 19, 2024**
- C. Licensed Personnel Action**
- D. Board Policies**
  - 1. Policy CCG - Evaluation of Administrators**
  - 2. Policy JGAB - Use of Restraint and Seclusion**



## **X. CONSOLIDATED INFORMATION**

The Board received the following information before the meeting for review. (The documents are available online as part of the informational packet for this meeting and will be archived in the official 2024-25 board records.)

The Board pulled items A, B1, B3, and B4 for discussion.

### **A. November 2024 Financial Summary (Unaudited)**

### **B. Board Policies**

- 1 Policy EBC - Emergency Plan and First Aid**
- 2. Policy EBC/EBCA - Emergency Procedures and Disaster Plans**
- 3. Policy EBCA - Safety Threats**
- 4. Policy EBCB - Emergency Procedure Drills and Instruction**
- 5. Policy GBNAB/JHFE - Suspected Abuse of a Child Reporting Requirements**
- 6. Policy JHFE/GBNAB - Suspected Abuse of a Child Reporting Requirements**
- 7. Policy GBNAB/JHFE-AR(1) - Reporting of Suspected Abuse of a Child**
- 8. Policy JHFE/GBNAB-AR(1) - Reporting of Suspected Abuse of a Child**

## **XI. BOARD MEMBER COMMENTS**

Director Largent:

- Appreciated Corvallis Board of Commissioner Gabe Shepherd for visiting the school board meeting.
- Noted there are emergency response resources available on the City of Corvallis website.

Director Al-Abdrabbuh:

- Acknowledged Commissioner Shepherd's visit to the board meeting.
- Noted Superintendent Noss's work across the community and region on many operational and strategic initiatives to achieve mutual goals and encouraged annual or biennial meetings with other jurisdictions the district interacts with.
- Appreciated Superintendent Noss for his continued support for board policies and the Board resolution passed in 2016 to support undocumented students and families and expressed concerns regarding the Laken Riley Act.

Chair Whitebear:

- Appreciated Commissioner Shepherd for attending the board meeting.
- Expressed disappointment that the Laken Riley Act which was just passed is in direct opposition of decisions the Board has made in the past to support



undocumented students, state sanctuary laws, and the statement the district recently issued to the community.

- Thank you to staff for attending the board meeting and welcomed everyone back from winter break.

## **XII. ADJOURNMENT**

With no further business, Chair Whitebear adjourned the meeting at 8:57 PM.

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Luhui Whitebear, Ph.D., Board Chair

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Ryan Noss, Ed.D, Superintendent

Prepared By: Kim Nelson

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VIII.B.2. January 16, 2025



**MINUTES**  
Special Meeting of the  
**BOARD OF DIRECTORS**  
Corvallis School District 509J  
**DRAFT**

**I. CALL TO ORDER AND ROLL CALL**

The meeting was called to order at 6:31 PM in the Corvallis School District Board Room, 1555 SW 35<sup>th</sup> Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

<p><u>BOARD MEMBERS PRESENT</u> Luhui Whitebear, Ph.D., Chair Sami Al-Abdrabbuh, Ph.D. Shauna Tominey, Ph.D., Co-Vice Chair Chris Hawkins Judah Largent Bernie Wang</p> <p><u>BOARD MEMBERS EXCUSED</u> Terese Jones, Ph.D., Co-Vice Chair</p>	<p><u>EXECUTIVE STAFF PRESENT</u> Ryan Noss, Ed.D., Superintendent Melissa Harder, Assistant Superintendent Kim Patten, Operations Director</p> <p><u>STUDENT REPRESENTATIVES PRESENT</u> Eileen Lewis, CHHS Harvick Mesler, CHHS Laura Chen, CVHS</p>
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**II. ACKNOWLEDGMENT OF BLACK HISTORY MONTH**

Board members and student representatives collectively read aloud Resolution Number 21-0201, which acknowledges Black History Month, celebrated annually in February to honor contributions of Black and African American individuals throughout history. (The document is posted online with the information packet of this meeting and will be archived with the official 2024-25 board records.)

**III. BOARD MEMBER RECOGNITION**

Angela Hibbard, Director of the Corvallis Public Schools Foundation, provided cookies and expressed gratitude to the Board for their dedication to students and partnership in providing educational opportunities.

James Murray, Campus Steward and Theater Director at Crescent Valley High School introduced two students who will compete in the Oregon Thespian Regional. Jayden Wang performed two monologues, and Marie Wells sang As Long as He Needs Me from Oliver.



#### **IV. STUDENT REPRESENTATIVE REPORTS**

Student representatives provided brief updates regarding events happening around the district.

#### **V. MUDDY CREEK CHARTER SCHOOL ANNUAL REPORT**

Muddy Creek Charter School Executive Director Sarah Danforth provided the annual report before the meeting. During the meeting, she presented a slide deck and engaged in discussion with the Board. (The written report and slides are available with the 2024-2025 Board packet).

#### **VI. BOARD SELF-EVALUATION AND COMMUNITY ENGAGEMENT NEXT STEPS**

Superintendent Noss facilitated a discussion regarding results from the 2023-2024 Board self-assessment. During this discussion, the Board provided feedback on several questions related to community engagement. Superintendent Noss will compile the responses and present them to the Board at a future meeting for further discussion on concrete next steps.

#### **VII. ADJOURNMENT**

With no further business, Chair Whitebear adjourned the meeting at 8:35 PM.

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Luhui Whitebear, Ph.D., Board Chair

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Ryan Noss, Ed.D, Superintendent

Prepared By: Kim Nelson

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VIII.C. Licensed Personnel Action



# Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Jennifer Duvall, Human Resources Director  
Meeting Date: February 2025

## Licensed Personnel Action

## ACTION REQUESTED

### Recommendation to Hire

Name	Position	FTE	Building	Start Date	Contract Status
Johnson, Olivia	Mental Health Therapist	.5	Lincoln and Garfield Elementary	1/21/2025	Temporary Teacher
McAteer, Andrew	Industrial Arts Teacher	.5	Crescent Valley High	2/3/2025	Temporary Teacher
Stone-Amandi, Taylor	Second Grade-Bilingual Teacher	1.0	Lincoln Elementary	1/16/2025	Temporary Teacher

### Termination/Resignation/Layoff/Retirement

Name	Position	FTE	Building	Effective	Notes
Blue Arm, Julia	Art and TOSA/Equity Coach	1.0	Crescent Valley High	1/30/2025	Resignation
Miller, Jordan	Special Education	1.0	Cheldelin Middle	1/24/2025	Resignation

### MOTION REQUESTED:

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

VIII.D. Resolution 25-0201 - Supplemental Budget



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Lauren Wolfe, Director of Finance  
Meeting Date: February 6, 2025

### **Resolution No. 25-0201: Supplemental Budget**

### **ACTION REQUESTED**

#### Background

Oregon's local budget law allows the district to make a supplemental budget during the fiscal year for which the original budget was adopted. The proposed supplemental budget is summarized below. Changes in appropriations for each fund do not exceed 10% of total appropriations for that fund so a public hearing is not required prior to adoption.

Proposed changes in the **General Fund** recognize a \$2,343,272 increase in resources and modifies appropriations by the same amount. Major changes reflect an increase in beginning fund balance and a needed transfer to support food service operations.

Proposed changes in the **Special Revenue Fund** recognize a \$1,342,000 increase in resources and modifies appropriations by the same amount. Major changes reflect the transfer needed from the General Fund to support food service operations.

#### ACTION REQUESTED:

Accept the proposed adjustments and adopt a resolution amending budgeted resources and appropriations in the General Fund, Special Revenue Fund and Internal Service Fund.

#### ATTACHED:

Resolution No. 25-0201

#### MOTION REQUESTED:

"I move that Resolution No. 25-0201 be adopted to amend budgeted resources and appropriations in the General Fund and Special Revenue Fund."

Corvallis School District 509J  
**Supplemental Budget for General Fund and Special  
Revenue Fund  
Resolution No. 25-0201**

**WHEREAS**, ORS 294.471 provides for a governing body to make supplemental budgets for the fiscal year in certain cases;

**AND WHEREAS**, the General Fund and Special Revenue Fund require a change in budgeted resources and appropriations which were not included in the adopted budget because the amounts were not known with certainty at the time the budget was prepared;

**BE IT RESOLVED**, that the School Board of Corvallis School District 509J hereby adopts a supplemental budget to the 2024-25 budget for the General Fund and Special Revenue Fund as set forth below, and that the amounts for the 2024-25 fiscal year and for the purposes shown below are hereby amended as follows:

**GENERAL FUND**

<b>TOTAL RESOURCES – ADOPTED BUDGET</b>	<b>\$112,472,779</b>	<b>TOTAL REQUIREMENTS – ADOPTED BUDGET</b>	<b>\$112,472,779</b>
<b>Supplemental Budget</b>			
Other Sources – Beginning Fund Balance	2,343,272	Instruction	90,000
		Enterprise and Community Services	100,000
		Transfers of Funds	1,500,000
		Contingency	653,272
<b>Total Resources</b>	<b>2,343,272</b>	<b>Total Requirements</b>	<b>2,343,272</b>
<b>TOTAL RESOURCES – AMENDED BUDGET</b>	<b>\$114,816,051</b>	<b>TOTAL REQUIREMENTS – AMENDED BUDGET</b>	<b>\$114,816,051</b>

**SPECIAL REVENUE FUND**

<b>TOTAL RESOURCES – ADOPTED BUDGET</b>	<b>\$24,461,236</b>	<b>TOTAL REQUIREMENTS – ADOPTED BUDGET</b>	<b>\$24,461,236</b>
<b>Supplemental Budget</b>			
State Sources	262,000	Instruction	762,000
Federal Sources	(420,000)	Enterprise and Community Services	500,000
Other Sources – Interfund Transfers	1,500,000	Transfers of Funds	80,000
<b>Total Resources</b>	<b>1,342,000</b>	<b>Total Requirements</b>	<b>1,342,000</b>
<b>TOTAL RESOURCES – AMENDED BUDGET</b>	<b>\$25,803,236</b>	<b>TOTAL REQUIREMENTS – AMENDED BUDGET</b>	<b>\$25,803,236</b>

Adopted by the Board of Directors of School District No. 509J (Corvallis) of Benton and Linn Counties, Oregon, at its regular meeting this 6<sup>th</sup> day of February, 2025.

ATTEST:

\_\_\_\_\_  
Luhui Whitebear, Board Chair

\_\_\_\_\_  
Ryan Noss, Superintendent

Corvallis School District 509J  
**Supplemental Budget for General Fund and Special  
 Revenue Fund  
 Resolution No. 25-0201**

**WHEREAS**, ORS 294.471 provides for a governing body to make supplemental budgets for the fiscal year in certain cases;

**AND WHEREAS**, the General Fund and Special Revenue Fund require a change in budgeted resources and appropriations which were not included in the adopted budget because the amounts were not known with certainty at the time the budget was prepared;

**BE IT RESOLVED**, that the School Board of Corvallis School District 509J hereby adopts a supplemental budget to the 2024-25 budget for the General Fund and Special Revenue Fund as set forth below, and that the amounts for the 2024-25 fiscal year and for the purposes shown below are hereby amended as follows:

**GENERAL FUND**

<b>TOTAL RESOURCES – ADOPTED BUDGET</b>	<b>\$112,472,779</b>	<b>TOTAL REQUIREMENTS – ADOPTED BUDGET</b>	<b>\$112,472,779</b>
<b>Supplemental Budget</b>			
Other Sources – Beginning Fund Balance	2,343,272	Instruction	90,000
		Enterprise and Community Services	100,000
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<b>Total Resources</b>	<b>2,343,272</b>	<b>Total Requirements</b>	<b>2,343,272</b>
<b>TOTAL RESOURCES – AMENDED BUDGET</b>	<b>\$114,816,051</b>	<b>TOTAL REQUIREMENTS – AMENDED BUDGET</b>	<b>\$114,816,051</b>

**SPECIAL REVENUE FUND**

<b>TOTAL RESOURCES – ADOPTED BUDGET</b>	<b>\$24,461,236</b>	<b>TOTAL REQUIREMENTS – ADOPTED BUDGET</b>	<b>\$24,461,236</b>
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State Sources	262,000	Instruction	762,000
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Adopted by the Board of Directors of School District No. 509J (Corvallis) of Benton and Linn Counties, Oregon, at its regular meeting this 6<sup>th</sup> day of February, 2025.

ATTEST:

  
 Lohui Whitebear, Board Chair

  
 Ryan Noss, Superintendent

VIII.E. Board Policies -- **FOR ACTION:**

VIII.E.1. Policy JHFE/GBNAB - Reporting of  
Suspected Child Abuse



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **ACTION REQUESTED**

Board Policy JHFE/GBNAB—Suspected Abuse of a Child Reporting Requirements\*\*—  
Revision—Second Read

#### Background

Policy GBNAB/JHFE and Policy JHFE/GBNAB are the same policy regarding Suspected Abuse of a Child Reporting Requirements. These policies are “double coded” and live in two places because the policy applies to both staff (G) and students (J).

The Oregon Department of Human Services (DHS) reports the purpose of Senate Bill 231 (2023) was to align state law with the agency’s current process for receiving child abuse reporting, through a centralized child abuse reporting system established by DHS. Reports must still be submitted to DHS as directed or to a law enforcement agency.

ORS 339.372 requires school boards to adopt a policy on reporting suspected child abuse so policies GBNAB/JHFE and JHFE/GBNAB are required. Updates include the double-coding of the policy and reference to the centralized child abuse reporting system.

During the first read, this board requested language that cross-referenced policies specific to who is required to report suspected child abuse. The following has been added to the resources section:

GBNAA/JHFF - Reporting Requirements for Suspected Sexual Conduct with Students  
GCAB - Personal Electronic Devices and Social Media - Staff  
JHFF/GBNAA - Reporting Requirements for Suspected Sexual Conduct with Students

#### Involvement

Staff members: Melissa Harder

#### Cost Impact

None.

#### Function

Adoption of revisions.



# Corvallis

## SCHOOL DISTRICT

Code: JHFE/GBNAB  
Adopted: 9/13/10  
Revised/Readopted: 1/09/12; 11/04/13; 3/05/20

### **Suspected Abuse of a Child Reporting Requirements\*\***

Any district employee who has reasonable cause to believe that **any child** with whom the employee has come in contact has suffered abuse<sup>1</sup> shall immediately make a report to the Oregon Department of Human Services (DHS) through the centralized child abuse reporting system<sup>2</sup> or to a law enforcement agency within the county where the person making the report is located at the time of the contact. Any district employee who has reasonable cause to believe that **any person**<sup>3</sup> with whom the employee is in contact has abused a child shall immediately report in the same manner described above.

The report must contain, if known, the names and addresses of the child and the parents of the child or other persons responsible for the child's care, the child's age, the nature and extent of the suspected abuse, including any evidence of previous abuse, the explanation given for the suspected abuse, any other information that the person making the report believes might be helpful in establishing the possible cause of the abuse and the identity of a possible perpetrator.

Abuse of a child by district employees, contractors<sup>4</sup>, agents<sup>5</sup>, volunteers<sup>6</sup>, or students will not be tolerated. All district employees, contractors, agents, volunteers and students are subject to this policy and the accompanying administrative regulations.

Any district employee who has reasonable cause to believe that another district employee, contractor, agent, volunteer or student has engaged in abuse, or that a student has been subjected to abuse by another district employee, contractor, agent, volunteer or student shall immediately report such to DHS through its centralized child abuse reporting system or to a law enforcement agency and to a designated licensed administrator.

The district will designate a licensed administrator and an alternate licensed administrator, in the event that the designated licensed administrator is the suspected abuser, for each school building to receive reports of suspected abuse of a child by district employees, contractors, agents, volunteers or students.

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<sup>1</sup> Includes the neglect of a child; abuse is defined in ORS 419B.005.

<sup>2</sup> How to report abuse or neglect: [Oregon DHS](#). Call 855-503-SAFE (7233)

<sup>3</sup> "Person" could include adult, student or other child.

<sup>4</sup> "Contractor" means a person providing services to the district under a contract in a manner that requires the person to have direct, unsupervised contact with students.

<sup>5</sup> "Agent" means a person acting as an agent for the district in a manner that requires the person to have direct, unsupervised contact with students.

<sup>6</sup> "Volunteer" means a person acting as a volunteer for the district in a manner that requires the person to have direct, unsupervised contact with students.

If the superintendent is the alleged perpetrator the report shall be submitted to the Assistant Superintendent who shall also report to the Board chair.

The district will post the name and contact information of the designees for each school building, in the respective school, designated to receive reports of suspected abuse and the procedures in JHFE/GBNAB-AR(1) - Reporting of Suspected Abuse of a Child, the designee will follow upon receipt of a report, the contact information for making a report to ~~local~~ law enforcement or the centralized child abuse reporting system of DHS and a statement that the duty to report suspect abuse is in addition to the requirements of reporting to a designated licensed administrator.

When a designee receives a report of suspected abuse, the designee will follow procedure established by the district and set forth in administrative regulation JHFE/GBNAB-AR(1) - Reporting of Suspected Abuse of a Child. All such reports of suspected abuse will be reported to a law enforcement agency or DHS, for investigation, and the agency will complete an investigation regardless of any changes in the relationship or duties of the person who is the alleged abuser.

When there is reasonable cause to support the report, a district employee suspected of abuse shall be placed on paid administrative leave pending an investigation and the district will take necessary actions to ensure the student's safety. When there is reasonable cause to support the report, a district contractor, agent or volunteer suspected of abuse shall be removed from providing services to the district and the district will take necessary actions to ensure the student's safety.

The district will notify the person, as allowed by state and federal law, who was subjected to the suspected abuse about any actions taken by the district as a result of the report.

A substantiated report of abuse by an employee shall be documented in the employee's personnel file. A substantiated report of abuse by a student shall be documented in the student's education record.

The initiation of a report in good faith, pursuant to this policy, may not adversely affect any terms or conditions of employment or the work environment of the person initiating the report or who may have been subjected to abuse. If a student initiates a report of suspected abuse of a child by a district employee, contractor, agent, volunteer or student, in good faith, the student will not be disciplined by the district or any district employee, contractor, agent or volunteer. Intentionally making a false report of abuse of a child is a Class A violation.

The district shall provide training each school year to district employees on the prevention and identification of abuse, the obligations of district employees under ORS 339.388 and ORS 419B.005 - 419B.050 and as directed by Board policy to report suspected abuse of a child, and appropriate electronic communications with students. The district shall make available each school year the training described above to contractors, agents, volunteers, and parents and legal guardians of students attending district-operated schools, and will be made available separately from the training provided to district employees. The district shall provide each school year information on the prevention and identification of abuse, the obligations of district employees under Board policy to report abuse, and appropriate electronic communications with students to contractors, agents and volunteers. The district shall make available each school year training that is designed to prevent abuse to students attending district-operated schools.

The district shall provide to a district employee at the time of hire, or to a contractor, agent, or volunteer at the time of beginning service for the district, the following:

1. A description of conduct that may constitute abuse;
2. A description of the investigatory process and possible consequences if a report of suspected abuse is substantiated; and
3. A description of the prohibitions imposed on district employees, contractors, and agents when they attempt to obtain a new job, as provided under ORS 339.378. A district employee, contractor or agent will not assist another district employee, contractor or agent in obtaining a new job if the individual knows, or has reasonable or probable cause to believe the district employee, contractor or agent engaged in abuse, unless criteria found in ORS 339.378(2)(c) are applicable.

Nothing in this policy prevents the district from disclosing information required by law or providing the routine transmission of administrative and personnel files pursuant to law.

The district shall make available to students, district employees, contractors, agents, and volunteers a policy of appropriate electronic communications with students.

Any electronic communications with students by a contractor, agent or volunteer for the district will be appropriate and only when directed by district administration. When communicating with students electronically regarding school-related matters, contractors, agents or volunteers shall use district e-mail, using mailing lists and/or other internet messaging to a group of students rather than individual students or as directed by district administration. Texting or electronically communicating with a student through contact information gained as a contractor, agent or volunteer for the district is strongly discouraged. Texting or electronically communicating with a student through contact information gained as a volunteer for the district is prohibited.

The superintendent shall develop administrative regulations as are necessary to implement this policy and to comply with state law.

END OF POLICY

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**Legal Reference(s):**

[ORS 339.370](#) - 339.400  
[ORS 418.257](#) - 418.259

[ORS 419B.005](#) - 419B.050

[OAR 581-022-2205](#)

Greene v. Camreta, 588 F.3d 1011 (9th Cir. 2009), vacated in part by, remanded by Camreta v. Greene, 131 S. Ct. 2020 (U.S. 2011); vacated in part, remanded by Greene v. Camreta 661 F.3d 1201 (9<sup>th</sup> Cir. 2011).

**Cross Reference(s):**

GBNAA/JHFF - Reporting Requirements for Suspected Sexual Conduct with Students

GCAB - Personal Electronic Devices and Social Media - Staff

JHFF/GBNAA - Reporting Requirements for Suspected Sexual Conduct with Students

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VIII.E.2. Policy GBNAB/JHFE - Reporting of  
Suspected Child Abuse



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **ACTION REQUESTED**

Board Policy GBNAB/JHFE—Suspected Abuse of a Child Reporting Requirements\*\*  
—New—Second Read

#### Background

Policy GBNAB/JHFE and Policy JHFE/GBNAB are the same policy regarding Suspected Abuse of a Child Reporting Requirements. These policies are “double coded” and live in two places because the policy applies to both staff (G) and students (J). Corvallis School District did not have policy GBNAB/JHFE in our board policies so this is a new policy.

The Oregon Department of Human Services (DHS) reports the purpose of Senate Bill 231 (2023) was to align state law with the agency’s current process for receiving child abuse reporting, through a centralized child abuse reporting system established by DHS. Reports must still be submitted to DHS as directed or to a law enforcement agency.

ORS 339.372 requires school boards to adopt a policy on reporting suspected child abuse so policies GBNAB/JHFE and JHFE/GBNAB are required. Updates include the double-coding of the policy and reference to the centralized child abuse reporting system.

During the first read, this board requested language that cross-referenced policies specific to who is required to report suspected child abuse. The following has been added to the resources section:

GBNAA/JHFF - Reporting Requirements for Suspected Sexual Conduct with Students  
GCAB - Personal Electronic Devices and Social Media - Staff  
JHFF/GBNAA - Reporting Requirements for Suspected Sexual Conduct with Students

#### Involvement

Staff members: Melissa Harder

#### Cost Impact

None.

#### Function

Adoption of new policy.



Code: GBNAB/JHFE

Adopted:

Revised/Readopted:

## **Suspected Abuse of a Child Reporting Requirements\*\***

Any district employee who has reasonable cause to believe that **any child** with whom the employee has come in contact has suffered abuse<sup>1</sup> shall immediately make a report to the Oregon Department of Human Services (DHS) through the centralized child abuse reporting system<sup>2</sup> or to a law enforcement agency within the county where the person making the report is located at the time of the contact. Any district employee who has reasonable cause to believe that **any person**<sup>3</sup> with whom the employee is in contact has abused a child shall immediately report in the same manner described above.

The report must contain, if known, the names and addresses of the child and the parents of the child or other persons responsible for the child's care, the child's age, the nature and extent of the suspected abuse, including any evidence of previous abuse, the explanation given for the suspected abuse, any other information that the person making the report believes might be helpful in establishing the possible cause of the abuse and the identity of a possible perpetrator.

Abuse of a child by district employees, contractors<sup>4</sup>, agents<sup>5</sup>, volunteers<sup>6</sup>, or students will not be tolerated. All district employees, contractors, agents, volunteers and students are subject to this policy and the accompanying administrative regulations.

Any district employee who has reasonable cause to believe that another district employee, contractor, agent, volunteer or student has engaged in abuse, or that a student has been subjected to abuse by another district employee, contractor, agent, volunteer or student shall immediately report such to (DHS) through its centralized child abuse reporting system or to a law enforcement agency, and to a designated licensed administrator.

The district will designate a licensed administrator and an alternate licensed administrator, in the event that the designated licensed administrator is the suspected abuser, for each school building to receive reports of suspected abuse of a child by district employees, contractors, agents, volunteers or students.

If the superintendent is the alleged perpetrator the report shall be submitted to the Assistant Superintendent who shall also report to the Board chair.

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<sup>1</sup> Includes the neglect of a child; abuse is defined in ORS 419B.005.

<sup>2</sup> How to report abuse or neglect: [Oregon DHS](#). Call 855-503-SAFE (7233)

<sup>3</sup> "Person" could include adult, student or other child.

<sup>4</sup> "Contractor" means a person providing services to the district under a contract in a manner that requires the person to have direct, unsupervised contact with students.

<sup>5</sup> "Agent" means a person acting as an agent for the district in a manner that requires the person to have direct, unsupervised contact with students.

<sup>6</sup> "Volunteer" means a person acting as a volunteer for the district in a manner that requires the person to have direct, unsupervised contact with students.

The district will post the name and contact information of the designees for each school building, in the respective school, designated to receive reports of suspected abuse and the procedures in GBNAB/JHFE-AR(1) - Reporting of Suspected Abuse of a Child, the designee will follow upon receipt of a report, the contact information for making a report to law enforcement or the centralized child abuse reporting system of DHS and a statement that the duty to report suspect abuse is in addition to the requirements of reporting to a designated licensed administrator.

When a designee receives a report of suspected abuse, the designee will follow procedure established by the district and set forth in administrative regulation GBNAB/JHFE-AR(1) - Reporting of Suspected Abuse of a Child. All such reports of suspected abuse will be reported to a law enforcement agency or DHS, for investigation, and the agency will complete an investigation regardless of any changes in the relationship or duties of the person who is the alleged abuser.

When there is reasonable cause to support the report, a district employee suspected of abuse shall be placed on paid administrative leave pending an investigation and the district will take necessary actions to ensure the student's safety. When there is reasonable cause to support the report, a district contractor, agent or volunteer suspected of abuse shall be removed from providing services to the district and the district will take necessary actions to ensure the student's safety.

The district will notify the person, as allowed by state and federal law, who was subjected to the suspected abuse about any actions taken by the district as a result of the report.

A substantiated report of abuse by an employee shall be documented in the employee's personnel file. A substantiated report of abuse by a student shall be documented in the student's education record.

The initiation of a report in good faith, pursuant to this policy, may not adversely affect any terms or conditions of employment or the work environment of the person initiating the report or who may have been subjected to abuse. If a student initiates a report of suspected abuse of a child by a district employee, contractor, agent, volunteer or student, in good faith, the student will not be disciplined by the district or any district employee, contractor, agent or volunteer. Intentionally making a false report of abuse of a child is a Class A violation.

The district shall provide training each school year to district employees on the prevention and identification of abuse, the obligations of district employees under ORS 339.388 and ORS 419B.005 - 419B.050 and as directed by Board policy to report suspected abuse of a child, and appropriate electronic communications with students. The district shall make available each school year the training described above to contractors, agents, volunteers, and parents and legal guardians of students attending district-operated schools, and will be made available separately from the training provided to district employees. The district shall provide each school year information on the prevention and identification of abuse, the obligations of district employees under Board policy to report abuse, and appropriate electronic communications with students to contractors, agents and volunteers. The district shall make available each school year training that is designed to prevent abuse to students attending district-operated schools.

The district shall provide to a district employee at the time of hire, or to a contractor, agent, or volunteer at the time of beginning service for the district, the following:

1. A description of conduct that may constitute abuse;

2. A description of the investigatory process and possible consequences if a report of suspected abuse is substantiated; and
3. A description of the prohibitions imposed on district employees, contractors, and agents when they attempt to obtain a new job, as provided under ORS 339.378. A district employee, contractor or agent will not assist another district employee, contractor or agent in obtaining a new job if the individual knows, or has reasonable or probable cause to believe the district employee, contractor or agent engaged in abuse, unless criteria found in ORS 339.378(2)(c) are applicable.

Nothing in this policy prevents the district from disclosing information required by law or providing the routine transmission of administrative and personnel files pursuant to law.

The district shall make available to students, district employees, contractors, agents, and volunteers a policy of appropriate electronic communications with students.

Any electronic communications with students by a contractor, agent or volunteer for the district will be appropriate and only when directed by district administration. When communicating with students electronically regarding school-related matters, contractors, agents or volunteers shall use district e-mail, using mailing lists and/or other internet messaging to a group of students rather than individual students or as directed by district administration. Texting or electronically communicating with a student through contact information gained as a contractor, agent or volunteer for the district is strongly discouraged. Texting or electronically communicating with a student through contact information gained as a volunteer for the district is prohibited.

The superintendent shall develop administrative regulations as are necessary to implement this policy and to comply with state law.

END OF POLICY

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**Legal Reference(s):**

[ORS 339.370](#) - 339.400  
[ORS 418.257](#) - 418.259

[ORS 419B.005](#) - 419B.050

[OAR 581-022-2205](#)

Greene v. Camreta, 588 F.3d 1011 (9th Cir. 2009), vacated in part by, remanded by Camreta v. Greene, 131 S. Ct. 2020 (U.S. 2011); vacated in part, remanded by Greene v. Camreta 661 F.3d 1201 (9<sup>th</sup> Cir. 2011).

**Cross Reference(s):**

GBNAA/JHFF - Reporting Requirements for Suspected Sexual Conduct with Students  
GCAB - Personal Electronic Devices and Social Media - Staff  
JHFF/GBNAA - Reporting Requirements for Suspected Sexual Conduct with Students

VIII.E.3. Policy JGAB - Use of Restraint and  
Seclusion



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder & Sabrina Wood  
Meeting Date: February 6, 2024

### **ACTION REQUESTED**

Board Policy JGAB—Use of Restraint or Seclusion\*\*—Revision—Second Read

#### Background

This is a required policy revision. The procedures for responding to an incident of restraint or seclusion are found in ORS 339.294 and were amended by Senate Bill 1024 (2023). These amended procedures are represented in the required changes to policy JGAB and JGAB-AR (previously approved by this board).

During the second read, this board requested language in Policy JGAB that prohibits limiting or removing a student's mobility assistance device. Staff conferred with the policy services department at OSBA and were advised not to add "limiting or removing a student's mobility assistance device" to the definition of restraint as that definition comes from the OAR. It was suggested instead to add that specific prohibition elsewhere in the policy. It is found in the list of restraints prohibited in the district - item #12.

#### Involvement

Staff members: Melissa Harder & Sabrina Wood

#### Cost Impact

None.

#### Function

Approval of revisions.



# Corvallis

## SCHOOL DISTRICT

Code: JGAB  
Adopted: 1/14/08  
Revised/Readopted: 1/09/12; 8/19/13; 8/18/14; 5/10/18; 1/09/20

### **Use of Restraint or Seclusion\*\***

The Board is dedicated to the development and application of best practices within the district's public educational/behavioral programs. The Board establishes this policy and its administrative regulation to define the circumstances that must exist and the requirements that must be met prior to, during, and after the use of restraint or seclusion as an intervention with district students.

The use of the following types of restraint on a student in the district is prohibited:

1. Chemical restraint.
2. Mechanical restraint.
3. Prone restraint.
4. Supine restraint.
5. Any restraint that involves the intentional and nonincidental use of a solid object<sup>1</sup>, including a wall or the floor, to impede a student's movement, unless the restraint is necessary to prevent an imminent life-threatening injury or to gain control of a weapon.
6. Any restraint that places, or creates a risk of placing, pressure on a student's mouth, neck or throat.
7. Any restraint that places, or creates a risk of placing, pressure on a student's mouth, unless the restraint is necessary for the purpose of extracting a body part from a bite.
8. Any restraint that impedes, or creates a risk of impeding, breathing.
9. Any restraint that involves the intentional placement of the hands, feet, elbow, knee or any object on a student's neck, throat, genitals or other intimate parts.
10. Any restraint that causes pressure to be placed, or creates a risk of causing pressure to be placed, on the stomach or back by a knee, foot or elbow bone.
11. Any action designed for the primary purpose of inflicting pain.

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<sup>1</sup> The use of a solid object, including furniture, a wall, or the floor, by district staff performing a restraint is not prohibited if the object is used for the staff's own stability or support while performing the restraint and not as a mechanism to apply pressure directly to the student's body.

## 12. Limiting or removing a student's mobility assistance device.

The use of a seclusion cell is prohibited.

Restraint or seclusion may not be used for discipline, punishment, retaliation or convenience of staff, contractors or volunteers of the district.

Restraint may be imposed on a student in the district only under the following circumstances:

1. The student's behavior imposes a reasonable risk of imminent and substantial physical or bodily injury to the student or others; and
2. Less restrictive interventions would not be effective.

Seclusion may be used on a student in the district only under the following circumstances:

1. The student's behavior imposes a reasonable risk of imminent and serious bodily injury to the student or others; and
2. Less restrictive interventions would not be effective.

If restraint or seclusion is used on a student, by trained staff or other staff available in the case of an emergency when trained staff are not immediately available due to the unforeseeable nature of the emergency, e.g., teacher, administrator, it will be used only for as long as the student's behavior poses a reasonable risk of imminent and substantial physical or bodily injury to the student or others and less restrictive interventions would not be effective. Students will be continuously monitored by staff for the duration of the restraint or seclusion.

### **Definitions**

1. Restraint" means the restriction of a student's actions or movements by holding the student or using pressure or other means.

"Restraint" does not include:

- a. Holding a student's hand or arm to escort the student safely and without the use of force from one area to another;
- b. Assisting a student to complete a task if the student does not resist the physical contact; or
- c. Providing reasonable intervention with the minimal exertion of force necessary if the intervention does not include a restraint prohibited under Oregon Revised Statute (ORS) 339.288 and the intervention is necessary to:

- (1) Break up a physical fight;

- (2) Interrupt a student's impulsive behavior that threatens the student's immediate safety, including running in front of a vehicle or climbing on unsafe structures or objects; or
- (3) Effectively protect oneself or another from an assault, injury or sexual contact with the minimum physical contact necessary for protection.

2. "Seclusion" means the involuntary confinement of a student alone in a room from which the student physically is prevented from leaving. Seclusion includes, but is not limited to, the involuntary confinement of a student alone in a room with a closed door, whether the door is locked or unlocked.

"Seclusion" does not include the removal of a student for a short period of time to provide the student with an opportunity to regain self-control if the student is in a setting from which the student is not physically prevented from leaving, or a student being left alone in a room with a closed door for a brief period of time if the student is left alone for a purpose that is unrelated to the student's behavior.

3. "Seclusion cell" means a freestanding, self-contained unit that is used to isolate the student from other students or physically prevent a student from leaving the unit or cause the student to believe that the student is physically prevented from leaving the unit.
4. "Serious bodily injury" means any significant impairment of the physical conditions of a person, as determined by qualified medical personnel, whether self-inflicted or inflicted by someone else.
5. "Substantial physical or bodily injury" means any impairment of the physical condition of a person that requires some form of medical treatment.
6. "Mechanical restraint" means a device used to restrict the movement of a student or the movement or normal function of a portion of the body of a student.

"Mechanical" restraint does not include:

- a. A protective or stabilizing device ordered by a licensed physician; or
- b. A vehicle safety restraint when used as intended during the transport of a student in a moving vehicle.
7. "Chemical restraint" means a drug or medication that is used on a student to control behavior or restrict freedom of movement that is not prescribed by a licensed or other qualified health professional acting under the professional's scope of practice.
8. "Prone restraint" means a restraint in which a student is held face down on the floor.
9. "Supine restraint" means a restraint in which a student is held face up on the floor.

Any student being restrained or secluded within the district whether in an emergency or as a part of a plan shall be constantly monitored by staff for the duration of the intervention. Any room used for seclusion of a student must meet the standards as outlined in Oregon Administrative Rule (OAR) 581-021-0568.

The district shall only utilize a training program ~~of~~ for restraint-or seclusion to train staff and use in the district which has been approved by the Oregon Department of Education (ODE).

The district shall preserve, and may not destroy, any records related to an incident of restraint or seclusion, including an audio or video recording. The records must be preserved in the original format and without alteration in accordance with law.

An annual review of the use of restraint or seclusion during the preceding school year shall be completed and submitted to ODE to ensure compliance with district policies and procedures.

The results of the review and annual report shall be documented and shall include at a minimum:

1. The total number of incidents involving restraint;
2. The total number of incidents involving seclusion;
3. The total number of seclusions in a locked room;
4. The total number of students placed in restraint;
5. The total number of students placed in seclusion;
6. The total number of incidents that resulted in injuries or death to students or staff as a result of the use of restraint or seclusion;
7. The total number of students placed in restraint or seclusion more than ten times in a school year and an explanation of what steps have been taken by the district to decrease the use of restraint or seclusion for each student;
8. The total number of restraint or seclusion incidents carried out by untrained individuals;
9. The demographic characteristics<sup>2</sup> of all students upon whom restraint or seclusion was imposed;
10. The total number of rooms available for use by the district for seclusion of a student and a description of the dimensions and design of the rooms.

This annual report shall be made available to the public at the district's main office and on the district's website and to the Board. At least once each school year the parents and guardians of students of the district shall be notified about how to access the report.

The district shall investigate all complaints regarding the use of restraint or seclusion practices according to the procedures outlined in Board policy KL - Public Complaints and KL-AR - Public Complaint

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<sup>2</sup> Including race, ethnicity, gender, disability status, migrant status, English proficiency and status as economically disadvantaged, unless the demographic information would reveal personally identifiable information about an individual student.

Procedure. The complaint procedure is available at the district's administrative office and is available on the home page of the district's website.

The complainant, whether an organization or an individual, may appeal a district's final decision to the Oregon Department of Education pursuant to OAR 581-002-0001 to 581-002-0023. This appeal process is represented in administrative regulation KL-AR(2) - Appeal to the Deputy Superintendent of Public Instruction.

The superintendent shall develop administrative regulations to carry out the requirements set forth in this policy and to meet any additional requirements established by law related to the use, reporting, and written documentation of the use of restraint or seclusion by district staff. A staff member who violates this policy or its administrative regulation may be subject to discipline, up to and including dismissal.

END OF POLICY

Legal Reference(s):

[ORS 161.205](#)  
[ORS 339.250](#)  
[ORS 339.285](#)  
[ORS 339.288](#)  
[ORS 339.291](#)  
[ORS 339.294](#)  
[ORS 339.297](#)

[ORS 339.300](#)  
[ORS 339.303](#)  
  
[OAR 581-021-0061](#)  
[OAR 581-021-0550](#)  
[OAR 581-021-0553](#)  
[OAR 581-021-0556](#)

[OAR 581-021-0563](#)  
[OAR 581-021-0566](#)  
[OAR 581-021-0568](#)  
[OAR 581-021-0569](#)  
[OAR 581-021-0570](#)  
[OAR 581-022-2267](#)  
[OAR 581-022-2370](#)

Cross Reference(s):

JGA - Corporal Punishment  
JGDA/JGEA - Discipline of Students with Disabilities

VIII.E.4. Policy EBC - Emergency Plan and First Aid



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **ACTION REQUESTED**

Board Policy EBC—Emergency Plan and First Aid\*\*—New—Second Read

#### Background

House Bill 3584 was passed in the 2023 legislative session. The bill requires districts to adopt policy language about using electronic communication to notify parents, guardians, and employees within 24 hours of a safety threat action that was not a drill.

Policy EBC is new and highly recommended. This policy informs districts about the requirement for an emergency procedures plan (OAR 581-022-2225), and other minimum standards for providing emergency care to students.

During the first read, this board requested additional language to describe what the district must do in the case of a long-term disruption to operations. That has been added to this second read.

#### Involvement

Staff members: Melissa Harder

#### Cost Impact

None.

#### Function

Approval of revisions.



**Corvallis**  
SCHOOL DISTRICT

Code: EBC  
Adopted:  
Revised/Readopted:

## **Emergency Plan and First Aid\*\***

The district will maintain a comprehensive safety program for all employees and students. This program will include a plan for responding to emergency situations. The superintendent will consult with community and county agencies while developing this plan. The district's emergency plan will meet any requirements of the State Board of Education.

Copies of the emergency plan will be available in every school office and other strategic locations throughout the district. Parents or guardians will be informed of the district's plan.

In the case of long-term disruption to district operations, the district emergency plan shall at a minimum include the following:

1. Who is in charge of the district plan;
2. Communication plan for staff, students, and parents;
3. Continuing education plan for students;
4. Procedures for dealing with student privacy rights;
5. Employee leave procedures;
6. Employee pay and benefits plan and procedures;
7. Facility utilization by other agencies procedures;
8. Business operations plan for offsite operation or alternative measures

In each district facility, procedures for handling health emergencies will be established and made known to staff. Each district facility and district vehicle will be equipped with appropriate first-aid supplies and equipment. All employees are expected to know where first-aid supplies and equipment are kept in their work areas.

Each school in the district shall have, at a minimum, at least one staff member with a current first-aid/CPR/AED card for every 60 students enrolled and who are trained annually on the district and building emergency plans. Emergency planning will include the presence of at least one staff member with a current first-aid/CPR/AED card for every 60 students for school-sponsored activities where students are present.

The district shall provide instruction to staff and students in the emergency plan and safety program.

END OF POLICY

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**Legal Reference(s):**

<a href="#"><u>ORS 30.800</u></a>	<a href="#"><u>ORS 433.441</u></a>	<a href="#"><u>OAR 581-022-2030(3)(c)</u></a>
<a href="#"><u>ORS 192.660(2)(k)</u></a>	<a href="#"><u>OAR 437-002-0042</u></a>	<a href="#"><u>OAR 581-022-2220</u></a>
<a href="#"><u>ORS 332.107</u></a>	<a href="#"><u>ORS 437-002-0120</u></a> - 0139	<a href="#"><u>OAR 581-022-2225</u></a>
<a href="#"><u>ORS 433.260</u></a>	<a href="#"><u>OAR 437-002-0161</u></a>	<a href="#"><u>OAR 581-053-0003(40)</u></a>
<a href="#"><u>OAR 581-053-0420(2)(f)(B)</u></a>	<a href="#"><u>OAR 437-002-0360</u></a>	<a href="#"><u>OAR 581-053-0220(3)(e)(B)(iii)</u></a>
	<a href="#"><u>OAR 437-002-0377</u></a>	<a href="#"><u>OAR 581-053-0320(5)(b)</u></a>

Every Student Succeeds Act, 20 U.S.C. § 7928 (2018).

Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g (2018).

VIII.E.5. Policy EBCA - Safety Threats



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **ACTION REQUESTED**

Board Policy EBCA—Safety Threats\*\*—New—Second Read

#### Background

House Bill 3584 was passed in the 2023 legislative session. The bill requires districts to adopt policy language about using electronic communication to notify parents, guardians, and employees within 24 hours of a safety threat action that was not a drill. The bill states that communication should be “provided in a manner that communicates relevant facts and details as necessary and useful.”

This update also includes a revision of other policies, resulting from recommendations on reorganization, and may include recoding and/or reassigning content to a different policy or policy section. Policy EBCA is new and required by ORS 339.324 which outlines the actions of a school district when a safety threat action has occurred.

#### Involvement

Staff members: Melissa Harder

#### Cost Impact

None.

#### Function

Approval of revisions.



**Corvallis**  
SCHOOL DISTRICT

Code: EBCA  
Adopted:  
Revised/Readopted:

### **Safety Threats\*\***

“Safety threat action” means a lockdown, secure, shelter in place, or evacuation that: (a) is initiated by a school in response to a safety threat; and (b) is not a planned drill.

When a school or the district initiates a safety threat action, the school or district shall issue an electronic communication as expediently as possible and not later than 24 hours after initiation of the safety threat action. The communication will be issued in culturally appropriate languages to effectively communicate with parents and guardians of students attending the school at which the safety threat action occurred.

The communication must include:

1. A general description of the issue that caused the safety threat action to be taken;
2. The duration of time the safety threat action was taken, from when the action was initiated until when it concluded;
3. Actions taken by the school or district to resolve the situation that caused the safety threat action and actions taken to protect student safety; and
4. An explanation of how the situation was resolved.

The communication shall be provided in a manner that communicates relevant facts and details as may be necessary or useful for parents and guardians to understand any potential threats to student safety, and to assist parents and guardians in helping students understand and mentally process the incident and any resulting trauma.

A communication will also be issued to employees of the school at which the safety threat action occurred and must include the same information as above and any additional information as may be permitted by relevant confidentiality and privacy requirements.

The Board may use Oregon Revised Statute (ORS) 192.660(2)(k) to conduct an executive session to consider matters related to school safety or a plan that responds to safety threats made toward a school in the district.

END OF POLICY

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**Legal Reference(s):**

[ORS 192.660\(2\)\(k\)](#)

[ORS 332.107](#)

[ORS 339.324](#)

VIII.E.6. Policy EBCB - Emergency Procedure Drills  
and Instruction



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **ACTION REQUESTED**

Board Policy EBCB—Emergency Procedure Drills and Instruction—Revision—Second Read

#### Background

House Bill 3584 was passed in the 2023 legislative session. The bill requires districts to adopt policy language about using electronic communication to notify parents, guardians, and employees within 24 hours of a safety threat action that was not a drill.

This update also includes a revision of other policies, resulting from recommendations on reorganization, and may include recoding and/or reassigning content to a different policy or policy section. Revision to policy EBCB is highly recommended. This policy includes information about required instruction and drills on emergency procedures.

Updates to the policy include the addition of the Oregon Fire Code in policy language (with a link included in Legal References), allowance for districts to provide additional instruction related to other disasters, and reference to the communication requirements described in board policy EBCA - Safety Threats\*\*.

During the first read, this board requested language that prohibits violent simulations of safety threats during drills. This language was added, “Drills on safety threats related to procedures for a lockdown, that occur during the school day and with students present, will not involve simulations that use lookalike weapons or portray violence.”

#### Involvement

Staff members: Melissa Harder

#### Cost Impact

None.

#### Function

Approval of revisions.



# Corvallis

## SCHOOL DISTRICT

Code: EBCB  
Adopted: 7/92  
Revised/Readopted: 3/10/97, 1/11/99, 6/18/12, 10/13/14, 2/8/16

### **Emergency Procedure Drills and Instruction**

Each building will conduct emergency procedure drills in accordance with the provisions of Oregon Revised Statutes and the applicable Oregon Fire Code.

All schools are required to instruct and drill students on district emergency procedures so they can respond to an emergency without confusion and panic. The emergency procedures shall include drills and instruction on fires, earthquakes, and safety threats. Instruction on emergency procedures shall be conducted for at least 30 minutes each school month.

The first emergency evacuation drill shall be conducted within 10 days of the beginning of classes.

#### **Fire Emergencies**

Drills and instructions on fire emergencies shall include routes and methods of exiting the school building.

#### **Earthquake Emergencies**

At least two drills on earthquakes shall be conducted each year.

Drills and instruction for earthquake emergencies shall include the earthquake emergency response procedure of “drop, cover, and hold on” during the earthquake. When based on the evaluation of specific engineering and structural issues related to a building, the district may include additional response procedures for earthquake emergencies.

#### **Safety Threats**

At least two drills on safety threats shall be conducted each year. Drills and instruction on safety threats shall include procedures related to lockdown, secure, shelter-in-place, and evacuation, and other appropriate actions to take when there is a threat to safety and will include explanation of the district’s communication strategy following a safety threat action (See Board policy EBCA - Safety Threats\*\*).

Drills on safety threats related to procedures for a lockdown, that occur during the school day and with students present, will not involve simulations that use lookalike weapons or portray violence.

The district may provide additional instruction relating to other disasters such as flooding, drought,

excessive snowfall or wildfires<sup>1</sup>.

The district will collaborate with local units of government and state agencies associated with emergency procedures training and planning shall review the emergency procedures.

END OF POLICY

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**Legal Reference(s):**

[ORS 192.660\(2\)\(k\)](#)

[ORS 336.071](#)

[ORS 476.030\(+\)](#)

[ORS 339.324](#)

[OAR 581-022-2225](#)

~~OAR 581-022-1420~~

[OREGON STATE FIRE MARSHAL, OREGON FIRE CODE \(2014\)](#).

~~Cross Reference(s):~~

~~Policy EBCD—Emergency Closures~~

~~Policy GBE—Staff Health and Safety~~

~~Policy JHHA—Safety and Emergency Response~~

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<sup>1</sup> The Oregon Department of Education has resources available at <https://www.oregon.gov/ode/schools-and-districts/grants/pages/threat-and-hazard-resources.aspx>.

VIII.E.7. Policy EBC/EBCA - Emergency Procedures  
and Disaster Plans-Delete



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **ACTION REQUESTED**

Board Policy EBC/EBCA—Emergency Procedures and Disaster Plans—Delete—Second Read

#### Background

House Bill 3584 was passed in the 2023 legislative session. The bill requires districts to adopt policy language about using electronic communication to notify parents, guardians, and employees within 24 hours of a safety threat action that was not a drill.

This update also includes a revision of other policies, resulting from recommendations on reorganization, and may include recoding and/or reassigning content to a different policy or policy section. Policy EBC/EBCA needs to be deleted in order to adopt Policies EBC and EBCA separately with new titles and content.

#### Involvement

Staff members: Melissa Harder

#### Cost Impact

None.

#### Function

Approval of deletion.



Code: EBC/EBCA  
Adopted: 6/11/20  
Revised/Readopted:

## **Emergency Procedures and Disaster Plans**

The superintendent will develop and maintain a plan specifying procedures to be used in such emergencies as disorderly conduct, unlawful assembly, disturbances at school activities, natural disasters, fire, illness or injury of a student or staff member, and safety threats on district property. The superintendent will consult with community and county agencies while developing this plan.

The district's Emergency Procedures Plan will meet the standards of the State Board of Education. The plan will also be based in a commitment to equity as outlined in Board Policy JBB – Educational Equity.

Copies of the Emergency Procedures Plan will be available in every school office and other strategic locations throughout the district. Parents will be informed of the district's plan for the care of students during an emergency situation. The Board may use Oregon Revised Statute (ORS) 192.660(2)(k) to conduct an executive session to consider matters related to school safety or a plan that responds to safety threats made toward a school in the district.

In the case of long-term disruption to district operations as a result of a pandemic flu, declared public health emergency or other catastrophe, the district emergency plan shall at a minimum include the following:

1. Who is in charge of the district plan;
2. What steps the district will take to stop the spread of disease;
3. How sick students will be identified;
4. Transportation plan for sick students;
5. Disease containment measures for the district;
6. Communication plan for staff, students and parents;
7. Continuing education plan for students;
8. Procedures for dealing with student privacy rights;
9. Employee leave procedures during a pandemic flu or other catastrophe;

10. Employee pay and benefit plan and procedures;
11. Facility utilization by other agencies procedures;
12. Business operations plan for offsite operation or alternative measures].

END OF POLICY

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**Legal Reference(s):**

[ORS 192.660\(2\)\(k\)](#)

[ORS 332.107](#)

[ORS 433.260](#)

[ORS 433.441](#)

[OAR 437-002-0161](#)

[OAR 581-022-2030\(3\)\(c\)](#)

[OAR 581-022-2220](#)

[OAR 581-022-2225](#)

DELETED

**IX. CONSOLIDATED INFORMATION**

IX.A. December 2024 Financial Summary  
(Unaudited)



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Lauren Wolfe, Director of Finance  
Meeting Date: February 6, 2025

### **December 2024 Financial Summary (Unaudited) NO ACTION REQUIRED**

#### Background

The Financial Summary for the General Fund for the period ending December 31, 2023 and December 31, 2024 follows this report. Year-to-date operating revenues through the end of December 2024 total \$96 million or 73.89% of total budgeted operating revenues as compared to \$95.4 million or 71.21% through the end of December 2023. There are two notable variances between revenue sources for the period ending December 31 compared to last year:

1. Other Local Sources: Year-to-date revenues total \$1.4 million or 63.71% of total budgeted other local source revenue as compared to \$1.5 million or 25.34% in the prior period. This is related to the timing of receipts of Medicaid Administrative Claiming (MAC) funds as well as a continued increase in interest earnings on investments. This is projected to have a positive impact on total revenue for the year.
2. Federal Sources: Year-to-date revenues total \$.142 million or 101.66% of total federal source revenue as compared to \$.074 million or 25.37% in the prior period. This is related to the timing of receipts of Medicaid claim reimbursements and will have a minor positive impact to overall revenue for the year.

Year-to-date operating expenditures through the end of December 2024 total \$35.1 million or 34.88% of total budgeted operating expenditures as compared to \$36.2 million or 39.17% through the end of December 2023. There are two notable variances between expenditure requirements for the period ending December 31 compared to last year:

1. Supplies and Materials: Year-to-date expenditures total \$2.2 million or 32.15% of total budgeted supplies and materials requirements as compared to \$2.8 million or 56.71% in the prior period. This positive impact is expected to be offset by increased spending in other categories.
2. Capital Outlay: Year-to-date expenditures total \$.187 million or 271.69% of total budgeted capital outlay requirements as compared to \$.133 million or 75.44% in the prior period. All major capital outlay was paid for using bond funds in the last several budget cycles. As these funds were fully expended in the prior budget year, expenditures have shifted to the General Fund.

Currently, the projected general fund ending balance is \$16,989,104 or 17.70% of total resources net of the beginning fund balance.

All expenditures are expected to fall within appropriations, pending the approval of Resolution No. 25-0201 (Supplemental Budget).

#### Monitoring Fiscal Impacts:

As of December 31, we are monitoring the fiscal impact of the following:

1. **Governor's Budget:** Governor Kotek released her recommended budget for the 2025-2027 biennium with a suggested \$11.4B investment into the State School Fund. This is a promising starting point for K12 education.

If you have any questions or request for additional information, please do not hesitate to contact me.

#### Supplementary Materials

1. General Fund Financial Summary as of December 31, 2024
2. Schedule of Investments as of December 31, 2024



# CORVALLIS SCHOOL DISTRICT 509J

## General Fund | 2024 - 2025 Financial Summary

For the Period Ending December 31, 2024

	2023 - 2024 Actuals	YTD % of Actual	2024 - 2025 Adopted Budget	2024 - 2025 YTD Actuals	% of Budget	Annual Forecast	Variance Favorable/ (Unfavorable)
<b>RESOURCES</b>							
<b>Operating Revenues</b>							
Local Property Tax Revenue	\$ 32,358,187.37	93.39%	\$ 35,672,175	\$ 33,100,860.20	92.79%	\$ 35,560,161	\$ (112,014)
Local Option Levy	9,566,243	93.34%	10,503,933	9,810,708	93.40%	10,536,605	32,672
Other Local Sources	1,485,763	25.34%	2,157,191	1,374,310	63.71%	3,265,013	1,107,822
Intermediate Sources	130,000	16.94%	882,413	147,567	16.72%	773,000	(109,413)
State School Fund	25,638,810	58.90%	43,923,724	25,929,479	59.03%	43,416,356	(507,368)
Other State Resources	-	0.00%	2,150,000	-	0.00%	2,150,000	-
Federal Sources	74,404	25.37%	140,000	142,325	101.66%	285,000	145,000
Other Sources	2,625	100.00%	-	3,100	-	3,100	3,100
<b>Total Operating Revenues</b>	<b>\$ 69,256,033</b>	<b>71.21%</b>	<b>\$ 95,429,436</b>	<b>\$ 70,508,349</b>	<b>73.89%</b>	<b>\$ 95,989,235</b>	<b>\$ 559,799</b>
<b>Beginning Fund Balance*</b>	<b>14,493,943</b>	<b>100.00%</b>	<b>17,043,343</b>	<b>19,386,615</b>	<b>113.75%</b>	<b>19,386,615</b>	<b>2,343,272</b>
<b>TOTAL RESOURCES</b>	<b>\$ 83,749,976</b>	<b>74.94%</b>	<b>\$ 112,472,779</b>	<b>\$ 89,894,964</b>	<b>79.93%</b>	<b>\$ 115,375,850</b>	<b>\$ 2,903,071</b>
<b>REQUIREMENTS</b>							
<b>Operating Expenditures</b>							
Salaries	\$ 17,233,585	38.23%	\$ 49,415,758	\$ 17,876,475	36.18%	\$ 48,408,097	\$ 1,007,661
Associated Payroll Costs	8,616,250	37.05%	28,598,631	10,015,036	35.02%	27,912,412	686,219
Purchased Services	5,856,181	38.47%	14,190,848	4,663,037	32.86%	15,409,129	(1,218,281)
Supplies and Materials	2,764,765	56.71%	4,119,885	1,324,382	32.15%	2,216,708	1,944,376
Capital Outlay	133,293	75.44%	30,800	83,682	271.69%	187,614	(156,814)
Other Objects	1,568,292	59.84%	1,810,973	1,111,787	61.39%	1,252,786	558,187
Transfers	-	0.00%	2,377,204	-	0.00%	3,000,000	(622,796)
<b>Total Operating Expenditures</b>	<b>\$ 36,172,366</b>	<b>39.17%</b>	<b>\$ 100,544,099</b>	<b>\$ 35,074,399</b>	<b>34.88%</b>	<b>\$ 98,386,746</b>	<b>\$ 2,198,552</b>
Contingencies	-	-	7,157,208	-	0.00%	-	-
Unappropriated Ending Fund Balance	-	-	4,771,472	-	0.00%	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 36,172,366</b>	<b>39.17%</b>	<b>\$ 112,472,779</b>	<b>\$ 35,074,399</b>	<b>31.18%</b>	<b>\$ 98,386,746</b>	<b>\$ 2,198,552</b>

\*unaudited beginning fund balance subject to change

**PROJECTED ENDING FUND BALANCE \$ 16,989,104**  
17.70%

Corvallis School District 509J  
Schedule of Investments  
December 31, 2024

Type of Investment	Investment Date	Maturity/ Call Date	No. of Days	Bond Equivalent Yield	Purchase Price	Par (Maturity) Value
U.S. Treasury Obligations:						
US Government-Sponsored Enterprises:	06/13/24	09/12/25	456	5.125%	\$100.27	3,000,000
Commercial Paper:						
<b>Total Investments Outside of Local Government Investment Pool:</b>						<b>\$ 3,000,000</b>

Local Government Investment Pool:	Monthly Distribution Yield	
General Account	4.85%	61,551,438
<b>Total Investments Inside of Local Government Investment Pool <sup>1</sup></b>		<b>\$ 61,551,438</b>

<sup>1</sup> The maximum amount (in any combination of accounts) that the Local Government Investment Pool (LGIP) allows is \$61,749,000

<b>Total Investments</b>	<b>\$ 64,551,438</b>
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**Compliance with Investment Policy**

Type of Investment	Maximum % of Portfolio per Policy DFA	Current Percent
U.S. Treasury Obligations	100.0%	0.0%
U.S. Government Agency Securities and Instrumentalities of Government-Sponsored Corporations	90.0%	4.6%
State of Oregon Local Government Investment Pool (LGIP)	100.0%	95.4%
Bankers Acceptances	25.0%	0.0%
Repurchase Agreements	25.0%	0.0%
Certificates of Deposits	50.0%	0.0%
Commercial Paper	10.0%	0.0%
State of Oregon and Oregon Local Government Securities	25.0%	0.0%
<b>TOTAL</b>		<b>100.00%</b>

**Benchmarks as of 12/31/2024:**

3 Month U.S. Treasury Yield Curve Rate	4.37%
3 Month Jumbo Certificate of Deposit Rate	4.11%

IX.B. Board Policies -- **FOR INFORMATION**

IX.B.1. Policy EBBA - Student Health Services



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **NO ACTION REQUIRED**

Board Policy EBBA—Student Health Services\*\*—New—First Read

#### Background

The State Board of Education adopted revisions to [OAR 581-022-2220](#) on health services. The changes result in a requirement to develop “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)).

The plan requirements include a variety of topics, including but not limited to, a plan for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

As a result of these changes, multiple policies and administrative regulations have been revised. Recommendations may include deleting or rescinding a policy or AR, recoding, and reassigning some policy content to a new section or policy of the policy manual.

This new version of policy EBBA is highly recommended by OSBA.

#### Involvement

Staff members: Emily Muravez, RN and Melissa Harder

#### Cost Impact

None.

#### Function

Review of revisions.



Code: EBBA  
Adopted:  
Revised/Readopted:

## **Student Health Services\*\***

Although the district's primary responsibility is to educate students, the students' health and general welfare is also an important Board responsibility. The Board believes school programs should be conducted in a manner that protects and enhances student and employee health and is consistent with good health practices. A health services plan shall be developed, implemented, and updated annually. The plan shall describe a health services program for all students at each facility that is owned or leased where students are present for regular programming.

The district shall maintain a written prevention-oriented health services plan for all students. The health services plan will<sup>1</sup>:

1. Explain available health care space that is appropriately supervised and adequately equipped for providing health care and administering medication or first aid;
2. Refer to available communicable disease prevention and management plan that includes school-level protocols<sup>2</sup>;
3. Outline a district-to-school communication plan<sup>3</sup>;
4. Provide information about health screenings, including immunizations and TB certificate requirements;
5. Describe how student health services will be assessed, determined, and provided for all students, including those who are medically complex, medically fragile, or nursing dependent, and those who have approved 504 plans, individual education program plans, and individualized health care plans<sup>4</sup>;
6. Integrate school health services with school health education programs and coordinate with health and social service agencies, public and private;

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<sup>1</sup> For exact language and complete requirement, see OAR 581-022-2220(1).

<sup>2</sup> For specific protocol content requirements, see OAR 581-022-2220(1)(b).

<sup>3</sup> For requirements of this plan see OAR 581-022-2220(1)(c).

<sup>4</sup> For more information regarding these requirements see ORS 336.201 and 339.869, OARs 581-021-0037, 581-015-2040, 581-015-2045, 851-045-0040 – 0060, and 851-047-0010 – 0030.

7. Describe how hearing, vision, and dental screenings are managed and/or verified for required students<sup>5</sup>;
8. Include a process to assess and determine a student's health services needs, including the availability of a nurse to assess student nursing needs upon, during, and following enrollment with one or more new medical diagnoses impacting a student's access to education, and implement a student's individual health plan prior to attending school<sup>6</sup>;
9. Comply with OR-OSHA Bloodborne Pathogens Standards for all persons who are assigned to job tasks which may put them at risk for exposure to body fluids<sup>7</sup>;
10. Refer to adopted policy and procedures for medications in accordance with Oregon law<sup>8</sup>;
11. Include guidelines for the management of students who are medically complex, medically fragile, or nursing dependent as defined by ORS 336.201, including students with life-threatening food allergies and adrenal insufficiency while the student is in school, at a school-sponsored activity, under the supervision of school personnel, in before-school or after-school care programs on school-owned property, and in transit to or from school or school-sponsored activities<sup>9</sup>.

Per OAR 581-022-2220(3), health room staff and staff providing delegated care must obtain and maintain a first aid/CPR/AED card.

Any nurse(s) employed by the district and providing services to students on behalf of the district shall be licensed in Oregon to practice as a registered nurse or nurse practitioner or be a licensed practical nurse (LPN) in alignment with LPN supervision requirements of OAR 851-045-0050 – 0060.

A nurse employed by the district shall follow all applicable requirements of ORS Chapter 678 and OAR Chapter 851. This includes but is not limited to delegation as outlined in OAR 851-047.<sup>10</sup>

A nurse employed by the district will obtain and maintain Basic Life Support certification.

A nurse employed by the district will function as an integral member of the instructional staff, serving as a resource person to teachers in securing appropriate information and materials on health-related topics.

**END OF POLICY**

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**Legal Reference(s):**

<sup>5</sup> For vision screening or eye examination or dental screening information see ORS 336.211 and 336.213.

<sup>6</sup> For definitions for this policy see ORS 336.201.

<sup>7</sup> OAR 437-002-0360 lists various health and safety regulations that apply in the employment setting.

<sup>8</sup> Medication laws can be found in ORS 339.866 – 339.874 and OAR 581-021-0037; relevant Board policy includes JHCD/JHCDA - Medications.

<sup>9</sup> For guideline requirements see OAR 581-022-2220(1)(k).

<sup>10</sup> For additional delegation requirements see OAR [851-047-0030](#).

[ORS 329.025](#)  
[ORS 332.107](#)  
[ORS 336.201](#)  
[ORS 336.204](#)

[ORS 336.211 – 336.214](#)  
[OAR 581-021-0017](#)  
[OAR 581-021-0031](#)  
[OAR 581-021-0587](#)

[OAR 581-021-0590](#)  
[OAR 581-022-2050](#)  
[OAR 581-022-2220](#)  
[OAR 581-022-2515](#)

Every Student Succeeds Act, 20 U.S.C. § 7928 (2018).  
Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g (2018).

IX.B.2. Policy EBBA - First Aid - Delete



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **NO ACTION REQUIRED**

Board Policy EBBA—First Aid\*\*—Delete—First Read

#### Background

The State Board of Education adopted revisions to [OAR 581-022-2220](#) on health services. The changes result in a requirement to develop “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)).

The plan requirements include a variety of topics, including but not limited to, a plan for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

As a result of these changes, multiple policies and administrative regulations have been revised. The existing policy EBBA is recommended for deletion to be replaced by a new version of EBBA titled Student Health Services.

#### Involvement

Staff members: Emily Muravez, RN, and Melissa Harder

#### Cost Impact

None.

#### Function

Review of deletion.

## First Aid\*\*

In cases of sudden illness or injury to a student or staff member, first aid will be given by school staff. Further medical attention to students is the parents' responsibility, or of someone the parents designate in case of emergency.

Each principal is charged with providing for the immediate care of ill or injured persons within his/her area of responsibility.

Staff members shall report self-administered first-aid treatment to an immediate supervisor.

In each school, procedures for handling health emergencies will be established and made known to the staff. Each school and school vehicle will be equipped with appropriate first-aid supplies and equipment. All employees are expected to know where first-aid supplies and equipment are kept in their work areas.

Designated employees in each building shall hold current first-aid cards. In compliance with Oregon Administrative Rules, each school shall have, at a minimum, at least one staff member with a current first-aid card for every 60 students enrolled or an emergency response team per building. Such team shall consist of no less than six persons who hold current first-aid/CPR cards and who are trained annually in the district and building emergency plans. Names of the designated employees will be posted.

END OF POLICY

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Legal Reference(s):

[ORS 30.800](#)  
[ORS 342.126](#)

[OAR 437-002-0120 to -0139](#)  
[OAR 437-002-0161](#)  
[OAR 437-002-0360](#)  
[OAR 437-002-0377](#)  
[OAR 581-022-0705](#)  
[OAR 581-022-1420](#)  
[OAR 581-022-1440](#)  
[OAR 581-053-0517\(13\)\(e\)](#)

IX.B.3. Policy EBBB - Injury or Illness Reports



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **NO ACTION REQUIRED**

Board Policy EBBB—Injury/Illness Reports—Revised—First Read

#### Background

The State Board of Education adopted revisions to [OAR 581-022-2220](#) on health services. The changes result in a requirement to develop “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)).

The plan requirements include a variety of topics, including but not limited to, a plan for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

As a result of these changes, multiple policies and administrative regulations have been revised. Recommendations may include deleting or rescinding a policy or AR, recoding, and reassigning some policy content to a new section or policy of the policy manual.

This is a required policy. Updates include changing “illness/injury” to “illness or injury” and changes in definitions in the footnotes.

#### Involvement

Staff members: Emily Muravez, RN, and Melissa Harder

#### Cost Impact

None.

#### Function

Review of revisions.



Code: EBBB  
Adopted: 5/7/07  
Revised/Readopted: 1/19/16, 2/1/18

## Injury~~/or~~ Illness Reports

All injuries~~/or~~ illnesses<sup>1</sup> sustained by an employee while in the actual performance of the duty of the employee, occurring on district premises, in district vehicles, at a district-sponsored activity, or involving staff members who may be elsewhere on district business will be reported immediately to a supervisor. Staff members will report self-administered first-aid<sup>2</sup> treatment to an immediate supervisor. All accidents involving employees, students, visiting public, or district property will be reported immediately to a supervisor.

A written report will be submitted within 24 hours to the risk management department. Reports will cover property damage as well as personal injury.

In the event of a work-related<sup>3</sup> illness or injury to an employee resulting in overnight in-patient hospitalization for medical treatment<sup>4</sup> other than first aid, loss of an eye, amputation, or avulsion<sup>5</sup> the risk management department District Safety Management Team shall report the incident to the Oregon Occupational Safety and Health Division (OR-OSHA). ~~This report will be made~~ within 24 hours after notification to the district of an illness or injury. The risk management department

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<sup>1</sup> The Oregon Occupational Safety and Health Division provides: "Injury or illness" means an abnormal condition or disorder. Injuries include cases such as, but not limited to, a cut, fracture, sprain, or amputation. Illnesses include both acute and chronic illnesses, such as, but not limited to, skin disease, respiratory disorder, or poisoning (record injuries and illnesses only if they are new, work-related cases that meet one or more of the recording criteria). (OAR 437-001-0015(39))

<sup>2</sup> For employees, "first aid" means any one-time treatment and subsequent observation of minor scratches, cuts, burns, splinters, or similar injuries that do not ordinarily require medical care. Such one-time treatment and subsequent observation is considered first aid even though it is provided by a physician or registered professional personnel. (OAR 437-001-0015(34))

<sup>3</sup> An injury or illness is work related if an event or exposure in the work environment either caused or contributed to the resulting condition or significantly aggravated a preexisting condition injury or illness. (OAR 437-001-0700(6)).

<sup>4</sup> Medical treatment includes managing or caring for a patient for the purpose of combating disease or disorder. The following are not considered medical treatment: visits to a doctor or health care professional solely for observation or counseling; diagnostic procedures including administering prescription medications used solely for diagnostic purposes; and any procedure that can be labeled first aid.

<sup>5</sup> Amputations and avulsions are only required to be reported if they result in bone loss. (OAR 437-001-0704(4))

District Safety Management Team shall report<sup>6</sup> fatalities or catastrophes<sup>7</sup> to OR-OSHA within eight hours.

**ALL** injuries~~/or~~ illnesses sustained by an employee while in the actual performance of the duty of the employee, or by a student or visiting public and accidents involving district property, employees, students or visiting public will be promptly investigated. As a result of the investigation, any corrective measures needed will be acted upon.

~~The risk management department~~ District Safety Management Team will maintain records and reports on serious on injuries, illnesses, including and accidents involving district property, or employees, students, or visiting public, and periodic statistical reports on the number and types of injuries/illnesses occurring in the district, as well as on the measures being taken to prevent such injuries/illnesses in the future.

~~The records will include monthly reporting information and an analysis of the data and trends will be conducted at least annually.~~ These records will include prevention measures taken, reporting information, periodic statistical reports on the number and types of injuries, illnesses and accidents occurring in the district, and monthly and annual analyses of accident data. Such reports will be submitted to the superintendent annually.

END OF POLICY

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Legal References:

[ORS 339.309](#)

[OAR 437-001-0015](#)

[OAR 437-001-0700](#)

[OAR 437-001-0704](#)

[OAR 437-001-0760](#)

[OAR 437-002-0360](#)

[OAR 437-002-0377](#)

[OAR 581-022-2225](#)

---

<sup>6</sup> Reporting must be done in person or by telephone. (OAR 437-001-0704(3))

<sup>7</sup> A catastrophe is an accident in which two or more employees are fatally injured, or three or more employees are admitted to a hospital or an equivalent medical facility. (OAR 437-001-0015(11))

IX.B.4. Policy GBEB - Communicable Diseases in  
Schools



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **NO ACTION REQUIRED**

Board Policy GBEB—Communicable Diseases in Schools—Revised—First Read

#### Background

The State Board of Education adopted revisions to [OAR 581-022-2220](#) on health services. The changes result in a requirement to develop “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)).

The plan requirements include a variety of topics, including but not limited to, a plan for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

As a result of these changes, multiple policies and administrative regulations have been revised. Recommendations may include deleting or rescinding a policy or AR, recoding, and reassigning some policy content to a new section or policy of the policy manual.

Policy GBEB is highly recommended. This policy outlines the requirements for schools on communicable diseases and has added students and schools to a policy that was previously focused on employees and the workplace.

#### Involvement

Staff members: Emily Muravez, RN, and Melissa Harder

#### Cost Impact

None.

#### Function

Review of revisions.



# Corvallis

## SCHOOL DISTRICT

Code: GBEB  
Adopted: 7/91  
Revised/Readopted: 7/22/92, 1/8/97, 3/8/99, 1/8/07, 9/13/10, 3/10/14, 2/1/18, 10/8/20  
Original Codes: 3810, 4840

### **Communicable Diseases –~~Staff~~ in Schools**

The district shall provide reasonable protection against the risk of exposure to communicable disease for students and employees while engaged in the performance of their duties. Reasonable protection from communicable disease is generally attained through immunization, exclusion, or other measures as provided by Oregon law, by the local health department, or in the *Communicable Disease Guidance for Schools* published by the Oregon Department of Education (ODE) and the Oregon Health Authority (OHA).

~~An~~ student or employee may not attend school or work, respectively, while in a communicable stage of a restrictable disease or when an administrator has reason to suspect that the student or employee has or has been exposed to any disease for which exclusion is required in accordance with law and per administrative regulation GBEB-AR – Communicable Diseases – Staff. The district may provide an educational program in an alternative setting. Services will be provided to students as required by law.

~~If the disease is a reportable disease, the administrator will report the occurrence to the designated school district nurse who reports to the local health department.~~

Employees shall comply with all other measures adopted by the district and with all rules adopted by the Oregon Health Authority, Public Health Division, and local health department.

~~Employees shall provide services to students as required by law. In cases when a restrictable or reportable disease is diagnosed and confirmed for a student, the administrator shall inform the appropriate employees with a legitimate educational interest to protect against the risk of exposure.~~

The district shall protect the confidentiality of an each student's and employee's health condition and record to the extent possible and consistent with federal and state law. In cases when a restrictable or reportable disease is diagnosed and confirmed for a student, the administrator may inform employees with a legitimate educational interest.

The district will include, as part of its general emergency plans, a description of the actions to be taken by district staff in the case of a declared public health emergency or other catastrophe that

~~disrupts district operations~~ buildings and by the district in response to medical emergencies.

The superintendent will develop administrative regulations necessary to implement this policy.

END OF POLICY

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**Legal References:**

[ORS 332.107](#)

[ORS 431.150 - 431.157](#)

[ORS 433.001 -](#)

~~433.526004~~

[ORS 433.110](#)

[ORS 433.235 - 433.28](#)

[OAR 333-018](#)

[OAR 333-019-0010](#)

[OAR 333-019-0014](#)

[OAR 333-019-1000](#)

~~[OAR 437-002-0360](#)~~

~~[OAR 437-002-0377](#)~~

[OAR 581-022-2220](#)

[OAR 581-022-2225](#)

OREGON DEPARTMENT OF EDUCATION and OREGON HEALTH AUTHORITY, *Communicable Disease Guidance for Schools* (2020).

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (20192023).

Health Insurance Portability and Accountability Act of 1996, 42 U.S.C. §§ 1320d to -1320d-8 (2018); 45 C.F.R. Parts 160, 164 (20192023).

IX.B.5. Policy GBEB-AR - Communicable Diseases in  
Schools



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **NO ACTION REQUIRED**

#### **Board Policy GBEB-AR—Communicable Diseases in Schools—Revised—First Read**

##### **Background**

The State Board of Education adopted revisions to [OAR 581-022-2220](#) on health services. The changes result in a requirement to develop “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)).

The plan requirements include a variety of topics, including but not limited to, a plan for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

As a result of these changes, multiple policies and administrative regulations have been revised. Recommendations may include deleting or rescinding a policy or AR, recoding, and reassigning some policy content to a new section or policy of the policy manual.

GBEB-AR needs to be updated due to the updates in Policy GBEB. These administrative regulations outline the requirements for schools on communicable diseases and have added students and schools to administrative regulations that were previously focused on employees and the workplace.

##### **Involvement**

Staff members: Emily Muravez, RN, and Melissa Harder

##### **Cost Impact**

None.

##### **Function**

Review of revisions.



# Corvallis

## SCHOOL DISTRICT

Code: GBEB-AR  
Adopted: 8/23/10  
Revised/Readopted: 2/7/11, 1/11/18, 9/10/20

### Communicable Diseases – ~~Staff in Schools~~

In accordance with state law, administrative rule, the local health authority, and the *Communicable Disease Guidance*, published by the Oregon Department of Education (ODE) and the Oregon Health Authority (OHA), the procedures established below will be followed:

1. “Restrictable diseases” are defined by rule<sup>1</sup> and include but are not limited to COVID-19<sup>2</sup>, chickenpox, diphtheria, hepatitis A, hepatitis E, measles, mumps, pertussis, rubella, Salmonella enterica serotype Typhi infection, scabies, Shiga-toxicogenic Escherichia coli (STEC) infection, shigellosis, and infectious tuberculosis, and may include a communicable stage of hepatitis B infection ~~if, in a child who,~~ in the opinion of the local health officer, ~~the person~~ poses an unusually high risk to others ~~children~~ (e.g., a ~~child that~~ exhibits uncontrollable biting or spitting).

Restrictable disease also includes any other communicable disease identified in an order issued by the Oregon Health Authority or the local public health officer as posing a danger to the public’s health. ~~A disease is considered to be a restrictable disease if it is listed in Oregon Administrative Rule (OAR) 333-019-0010, or it has been designated to be a restrictable disease by the local public health administrator after determining that it poses a danger to the public’s health.~~

2. “Susceptible” for a child means lacking documentation of immunization required under OAR 333-050-0050, or if immunization is not required, lacking evidence of immunity to the disease.
3. “Susceptible” for ~~an~~ a school employee means lacking evidence of immunity to the disease.
4. “Reportable disease” means a disease or condition, the reporting of which enables a public health authority to take action to protect or to benefit the public health.

### Restrictable Diseases

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<sup>1</sup> OAR 333-019-0010 lists restrictable diseases.

<sup>2</sup>-Added per OAR 333-019-1000(2).

1. ~~An~~ A student or employee of the district will not attend school or work, respectively, at a district school or facility while in a communicable stage of a restrictable disease, ~~including a communicable stage of COVID-19<sup>3</sup>~~; unless authorized to do so under Oregon law. When an administrator has reason to suspect that ~~an~~ a student or employee has a restrictable disease, the administrator shall send ~~the employee~~ them home.
2. An administrator shall exclude ~~an~~ a susceptible student or employee if the administrator has reason to suspect ~~that an employee has~~ they have been exposed to measles, mumps, rubella, diphtheria, pertussis, hepatitis A, or hepatitis B, unless the local health officer determines that exclusion is not necessary to protect the public's health. The administrator may request the local health officer to make a determination as allowed by law. If the disease is reportable, the administrator ~~will~~ or designee may report the occurrence to the designated school district nurse who reports to the local health department.
3. ~~An administrator shall exclude an employee if the administrator has been notified by a local public health administrator or local public health officer that the employee has had a substantial exposure to an individual with COVID-19 and exclusion is deemed necessary by same.~~
4. 3. ~~An~~ A student or employee will be excluded in such instances until such time as the student or employee, respectively, presents a certificate from a physician, a physician assistant licensed under Oregon Revised Statute (ORS) 677.505 - 677.525, a nurse practitioner licensed under ORS 678.375 - 678.390, local health department nurse or school nurse stating that the student or employee does not have or is not a carrier of any restrictable disease. An exclusion for chickenpox, scabies, staphylococcal skin infections, streptococcal infections, diarrhea or vomiting may be removed by a school nurse or health care provider.
5. ~~An administrator may allow attendance of an employee restricted for chickenpox, scabies, staphylococcal skin infections, streptococcal infections, diarrhea, or vomiting if the restriction has been removed by a district nurse or health care provider.~~
6. 4. More stringent exclusion standards for students or employees from school or work may be adopted by the local health department.
7. ~~The district's emergency plan shall address the district's plan with respect to a declared public health emergency at the local or state level.~~

## Reportable Diseases Notification

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<sup>3</sup>“Communicable stage of COVID-19” means having a positive presumptive or confirmed test of COVID-19.

1. All employees shall comply with all reporting measures adopted by the district and with all rules set forth by Oregon Health Authority, Public Health Division and the local health department.
2. An administrator may seek confirmation and assistance from the local health officer to determine the appropriate district response when the administrator is notified that an employee or a student has been exposed to a restrictable disease ~~that~~ **which** is also a reportable disease.
3. District staff with impaired immune responses, that are of childbearing age or some other medically fragile condition, should consult with a medical provider for additional guidance<sup>4</sup>.
4. An administrator shall determine other persons who may be informed of an employee's communicable disease, or that of a student's when a legitimate educational interest exists or for health and safety reasons, in accordance with law.

### **Equipment and Training**

1. The administrator or designee shall, ~~on a case-by-case basis~~, determine what equipment and/or supplies are necessary in a particular classroom or other setting in order to prevent disease transmission.
2. The administrator or designee shall consult with the district's nurse or other appropriate health officials to provide special training in the methods of protection from disease transmission.
3. All district personnel will be instructed annually under the guidance of the district's SafeSchools Training program, Bloodborne Pathogen Exposure Prevention to use the proper precautions pertaining to blood and body fluid exposure per the Occupational Safety and Health Administration (OSHA).

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<sup>4</sup> Refer to *Communicable Disease Guidance for Schools* published by the Oregon Health Authority and the Oregon Department of Education.

IX.B.6. Policy GBN/JBA - Sexual Harassment



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder, Rynda Gregory  
Meeting Date: February 6, 2025

### **NO ACTION REQUIRED**

Board Policy GBN/JBA—Sexual Harassment—Revision—First Read

#### Background

Policy GBN/JBA and Policy JBA/GBN are the same policy regarding Sexual Harassment and describe both the Oregon and Federal definitions and procedures. These policies are “double coded” and live in two places because the policy applies to both staff (G) and students (J).

House Bill 2280 (2023 Legislature) modified the definition of sexual harassment affecting schools and has since been followed up with new rule revisions. The revised definition changes the meaning of assault within the sexual harassment context and adds a section describing the meaning of “without consent,” which is also a new definition added to the law. When considering these recommended revisions, staff reviewed the designated names and positions listed for receiving such reports and amended them as needed.

#### Involvement

Staff members: Melissa Harder, Rynda Gregory

#### Cost Impact

None.

#### Function

Review of revisions.



# Corvallis

## SCHOOL DISTRICT

Code: GBN/JBA  
Adopted: 6/28/99  
Revised/Readopted: 11/4/02, 5/7/12, 10/13/14, 2/7/19, 10/8/20

### **Sexual Harassment**

The district is committed to addressing sexual harassment. Sexual harassment will not be tolerated in the district. All students, staff members and other persons are entitled to learn and work in an environment that is free of harassment. All staff members, students and third parties are subject to this policy. Any person may report sexual harassment.

The district processes complaints or reports of sexual harassment under Oregon Revised Statute (ORS) 342.700 et. al. and federal Title IX laws found in Title 34 C.F.R. Part 106. Individual complaints may require both of these procedures, and may involve additional complaint procedures.

#### **General Procedures**

When information, a report or complaint regarding sexual harassment is received by the district, the district will review such information, report or complaint to determine which law applies and will follow the appropriate procedures. When the alleged conduct could meet both of the definitions in ORS Chapter 342 and Title IX, both complaint procedures should be processed simultaneously (*see* GBN/JBA-AR(1) - Sexual Harassment Complaint Procedure and GBN/JBA-AR(2) - Federal Law (Title IX) Sexual Harassment Complaint Procedure). The district may also need to use other complaint procedures when the alleged conduct could meet the definitions for other complaint procedures. Other complaint procedures may include: Nondiscrimination (Board policy AC), Workplace Harassment (Board policy GBEA), Hazing, Harassment, Intimidation, Bullying, Menacing, Cyberbullying, Teen Dating Violence and Domestic Violence - Student (Board policy JFCF), and Reporting Requirements for Suspected Sexual Conduct with Students (Board policy GBNA/JHFF).

#### **OREGON DEFINITION AND PROCEDURES**

##### **Oregon Definition**

Sexual harassment of students, staff members or third parties<sup>1</sup> shall include:

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<sup>1</sup> "Third party" means a person who is not a student or a school or district staff member and who is: 1) on or immediately adjacent to school grounds or district property; 2) At a school-sponsored activity or program; or 3) Off school grounds or district property if a student or a school or district staff member acts toward the person in a manner that creates a hostile environment for the person while on school or district property, or at a school- or

1. A demand or request for sexual favors in exchange for benefits;
2. Unwelcome conduct of a sexual nature that is physical, verbal, or nonverbal and that:
  - a. Interferes with a student's educational activity or program;
  - b. Interferes with a school or district staff member's ability to perform their job; or
  - c. Creates an intimidating, offensive or hostile environment.
3. Assault when sexual contact occurs without ~~the student's, staff member's or third party's consent because the student, staff member or third party is under the influence of drugs or alcohol, is unconscious or is pressured through physical force, coercion or explicit or implied threats.~~ consent<sup>2</sup>.

Sexual harassment does not include conduct that is necessary because of a job duty of a school or district staff member or because of a service required to be provided by a contractor, agent, or volunteer, if the conduct is not the product of sexual intent or a person finding another person, or another person's actions, offensive because of that other person's sexual orientation or gender identity.

Examples of sexual harassment may include, but not be limited to, physical touching or graffiti of a sexual nature; displaying or distributing of sexually explicit drawings; pictures and written materials; sexual gestures or obscene jokes; touching oneself sexually or talking about one's sexual behaviors in front of others; or spreading rumors about or rating other students or others as to appearance, sexual activity or performance.

## Oregon Procedures

Reports and complaints of sexual harassment should be made to the following individual(s):

Name: ~~Jennifer Duvall~~ Rynda Gregory

Position: ~~Human Resources Director and~~ Title IX Coordinator

Phone: 541-757-5840-4433

Email: [jennifer.duvall@corvallis.k12.or.us](mailto:jennifer.duvall@corvallis.k12.or.us) [rynda.gregory@corvallis.k12.or.us](mailto:rynda.gregory@corvallis.k12.or.us)

This/~~These~~ individual(s) is/~~are~~ responsible for accepting and managing complaints of sexual harassment. Persons wishing to report should contact them using the above information. This person is also designated as the Title IX Coordinator. *See* GBN/JBA-AR(1) - Sexual Harassment Complaint Procedure.

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district-sponsored activity.

<sup>2</sup> "Without consent" means an act performed: (a) without the knowing, voluntary and clear agreement by all parties to participate in the specific act; or (b) when a person who is a party to the act is incapacitated by drugs or alcohol; unconscious; or pressured through physical force, coercion or explicit or implied threats to participate in the act.

## **Response**

Any staff member who becomes aware of behavior that may violate this policy shall immediately report to a district official. The district official (with coordination involving the reporting staff member when appropriate) will take any action necessary to ensure the:

1. Student is protected and to promote a nonhostile learning environment;
2. Staff member is protected and to promote a nonhostile work environment; or
3. Third party who is subjected to the behavior is protected and to promote a nonhostile environment.

This includes providing resources for support measures to the student, staff member or third party who was subjected to the behavior and taking any actions necessary to remove potential future impact on the student, staff member or third party, but are not retaliatory against the student, staff member or third party being harassed or the person who reported to the district official.

Any student or staff member who feels they are a victim of sexual harassment are encouraged to immediately report their concerns to district officials, this includes officials such as the principal, compliance officer or superintendent. Students may also report concerns to a teacher, counselor or school nurse, who will promptly notify the appropriate district official.

## **Investigation**

All reports and complaints about behavior that may violate this policy shall be investigated. The district may use, but is not limited to, the following means for investigating incidents of possible harassment:

1. Interviews with those involved;
2. Interviews with witnesses;
3. Review of video surveillance;
4. Review of written communications, including electronic communications;
5. Review of any physical evidence; and
6. Use of third-party investigator.

The district will use a reasonable person standard when determining whether a hostile environment exists. A hostile environment exists if a reasonable person with similar characteristics and under similar circumstances would consider the conduct to be so severe as to create a hostile environment.

The district may take, but is not limited to, the following procedures and remedial action to address and stop sexual harassment:

1. Discipline of staff and students engaging in sexual harassment;
2. Removal of third parties engaged in sexual harassment;
3. Additional supervision in activities;
4. Additional controls for district electronic systems;
5. Trainings and education for staff and students; and
6. Increased notifications regarding district procedures and resources.

When a student or staff member is harassed by a third party, the district will consider the following:

1. Removing that third party's ability to contract or volunteer with the district, or be present on district property;
2. If the third party works for an entity that contracts with the district, communicating with the third party's employer;
3. If the third party is a student of another district or school, communicate information related to the incident to the other district or school;
4. Limiting attendance at district events; and
5. Providing for additional supervision, including law enforcement if necessary, at district events.

### **No Retaliation**

Retaliation against persons who initiate complaint or otherwise report sexual harassment or who participate in an investigation or other related activities is prohibited. The initiation of a complaint, reporting of behavior, or participation in an investigation, in good faith about behavior that may violate this policy may not adversely affect the:

1. Educational assignments or educational environment of a student or other person initiating the complaint, reporting the behavior, or participating in the investigation; or
2. Any terms or conditions of employment or of work or educational environment of a school or district staff member or other person initiating the complaint, reporting the behavior, or participating in the investigation.

Students who initiate a complaint or otherwise report harassment covered by the policy or who participate in an investigation may not be disciplined for violations of the district's drug and alcohol policies that occurred in connection with the reported prohibited conduct and that were

discovered because of the report or investigation, unless the student gave another person alcohol or drugs without the person's knowledge and with the intent of causing the person to become incapacitated and vulnerable to the prohibited conduct.

## **Notice**

When a person<sup>3</sup> who may have been affected by this policy files a complaint or otherwise reports behavior that may violate the policy, the district shall provide written notification to the following:

1. Each reporting person;
2. If appropriate, any impacted person who is not a reporting person;
3. Each reported person; and
4. Where applicable, a parent or legal guardian of a reporting person, impacted person, or reported person.

The written notification must include<sup>4</sup>:

1. Name and contact information for all persons designated by the district to receive complaints;
2. The rights of the person that the notification is going to;
3. Information about the internal complaint processes available through the school or district that the person who filed the complaint may pursue, including the person designated for the school or district for receiving complaints and any timelines.
4. Notice that civil and criminal remedies that are not provided by the school or district may be available to the person through the legal system and that those remedies may be subject to statutes of limitation;
5. Information about services available to the student or staff member through the school or district, including any counseling services, nursing services or peer advising;
6. Information about the privacy rights of the person and legally recognized exceptions to those rights for internal complaint processes and services available through the school or district;
7. Information about, and contact information for, services and resources that are available to the person, including but not limited to:

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<sup>3</sup> Student, staff member, or third party, or if applicable, the student or third party's parent. If the person is a minor, the district should consider when to contact the person's parent.

<sup>4</sup> Remember confidentiality laws when providing any information.

- a. For the reporting person, state and community-based resources for persons who have experienced sexual harassment; or
  - b. For the reported persons, information about and contact information for state and community-based mental health services.
8. Notice that students who report about possible prohibited conduct and students who participate in an investigation under this policy may not be disciplined for violations of the district's drug and alcohol policies that occurred in connection with the reported prohibited conduct and that were discovered as a result of a prohibited conduct report or investigation unless the student gave another person alcohol or drugs without the person's knowledge and with the intent of causing the person to become incapacitated and vulnerable to the prohibited conduct; and
9. Prohibition of retaliation.

Notification, to the extent allowable under state and federal student confidentiality laws, must be provided when the investigation is initiated and concluded. The notification at the conclusion must include whether a violation of the policy was found to have occurred.

The notice must:

1. Be written in plain language that is easy to understand;
2. Use print that is of a color, size and font that allows the notification to be easily read; and
3. Be made available to students, students' parents, staff members and member of the public at each office, at the district office and on the website of the school or district.

### **Oregon Department of Education (ODE) Support**

The ODE will provide technical assistance and training upon request.

### **FEDERAL DEFINITION AND PROCEDURES**

#### **Federal Definition**

Sexual harassment means conduct on the basis of sex that satisfies one or more of the following:

1. An employee of the district conditioning the provision of an aid, benefit, or service of the district on an individual's participation in unwelcome sexual conduct;
2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the district's education program or activity<sup>5</sup>;

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<sup>5</sup> "Education program or activity" includes locations, events, or circumstances over which the recipient exercised substantial control over both the respondent and the context in which the sexual harassment occurs." (Title 34 C.F.R. § 106.44(a))

3. “Sexual assault”: an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation;
4. “Dating violence”: violence committed by a person who is or has been in a social relationship of a romantic or intimate nature with the victim and where the existence of such a relationship shall be determined based on a consideration of the length of the relationship, the type of relationship and the frequency of interaction between the persons involved in the relationship;
5. “Domestic Violence”: felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the victim, by a person with whom the victim shares a child in common, by a person who is cohabitating with or has cohabitated with the victim as a spouse or intimate partner, by a person similarly situated to a spouse of the victim under the domestic or family violence laws of the jurisdiction receiving grant monies, or by any other person against an adult or youth victim who is protected from that person’s acts under the domestic or family violence laws of the jurisdiction; or
6. “Stalking”: engaging in a course of conduct directed at a specific person that would cause a reasonable person fear for the person’s own safety or the safety of others, or suffer substantial emotional distress.

This definition only applies to sex discrimination occurring against a person who is a subject of this policy in the United States. A district’s treatment of a complainant or a respondent in response to a formal complaint of sexual harassment may constitute discrimination on the basis of sex under Title IX.

### **Federal Procedures**

The district will adopt and publish grievance procedures that provide for the prompt and equitable resolution of the student and employee complaints alleging any action that would be prohibited by this policy. *See* GBN/JBA-AR(2) - Federal Law (Title IX) Sexual Harassment Complaint Procedure.

### **Reporting**

Any person may report sexual harassment. This report may be made in person, by mail, by telephone, or by electronic mail, or by any other means that results in the Title IX Coordinator receiving the person’s verbal or written report. The report can be made at any time.

~~Jennifer Duvall, Human Resources Director~~ Rynda Gregory, Human Resources Administrator is designated as the Title IX Coordinator and can be contacted at 541-757-5840 4433. The Title IX Coordinator will coordinate the district’s efforts to comply with its responsibilities related to this ~~AR~~ policy. The district prominently will display the contact information for the Title IX Coordinator on the district website and in each handbook.

## **Response**

The district will promptly respond to information, allegations or reports of sexual harassment when there is actual knowledge of such harassment, even if a formal complaint has not been filed.<sup>6</sup> The district shall treat complainants and respondents equitably by providing supportive measures<sup>7</sup> to the complainant and by following a grievance procedure<sup>8</sup> prior to imposing any disciplinary sanctions or other actions that are not supportive measures against a respondent. The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures.

The Title IX Coordinator must promptly contact the complainant to discuss the availability of supportive measures, consider the complainant's wishes, with respect to supportive measures, inform the complainant of the availability of supportive measures with or without the filing of a formal complaint, and explain to the complainant the process for filing a formal complaint.<sup>9</sup>

If after an individualized safety and risk analysis, it is determined that there is an immediate threat to the physical health or safety of any person, an emergency removal of the respondent can take place.<sup>10</sup> The district must provide the respondent with notice and an opportunity to challenge the decision immediately following the removal. A non-student employee may also be placed on non-disciplinary administrative leave pending the grievance process.

## **Notice**

The district shall provide notice to all applicants for admission and employment, students, parents or legal guardians, employees, and all unions or professional organizations holding collective bargaining or professional agreements with the district of the following:

1. The name or title, office address, electronic mail address, and telephone number of the Title IX Coordinator(s);
2. That the district does not discriminate on the basis of sex in the education program or activity that it operates, as required by Title IX. This includes admissions and employment; and

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<sup>6</sup> (Title 34 C.F.R. §106.44(a)) Response cannot be deliberately indifferent. A recipient is deliberately indifferent only if its response to sexual harassment is clearly unreasonable in light of the known circumstances.

<sup>7</sup> (Title 34 C.F.R. § 106.44(a)) Supportive measures means non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the complainant or the respondent before or after the filing of a formal complaint or where no formal complaint has been filed. Such measures are designed to restore or preserve equal access to the recipient's education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or the district's educational environment, or deter sexual harassment. The district must maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair the ability of the recipient to provide supportive measures. (Title 34 C.F.R. § 99.30(a))

<sup>8</sup> This grievance procedure must meet the requirements of Title 34 C.F.R. § 106.45 (included in accompanying administrative regulation, *see* GBN/JBA-AR(2) - Federal Law (Title IX) Sexual Harassment Complaint Procedure).

<sup>9</sup> The Title IX Coordinator may also discuss that the Title IX Coordinator has the ability to file a formal complaint.

<sup>10</sup> The district may still have obligations under Individuals with Disabilities Education Act (IDEA), Section 504 of the Rehabilitation Act of 1973 or the American with Disabilities Act (ADA). (Title 34 C.F.R. § 106.44(c))

3. The grievance procedure and process, how to file a formal complaint of sex discrimination or sexual harassment, and how the district will respond.

Inquiries about the application to Title IX and its requirements may be referred to the Title IX Coordinator or the Assistant Secretary<sup>11</sup>, or both.

### **No Retaliation**

Neither the district or any person may retaliate<sup>12</sup> against an individual for reporting, testifying, providing evidence, being a complainant, otherwise participating or refusing to participate in any investigation or process in accordance with this procedure. The district must keep confidential the identity of parties and participating persons, except as disclosure is allowed under Family Educational Rights and Privacy Act (FERPA), as required by law, or to carry out the proceedings herein. Complaints of retaliation may be filed using these procedures.

Charging an individual with a code of conduct violation for making a materially false statement in bad faith in the course of a grievance proceeding does not constitute retaliation.

### **Publication**

This policy shall be made available to students, parents of students and staff members. This policy and contact information for the Title IX Coordinator shall be prominently published in the district student handbook and on the district website. This policy shall also be made available at each school office and at the district office. The district shall post this policy on a sign in all grade 6 through 12 schools, on a sign that is at least 8.5 inches by 11 inches in size. A copy of the policy will be made available to any person upon request.

END OF POLICY

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### **Legal References:**

[ORS 243.706](#)  
[ORS 332.107](#)  
[ORS 342.700](#)  
[ORS 342.704](#)  
[ORS 342.708](#)

[ORS 342.850](#)  
[ORS 342.865](#)  
[ORS 659A.029](#)  
[ORS 659A.030](#)  
[ORS 659.850](#)

[ORS 659A.006](#)  
[OAR 584-020-0040](#)  
[OAR 584-020-0041](#)  
[OAR 581-021-0038](#)

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018).

Title VII of the Civil Rights Act of 1964, 42 U.S.C. § 2000e (2018).

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2020).

Davis v. Monroe County Bd. of Educ., 526 U.S. 629 (1999).

Gebser v. Lago Vista Indep. Sch. Dist., 524 U.S. 274 (1998).

~~Bartsch v. Elkton School District, FDA-13-011 (March 27, 2014).~~

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<sup>11</sup> Of the United States Department of Education.

<sup>12</sup> Retaliation includes, but is not limited to, intimidation, threats, coercion, and discrimination.

IX.B.7. Policy JBA/GBN - Sexual Harassment



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder, Rynda Gregory  
Meeting Date: February 6, 2025

### **NO ACTION REQUIRED**

Board Policy JBA/GBN—Sexual Harassment—Revision—First Read

#### Background

Policy GBN/JBA and Policy JBA/GBN are the same policy regarding Sexual Harassment and describe both the Oregon and Federal definitions and procedures. These policies are “double coded” and live in two places because the policy applies to both staff (G) and students (J).

House Bill 2280 (2023 Legislature) modified the definition of sexual harassment affecting schools and has since been followed up with new rule revisions. The revised definition changes the meaning of assault within the sexual harassment context and adds a section describing the meaning of “without consent,” which is also a new definition added to the law. When considering these recommended revisions, staff reviewed the designated names and positions listed for receiving such reports and amended them as needed.

#### Involvement

Staff members: Melissa Harder, Rynda Gregory

#### Cost Impact

None.

#### Function

Review of revisions.



# Corvallis

## SCHOOL DISTRICT

Code: JBA/GBN  
Adopted: 6/28/99  
Revised/Readopted: 11/4/02, 5/7/12, 10/13/14, 2/7/19, 10/8/20

### **Sexual Harassment**

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3. Assault when sexual contact occurs without ~~the student's, staff member's or third party's consent because the student, staff member or third party is under the influence of drugs or alcohol, is unconscious or is pressured through physical force, coercion or explicit or implied threats.~~ consent<sup>2</sup>.

Sexual harassment does not include conduct that is necessary because of a job duty of a school or district staff member or because of a service required to be provided by a contractor, agent, or volunteer, if the conduct is not the product of sexual intent or a person finding another person, or another person's actions, offensive because of that other person's sexual orientation or gender identity.

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manner that creates a hostile environment for the person while on school or district property, or at a school- or district-sponsored activity.

<sup>2</sup> "Without consent" means an act performed: (a) without the knowing, voluntary and clear agreement by all parties to participate in the specific act; or (b) when a person who is a party to the act is incapacitated by drugs or alcohol; unconscious; or pressured through physical force, coercion or explicit or implied threats to participate in the act.

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3. Information about the internal complaint processes available through the school or district that the person who filed the complaint may pursue, including the person designated for the school or district for receiving complaints and any timelines.
4. Notice that civil and criminal remedies that are not provided by the school or district may be available to the person through the legal system and that those remedies may be subject to statutes of limitation;
5. Information about services available to the student or staff member through the school or district, including any counseling services, nursing services or peer advising;
6. Information about the privacy rights of the person and legally recognized exceptions to those rights for internal complaint processes and services available through the school or district;
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- a. For the reporting person, state and community-based resources for persons who have experienced sexual harassment; or
  - b. For the reported persons, information about and contact information for state and community-based mental health services.
8. Notice that students who report about possible prohibited conduct and students who participate in an investigation under this policy may not be disciplined for violations of the district’s drug and alcohol policies that occurred in connection with the reported prohibited conduct and that were discovered as a result of a prohibited conduct report or investigation unless the student gave another person alcohol or drugs without the person’s knowledge and with the intent of causing the person to become incapacitated and vulnerable to the prohibited conduct; and
9. Prohibition of retaliation.

Notification, to the extent allowable under state and federal student confidentiality laws, must be provided when the investigation is initiated and concluded. The notification at the conclusion must include whether a violation of the policy was found to have occurred.

The notice must:

- 1. Be written in plain language that is easy to understand;
- 2. Use print that is of a color, size and font that allows the notification to be easily read; and
- 3. Be made available to students, students’ parents, staff members and member of the public at each office, at the district office and on the website of the school or district.

### **Oregon Department of Education (ODE) Support**

The ODE will provide technical assistance and training upon request.

### **FEDERAL DEFINITION AND PROCEDURES**

#### **Federal Definition**

Sexual harassment means conduct on the basis of sex that satisfies one or more of the following:

- 1. An employee of the district conditioning the provision of an aid, benefit, or service of the district on an individual’s participation in unwelcome sexual conduct;
- 2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the district’s education program or activity<sup>5</sup>;

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<sup>5</sup> “Education program or activity” includes locations, events, or circumstances over which the recipient exercised substantial control over both the respondent and the context in which the sexual harassment occurs.” (Title 34 C.F.R. § 106.44(a))

3. “Sexual assault”: an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation;
4. “Dating violence”: violence committed by a person who is or has been in a social relationship of a romantic or intimate nature with the victim and where the existence of such a relationship shall be determined based on a consideration of the length of the relationship, the type of relationship and the frequency of interaction between the persons involved in the relationship;
5. “Domestic Violence”: felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the victim, by a person with whom the victim shares a child in common, by a person who is cohabitating with or has cohabitated with the victim as a spouse or intimate partner, by a person similarly situated to a spouse of the victim under the domestic or family violence laws of the jurisdiction receiving grant monies, or by any other person against an adult or youth victim who is protected from that person’s acts under the domestic or family violence laws of the jurisdiction; or
6. “Stalking”: engaging in a course of conduct directed at a specific person that would cause a reasonable person fear for the person’s own safety or the safety of others, or suffer substantial emotional distress.

This definition only applies to sex discrimination occurring against a person who is a subject of this policy in the United States. A district’s treatment of a complainant or a respondent in response to a formal complaint of sexual harassment may constitute discrimination on the basis of sex under Title IX.

### **Federal Procedures**

The district will adopt and publish grievance procedures that provide for the prompt and equitable resolution of the student and employee complaints alleging any action that would be prohibited by this policy. *See* GBN/JBA-AR(2) - Federal Law (Title IX) Sexual Harassment Complaint Procedure.

### **Reporting**

Any person may report sexual harassment. This report may be made in person, by mail, by telephone, or by electronic mail, or by any other means that results in the Title IX Coordinator receiving the person’s verbal or written report. The report can be made at any time.

~~Jennifer Duvall, Human Resources Director~~ Rynda Gregory, Human Resources Administrator is designated as the Title IX Coordinator and can be contacted at 541-757-5840 4433. The Title IX Coordinator will coordinate the district’s efforts to comply with its responsibilities related to this ~~AR~~ policy. The district prominently will display the contact information for the Title IX Coordinator on the district website and in each handbook.

## Response

The district will promptly respond to information, allegations or reports of sexual harassment when there is actual knowledge of such harassment, even if a formal complaint has not been filed.<sup>6</sup> The district shall treat complainants and respondents equitably by providing supportive measures<sup>7</sup> to the complainant and by following a grievance procedure<sup>8</sup> prior to imposing any disciplinary sanctions or other actions that are not supportive measures against a respondent. The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures.

The Title IX Coordinator must promptly contact the complainant to discuss the availability of supportive measures, consider the complainant's wishes, with respect to supportive measures, inform the complainant of the availability of supportive measures with or without the filing of a formal complaint, and explain to the complainant the process for filing a formal complaint.<sup>9</sup>

If after an individualized safety and risk analysis, it is determined that there is an immediate threat to the physical health or safety of any person, an emergency removal of the respondent can take place.<sup>10</sup> The district must provide the respondent with notice and an opportunity to challenge the decision immediately following the removal. A non-student employee may also be placed on non-disciplinary administrative leave pending the grievance process.

## Notice

The district shall provide notice to all applicants for admission and employment, students, parents or legal guardians, employees, and all unions or professional organizations holding collective bargaining or professional agreements with the district of the following:

1. The name or title, office address, electronic mail address, and telephone number of the Title IX Coordinator(s);
2. That the district does not discriminate on the basis of sex in the education program or activity that it operates, as required by Title IX. This includes admissions and employment; and

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<sup>6</sup> (Title 34 C.F.R. §106.44(a)) Response cannot be deliberately indifferent. A recipient is deliberately indifferent only if its response to sexual harassment is clearly unreasonable in light of the known circumstances.

<sup>7</sup> (Title 34 C.F.R. § 106.44(a)) Supportive measures means non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the complainant or the respondent before or after the filing of a formal complaint or where no formal complaint has been filed. Such measures are designed to restore or preserve equal access to the recipient's education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or the district's educational environment, or deter sexual harassment. The district must maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair the ability of the recipient to provide supportive measures. (Title 34 C.F.R. § 99.30(a))

<sup>8</sup> This grievance procedure must meet the requirements of Title 34 C.F.R. § 106.45 (included in accompanying administrative regulation, *see* GBN/JBA-AR(2) - Federal Law (Title IX) Sexual Harassment Complaint Procedure).

<sup>9</sup> The Title IX Coordinator may also discuss that the Title IX Coordinator has the ability to file a formal complaint.

<sup>10</sup> The district may still have obligations under Individuals with Disabilities Education Act (IDEA), Section 504 of the Rehabilitation Act of 1973 or the American with Disabilities Act (ADA). (Title 34 C.F.R. § 106.44(c))

3. The grievance procedure and process, how to file a formal complaint of sex discrimination or sexual harassment, and how the district will respond.

Inquiries about the application to Title IX and its requirements may be referred to the Title IX Coordinator or the Assistant Secretary<sup>11</sup>, or both.

### **No Retaliation**

Neither the district or any person may retaliate<sup>12</sup> against an individual for reporting, testifying, providing evidence, being a complainant, otherwise participating or refusing to participate in any investigation or process in accordance with this procedure. The district must keep confidential the identity of parties and participating persons, except as disclosure is allowed under Family Educational Rights and Privacy Act (FERPA), as required by law, or to carry out the proceedings herein. Complaints of retaliation may be filed using these procedures.

Charging an individual with a code of conduct violation for making a materially false statement in bad faith in the course of a grievance proceeding does not constitute retaliation.

### **Publication**

This policy shall be made available to students, parents of students and staff members. This policy and contact information for the Title IX Coordinator shall be prominently published in the district student handbook and on the district website. This policy shall also be made available at each school office and at the district office. The district shall post this policy on a sign in all grade 6 through 12 schools, on a sign that is at least 8.5 inches by 11 inches in size. A copy of the policy will be made available to any person upon request.

END OF POLICY

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### **Legal References:**

[ORS 243.706](#)  
[ORS 332.107](#)  
[ORS 342.700](#)  
[ORS 342.704](#)  
[ORS 342.708](#)

[ORS 342.850](#)  
[ORS 342.865](#)  
[ORS 659A.029](#)  
[ORS 659A.030](#)  
[ORS 659.850](#)

[ORS 659A.006](#)  
[OAR 584-020-0040](#)  
[OAR 584-020-0041](#)  
[OAR 581-021-0038](#)

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018).

Title VII of the Civil Rights Act of 1964, 42 U.S.C. § 2000e (2018).

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2020).

Davis v. Monroe County Bd. of Educ., 526 U.S. 629 (1999).

Gebser v. Lago Vista Indep. Sch. Dist., 524 U.S. 274 (1998).

~~Bartsch v. Elkton School District, FDA-13-011 (March 27, 2014).~~

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<sup>11</sup> Of the United States Department of Education.

<sup>12</sup> Retaliation includes, but is not limited to, intimidation, threats, coercion, and discrimination.

IX.B.8. Policy JHCA/JHCB - Immunization and  
School Sports Participation



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **NO ACTION REQUIRED**

Board Policy JHCA/JHCB—Immunization and School Sports Participation—Revised—First Read

#### Background

The State Board of Education adopted revisions to [OAR 581-022-2220](#) on health services. The changes result in a requirement to develop “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)).

The plan requirements include a variety of topics, including but not limited to, a plan for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

As a result of these changes, multiple policies and administrative regulations have been revised. Recommendations may include deleting or rescinding a policy or AR, recoding, and reassigning some policy content to a new section or policy of the policy manual.

Policy JHCA/JHCB has been updated to focus on school sports physicals and to include concussion protocols. It has also been revised to remove dental and vision screenings which are now referenced in the new version of policy EBBA.

#### Involvement

Staff members: Emily Muravez, RN, and Melissa Harder

#### Cost Impact

None.

#### Function

Review of revisions.



# Corvallis

## SCHOOL DISTRICT

Code: JHCA/JHCB  
Adopted: 12/13/18  
Revised/Readopted:

### **Immunization, ~~Physical Examination, Vision Screening/Eye Examination, and Dental Screening~~ and School Sports Participation\*\***

#### **Immunization**

Proof of immunization must be presented ~~prior to~~ at the time of initial enrollment<sup>1</sup> in school or within 30 days of transfer to the district in accordance with Oregon law. Proof consists of a signed Certificate of Immunization Status (CIS) form documenting either evidence of immunization, ~~or~~ a religious, philosophical beliefs and/or medical exemption ~~or immunity~~ documentation.<sup>2</sup>

#### **Physical Examination**

~~The Board recommends that all students initially enrolling in school have a physical examination. Parents will be asked to complete a district Health History form when initially enrolling their student in the district and when registering them for seventh grade.~~

~~All students participating in athletic programs are required to submit to the district a School Sports Pre-participation Examination<sup>3</sup> form prior to their initial participation in a district athletic program. The form is to be completed and signed by a parent or guardian and physician giving permission for the student to participate.~~

#### **School Sports Participation**

~~A student participating in extracurricular sports in grades 7 through 12 is required to submit to an appropriate School Sports Pre-Participation Examination<sup>4</sup> prior to their initial participation in a~~

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<sup>1</sup> The district shall immediately enroll a student experiencing houselessness in the school selected even if the student is unable to produce records normally required for enrollment.

<sup>2</sup> Documentation requirements for exemptions are outlined in ORS 433.267.

<sup>3</sup> Form available at <http://www.osaa.org/governance/forms>

<sup>4</sup> The required form is available at <https://www.osaa.org/governance/forms>, a copy may be obtained from a school office, or a form generated by the medical provider may be used if it meets requirements of law in OAR 581-021-0041.

related district program. The form<sup>5</sup> is to be completed and signed by a parent or guardian giving permission for the student to participate and signed by a medical provider authorized by law<sup>6</sup> who has examined and evaluated the student. The completed form(s) must be returned as directed.

A student who is subsequently diagnosed with a significant illness or has had a major surgery is required to have a physical examination prior to further participation in extracurricular sports.

A student who exhibits signs, symptoms or behaviors consistent with a concussion following an observed or suspected blow to the head or body, or who has been diagnosed with a concussion will not be allowed to participate in any athletic event or training on that day unless an athletic trainer licensed by the Board of Athletic Trainers or a physician licensed pursuant to ORS 677.100 - 677.228 has determined the student has not suffered a concussion<sup>7</sup>. Except as allowed above, a student excluded for concussion reasons will not be allowed to return to participate in an athletic event or training until the following three conditions have been met:

1. It is not the same day as the student exhibited signs, symptoms, or behaviors, experienced a blow to the head or body, or was diagnosed with a concussion;
2. The student no longer exhibits signs, symptoms, or behaviors consistent with a concussion; and
3. The student has received a medical release form from a health care professional<sup>8</sup>.

A student who continues to participate in extracurricular sports in grades 7 through 12 shall be required to complete a physical sports examination once every two years, thereafter.

### **Vision Screening or Eye Examination**

~~The parent or guardian of a student who is 7 years of age or younger and is beginning an education program with the district for the first time shall, within 120 days of beginning the education program, submit a certification that the student has received:~~

- ~~1. A vision screening or eye examination; and~~

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<sup>5</sup> The form may be used in either a hard copy or electronic format.

<sup>6</sup> This physical examination must be conducted by a physician possessing an unrestricted license to practice medicine, a licensed naturopathic physician, a licensed physician assistant, a licensed nurse practitioner or a licensed chiropractic physician who has clinical training and experience in detecting cardiopulmonary diseases and defects.

<sup>7</sup> For more information regarding medical releases for students in grades 9-12, see OSAA rules.

<sup>8</sup> "Health care professional" includes a chiropractic physician, a naturopathic physician, a psychologist, a physical therapist, an occupational therapist, a physician assistant or a nurse practitioner who is licensed or registered under the laws of Oregon.

~~2. Any further examination, treatments or assistance necessary.~~

~~The certification is not required if the parent or guardian provides a statement to the district that:~~

- ~~1. The student submitted a certification to a prior education provider; or~~
- ~~2. The vision screening or eye examination is contrary to the religious beliefs of the student or the parent or guardian of the student.~~

### **Dental Screening**

~~The district shall file in the student's dental health record any dental screening certifications and any results of a dental screening known by the district. The district will provide to the parent or guardian of each student, standardized information developed by the Oregon Health Authority's dental director regarding dental screenings, further examinations, or necessary treatments and preventative care including fluoride varnish, sealants, and daily brushing and flossing.~~

~~The parent or guardian of a student who is 7 years of age or younger and is beginning an education program with the district for the first time, shall submit a certification within 120 days of beginning the education program, that the student has received a dental screening within the previous 12 months.~~

~~The certification is not required if the parent or guardian provides a statement to the district that:~~

- ~~1. The student submitted a certification to a prior education provider;~~
- ~~2. The dental screening is contrary to the religious beliefs of the student or the parent or guardian of the student; or~~
- ~~3. The dental screening is a burden for the student or the parent or guardian of the student in the following ways:
  - ~~a. The cost of obtaining the dental screening is too high;~~
  - ~~b. The student does not have access to an approved screener;~~
  - ~~c. The student was unable to obtain an appointment with an approved screener.~~~~

~~The certification may be provided by a licensed dentist, a dental hygienist, or a health care practitioner as defined by state law. The certification must include the:~~

- ~~1. Student's name;~~
- ~~2. Date of screening; and~~
- ~~3. Name of entity conducting the dental screening.~~

~~The district shall submit to the Oregon Department of Education a report that identifies the percentage of students who failed to submit the certification for the previous year, no later than October 1 of each year.~~

If the district is causing the dental screening to be conducted, the district will follow the requirements of law.

END OF POLICY

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**Legal Reference(s):**

[ORS 326.580](#)

~~[ORS 336.211](#)~~

~~[ORS 336.213](#)~~

~~[ORS 336.214](#)~~

[ORS 336.479](#)

[ORS 336.485 - ORS 336.490](#)

[ORS 433.235 to 433.280](#)

[OAR 333-019-0010](#)

[OAR 333-050-0010 - 050-0120](#)

[OAR 581-021-0041](#)

~~[OAR 581-021-0017](#)~~

~~[OAR 581-021-0031](#)~~

~~[OAR 581-022-2220](#)~~

McKinney-Vento Homeless Assistance Act, Subtitle VII-B, reauthorized by Title IX-A of the Every Student Succeeds Act, 42 U.S.C. §§ 11431-11435 (2018).

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2024).

~~OREGON SCHOOL ACTIVITIES Association, OSAH HANDBOOK.~~

IX.B.9. Policy JHCC - Communicable Diseases -  
Student - Delete



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **NO ACTION REQUIRED**

Board Policy JHCC—Communicable Diseases - Student—Delete—First Read

#### Background

The State Board of Education adopted revisions to [OAR 581-022-2220](#) on health services. The changes result in a requirement to develop “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)).

The plan requirements include a variety of topics, including but not limited to, a plan for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

As a result of these changes, multiple policies and administrative regulations have been revised. The existing policy JHCC is recommended for deletion to be replaced by the new version of GBEB Communicable Diseases in Schools.

#### Involvement

Staff members: Emily Muravez, RN, and Melissa Harder

#### Cost Impact

None.

#### Function

Review of deletion.



# Corvallis

## SCHOOL DISTRICT

Code: JHCC  
Adopted: 8/90  
Revised/Readopted: 6/28/99, 1/8/07, 9/13/10, 3/14/11, 3/10/14, 2/1/18, 10/8/20  
Original Code: 56756

### **Communicable Diseases - Students**

The district shall provide reasonable protection against the risk of exposure to communicable disease for students. Reasonable protection from communicable disease is generally attained through immunization, exclusion or other measures as provided by Oregon law, by the local health department or in the *Communicable Disease Guidance* published by the Oregon Department of Education (ODE) and the Oregon Health Authority (OHA). Services will be provided to students as required by law.

A student will not attend school while in a communicable stage of a restrictable disease or when an administrator has reason to suspect that any susceptible student has or has been exposed to any disease for which the student is required to be excluded in accordance with law and per administrative regulation JHCC-AR - Communicable Diseases - Students. If the disease is a reportable disease, the administrator will report the occurrence to the designated school district nurse who reports to the local health department. The administrator will also take whatever reasonable steps considered necessary to organize and operate programs in a way that both furthers the education and protects the health of students and others.

The district may, for the protection of both the student who has a restrictable disease and the exposed student, provide an educational program in an alternative setting.

The district will include, as part of its emergency plan, a description of the actions to be taken by district personnel in the case of a declared public health emergency or other catastrophe that disrupts district operations.

The district shall protect the confidentiality of each student's health condition and record to the extent possible and consistent with federal and state law. In cases when a restrictable or reportable disease is diagnosed and confirmed for a student, the administrator shall inform the appropriate employees with a legitimate educational interest to protect against the risk of exposure.

The superintendent will develop administrative regulations necessary to implement this policy.

END OF POLICY

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**Legal References:**

[ORS 431.150 - 431.157](#)  
[ORS 433.001 - 433.526](#)

[OAR 333-018](#)  
[OAR 333-019-0010](#)  
[OAR 333-019-0014](#)  
[OAR 333-019-1000](#)

[OAR 437-002-0360](#)  
[OAR 437-002-0377](#)  
[OAR 581-022-2220](#)

OREGON DEPARTMENT OF EDUCATION and OREGON HEALTH AUTHORITY, *Communicable Disease Guidance* (2020).

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2019).

DELETED

IX.B.10. Policy JHCC-AR - Communicable Diseases -  
Student - Delete



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **NO ACTION REQUIRED**

Board Policy JHCC-AR—Communicable Diseases - Student—Delete—First Read

#### Background

The State Board of Education adopted revisions to [OAR 581-022-2220](#) on health services. The changes result in a requirement to develop “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)).

The plan requirements include a variety of topics, including but not limited to, a plan for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

As a result of these changes, multiple policies and administrative regulations have been revised. JHCC-AR is recommended for deletion to be replaced by the new version of GBEB-AR, Communicable Diseases in Schools.

#### Involvement

Staff members: Emily Muravez, RN, and Melissa Harder

#### Cost Impact

None.

#### Function

Review of deletion.



Code: JHCC-AR  
Adopted: 8/23/10  
Revised/Readopted: 2/7/11, 1/11/18, 9/10/20

## **Communicable Diseases - Students**

In accordance with state law, administrative rule, the local health authority, and the *Communicable Disease Guidance*, published by the Oregon Department of Education (ODE) and the Oregon Health Authority (OHA), the procedures established below will be followed:

1. “Restrictable diseases” are defined by rule and include but are not limited to COVID-19<sup>1</sup>, chickenpox, diphtheria, hepatitis A, hepatitis E, measles, mumps, pertussis, rubella, Salmonella enterica serotype Typhi infection, scabies, Shiga-toxigenic Escherichia coli (STEC) infection, shigellosis and infectious tuberculosis, and may include a communicable stage of hepatitis B infection if, in the opinion of the local health officer, the person poses an unusually high risk to others (e.g., a child that exhibits uncontrollable biting or spitting).

Restrictable disease also includes any other communicable disease identified in an order issued by the Oregon Health Authority or the local public health officer as posing a danger to the public’s health. A disease is considered to be a restrictable disease if it is listed in Oregon Administrative Rule (OAR) 333-019-0010, or it has been designated to be a restrictable disease by the local public health administrator after determining that it poses a danger to the public’s health.

2. “Susceptible” for a child means lacking documentation of immunization required under OAR 333-050-0050.
3. “Reportable disease” means a disease or condition, the reporting of which enables a public health authority to take action to protect or to benefit the public health.

### **Restrictable Diseases**

1. A student of the district will not attend a district school or facility while in a communicable stage of a restrictable disease, including a communicable stage of COVID-19<sup>2</sup>, unless authorized to do so under Oregon law. When an administrator has

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<sup>1</sup> Added per OAR 333-019-1000(2).

<sup>2</sup> “Communicable stage of COVID-19” means having a positive presumptive or confirmed test of COVID-19.

reason to suspect any child has a restrictable disease, the administrator shall send the student home.

2. An administrator shall exclude a susceptible child from school if the administrator has reason to suspect that the student has been exposed to measles, mumps, rubella, diphtheria, pertussis, hepatitis A, or hepatitis B, unless the local health officer determines that exclusion is not necessary to protect the public's health. The administrator may request the local health officer to make a determination as allowed by law. If the disease is reportable, the administrator will report the occurrence to the designated school district nurse who reports to the local health department.
3. An administrator shall exclude a student if the administrator has been notified by a local public health administrator or local public health officer that the student has had a substantial exposure to an individual with COVID-19 and exclusion is deemed necessary by same.
4. A student will be excluded in such instances until such time as the student or the parent or guardian of the student presents a certificate from a physician, a physician assistant licensed under Oregon Revised Statute (ORS) 677.505 - 677.525, a nurse practitioner licensed under ORS 678.375 - 678.390, local health department nurse or district nurse stating that the student does not have or is not a carrier of any restrictable diseases.
5. The district may, for the protection of both the student who has a restrictable disease and the exposed student, provide an educational program in an alternative setting. A student may remain in an alternative educational setting until such time as a certificate from a physician, physician assistant, nurse practitioner, local health department nurse, or district nurse states that the student does not have or is not a carrier of any restrictable disease, or until such time as a local public health administrator states that the disease is no longer communicable to others or that adequate precautions have been taken to minimize the risk of transmission. A restrictable disease exclusion for chickenpox, scabies, staphylococcal skin infections, streptococcal infections, diarrhea, or vomiting may be removed by a district nurse or health care provider.
6. More stringent exclusion standards for students from school may be adopted by the local health department.
7. The district's emergency plan shall address the district's plan with respect to a declared public health emergency at the local or state level.

### **Reportable Diseases Notification**

1. All employees shall comply with all reporting measures adopted by the district and with all rules set forth by the Oregon Health Authority, Public Health Division and the local health department.
2. An administrator may seek confirmation and assistance from the local health officer to determine the appropriate district response when the administrator is notified that a

student or an employee has been exposed to a restrictable disease that is also a reportable disease.

3. An administrator shall determine other persons who may be informed of a student's communicable disease when a legitimate educational interest exists or for health and safety reasons in accordance with law.

### **Education**

1. The administrator or designee shall seek information from the district's nurse or other appropriate health officials regarding the health needs/hazards of all students and the impact on the educational needs of a student diagnosed with a restrictable disease or exposed to a restrictable disease.
2. The administrator or designee shall, utilizing information obtained above, determine an educational program for such a student and implement the program in an appropriate (i.e., regular or alternative) setting.
3. The administrator or designee shall review the appropriateness of the educational program and the educational setting of each individual student diagnosed with a restrictable disease.

### **Equipment and Training**

1. The administrator or designee shall, on a case-by-case basis, determine what equipment and/or supplies are necessary in a particular classroom or other setting in order to prevent disease transmission.
2. The administrator or designee shall consult with the district's nurse or other appropriate health officials to provide special training in the methods of protection from disease transmission.
3. All district personnel will be instructed annually under the guidance of the district's SafeSchools Training program, Bloodborne Pathogen Exposure Prevention to use the proper precautions pertaining to blood and body fluid exposure per the Occupational Safety and Health Administration (OSHA).

IX.B.11. Policy JHCCF - Pediculosis (Head Lice)



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **NO ACTION REQUIRED**

#### **Board Policy JHCCF—Pediculosis (Head Lice)—New—First Read**

##### **Background**

Guidance on the exclusion of students found with head lice has changed in recent years. There is now a consensus from other agencies including the National Association of School Nurses, the Center for Disease Control and Prevention, and the Oregon School Nurses Association, which recommends against excluding students with head lice or nits from the classroom.

Additionally, a rule, originally found in an Oregon Health Authority rule (OAR 333-019-0010), which allowed schools to create exclusionary practices for head lice, has since been repealed.

As a result, OSBA is removing policy JHCCF – Pediculosis (Head Lice) and administrative regulations, leaving only this new policy JHCCF – Pediculosis (Head Lice), which keeps a student in the classroom. See the Policy GBEB, Communicable Disease Guidance for Schools for more information.

##### **Involvement**

Staff members: Emily Muravez, RN, and Melissa Harder

##### **Cost Impact**

None.

##### **Function**

Review of revisions.



Code: JHCCF  
Adopted:  
Revised/Readopted:

### **Pediculosis (Head Lice)**

A student with a suspected case of head lice may be referred to designated trained staff for a screening. The screening will be done in a confidential manner by trained personnel.

School personnel will notify the parent or guardian of a student found with head lice and may provide information on treatment. The student will be allowed to remain in school.

Suggested school measures for head lice provided in [Communicable Disease Guidance for Schools](#) issued by the Oregon Department of Education and Oregon Health Authority may be consulted.

END OF POLICY

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**Legal Reference(s):**

[ORS 332.107](#)

IX.B.12. Policy JHCCF - Pediculosis (Head Lice) --  
Delete



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **NO ACTION REQUIRED**

Board Policy JHCCF—Pediculosis (Head Lice)—Delete—First Read

#### Background

Guidance on the exclusion of students found with head lice has changed in recent years. There is now a consensus from other agencies including the National Association of School Nurses, the Center for Disease Control and Prevention, and the Oregon School Nurses Association, which recommends against excluding students with head lice or nits from the classroom.

Additionally, a rule, originally found in an Oregon Health Authority rule (OAR 333-019-0010), which allowed schools to create exclusionary practices for head lice, has since been repealed.

As a result, OSBA is removing policy JHCCF – Pediculosis (Head Lice) and administrative regulations, suggesting a new policy JHCCF – Pediculosis (Head Lice), which keeps a student in the classroom.

#### Involvement

Staff members: Emily Muravez, RN, and Melissa Harder

#### Cost Impact

None.

#### Function

Review of deletion.

### **PEDICULOSIS (HEAD LICE)**

The Board recognizes that district programs should be conducted in a manner that protects and enhances student and employee health and is congruent with recognized health practices.

District staff shall institute guidelines in developing consistent procedures for the care of pediculosis (head lice) based on current research and current diagnosis, treatment protocols, and management guidelines from American Academy of Pediatrics, National Association of School Nurses, and the Centers for Disease Control and Prevention.

Head lice are not a health hazard or a sign of uncleanliness and are not responsible for the spread of disease. Lice do not hop, fly or jump, they crawl. Transmission in most cases occurs by direct contact, head touching head, of another infested individual. Research indicates that the normal classroom environment is not high risk for the spread of lice.

If a student appears symptomatic, a private and confidential lice screening may be performed by the district nurse, if available, or a trained staff member. When a child is found with live head lice or nits it is not necessary to send the child home early. Because a child with an active head lice infestation likely has had the infestation for one month or more by the time it is discovered and poses little risk to others, he or she may remain in class but be discouraged from close, direct head-to-head contact with others. The child's parent or guardian will be notified that day by telephone or with a letter sent home with the child stating that prompt, effective treatment is necessary. In some cases, effective treatment may require a prescription from the child's healthcare professional. Children with lice will ideally go home at the end of the school day, be treated, and return to class the next day. A referral to the district nurse may be made for children with recurrent or ongoing lice infestations.

Current evidence does not support the efficacy and cost-effectiveness of classroom or school-wide screenings for head lice to reduce the number of head lice infestations among school children. On occasion, if multiple students in the same classroom are found to have active cases of lice, a notice may be sent to parents/guardians of all students in that classroom instructing them to check their children for head lice for the next two weeks and treat appropriately. In accordance with FERPA/HIPPA, school officials may not disclose the name(s) or private health information of affected students.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

IX.B.13. Policy JHCCF-AR - Guidelines for the  
Management of Pediculosis (Head Lice) - Delete



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **NO ACTION REQUIRED**

Board Policy JHCCF-AR—Guidelines for the Management of Pediculosis (Head Lice)—Delete—First Read

#### Background

Guidance on the exclusion of students found with head lice has changed in recent years. There is now a consensus from other agencies including the National Association of School Nurses, the Center for Disease Control and Prevention, and the Oregon School Nurses Association, which recommends against excluding students with head lice or nits from the classroom.

Additionally, a rule, originally found in an Oregon Health Authority rule (OAR 333-019-0010), which allowed schools to create exclusionary practices for head lice, has since been repealed.

As a result, OSBA is removing policy JHCCF – Pediculosis (Head Lice) and administrative regulations, suggesting a new policy JHCCF – Pediculosis (Head Lice), which keeps a student in the classroom.

#### Involvement

Staff members: Emily Muravez, RN, and Melissa Harder

#### Cost Impact

None.

#### Function

Review of deletion.

## Guidelines for the Management of Pediculosis (Head Lice)

### Management of Pediculosis (Head Lice)

Head lice are parasitic insects that live on the human scalp and lay their eggs on the human hair shaft. Lice do not hop or fly; they crawl. Head lice are not known to transmit infectious agents from person-to-person and are not a sign of poor hygiene. Lice infestations are not a medical problem or a disease. Lice are a burden and a nuisance because their presence may cause itching, redness, sores, or scratch marks on the head and/or loss of sleep from symptoms of itching.

The Corvallis School District will use best practices in the management of head lice.

1. A student who is found with an active head lice infestation and/or nits will remain in school and in class until the end of the day but be discouraged from close, direct head-to-head contact with others. On occasion, a student may be sent home immediately when the problem is identified. The age and development of the student will be a determinant, if the student cannot refrain from direct contact with others (as in the preschool and early elementary years), as well as the extent of the infestation and symptoms.
2. The parent or guardian will be notified, either by telephone or by a letter sent home the same day lice are found, that their student has lice and that prompt, effective treatment is necessary before returning to school.
3. To prevent embarrassment or social stigma, the student's infestation will be kept confidential.
4. The parent or guardian will be given written information on head lice and recommended treatments. If they have questions or concerns regarding treatment, they will be encouraged to contact their healthcare provider for treatment advice.
5. The student will be allowed to return to school after being treated and the student has no live lice found on inspection. The district nurse, or in the absence of the district nurse, a trained school staff member will check the student before re-entering the classroom. If live lice are found, the student will be sent home. If no live lice are found, the student may return to school. Students who have nits but no live lice may remain in school. Persistent or recurrent cases of lice may be referred to the district nurse for consultation with the family.
6. If there are three or more individual cases in the same classroom within a consecutive two week period, a notification letter may be sent home to parents or guardians of students in that classroom. Parents and guardians will be encouraged to check their student for lice at home for the next two weeks and treat appropriately before returning to school.

**PEDICULOSIS (HEAD LICE)—JHCCF**  
(continued)

7. The school will provide resources containing information on current practices for treatment of lice, how to identify lice and nits, home interventions for the family, and ways to prevent head lice.
8. Students with repeated infestations may require the district nurse to offer extra assistance to the family or referral to their primary healthcare provider or to the health department for additional support to manage the problem.
9. The district nurse may direct the staff in the school on interventions in a classroom with three or more infested students; vacuuming, washing of blankets and pillows; and bagging up items in plastic bags that cannot be washed (stuffed animals, costumes or hats) for up to two weeks.
10. Head lice screenings will not occur on a regular basis because screening programs have not been proven to have a significant effect on the incidence rate of head lice in the school setting. However, if a student is symptomatic for head lice, a private and confidential lice screening will be performed by the district nurse, if available, or a trained school staff member.
11. A student with head lice will be confidentially managed on an individual case basis with the goal being for the student's attendance to be unaffected due to a diagnosis of head lice.
12. Family responsibilities shall include:
  - a. Promptly treating their student with an effective treatment prior to student returning to school.
  - b. Checking family members for lice and treat if found.
  - c. Rechecking student daily for nits and remove those that are within ¼ inch from the scalp for two weeks or until nits have been removed.
  - d. Re-treating as recommended by your primary healthcare provider if over-the-counter treatment is ineffective.
  - e. Follow recommendations for Prevention and Control in the home.

### **Prevention and Control**

Pesticide application to the school or home environment is not recommended. The risk of getting infested by a louse from sharing clothing, from the carpet, or furniture is very small. Head lice survive less than 48 hours if they fall off the person and nits cannot hatch and usually die within a week if they are not kept at the same temperature as the human scalp.

To help prevent and control a head lice outbreak in a school, community, or camp, students may be taught to avoid activities that may spread head lice.

Steps that can be taken once a student is found to be infested with head lice:

**PEDICULOSIS (HEAD LICE)—JHCCF**  
(continued)

1. Avoid head-to-head (hair-to-hair) contact during play and other activities at home, school, and elsewhere (sports activities, playground, slumber parties, and camp).
2. Do not share clothing such as hats, scarves, coats, sports uniforms, hair ribbons, or barrettes.
3. Do not share combs, brushes, or towels. Disinfect combs and brushes used by an infested person by soaking them in hot water (at least 130°F) for 5-10 minutes.
4. Do not lie on beds, couches, pillows, carpets, or stuffed animals that recently have been in contact with an infested person.
5. Machine wash and dry clothing, bed linens, and other items that an infested person wore or used during the two days before treatment using the hot water (130°F) laundry cycle and the high heat drying cycle. Clothing and items that are not washable can be dry-cleaned OR sealed in a plastic bag and stored for two weeks.
6. Vacuum the floor and furniture, particularly where the infested person sat or lay. However, spending much time and money on housecleaning activities are not necessary to avoid re-infestation by lice or nits that may have fallen off the head or crawled onto furniture or clothing.
7. Do not use fumigant sprays or fogs; they are not necessary to control head lice and can be toxic if inhaled or absorbed through the skin.

**Resources**

1. American Academy of Pediatrics: <http://pediatrics.aappublications.org/cgi/reprint/126/2/392>
2. Centers for Disease Control and Prevention: <http://www.cdc.gov/parasites/lice/index.html>
3. National Association of School Nurses:  
[http://www.nasn.org/portals/0/resources/scratch\\_fact\\_parent.pdf](http://www.nasn.org/portals/0/resources/scratch_fact_parent.pdf)

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

IX.B.14. Policy JHCD - Medications



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **NO ACTION REQUIRED**

Board Policy JHCD—Medications\*\*/\*—New—First Read

#### Background

There were a host of changes in Oregon law and administrative rules regarding the administration of medication to students and for student self-administration in a school/district setting.

This includes changes from House Bill 2002 and 2395 passed in the 2023 Legislature; from Senate Bill 1552 passed in the 2024 Legislature affecting statute in [ORS 339.866 - 339.871](#); and rules on the administration of medication in [OAR 581-021-0037](#) which include new rules on short-acting opioid antagonist.

Policy JHCD is new and required per [ORS 339.866](#) (2).

#### Involvement

Staff members: Emily Muravez, RN, and Melissa Harder

#### Cost Impact

None.

#### Function

Review of revisions.



Code: JHCD  
Adopted:

## **Medications\*\*/\***

The district recognizes administering a medication to a student and/or permitting a student to administer a medication to themselves, may be necessary to allow the student to attend school. Therefore, the district allows medication, including injectable medications, to be administered to a student by designated personnel and the administration of medication by a student to themselves without assistance from designated personnel, subject to criteria established by the district and in accordance with Oregon law.

The district shall designate personnel authorized to administer medications to students. Medications, including injectable medications, may be administered by designated district personnel as part of a formal training or delegation by a registered nurse. Annual training shall be provided to designated personnel in accordance with law. The training will align with the ODE Medication Administration Training and include discussion of this policy, procedures and materials, including but not limited to, procedures outlined in administrative regulation JHCD-AR - Medications.

When a licensed health care professional is not immediately available, trained personnel designated by the district may administer epinephrine, glucagon, treatment for adrenal insufficiency, or another medication to a student as prescribed and/or as otherwise allowed by Oregon law.

A current first-aid/CPR/AED card is required for designated personnel.

The district reserves the right to reject a request for administration of medication at school, either by district personnel or student self-administration, if the medication is not necessary for the student to remain in school.

The district may revoke permission given to a student to self-administer medication if the student does not responsibly self-administer the medication or abuses the use of the medication, as determined by district personnel.

Medications will be handled, stored, monitored, disposed of and records maintained in accordance with law and established district procedures governing the administration of prescription or nonprescription medications to students, including procedures for the disposal of sharps and glass.

A process shall be established by which, upon parent or guardian written request, a backup medication is kept at a reasonably, secure location in the student's classroom as provided by state law.

A premeasured dose of epinephrine may be administered by trained, designated personnel to any student or other individual on district premises who the person believes in good faith is experiencing a severe allergic reaction, regardless of whether the student or individual has a prescription for epinephrine.

A non-injectable short-acting opioid antagonist may be administered to any student or other individual by district personnel (whether or not they have received training on administering medications) on district

premises who the individual administering the short-acting opioid antagonist believes in good faith is experiencing an opioid overdose.

A school administrator, teacher or other school employee, may administer a short-acting opioid antagonist to a student who experienced or is experiencing an opioid overdose without written permission and instructions of the student's parents or guardian.

This policy shall not prohibit, in any way, the administration of recognized first aid to a student by district employees in accordance with established state law, Board policy and administrative regulation.

The superintendent shall develop administrative regulations to meet the requirements of law and the implementation of this policy.

END OF POLICY

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**Legal Reference(s):**

[ORS 332.107](#)  
[ORS 339.866 - 339.871](#)  
[ORS 433.800 - 433.830](#)  
[ORS 689.800](#)

[OAR 166-400-0010\(17\)](#)  
[OAR 166-400-0060\(29\)](#)  
[OAR 333-055-0000 - 0035](#)  
[OAR 581-021-0037](#)

[OAR 581-022-2220](#)  
[OAR 851-047-0000 - 0030](#)

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2019).

OREGON HEALTH AUTHORITY AND OREGON DEPARTMENT OF EDUCATION, *Medication Administration: A Manual for School Personnel*.

House Bill 1552 (2024).

IX.B.15. Policy JHCD-AR - Medications



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **NO ACTION REQUIRED**

Board Policy JHCD-AR—Medications\*\*/\*—New—First Read

#### Background

There were a host of changes in Oregon law and administrative rules regarding the administration of medication to students and for student self-administration in a school/district setting.

This includes changes from House Bill 2002 and 2395 passed in the 2023 Legislature; from Senate Bill 1552 passed in the 2024 Legislature affecting statute in [ORS 339.866 - 339.871](#); and rules on the administration of medication in [OAR 581-021-0037](#) which include new rules on short-acting opioid antagonist.

JHCD-AR is new and required per [ORS 339.866](#) (2).

#### Involvement

Staff members: Emily Muravez, RN, and Melissa Harder

#### Cost Impact

None.

#### Function

Review of revisions.



Code: JHCD-AR

Adopted:

## **Medications\*\*/\***

Students may, subject to the provisions of this administrative regulation, have prescription or nonprescription medication administered by designated district personnel, or may be permitted to administer prescription or nonprescription medication to themselves.

### 1. Definitions<sup>1</sup>

- a. “Administer” means the direct application of a drug or device whether by injection, inhalation, ingestion, or any other means, to the body of a patient or research subject by: (1) a practitioner or the practitioner’s authorized agent; or (2) the patient or research subject at the direction of the practitioner. (ORS 689.005)
- b. “Adrenal crisis” means a sudden, severe worsening of symptoms associated with adrenal insufficiency, such as severe pain in the lower back, abdomen or legs, vomiting, diarrhea, dehydration, low blood pressure or loss of consciousness. (ORS 433.800)
- c. “Adrenal insufficiency” means a hormonal disorder that occurs when the adrenal glands do not produce enough adrenal hormones. (ORS 433.800)
- d. “Asthma” means a chronic inflammatory disorder of the airways that requires ongoing medical intervention. (ORS 339.866)
- e. “Delegation” means a formal delegation of a nursing procedure by a registered nurse to district personnel in accordance with the Oregon Nurse Practice Act. (OAR Chapter 851)
- f. “Designated personnel” means the school personnel designated and trained to administer medication pursuant to district policy and procedure.
- g. “Medication” means medication that is not injected; premeasured doses of epinephrine that are injected; medication that is available for treating adrenal insufficiency; and Naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug. “Medication” also means any prescription for bronchodilators or autoinjectable epinephrine prescribed by a student’s Oregon licensed health care professional for asthma or severe allergies. “Medication” does not include nonprescription sunscreen. (ORS 339.866; ORS 339.867)

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<sup>1</sup> There are several laws that apply to medications in schools. Some of these laws have unique definitions that may apply in specific situations. If the applicable law uses a definition that varies from the definition here, use the definition in the law.

- h. “Nonprescription medication” means nonprescription drugs as defined in ORS 689.005, which means drugs that may be sold without prescription and that are prepackaged for use by the consumer and labeled in accordance with the requirements of the statutes and regulations of this state and the federal government. (OAR 581-021-0037)
- i. “Notice of a diagnosis of adrenal insufficiency” means written notice to the district from the parent or guardian of a student who has been diagnosed as adrenal insufficient with a copy of an order from the student’s primary care provider that includes the student’s diagnosis, description of symptoms indicating the student is in crisis, prescription for medication to treat adrenal insufficiency crisis, and instructions for follow-up care after medication to treat adrenal insufficiency crisis has been administered. (OAR 581-021-0037)
- j. “Opioid overdose” means a medical condition that causes depressed consciousness, depressed respiratory function or the impairment of vital bodily functions as a result of ingesting opioids. (ORS 689.800)
- k. “Prescriber<sup>2</sup>” means a “practitioner” as defined in ORS 689.005, which means a person licensed and operating within the scope of such license to prescribe, dispense, conduct research with respect to or administer drugs in the course of professional practice or research: (a) in this state; or (b) in another state or territory of the U.S. if the person does not reside in Oregon and is registered under the federal Controlled Substances Act. (OAR 581-021-0037)
- l. “Prescription medication” means a “prescription drug” as defined in ORS 689.005, which means a drug that is: required by federal law, prior to being dispensed or delivered, to be labeled with “Caution: Federal law prohibited dispensing without prescription” or “Caution: Federal law restricts this drug to use by or on the order of a licensed veterinarian”; or required by any applicable federal or state law or regulation to be dispensed on prescription only or is restricted to use by practitioners only.
- m. “Severe allergy” means a life-threatening hypersensitivity to a specific substance such as food, pollen, or dust. (ORS 339.866)
- n. “Short-acting opioid antagonist” means any short-acting drug approved by the U.S. Food and Drug Administration for the complete or partial reversal of an opioid overdose. (ORS 689.800)

## 2. Designated Staff/Training

- a. Medications, including injectable medications, may be administered by trained personnel as part of a formal training or delegation by a registered nurse.
- b. The principal, in consultation with the district nurse, will designate district personnel authorized to administer prescription or nonprescription medication to a student which takes

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<sup>2</sup> A registered nurse who is employed by a district or local public health authority to provide nursing services at a district may accept an order from a physician licensed to practice medicine or osteopathy in another state or territory of the U.S. if the order is related to the care or treatment of a student who has been enrolled at the district for not more than 90 days.

into account when the student is in school, at a district-sponsored activity, under the supervision of district personnel, or in transit to or from school-or district-sponsored activities, and may include when a student is in a before-school or after-school care program on school-owned property when required by law. The principal will supervise and ensure building and activity practices and procedures are consistent with the requirements of law, rules, policy and this administrative regulation.

- c. The district will provide staff who are designated personnel to administer prescription or nonprescription medication access to a district nurse.
- d. The principal will ensure the annual training required by Oregon law is provided to designated district personnel. Training must be conducted by a qualified trainer, which is a person who is familiar with the delivery of health services in a school setting and who is either a registered nurse licensed by the Oregon State Board of Nursing or a prescriber. District personnel designated to administer epinephrine, glucagon, and medication to treat adrenal insufficiency shall be trained using related training developed by the Oregon Health Authority (OHA).

The first training of non-injectible medication administration, and every third training thereafter, shall be provided in-person<sup>3</sup>. During subsequent years, designated district personnel may complete an online training so long as a trainer is available following the training to answer questions and provide clarification.

- e. The training for district personnel will provide an overview of applicable provisions of Oregon law, administrative rules, district policy and administrative regulations and include, but not be limited to, discussion of the following: safe storage, administration, handling and disposing of medications; accessibility of medication during an emergency; record keeping; whether response to medication should be monitored by designated personnel and the role of designated personnel in such monitoring; emergency medical response procedures following administration of the medication; confidentiality of health information; and assessment of gained knowledge. Training as recommended and/or approved by ODE will be used.
- f. The district shall maintain documentation of district personnel's completion of training in accordance with OAR 166-400-0010.

### 3. Administering Premeasured Doses of Epinephrine to a Student or Other Individual

A premeasured dose of epinephrine may be administered by trained district personnel to any student or other individual on district premises who the person believes in good faith is experiencing a severe allergic response, regardless of whether the student or individual has a prescription for epinephrine.

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<sup>3</sup> An online training may qualify as "in-person" when these measures are met: content is provided via synchronous, interactive online sessions with a trainer and learners visible on screen; trainers must be licensed and work within their scope of practice; and include in-person, skills demonstration for training developed by the Oregon Health Authority for epinephrine, glucagon, and for medication to treat adrenal insufficiency.

#### 4. Administering Short-Acting Opioid Antagonists

A short-acting opioid antagonist may be administered by any district personnel<sup>4</sup> to any student or other individual, on school premises who the individual administering the short-acting opioid antagonist believes in good faith is experiencing an overdose of an opioid drug.

The principal shall immediately notify the parent or guardian of a minor student enrolled in a school within the district when a short-acting opioid antagonist is administered to the student while at school, on school property under the jurisdiction of the district or at any activity under the jurisdiction of the district.

The district shall provide to the parent or legal guardian of each minor student enrolled in a school in the district information regarding short-acting opioid antagonists. The information will include:

- a. A description of short-acting opioid antagonists and their purpose;
- b. A statement regarding, in an emergency situation, the risks of administering to an individual a short-acting opioid antagonist and the risks of not administering to an individual a short-acting opioid antagonist;
- c. A statement identifying which schools in the district, if any, have short-acting opioid antagonists, and the necessary medical supplies to administer short-acting opioid antagonists, onsite and available for emergency situations; and
- d. A statement that a representative of the district may administer a short-acting opioid antagonist to a student in an emergency if the student appears to be unconscious and experiencing an opioid overdose.

#### 5. Administering Medication to a Student Experiencing Symptoms of Adrenal Crisis

A student experiencing symptoms of adrenal crisis while the student is in school, at a district-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property and/or in transit to or from a school or a district-sponsored activity, may be treated by designated personnel and shall be subject to the following:

- a. Upon notice of a diagnosis of adrenal insufficiency, as defined in Oregon Administrative Rule (OAR) 581-021-0037, the building principal of the school the student attends will designate one or more district personnel to receive training and be responsible for administering the medication to treat adrenal insufficiency to a student in the event the student exhibits symptoms the district personnel believe in good faith indicate the student is experiencing symptoms of adrenal crisis;
- b. The designated personnel will successfully complete required training to administer medication to treat a student who has adrenal insufficiency and is experiencing symptoms of adrenal crisis;

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<sup>4</sup> Including district personnel who have not received medication administration training.

- c. The student's parent or guardian must provide adequate supply of the student's prescribed medication to the district;
- d. The district will develop an individualized health care plan for the student;
- e. In the event that a student experiences symptoms of adrenal crisis and the designated personnel determines the medication to treat adrenal insufficiency should be administered, any available district staff member will immediately call 911 and the student's parent or guardian.

## 6. Administering Medication to a Student

- a. A request to permit designated personnel to administer medication to a student may be approved by the district and is subject to the following:
  - (1) A written request for designated personnel to administer prescription medication to a student, if because of the prescribed frequency or schedule, the medication must be given while the student is in school, at a school-sponsored activity, while under the supervision of school personnel and in transit to or from school or a school-sponsored activity, must be submitted to the school office and shall include:
    - (a) The written permission of the student's parent or guardian; and
    - (b) The written instruction from the prescriber for the administration of the medication to the student that includes:
      - (i) Name of the student;
      - (ii) Name of the medication;
      - (iii) Method of administration;
      - (iv) Dosage;
      - (v) Frequency of administration;
      - (vi) Other special instructions from the prescriber, if any; and
      - (vii) Signature of the prescriber.The prescription medication is provided in the original prescription packaging by the student's parent or guardian. The prescription label prepared by a pharmacist at the direction of the prescriber, will be sufficient to meet this requirement if it contains the information listed in (i)-(vi) above.
  - (2) A written request for designated personnel to administer nonprescription medication to a student must be submitted to the school office and is subject to the following:
    - (a) The nonprescription medication is necessary for the student to remain in school;
    - (b) The nonprescription medication is:
      - (i) Provided in the original manufacturer's container by the student's parent or guardian; or
      - (ii) Is part of the district's stock medication program in compliance with the Oregon Board of Pharmacy rules including OAR 855-035-0005.

(c) The written instruction and permission from the student's parent or guardian for the administration of the nonprescription medication<sup>5</sup> includes:

- (i) Name of the student;
- (ii) Name of the medication;
- (iii) Method of administration;
- (iv) Dosage;
- (v) Frequency of administration;
- (vi) Other special instructions, if any; and
- (vii) Signature of the student's parent or guardian.

If the written instruction is not consistent with the manufacturer's guidelines for the nonprescription medication, the written instruction must also include a written order allowing the inconsistent administration signed by a prescriber.

(d) If the nonprescription medication is not approved by the Food and Drug Administration (FDA), a written order from the student's prescriber is required and will include:

- (i) Name of the student;
- (ii) Name of the medication;
- (iii) Dosage;
- (iv) Method of administration;
- (v) Frequency of administration;
- (vi) A statement that the medication must be administered while the student is in school;
- (vii) Other special instructions, if any; and
- (viii) Signature of the prescriber.

- b. The principal or designee will require an individualized health care plan or allergy plan be developed for every student with a need to manage asthma with an inhaler at school or a known life-threatening allergy;
- c. A student being administered a medication may be monitored by designated personnel to monitor the student's response to the medication;
- d. A determination will be made by the district on if or when the student may self-carry prescription medication if the student has not been approved to self-administer medication;
- e. It is the student's parent or guardian's responsibility to ensure that an adequate amount of medication is on hand at the school for the duration of the student's need to take medication;
- f. It is the student's parent or guardian's responsibility to ensure that the school is informed in writing about changes to non-prescription medication instructions. For changes to prescription medication instructions, the school must be informed, in writing, by the prescriber of the medication;

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<sup>5</sup> For nonprescription medication that is not approved by the Food and Drug Administration (FDA), see requirements in 6.a.(2)(d).

- g. In the event a student refuses medication, the parent or guardian will be notified immediately. No attempt will be made to administer medication to a student who refuses a medication;
- h. Any error in administration of a medication will be reported to the parent or guardian immediately and documented in the student's health record. Errors include, but are not limited to, administering medication to the wrong student, administering the wrong medication, dose, frequency of administration or method of administration;
- i. Medication shall not be administered until the necessary permission form and written instructions have been submitted and received as required by the district.

## 7. Administration of Medication by a Student to Themselves

- a. A student, including a student in grade K through 12 with asthma or severe allergies, may be permitted to administer prescription or nonprescription medication to themselves without assistance from designated personnel and is subject to the following:
  - (1) A student must demonstrate the ability, developmentally and behaviorally, to self-administer prescription medication and must have:
    - (a) The written permission from a parent or guardian and other documentation requested by the district must be submitted for self-medication of all prescription medications;
    - (b) If the student has asthma, a severe allergy, or diabetes, a medication that is prescribed by a prescriber and a written treatment plan developed by a prescriber or other Oregon licensed health care professional for managing the student's asthma, diabetes, and/or severe allergy, and directs use by the student while the student is in school, at a school-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity.;
    - (c) The permission to self-administer the medication from a building administrator and a prescriber or registered nurse practicing in a district setting.
  - (2) A student must demonstrate the ability, developmentally and behaviorally, to self-administer nonprescription medication<sup>6</sup> and must have:
    - (a) The written permission of the student's parent or guardian;
    - (b) The student's name affixed to the manufacturer's original container; and
    - (c) The permission to self-administer medication from a building administrator.
  - (3) A student must demonstrate the ability, developmentally and behaviorally, to self-administer nonprescription medication that is not approved by the FDA and must have:

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<sup>6</sup> For nonprescription medication that is not approved by the Food and Drug Administration (FDA), see requirements in 7.a.(3).

- (a) The written permission of the student's parent or guardian; and
- (b) A written order from the student's prescriber that includes:
  - (i) Name of the student;
  - (ii) Name of the medication;
  - (iii) Dosage;
  - (iv) Method of administration;
  - (v) Frequency of administration;
  - (vi) A statement that the medication must be administered while the student is in school, at a district-sponsored activity, under the supervision of district personnel, or in transit to or from school or district-sponsored activities;
  - (vii) Other special instructions, if any; and
  - (viii) Signature of the prescriber.
- b. A determination will be made by the district on if or when the student may self-carry prescription medication if the student has not been approved to self-administer medication;
- c. A student may have in their possession only the amount of medication needed for that school day, except for manufacturer's packaging that contains multiple dosage, the student may carry one package, such as, but not limited to, autoinjectable epinephrine or bronchodilators/inhalers;
- d. The sharing and/or borrowing by a student of any medication with another student is strictly prohibited<sup>7</sup>;
- e. The district personnel will request backup medication, when the medication is to treat a student's asthma or severe allergy emergency, from the student's parent or guardian. Backup medication, if provided by a student's parent or guardian, will be kept at the student's school in a location to which the student has immediate access in the event the student has an asthma and/or severe allergy emergency;
- f. A student shall not administer medication to themselves until the necessary permission form and written instructions have been submitted as required by the district;
- g. The permission for a student to administer medication to themselves may be revoked if the student does not responsibly self-administer the medication or abuses the use of the medication as determined by district personnel;
- h. A student may be subject to discipline, up to and including expulsion, as appropriate for violations of these procedures;
- i. A student permitted to administer medication to themselves may be monitored by designated personnel to monitor the student's response to the medication;

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<sup>7</sup> Except for short-acting opioid antagonists.

j. The district allows the application of and use by students of nonprescription sunscreen, including sunscreen that contains para-aminobenzoic acid, without any required documentation from a licensed health care professional per ORS 339.874.

#### 8. Handling, Monitoring, and Safe Storage of Medication Supplies for Administration of Medication

a. Any medication must be delivered to the school in its original manufacturer's or current prescription container, accompanied by the permission form and written instructions, as required above.

b. Prescription medication must always be the most current prescription and kept in the original, labeled container.

c. Nonprescription medication must be kept in original manufacturer's bottle or box.

d. Never administer medication sent to school in unlabeled containers.

e. Never repackage medication into a plastic bag or other container for any reason.

f. Medication in any form categorized as a sedative, stimulant, anti-convulsive, narcotic analgesic, or psychotropic medication will be counted or measured by designated personnel or parent or guardian in the presence of another district employee upon receipt and initialed by the two individuals who counted or witnessed the procedure, documented in the student's medication administration record (MAR) and routinely monitored during storage and administration. Any discrepancies will be reported to the district nurse or principal immediately and documented in the student's MAR. For such medication not in capsule or tablet form, standard measuring and monitoring procedures will apply.

g. Designated personnel will follow the written instructions of the prescriber and the student's parent or guardian, and training guidelines as may be recommended by ODE for administering all forms of prescription and/or nonprescription medications.

h. Medication will be secured as follows:

(1) Nonrefrigerated medications will be stored in a locked cabinet, drawer, or box in a secure area;

(2) Medications requiring refrigeration will be stored in a locked box in a refrigerator or in a separate refrigerator used solely for the storage of medication in a secure area;

(3) Access to medication storage keys will be limited to the principal and designated personnel.

i. Designated personnel will be responsible for monitoring all medication supplies and for ensuring medication is secure at all times, not left unattended after administering and that the medication container is properly sealed and returned to storage.

j. When medication is running low or an inadequate dosage is on hand to administer the medication, the designated personnel will notify the student's parent or guardian immediately.

## 9. Emergency Response

- a. Designated personnel will immediately call 911 or other appropriate emergency medical response systems and administer first aid, as necessary, in the event of life-threatening side effects and allergic reactions, including the administration of epinephrine. The parent or guardian, district nurse, and principal will be notified immediately.
- b. Adverse reactions that result from district-administered medication or from student self-medication will be reported to the parent or guardian and district nurse immediately.
- c. Any available district staff will immediately call 911 and the student's parent or guardian if the designated personnel believes the student is experiencing symptoms of adrenal crisis and plans to administer medication.
- d. Any available staff will immediately call 911 when a short-acting opioid antagonist is administered to any student or other individual on district premises.

## 10. Disposal of Medications

- a. Medication not picked up by the student's parent or guardian, at the end of the school year or within five school days of the end of the medication period, whichever is earlier, will be disposed of by designated personnel in the presence of another school employee. The medication may be disposed of through a designated drug take-back collection program or in a nonrecoverable fashion as follows:
  - (1) Medication will be removed from its original container and personal information will be destroyed;
  - (2) Mix with an undesirable substance, e.g., coffee grounds, used cat litter, or prescription destroyer;
  - (3) Place in a plastic bag or other sealable container, e.g., such as an empty plastic container; and
  - (4) Place the sealed container with the mixture in the trash as close to garbage pickup time as possible, to prevent theft and misuse.
- b. Prescriptions will never be flushed down the toilet or drain or burnt with other waste.
- c. Sharps and glass will be disposed of in accordance with state guidelines.
- d. All medication will be disposed of by designated personnel following DEQ guidelines and documented on the student's MAR as described below.

## 11. Transcribing, Recording and Record Keeping

- a. A medication administration record (MAR) will be maintained for each student administered medication by the district. The MAR will be in paper<sup>8</sup> or electronic form and will include, but not be limited to:
  - (1) The full name of the student, date of birth, name of medication, dosage, method of administration, date and time of administration, frequency of administration and the name of the person administering the medication;
  - (2) Student refusals of medication;
  - (3) Errors in administration of medication;
  - (4) Incidents of emergency and minor adverse reaction by a student to medication;
  - (5) Discrepancies in medication supply;
  - (6) Disposal of medication including date, quantity, and the signature of the staff involved.
- b. A MAR for medication administered as part of an IEP goal should be maintained in the IEP record at the end of each school year.
- c. All records relating to administration of medications, including permissions and written instructions, will be maintained. Records will be retained in accordance with applicable provisions of OAR 166-400-0010(17) and OAR 166-400-0060(29).
- d. All records relating to the training of designated district personnel will be maintained by the district in accordance with applicable provisions of OAR 166-400-0010.
- e. Student health information will be kept confidential. Access shall be limited to those designated personnel authorized to administer medication to students, the student and their parent or guardian. Information may be shared with school personnel with a legitimate educational interest in the student or others authorized by the parent or guardian in writing or others as allowed under state and federal law.

### **Non-liability Provisions for Administration of Prescription and Nonprescription Medications and Short-Acting Opioid Antagonists**

A school administrator, teacher or other school employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the administration of nonprescription medication, if the school administrator, teacher or other school employee in good faith administers nonprescription medication to a student pursuant to written permission and instructions of the student's parents or guardian.

A school administrator, teacher or other school employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the administration of prescription

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<sup>8</sup> If a paper record is kept, the record will be documented in blue or black ink, and never in pencil or with use of white-out.

medication, if the school administrator, teacher or other school employee in compliance with the instructions of a physician, physician assistant, nurse practitioner, naturopathic physician or clinical nurse specialist, in good faith administers prescription medication to a student pursuant to written permission and instructions of the student's parents or guardian.

A person may not maintain an action for injury, death or loss that results from acts or omissions of a school administrator, teacher or other school employee during the administration of a short-acting opioid antagonist unless it is alleged and proved by the complaining party that the school administrator, teacher or other school employee was grossly negligent in administering the short-acting opioid antagonist unless other conditions exist and which are outlined in Oregon law in ORS 339.870.

The civil and criminal immunities provided for above do not apply to an act or omission accounting to gross negligence or willful and wanton misconduct.

### **Non-Liability Provisions for Self-Administration and Autoinjectable Epinephrine**

A school administrator, school nurse, teacher or other school employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of a student's self-administration of medication, as described in ORS 339.866, if the school administrator, school nurse, teacher or other school employee, in compliance with the instructions of the student's Oregon licensed health care professional, in good faith assists the student's self-administration of the medication, if the medication is available to the student pursuant to written permission and instructions of the student's parent, guardian or Oregon licensed health care professional.

A school administrator, school nurse, teacher or other school employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the use of medication if the school administrator, school nurse, teacher or other school employee in good faith administers autoinjectable epinephrine to a student or other individual with a severe allergy who is unable to self-administer the medication regardless of whether the student or individual has a prescription for epinephrine.

The district and the members of a district Board are not liable in a criminal action or for civil damages as a result of the use of medication if any person in good faith administers autoinjectable epinephrine to a student or other individual with a severe allergy who is unable to self-administer the medication, regardless of whether the student or individual has a prescription for epinephrine; and the person administered the autoinjectable epinephrine on school premises, including at a school, on school property under the jurisdiction of the district or at an activity under the jurisdiction of the district.

The civil and criminal immunities described above (which are identified in ORS 339.871) do not apply to an act or omission to gross negligence or willful and wanton misconduct.

IX.B.16. Policy JHCD/JHCDA - Medications - Delete



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **NO ACTION REQUIRED**

Board Policy JHCD/JHCDA—Medications\*\*—Delete—First Read

#### Background

There were a host of changes in Oregon law and administrative rules regarding the administration of medication to students and for student self-administration in a school/district setting.

This includes changes from House Bill 2002 and 2395 passed in the 2023 Legislature; from Senate Bill 1552 passed in the 2024 Legislature affecting statute in [ORS 339.866 - 339.871](#); and rules on the administration of medication in [OAR 581-021-0037](#) which include new rules on short-acting opioid antagonist.

Because of those changes, OSBA has drafted a new required Medications policy (JHCD) resulting in the deletion of this current policy.

#### Involvement

Staff members: Emily Muravez, RN, and Melissa Harder

#### Cost Impact

None.

#### Function

Review of deletion.



Code: JHCD/JHCDA  
Adopted: 7/12/99  
Revised/Readopted: 1/10/05, 4/5/10, 9/13/10, 11/3/14, 12/7/15, 1/10/19, 6/10/21

### **Medications\*\***

The district recognizes that administering a medication to a student and/or permitting a student to administer the medication to them self may be necessary when the failure to take such medication during school hours would prevent the student from attending school, and recognizes a need to ensure the health and well-being of a student who requires regular doses or injections of medication as a result of experiencing a life-threatening allergic reaction or adrenal crisis<sup>1</sup>, or a need to manage hypoglycemia, asthma, or diabetes. Accordingly, the district may administer or a student may be permitted to administer to them self prescription (injectable and noninjectable) and/or nonprescription (noninjectable) medication at school.

The district shall designate personnel authorized to administer medications to students. Annual training shall be provided to designated personnel as required by law in accordance with guidelines approved by the Oregon Department of Education (ODE). When a licensed health care professional is not immediately available, trained personnel designated by the district may administer epinephrine, glucagon or other medication to a student as proscribed and/or allowed by Oregon law.

A current first-aid and CPR card is required for designated personnel.

The district reserves the right to reject a request for administration of medication at school, either by district personnel or student self-administration, if the medication is not necessary for the student to remain in school.

The superintendent and/or designee will require that an individualized health care plan and allergy plan is developed for every student with a known life-threatening allergy or a need to manage asthma, and an individualized health care plan for every student for whom the district has been given proper notice of a diagnoses of adrenal insufficiency. Such a plan will include provisions for administering medication and/or responding to emergency situations while the student is in school, at a school-sponsored activity, under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from a school or school-sponsored activity.

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<sup>1</sup>Under proper notice given to the district.

A student may be allowed to self-administer a medication for asthma, diabetes, hypoglycemia, or severe allergies as prescribed by an Oregon licensed health care professional, upon written and signed request of the parent and subject to age-appropriate guidelines. This self-administration provision also requires a written and signed confirmation the student has been instructed by the Oregon licensed health care professional on the proper use of and responsibilities for the prescribed medication.

A request to the district to administer or allow a student to self-administer prescription medication shall include a signed prescription and treatment plan from a prescriber<sup>2</sup>.

A request to the district to administer or allow a student to self-administer nonprescription that is not approved by the Food and Drug Administration (FDA) shall include a written order from the student's prescriber that meets the requirements of law.

A written request and permission form signed by a student's parent, unless the student is allowed to access medical care without parental consent under state law<sup>3</sup>, is required and will be kept on file.

If the student is deemed to have violated Board policy or medical protocol by the district, the district may revoke the permission given to a student to self-administer medication.

Prescription and nonprescription medication will be handled, stored, monitored, disposed of and records maintained in accordance with established district administrative regulations governing the administration of prescription or nonprescription medications to students, including procedures for the disposal of sharps and glass.

A process shall be established by which, upon parent written request, a back-up prescribed autoinjectable epinephrine is kept at a reasonably, secure location in the student's classroom as provided by state law.

A premeasured dose of epinephrine may be administered by trained, designated personnel to any student or other individual on school premises who the person believes in good faith is experiencing a severe allergic reaction, regardless of whether the student or individual has a prescription for epinephrine.

Naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug may be administered by trained, designated personnel to any student or other individual on school premises who the person believes in good faith is experiencing an overdose of an opioid drug.

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<sup>2</sup>A registered nurse who is employed by a public or private school, ESD or local public health authority to provide nursing services at a public or private school may accept an order from a physician licensed to practice medicine or osteopathy in another state or territory of the U.S. if the order is related to the care or treatment of a student who has been enrolled at the school for not more than 90 days.

<sup>3</sup>Subject to ORS 109.610, 109.640 and 109.675.

This policy shall not prohibit, in any way, the administration of recognized first aid to a student by district employees in accordance with established state law, Board policy and administrative regulation.

A school administrator, teacher, or other district employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the administration, in good faith and pursuant to state law, of prescription and/or nonprescription medication.

A school administrator, district nurse, teacher or other district employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of a student's self-administration of medication, as described in Oregon Revised Statute (ORS) 339.866, if that person in good faith and pursuant to state law, assisted the student in self-administration of the medication.

A school administrator, district nurse, teacher, or other district employee designated by the school administration is not liable in a criminal action or for civil damages as a result of the use of medication if that person in good faith administers autoinjectable epinephrine to a student or other individual with a severe allergy who is unable to self-administer the medication, regardless of whether the student or individual has a prescription for the epinephrine, or administers naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug to a student or other individual who that person believes in good faith is experiencing an overdose of an opioid drug.

The district and the members of the Board are not liable in a criminal action or for civil damages as a result of the use of medication if any person in good faith, on school premises, including at school, on school property under the jurisdiction of the district or at an activity under the jurisdiction of the district, administers autoinjectable epinephrine to a student or other individual with a severe allergy who is unable to self-administer the medication, regardless of whether the student or individual has a prescription for epinephrine, or administers naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug to a student or other individual who the person believes in good faith is experiencing an overdose of an opioid drug.

The superintendent shall develop administrative regulations as needed to meet the requirements of law and the implementation of this policy.

END OF POLICY

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**Legal References:**

[ORS 109.610](#)

[ORS 109.640](#)

[ORS 109.675](#)

[ORS 332.107](#)

[ORS 339.866 - 339.871](#)

[ORS 433.800 - 433.830](#)

[ORS 475.005 - 475.285](#)

[OAR 166-400-0010\(17\)](#)

[OAR 166-400-0060\(29\)](#)

[OAR 333-055-0000 to-0115](#)

[OAR 581-021-0037](#)

[OAR 581-022-2220](#)

[OAR 851-047-0030](#)

[OAR 851-047-0040](#)

[Senate Bill 665 \(2019\)](#)

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2019).

OREGON HEALTH AUTHORITY AND OREGON DEPARTMENT OF EDUCATION, *Medication Administration: A Manual for School Personnel*.

DELETED

IX.B.17. Policy JHCD/JHCDA - AR - Medications -  
Delete



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Melissa Harder  
Meeting Date: February 6, 2025

### **NO ACTION REQUIRED**

[Board Policy JHCD/JHCDA-AR—Medications\\*\\*—Delete—First Read](#)

#### Background

There were a host of changes in Oregon law and administrative rules regarding the administration of medication to students and for student self-administration in a school/district setting.

This includes changes from House Bill 2002 and 2395 passed in the 2023 Legislature; from Senate Bill 1552 passed in the 2024 Legislature affecting statute in [ORS 339.866 - 339.871](#); and rules on the administration of medication in [OAR 581-021-0037](#) which include new rules on short-acting opioid antagonist.

Because of those changes, OSBA has drafted a new required Medications AR (JHCD-AR) resulting in the deletion of these administrative regulations.

#### Involvement

Staff members: Emily Muravez, RN, and Melissa Harder

#### Cost Impact

None.

#### Function

Review of deletion.



# Corvallis

## SCHOOL DISTRICT

Code: JHCD/JHCDA-AR  
Adopted: 1/27/92  
Revised/Readopted: 6/28/99, 5/7/07, 3/8/10, 8/23/10, 10/13/14, 11/9/15, 12/13/18, 5/6/2021  
Orig. Code: 5670, Appendix X

### **Medications\*\***

A student may, subject to the provisions of this administrative regulation, have prescription or nonprescription medication administered by designated personnel, or may be permitted to administer prescription or nonprescription medication to themselves.

#### 1. Definitions

- a. "Medication" means any drug, chemical compound, suspension or preparation in suitable form for use as a curative or remedial substance taken internally or externally but not injected except for premeasured doses of epinephrine, medication to treat adrenal insufficiency and glucagon to treat severe hypoglycemia. Medication includes any prescription for bronchodilators or autoinjectable epinephrine prescribed by a student's Oregon licensed health care professional for asthma or severe allergies. Medication also includes naloxone or any similar medication that is in any form available for the safe administration and that is designed to rapidly reverse an overdose of an opioid drug.
- b. "Prescription medication" means any medication that under federal or state law requires a prescription by a prescriber.
- c. "Nonprescription medication" means medication that under federal law does not require a prescription from a prescriber.
- d. "Adrenal crisis" means adrenal crisis as defined in Oregon Revised Statute (ORS) 433.800.
- e. "Adrenal insufficiency" means adrenal insufficiency as defined in ORS 433.800.
- f. "Notice of a diagnosis of adrenal insufficiency" means written notice to the district from a student or the parent of a student who has been diagnosed as adrenal insufficient with a copy of an order from the student's primary care provider that includes the student's diagnosis, description of symptoms indicating the student is in crisis, prescription for medication to treat adrenal insufficiency crisis and instructions for follow-up care after medication to treat adrenal insufficiency crisis has been administered.

- g. "Prescriber"<sup>1</sup> means a doctor of medicine or osteopathy, a physician assistant licensed to practice by the Board of Medical Examiners for the state of Oregon, an Oregon-licensed, advance practice registered nurse with prescriptive authority, a dentist licensed by the Board of Dentistry for the state of Oregon, an optometrist licensed by the Board of Optometry for the state of Oregon, a naturopathic physician licensed by the Board of Naturopathy for the state of Oregon or a pharmacist licensed by the Board of Pharmacy for the state of Oregon.
- h. "Qualified trainer" means a person who is familiar with the delivery of health services in a school setting and who is a registered nurse licensed by the Oregon State Board of Nursing, a doctor of medicine or osteopathy, a physician assistant licensed by the Board of Medical Examiners for the state of Oregon or a pharmacist licensed by the Board of Pharmacy for the state of Oregon.
- i. "Severe allergy" means a life-threatening hypersensitivity to a specific substance such as food, pollen, dust or insect sting.
- j. "Asthma" means a chronic inflammatory disorder of the airways that requires ongoing medical intervention.
- k. "Designated personnel" means the school personnel designated to administer medication pursuant to district policy and procedure.

## 2. Designated Staff/Personnel Training

- a. The building administrator will designate personnel authorized to administer prescription or nonprescription medication to a student while the student is in school, at a school-sponsored activity, under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity as required by Oregon law. The building administrator will supervise and ensure building and activity practices and procedures are consistent with the requirements of law, rules, and this administrative regulation.
- b. The building administrator will ensure the training required by Oregon law is provided to designated personnel. Training must be conducted by a qualified trainer. Training will be provided annually to designated personnel authorized to administer medication to students. The first year and every third year of training requires in-person instruction; during the intervening years, designated personnel may complete an online training that has been approved by the Oregon Department of Education (ODE) so long as a trainer is available within a reasonable amount of time following the training to answer questions and provide clarification.
- c. Training will provide an overview of applicable provisions of Oregon law, administrative rules, district policy and administrative regulations and include, but not be limited to, the following: safe storage, handling, monitoring medication supplies, disposing of medications, record keeping, reporting of medication

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<sup>1</sup> A registered nurse who is employed by a public or private school, ESD, or local health authority to provide nursing services at a public or private school may accept an order from a physician licensed to practice medicine or osteopathy in another state or territory of the U.S. if the order is related to the care or treatment of a student who has been enrolled at the school for not more than 90 days.

administration and errors in administration, emergency medical response for life threatening side effects, allergic reactions or adrenal insufficiency and student confidentiality. Materials as recommended and/or approved by the ODE will be used.

- d. A copy of the district's policy and administrative regulation will be provided to all staff authorized to administer medication to students and others as appropriate.

3. Administering Premeasured Doses of Epinephrine to a Student or Other Individual

A premeasured dose of epinephrine may be administered by trained, designated personnel to any student or other individual on school premises who the personnel believes in good faith is experiencing a severe allergic reaction, regardless of whether the student or individual has a prescription for epinephrine.

4. Administering Naloxone or Other Similar Medication to a Student or Other Individual

Naloxone or any other similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug may be administered by trained, designated personnel to any student or other individual on school premises who the person believes in good faith is experiencing an opioid overdose.

5. Administering of Medication to a Student Experiencing Symptoms of Adrenal Crisis

A student experiencing symptoms of adrenal crisis while the student is in school, at a school-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from a school or a school-sponsored activity, may be treated by designated personnel and shall be subject to the following:

- a. Upon notice of a diagnosis of adrenal insufficiency, as defined in Oregon Administrative Rule (OAR) 581-021-0037, the building administrator will designate one or more school personnel to be responsible for administering the medication to treat adrenal insufficiency;
- b. The designated personnel will successfully complete training to administer medication to treat a student who has adrenal insufficiency and is experiencing symptoms of adrenal crisis in accordance with the rules adopted by the Oregon Health authority;
- c. The student or the student's parent must provide adequate supply of the student's prescribed medication to the district;
- d. The district will require the development of an individualized health care plan for the student that includes protocols for preventing exposures to allergens, and establishes if or when a student may self-carry prescription medication when the student has not been approved to self-administer medication;
- e. In the event that a student experiences symptoms of adrenal crisis and the designated personnel determines the medication to treat adrenal insufficiency

should be administered, any available staff member will immediately call 911 and the student's parent.

## 6. Administering Medications to a Student

- a. A request to permit designated personnel to administer medication to a student may be approved by the district and is subject to the following:
- (1) A written request for designated personnel to administer prescription medication to a student, if because of the prescribed frequency or schedule, the medication must be given while the student is in school, at a school-sponsored activity, while under the supervision of school personnel, in before-school or after-school care programs on school-owned property, and in transit to or from school or a school-sponsored activity, must be submitted to the school office and shall include:
    - (a) The written permission of the student's parent or the student if the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640, or 109.675; and
    - (b) The written instruction from the prescriber for the administration of the medication to the student that includes:
      - (i) Name of the student;
      - (ii) Name of the medication;
      - (iii) Method of administration;
      - (iv) Dosage;
      - (v) Frequency of administration;
      - (vi) Other special instructions from the prescriber, if any; and
      - (vii) Signature of the prescriber.

The prescription label prepared by a pharmacist at the direction of the prescriber will be considered to meet this requirement if it contains the information listed in (i)-(vi) above.

- (2) A written request for the designated personnel to administer nonprescription medication to a student must be submitted to the school office and is subject to the following:
  - (a) The nonprescription medication is necessary for the student to remain in school;
  - (b) The nonprescription medication is provided in the original manufacturer's container by the parent of the student;
  - (c) The written instruction from the student's parent for the administration of the nonprescription medication includes:

- (i) Name of the student;
- (ii) Name of the medication;
- (iii) Method of administration;
- (iv) Dosage;
- (v) Frequency of administration;
- (vi) Other special instructions, if any; and
- (vii) Signature of the student's parent.

If the written instruction is not consistent with the manufacturer's guidelines for the nonprescription medication, the written instruction must also include a written order allowing the inconsistent administration signed by a prescriber.

- (d) If the nonprescription medication is not approved by the Food and Drug Administration (FDA), a written order from the student's prescriber is required and will include:

- (i) Name of the student;
- (ii) Name of the medication;
- (iii) Dosage;
- (iv) Method of administration;
- (v) Frequency of administration;
- (vi) A statement that the medication must be administered while the student is in school;
- (vii) Other special instructions, if any; and
- (viii) Signature of the prescriber.

- b. An individualized health care and allergy plan will be developed for a student with a known life-threatening allergy and will include protocols for preventing exposures to allergens and procedures for responding to life-threatening allergic reactions while the student is in school, at a school-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity, and will include a determination on if or when the student may self-carry prescription medication if the student has not been approved to self-administer medication;
- c. It is the student's parent, or the student's if the student is allowed to seek medical care without parental consent, responsibility to ensure that an adequate amount of medication is on hand at the school for the duration of the student's need to take medication;
- d. It is the student's parent, or the student's if the student is allowed to seek medical care without parental consent, responsibility to ensure that the school is informed in writing of any changes in medication instructions;
- e. In the event a student refuses medication, the parent will be notified immediately, except where a student is allowed to seek medical care without parental consent, and documentation will be made on the district's Student Medication Incident

Report. No attempt will be made to administer medication to a student who refuses a medication;

- f. Any error in administration of a medication will be reported to the parent immediately, except where a student is allowed to seek medical care without parental consent, and documentation will be made on the district's Student Medication Incident Report form. Errors include, but are not limited to: administering medication to the wrong student, administering the wrong medication, dose, frequency of administration, and method of administration;
- g. Medication shall not be administered until the necessary permission form and written instructions have been submitted as required by the district.

7. Administration of Medication by a Student to Themselves

- a. A student, including a student in grade K through 12 with asthma or severe allergies, may be permitted to administer medication to themselves without assistance from designated personnel subject to the following:
  - (1) A student must demonstrate the ability, developmentally and behaviorally, to self-administer prescription medication and must have:
    - (a) A permission form from a parent, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640, or 109.675, and other documentation requested by the district must be submitted for self-medication of all prescription medications;
    - (b) If the student has asthma, diabetes and/or a severe allergy, a medication that is prescribed by a prescriber and a written treatment plan developed by a prescriber or other Oregon licensed health care professional for managing of the student's asthma, diabetes and/or severe allergy, and directs use by the student while the student is in school, at a school-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property, and in transit to or from school or a school-sponsored activity. The prescriber will include acknowledgment that the student has been instructed in the correct and responsible use of the prescribed medication;
    - (c) The permission to self-administer the medicine from a building administrator and a prescriber or registered nurse practicing in a school setting.
  - (2) A student must demonstrate the ability, developmentally and behaviorally, to self-administer nonprescription medication and must have:
    - (a) The written permission of the student's parent, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675;

- (b) The student's name affixed to the manufacturer's original container; and
  - (c) The permission to self-administer medication from a building administrator.
- (3) A student must demonstrate the ability, developmentally and behaviorally, to self-administer nonprescription medication that is not approved by the FDA and must have:
  - (a) The written permission of the student's parent, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675; and
  - (b) A written order from the student's prescriber that includes:
    - (i) Name of the student;
    - (ii) Name of the medication;
    - (iii) Dosage;
    - (iv) Method of administration;
    - (v) Frequency of administration;
    - (vi) A statement that the medication must be administered while the student is in school;
    - (vii) Other special instructions, if any; and
    - (viii) Signature of the prescriber.
- b. The student may have in their possession only the amount of medication needed for that school day, except for manufacturer's packaging that contains multiple dosages. The student may carry one package, such as but not limited to, autoinjectable epinephrine or bronchodilators/inhalers;
- c. Sharing and/or borrowing of any medication with another student is strictly prohibited;
- d. For a student who has been prescribed bronchodilators or epinephrine, the designated personnel will request that the parent provide backup medication for emergency use by that student. Backup medication, if provided, will be kept at the student's school in a location to which the student has immediate access in the event the student has an asthma and/or severe allergy emergency;
- e. Upon written request from a parent, and with a prescriber's written statement that the lack of immediate access to a backup autoinjectable epinephrine may be life threatening to a student, and the location the school stores backup medication is not located in the student's classroom, a process shall be established to allow the backup autoinjectable epinephrine to be kept in a reasonably secure location in the student's classroom;
- f. A student shall not administer medication to themselves until the necessary permission form and written instructions have been submitted as required by the district;
- g. Permission for a student to administer medication to themselves may be revoked if the student violates the Board policy and/or this regulation;
- h. A student may be subject to discipline, up to and including expulsion, as

- appropriate;
- i. A student permitted to administer medication to themselves may be monitored by designed personnel to monitor the student's response to the medication.
8. Handling, Monitoring and Safe Storage of Medication Supplies for Administering Medication to Students
- a. Medication administered by designated personnel to a student or self-administered by a student must be delivered to the school in its original container, accompanied by the permission form and written instructions, as required above.
  - b. Medication in capsule or tablet form and categorized as a sedative, stimulant, anti-convulsant, narcotic analgesic, or psychotropic medication will be counted by designated personnel in the presence of another district employee upon receipt, documented in the student's medication log and routinely monitored during storage and administration. Discrepancies will be reported to the building administrator immediately and documented in the student's medication log. For such medication not in capsule or tablet form, standard measuring and monitoring procedures will apply.
  - c. Designated personnel will follow the written instructions of the prescriber and the student or the student's parent, and training guidelines as may be recommended by the ODE for administering all forms of prescription and/or nonprescription medications.
  - d. Medication will be secured as follows:
    - (1) Nonrefrigerated medications will be stored in a locked cabinet, drawer, or box used solely for the storage of medication;
    - (2) Medications requiring refrigeration will be stored in a locked box in a refrigerator or in a separate refrigerator used solely for the storage of medication;
    - (3) Access to medication storage keys will be limited to the building administrator and designated personnel.
  - e. Designated personnel will be responsible for monitoring all medication supplies and for ensuring medications are secure at all times, not left unattended after administering, and that the medication container is properly sealed and returned to storage.
  - f. In the event medication is running low or an inadequate dosage is on hand to administer the medication, the designated personnel will notify the student's parent or the student (in situations involving ORS 109.610, 109.640, and 109.675) immediately.
9. Emergency Response
- a. Designated personnel will notify 911 or other appropriate emergency medical response systems and administer first aid, as necessary, in the event of

life-threatening side effects that result from district-administered medication or from student self-medication or allergic reactions. The parent, district nurse, and building administrator will be notified immediately.

- b. Minor adverse reactions that result from district administered medication or from student self-medication will be reported to the parent and district nurse immediately, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640, or 109.675.
- c. Any available district staff will immediately call 911 and the student's parent if the designated personnel believes the student is experiencing symptoms of adrenal crisis and plans to administer medication.

#### 10. Disposal of Medications

- a. Medication not picked up by the student's parent or the student when allowed pursuant to ORS 109.610, 109.640, and 109.675, at the end of the school year, or within five school days of the end of the medication period, whichever is earlier, will be disposed of by designated personnel in a nonrecoverable fashion as follows:
  - (1) Medication will be removed from its original container and personal information will be destroyed;
  - (2) Solid medications will be crushed, mixed, or dissolved in water, liquid medications will be mixed or dissolved in water; and
  - (3) Mixed with an undesirable substance, e.g., kitty litter, dirt, or activated charcoal; and
  - (4) Placed in impermeable non-descriptive containers, e.g., empty cans or sealable bags, and placed in the trash; and
  - (5) Other medication will be disposed of in accordance with established training procedures including sharps and glass.

Prescriptions will be flushed down the toilet **only** if the accompanying patient information specifically instructs it is safe to do so.

Other medication will be disposed of in accordance with established training procedures including sharps and glass.

- b. All medication will be disposed of by designated personnel in the presence of another employee and documented as described in Section 10 below.

#### 11. Transcribing, Recording and Record Keeping

- a. A medication log will be maintained for each student administered medication by the district. The medication log will include but not be limited to:
  - (1) The name of the student, name of medication, dosage, method of administration, date and time of administration, frequency of

- administration and name of the person administering the medication;
  - (2) Student refusals of medication;
  - (3) Errors in administration of medication;
  - (4) Incidents of emergency and minor adverse reaction by a student to medication;
  - (5) Discrepancies in medication supply;
  - (6) Disposal of medication including date, quantity, manner in which the medication was destroyed and the signature of the staff involved.
- b. All records relating to administration of medications, including permissions and written instructions, will be maintained in a separate, medical file apart from the student's education record file unless otherwise related to the student's educational placement and/or individualized education program. Records will be retained in accordance with applicable provisions of OAR 166-414-0010(17) and OAR 166-400-0060(29).
- c. Student health information will be kept confidential. Access shall be limited to those designated personnel authorized to administer medication to students, the student, and their parent. Information may be shared with other staff with a legitimate educational interest in the student or others as may be authorized by the parent in writing or others as allowed under state and federal law.

X. BOARD MEMBER COMMENTS (8:45 PM) \*

XI. ADJOURNMENT (9:00 PM) \*