

6:30 PM
5, 2026

Thursday, March

AGENDA
BUDGET COMMITTEE
ORIENTATION MEETING
Corvallis School District 509J

Meeting Details: Thursday, March 5, 2026, 6:30 PM in the District Office Board Room, 1555 SW 35th Street, Corvallis, OR 97333.

Accessibility: To request accommodations for board meetings, please contact Kim Nelson at 541-757-5841 or kim.nelson@corvallis.k12.or.us at least 48 hours before the meeting.

If you would like to watch live-streaming of the School Board meeting, please navigate to the District's YouTube channel: <https://www.youtube.com/channel/UC9Jtpte5dmilZI9kySBJbVQ?> A recording of the meeting will also be posted to that channel.

- I. **CALL TO ORDER AND ROLL CALL (6:30 p.m.)***
- II. **EXECUTIVE SESSION (5:15 p.m.- 6:15 p.m.)* Note: this is not part of the public meeting. The Board will meet in Executive (closed) Session under ORS 192.660(2)(i) regarding the superintendent's performance evaluation.**
- III. **ACKNOWLEDGMENT OF DEVELOPMENTAL DISABILITY AWARENESS MONTH**

Corvallis School District 509J

ACKNOWLEDGEMENT OF DEVELOPMENTAL DISABILITY AWARENESS MONTH

Resolution Number 22-0205

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

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

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

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

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

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

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

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

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

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

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

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

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

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

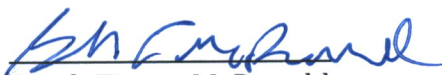
Therefore, let it be resolved by the Board of Education of the Corvallis School District:

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

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

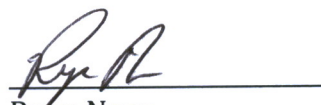
Adopted by the Board of Directors of School District No. 509J (Corvallis) of Benton and Linn
Counties, Oregon, at its regular meeting this 24th day February, 2022.

Signed:



Sarah Finger McDonald
Board Chair

Attested:



Ryan Noss
Superintendent

IV. BOARD MEMBER REPORTS

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



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Sami Al-Abdrabbuh, Board Member
Meeting Date: March 5th, 2026

National School Board Association Updates

NO ACTION REQUIRED

Background

This report provides recent updates from the National School Board Association. The report includes highlights about professional development, advocacy, and leadership opportunities in public education and school boardsmanship across the state and nation.

Involvement

Director [Sami Al-Abdrabbuh](#), Corvallis School Board Member, OSBA Past President, and NSBA Director representing the Pacific Region.
NSBA staff.

National updates

NSBA National Update & Leadership Announcement: Elevating Oregon's Voice on the National Stage

Colleagues, I look forward to sharing a series of national updates, strategic initiatives, and a leadership announcement that directly highlights the exceptional dedication of Oregon's local school board leaders.

A Historic Nomination for Oregon and Corvallis

I am incredibly grateful for representing the Pacific Region on the NSBA Board of Directors and on the Corvallis Board of Education. I have been recently selected as the sole nominee by the National Nominating Committee to be the next Secretary-Treasurer of NSBA. I look forward to sharing the lessons learned and outstanding leadership from my community, local board, Oregon, and the Pacific region states that I have been representing in the past few years. I look forward to dedicating our work to equitable and excellent educational opportunities and highlighting the strong examples set by Oregon school boards on the national stage.

Advocating for Public Education on Capitol Hill

NSBA continues to fiercely advocate for the resources and policies our students need. Recently, our coordinated advocacy efforts resulted in over 1,000 messages being sent to Congress regarding the FY 2026 appropriations package. NSBA is monitoring and providing legislative updates on developments, including:

- Federal Funding: The U.S. House of Representatives recently passed a bipartisan funding package for the Department of Education for FY26.
- Voucher & Charter School Pushback: We formally responded to the U.S. Treasury Department regarding the implementation of the new federal tax credit for the "One Big Beautiful Bill Act" voucher program, stressing the need to protect public school students and preserve state authority. We are also actively tracking House GOP efforts to advance charter school expansion bills, such as the FLEX Act and the Equitable Access to School Facilities Act.
- Equipping Local Boards for the Future To ensure school boards have the tools they need to govern in a rapidly changing landscape, NSBA is rolling out several new capacity-building initiatives and resources:
 - **AI Governance:** We have launched the *AI Smart Certification Pilot Program* in partnership with the National AI Academy to help K-12 leaders make strategic decisions regarding artificial intelligence integration, policy, and student privacy. We are also hosting an upcoming webinar, [Governing AI in K-12 Education](#):

[Federal, State, and Local Policy Levers](#), to help boards navigate AI adoption.

Learn more: <https://www.nsba.org/resources/nsba-ai-smart-certification>

- **University-Partnered Leadership Academies:** Enrollment is currently open for two premier leadership academies designed to elevate board governance: The Governance and Strategic Leadership Academy at Howard University and the USC Rossier Board Member Academy. [Learn more and enroll today.](#)
- **National Connection (NatCon) Pilot:** We have launched a new membership pilot program allowing districts to join NatCon at a reduced rate. This gives local districts affordable access to national K-12 insights, member-only reports, and executive-level resources. Join today at nsba.org/natconpilot.
- **Legal Resources:** We encourage boards to utilize the *Federal Public School Law Guidebook* for 2025, which is available to members at a 20% discount using [this LexisNexis link](#).

Driving Impact Through Major National Grants NSBA is actively channeling national funding into actionable resources for local districts. Our current initiatives include:

- **Improved Air Quality:** Through a \$2.9 million grant from the EPA in partnership with the Go Green Initiative, we are developing school district learning cohorts and resources to improve indoor air quality and infrastructure.
- **High-Quality Math Curriculum:** Supported by a \$1.1 million grant from the Bill & Melinda Gates Foundation, we are building a learning series for school boards focused on adopting high-quality math instructional materials and educator professional development.
- **Looking Ahead:** NSBA 2026 Annual Conference We look forward to connecting with many of you at the NSBA 2026 Annual Conference in San Antonio, Texas, from April 10–12. The event will feature dynamic keynotes, including Zack Kass, former Head of Go-To-Market at OpenAI, who will speak on how emerging technologies will reshape education and the workforce. For more details on all of our initiatives, please visit our website at www.nsba.org.

Thank you to the OSBA and the Corvallis School Board for your continued partnership in advocating for Oregon's and the nation's school children.

In partnership,

Sami Al-Abdrabbuh, Ph.D.

NSBA Board Director, Pacific Region

The National School Boards Association (NSBA)

Oregon School Board Association and National School Board Association Updates

March 5th 2026

Page 4 of 4

Transforming public education, board by board

Do you have questions or ask for more updates about NSBA? feel free to reach out to sami@corvallis.k12.or.us or call 541-283-6611 anytime.

VI. SUPERINTENDENT'S REPORT



Superintendent's Report

Shared with the Corvallis School Board during the March 5, 2026, meeting.

Classified Appreciation Week

This week (March 2-6) is Classified Appreciation Week, where we celebrate our classified staff for all the ways they show up for our students, families, and their colleagues. They provide support and encouragement, help them feel seen and valued, and are crucial to preparing our students for their futures. Please join me in thanking them.

Kindergarten Enrollment is Open

Kindergarten enrollment opened on Monday, March 2. This information was shared with staff and families through ParentSquare, on the district website's [Kindergarten Information page](#), and in a press release to local media.

Golden Apple Season

With the generosity of the Corvallis Public Schools Foundation and the Pastega family we will be announcing annual winners of our Golden Apples later this month. As always, there were so many deserving staff members recommended for these awards. Once again, it reminds me of all the incredible staff members across the district who support our students day in and day out.

Upcoming Joint Meeting with the Corvallis Public Schools Foundation Board

Next week we will have our spring joint meeting with members of the CPSF board. You will have an opportunity to receive and update on the work the CPSF has undertaken this school year and the opportunity to consider ways CPSF can support the transitions happening across the district for next school year.

ProStart Competition

This week, our Crescent Valley Culinary Arts program students competed in the ProStart competition, an event hosted by the Oregon Hospitality Foundation. Our students won third place in the culinary competition. For their challenge, they prepared a 3-course Middle Eastern-inspired meal in 60 minutes with no running water or electricity. Students are judged on technique, safety, teamwork, taste, and presentation. Congratulations to our students!

Consolidation Updates

Staffing	<ul style="list-style-type: none">● We will be communicating to staff about the timeline for staffing announcements for the 2026-27 school year early next week.
Programming	<ul style="list-style-type: none">● Currently working on:<ul style="list-style-type: none">○ Curriculum planning○ Resources○ Professional development

	<ul style="list-style-type: none">● This spring, all families will receive a K-12 curriculum handbook.
Facilities and Transportation	<ul style="list-style-type: none">● Met with both associations regarding move coordination and feedback to support staffing transitions.● Close to an agreement with the Linn Benton Lincoln Educational Service District to move early childhood education services to the Letitia Carson Elementary facility.
Student Transitions	<ul style="list-style-type: none">● Plans have been developed to share student information with the schools students will be attending next year.
Transfers	<ul style="list-style-type: none">● The first transfer window has closed. The district office is working through the transfer requests and school capacities to provide initial information to our families.
School Transitions	<ul style="list-style-type: none">● School transition teams continue to meet to plan end-of-year school events.



Corvallis
SCHOOL DISTRICT

Consolidation Update

Corvallis School Board
March 5, 2026

Staffing

We will be communicating to staff about the timeline for staffing announcements for the 2026-27 school year early next week.

Programming

Currently working on:

- Curriculum planning
- Resources
- Professional development

This spring, all families will receive a K-12 curriculum handbook.

Facilities and Transportation

Met with both associations regarding move coordination and feedback to support staffing transitions.

Close to an agreement with the Linn Benton Lincoln Educational Service District to move early childhood education services to the Letitia Carson Elementary facility.

Student Transitions

Plans have been developed to share student information with the schools students will be attending next year.

Transfers

The first transfer window has closed. The district office is working through the transfer requests and school capacities to provide initial information to our families.

School Transitions

School transition teams continue to meet to plan end-of-year school events.

QUESTIONS

VII. PUBLIC COMMENT (6:55 p.m.)*

NOTE: To indicate your desire to comment, please arrive several minutes before the meeting begins, and complete a request card; then, turn it 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 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 02-06-25)

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 35th Street, Corvallis, OR 97333. Emails sent to: 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
Bernie Wang	541-704-7298		



PROVIDING REMOTE INPUT TO THE SCHOOL BOARD

(Revised 02/06/25)

The Corvallis School Board values the opinions and input of students, staff, parents, and community members. Comments may be provided during certain meetings, via telephone, 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 via telephone during designated meetings:

- A. Email Board Secretary Kim Nelson at kimberly.nelson@corvallis.k12.or.us by noon on the day of the meeting.
- B. Provide your name, home address, and the telephone number you will be calling in on.
- C. You will be provided a telephone number and meeting access code.
- D. At the time designated on the agenda, call the number provided and enter any required access codes.
- E. You will be “in the waiting room” until it is your turn to provide comments; at that time, you will be admitted to the virtual meeting.
- F. 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.
- G. 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 comment after you.
- H. 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.
- I. If you read from a prepared statement, you may choose to email your written comments to Kim Nelson at kimberly.nelson@corvallis.k12.or.us to post online with the informational packet of the meeting and to file with the official minutes of the meeting. It is not required, however.
- J. Speakers may offer objective criticism of District operations and programs, but the Board will not hear complaints concerning individual District personnel.
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Telephone Calls

Luhui Whitebear	541-632-3568	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
Bernie Wang	541-704-7298		

EXTREME RISK PROTECTION ORDERS

WHO CAN REQUEST AN EXTREME RISK ORDER IN OREGON?



Under Oregon law, a law enforcement officer or a person's family or household member (spouse, partner, parent, child, sibling) may file a petition for an extreme risk protection order.

WHAT HAPPENS AFTER AN ERPO HAS BEEN ORDERED?



- The court will hear a request (called a "petition") for an extreme risk protection order on the day the petition is filed or on the next day the court is open.
- If the court grants a temporary order, it will notify the person. The person will then have up to 30 days to request a court hearing, at which the court will determine whether to end the order or continue the order for one year.
- If a hearing is requested, it will occur within 21 days. At the hearing, if the court finds that a person presents a risk in the near future of suicide or of causing physical injury to another person, the judge can issue a court order that requires the person's firearms to be held by law enforcement, a federally licensed firearms dealer, or a third party who is legally allowed to possess the firearm for as long as the order is in effect.
- Also, the person will not be able to purchase new firearms while the order is in effect.

WHAT IF I CAN'T ORDER ONE MYSELF?



Even if you don't fall into any of the categories mentioned above, you can still take action in moments of crisis. If you are worried about someone who is showing warning signs of being at risk of self-harm or harming someone else, you can contact a law enforcement officer and ask that they seek an extreme risk protection order.

HOW LONG DOES AN ERPO LAST?



A final extreme risk protection order lasts for one year. At the end of a year, law enforcement or the person's family or household member may ask the court to renew the order. The order can only be extended after a court hearing.

EXTREME RISK PROTECTION ORDERS

HOW CAN WE EDUCATE OUR STUDENTS ABOUT ERPOS?



Informational advisor slideshows, with a combination of videos, texts, and interactive information, to understand what scenarios ERPOs are applicable in, and how to use a Red Flag Law.

WHERE TO GET THESE RESOURCES?



- Students Demand Action and Moms Demand Action volunteer groups have countless resources for students, including lessons on ERPOs. Guest speakers (who do not speak on their political affiliations) may also make preventative safety lessons more interesting to students.
- Many YouTube videos explain ERPOs.

HOW WILL THIS PROTECT STUDENTS?



While it is always hard to measure events that “didn’t happen,” several studies have estimated the number of lives saved by these laws. A multistate study found that one suicide was averted for every 17 ERPOs issued, which translates to 269 lives saved. The most recent study on incidents from 2008 through 2017 found that 100 percent of perpetrators showed concerning behaviors, and in 77 percent of incidents, at least one person—most often a peer—knew about their plan (Everytown).

Thirty years ago, Corvallis schools were losing students to home school and private school. The district had adopted Reading Recovery, with a 25% failure rate as an improvement over the natural 10% failure rate. The district slowed down math instruction so children could get a “deeper understanding of addition and subtraction” in the fourth grade. The superintendent asked parents to bring up ideas to stop the declining enrollment. Franklin was formed by parents and two Farm Home teachers who saw the result of illiteracy.

The Corvallis school board misunderstands equity. It thinks poor people are dumb. The Corvallis school district ~~has~~ ^s ignored the success of its one school with a content rich curriculum and meddles with the materials used to give students a high school education by eighth grade. The district refuses to expand the program. Instead the school district is diminishing content in all schools, driving out 22% of its eligible students. If the school district could regain 10% of its eligible students it wouldn't have to close schools.

Why do the school board members think poor people are stupid? Why not give every child the advantage of an upper middle class home, intellectual confidence? Why not offer a path toward greater economic security and social mobility? Apparently the board and superintendant believe in social Darwinism, the opposite diversity, equity, and inclusion. The board is reinforcing social class, where parents' education and position determine children's exposure to learning. And it is losing money.

Franklin is a public school with a lottery to enroll. More people want in than there is space. The district has never offered a similar school to meet the demand. The Harding School building was withheld. Other

schools have not adopted any of the Core Knowledge curriculum. Is it too much work?

Now the district is dumbing down the entire math curriculum. Families that can are leaving the public schools. The district sidelined the Saxon math books Franklin used. This series showed 30% increase in math scores after six months use. They ease the burden on teachers. The books allow the student to progress individually with continuous review.

Project Follow Through showed Direct Instruction, out of Eugene, one of two successful teaching methods out of 13. Corvallis, and Oregon, adopted ineffective methods. Listen to Sold a Story online.

Professor James Soland in the education department at the University of Virginia, tenured young because his statistical approach showed how badly the models most teachers believe work, fail. Teaching should not be based on belief.

Innovative means not proven. Teaching is a skill. Skill is learned from history and practice, of finding what works and what doesn't. Direct Instruction is proven, scripted to teach success. Ignoring, shunning data is Corvallis's regular path, however. Equity is a slogan, not a fact.

Teachers should leave the NEA and join the AFT. The AFT is strongly focussed on effective teaching.

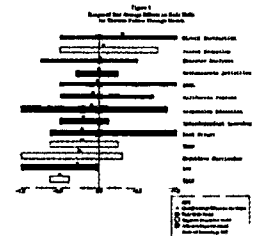
I offered a subscription to Effective School Practices, which collected published education research by subject, to Fairplay; Fairplay turned it down.

Keta Tom 5 March 2026

◆ AI Overview



Project Follow Through (1968–1977) was the largest, most expensive educational experiment in U.S. history, finding that Direct Instruction (DI) was the most effective method for teaching disadvantaged children. DI consistently outperformed other models in basic skills, cognitive-conceptual skills, and affective (self-esteem) measures. 🌐 WordPress.com +2



Key Findings of Project Follow Through

- **Top Performer (Direct Instruction):** The Direct Instruction (DI) model was the only approach that produced positive results across all three measured areas: basic skills (reading, math, spelling, language), cognitive-conceptual skills (problem-solving), and affective measures (self-esteem).
- **Long-Term Impact:** Students in the DI model showed long-term benefits, with higher rates of high school graduation and college enrollment compared to peers in other models.
- **Performance Across Demographics:** DI was effective for a diverse range of students, including Black, Hispanic, Native American, and white, as well as economically disadvantaged populations.
- **Superiority of Structured Models:** Programs emphasizing basic skills (e.g., DI, Behavior Analysis) performed better than those focused on self-esteem or open-education models.
- **Suppression of Results:** Despite the clear evidence, the findings favoring Direct Instruction were largely suppressed by the U.S. Office of Education at the time due to opposition from the educational establishment.
- **Other Models:** The Behavior Analysis model ranked second, particularly in math and language. Many other, less effective models were actually inferior to traditional schooling, yet continued to be used. 🌐 National Institute for Direct Instruction (NI... +5

The study, which included over 700,000 children in 170+ communities, remains a cornerstone for evidence-based education. 🌐 WordPress.com +3

What was Project Follow Through? with Linda Carnine, Susie Andrist ...


In total, Follow Through served over 10,000 students from low-income households in 180 communities at a cost, at that time, of 500...

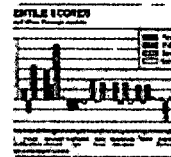
 WordPress.com



Direct Instruction Evidence: Project Follow Through


The project involved over 700,000 children in 170 disadvantaged communities across the United States. The results of the study sho...

 Athabasca University



Project Follow Through, 1967 - 1977

Nine models grouped into 3 broad teaching approaches: Academic focus, problem solving focus, or self-esteem focus. ... Three categ...

 Education Consumers Foundation

Show all

Dive deeper in AI Mode

AI can make mistakes, so double-check responses



Wikipedia

[https://en.wikipedia.org/wiki/Follow_Through_\(proj...](https://en.wikipedia.org/wiki/Follow_Through_(project))

Follow Through (project)

Results. The results of Follow Through did not show how models that showed little or no effects could be improved. But they did show which models—as suggested ... [Read more](#)



National Institute for Direct Instruction (NIFDI)

<https://www.nifdi.org/what-is-di/project-follow-through>

Project Follow Through

Evaluation of the project occurred in 1977, nine years after the project began. The results **were strong and clear**. Students who received Direct Instruction had ... [Read more](#)

⋮

These are results for johns Hopkins Kennewick *washington* core knowledge study

Search instead for johns Hopkins Kennewick washington core knowledge study

AI Overview

Based on the provided search results, there is no direct mention of a Johns Hopkins study specifically located in Kennewick, Washington, regarding Core Knowledge. However, Johns Hopkins University research indicates that high implementation of the Core Knowledge curriculum significantly improves student achievement, with gains of 8.83 to 16.28 NCEs in reading and math over controls. Core Knowledge Foundation

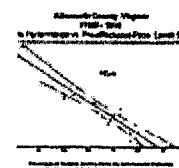
- **Implementation Impact:** The Johns Hopkins team found that the intensity of Core Knowledge implementation is a key predictor of student success, with moderate-to-high implementation schools showing significant gains.
- **Study Findings:** Research indicates that Core Knowledge helps build knowledge across subjects over time, with, for example, students in CKLA schools outperforming peers in science and reading.
- **Assessment Tools:** Johns Hopkins has partnered with organizations to analyze and develop assessments for Core Knowledge curriculum.
- **National Context:** These studies often involved varied, multi-state, or national, diverse, and charter school settings to evaluate the effectiveness of the Core Knowledge Foundation's curriculum. JHU School of Education +4

For more specific information on a Kennewick-focused study, further inquiry into the Core Knowledge Foundation's publications or the JHU Institute for Education Policy's research is recommended.

How Do We Know This Works? - Core Knowledge Foundation

The Johns Hopkins team found that the degree to which Core Knowledge was implemented was a significant predictor of student achiev...

Core Knowledge Foundation



In Oklahoma City, A Rigorous Scientific Study Shows The Positive Equity Effects of Core Knowledge May, 2000

Gracy Taylor and George Kimball of the Oklahoma Public Schools have completed a study of the effects of Core Knowledge in Oklahoma City, in one of the very few carefully controlled, independent studies of "whole-school" reforms.

The Oklahoma City analysis studied the effects of implementing one year of Core Knowledge in grades 3, 4, and 5 using the well-validated Iowa Test of Basic Skills. The study paired some 300 Core Knowledge students with 300 students having the same characteristics on seven variables:

1. Grade level
2. Pre- score
3. Sex
4. Race/ethnicity
5. Free-lunch eligibility
6. Title-1 eligibility
7. Special-education eligibility

The computer randomly selected the control students on these variables.

Given the precise matching of these 300 pairs of students, the expectation would be that the end-of-year results of both groups would continue to be similar on the Iowa Test of Basic Skills. But, in fact, the Core Knowledge students made significantly greater one-year gains in reading comprehension, vocabulary, science, math concepts and social studies.

The greatest gains — in reading, vocabulary, and social studies — were computed to be statistically "highly significant." The vocabulary gain was especially notable, since vocabulary is the single best predictor of academic achievement, and the area where the gap between ethnic and racial groups has proved to be especially difficult to overcome.

The comparative vocabulary gain of Core Knowledge students was computed as "statistically highly significant" with a p-value of .001.

To quote from the report:

It is interesting to note that the statistically significant between-group results in Reading Comprehension, Reading Vocabulary, and Social Studies was the a-priori hypothesis as to where the significant "educational treatment effects" would occur. According to the literature and personal conversations with Dr. Hirsch prior to the analyses, the impact on student achievement related to Core Knowledge instruction should be most pronounced in vocabulary and comprehension. The implementation of the Core Knowledge scope and sequence is intended to provide and develop a broad base of background knowledge that children utilize in their reading. According to Dr. Hirsch's cultural literacy theory, the more background knowledge a child has, the greater facility in reading the child will have. The initial results of this study do appear to support that notion.

Since vocabulary gain tends to be cumulative, it is expected that the magnitudes of these gains in equity and achievement will grow larger as the Core Knowledge students move through the grades. Further analyses and longitudinal studies are to be conducted by researchers from Oklahoma City and RAND during the next months.

Contact person: Gracy Taylor, Oklahoma City Public Schools 405-297-6753

Study Finds Core Knowledge and Creativity Not Mutually Exclusive

January, 2004

A new study by Dr. John Baer of Rider University indicates that Core Knowledge can go hand in hand with highly creative work.

Because Core Knowledge is very specific about what students should learn at each grade level, critics have sometimes suggested that the curriculum promotes rote learning and a decline in creativity. Baer set out to examine this possibility by comparing the creative performance of middle school students who had been attending Core Knowledge schools with the creative performance of students at a matched non-Core Knowledge school.

In his study there three comparisons were conducted: poems written by seventh-grade students, short stories written by seventh-grade students, and short stories written by eighth grade students. Four experts evaluated the creativity of each story and poem using consensual assessment techniques. Inter-rater reliabilities were acceptable for group comparisons, with coefficient alphas of .83 for the eighth-grade stories, .79 for the seventh grade stories, and .77 for the seventh-grade poems.

Only one of the three comparisons yielded a statistically significant difference, and that difference favored the Core Knowledge students (p .0002). The charge that students attending Core Knowledge schools are likely to become less creative in their thinking was not substantiated. Results suggested that devoting more attention to acquiring detailed content knowledge does not necessarily depress creativity, and may even have a positive impact in some areas.

Bibliographic citation: John Baer, "The Impact of the Core Knowledge Curriculum on Creativity" Creativity Research Journal 15.2/3 (2003) 297-300.

Core Knowledge Curriculum and School Performance:

A National Study

September, 2004

Prepared by:

John Wedman, PhD
Alex Waigandt, PhD
University of Missouri

Executive Summary

National test score data from 22 Core Knowledge schools across 13 states were analyzed to identify trends in student performance. Aggregated at the school-level, national percentile rankings were available for six years (1998, 1999, 2000, 2001, 2002, 2003) in six content areas (reading, language arts, mathematics, social studies, environmental studies, and science).

Over the six-year review period, the Core Knowledge schools performed well above the national average, with their collective performance increasingly higher than the norm. This performance advantage was evident across the six content areas. The same trend was evident across schools of different sizes, different socio-economic composition, and different ethnic composition. Based on these findings, there appears to be a strong relationship between student performance and the Core Knowledge curriculum.

Enhanced data collection mechanisms will greatly improve the opportunity to monitor the performance of individual schools and make strategic adjustments in the Core Knowledge curriculum and its implementation.

Introduction

At the request of the Core Knowledge Foundation, national test score data from 22 Core Knowledge schools across 13 states were analyzed by academic research specialists at the University of Missouri to identify trends in student performance. This report provides a summary of:

- the data analysis processes used to address the five analysis goals set forth by the Foundation
 - the results of the analysis
 - conclusions and recommendations
-

Data Analysis

Using national percentile ranks as the outcome variable, school performance data were analyzed to achieve the following goals identified by the Core Knowledge Foundation:

- Statistically analyze overall outcome trends over time
- Statistically analyze outcome trends for selected content areas over time
- Compare school performance based on the schools' ethnic profiles
- Compare school performance based on the schools' economic profile (as indicated by level of participation in free lunch program)
- Compare school performance based on school size (as indicated by number of teachers in a school)

Data from the Core Knowledge School Renewal Form were first entered into a Microsoft Excel 4.0 worksheet. The data were then cleaned up for inaccuracies and coded. The result was a file containing 26 variables for analysis (see variable list in Appendix). The Excel file was converted to an SPSS (Statistical Package for the Social Sciences) file for data analysis.

Given the variations in the data reported by the schools, the following four-step process was used for each goal prior to the analysis. This process produced goal-specific data sets that were consistent and complete in terms of data type, making legitimate comparisons possible.

1. We eliminated all schools who reported performance using state or local tests. This left us with all schools that used national tests to report performance.
2. We eliminated schools/classes whose outcomes were not reported as percentile rankings. For example Sculptor Charter School reported their scores as "the percent of students at or above satisfactory."

(continued next page)

Data Analysis (cont.)

3. Next, we eliminated any school not reporting information related to the variable in question. For example one school did not report their percentage of students who were on the free lunch program. Therefore, this school was eliminated from the data for analysis when it came to looking at the issue of free lunch.
4. The data left from the original pool of 22 schools and 590 classes was used to look at performance.

Data analysis included repeated measures ANOVA with appropriate post hoc analyses and t-tests to compare outcomes related to the effects of independent variables. Additionally, data were transferred to a graphing program (Cricket Graph) in order to create a graphic representation of data analysis outcomes.

Data from 22 Core Knowledge schools were found to be sufficient in terms of completeness to include in the analysis. These schools were from 13 different states (see Table 1 below)

Table 1. States with Core Knowledge School Using Nationally-Normed Exams

Arkansas	Pennsylvania
California	South Carolina
Colorado	Texas
Georgia	Utah
Minnesota	Virginia
Nebraska	Wisconsin
North Carolina	

The school performance data covered a six-year period, 1998 through 2003. While some schools did not provide performance data for all six years, the sample size was adequate to allow for analysis over this time period. In terms of content areas, data were available for reading, language arts, mathematics, social studies, environmental studies, and science. Again, while some school did not provide performance data for all six content areas, the sample size was adequate to allow for analysis across all areas. The schools varied in size from 44 students to 960 students. The Appendix contains the entire data set used in the analysis.

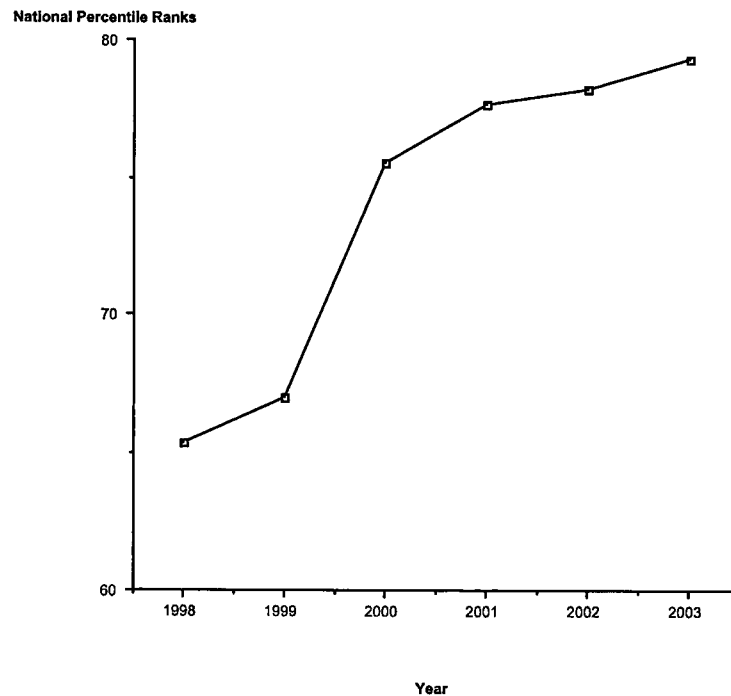
Results

The results for each analysis goal are summarized below. The actual data set used in the analysis is provided in electronic format.

Overall Outcome Trends Over Time

School performance data across content areas were aggregated and analyzed over the years 1998 through 2003. Figure 1 provides a graphic display of the performance means in terms of percentiles. The number of classes (i.e., grade-levels) within the schools ranged from a low of 55 in 1998 to a high of 190 in 2002. Table 2 displays the mean performance scores across all schools for 1998 through 2003, along with standard deviations, minimum and maximum school performance scores, and number of classes for each year.

Figure 1: Total Values by Year



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Results (continued)

*Overall Outcome Trends Over Time (cont.)*Table 2. School Performance Mean Percentiles, Standard Deviations, Min/Max, and Number of Classes for 1998 - 2003

Year	Performance Mean Percentile	Standard Deviation	Minimum Percentile	Maximum Percentile	Number of Classes (grades)
1998	65.04	13.15	33	96	55
1999	67.02	16.49	30	96	106
2000	75.51	17.65	35	99	136
2001	77.66	16.50	40	99	146
2002	78.18	14.76	39	99	190
2003	79.29	13.52	51	99	174

While it is important to note that collectively the Core Knowledge schools were well above the 50th percentile in 1998, a strong upward trend spanning the six-year period is very evident, with the most recent test year (2003) showing an overall national ranking near the 80th percentile. The gradual flattening of the upward trend is to be expected as a “ceiling effect” comes into play.

An equally important trend can be seen when the Minimum Percentile scores are examined over the 1998 – 2003 timeframe. The Minimum Percentile scores show an improvement over time, with the greatest improvement reflected in the 2003 scores. When coupled with the recent decrease in the Standard Deviation, it appears the Core Knowledge schools may be achieving the dual goals of increasing student performance and decreasing the variability in student performance outcomes. An analysis based on individual student performance data would verify this hypothesis.

Results (continued)

Outcome Trends for Selected Content Areas Over Time

The data were sorted and analyzed based on content area. Figure 2 (below) displays mean percentile ranks for all schools by content area over the years 1998 through 2003 (combining data from all six years). Table 3 (below) provides a summary across context areas for each year. In general, the overall upward trend is reflected in each of the six content areas.

**Figure 2: National Percentile Ranks
All Schools by Subject**

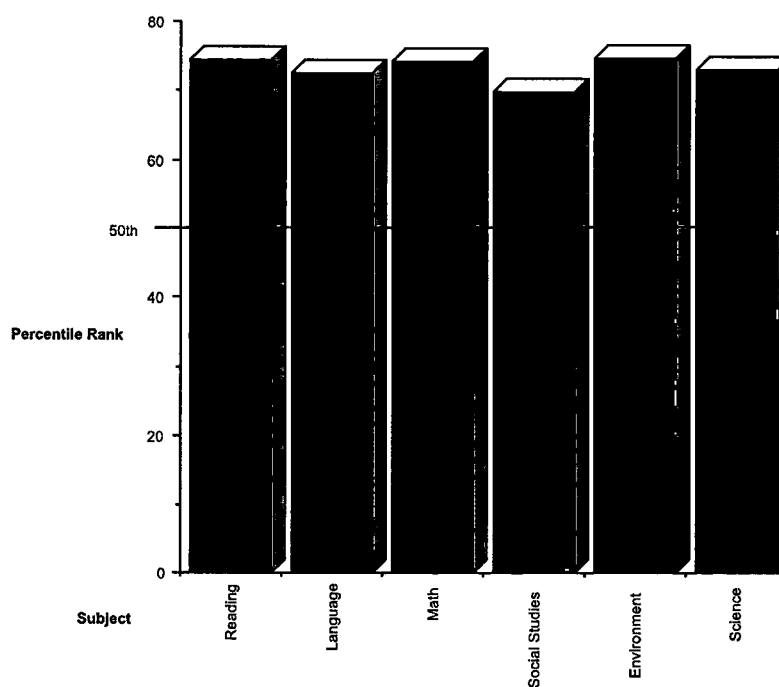


Table 3. Content Area Percentiles: 1998-2003

Subject/Year	1998	1999	2000	2001	2002	2003	Overall
Reading	67	71	74	77	77	77	74
Lang Art	64	65	74	75	77	77	72
Math	63	68	76	78	78	80	74
Soc Studies	58	60	72	75	75	77	69
Env Studies	73	70	73	78	81	71	74
Science	66	63	73	77	77	80	73

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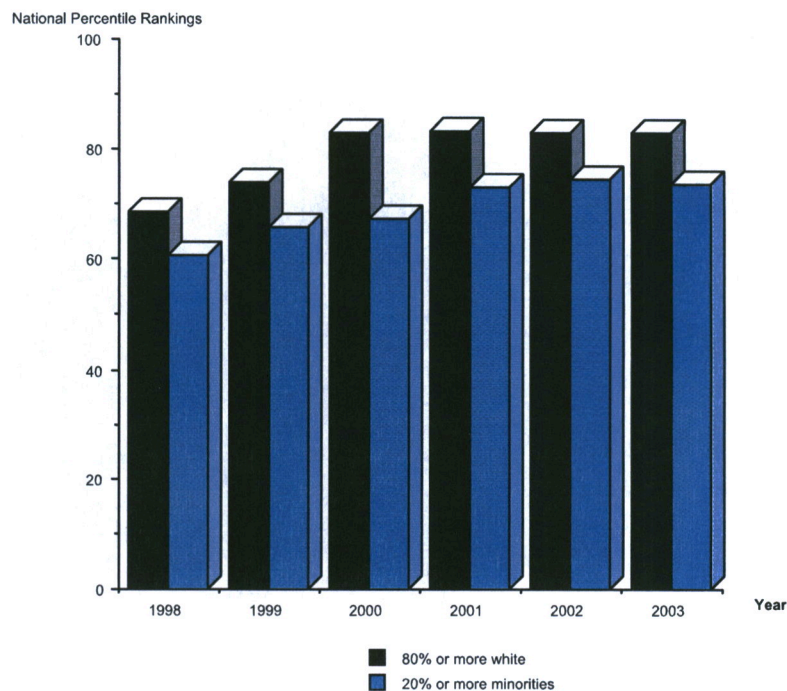
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Results (continued)

School Performance Based On Ethnic Profiles

The schools were divided into two categories: schools in which 80% or more of the students were Caucasian and schools in which less than 80% of the students were Caucasian. As shown in Figure 3 (below), while schools with a higher percentage of Caucasian students outperformed schools with a lower percentage; both categories of schools consistently scored above the 60th percentile nationally.

Figure 3: Comparison of National Percentile Ranking by Year by Ethnic Profile



In one sense, the trends in the Core Knowledge schools based on ethnic profile are consistent with trends found nationally. White students tend to out-perform Black and Hispanic students in 4th and 8th grade reading and mathematics. (see: <http://nces.ed.gov/nationsreportcard/mathematics/results2003/raceethnicity.asp> and <http://nces.ed.gov/nationsreportcard/reading/results2003/raceethnicity.asp> for details) However, the fact that schools with higher percentages of non-Caucasian students consistently scored well above the national average (at or above the 60th percentile) sets these schools apart from their non-Core Knowledge counterparts.

Results (continued)

School Performance Based On Economic Profile

The schools were sorted into two categories based on the percentage of students participating in a free lunch program: schools with 25% or more of the students participating in a free lunch program and schools with less than 25% of the students participating in a free lunch program. For the purpose of this analysis, participation in a free lunch program was an indicator of affluence.

The four-step process described in the Data Analysis section of this report was particularly important when looking at the issue of school affluence. This process reduced the original data set to 15 schools and 314 classes (down from 22 schools and 590 classes). Using 25% as the “cut point”, there were 3 schools and 32 classes which had 25% or more of their students in a free lunch program (less affluent schools), compared to 12 schools and 282 classes with less than 25% of their students in a free lunch program (more affluent schools).

As summarized in Table 4 and Figure 4, there is a performance difference between the less affluent schools and the more affluent schools, with the more affluent schools consistently out-performing the less affluent schools.

Table 4. Performance Means and Standard Deviations for More and Less Affluent Schools

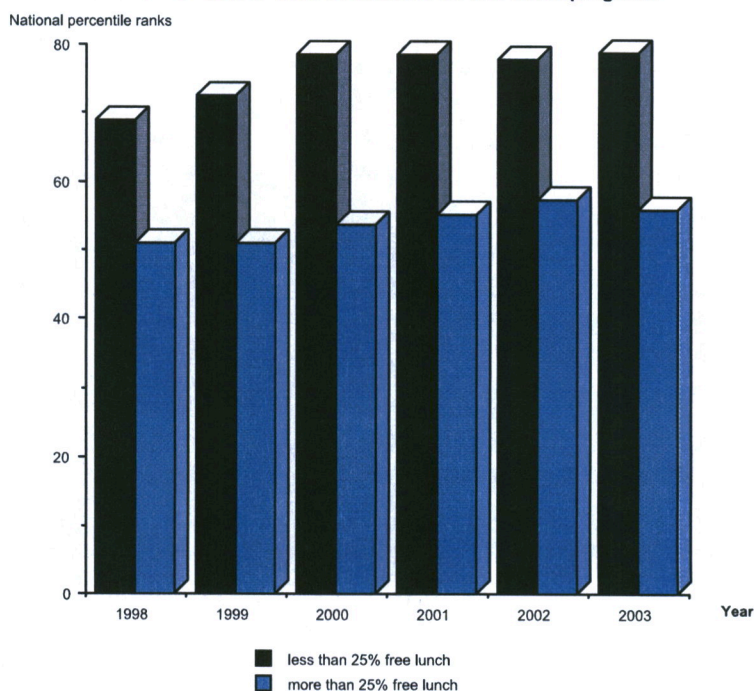
Year	More Affluent Schools			Less Affluent Schools		
	Number Classes	Mean	S.D.	Number Classes	Mean	S.D.
1998	83	68.1807	14.4063	32	51.0313	12.5736
1999	113	72.3628	13.7348	32	51.1250	9.8234
2000	175	78.4743	14.9938	32	53.7187	9.6093
2001	166	78.5476	15.0399	32	55.1563	8.2466
2002	235	77.8081	14.2023	23	57.4348	6.7002
2003	219	78.6831	12.8196	9	55.8889	4.7022

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Results (continued)

Figure 4: Comparison of schools with less than 25% of students on free lunch program with schools with 25% or more of students on free lunch program.



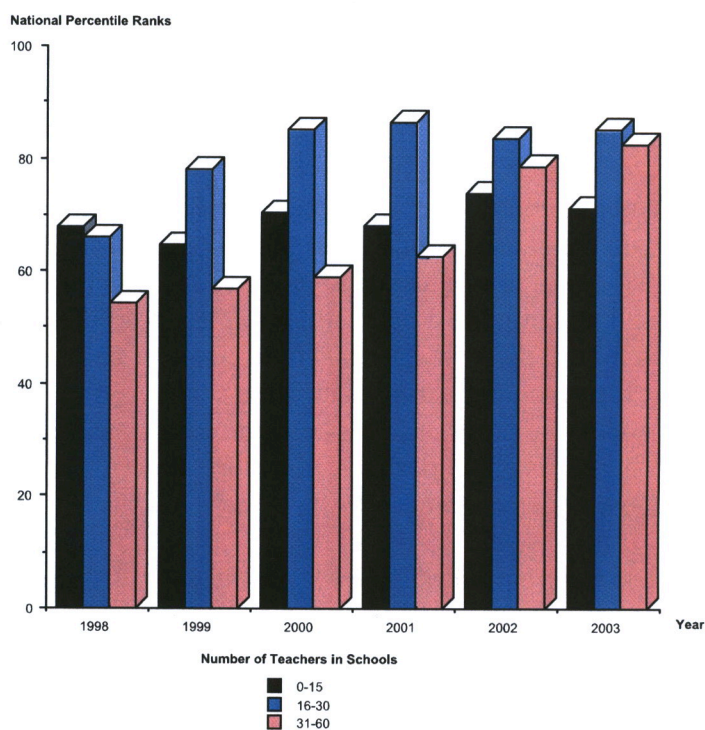
The performance gap between more affluent and less affluent schools is consistent with the national trend. For example, the National Center for Educational Statistics reported performance differences based on affluence in reading and mathematics for 4th and 8th grade students. (see: <http://nces.ed.gov/nationsreportcard/mathematics/results2003/lunch.asp> and <http://nces.ed.gov/nationsreportcard/reading/results2003/lunch.asp> for details). However, it should be noted that the three less affluent schools, on the average, scored at or above the national mean over the six year period.

Results (continued)

School Performance Based On School Size

To determine if the Core Knowledge curriculum was differentially effective for schools of different sizes, the schools were divided into three categories based on the number of teachers in a school. Small size schools were operationally defined as schools having 15 or fewer teachers; medium size schools as having 16 to 30 teachers; and large size schools having more than 30 teachers. As illustrated in Figure 5, medium size schools tend to outperform the small and large schools. However, in more recent years (2002 and 2003), the gap between medium and large schools has narrowed.

Figure 5: Comparison of School Size: Number of Teachers by Performance by Year



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Conclusions and Recommendations

Conclusions

Based on the available data and subsequent analysis, there appears to be a strong relationship between student performance and the Core Knowledge curriculum. Schools that implemented the Core Knowledge curriculum consistently exceeded the national averages across six content areas, regardless of the ethnic profile, economic profile, or school size.

Not only is there a performance gap favoring Core Knowledge schools over their national counterparts, the gap widens over time suggesting the performance gains may be long-term and sustainable provided the schools continue to implement the Core Knowledge curriculum.

Recommendations

While there is a performance advantage favoring Core Knowledge schools, the available data are not adequate to conclude this advantage can be attributed solely to the Core Knowledge curriculum. Other factors, such as the process of implementing the curriculum or building-level leadership, may be involved. In the future, the Foundation should consider collecting nationally-normed school performance data prior to the time schools adopt and implement the Core Knowledge program. This baseline data would make it possible to attribute changes in school performance more directly to participation in the Core Knowledge program.

The relative performance of schools with different ethnic and economic profiles has been in the national spotlight for many years. One organization, the Education Trust, tracks student performance data and periodically issues reports examining trends related to ethnic composition, affluence, and other key variables. For example, one report provided a state-by-state comparison of African American, Latino, and White 4th and 8th grade students in terms of performance in mathematics, science, reading, and writing. While the Core Knowledge school performance data used in the current report does not lend itself to analytic comparison with the trends noted by the Education Trust, it may be informative for Core Knowledge decision makers to consult the Education Trust website (<http://www2.edtrust.org/edtrust>) for national trends in selected areas.

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Conclusions and Recommendations (continued)

Recommendations (continued)

In terms of optimizing the Core Knowledge curriculum and its implementation, the Foundation may wish to create a more automated data reporting mechanism for schools to use. Such a mechanism (see Appendix) would make it possible to monitor the performance of individual schools on a real-time basis and make strategic adjustments in the Core Knowledge curriculum and how it is being implemented. Finally, a mechanism for providing yearly feedback to individual schools, comparing their performance to similar schools and national norms, should be considered.

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Appendix

Appendix A contains a brief document describing an online database system for managing school performance data.

Appendix B contains the entire data set used in the analysis. A printout has been provided to the Core Knowledge Foundation.

Appendix A

Performance Information Management System (Narrative below provided by Eyebits Inc.)

Collecting, analyzing and representing student and teacher performance and engagement data is a time consuming and difficult task. But, it is a very important task that is required to make data based decisions to help improve student performance. Eyebits Inc. develops Performance Information Management Systems (PIMS) that help improve the quality of learning environments through tools to monitor activity, progress and outcomes so that adjustments to programs can be made to maximize their impact for students. PIMS also make the task of collecting data a more efficient and less time consuming process through the use of web applications that are easy to use and can be accessed through secure web pages using a standard web browser.

The following are some features of PIMS:

- Collect information on student activities and engagement
- Track learning interventions and the outcomes of those interventions
- Track programs and services provided to students and the utilization of those programs and services
- Track roles and participation of professional educators, part-time help, and parent helpers
- Support dynamic plans of action that correlate activities to performance data associated with those activities to make data based decisions that are used to modify the plans of action
- Provide online surveys and evaluation instruments to collect data that go beyond teacher assessments of student work, grades, and standardized tests. Example measures: student, teacher, and staff climate (is the environment supportive, safe, free of discrimination, etc.), student-orientation toward engagement in further education after high school, and perception of students regarding quality and extent of programs and services offered to them)
- Easy tabulation and statistics of collected data
- Generate preformatted reports based on collected data
- Allows instantaneous summary of data at any point in time (get a snapshot!)

The following are some benefits of PIMS:

- Monitor program services to make data driven decisions to increase accountability
- Improve the performance of learning interventions
- Improve the quality of life for students, teachers and staff
- Make analysis and reporting an easier and less time consuming task

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September, 2004

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Appendix B

A printout of the entire data set has been provided to the Core Knowledge Foundation. Please contact the Foundation for more information.

**ANNUAL REPORT TO PARENTS AND
ADMINISTRATORS**

**FRANKLIN SCHOOL
2003-2004**

**Compiled by
Franklin School
Core Knowledge Committee**

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Accomplishments and Goals Principal's Report, 2003-04

This school year has been one of extraordinary accomplishments at Franklin. In early February, Franklin was recognized by the Core Knowledge Foundation as one of only twelve schools in the nation to achieve official "visitation" status. Core Knowledge Foundation President, Barbara Garvin-Kester and Foundation Director of Professional Development, Cyndi Wells, at the Core Knowledge annual conference held in March in Atlanta, Georgia, presented a plaque proclaiming the school's new status. Visitation status means the Core Knowledge Foundation recognizes that Franklin is using the curriculum in an exemplary way. This award positions Franklin to become a model site for schools interested in implementing the Core Knowledge curriculum.

Schools nominated as visitation sites undergo a rigorous professional development program and must demonstrate outstanding work in adapting Core Knowledge topics to their own state's standards. Teachers must develop instructional plans to enable students to study the broad range of Core Knowledge topics in history, geography, language arts, math, science, music, and art with sufficient mastery to understand the relationships among subjects and to build over the course of eight years a strong foundation for later learning. To meet this requirement, all of the Franklin teachers developed long-range plans that linked Core Knowledge topics to state standards.

Franklin students continued to outpace their peers in academic performance on state assessments. In reading, 95% of our students met or exceeded the state standard, compared to the district average of 84%. Mathematics scores were equally impressive with 93% meeting or exceeding the standard, compared to 82% for the district. Overall, the reading and math scores for our students increased by 8% in reading and 2% in math from the previous year. As a result of these academic achievements, and accompanying growth in the percent of students meeting or exceeding the benchmarks, Franklin received an "Exceptional" rating on the 2003 State Report Card.

Among other noteworthy accomplishments this year were the various grants that helped augment Franklin's instructional program. For example, a team of Franklin teachers developed a successful proposal to enhance instruction in U.S. history. This proposal, which focused on using "primary sources" to address U.S. history topics, allowed the teachers to add significantly to their collection of instruction materials aligned with the Core Knowledge curriculum. Additionally, Franklin was awarded grants through the Corvallis Schools Foundation to purchase science textbooks, general classroom supplies, and diagnostic testing materials for middle school reading and math.

Over the next year we will continue working on ways to address the demand for Core Knowledge at Franklin, including access for students from lower socio-economic (SES) backgrounds. The district's Equity Committee, formed earlier this year at the request of the Corvallis School Board, recommended regulating Franklin's enrollment to better reflect SES averages among 509J schools. With over 79 kindergarten applications by April 15, 2004 for the 2004-05 school year, it appears that expansion may be the best approach to reach the board's goal for SES while meeting the demand for Franklin. To this end, a proposal was submitted to Superintendent Ford in early April to expand Franklin to two classes each grade, phased in over six successive years, beginning with kindergarten. The proposal also addressed the need to relocate Franklin to a permanent site according to the district's Long-Range Facilities Plan.

Core Knowledge

Core Knowledge is a K-8 curriculum based on some of the ideas of E.D. Hirsch, Jr. in his books, Cultural Literacy: What Every American Needs to Know and The Schools We Need and Why We Don't Have Them. Cultural literacy provides familiarity with the traditions and knowledge commonly shared by educated citizens in a society. Children are exposed to a wide range of historical, scientific, and cultural topics that build on one another. The Core Knowledge Sequence provides teachers and parents a detailed outline of the content to be taught in each grade. The content is solid, specific, sequenced, and shared. Students can understand how subjects relate to one another and build over time and how history influences events today.

Franklin has noticed several advantages in using the Core Knowledge curriculum. First, the sequenced content allows each teacher greater freedom. The curriculum example on the next page provides an overview of how the curriculum is sequenced and builds upon what was taught in previous years. For example, it is much easier for students to comprehend the political issues currently found in the Middle East when they understand the history of the people, their religions, and the geography of the countries. Second, the curriculum provides an academic focus for what should be taught during the year and encourages consistency. The Core Knowledge curriculum becomes an effective tool for lesson planning and communication among teachers and with parents. Third, there is a common framework for the parent and teacher dialogue at parent-teacher conferences. Fourth, the curriculum helps guide thoughtful purchases of school resources.

A few people worry that having a defined curriculum, such as the Core Knowledge curriculum, results in students just memorizing facts. Certainly there is memorization of facts. Even as adults, we must memorize facts in order to function within society. But, the educational experience at Franklin is much more than the memorization of facts. Teachers incorporate hands-on activities, re-enactments, plays, songs, field trips, and many other activities to provide a rich learning environment. Those who worry about using the Core Knowledge curriculum should remember the curriculum does not prescribe teaching strategies, rather the teacher is free to select the best way to reach the students in their class.

A study on using the Core Knowledge curriculum by Johns Hopkins University provides some additional insight into the value of using the Core Knowledge curriculum. The study found that test scores improved for all skill levels, students were more interested in reading, and they were reading larger words at younger ages. The Core Knowledge curriculum is developmentally appropriate. Teachers in the study found that “no matter what students' starting points were -- low achieving, average or high achieving -- they were able to grasp and gain from learning the Core material.” (*synopsis of the 148-page report, National Evaluation of Core Knowledge Sequence Implementation: Final Report by Sam Stringfield, Amanda Datnow, Geoffrey Borman, and Laura Rachuba of the Center for Social Organization of Schools, Johns Hopkins University,* www.coreknowledge.org/CKproto2/about/eval/JHUsummary.htm)

Additional information on the Core Knowledge curriculum can be found at www.coreknowledge.org.

History and Geography Core Knowledge Curriculum

Kindergarten	Grade 1	Grade 2
World <ol style="list-style-type: none"> I. Spatial Sense II. Overview of the Seven Continents American <ol style="list-style-type: none"> I. Geography II. Native Americans III. Early Exploration and Settlement (Columbus, Pilgrims, Independence Day) IV. Presidents, Past and Present V. Symbols and Figures 	World <ol style="list-style-type: none"> I. Geography II. Early Civilizations (Mesopotamia, Ancient Egypt, History of World Religions) American <ol style="list-style-type: none"> I. Early People and Civilizations (Maya, Inca, Aztec) II. Early Exploration and Settlement III. American Revolution IV. Early Exploration of the American West V. Symbols and Figures 	World <ol style="list-style-type: none"> I. Geography II. Early Civilizations: Asia (India, China) III. Modern Civilization and Culture: Japan IV. Ancient Greece American <ol style="list-style-type: none"> I. American Government: The Constitution II. War of 1812 III. Westward Expansion IV. Civil War V. Immigration and Citizenship VI. Civil Rights VII. Geography of the Americas VIII. Symbols and Figures

Grade 3	Grade 4	Grade 5
World <ol style="list-style-type: none"> I. World Geography (Spatial Sense; Canada, Important Rivers) II. Ancient Rome (Geography of Mediterranean Region; Roman Empire, "Decline and Fall") American <ol style="list-style-type: none"> I. The Earliest Americans II. Early Exploration of North America. III. The Thirteen Colonies: Life and Times Before the Revolution 	World <ol style="list-style-type: none"> I. World Geography (Spatial Sense; Mountains) II. Europe in the Middle Ages III. Spread of Islam and "Holy Wars" IV. Early and Medieval African Kingdoms V. China: Dynasties and Conquerors American <ol style="list-style-type: none"> I. American Revolution II. Making a Constitutional Government III. Early Presidents and Politics IV. Reformers V. Symbols and Figures 	World <ol style="list-style-type: none"> I. World Geography (Spatial Sense; Lakes) II. Meso-American Civilizations III. European Exploration, Trade, and Clash of Cultures IV. Renaissance and Reformation V. England from the Golden Age to the Glorious Revolution VI. Russia: Early Growth and Expansion VII. Feudal Japan American <ol style="list-style-type: none"> I. Westward Expansion II. Civil War III. Native Americans: Cultures and Conflicts IV. U.S. Geography

Grade 6	Grade 7	Grade 8
World <ol style="list-style-type: none"> I. World Geography (Spatial Sense; Deserts) II. Lasting Ideas from Ancient Civilizations (Judaism, Christianity; Greece and Rome) III. Enlightenment IV. French Revolution V. Romanticism VI. Industrialism, Capitalism, and Socialism VII. Latin American Independence Movements American <ol style="list-style-type: none"> I. Immigration, Industrialization, and Urbanization II. Reform 	World <ol style="list-style-type: none"> I. America Becomes a World Power II. World War I, "The Great War" III. Russian Revolution IV. America from the Twenties to the New Deal V. World War II VI. Geography of the United States 	World <ol style="list-style-type: none"> I. Decline of European Colonialism II. Cold War III. Civil Rights Movement IV. Vietnam War and the Rise of Social Activism V. Middle East and Oil Politics VI. End of the Cold War: Expansion of Democracy and Continuing Challenges VII. Civics: The Constitution – Principles and Structure of American Democracy VIII. Geography of Canada and Mexico

Site Council

The Franklin Site Council addressed a number of important issues during the 2003-04 school year. The site council oversaw the development and implementation of school improvement plans in climate and literacy. The school climate plan focused on having a “nourishing” school culture that promotes growth and appropriate risk taking. The literacy goal wanted all students to become fluent, strategic readers, able to apply many reading skills to their learning. As a part of developing and reviewing both plans, the site council analyzed student performance data. Both improvement plans will influence programs and services for Franklin students in the 2004-05 school year.

In accordance with the school climate plan, the Franklin staff participated in professional development using social curricula, placed more emphasis on using data to guide decision-making, and provided comprehensive instruction for positive behavior and social skill development by using the “Second Steps” and “Steps to Respect” curricula. Additional instruction focused on reducing bullying behavior was also taught in all grades. Further, the site council and staff used data on disciplinary referrals to develop interventions to reduce recurring problem behavior. Franklin was recognized by the Corvallis school district as a model for implementing the Positive Behavior Support (PBS) program. As a result, a team of Franklin staff was invited to present a program overview at the 2003 Regional PBS Conference held at Oregon State University.

With developing strategic readers a priority at Franklin, the staff selected and implemented specific pre-reading, during-reading, and post-reading strategies in each grade. The staff emphasized instructional strategies to improve reading accuracy, vocabulary development, and comprehension. Results from the OSAT reading scores compared to the previous year showed improvement in all reading benchmarks. The number of Franklin students meeting or exceeding the benchmark increased from 88% to 95%. Notwithstanding the rise in reading scores, the Franklin staff and site council remain committed to continuous improvement in reading instruction.

Over the past year, the Franklin Site Council also discussed school start time, expansion, and lowering Franklin’s socio-economic status. A survey of Franklin parents earlier this year showed two-thirds preferred the current eight o’clock start time rather than a later one. In regards to SES, Franklin currently has the fewest, 9%, students participating in the free or reduced lunch program. The Franklin Site Council will continue to monitor demographics, student performance, and school development plans and provide guidance.

Parent Teacher Association (PTA)

School is not just about books and classrooms. It also includes socials and the building of a school community. The PTA raises over \$40,000 each year to support Franklin. This money is spent on supporting Core Knowledge through curriculum and textbook purchases, sending teachers to the national Core Knowledge conference, technology, fine arts, TerraNova tests, school clubs, educational events, and support. In addition to fund raising, the PTA also supports the school by coordinating volunteers, publishing the weekly newsletter, coordinating health screening, marketing Franklin School, holding social and education events for the Franklin community, spearheading the Fine Arts at Franklin program, and many more worthwhile activities.

Franklin encourages parents to volunteer 20 hours each year to the school. The volunteering may be done in the classroom, special events, or tasks that can be done at home. Every effort is made to find ways for parents to volunteer and still work within the parent's schedule. We know some families may be able to only volunteer a few hours and other volunteers will exceed the suggested number. This year we expect the total volunteer hours to exceed 11,000 hours.

Many people ask why Franklin request parents to volunteer. Research over the past 30 years has shown a direct relationship between how well students do in school with parents volunteering in their school. Anne Henderson and Nancy Berla reviewed over 85 studies and have compiled and published their findings: The Evidence Grows (1981), Evidence Continues Grows (1987), and A New Generation of Evidence: The Family is Critical to Student Achievement (1995). The evidence is so compelling that the National Parent Teacher Association (PTA) now offers "National PTA Parents Involvement Schools of Excellence Certification." This is a national certification program. Parents might find the research findings interesting (source: <http://www.pta.org/parentinvolvement/standards/pfistand.asp#Research>):

1. When parents are involved, students achieve more, regardless of socio-economic status, ethnic/racial background, or the parents' education level.
2. When parents are involved in their students' education, those students have higher grades and test scores, better attendance, and complete homework more consistently.
3. Students whose parents are involved in their lives have higher graduation rates and greater enrollment rates in post-secondary education.
4. Different types of parent/family involvement produce different gains. To have long-lasting gains for students, parent involvement activities must be well-planned, inclusive, and comprehensive.
5. In programs that are designed to involve parents in full partnerships, student achievement for disadvantaged children not only improves, it can reach levels that are standard for middle-class children. In addition, the children who are farthest behind make the greatest gains.
6. Children from diverse cultural backgrounds tend to do better when parents and professionals collaborate to bridge the gap between the culture at home and the learning institution.
7. The most accurate predictor of a student's achievement in school is not income or social status, but the extent to which that student's family is able to (1) create a home environment that encourages learning; (2) communicate high, yet reasonable, expectations for their children's achievement and future careers; and (3) become involved in their children's education at school and in the community.
8. The benefits of involving parents are not confined to the early years; there are significant gains at all ages and grade levels.

The PTA has some exciting plans for next year. Please take an opportunity to volunteer in the PTA and within your child's classroom.

PTA Actual vs. Budget

Income	July 03- May 04 Actual	July 03- May 04 Budget	Over/under budget
Book faire	2,546.04	3,500.00	-953.96
Box tops for education	2.50	600.00	-597.50
CK curriculum book order	463.35	-	-
Donations-misc.	31.55	-	-
Garage sale	1546.40	1,400.00	146.40
Gift-wrap sales	13,210.53	9,000.00	4,210.53
Ink cartridges	571.75	750.00	-178.25
Jog-A-Thon	2,611.90	1,700.00	911.90
Magazine sales	11,270.87	9,000.00	2,270.87
Misc. fundraisers	360.78	-	-
Popcorn/Ice cream	226.28	450.00	-221.72
Pre-paid school supplies	1,662.00	1,500.00	162.00
PTA dues-Franklin	57.00	125.00	-68.00
PTA dues-state	399.00	350.00	49.00
School shirt sales	790.00	700.00	90.00
Script sales	3,500.00	5,000.00	-1,500.00
Sock hop social	640.94	600.00	40.94
Yearbook	2,298.00	-	-
Total Income	42,190.89	34,675.00	7,515.89

Expense	July 03- May 04 Actual	July 03- May 04 Budget	Over/under budget
Advertising	1,144.33	750.00	394.33
Assemblies	44.23	100.00	-55.77
Back to school BBQ	55.50	450.00	-394.50
Book faire	2,546.04	3,500.00	-953.96
Box tops	0.00	15.00	-15.00
Building budget supplement	1,797.79	5,440.00	-3,642.21
Carry over for 03-04 school yr.	0.00	2,500.00	-2,500.00
CK curriculum book order	463.05	-	-
Core knowledge curriculum	0.00	884.00	-884.00
Core knowledge curriculum carry over	229.81	2,050.00	-1,820.19
Core knowledge curriculum seminar	2,068.00	2,500.00	-432.00
Core knowledge curriculum seminar carry over	0.00	-	-
Disaster preparedness	0.00	253.00	-253.00
Expansion costs	0.00	500.00	-500.00
Field trip fund	244.67	500.00	-255.33
Fine Arts emergency fund	0.00	500.00	-500.00
Fine Arts marketing costs	0.00	500.00	-500.00
Garage sale expenses	447.00	100.00	347.00
Gift-wrap sales expense	10,252.00	7,975.00	2,277.30
Graduation expenses- 8 th grade	35.58	150.00	-114.42
Ice cream social	0.00	200.00	-200.00
Ink Jet cartridges	57.99	750.00	-692.01
Jog-A-Thon	130.00	1,500.00	-1,370.00
Library/facilities	0.00	500.00	-500.00
Library/technology	5,134.01	1,500.00	3,634.01
Magazine sales	8,855.38	6,225.00	2,630.38
Petty cash	375.47	200.00	175.47
Popcorn/Ice cream	220.00	450.00	-230.00
Pre-paid school supplies	1,134.62	1,350.00	-215.38
PTA bond	100.00	100.00	0.00
PTA dues- state	399.00	350.00	49.00
PTA incorporation	0.00	20.00	-20.00
PTA leadership training	420.00	250.00	170.00
School shirts	953.75	700.00	253.75
Script sales	139.99	-	-
Sock Hop social	676.54	600.00	76.54
Staff appreciation and hospitality	417.87	500.00	-82.13
Student club expenses	160.00	350.00	-190.00
Student government	0.00	125.00	-125.00
Teacher supplies/ copies	79.97	500.00	-420.03
Yearbook	624.77	-	-
Total expenses	39,207.56	44,837.00	-5,629.44

Net income

2,983.33

-10,162.00

13,145.33

Franklin School Test Results

Why test?

Why conduct annual assessments at each grade? The tests give parents consistent annual feedback on their child's performance. The scores help teachers assess the strengths and weaknesses of individual students and help them work with parents to determine academic areas that need strengthening.

The tests help teachers work with school administrators to assess how the teachers are doing as instructors. This is particularly true with the value-added analysis. Value-added analysis simply looks at how a child scores on a standardized exam this year and how that score changed from the same exam given the previous year. The value-added represents what the teacher(s) have added to the student's knowledge in the past year. Franklin teachers generally perform above the national averages in the value-added of their students. The value-added analysis is also broken down into results for strong, average, and under-performing students. This helps teachers pinpoint areas where they may not be doing well. The teachers can then work on strengthening instruction in these areas. Table 1 is a sample value-added analysis for a fictional class. Assessment is also useful in communicating to prospective students and their parents about how Franklin does in educating students. It illustrates the strengths of the Core Knowledge curriculum, the teachers at Franklin, committed parents, and the learning environment.

Year of Test 2003

Grade 12

Teacher: Barbara Homedew

Test	National average increase	Franklin average increase	Average increase by total battery score		
			530-674	675-707	708+
Sample Size		24	10	6	8
Reading Vocabulary	12	17.0	18.4	28.2	5.6
Reading	5	7.5	-5.2	3.7	6.4
Reading Composite	9	11.1	6.6	15.7	13.6
Language Mechanics	6	21.4	5.5	19.8	42.4
Language	4	6.9	14.7	-6.3	7.1
Language Composite	5	14.1	10.0	6.8	24.6
Math Computation	22	19.0	19.4	30.3	15.6
Mathematics	16	12.1	7.2	29.5	28.1
Math Composite	19	15.7	13.4	30.0	22.0
Total Battery	9	6.4	1.3	8.9	20.5
Spelling	13	6.8	2.4	1.2	16.6
Science	10	16.1	6.8	19.7	25.0
Social Studies	12	-7.6	-13.6	1.7	-7.0

Table 1

TerraNova test

The TerraNova is the basic assessment tool used at Franklin. It was selected because it tests over a broad range of basic subjects, is nationally normed, and widely used. By having students sit for the TerraNova each year, administrators, teachers, and parents can better monitor student progress. For this purpose, the TerraNova is a better assessment tool than the Oregon Statewide Assessment test (OSAT). The OSAT is given only in the third, fifth and eighth grades, covers a limited range of subjects, and cannot be compared to a nationally normed group. The TerraNova standards are set by a committee of experienced and accomplished teachers and curriculum experts with national reputations for their expertise. These experts come from 47 states and the District of Columbia and represent 276 public and private school systems. The TerraNova measures skills and knowledge in basic academic subjects. It is a revised, updated version of the Comprehensive Test of Basic Skills (CTBS), which was administered to Franklin students from 1996 to 1999.

The TerraNova/CTBS results must be treated with some caution. The Core Knowledge curriculum is used at Franklin School. The TerraNova/CTBS exams were not designed to test Core Knowledge material, so they may not fully reflect what students have learned. In addition, the mix of students differs from year to year for each class. One can only accurately evaluate progress in each grade by comparing the scores of those who took the test each and every year. This group of students is referred to as an intact cohort.

All students are tested in seven categories, with averages provided for reading, language, and math. These scores were averaged to calculate the battery value. The TerraNova test results provide several different test scores: value scale, percentile rank, stanine, normal curve equivalent, and grade equivalent. The percentile rank, normal curve equivalent, and stanine scores are used to show relative standings within a particular grade. Additional information about various scoring methods of the TerraNova can be obtained from the manual, Spring Norms Book, copyright 1997 by CTB/McGraw-Hill. A brief description of each of the scoring methods is provided in the next few paragraphs.

The scale scoring method is the basic scoring method for the TerraNova. The scale scores range from 0 to 999, using an equal-interval scale applied across all of the TerraNova tests regardless of the grade or time of the year the test was taken, and can be added, subtracted, or averaged.

Percentile rank, which ranges from 1 through 99, indicates the percentage of scale scores in a norm group that fall below a student's scale score. The norm group for TerraNova is a nationally representative sample, so percentile ranks are referred to as national percentile (NP). Parents should be careful not to equate this value with the percent of the questions the student answered correctly. The percentile rank scoring method does not have equal-interval scale and, therefore, cannot be used to evaluate across grades or years. It is a way for parents to see the relative ranking of the student within the grade.

The stanine scale has equal units from 1 through 9, a mean of 5, and a standard deviation of 2. There is a relationship between the stanine score and the percentile rank score. For example, a student receiving a stanine score of 5 would have a percentile rank score between 41-59%. The stanine score can be used for comparison, but is less accurate than other scores.

The normal curve equivalent score has many characteristics of the percentile rank score, but is based on a equal-interval scale. The normal curve equivalent has values between 1 and 99, a mean of 50, and a standard deviation of approximately 21. The national curve equivalent can be used for comparisons within a grade.

The final score used on the TerraNova test is grade equivalent. The grade equivalent score ranges from 0.0 through 12.9, representing the thirteen years of school (K through 12) and the ten months in the traditional school year. September is taken as the beginning of the school year (0.0) and June as the end of the school year (0.9). A student, who received a scale score equal to the norm group for the TerraNova, would receive a grade equivalent score equal to the grade and month of norm group. Parents should be cautious when interpreting grade equivalent scores. If a second grade student obtains

a grade equivalent score of 4.7 on the mathematics test, it does not mean that the student has mastered all the mathematics taught in the school during the first seven months of Grade 4. It means only that the student's performance on this test is theoretically equivalent to the typical performance of the students in the norm group who had completed seven months of Grade 4.

TerraNova value-added analysis

The value-added analysis helps parents, educators, and administrators monitor how the school is doing at educating students compared to the national standards. The analysis estimates the amount of knowledge gained over a school year as defined by test scores. The value-added analysis does not measure the total knowledge gained by a student during the school year. As was pointed out earlier, the TerraNova tests do not test specifically for Core Knowledge topics. The value-added analysis can be done for each student, each class, and across years for each grade if the appropriate scoring tool is used. Franklin's value-added analysis uses the TerraNova scale scores. The first analysis shows the average knowledge growth of students over three years for Grades 3 through 8. A three year average is used to smooth out the highs and lows over time and ensures that the sample size is sufficiently large. The second analysis uses this three year average of each class and tracks how well Franklin students compare to the national averages.

Classroom value-added analysis

The classroom value-added analysis results are shown in the following six tables, one table for each grade, Grade 3 through Grade 8. The value-added is calculated by subtracting the previous year's TerraNova scale score from the current year's TerraNova scale score. For example, the value-added score for third grade mathematics composite score is obtained by taking the mathematics composite score of a student who took the test in second grade and third grade and subtracting the Grade 2 score from the Grade 3 score. Those values for each student are then averaged to obtain the class average. Each table has six columns. The first column identifies the test. The second column shows the value-added for the national norm of the grade. The third column shows the average value-added for the grade. The next three columns show the value-added for the top-performing students, middle-performing students, and the under-performing students. The groupings are based on scale scores and are divided into roughly one third of the class for each group.

The value-added helps educators identify areas where they need to provide some additional focus or strengthen instruction to help better educate the students in their classes. Parents can do their own value-added analysis for their child. This will enable them to understand where they can help their child improve academically. The value-added analyses of the TerraNova results indicate that the combination of the Core Knowledge curriculum, teachers united in a common teaching philosophy, and committed parents are resulting in very impressive educational accomplishments at Franklin School.

2001-2003 three year average

Grade 3

Test	National average increase	Franklin average increase	Average increase by total battery score		
			555-629	630-659	660+
Sample Size		71	15	23	33
Reading Vocabulary	34	24.5	21.2	21.8	27.8
Reading	21	14.9	13.9	12.4	17.1
Reading Composite	27	19.6	17.6	17.2	22.3
Language Mechanics	9	9.7	-0.6	10.5	13.9
Language	27	37.6	20.5	35.1	47.3
Language Composite	18	24.1	9.9	22.7	31.8
Math Computation	13	35.0	47.5	34.9	29.5
Mathematics	68	43.2	37.0	39.0	48.9
Math Composite	40	39.3	42.3	37.6	39.2
Total Battery	24	34.8	23.8	28.9	43.9
Spelling	43	30.6	40.8	38.5	20.4
Science	20	13.2	11.2	10.0	16.2
Social Studies	19	20.9	25.5	10.6	25.4

Table 2

2001-2003 three year average

Grade 4

Test	National average increase	Franklin average increase	Average increase by total battery score		
			530-644	645-679	680+
Sample Size		73	16	24	33
Reading Vocabulary	10	22.9	53.4	13.1	15.2
Reading	12	17.2	1.9	12.8	27.8
Reading Composite	11	20.0	27.8	13.0	21.4
Language Mechanics	14	26.3	12.3	27.8	32.1
Language	13	30.4	6.8	21.0	48.7
Language Composite	14	28.7	9.8	24.4	41.0
Math Computation	28	39.5	42.9	37.2	39.5
Mathematics	21	26.9	23.9	27.0	28.4
Math Composite	24	33.2	33.4	32.2	34.0
Total Battery	15	24.8	10.8	20.2	35.0
Spelling	15	15.8	29.6	22.2	4.5
Science	19	34.5	38.1	28.8	36.9
Social Studies	13	26.9	26.1	22.5	30.5

Table 3

2001-2003 three year average

Grade 5

Test	National average increase	Franklin average increase	Average increase by total battery score		
			530-659	660-694	695+
Sample Size		78	15	24	39
Reading Vocabulary	18	19.1	-6.3	24.2	25.7
Reading	12	20.8	13.6	13.6	27.9
Reading Composite	15	19.7	3.6	19.0	26.3
Language Mechanics	16	4.6	21.1	2.5	-0.3
Language	13	9.8	13.3	15.1	5.3
Language Composite	14	7.2	17.2	8.7	2.6
Math Computation	22	26.9	21.3	24.2	30.8
Mathematics	18	22.8	19.8	19.3	26.1
Math Composite	20	25.1	20.5	21.7	29.0
Total Battery	14	18.8	15.5	16.0	21.7
Spelling	27	31.7	25.4	34.4	32.5
Science	17	12.0	3.3	21.1	10.0
Social Studies	12	20.8	13.4	21.3	23.2

Table 4

2001-2003 three year average

Grade 6

Test	National average increase	Franklin average increase	Average increase by total battery score		
			530-674	675-707	708+
Sample Size		67	22	21	24
Reading Vocabulary	12	12.7	18.2	6.4	13.1
Reading	5	6.4	-9.8	-1.5	27.2
Reading Composite	9	9.3	4.9	2.4	19.4
Language Mechanics	6	17.9	4.0	15.0	32.6
Language	4	2.2	11.6	-3.8	-1.0
Language Composite	5	10.0	7.8	5.6	15.7
Math Computation	22	10.1	-9.1	13.1	23.6
Mathematics	16	12.1	7.2	14.9	14.1
Math Composite	19	6.6	-15.4	14.0	18.9
Total Battery	9	6.4	1.3	3.1	13.4
Spelling	13	6.6	-0.1	16.4	4.2
Science	10	9.9	10.7	10.1	8.9
Social Studies	12	-3.3	3.2	8.7	-18.9

Table 5

2001-2003 three year average

Grade 7

Test	National average increase	Franklin average increase	Average increase by total battery score		
			530-690	690-719	720+
Sample Size		116	36	40	40
Reading Vocabulary	9	3.7	-0.3	1.8	9.3
Reading	8	8.9	5.3	7.7	13.2
Reading Composite	8	6.8	2.6	5.3	12.3
Language Mechanics	11	11.4	3.8	13.1	16.4
Language	6	5.7	-1.8	3.7	14.4
Language Composite	9	8.5	1.5	8.6	14.8
Math Computation	14	30.8	23.1	39.6	28.7
Mathematics	14	11.5	1.7	14.2	17.5
Math Composite	14	20.5	12.4	26.4	21.7
Total Battery	10	8.6	1.5	9.6	14.0
Spelling	12	8.6	8.4	5.1	12.3
Science	14	6.2	-5.3	4.3	17.2
Social Studies	9	6.7	-3.6	12.0	11.1

Table 6

2001-2003 three year average

Grade 8

Test	National average increase	Franklin average increase	Average increase by total battery score		
			530-704	705-729	730+
Sample Size		73	27	21	25
Reading Vocabulary	8	10.4	11.2	12.2	8.1
Reading	10	10.7	6.3	7.1	18.6
Reading Composite	9	11.2	10.5	9.7	13.2
Language Mechanics	7	9.6	15.2	8.7	3.8
Language	8	14.2	8.9	12.9	21.4
Language Composite	7	11.9	12	10.8	12.6
Math Computation	15	20.5	14.7	20.0	27.6
Mathematics	14	22.6	19.2	24.7	24.9
Math Composite	15	22.0	18.1	22.4	26.2
Total Battery	10	16.5	13.1	14.9	21.7
Spelling	7	4.5	10.8	7.1	-5.1
Science	11	23.5	18.9	25.5	27.3
Social Studies	6	15.3	16.2	20.0	8.9

Table 7

Franklin School value-added analysis

National studies have shown that as students advance in grade they decrease in the amount their achievement scores change from year to year. This has held true over the last 25 years in achievement test scores (TerraNova Technical Bulletin 1, page 224, CTB/McGraw-Hill, 1997). Value-added analysis also shows this to be true in Franklin. Charts 1 through 7 show the national and Franklin averages by grade. Charts 8 through 14 show the national averages and Franklin averages on lower, middle, and upper scale score groupings.

The following charts show three interesting facts. First, the national average of the value-added score decreases as the grade increases and the scores for Franklin students also decrease as the grade increases. Parents, teachers, and administrators might notice that while the value-added scores are decreasing in general, Franklin students appear to increase their knowledge gained during the eighth grade. Second, the average Franklin student's value-added scores fall below the national average at some point and then move to equal or exceed the national average. Third, the difference in value-added scores of the lower, middle, and upper third of scales scores seem to converge for Franklin students by the eighth grade (Charts 8, 9, 10, 11, 12, 13, and 14). This does not indicate that the students have an equal knowledge base, but rather they are all learning or retaining knowledge at a similar rate. The value-added analyses of the TerraNova results indicate that the combination of the Core Knowledge curriculum, teachers united in a common teaching philosophy, and committed parents are resulting in very impressive educational accomplishments at Franklin School.

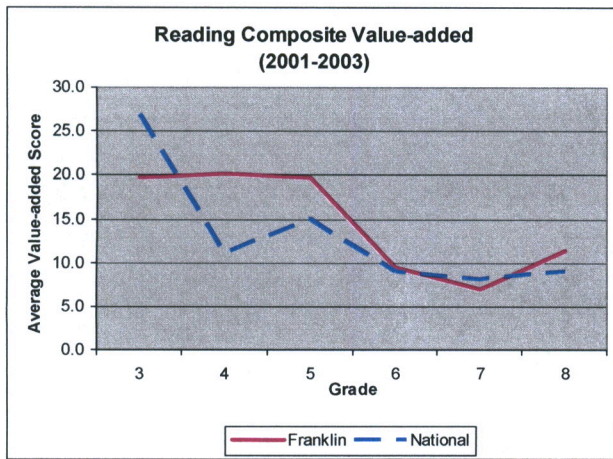


Chart 1

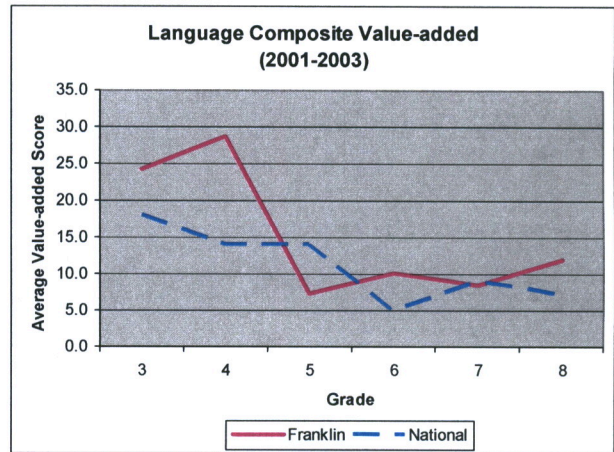


Chart 2

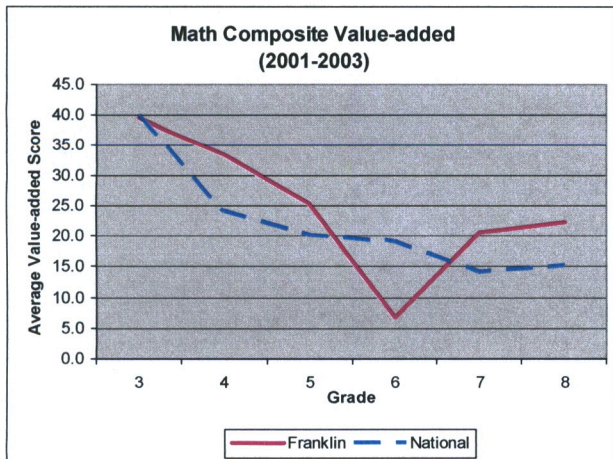


Chart 3

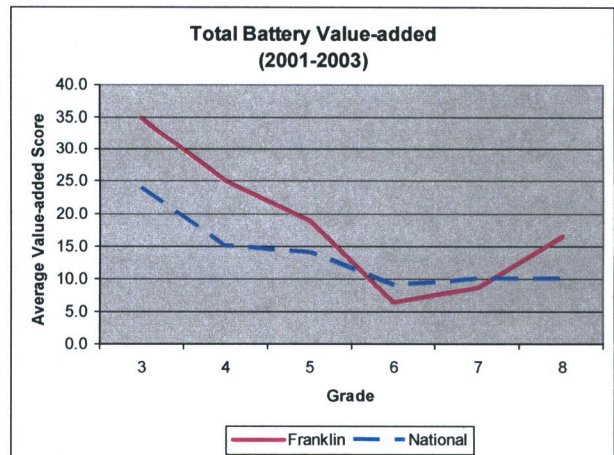


Chart 4

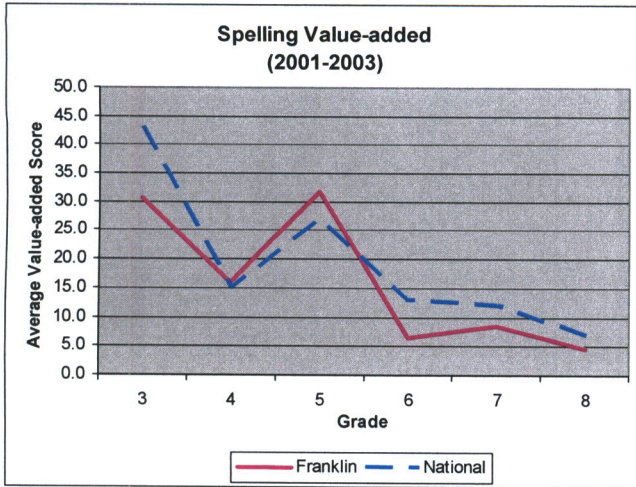


Chart 5

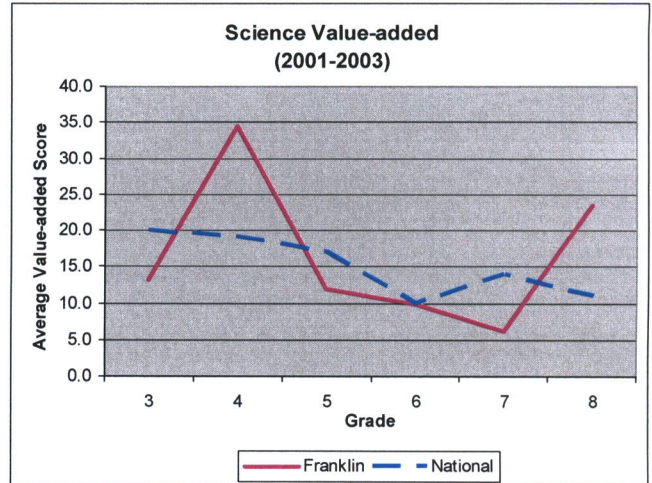


Chart 6

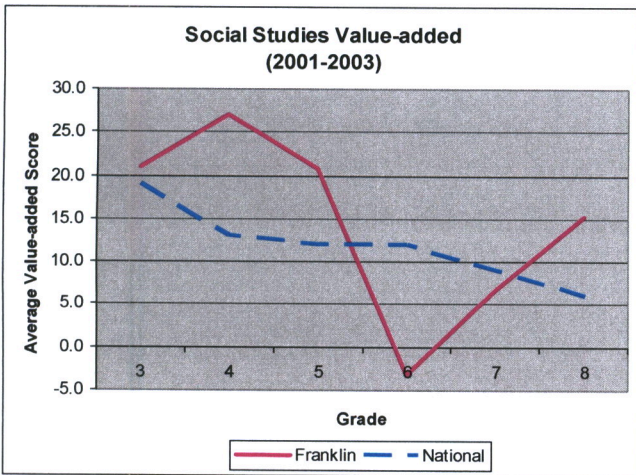


Chart 7

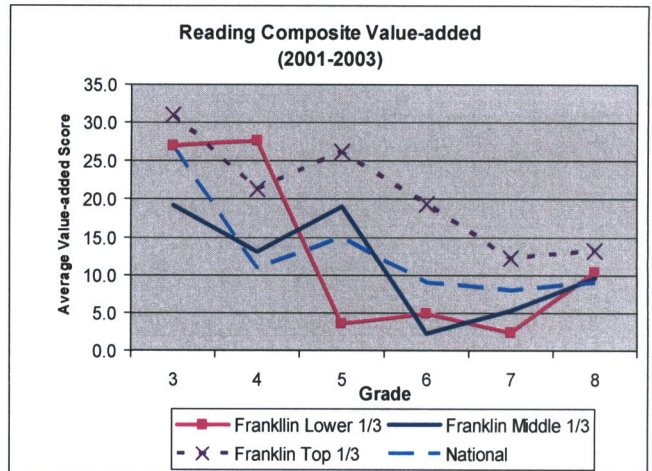


Chart 8

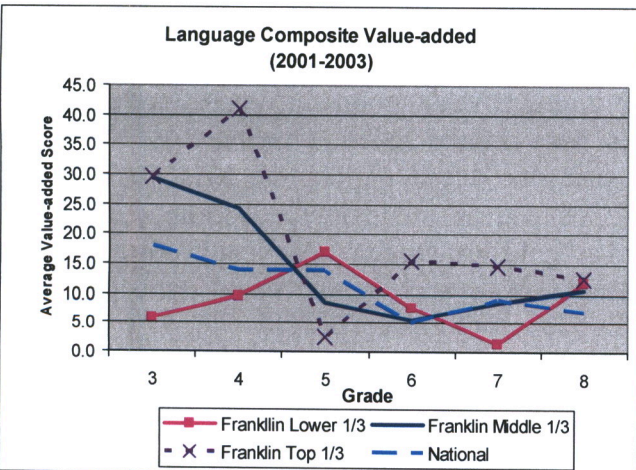


Chart 9

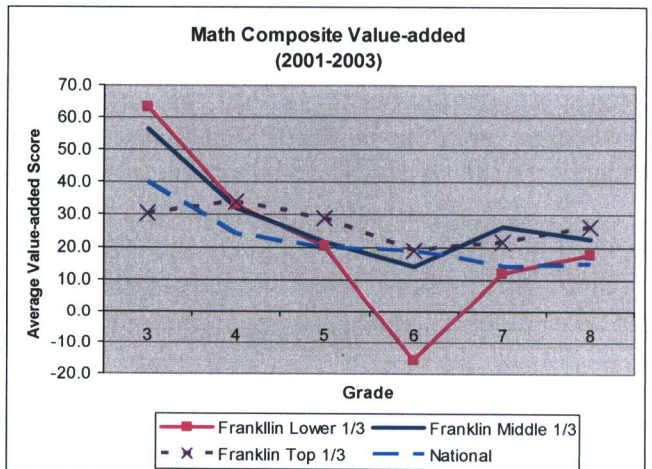


Chart 10

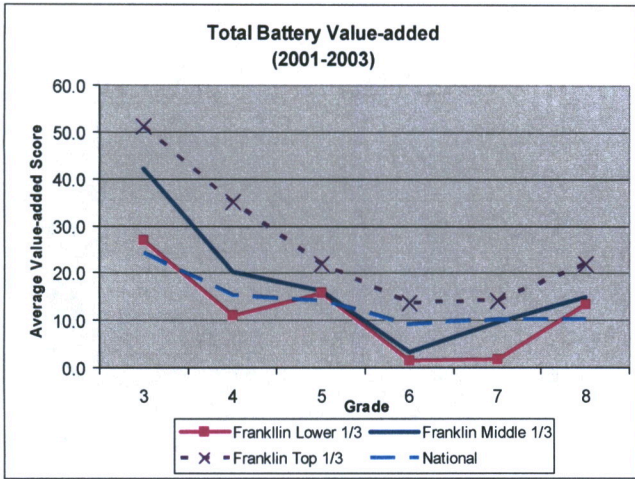


Chart 11

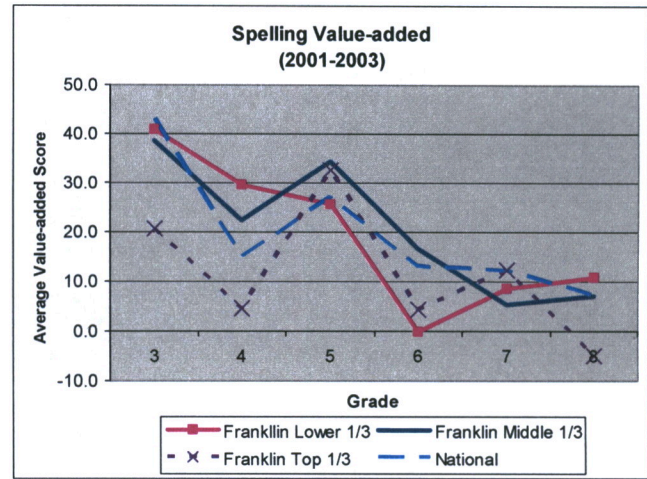


Chart 12

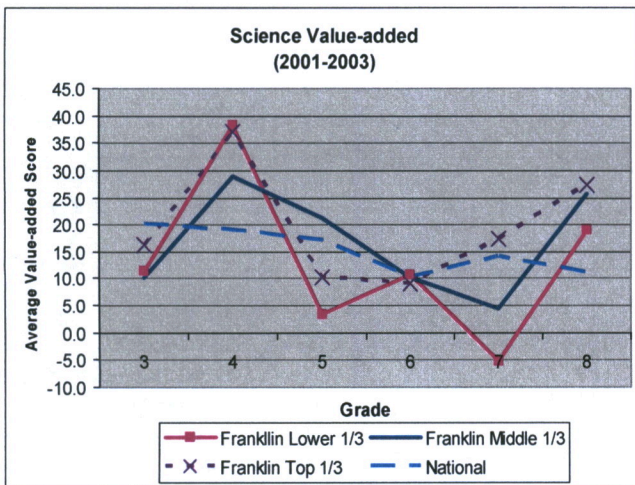


Chart 13

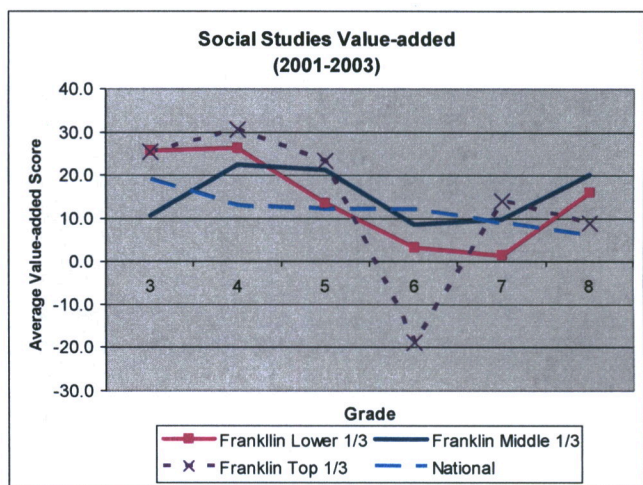


Chart 14

TerraNova scale scores--Long-term student growth

This analysis of TerraNova results focuses on the growth of a class over time. Charts 15, 16, 17, 18, and 19 show the average scale score for reading composite, language composite, mathematics composite, the total battery, spelling, science, and social studies of each graduating class. To maintain consistency, only the scores of those who sat for each test have been included in the average. These students are referred to as an intact cohort or a group that consists of the original members. To keep the graphs readable, the national average for each of the composite areas, total battery, spelling, science and social studies has not been added to the graph. If each class holds true to the three year average, then the average Franklin scale score will exceed that of the national average scale score. These charts also show that as a student advances in grade, the rate of growth in scale scores decreases.

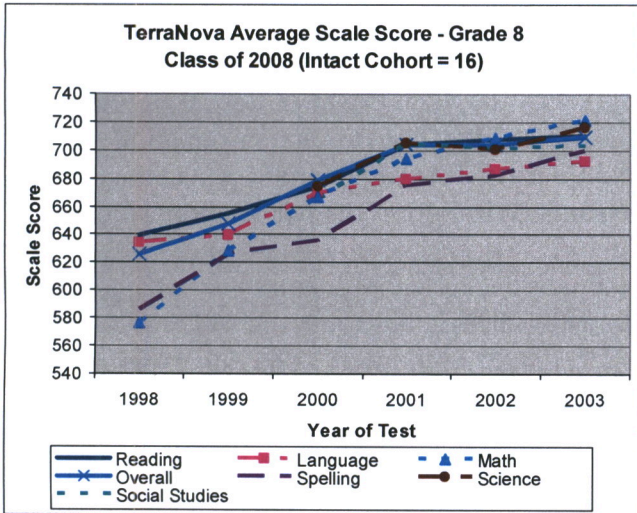


Chart 15

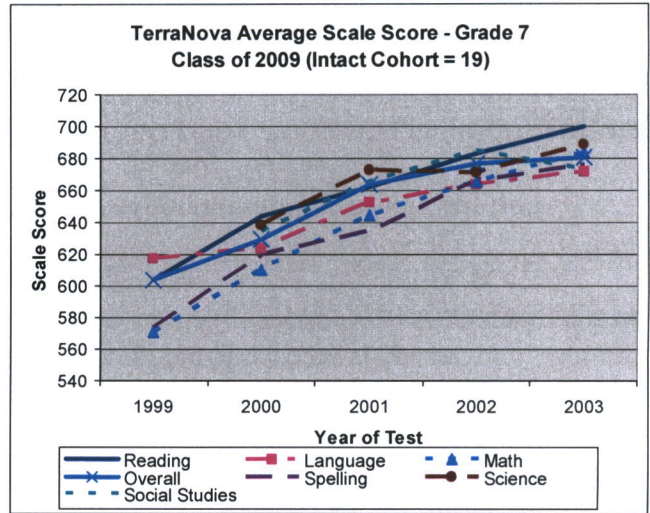


Chart 16

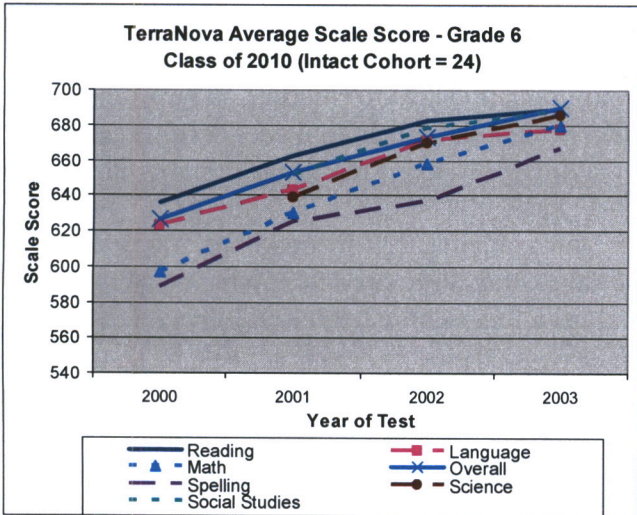


Chart 17

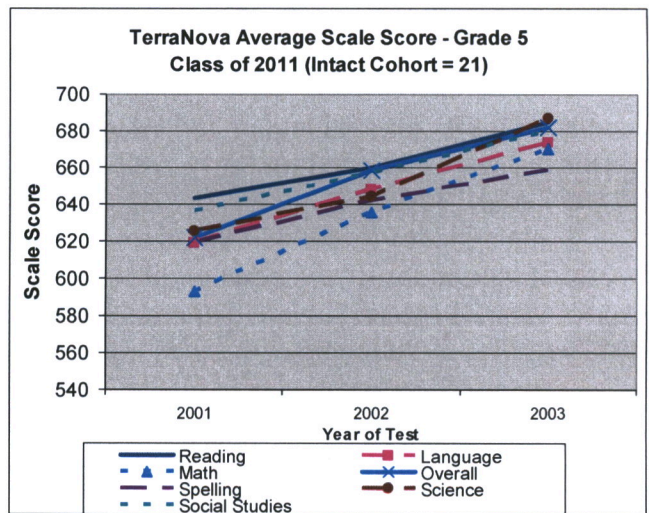


Chart 18

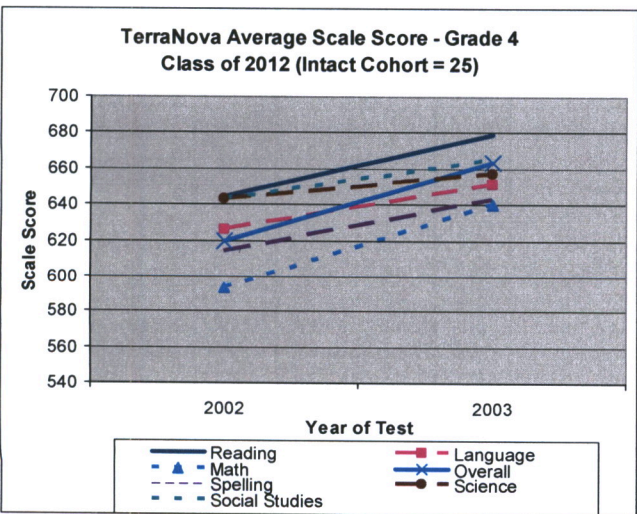


Chart 19

Oregon Statewide Assessment test (OSAT)

“The purposes of the Oregon Statewide Assessment Program are (1) to provide information on individual student achievement on performance standards set by the State Board of Education for the Certificate of Initial Mastery and the benchmark grades leading to it; (2) to provide information for policy decisions by the legislature, the governor, the State Board of Education, and local school districts; (3) to support instructional program improvement efforts; and (4) to inform the public about student achievement in Oregon schools” (<http://www.ode.state.or.us/asmt/results/background.htm>).

The OSAT consists of six tests: mathematics, reading, science, social sciences, speaking, and writing. Each OSAT test is developed by a panel of Oregon teachers and department staff. A minimum of 36 Oregon teachers is on each panel. Each teacher is recognized in the state as having expertise in the subject area, and may be affiliated with related professional organizations. The Oregon Department of Education tries to select teachers for each panel to reflect the geographic and ethnic diversity of the state and represent school districts of all sizes. The panel selection represents Oregon, but does not represent the diversity of the United States.

Third Grade: Franklin's average score was 219 for math and 222 for reading. The 219 math score ranked Franklin as eighteenth out of 761 schools in the state, tied with Adams and Hoover. Inavale was second in the state. The 222 reading score ranked Franklin twenty-sixth out of 761 schools in the state. The next highest Corvallis school was Inavale, ranked fortieth

Fifth Grade: Franklin's average scores were 237 for math and 230 for reading. The 237 math score tied Franklin for sixth out of 755 schools in the state. The next highest ranked Corvallis school was Hoover, which was tied for thirty-second. The 230 reading score tied Franklin for thirty-third along with Hoover and Jefferson.

Eighth Grade: Franklin's average scores were 242 for math and 237 for reading. The 242 math score tied Franklin for fifteenth out of 398 schools in the state. Inavale scored 243, which tied it for eleventh. The 237 reading score tied Franklin for thirty-third along with Cheldelin. Inavale ranked fourth out of the 398 schools in the state.

The OSAT testing occurs in Grade 3, Grade 5, and Grade 8. Because the students are not tested each year, it is impossible to generate a value added analysis that provides useful information for Franklin teachers, administrators, or parents. The analysis would have two data points, Grade 5 and Grade 8.

Average OSAT score 2003 for Corvallis schools

OSAT grade 3 reading		OSAT grade 3 math		OSAT grade 5 reading		OSAT grade 5 math		OSAT grade 8 reading		OSAT grade 8 math	
Franklin	222	Inavale	225	Franklin	230	Franklin	237	Inavale	241	Inavale	243
Adams	221	Franklin	219	Hoover	230	Hoover	233	Franklin	237	Franklin	242
Inavale	221	Adams	219	Jefferson	230	Wilson	232	Cheldelin	237	Cheldelin	240
Jefferson	221	Hoover	219	Inavale	228	Jefferson	230	Westland	234	Westland	234
Hoover	220	Mt. View	218	Adams	227	Adams	229				
Mt. View	220	Wilson	214	Mt. View	227	Mt. View	225				
Wilson	216	Jefferson	212	Wilson	227	Garfield	224				
Lincoln	212	Lincoln	209	Garfield	221	Inavale	223				
Garfield	209	Garfield	206	Lincoln	220	Lincoln	219				
State high	227	State high	227	State high	235	State high	243	State high	247	State high	256
State low	198	State low	197	State low	208	State low	208	State low	195	State low	214
State avg.	214	State avg.	211	State avg.	223	State avg.	223	State avg.	232	State avg.	233

Table 8

Grade 3 Literature and Reading--graduating class 2012		Average scale score	Does not yet meet	Meets	Exceeds
Word Meaning	State	213	23%	32%	45%
	District	215	19%	28%	53%
	Franklin School	220	7% (2)	21% (6)	71% (20)
Locating Information	State	212	22%	42%	36%
	District	215	15%	44%	41%
	Franklin School	222	0% (0)	36% (10)	64% (18)
Literal Comprehension	State	212	24%	24%	52%
	District	215	19%	18%	63%
	Franklin School	219	0% (0)	18% (5)	82% (23)
Inferential Comprehension	State	213	21%	29%	49%
	District	217	17%	24%	59%
	Franklin School	218	3% (1)	29% (8)	68% (19)
Evaluative Comprehension	State	213	24%	29%	48%
	District	217	20%	24%	56%
	Franklin School	219	7% (2)	21% (6)	71% (20)
Total Reading	State	213	19%	35%	47%
	District	218	15%	26%	59%
	Franklin School	222	0% (0)	25% (7)	75% (21)
Literary Forms	State	213	25%	26%	49%
	District	216	20%	20%	60%
	Franklin School	221	7% (2)	11% (3)	82% (23)
Literary Elements	State	212	29%	16%	55%
	District	214	24%	11%	65%
	Franklin School	217	0% (0)	21% (6)	79% (22)
Total Reading and Literature	State	213	18%	37%	46%
	District	218	15%	27%	58%
	Franklin School	222	0% (0)	32% (9)	68% (19)

Class size 28, spring 2003

Table 9

Grade 3 Mathematics—graduating class 2012		Average scale score	Does not yet meet	Meets	Exceeds
Calculation and Estimation	State	211	25%	43%	32%
	District	214	23%	35%	42%
	Franklin School	220	7% (2)	36% (10)	57% (16)
Measurement	State	211	25%	40%	35%
	District	214	20%	34%	46%
	Franklin School	218	3% (1)	36% (10)	61% (17)
Statistics and Probability	State	210	27%	32%	41%
	District	214	22%	24%	55%
	Franklin School	219	11% (3)	14% (4)	75% (21)
Algebraic Relationships	State	210	25%	40%	35%
	District	214	17%	34%	48%
	Franklin School	217	3% (1)	43% (12)	54% (15)
Geometry	State	212	20%	41%	39%
	District	215	18%	32%	51%
	Franklin School	217	7% (2)	39% (11)	54% (15)
Total Mathematics	State	211	22%	43%	35%
	District	215	19%	30%	51%
	Franklin School	219	7% (2)	32% (9)	61% (17)

Class size 28, spring 2003

Table 10

Grade 5 Literature and Reading--graduating class 2010		Average scale	Does not yet meet	Meets	Exceeds
Word Meaning	State	223	28%	42%	31%
	District	228	18%	39%	43%
	Franklin School	233	3% (1)	52% (15)	45% (13)
Locating Information	State	223	27%	43%	30%
	District	226	16%	47%	37%
	Franklin School	232	7% (2)	34% (10)	59% (17)
Literal Comprehension	State	223	29%	34%	37%
	District	227	18%	32%	50%
	Franklin School	232	14% (4)	28% (8)	59% (17)
Inferential Comprehension	State	223	29%	36%	35%
	District	226	17%	38%	45%
	Franklin School	222	17% (5)	55% (16)	28% (8)
Evaluative Comprehension	State	223	30%	40%	29%
	District	227	20%	36%	44%
	Franklin School	231	10% (3)	38% (11)	52% (15)
Total Reading	State	223	24%	51%	25%
	District	227	15%	45%	39%
	Franklin School	230	10% (3)	45% (13)	45% (13)
Literary Forms	State	223	32%	35%	33%
	District	226	26%	30%	44%
	Franklin School	230	17% (5)	31% (9)	52% (15)
Literary Elements	State	223	29%	45%	26%
	District	228	17%	40%	43%
	Franklin School	231	10% (3)	48% (14)	41% (12)
Total Reading and Literature	State	223	24%	51%	25%
	District	230	14%	47%	40%
	Franklin School	229	7% (2)	48% (14)	45% (13)

Class size 29, spring 2003

Table 11

Grade 5 Mathematics--graduating class 2010		Average scale score	Does not yet meet	Meets	Exceeds
Calculation and Estimation	State	224	28%	45%	27%
	District	229	18%	39%	42%
	Franklin School	239	14% (4)	7% (2)	79% (23)
Measurement	State	223	29%	43%	27%
	District	228	20%	36%	44%
	Franklin School	236	10% (3)	21% (6)	69% (20)
Statistics and Probability	State	224	27%	45%	28%
	District	228	17%	41%	42%
	Franklin School	234	10% (3)	31% (9)	59% (17)
Algebraic Relationships	State	223	27%	44%	29%
	District	228	17%	39%	44%
	Franklin School	234	7% (2)	38% (11)	55% (16)
Geometry	State	224	25%	44%	30%
	District	226	23%	41%	36%
	Franklin School	229	17% (5)	34% (10)	48% (14)
Total Mathematics	State	223	24%	51%	25%
	District	228	16%	42%	41%
	Franklin School	237	7% (2)	31% (9)	62% (18)

Class size 29, spring 2003

Table 12

Grade 8 Literature and Reading--grad. class 2008		Average scale score	Does not yet meet	Meets	Exceeds
Word Meaning	State	233	42%	31%	27%
	District	237	29%	27%	43%
	Franklin School	239	31% (9)	17% (5)	52% (15)
Locating Information	State	234	40%	17%	43%
	District	236	32%	18%	50%
	Franklin School	241	17% (5)	10% (3)	72% (21)
Literal Comprehension	State	232	47%	17%	36%
	District	235	37%	19%	43%
	Franklin School	238	24% (7)	24% (7)	52% (15)
Inferential Comprehension	State	233	46%	21%	33%
	District	237	34%	20%	46%
	Franklin School	238	28% (8)	14% (4)	59% (17)
Evaluative Comprehension	State	233	47%	23%	30%
	District	236	33%	26%	41%
	Franklin School	238	31% (9)	7% (2)	62% (18)
Total Reading	State	233	40%	29%	31%
	District	236	28%	28%	44%
	Franklin School	238	17% (5)	24% (7)	59% (17)
Literary Forms	State	232	46%	24%	30%
	District	235	36%	34%	40%
	Franklin School	238	21% (6)	24% (7)	55% (16)
Literary Elements	State	233	40%	26%	34%
	District	234	37%	25%	37%
	Franklin School	233	38% (11)	38% (11)	24% (7)
Total Reading and Literature	State	233	39%	31%	29%
	District	235	29%	30%	41%
	Franklin School	237	21% (6)	24% (7)	55% (16)

Class size 29, spring 2003

Table 13

Grade 8 Mathematics--graduating class 2010		Average scale score	Does not yet meet	Meets	Exceeds
Calculation and Estimation	State	234	43%	17%	40%
	District	238	32%	16%	52%
	Franklin School	244	14% (4)	28% (8)	59% (17)
Measurement	State	233	46%	17%	37%
	District	238	33%	17%	51%
	Franklin School	241	24% (7)	10% (3)	66% (19)
Statistics and Probability	State	234	44%	18%	38%
	District	237	37%	19%	44%
	Franklin School	242	21% (6)	10% (3)	69% (20)
Algebraic Relationships	State	233	45%	17%	38%
	District	239	29%	16%	55%
	Franklin School	246	14% (4)	14% (4)	72% (21)
Geometry	State	235	41%	16%	44%
	District	236	38%	17%	46%
	Franklin School	240	21% (6)	10% (3)	69% (20)
Total Mathematics	State	234	41%	26%	33%
	District	237	29%	26%	45%
	Franklin School	242	14% (4)	28% (8)	59% (17)

Class size 29, spring 2003

Table 14

Enrollment Information

Franklin School is a “school of choice” in the Corvallis 509J School District and, therefore, is not a traditional neighborhood school, nor a charter school. In essence, Franklin School boundaries are those of the entire Corvallis school district. Those who attend Franklin must apply to attend and if successful, must transport their child to and from school each day. This can cause a problem for households where the parent or parents work in occupations that do not have flexible work hours allowing parents to take their children to school in the morning and pick them up at the end of the school day. This becomes a larger issue when a family has children attending other schools within the Corvallis school district. This is one reason why siblings are given preference in the school lottery.

Franklin is the second smallest elementary school (Table 15). Franklin’s size is limited by the building capacity and school board policy. Franklin elementary class sizes are generally just higher than the district average and are single grade classes. Because of space limitations, Franklin currently has one class for each elementary grade.

Elementary class size

School	K	1	2	3	4	5	K+1	1+2	2+3	3+4	4+5	3-5	Total students	Average class size
Adams	16 23 23	29 30	28	27 27	29 28	31 33		29 30	29	29			441	27.6
Franklin	26	26	28	28	31	31							170	28.3
Garfield*	28 26 32	29 30	23 31	27 30				24 23			32 30 31 31		428	28.5
Hoover	26 26	24 24	30 30	29 29	28	30 30		25		27	29		387	27.6
Inavale	18					26		24	27	28			123	24.6
Jefferson	15 23	27	26	31	34	34		27	28	32	32		309	28.1
Lincoln	25 23							26 27 24 23	26	26	25 28	27	280	25.5
Mt. View	28 26	29 26	28 25	28 31	29	28 31		29		25	30 28		421	28.1
Wilson	24 24	29 30	23 23	29	31	27 27				29			296	26.9

*includes life skills students

Source: “Corvallis School District 509J Elementary Level Class Size” by Denise Cardinali, October 27, 2003 and Linda Martin, “Class Sizes”, October 1, 2003, Corvallis School District 509J

Table 15

The Franklin middle school class size is generally close to the district average for those classes offered at Franklin (Table 16). Franklin’s size limits the number of elective classes offered and Franklin does not have supervised study time (XLT).

	6th Grade Average				7th Grade Average				8th Grade Average			
	Cheldelin	Franklin	Westland	District	Cheldelin	Franklin	Westland	District	Cheldelin	Franklin	Westland	District
Language Arts	34	32	28	31	36	32	27	32	37	33	29	33
Math	31	32	32	32	33	32	28	31	35	33	31	33
Science	31	32	34	32	33	32	31	32	34	33	32	33
Reading	n/a	n/a	28	28	n/a	n/a	27	27	n/a	n/a	29	29
Social Studies	34	32	32	33	36	32	16	28	37	33	21	30
PE	34	32	35	34	36	32	32	33	37	33	31	34
Elective	30	32	31	30	35	32	28	32	34	33	27	31
XLT	37	n/a	24	31	34	n/a	21	27	33	n/a	25	29

Source: "Corvallis School District 509J Elementary Level Class Size" by Denise Cardinali, October 27, 2003 and "Corvallis School District 509J Secondary Level Class Size" by Denise Cardinali, October 27, 2003

Table 16

Franklin School has experienced a consistent demand for the available seats in each grade and the demand has always exceeded the number of available classroom seats (Chart 20). There are those who desire to have their children attend Franklin because of its curriculum, others perceive that Franklin has smaller class sizes, others desire to have their children attend Franklin because of the single grade classes or because it is a K-8 school, and yet others perceive that Franklin is an elite school because of the difficulty of having a child attend Franklin.

Tables 17 through 26 provide a historical view of the demand by school grade for Franklin. Parents and educators will notice that the highest probability of getting into Franklin School occurs at kindergarten and sixth grade. This appears to be a result of high student retention. Chart 20 illustrates this high retention rate; therefore, the greatest chance to get into Franklin occurs when a new class is offered. We do not have district statistics for other schools, therefore we do not know if this is unique to Franklin.

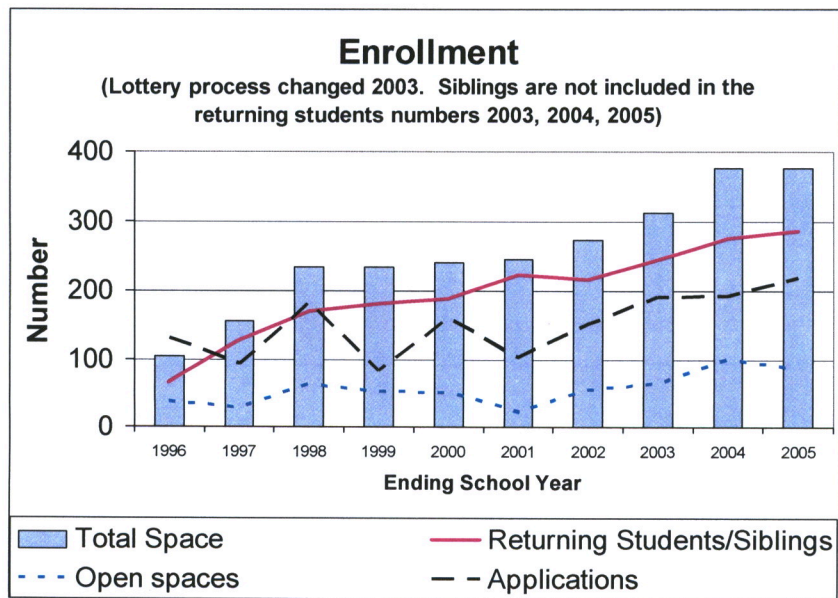


Chart 20

1995-96 School Year

Grade	Class size	Core children	Remaining spaces	Applied total	Lottery entering
Third	26	18	8	43	19%
Fourth	26	15	12	23	52%
Fifth	26	21	5	30	17%
Sixth	26	14	12	35	34%
Total	104	67	37	131	28%

Table 17

1996-97 School Year

Grade	Class size	Returning students/ siblings	Remaining spaces	Applied total	Lottery entering
Second	26	16	10	28	36%
Third	26	18	8	17	47%
Fourth	26	26	0	11	0%
Fifth	26	23	3	15	20%
Sixth	26	21	5	11	45%
Seventh	26	24	2	12	17%
Total	156	128	28	94	30%

Table 18

1997-98 School Year

Grade	Class size	Returning students/ siblings	Remaining spaces	Applied total	Lottery entering
Kindergarten	26	8	18	37	49%
First	26	15	11	19	58%
Second	26	10	16	31	52%
Third	26	25	1	23	4%
Fourth	26	23	3	23	13%
Fifth	26	26	0	20	0%
Sixth	26	22	4	17	24%
Seventh	26	18	8	8	100%
Eighth	26	23	3	5	60%
Total	234	170	64	183	35%

Table 19

1998-99 School Year

Grade	Class size	Returning students/ siblings	Remaining spaces	Applied total	Lottery entering
Kindergarten	26	12	14	20	70%
First	26	22	4	9	44%
Second	26	22	4	3	100%
Third	26	20	6	10	60%
Fourth	26	24	2	9	22%
Fifth	26	26	0	7	0%
Sixth	26	23	3	11	27%
Seventh	26	17	9	4	100%
Eighth	26	15	11	11	100%
Total	234	181	53	84	62%

52 students entered Franklin.

Table 20

1999-2000 School Year

Grade	Class size	Returning students/ siblings	Remaining spaces	Applied total	Lottery entering
Kindergarten	26	12	14	46	30%
First	27	17	10	14	71%
Second	24	23	1	12	8%
Third	26	22	4	15	27%
Fourth	28	24	4	12	33%
Fifth	28	24	4	18	22%
Sixth	28	24	4	25	16%
Seventh	28	20	8	17	47%
Eighth	26	23	3	2	100%
Total	241	189	52	161	32%

Table 21

2000-2001 School Year

Grade	Class size	Returning students/ siblings	Remaining spaces	Applied total	Lottery entering
Kindergarten	26	17	9	26	35%
First	26	24	2	6	33%
Second	27	26	1	9	11%
Third*	28	25	3	11	27%
Fourth	27	26	1	11	9%
Fifth	28	27	1	9	11%
Sixth	28	26	2	17	12%
Seventh	28	26	2	11	18%
Eighth	28	27	1	3	33%
Total	246	224	22	103	21%

*Class size increase to 28.

Table 22

2001-2002 School Year

Grade	Class size	Returning students/ siblings	Remaining spaces	Applied total	Lottery entering
Kindergarten	26	10	16	33	48%
First	27	26	0	22	0%
Second	26	24	2	10	20%
Third	28	25	3	17	18%
Fourth	29	28	1	7	14%
Fifth	26	24	2	23	9%
Sixth*	56	26	30	43	70%
Seventh	28	26	3	9	33%
Eighth	28	27	0	3	0%
Total	273	217	57	152	34%

*Added second sixth grade class.

Table 23

2002-2003 School Year

Grade	Class size	Returning students	Remaining spaces	Applied *siblings	Applied new	Applied total	Lottery entering
Kindergarten	26	0	26	8	24	32	81%
First	26	26	0	2	15	17	0%
Second	26	26	0	8	16	24	0%
Third	28	26	2	1	13	14	14%
Fourth	28	28	0	2	18	20	0%
Fifth	28	28	0	2	12	14	0%
Sixth**	60	28	32	9	53	62	52%
Seventh**	60	56	4	0	2	2	100%
Eighth**	30	28	2	0	6	6	33%
Total	312	246	66	32	159	191	34% [^]

* Lottery process changed during the 2002-2003, 74 students entered Franklin.

** Added second seventh grade class. Class size increased to 30.

Table 24

2003-2004 School Year

Grade	Class size	Returning students	Remaining spaces	Applied siblings	Applied new	Applied total	Lottery entering
Kindergarten	26	0	26	19	40	59	44%
First	26	24	2	4	15	19	11%
Second	29	25	4	5	8	13	31%
Third	30	26	4	8	9	17	24%
Fourth*	31	28	3	4	6	10	30%
Fifth	31	27	4	2	10	12	33%
Sixth**	68	29	39	8	34	42	93%
Seventh**	68	60	8	2	15	17	47%
Eighth***	68	58	10	0	3	3	100%
Total	377	277	100	52	140	192	48% [^]

* Class size increased to 31. **Class size increased to 34. 93 students entered Franklin.

*** Added second eighth grade class, class size increased to 34

Table 25

2004-2005 School Year

Grade	Class size	Returning students	Remaining spaces	Applied siblings	Applied new	Applied total	Lottery entering
Kindergarten	26	0	26	25	54	79	33%
First*	27	26	1	1	20	21	5%
Second	28	26	2	1	14	15	13%
Third**	29	27	2	3	13	16	13%
Fourth	31	28	3	4	17	21	14%
Fifth	31	31	0	4	13	17	0%
Sixth	68	31	37	5	30	35	100%
Seventh	68	61	7	0	5	5	100%
Eighth	68	58	10	0	10	10	100%
Total	376	290	88	43	176	219	38% [^]

* Class size increased to 27. **Class size increased to 29. 84 students entered Franklin

Table 26

Demographics

Franklin is the second smallest elementary school and the third largest middle school. Franklin's size is limited by its building and school board policy. Franklin is 1% above the district average of 10% for students with an individual learning plan (IEP) (Table 27). Franklin is 18% above the district average of 19% for talented and gifted (TAG) students (Table 28). The IEP and TAG numbers and the associated school percentage change during the school year as new students are identified and as the student body population changes.

IEP students April 2004

School	K-5	% elementary school	6-8	% middle school	School total	% school
Adams	39	9%			39	9%
Cheldelin			73	10%	73	10%
Franklin	10	6%	24	17%	34	11%
Garfield (non-life skills)	44	10%			44	10%
Garfield (life skills)	67	16%			67	16%
Hoover	32	8%			32	8%
Inavale	11	9%	12	15%	23	11%
Jefferson	28	8%			28	8%
Lincoln	32	11%			32	11%
Mt. View	40	10%			40	10%
Westland (non-life skills)			80	12%	80	12%
Westland (life skills)			91	13%	91	13%
Wilson	24	8%			24	8%

(Source: Corvallis School District 509J)

Table 27

TAG Students January 2004

School	K-5	% elementary school	6-8	% middle school	School total	% total school
Adams	73	16%			73	16%
Cheldelin			267	36%	267	36%
Franklin	45	28%	69	48%	114	37%
Garfield	28	6%			28	6%
Hoover	65	16%			65	16%
Inavale	26	20%	25	30%	51	24%
Jefferson	52	15%			52	15%
Lincoln	8	3%			8	3%
Mt. View	67	16%			67	16%
Westland			118	17%	118	17%
Wilson	39	12%			39	12%

(Source: Corvallis School District 509J)

Table 28

Socio-economic status

The socio-economic status ranking provided by the state for 2003 is provided in Table 29. It is difficult to make a judgment about Franklin's SES rank based on one year of data. Table 30 shows the trend of the Corvallis schools SES rank since the 1995-96 school year. Based on data provided by the State of Oregon Department of Education, SES rank varies year by year and Franklin's SES ranking has been declining. Franklin's state SES rank is in alignment with Adams, Hoover, Jefferson, Inavale, Cheldelin, and Westland (Charts 21, 22, and 23). In a district where there is a choice of which school parents may send their children, those that have the economic means to transport their children to a school do so. In some schools, there appears to be a large exodus of families with a higher SES value. The data do not show if the change is a result of families moving out of the school's boundaries or if it is a result of families choosing schools they feel will provide the education they desire for their children. The addition or subtraction of one or two students can change the SES score for Franklin by more than

10%. This is because it has only one class each grade in elementary school. Adding additional elementary classes could significantly change the overall SES score for Franklin.

School socio-economic status (SES) rank within Oregon, 2003

Grade 3 SES rank		Grade 5 SES rank		Grade 8 SES rank	
Franklin	700	Hoover	702	Franklin	362
Hoover	691	Adams	672	Cheldelin	339
Adams	670	Inavale	654	Inavale	328
Jefferson	660	Jefferson	651	Westland	No SES rank
Inavale	654	Franklin	648		
Wilson	545	Wilson	579		
Mt. View	532	Mt. View	468		
Garfield	289	Garfield	308		
Lincoln	71	Lincoln	82		
State range	1-737	State range	1-726	State range	1-364

Source: Oregon Department of Education.

Table 29

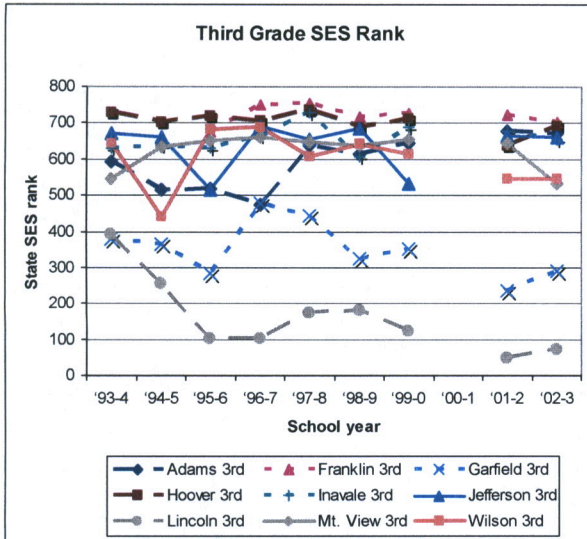


Chart 21

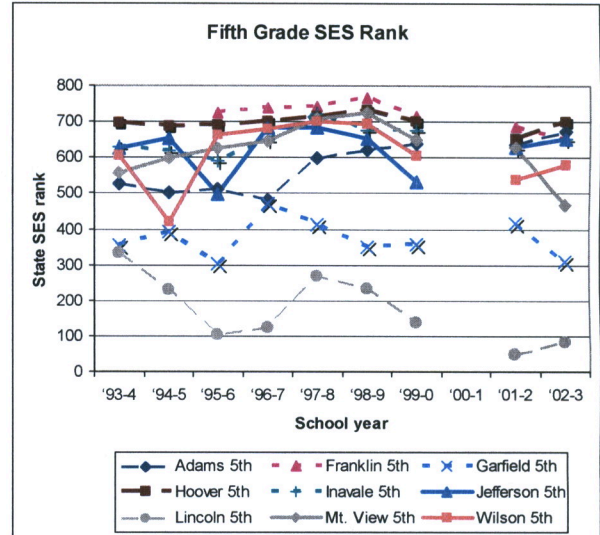


Chart 22

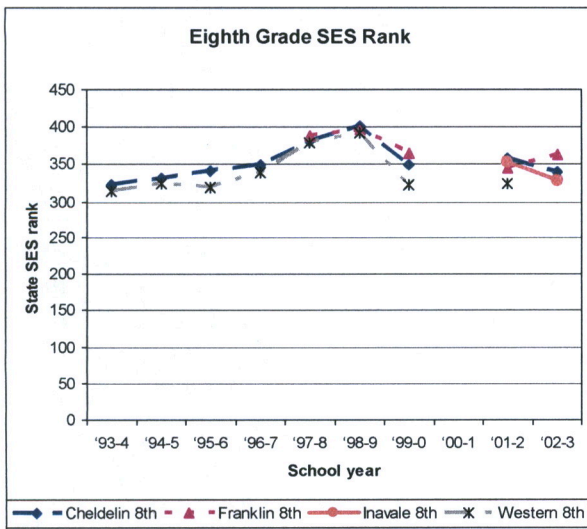


Chart 23

School size (includes kindergarten) and state SES rank 1993 through 2003

School	'93-4	'94-5	'95-6	'96-7	'97-8	'98-9	'99-0	'00-1	'01-2	'02-3	'03-4	Change '93-03	Change 95-03
No. elem. schools in state (3 rd)	757	754	---	764	770	777	754		756	737		-20	
No. elem. schools in state (5 th)	739	739	---	750	765	771	734		733	726		-13	
Adams enrollment	404	401	369	374	364	333	327	348	374*	451	441	+47	+72
SES rank 3 rd grade	593	515	516	474	637	612	644		678	670		+77	+154
SES rank 5 th grade	527	503	513	479	599	620	640		636	672		+145	+159
Fairplay enrollment	259	248	236	247	235	249	238	236	228*	---	---		
SES rank 3 rd grade	554	471	544	478	496	451	476		---	---	---		
SES rank 5 th grade	487	462	527	493	586	517	479		407				
Franklin K-5 enrollment	---	---	78	104	157	159	161	161	163*	163	170		+85
SES rank 3 rd grade	---	---	675	750	751	716	726		722	700			+25
SES rank 5 th grade	---	---	726	739	742	764	713		686	648			-78
Garfield enrollment	418	354	347	351	340	313	302	290	291*	432	428	+14	+85
SES rank 3 rd grade	378	363	281	477	443	323	352		235	289		-89	+8
SES rank 5 th grade	354	392	303	472	412	349	358		414	308		-46	+5
Harding enrollment	452	463	437	420	380	333	290	288	285*	---	---		
SES rank 3 rd grade	637	626	614	631	629	655	630		---				
SES rank 5 th grade	581	610	590	623	651	716	629		655				
Hoover enrollment	447	450	459	451	447	407	385	419	404*	414	387	-33	-45
SES rank 3 rd grade	729	702	718	704	734	689	711		636	691		-38	-27
SES rank 5 th grade	697	687	689	699	713	732	700		654	702		+5	+13
Inavale K-5 enrollment	120	134	158	164	157	156	148	191	209	213	206	+93	+55
SES rank 3 rd grade	630	636	631	665	729	606	688		677	654		+24	+23
SES rank 5 th grade	627	618	591	648	722	677	675		628	654		+27	+63
Jefferson enrollment	418	380	431	406	399	379	369	344	329*	349	309	-69	-82
SES rank 3 rd grade	669	662	513	691	653	683	530		664	660		-9	+147
SES rank 5 th grade	626	651	499	683	682	653	531		630	651		+25	+152
Lincoln enrollment	408	354	301	248	246	234	254	235	231*	279	280	-129	-22
SES rank 3 rd grade	392	256	103	102	175	181	122		48	71		-321	-32
SES rank 5 th grade	334	230	102	125	269	232	136		48	82		-252	-20
Mt. View enrollment	410	397	363	337	276	265	263	247	213*	416	421	+6	+53
SES rank 3 rd grade	543	632	650	659	647	637	653		645	532		-11	-118
SES rank 5 th grade	557	599	624	646	706	724	650		627	468		-89	-156
Wilson enrollment	392	374	355	398	380	360	311	320	309*	313	296	-76	-42
SES rank 3 rd grade	643	439	681	687	606	639	614		544	545		-98	-136
SES rank 5 th grade	604	419	662	679	699	694	604		540	579		-25	-83
No. middle schools in state	339	338		355	398	412	371		375	364		+25	-34
Cheldelin enrollment	606	629	653	702	669	709	675	670	657*	737	758	+131	+84
SES rank 8 th grade	323	331	341	349	381	401	349		358	339		+16	-2
Franklin 6th-8th enrollment	---	---	25	53	78	70	81	84	83*	139	194		+114
SES rank 8 th grade					387	395	364		344	362			-25
Highland enrollment	643	626	527	534	503	518	499	560	516*		---	-127	-11
SES rank 8 th grade	322	326	315	344	372	360	330		334			+12	-38
Inavale 6th-8th enrollment	---	---	25	28	23	26	22	55	80*	84	82		+59
SES rank 8 th grade									352	328			-24
Western & Westland enrollment	548	573	543	506	492	473	442	406	363*	676	560	+128	+133
SES rank 8 th grade	315	325	319	339	379	392	323		324			+9	-55
No. high schools in state	233	233		254	314	336	297		327	289		+56	-25
Corvallis enrollment	1064	1052	1046	1120	1169	1205	1234	1255	1239*	1305	1368	+241	+259
SES rank 10 th grade	223	225	245	245	295	320	276		316	237		+14	-8
Crescent Valley enrollment	1141	1170	1208	1246	1293	1256	1280	1274	1273*	1201	1104	-37	-7
SES rank 10 th grade	229	231	247	248	307	326	289		310	271		+42	+24

Table 30

Enrollment numbers were from as close to the beginning of the school year as possible:

1993-4 through 2000-1: "Board of Directors Meeting Information Packet" 12-26-00, Corvallis School District 509J

*2001-2: "Projected Enrollment (9/28/01)," "Board of Directors Meeting Information Packet" 12-20-00, Corvallis School District 509J

2002-3: "Class size 1-29-03 summary: Summary," 3-31-03, Corvallis School District 509J

"TAG-ESL-IEP Population by School," Karen Smith, March 2003, Corvallis School District 509J

2003-4: "Class Sizes 10-1-03" Corvallis School District 509J for K-5 schools

"Special Education Child Census, 2003" Corvallis School District 509J for Franklin and Inavale

"Corvallis School District Secondary Student Distribution as of 11-1-03," Corvallis School District 509J

Socio-economic status (SES) rank scores:

"Oregon Statewide Assessment Results," Oregon Department of Education, 1994 through 2003. The 2001 report did not have SES numbers or number of schools.

March 5- Part 1: My name is Naomi Hartman, I teach music at Lincoln elementary school and I live in Corvallis. My statement is longer than three minutes so I will read the first part today and the second on April 16th. As a music teacher and strong supporter of the arts, I am here to advocate for both music and visual art, but will only speak indirectly about art because I am not an art teacher. I want to be clear that I am speaking in support of art teachers, but not FOR them.

One thing that I will say directly is that we should stop treating music as if it is more important than visual arts. Art and music are equally important and should be given an equal number of minutes in our elementary schedules. I have drafted sample specials schedules that do this and I would be happy to share these if the board is interested.

We should also stop treating the arts as if they are less important than academic subjects. The arts are an essential part of what it means to be human, and access to robust arts education should not be limited to students who can afford extra curricular arts opportunities. Too often decision makers in educational settings believe that they have to choose between supporting arts or supporting academics- but the truth is, arts education supports academic learning.

There are many reasons for this: First, arts education, particularly at the youngest grade levels, supports brain development. The arts are creative, expressive, full body, exploratory, interactive, hands on, play based learning modalities. The arts support social emotional learning as well as literacy, math, and science connections. Minutes spent learning the arts are not minutes taken away from core subjects but rather minutes spent developing the whole brain. Dollars spent on arts education are not dollars taken away from core learning, but dollars invested in the whole child.

Two years ago, our school district reduced minutes for elementary art. Last year we cut elementary music to once a week. Last spring, there was a parent petition to restore both art and music minutes, but we were not in the financial position to do so. This year we decided to close two schools, which is extremely painful, but it does put us in a better financial position. Instead of restoring art and music to their former levels, however, the district has decided to add a new STEAM special. Teachers, families, and students broadly support adding more STEAM to our district offerings. I also support STEAM. However, adding STEAM as a new special removes the minutes in the elementary schedule that could have been used to restore art and music.

My initial objection to the STEAM special was that we should have restored art and music first and then found creative ways to add STEAM as scheduling and funding allows. As I have learned about best practices for STEAM, I've learned that a stand alone STEAM special is also not the most effective way to teach STEAM. The current plan is bad for art and music and is also not great for STEAM.

If you are not a music teacher you might not understand why we are unwilling to accept elementary music once a week. The reason is this: music once a week is ineffective because skills require practice. Imagine if students were only able to practice math or reading once a week. Music once a week increases the inequities between students who depend on music during the school day and those who can afford extra curricular music. Ultimately, we end up with a group of students who had access to private lessons or after school ensembles who are prepared to join secondary ensembles at high levels (equivalent to their peers in neighboring school districts who are still meeting OMEA's recommendation for two days a week of

elementary music), while students who received one day of music during elementary school are poorly prepared for ensembles.

However, I believe our current situation is not a situation where we have to choose arts over STEAM or STEAM over arts, this is a situation where we can have our cake and eat it too, if we are willing to do some creative problem solving. The solution is to embed STEAM into all subjects and give the specials minutes back to art and music. If we did this we could have robust arts and robust STEAM education without over stretching our budget or schedules. Thank you for your time and consideration.

April 16- Part 2: My name is Naomi Hartman, I teach music at Lincoln elementary school and I live in Corvallis. This is the second part in my request for the district to restore elementary art and music to their former levels.

If you are not a music teacher you might not understand why we are unwilling to accept elementary music once a week. The reason is this: music once a week is ineffective because skills require practice. Imagine if students were only able to practice math or reading once a week. If you have ever studied a musical instrument at any level you will understand through lived experience that practicing five to ten minutes 6 days a week is significantly more effective than practicing 30-60 minutes once a week.

Music twice a week is the bare minimum for effective music instruction. This means that we were already at the bare minimum before music was cut to once a week. I imagine that art teachers would say the same about art instruction before the visual art reductions, though I don't know that for sure.

The way that practice and skill building works from a neurological perspective is that you try a new skill, which feels very difficult because it is neurologically unfamiliar, you repeat the skill, each time noticing that it gets a tiny bit easier. Then you sleep on it- during sleep your neural pathways solidify, and when you return to this new skill the next day or a few days later it has become significantly easier and you are able to build new skills on top of it.

Music once a week does not allow for skill building. Even though our music minutes were only reduced from 60 per week to 45 per week, music being once a week rather than twice means that we are currently on track to teach less than half of what we taught last year. It is also likely that what we taught this year will not stick because once a week does not allow for meaningful repetition.

Skill building has slowed to an absolute snails pace. And this trend of reduced music skill building will increase exponentially over the next five years because right now we still have the benefit of students who had music twice a week for the majority of their elementary career. That means that they came into this year with some musical skills but moving forward they are really not building skills in any meaningful way.

This rips the rug out from under our secondary music programs. It means that moving forward fewer students will be interested in continuing music because fewer of them will feel that they have the skills necessary to do so. Our secondary music teachers do an incredible job of making beginners feel welcome in mixed level ensembles, however the fact is it is difficult for beginners to succeed when they are in the same ensembles as students who have had the benefit of extra curricular music.

This points to the most heartbreaking effect of music once a week: We already have an equity gap between students who rely on public school for their music education and students who can afford extra curricular music. This equity gap exists in all subjects: students who do extra curricular sports have an athletic advantage, students who receive tutoring outside the school day have an academic advantage, students who do extra curricular arts build skills faster than their less privileged peers. The answer is to provide robust education in all subjects during the school day. We have the opportunity to do that, but adding a new STEAM special while blocking the ability to restore art and music minutes is not the way.

If we do not find a way to restore music to twice a week we will see fewer students signing up for secondary music classes and the ones who do will be mostly from families who can afford, and chose to invest in, private lessons and extra curricular music. In addition, the students who rely on their general music class for their entire music education will receive music appreciation more than skill building. This means that their ability to PARTICIPATE IN MUSIC MAKING, whether in or outside of an educational setting, could be stunted for life. Thank you for your time and consideration.

May 7th- Part 3: My name is Naomi Hartman, I teach music at Lincoln elementary school and I live in Corvallis. This is the third part of my request for the district to restore art and music to their former levels.

Two years ago our school district reduced elementary art minutes. Last year we cut elementary music down to once a week. This year the district has decided to add a new STEAM special. The important thing to understand is that STEAM is not meant to be a replacement for core math and science, nor is it meant to be a replacement for arts education. As a side note, the A in STEAM usually ends up being lip service, for the same reasons that a stand alone STEAM special is not the most effective way to teach STEM.

STEAM is not a curriculum- rather it is an interdisciplinary educational framework meant to connect the arts and sciences through creative problem solving. It is meant to be hands-on in the same way that art, music, and PE are, but by it's nature STEAM is cross-curricular, because it naturally exists in all the other subjects. Thus, embedding STEAM is the correct approach because teachers are then able to reveal the underlying STEAM concepts to students in a way that shows the web of STEAM connections that underlie everything. When I say EVERYTHING I am not exaggerating, STEAM explains not only how the world and universe work, but when the A is treated as more than lip service, it also reveals human beings in our relationship to the world and the universe.

A friend of mine who's "previous career focused on education systems change -supporting districts and states moving towards authentic STEAM, Social Emotional Learning, (and) 21st Century Skills integration with core instruction" had this to say:

"Music and visual art are sequential standards based disciplines taught by licensed educators. Skills build year over year. Students can't develop music literacy without sustained instruction in rhythm, notation, tone, ensemble skills. The same is true for visual art- technique, composition, media fluency. These are cumulative disciplines, not enrichment add ons.

STEAM on the other hand is a pedagogical framework. It's an integrative approach across disciplines. Ideally, elementary STEAM is embedded within math, science, and literacy

instruction. There's a substantial body of research showing that when students apply concepts through interdisciplinary design and problem solving, learning deepens.

Where I get concerned is that too often a standalone STEAM class turns into a series of disjointed projects... that are fun but not tightly tied to grade-level standards. That creates missed opportunities to actually deepen and expand what students are learning in core content.

Instead of adding a weekly STEAM special... what if we invested in a specialist whose role was to collaborate with classroom teachers to co-design and co-teach STEAM applications directly tied to current instruction, auditing existing project based learning and identifying new opportunities for AUTHENTIC integration while protecting the integrity of arts instruction taught by licensed arts educators."

To me this sounds like an IDEAL approach and I would ask the district to consider it. I do however see a possible challenge in that this could add more workload for our grade level teachers. I have modeled some ideas where STEAM instruction could stay within the "specials rotation" rather than being taught within the core subjects but could be taught by existing specialists in a way that still partially embeds STEAM into other subjects and would restore both art and music minutes. I am happy to share these models with the board as well if you are interested.

Thank you for your time and consideration.

Hello board, my name is Julie Alexander and I live and parent in the district. I'm speaking this evening to address transportation equity and safety issues.

Right now, some students spend *up to an hour on the bus each way, totaling 2 hrs of ride time*. For some College Hill routes, that time is actually closer to *three hours a day*. The routes for elementary students attending our Title I schools are consistently longer than those for students attending non-Title I schools- almost twice as long. That's not just an inconvenience—it's an equity issue. Long rides affect fatigue, access to after-school activities, family time, and overall wellbeing.

In addition, this time is largely *unsupervised*. While behavioral incidents are recorded by the district's contracted transportation provider, those data are not public facing. Parents cannot easily determine whether the bus environment is safe, if there are recurring issues, or when certain routes need intervention. As we add several hundred more riders next year, families deserve transparency about what's happening on these routes and how decisions are being made.

Yes, our district contracts with an outside provider, but the responsibility for equity and safety remains with the district. That may mean adding more buses or redrawing boundaries to ensure that ride times are comparable across schools. We cannot afford to deepen existing disparities as more students become dependent on busing, and I'd encourage consideration of total bussing time for students who will be bussed to access electives and sports.

At the same time, families who walk, bike, or drive their children, will face increased traffic and safety challenges at school sites most impacted by consolidation.

I hope you will encourage the district to consider what safety precautions can be taken in house and to work proactively with the City of Corvallis to add lighting, signage, turn lanes, and police patrols at these sites to improve safety for the 26/27 school year. We will be asking families to change long-established travel patterns, and we should be doing everything possible to ensure that the infrastructure is ready to support safe routes to school.

I am urging the Board to prioritize three things:
transparency, especially around bus incident data and route decisions;
equity, so that no group of students bears disproportionate burdens;
and **safety**, on the roads students use to access their schools.

Our students deserve a transportation system that supports their ability to learn, thrive, and stay safe.

There are several locations that urgently need attention:

- Northbound **99W and Granger**, there is no right-turn lane for cars coming from the south. What is currently just a shoulder will become a real safety hazard as traffic increases.
- **At this same intersection, but on Granger (westbound)** lack of left-turn lane and signal will make this already difficult intersection more congested, increasing safety concerns.
- Outside Bessie Coleman, At **Walnut and Aspen**, I am concerned about traffic backing up and restricting visibility in this intersection that is used by pedestrians and cyclists because of the lack of turn lane or signal. Fatal accidents have occurred on this section of road, recently.
- And near Linus Pauling, on **Highland**, we have a documented history of pedestrian-vehicle accidents; lighted cross walks would improve safety here.

Presented to the Board at the March 5, 2026, board meeting. KN

My name is Odin. I have spoke up here once before. At Letitia Carson we should have more independent reading time and in reading we should read actual books. We should also have more recess because a lot of kids in my class get in trouble but I think if we had more movement they wouldn't get in as much trouble. Thank you for hearing me out.

**VIII. 21ST CENTURY COMMUNITY LEARNING CENTERS GRANT (PAGES)
UPDATE**



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Emily Pedersen and Amy Lesan
Meeting Date: March 5, 2026

21st Century After School Program Report - PAGES/PÁGINAS

NO ACTION REQUIRED

Summary

This report provides a Year 3 update on our 21st Century Community Learning Centers (21st CCLC) Pages/Páginas after-school program, which is fully supported by federal funds. Each year, the program serves approximately 100 students with targeted academic support, enrichment, and social-emotional learning beyond the regular school day. The following update highlights how the program is operating, adjustments we have made this year, and how we are planning thoughtfully for the years ahead.

Program Report - PAGES/PÁGINAS

Context

The Pages/Páginas after-school program is supported through the federally funded 21st Century Community Learning Centers (21st CCLC) grant. This nationwide initiative provides academic enrichment opportunities outside of school hours for students who would benefit from additional academic and social-emotional support. Programs operate across districts of all sizes, and participation reflects our district's success in securing competitive federal funding to expand learning opportunities.

In our district, Pages/Páginas serves students in Title I schools and is entirely funded through this federal grant. The program continues to grow in quality, structure, and alignment with student needs.

Program Design and Student Experience

Pages/Páginas runs daily from 2:30–5:30 p.m. Students receive:

- Supper through the federal meal program
- Transportation home
- Targeted academic intervention
- Enrichment and STEAM programming

- Structured recreation and community-building time
- Daily social-emotional learning (SEL)

Each day begins and ends with a community circle that integrates our school-day SEL program, Caring School Community, promoting belonging, empathy, and positive peer relationships. This connection between the school day and after school supports consistency and reinforces social-emotional growth.

Students are selected in partnership with school teams, intentionally identifying those who would benefit from extra support in reading and mathematics.

The schedule balances academic intervention with enrichment and engagement. Students rotate through:

- Targeted reading or math instruction
- Science exploration, in partnership with the Corvallis Environmental Center
- Integrated STEAM experiences
- Play and relationship-building opportunities
- SMART Reading (at select sites)

This approach strengthens core instruction and connection to the school day, while fostering curiosity, confidence, and connection.

Enrollment and Grant Requirements

The 21st CCLC grant requires maintaining enrollment of approximately 100 students annually. Overall, the program has sustained this target, though enrollment at individual sites has varied.

Currently, Pages/Páginas operates at three sites:

- Lincoln (LI)
- Letitia Carson (LC) – Pages/Páginas
- Kathryn Jones Harrison (KJH) – newly opened

Previously, programming also operated at:

- Garfield (GA) – temporarily paused
- Mountain View (MV) – Year 1

Maintaining strong enrollment at each site is critical to meeting federal budgeting and participation requirements. This year, after reviewing enrollment trends and space considerations, we made the difficult decision to temporarily pause programming at Garfield. While challenging, this action was necessary to ensure fiscal responsibility and protect the stability of the broader grant. We continue to explore what a sustainable and successful relaunch could look like and will revisit the opportunity as enrollment and site conditions allow.

At the same time, we opened a new site at Kathryn Jones Harrison in anticipation of its Title I status next year and expected enrollment shifts due to consolidation. Launching now allows us to establish strong systems and staffing in advance and positions the program to serve students with the highest demonstrated need.

Program Leadership and Oversight

The strength and stability of Pages/Páginas is directly tied to the exceptional leadership of the program coordinator, Emily Pedersen. Her responsibilities include:

- Staff recruitment and training
- Lesson planning and instructional design
- Coaching and supervision of staff
- Direct student support and substitution as needed
- Site-level implementation and daily operations

Hiring, budgeting, and federal grant compliance are managed collaboratively, with administrative oversight to ensure alignment with district systems and federal requirements.

Equally critical to the program's success is the dedication and skill of our after-school staff. The hours between 2:30 and 5:30 p.m. present unique challenges—students are often tired and hungry, and the program asks them to re-engage academically after a full school day. Staff meet these challenges by building strong relationships, creating engaging and joyful learning environments, and balancing high expectations with warmth and consistency. Their ability to make students feel connected and excited to return each day reflects the culture of excellence fostered through Emily's leadership.

This shared leadership and collaborative approach ensures program consistency, instructional quality, fiscal accountability, and strong student engagement.

Planning for Year 4

As we plan for Year 4 of the grant, we are looking closely at which sites will run next year. Our goal is to ensure the program continues to meet federal requirements, serves students who will benefit most, maintains strong enrollment, and remains fiscally responsible. With classrooms filling across the district and federal funding still uncertain, we are taking a careful, thoughtful approach.

We expect to operate at several sites, with final decisions coming this spring. Families will be invited to enroll before summer break to help ensure a smooth start to the 2026–27 school year.

Pages/Páginas continues to provide academic, enrichment, and social-emotional support for roughly 100 students each year. With strong leadership, a committed team, and careful planning, the program is ready to keep providing high-quality learning and enrichment opportunities for our students.

Staff Involvement

Emily Pedersen, Program Coordinator

Amy Lesan, Elementary Coordinator



After School Program
Corvallis School District 509J

21st Century Community Learning Centers (21st CCLC)

Grant Update

PAGES/PÁGINAS After-School Program Update

Emily Pedersen, Program Coordinator
Amy Lesan, Elementary Coordinator
March 2026



What is 21st CCLC?



Federal Program

21st Century Community Learning Centers is a federal initiative supporting academic and enrichment opportunities beyond the school day.

Grant Cycle

Five-year award beginning Fall 2023

Currently in Year 3

Program Focus

Extended learning through academic intervention, enrichment, and family engagement.

Elementary sites serving Title I and qualifying schools

Why PAGES/PÁGINAS Exists

- Extend academic learning beyond the school day
- Increase access to enrichment
- Support working families
- Improve student attendance and literacy outcomes

Achievement
Connection
Equity



Our Sites



**Lincoln
Elementary**



**Kathryn Jones
Harrison Elementary**



**Letitia Carson
Elementary**

Our Sites

2nd-5th

Grades Served

46

Enrolled

58

Students Served

33

Regular Attenders

**Lincoln
Elementary**

2nd-3rd

Grades Served

16

Enrolled

16

Students Served

Regular Attenders

**Kathryn Jones
Harrison Elementary**

2nd-5th

Grades Served

42

Enrolled

53

Students Served

39

Regular Attenders

**Letitia Carson
Elementary**

Program Structure

Academic Intervention

Targeted literacy & math support aligned with school-day instruction.

STEAM & Enrichment

Hands-on, project-based learning experiences that extend core content.

Social-Emotional Learning

Daily, embedded SEL instruction supporting regulation and belonging.

Family Communication

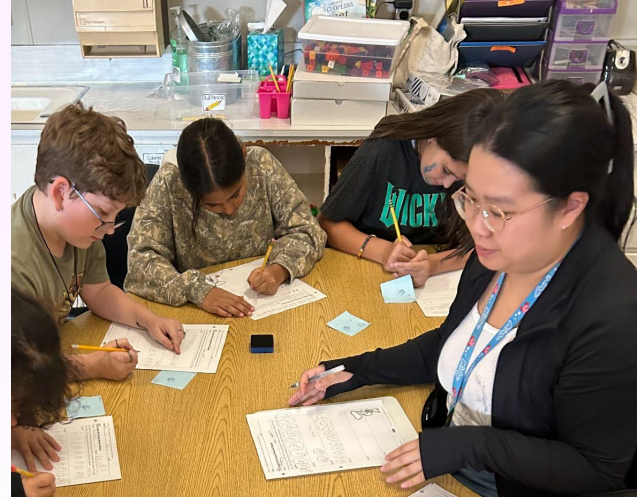
Ongoing communication and partnership with caregivers to reinforce learning.

Academic Impact



Reading Support

Using district-aligned SIPPS curriculum, students participate in 25 small reading groups focused on decoding, fluency, and high frequency words. .

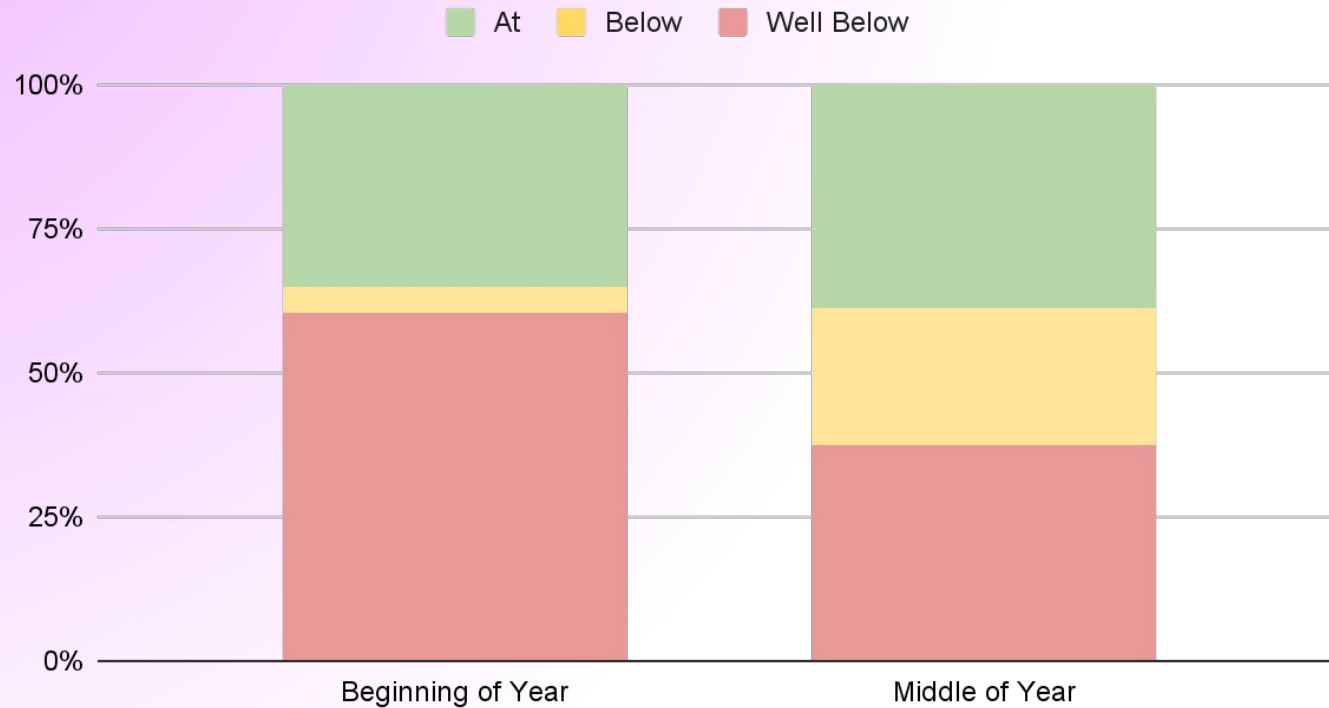


Math Support

Students engage in targeted math intervention using Bridges Math Intervention, currently supporting 4 targeted math groups focused on foundational number sense and place value strategies

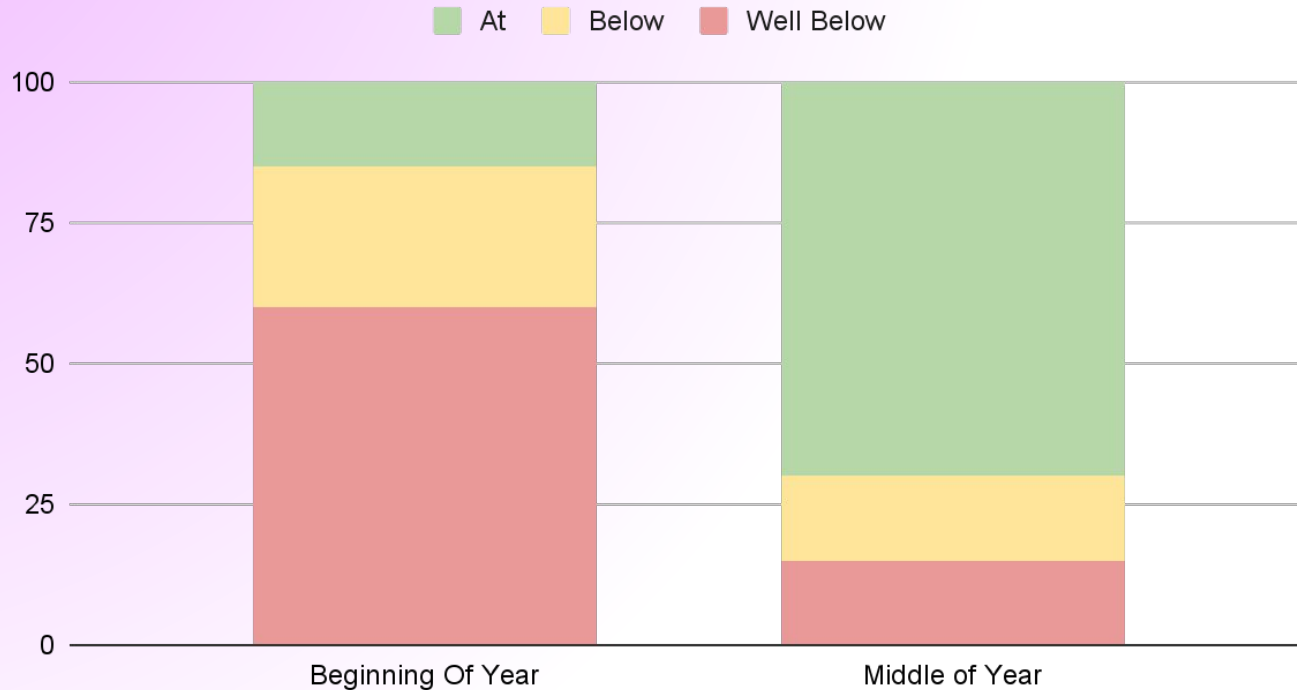
Academic Impact

Students Decoding Skills 2nd/3rd Grade



Academic Impact

Reading Accuracy 4th/5th Grade



Academic Enrichment: Real-World Learning



Robotics & Engineering

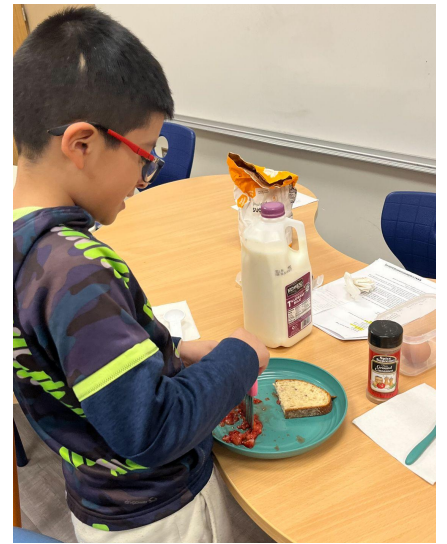
Coding, iterative design, and collaborative problem-solving aligned to engineering standards.



Student Entrepreneurship: Food Truck

Integrated math, literacy, budgeting, and presentation skills through real-world project design.

Community Partnerships in Action



Corvallis Environmental Center

Facilitating environmental stewardship through hands-on, nature based lesson plans

Community Partnerships in Action



SMART Reading

Volunteer reading mentors supporting literacy development and student confidence.



Crescent Valley STEM Club

Hands-on STEAM enrichment expanding engineering and problem-solving opportunities.

Student and Family Voice

- **98%** of families report the program improves their student's academic performance

- **100%** trust and respect program staff

- **100%** of families say their student enjoys the program

- **100%** report their student feels safe at the program

“They've helped improve my child's reading capabilities.”

Program Quality & Accountability

School Day Collaboration

Coordinator participates in Student Support Team and MTSS meetings to align support with the school day.

Literacy Progress Monitoring

Student reading progress tracked using Amplify Benchmark and Curriculum Progress Monitoring.

Staff Training & Support

Site leads and staff receive ongoing training and support to ensure program consistency.

Advisory Committee

PAGES maintains an advisory committee that meets regularly to review program progress, student needs, and program priorities.

Looking Ahead

Year 4 of the Grant

Funding shifts to 90% of the original award, as expected within the grant structure.

Staff Retention

Strong staff retention has continued from **Year 2 into Year 3**, providing stability and consistency for students.

Locations

Future program locations will be determined **based on student need and district priorities later this spring.**

Questions



IX. ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) 2024-25



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Lauren Wolfe, Director of Finance
Meeting Date: March 5, 2026

Annual Comprehensive Financial Report (ACFR) – Fiscal Year Ended June 30, 2025

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, 2025 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, 2025.

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** (*p. i / PDF p. 7*), 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 to the Board** (*p. 1 / PDF p. 17*) 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 (*p. 4A / PDF p. 23*), which provides an overview and analysis to accompany the basic financial statements.

The Basic Financial Statements (*begins p. 5 / PDF p. 33*) along with the notes to the statements (*begins p. 14 / PDF p. 43*) 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 p. 5 / PDF p. 34*) 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 p. 7 / PDF p. 36*) 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 p. 47 / PDF p. 77*) and Other Supplementary Information (*begins p. 52 / PDF p. 83*) present various schedules along with individual and combining financial statements for major governmental funds and internal service funds.

The **Statistical Section** (*begins p. 55 / PDF p. 87*) 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 (*begins p. 71 / PDF p. 110*). 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. Other Financial Schedules include information on debt requirements, and supplemental information required by the Oregon Department of Education.

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 (*begins p. 80 / PDF p. 123*). 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, 2025



Corvallis

SCHOOL DISTRICT

1555 SW 35th Street | PO Box 3509J
Linn and Benton Counties | Corvallis, Oregon | 97339
www.csd509j.net | 541-757-5811

Fiscal Year Ended June 30, 2025 Annual Comprehensive Financial Report

featured in this document



*"It is clear that the chief end of the mathematical study must be to make the students think."
– John Wesley Young*

This year's report has been designed to celebrate and acknowledge the district's efforts to engage and support students in the study of mathematics.

copies are available

An electronic copy of this report may be downloaded free of charge from Business Services page on the district website: <https://www.csd509j.net/departments/business-services/> Adobe Reader is recommended.

To review a paper copy at no charge, or order a paper copy at cost, contact María McEldowney Accounting Manager, at maria.mceldowney@corvallis.k12.or.us, or 541-757-3859 to make an appointment.

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

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

CORVALLIS SCHOOL DISTRICT 509J
BENTON COUNTY, OREGON

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BENTON COUNTY, OREGON

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BENTON COUNTY, OREGON

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INTRODUCTORY SECTION





Corvallis

SCHOOL DISTRICT

January 20, 2026

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, 2024 – June 30, 2025, together with the audit opinions of our auditors as required by Oregon Revised Statutes. In accordance with these statutes, the finalized report is filed with the Oregon Secretary of State (SOS) Audit Division and the Oregon Department of Education (ODE) to ensure continued transparency and compliance with State School Fund reporting regulations. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with District management. We believe the financial statements and related information reflecting the financial position and results of the operations of the District are stated fairly in all material aspects. All disclosures necessary to enable the reader to gain understanding of the District's financial affairs have been included.

District management has established and maintains an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP). Our internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that: the cost of a control should not exceed the benefits likely to be derived; and the valuation of costs and benefits requires estimates and judgments by management. The internal control structure is subject to periodic evaluation by management. We believe our internal control structure adequately safeguards the assets and provides reasonable assurance of proper recording of all financial transactions. 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, 2025.

FINANCIAL STATEMENT PRESENTATION

The financial statements of the District are prepared in conformity with accounting principles generally accepted in the United States of America (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 of the District's accounting policies are discussed in Note 1 of these financial statements. Designed to meet the needs of a broad spectrum of financial statement readers, this Annual Comprehensive Financial Report (ACFR) is divided into four major sections:

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 of 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

Established in 1957 through a reorganization of regional districts, Corvallis School District 509J is a municipal corporation and a body corporate under Oregon law. The District is empowered to provide elementary and secondary educational services to residents within its boundaries. Governance is provided by a seven-member Board of Directors, elected to four-year overlapping terms, who are authorized to transact all District business. Key Board responsibilities include establishing board policies, adopting annual budgets in compliance with Local Budget Law, and appointing the Superintendent.

The District is responsible for developing and maintaining state-approved educational programs, constructing and operating school facilities, and providing essential support services—including student transportation and nutrition—consistent with state and federal regulations. This administrative structure ensures the efficient management of resources to support high-level instructional services for all students.

The Corvallis School District 509J serves the City of Corvallis and surrounding areas of Benton County in the heart of Oregon’s Willamette Valley. As of late 2024, the City of Corvallis has a residential population of approximately 61,993, while the broader metropolitan area is estimated at 98,899. The local economy is anchored by a flagship public research university, which serves as the region’s largest employer and a primary driver for innovation and educational services. The community's economic health is further supported by robust sectors in healthcare, advanced manufacturing, and technology.

Corvallis School District 509J provides comprehensive educational services to approximately 5,800 students across 13 schools, including elementary, middle, and high schools, as well as alternative programs. The district is located 90 miles south of Portland and 50 miles east of the Oregon Coast, offering unique geographic and academic

advantages through deep-rooted partnerships with local higher education institutions. Our schools are supported by a community that consistently demonstrates its commitment to education through local levies and facility bonds, ensuring that students have access to modern learning environments and diverse post-secondary pathways.

The Corvallis School District is proud of its tradition of excellence within a community that deeply values education and lifelong learning. 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 and community partnerships with institutions such as Oregon State University and Linn-Benton Community College. Student voice is a core tenet of the Corvallis School Board, which operates under the guiding principle that a student's identity—including race, culture, socioeconomic status, national origin, language, ability, gender, or sexual orientation—should never predict or predetermine their success in school. To advance this vision, the Board has established four key goals: creating **Excellent Learning Experiences** that challenge every student to reach their full potential; building **Equitable Systems** that transform educational environments to be diverse and inclusionary; providing **Relevant and Engaging Learning** through career-technical and sustainability-focused pathways; and fostering **Healthy Communities** that prioritize the social, emotional, and physical well-being of every student and staff member.

Charter School: 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 approximately 100 students in grades K-5. The charter school contract is in effect through June 2029.

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 and not part of the District's financial report.

STRATEGIC PATH

Our schools are increasingly diverse, and our staff works diligently to meet student needs across a wide spectrum of cultural differences, learning styles, and abilities. The District is committed to providing equitable access to inclusive and rigorous learning experiences that honor each student's race, culture, socioeconomic status, language, ability, gender identity, and sexual orientation. We provide a solid educational foundation and critical skills designed to empower students as engaged citizens and future leaders. Our mission is further defined by four key Board goals: creating excellent learning experiences, transforming educational systems to be equitable and inclusionary, providing relevant and engaging learning pathways, and cultivating healthy school communities

ENROLLMENT AND STUDENTS

The Corvallis School District is the 21st largest of Oregon's 197 school districts. The District is currently navigating a period of declining enrollment that mirrors a broader demographic trend across the State of Oregon. Beyond natural demographic shifts, the District faces significant local economic barriers, specifically high housing costs and limited inventory that make the area less accessible for families.

Birth data serves as a critical leading indicator, revealing a sustained decline in the local population of school-aged children. Within the District's service area, annual births have dropped significantly over the last decade, representing a substantial decrease in the pool of potential students. This trend directly impacts incoming class sizes, as evidenced by a multi-year decline in kindergarten enrollment. Long-term projections remain conservative,

forecasting a steady decrease in incoming cohorts through the end of the decade. Because kindergarten serves as a feeder grade, these smaller cohorts result in a cumulative reduction of the total student population as they promote through the system. If these projections hold, the District anticipates a significant total decline in enrollment compared to historical peaks.

Because Oregon’s funding formula is student-centric and distributed on a per-student basis, this sustained decline requires the District to proactively realign staffing levels through long-range planning. This combination of economic and demographic pressures served as the primary catalyst for the District’s strategic decision to consolidate schools in the 2026-27 fiscal year to ensure operational continuity and fiscal sustainability.

The Corvallis School District serves a vibrant and increasingly diverse student population that represents a wide spectrum of cultural backgrounds, learning styles, and abilities. Our students speak 85 unique languages and dialects, with 20% of families reporting that a language other than English is spoken in the home. To support the specific needs of our learners, the District provides a range of specialized services; 16% of students are identified as English Language Learners and 15% are students with disabilities, including 13% who receive support through an Individual Education Plan (IEP). Furthermore, 24% of our students are currently experiencing poverty and 10% are identified as mobile students.

Academic excellence remains a hallmark of the District, with the Oregon At-A-Glance District Profile showing that Corvallis students consistently outperform state averages in core competencies. Specifically, 48% of third graders met state expectations in English Language Arts (vs. 41% statewide) and 41% of eighth graders met expectations in Mathematics (vs. 29% statewide). High school success indicators are equally strong, with 91% of ninth-grade students on track to graduate and a 94% five-year completion rate, significantly exceeding the state averages of 87%. Our on-time graduation rate of 87% remains five points higher than the state average, aligning with the Oregon Department of Education’s goal of achieving a 90% graduation rate by 2027. The District remains committed to closing opportunity gaps and securing long-term success for all learners by investing in culturally responsive practices and fostering inclusive environments for continuous improvement.

FACILITIES

The Corvallis School District operates 13 school locations, including seven elementary schools, two middle schools, two high schools, one K–8 school, and two alternative education centers. While the District owns local public swimming pool facilities, the City of Corvallis has managed their operations since 2001. To address aging infrastructure, voters approved a \$199.9 million general obligation bond in May 2018.

These funds, issued in two phases between 2018 and 2020, facilitated the full replacement of two elementary schools and comprehensive renovations at all other instructional sites. Improvements focused on modernization, safety, and energy efficiency, ensuring facilities support the District’s mission of providing rigorous and inclusive learning environments. Following the completion of these capital projects, the District is now utilizing long-range planning to align facility use with current enrollment trends, including the school consolidations scheduled for the 2026–27 school year.

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 three universities in the nation to be a land-grant, sea-grant, space-grant, and sun-grant institution. With over 12,000 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 2024-25, eclipsing 37,000. 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 3.3% to 24,900 students. Oregon State serves the most undergraduate, graduate, resident, nonresident, international and online students, as well as the most students on a single campus in the state of Oregon.

Benton County had an unemployment rate of 4.0% as of June 2025, among the lowest in the state. The district's tax basis continues to grow steadily, with a real market value of \$15.5 billion and an assessed value of \$8.3 billion in 2024-25. By most economic indicators at this time, the local economy is remaining stable.

STATE AND LOCAL FUNDING

Over the last three decades, Oregon's public education funding has shifted from local property tax control to a state-centralized model following the passage of Ballot Measure 5 in 1990. Today, the District's primary revenue is derived from the State School Fund (SSF), which acts as an equalization formula designed to provide a baseline level of support for every student in Oregon. Because state funding is primarily driven by personal income taxes, lottery proceeds, and the Corporate Activity Tax (CAT), school budgets are highly sensitive to the volatility of the Oregon economy. Economic shifts that affect employment and income tax collections directly impact the resources available for K-12 schools. To ensure equity, these funds are distributed based on Weighted Average Daily Membership (ADMw), a formula that assigns additional weights to students with specific needs—such as those in special education, English Language Learner programs, or those navigating poverty—ensuring that resources account for varying instructional costs.

While state aid and local property taxes based on permanent rates form the foundation of this formula, our community has consistently utilized a local option levy to mitigate state-level funding volatility. Originally approved in 2006, the five-year levy was most recently renewed by 71% of Corvallis voters in May 2023 at a rate of \$1.50 per \$1,000 of assessed value. These dedicated local funds are essential for maintaining day-to-day operations and protecting critical positions, such as teachers and counselors, along with programs like art, music, and vocational education that are not fully funded by the state school fund. By utilizing this proactive, long-range planning approach, the District aims to remain a responsible steward of public funds while ensuring that students remain at the center of our educational mission.

FEDERAL FUNDING

In addition to state and local resources, the District leverages federal funding to support specific student populations and ensure equitable access to educational opportunities. A comprehensive list of these resources can be found in the Schedule of Expenditures of Federal Awards (SEFA), which is included as part of the District’s annual audited financial report. Key federal supports include Title I, Part A funds, which provide supplemental academic resources to designated Title I schools—including Garfield, Letitia Carson, Lincoln, and Mountain View. Additionally, IDEA (Individuals with Disabilities Education Act) funding supports the unique educational needs of students with disabilities by providing specialized instruction and related services. To ensure all students are well-nourished and ready to learn, the District has also implemented the Community Eligibility Provision (CEP) district-wide. This federal program allows all students in every school to receive breakfast and lunch at no charge, regardless of individual household income, eliminating barriers to food access and streamlining meal services.

LONG-TERM FINANCIAL PLANNING AND MAJOR INITIATIVES

Beyond the annual budget cycle and multi-year capital plan, the Corvallis School District utilizes long-range financial planning to identify fiscal trends and ensure educational stability. This process involves projecting revenues, expenses, and key factors—such as enrollment shifts and legislative updates—that impact the organization’s long-term health.

This data-driven approach is critical because Oregon’s funding relies heavily on weighted student counts (ADMw). Since the District has experienced a significant enrollment decline of approximately 1,100 students over the last decade and anticipates continued attrition, long-term planning facilitates a strategic transition that protects core instructional programs. Proactive planning ensures the District remains a responsible steward of public funds while maintaining its unwavering commitment to student success.

To this end, the District’s current Multi-Year Strategic Financial Plan aligns resources directly with academic priorities. To address shrinking demographics and rising operational costs, a strategic realignment is scheduled for the 2026–27 school year. This plan transitions elementary schools to a K–6 model, creates a K–8 school at Mountain View, and restructures Linus Pauling as Corvallis Junior High. By consolidating facilities and closing Letitia Carson Elementary and Cheldelin Middle School, the District can proactively manage its resources to protect essential student programming and ensure long-term operational continuity.

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, 2025, 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, 2025, 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, 2025 provide no instances of material weakness in the internal control structure.

ACKNOWLEDGEMENTS

The preparation of this report was made possible through the collective dedication of the Business Services Department and the cooperation of staff across every school site and department. Furthermore, we want to thank all District staff for their commitment to following financial policies and procedures. This shared responsibility for fiscal discipline ensures that our resources are managed effectively and remain focused on student outcomes. We also extend our gratitude to the School Board, our employees, and the citizens of Corvallis, whose continued cooperation and support are vital to the achievements and long-term sustainability of the Corvallis School District

Respectfully submitted,



Ryan Noss
Superintendent



Lauren Wolfe
Director of Finance



Maria McEldowney
Accounting Manager

LEADERSHIP

THE SCHOOL BOARD

The Corvallis School Board is composed of seven volunteer directors elected to four-year overlapping terms. Serving “at large” and residing within the district’s boundary, each director represents all students in the district rather than a specific geographic area or school boundary.



SAMI AL-ABDRABBUH
POSITION 1

Elected 2021
Term expires 2025



SHAUNA TOMINEY
POSITION 5

CO-VICE CHAIR

Elected 2021
Term expires 2025



CHRIS HAWKINS
POSITION 2

Elected 2023
Term expires 2027



JUDAH LARGENT
POSITION 6

Elected 2023
Term expires 2027



TERESE JONES
POSITION 3
CO-VICE CHAIR

Elected 2023
Term expires 2027



BERNIE WANG
POSITION 7

Appointed 2024
Term expires 2025



LUHUI WHITEBEAR
POSITION 4
CHAIR

Elected 2021
Term expires 2025

EXECUTIVE LEADERSHIP



Ryan Noss
Superintendent



Melissa Harder
Assistant Superintendent



Jennifer Duvall
Human Resources



Kim Patten
Operations



Lauren Wolfe
Finance

SUPERINTENDENT'S CABINET

- Kelly Locey, Communications Coordinator

BUSINESS SERVICES

- Maria McEldowney, Accounting Manager

OPERATIONS

- Alexis Torres Diaz, Custodial Supervisor
- Doug Tiller, Facilities Manager
- Kathy Pitzer, Food and Nutrition Services Manager

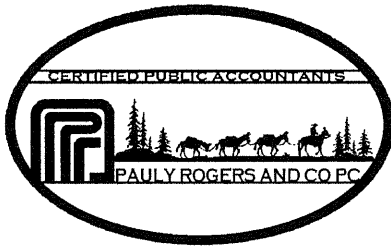
STUDENT GROWTH & EXPERIENCE

- Amy Lesan, Elementary Schools Coordinator
- Kim Johnson, Middle Schools Coordinator and BRIDGES Principal
- Nikki McFarland, High Schools Coordinator
- Marcianne Rivero Koetje, Equity and ELL Coordinator
- Sabrina Wood, Student Services Director
- Byron Bethards, Special Programs Coordinator
- Brian Schaffeld, Technology Director

FINANCIAL SECTION

Independent Auditor's Report

Pauly, Rogers, and Co., P.C. audited the accompanying basic financial statements of the governmental activities, the business-type activities, and each major fund of the Corvallis School District as of and of the year ended June 30, 2025.



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

January 20, 2026

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, and each major fund of Corvallis School District 509J (the District), as of and for the year ended June 30, 2025, 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, and each major fund of the District, as of June 30, 2025, 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

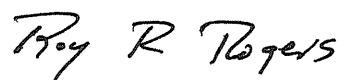
Management is responsible for the other information included in the annual report. The other information comprises the other information, as listed in the table of contents, and the introductory and statistical sections, as listed in the table of contents, but does not include the basic financial statements 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 January 20, 2026 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 January 20, 2026, 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, 2025.



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, 2025. 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, 2025, the district's total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources, resulting in a total net position of \$53.86 million.
- The district's total net position decreased by \$7.70 million for the year, a 12.51% decrease in the district's financial position as compared to the prior year (restatement). Under the new GASB 101 standard, the District expanded its recognition of liabilities for compensated absences. This implementation required a restatement of the District's beginning net position for June 30, 2024.
- On June 30, 2025, the district's governmental funds reported combined ending fund balances of \$21.54 million. Of this amount, \$17.92 million (83.16%) is General Fund balance, \$1.93 million is Special Revenue Fund balance, and \$1.70 million is Debt Fund balance.

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 two categories: governmental funds, and proprietary 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 primary use of the Internal Service Fund is to ensure compliance with collective bargaining agreements related to health insurance for certified and classified employee groups. Each respective group has an insurance reserve account, which is administered by a Joint Benefits Committee. 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.

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 management of Corvallis School District 509J, we offer this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2025. Net position may serve over time as a useful indicator of a government's financial position, and as of June 30, 2025, the district's total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$53.86 million. Capital assets—consisting of land, buildings, building improvements, vehicles, and equipment—represent a substantial portion of the district's financial profile, with capital assets net of depreciation reaching \$298.32 million. These assets are utilized for classrooms and supporting services for K-12 education and are not available for future spending. To comply with GASB Statement No. 87 and GASB Statement No. 96, the district recognizes intangible right-to-use (ROU) lease assets and Subscription-Based Information Technology Arrangements (SBITAs) as financings of the right to use an underlying asset, reporting a combined ROU asset net value of \$1.55 million as of year-end.

The remaining assets primarily consist of cash and investments totaling \$26.50 million, along with grant and property tax receivables. An important consideration for the District's cash position is the timing of property tax receipts. Current year property taxes are typically dispersed to the District starting in mid-November. Because these primary revenues arrive several months into the fiscal year, the District must strategically maintain cash reserves to bridge the funding gap from July through October. While the State School Fund provides primary operating revenue during this period, these reserves serve as a vital liquidity buffer, ensuring that essential obligations are met without interruption. Specifically, this funding provides the necessary capital to guarantee staff payroll during the start of the school year, honor ongoing commitments for contracted services and facility maintenance, and procure the instructional materials and supplies required for classroom operations prior to the seasonal influx of tax revenue.

On the liability side, the district's largest obligations are noncurrent liabilities, which include \$203.60 million in general obligation/pension bonds and a net pension liability of \$78.53 million. These noncurrent liabilities increased significantly starting in fiscal year 2018-19 following the issuance of voter-approved bonds for improved school facilities. Current liabilities, representing about 6.34% of the district's total liabilities, consist of debt obligations due within one year, accounts payable, and payroll liabilities. Liabilities were influenced this year by the implementation of GASB Statement No. 101 regarding compensated absences.

Table 1: Condensed Statement of Net Position

	Governmental Activities		
	2025	2024	Change
Assets			
Current and other assets	\$ 34,493,906	\$ 35,858,609	\$ (1,364,703)
Capital assets, net of accumulated depreciation	299,865,399	292,432,155	7,433,244
Other noncurrent assets	1,501,885	1,346,656	155,229
Total assets	335,861,190	329,637,420	6,223,770
Deferred Outflows of Resources			
Pension & OPEB related deferrals	35,492,722	24,470,408	11,022,314
Liabilities			
Current liabilities	19,396,107	16,197,289	3,198,818
Noncurrent liabilities	286,582,505	274,075,568	12,506,937
Total liabilities	305,978,612	290,272,857	15,705,755
Deferred Inflows of Resources			
Pension & OPEB Related Deferrals	11,513,594	13,050,320	(1,536,726)
Net position			
Net investment in capital assets	97,464,277	80,670,654	16,793,623
Restricted	1,501,885	1,701,357	(199,472)
Unrestricted	(45,104,456)	(31,587,360)	(13,517,096)
Total net position	\$ 53,861,706	\$ 61,560,706 ¹	\$ (7,699,000)

¹ Total Net Position, As Adjusted

The following Statement of Activities table displays expenses and related revenues by program, summarizing how the District's net position changed during the most recent fiscal year. The statement reports revenues earned and expenses incurred under the accrual basis of accounting, where 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 result in cash flows in future fiscal periods (e.g., uncollected taxes, pension amounts, other post-employment benefits (OPEB), and earned but unused vacation leave).

The District's mission is to provide a free and appropriate public education for K-12 students within its boundaries. The District may not charge for its core services, as indicated by no Program Revenues for Instruction. General revenues, primarily property taxes and State School Funds, provide most of the funding required for governmental programs.

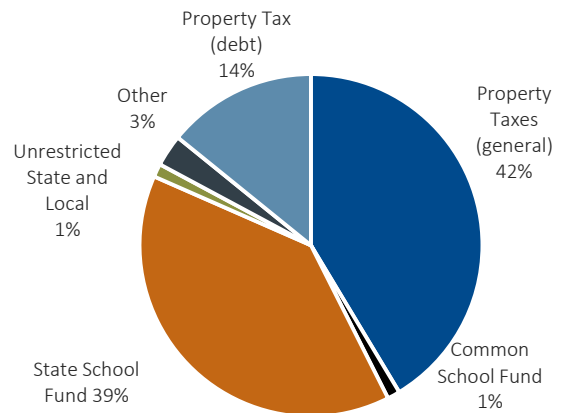
Table 2: Condensed Statement of Changes of Net Position

	2025	2024	Change
Program expenses			
Instruction	\$ 69,821,938	\$ 62,119,144	\$ 7,702,794
Support services	56,965,152	51,370,846	5,594,306
Enterprise and community services	5,788,134	4,778,282	1,009,852
Interest on long-term debt	7,406,931	8,220,456	(813,525)
Total expenses	<u>139,982,155</u>	<u>126,488,728</u>	<u>13,493,427</u>
Program revenues			
Charges for services			
Instruction	-	-	-
Support services	1,230,973	964,361	266,612
Enterprise and community services	422,693	666,584	(243,891)
Operating grants and contributions			
Instruction	9,071,255	10,955,912	(1,884,657)
Support services	6,733,520	7,215,033	(481,513)
Enterprise and community services	2,977,895	2,511,662	466,233
Total program revenues	<u>20,436,336</u>	<u>22,313,552</u>	<u>(1,877,216)</u>
Net (expense) revenue	<u>(119,545,819)</u>	<u>(104,175,176)</u>	<u>(15,370,643)</u>
General revenues			
Property taxes levied for general purposes	46,270,516	45,290,305	980,211
Property taxes levied for debt service	15,839,087	15,506,715	332,372
State school fund for education and support services	43,651,158	43,548,133	103,025
Common school fund	1,341,191	1,344,575	(3,384)
Unrestricted state and local revenue	1,401,635	2,062,594	(660,959)
Unrestricted grants and contributions	-	-	-
Intermediate sources	1,055,581	895,511	160,070
Unrealized gain (loss) from investments	-	-	-
Capital lease issuance	-	-	-
Earnings on investments	2,284,001	2,790,880	(506,879)
Gain/loss disposed asset	3,650	4,850	(1,200)
Total general revenues	<u>111,846,819</u>	<u>111,443,563</u>	<u>403,256</u>
Change in net position	<u>\$ (7,699,000)</u>	<u>\$ 7,268,387</u>	<u>\$ (14,967,387)</u>

REVENUES

General revenues serve as the cornerstone of the District's operations, and during the most recent fiscal year, these revenues increased due to higher property tax collections and increased State School Fund allocations. Collectively, property taxes and state funding account for approximately 80% of all general revenues. The State School Fund (SSF) remains the District's primary operating revenue source, determined by a complex state formula that accounts for student enrollment and demographics. This formula creates an inverse relationship between state funding and local revenue: as local sources—including permanent rate property taxes and Common School Fund distributions—increase, the state's contribution decreases.

While General Revenues fund the majority of operations, Program Revenues provide targeted support for specific activities through operating grants, contributions, and charges for services. Operating grants typically include state and federal funds restricted for specific educational initiatives, while charges for services are composed of fees for extracurricular activities. In alignment with the District's mission to ensure equitable access for all students, there is a concerted ongoing effort to reduce or eliminate these student fees. By shifting away from a "pay-to-play" model, the District aims to remove financial barriers to participation and ensure that student success is not limited by economic circumstances.



EXPENSES

Expenses related to the District's governmental activities are presented in four broad functional categories: Instruction, Support Services, Enterprise and Community Services, and interest on long-term debt. For the fiscal year ended June 30, 2025, total governmental expenses reached \$139.98 million.

- Instruction (49.88%): At \$69.82 million, costs related to direct classroom instruction represent the largest share of District spending. This includes regular programs, special education, and alternative education programs. Expenses primarily consist of the salaries and benefits of teachers and instructional assistants, as well as classroom supplies and services required for student learning.
- Support Services (40.69%): Totaling \$56.97 million, these expenses fund the essential professional and operational infrastructure required to sustain the learning environment. In accordance with the Oregon Program Budgeting and Accounting Manual (PBAM), these services are classified into the following categories:
 - Student Support Services: This category prioritizes direct student wellness and success, including attendance and social work, guidance counseling, nursing and health services, mental health support, and speech-language pathology (SLP).
 - Instructional Staff Support: These funds provide the resources teachers need to be effective, including library and media programs, curriculum development, and student testing and assessment.
 - General and School Administration: This includes leadership and management at the building level (Office of the Principal) and District-wide executive administration (Board of Directors and Superintendent's Office).
 - Business and Central Services: These functions ensure the District operates safely and efficiently, covering fiscal services, facility maintenance, student transportation, information technology, and human resources.
- Enterprise and Community Services (4.13%): These \$5.79 million in expenses support non-instructional programs and external obligations, including Food and Nutrition Services and Community Engagement. It also includes Federal Pass-Through Dollars which are required allocations of federal grant funds to provide equitable services to private schools located within the District's boundaries.

- Interest on Long-Term Debt (5.29%): The District incurred \$7.41 million in interest expenses related to its outstanding bonded debt and long-term obligations.

The District's expenditure profile typically reflects inflationary increases for essential services, though salary and benefit costs remain the most significant factors in overall spending. Total program expenses are monitored closely to balance the District's educational mission with fiscal sustainability. While certain costs associated with personnel have seen increases due to contractual obligations and benefit adjustments, the District continues to manage resources efficiently to maximize the percentage of funding reaching the classroom.

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, 2025, the district's governmental funds reported combined ending fund balances of \$21.54 million, a decrease over the prior year combined ending fund balances of \$.92 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 \$17.92 million, a decrease of \$1.47 million from the prior year. The ending fund balance represents 13.19% of total 2024-25 General Fund revenues.

Special Fund. This fund accounts for local, state, and federal grants received by the district for specific programs. It also includes funds for schools facilities (Construction Excise Tax and SB1149 funds), student body accounts, and other restricted and committed funding sources. The Special Funds ending fund balance is \$1.93 million.

Debt Service Fund. This fund sets aside funds for payment of debt service. The Debt Service ending fund balance is \$1.70 million. Tax levies are adjusted annually to meet debt service needs.

Capital Projects Fund. The Capital Projects Fund houses bond proceeds for capital construction. This fund is now closed to expenditure of the general obligation bonds. All funds are legally obligated for voter approved capital improvements.

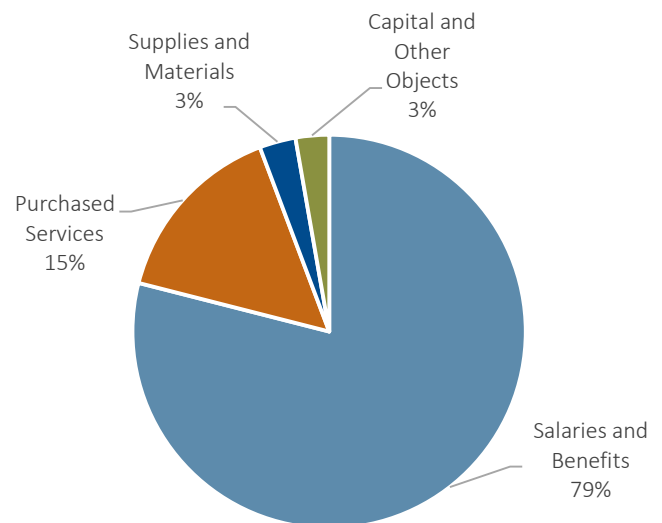
GENERAL FUND BUDGETARY HIGHLIGHTS

For the fiscal year ended June 30, 2025, the General Fund reported actual revenues of \$97.64 million, representing 101.94% of final budget revenues. While revenues increased over the prior year and outperformed the final budget—the District continued to face an operational deficit. Total actual expenditures and other financing uses reached \$99.11 million, resulting in a net decrease in fund balance of \$1.47 million for the year. This deficit mirrors the broader trend of rising personnel costs and declining enrollment.

The community’s support of the local option tax remains vital, providing \$10.56 million in revenue (10.86% of General Fund operating revenues). Because this levy is not factored into the state funding formula, it provides the essential capacity to maintain staff levels and student services above state-funded minimums.

Despite this local support, the negative net change in fund balance underscores the District’s reliance on its existing reserves to bridge the gap between state funding levels and increasing operational requirements.

As an educational agency, expenditures are comprised mostly of staff expenses—payroll and benefits, followed by purchased services (utilities, contracted student transportation, contracted substitutes, etc.) supplies and materials, capital improvement, and other.



PROPRIETARY FUND

Net position of the proprietary fund at year-end amounted to \$7.86 million dedicated to employee benefits, insurance and risk management services. The primary use of the Internal Service Fund is to ensure compliance with collective bargaining agreements related to health insurance for certified and classified employee groups. Each respective group has an insurance reserve account, which is administered by a Joint Benefits Committee.

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS

As of June 30, 2025, the District’s total investment in capital assets for its governmental activities amounted to \$298.32 million (net of accumulated depreciation). This reflects a net increase of \$8.29 million over the prior year. This increase recognizes the final completion of major bond-funded projects. The District’s capital asset portfolio is categorized as follows:

Table 3: Condensed Capital Asset Activity

	2025	2024	Change
Land	\$ 2,629,247	\$ 2,629,247	\$ -
Construction in Progress	-	980,189	(980,189)
Buildings and Site Improvements	293,551,699	284,404,689	9,147,010
Vehicles and Equipment	2,135,628	2,017,324	118,304
	<u>\$ 298,316,574</u>	<u>\$ 290,031,449</u>	<u>\$ 8,285,125</u>

LONG-TERM DEBT

At the end of the 2024-25 fiscal year, the district had total long-term debt outstanding of \$203.86 million (net of current). The debt amount is comprised of limited tax pension obligations, general obligation bonds, premium related to bonds, and other payables including leases and notes. Please see Note 7 Long-Term Obligations for a detailed narrative and financial tables of debt.

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 \$1.06 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. The total State School Fund allocation for the 2023-25 biennium was \$10.2 billion. For the upcoming 2025-27 biennium, the total SSF allocation has been set at \$11.36 billion, representing a 11.37% increase in K-12 funding compared to the previous biennium. While this increase is substantial, it primarily reflects adjustments to meet the state-calculated "Current Service Level" (CSL). CSL is a benchmark used to estimate the cost of providing the exact same level of services from one biennium to the next, accounting for inflation, mandated cost increases like PERS, and contractual obligations. Despite this percentage growth, the 2025-27 allocation still falls short of what the District requires to maintain its specific operational CSL, and remains significantly below the levels recommended by the Quality Education Model (QEM) to fully fund the core components of a high-quality K-12 education.

Demographic and Local Pressures: Enrollment remains the primary driver of funding under Oregon's student-centric formula. The District has seen a decline of approximately 1,100 students over the last decade. Leading indicators, specifically birth data and kindergarten registration cohorts, suggest that this downward trend will persist through the end of the 2020s. This is compounded by local economic barriers; Corvallis faces exceptionally high housing costs and limited inventory, which prevents families from entering the District. As state funding is distributed on a per-student basis (ADMw), this sustained attrition requires aggressive long-range fiscal planning.

Strategic Realignment (2026-27): To protect core instructional programs and honor the Board’s commitment to equity, the District is implementing a comprehensive Multi-Year Strategic Financial Plan. This data-driven approach includes a significant structural realignment scheduled for the 2026-27 school year. The plan transitions all elementary schools to a K-6 model, establishes a K-8 school at Mountain View, and restructures Linus Pauling as a Junior High. Most significantly, to ensure fiscal sustainability, the District will consolidate facilities by closing Letitia Carson Elementary and Cheldelin Middle School. These measures are essential to maximize operational efficiency and ensure that resources are concentrated on direct student outcomes.

Vision for Success: These measures are essential to maximize operational efficiency and ensure that resources are concentrated on direct student outcomes. To advance this vision, the Board has established four key goals that guide all budgetary decisions:

- Excellent Learning Experiences: Challenging every student to reach their full potential.
- Equitable Systems: Transforming educational environments to be diverse and inclusionary.
- Relevant and Engaging Learning: Providing pathways through career-technical and sustainability-focused education.
- Healthy Communities: Prioritizing the social, emotional, and physical well-being of every student and staff member.

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.

CORVALLIS SCHOOL DISTRICT 509J

Benton County, Oregon

STATEMENT OF NET POSITION

June 30, 2025

	Governmental Activities
ASSETS	
Current Assets	
Cash and Investments	\$ 26,503,317
Receivables:	
Accounts/Grants	5,728,483
Property Taxes	1,412,090
Intergovernmental	638,506
Inventory	211,510
Total Current Assets	<u>34,493,906</u>
Noncurrent Assets	
Net OPEB Asset - RHIA	1,501,885
Capital Assets, Non-Depreciable	2,629,247
Capital Assets, Depreciable, Net	295,687,327
ROU Asset, Net of Amortization	1,107,071
SBITA ROU Asset, Net of Amortization	441,754
Total Noncurrent Assets	<u>301,367,284</u>
Total Assets	<u>335,861,190</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension Related Deferrals - PERS	35,158,130
OPEB Related Deferrals - RHIA	42,406
OPEB Related Deferrals - Health Insurance	292,186
Total Deferred Outflows	<u>35,492,722</u>
Total Assets and Deferred Outflows	<u>371,353,912</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	1,255,440
Accrued Salaries and Benefits	2,729,052
Accrued Compensated Absences	10,010,762
Current SBITA Liability	186,114
Other Current Liabilities	253
Bond & Note Interest Payable	336,999
Long-term Liabilities, Current Portion	14,888,249
Total Current Liabilities	<u>29,406,869</u>
Noncurrent Liabilities	
Long-term Liabilities, Net of Current Portion	193,594,048
Lease Liability	116,402
SBITA Liability	139,645
Net Pension Liability - PERS	78,528,533
Post Employment Benefit Obligation - Health Insurance	4,193,115
Total Noncurrent Liabilities	<u>276,571,743</u>
Total Liabilities	<u>305,978,612</u>
DEFERRED INFLOWS OF RESOURCES	
Pension Related Deferrals - PERS	9,414,509
OPEB Related Deferrals - Health Insurance	2,017,023
OPEB Related Deferrals - RHIA	82,062
Total Deferred Inflows	<u>11,513,594</u>
Total Liabilities and Deferred Inflows	<u>317,492,206</u>
NET POSITION	
Net Investment in Capital Assets	97,464,277
Restricted for RHIA Asset	1,501,885
Restricted for Debt Service	647,332
Restricted for Grants	302,296
Unrestricted	(46,054,084)
Total Net Position	<u>\$ 53,861,706</u>

See accompanying notes to the basic financial statements

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

STATEMENT OF ACTIVITIES
For the year ended June 30, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>
Instruction	\$ 69,821,938	\$ -	\$ 9,071,255	\$ (60,750,683)
Support Services	56,965,152	1,230,973	6,733,520	(49,000,659)
Enterprise and Community Services	5,788,134	422,693	2,977,895	(2,387,546)
Interest on Long-Term Debt	<u>7,406,931</u>	<u>-</u>	<u>-</u>	<u>(7,406,931)</u>
Total Governmental Activities	<u>\$ 139,982,155</u>	<u>\$ 1,653,666</u>	<u>\$ 18,782,670</u>	<u>(119,545,819)</u>
General Revenues:				
				46,270,516
				15,839,087
				43,651,158
				1,341,191
				1,401,635
				1,055,581
				2,284,001
				<u>3,650</u>
				<u>111,846,819</u>
				(7,699,000)
				<u>61,560,706</u>
				<u>\$ 53,861,706</u>

See accompanying notes to the basic financial statements

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2025

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS					
Cash & Cash Equivalents	\$ 17,222,321	\$ -	\$ 1,419,513	\$ -	\$ 18,641,834
Receivables:					
Accounts/Grants	1,227,746	4,299,328	201,409	-	5,728,483
Intergovernmental	638,506	-	-	-	638,506
Property Taxes	1,059,230	-	352,860	-	1,412,090
Due from Other Funds	2,202,639	-	-	-	2,202,639
Inventory	-	211,510	-	-	211,510
Total Assets	\$ 22,350,442	\$ 4,510,838	\$ 1,973,782	\$ -	\$ 28,835,062
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 872,276	\$ 377,860	\$ -	\$ -	\$ 1,250,136
Accrued Salaries and Benefits	2,729,052	-	-	-	2,729,052
Other Current Liabilities	253	-	-	-	253
Due to Other Funds	-	2,202,639	-	-	2,202,639
Total Liabilities	3,601,581	2,580,499	-	-	6,182,080
Deferred Inflows of Resources:					
Unavailable Revenue-Property Taxes	832,560	-	275,444	-	1,108,004
Fund Balances (Deficit):					
Nonspendable	-	211,510	-	-	211,510
Restricted	-	302,296	647,332	-	949,628
Committed	7,295,735	1,416,533	-	-	8,712,268
Assigned	-	-	1,051,006	-	1,051,006
Unassigned	10,620,566	-	-	-	10,620,566
Total Fund Balances	17,916,301	1,930,339	1,698,338	-	21,544,978
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 22,350,442	\$ 4,510,838	\$ 1,973,782	\$ -	\$ 28,835,062

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, 2025

TOTAL FUND BALANCES-GOVERNMENTAL FUNDS \$ 21,544,978

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

Cost	\$ 391,467,566	
Accumulated Depreciation	<u>(93,150,992)</u>	298,316,574

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. 1,108,004

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. 7,856,179

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	(78,528,533)	
Deferred Pension Related Inflows - PERS	(9,414,509)	
Deferred Pension Related Outflows - PERS	35,158,130	
Net OPEB Asset - RHIA	1,501,885	
OPEB Related Inflows - Health Insurance	(2,017,023)	
Net OPEB Liability - Health Insurance	(4,193,115)	
OPEB Related Outflows - Health Insurance	292,186	
OPEB Related Outflows - RHIA	42,406	
OPEB Related Inflows - RHIA	<u>(82,062)</u>	(57,240,635)

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	(251,927)	
Accrued Vacation payable	(10,010,762)	
Bond Interest payable	(336,999)	
Premium on bonds payable	(26,241,899)	
Pension obligation bonds payable	(7,630,000)	
General obligation bonds payable	<u>(174,358,471)</u>	(218,830,058)

Right-to-use assets are not financial resources and therefore are not reported in the governmental funds

Leases Right-to-Use, Net	1,107,071	
SBITA Right-to-Use, Net	<u>441,754</u>	1,548,825

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	(116,402)	
SBITA Payable	<u>(325,759)</u>	(442,161)

TOTAL NET POSITION \$ 53,861,706

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, 2025

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES					
Local Sources	\$ 49,969,005	\$ 2,772,772	\$ 18,831,103	\$ -	\$ 71,572,880
Intermediate Sources	1,049,422	5,736	423	-	1,055,581
State Sources	45,884,522	10,714,989	-	-	56,599,511
Federal Sources	373,507	6,182,946	-	-	6,556,453
Total Revenues	97,276,456	19,676,443	18,831,526	-	135,784,425
EXPENDITURES					
Current:					
Instruction	52,669,578	9,960,185	-	-	62,629,763
Support Services	43,098,082	6,796,469	-	-	49,894,551
Enterprise and Community Services	379,451	4,812,463	-	-	5,191,914
Facilities Acquisition and Construction	-	376,521	-	484	377,005
Debt Service	78,826	-	18,899,430	-	18,978,256
Total Expenditures	96,225,937	21,945,638	18,899,430	484	137,071,489
Revenues over (under) expenditures	1,050,519	(2,269,195)	(67,904)	(484)	(1,287,064)
Other Financing Sources, (Uses):					
SBITAs	361,632	-	-	-	361,632
Proceeds from Sale of Assets	3,100	550	-	-	3,650
Transfers In	-	3,306,317	-	-	3,306,317
Transfers Out	(2,885,565)	(420,751)	-	-	(3,306,316)
Total other financing sources (Uses)	(2,520,833)	2,886,116	-	-	365,283
Net Change in Fund Balance	(1,470,314)	616,921	(67,904)	(484)	(921,781)
Fund Balance, Beginning	19,386,615	1,313,418	1,766,242	484	22,466,759
Fund Balance, Ending	<u>\$ 17,916,301</u>	<u>\$ 1,930,339</u>	<u>\$ 1,698,338</u>	<u>\$ -</u>	<u>\$ 21,544,978</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, 2025**

TOTAL NET CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS \$ (921,781)

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	\$ 773,851	
Less current year depreciation	<u>(11,426,127)</u>	(10,652,276)

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.

Principal Payments on Long-Term-Debt	9,095,374	
Changes in Accrued Compensated Absences	<u>(1,599,258)</u>	7,496,116

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		112,805
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Change in net OPEB obligation - RHIA		257,722
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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. (5,240,798)

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		15,647
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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. 97,779

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. (111,005)

Payment on Lease and SBITA Liability decreases liabilities in the Statement of Net Position.

Payments on lease liability		205,253
Payments on subscription liability		252,818

Amortization Expense increases the expenses on the Statement of Activities.

Lease Amortization Expense		(1,022,836)
Subscription Amortization Expense		<u>(207,052)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ (7,699,000)</u>
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See accompanying notes to the basic financial statements

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

STATEMENT OF NET POSITION - PROPRIETARY FUND
June 30, 2025

INTERNAL SERVICE FUND

ASSETS	
Cash and Cash Equivalents	\$ 7,861,483
TOTAL ASSETS	<u>7,861,483</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	<u>5,304</u>
TOTAL LIABILITIES	<u>5,304</u>
NET POSITION	
Unrestricted	<u>7,856,179</u>
TOTAL NET POSITION	<u><u>\$ 7,856,179</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, 2025

INTERNAL SERVICE FUND

OPERATING REVENUES	
Charges for services	\$ 15,500,220
TOTAL OPERATING REVENUES	<u>15,500,220</u>
OPERATING EXPENSES	
Support Services	<u>15,611,225</u>
TOTAL OPERATING EXPENSES	<u>15,611,225</u>
CHANGE IN NET POSITION	(111,005)
NET POSITION - BEGINNING	<u>7,967,184</u>
NET POSITION - ENDING	<u><u>\$ 7,856,179</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, 2025

INTERNAL SERVICE FUND

CASH FLOWS FROM OPERATING ACTIVITIES	
Received for services	\$ 15,500,220
Payments for goods and services	<u>(15,617,377)</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>(117,157)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(117,157)
CASH AND CASH EQUIVALENTS, BEGINNING	<u>7,978,640</u>
CASH AND CASH EQUIVALENTS, ENDING	<u><u>\$ 7,861,483</u></u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:	
Operating Income	\$ (111,005)
Adjustments to Reconcile Operating Loss to Net Cash Used By Operating Activities:	
Increase (decrease) in Accounts Payable	<u>(6,152)</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u><u>\$ (117,157)</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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. THE FINANCIAL REPORTING ENTITY

Corvallis School District 509J (the District) is a municipal corporation governed by an elected Board of Directors. The Superintendent is approved by the Board. The daily functioning of the District is under the supervision of the Superintendent. As required by generally accepted accounting principles in the United States of America, all activities of the District have been included in these basic financial statements.

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

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

B. GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All direct expenses are reported by function in the Statement of Activities. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The accounts are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Net position is reported as restricted when constraints placed on net position use are either externally restricted, imposed by creditors, or through constitutional provisions or enabling resolutions.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The proprietary fund (internal service) 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. This fund is closed as of June 30, 2025.

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.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

FUND BALANCE

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

- Nonspendable represents amounts that are not in a spendable form. The nonspendable fund balance represents inventories.
- Restricted represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed represents amounts that can be used only for specific purposes determined by a formal action or a formally signed resolution by the school board. The Board of Directors is the highest level decision making authority. The formal action may be performed at any time and consists of an affirmative vote of the majority of the board to approve, modify or rescind a motion to commit funds.
- Assigned represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. Authority to classify portions of ending fund balance as assigned is granted to the Superintendent and the Finance and Operations Director.
- Unassigned is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

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

The District has adopted Board Policy DA: Fiscal Policies, which guides the budget to create sufficient fund balances to provide sustainable 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

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, 2025, 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, 2025, 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, 2025 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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

COMPENSATED ABSENCES

The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, two types of leave qualifies for liability recognition for compensated absences – vacation leave and sick leave. The liability for compensated absences is reported as incurred in the government-wide financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable. Vacation time is accrued as it is paid out upon separation from employment. While sick time is not paid out, an estimated value of sick leave that will be used by employees is accrued in the liability for compensated absences.

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

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

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.

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

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, 2025, combined bank balances totaled \$9,875,779, 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, 2025. 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, 2025, the fair value of the position in the LGIP is 100.49% 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, 2025, 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, 2025, 82% 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, 2025, the District appeared to be in compliance with all percentage restrictions.

Cash and Investments at June 30, 2025 (recorded at fair value) consisted of:

Deposits with Financial Institutions	2025
Demand Deposits	\$ 9,325,456
Investments	17,177,861
Total	26,503,317

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	\$ 14,169,911	\$14,169,911	\$ -	\$ -
U.S. Government Agency Securities	3,007,950	3,007,950	-	-
Total	\$ 17,177,861	\$17,177,861	\$ -	\$ -

NOTE 5. INTERFUND ACTIVITY

The composition of interfund balances and transfers were as follows:

	Receivable	Payable	Transfers In	Transfers Out
General	\$ 2,202,639	\$ -	\$ -	\$ 2,885,565
Special Revenue Fund	-	2,202,639	3,306,317	420,751
	\$ 2,202,639	\$ 2,202,639	\$ 3,306,317	\$ 3,306,316

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.

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.

Changes in general and pension obligation bonds outstanding are as follows:

	Interest Rates	Original Issue	Outstanding June 30, 2024	Issued	Matured and Redeemed	Outstanding June 30, 2025	Due Within One Year
Bonds Payable							
<i>General Obligation Bonds</i>							
Series 2018 A&B	5.00%	\$ 159,999,046	\$ 143,833,119	\$ -	\$ (4,759,648)	\$ 139,073,471	\$ 5,343,207
Series 2020	3.38% - 5.00%	39,915,000	36,895,000	-	(1,610,000)	35,285,000	1,755,000
<i>Limited Tax Pension Obligations</i>							
OSBA 2002	2.06-6.1%	24,299,733	10,235,000	-	(2,605,000)	7,630,000	2,900,000
Finance Purchase							
Capital Leases			372,653	-	(120,726)	251,927	43,744
			191,335,772	-	(9,095,374)	182,240,398	10,041,951
Premium Related to Bond							
2018 Premium			20,089,650	-	(1,434,975)	18,654,675	1,434,975
2020 Premium			8,170,857		(583,633)	7,587,224	583,633
Compensated Absences*			8,411,504	-	1,599,258	10,010,762	2,827,690
Total Long Term Obligations			\$ 228,007,783	\$ -	\$ (9,514,724)	\$ 218,493,059	\$ 14,888,249

* - The change in compensated absences above is a net change for the year

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

NOTE 7. LONG-TERM OBLIGATIONS – CONTINUED

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
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	11,305,000	6,792,800	18,097,800
2031-35	73,545,000	24,686,100	98,231,100
2036-38	54,837,027	6,479,023	61,316,050
	<u>\$ 181,988,471</u>	<u>\$ 71,686,687</u>	<u>\$ 253,675,158</u>

FINANCED PURCHASES

The District has 6 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 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.

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

NOTE 7. LONG-TERM OBLIGATIONS - CONTINUED

FINANCED PURCHASES - CONTINUED

Changes in financed purchases outstanding are as follows:

	Interest Rates	Original Issue	Outstanding July 1, 2024	Issued	Matured and Redeemed	Outstanding June 30, 2025	Due Within One Year
2018 Financed Purchase (OCPC)	3.35%	\$ 104,000	\$ 45,748	\$ -	\$ (10,878)	\$ 34,870	\$ 11,243
2019 Financed Purchase (OCPC)	5.60%	80,000	45,416	-	(8,121)	37,295	8,576
2020 Financed Purchase (OCPC)	5.60%	120,000	90,582	-	(10,924)	79,658	11,536
2020 Financed Purchase (US Bank)	4.56%	259,124	56,645	-	(56,645)	-	-
2021 Financed Purchase (Apple)	1.25%	88,780	22,331	-	(22,331)	-	-
2022 Financed Purchase (OCPC)	4.75%	134,000	111,931	-	(11,827)	100,104	12,389
Total		<u>\$ 785,904</u>	<u>\$ 372,653</u>	<u>\$ -</u>	<u>\$ (120,726)</u>	<u>\$ 251,927</u>	<u>\$ 43,744</u>

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

Fiscal Year Ending June 30	Principal	Interest	Total Requirements
2026	43,744	12,472	56,216
2027	45,834	10,381	56,215
2028	48,028	8,186	56,214
2029	37,923	5,883	43,806
2030	29,261	3,880	33,141
2031-32	47,137	3,146	50,283
	<u>\$ 251,927</u>	<u>\$ 43,948</u>	<u>\$ 295,875</u>

LEASE LIABILITY

The financial statements follow 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 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 06/30/2025, the value of the lease liability is \$0. 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 06/30/2025 of \$1,210,290 with accumulated amortization of \$857,288 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 06/30/2025, the value of the lease liability is \$0. 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 \$38,306 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

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 06/30/2025, the value of the lease liability is \$23,109. 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 \$62,883 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 06/30/2025, the value of the lease liability is \$93,293. 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 06/30/2025 of \$1,441,540 with accumulated amortization of \$840,898 is included with Computer Equipment on the Lease Class activities table found below.

		<u>Outstanding</u> <u>7/1/2024</u>		<u>Matured and</u> <u>Redeemed</u>		<u>Outstanding</u> <u>6/30/2025</u>	<u>Due Within</u> <u>One Year *</u>
Computer Equipment							
Insight Schedule No. 10	\$	13,666	\$	13,666	\$	-	-
Insight Schedule No. 6		182,808		89,515		93,293	-
Insight Schedule No. 8		79,918		79,918		-	-
Insight Schedule No. 9		<u>45,263</u>		<u>22,154</u>		<u>23,109</u>	<u>-</u>
Equipment Subtotal		<u>321,655</u>		<u>205,253</u>		<u>116,402</u>	<u>-</u>
Total Lease Liability	\$	<u>321,655</u>	\$	<u>205,253</u>	\$	<u>116,402</u>	<u>-</u>

* The School District paid to June 30, 2026.

Principal Interest to Maturity

Governmental Activities

Total

Fiscal Year Ending	Principal Payments	Interest Payments
<u>June 30,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>
2027	\$ 116,402	\$ 4,933
	<u>\$ 116,402</u>	<u>\$ 4,933</u>

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

NOTE 7. LONG-TERM OBLIGATIONS – CONTINUED

SUBSCRIPTIONS PAYABLE (GASB 96)

The financial statements follow 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. The subscription has an interest rate of 2.0240%. The value of the right to use asset as of 06/30/2025 of \$20,002 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 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 06/30/2025, 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 \$2,750. The subscription has an interest rate of 2.1840%. The value of the right to use asset as of 06/30/2025 of \$10,979 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 36-month subscription for the use of Frontline - Time & Attendance. An initial subscription liability was recorded in the amount of \$50,368. As of 06/30/2025, 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 \$16,335. The subscription has an interest rate of 2.1840%. The value of the right to use asset as of 06/30/2025 of \$57,493 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 06/30/2025, the value of the subscription liability is \$12,694, and the value of the short-term subscription liability is \$12,694. 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 06/30/2025 of \$48,513 with accumulated amortization of \$22,909 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 06/30/2025, the value of the subscription liability is \$84,386, 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 06/30/2025 of \$138,671 with accumulated amortization of \$53,335 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 06/30/2025, 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 \$37,427 with accumulated amortization of \$67,878 is included with Software on the Subscription Class activities table found below.

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

NOTE 7. LONG-TERM OBLIGATIONS – CONTINUED

SUBSCRIPTIONS PAYABLE (GASB 96) - CONTINUED

On 01/01/2025, Corvallis School District No. 509J (Benton County), OR entered into a 36 month subscription for the use of Abre. An initial subscription liability was recorded in the amount of \$176,652. As of 06/30/2025, the value of the subscription liability is \$116,412, and the value of the short-term subscription liability is \$57,538. Corvallis School District No. 509J (Benton County), OR is required to make annual fixed payments of \$60,240. The subscription has an interest rate of 2.3210%. The value of the right to use asset as of 06/30/2025 of \$179,277 with accumulated amortization of \$29,879 is included with Software on the Subscription Class activities table found below.

On 07/01/2024, Corvallis School District No. 509J (Benton County), OR entered into a 36 month subscription for the use of Allovue. An initial subscription liability was recorded in the amount of \$113,728. As of 06/30/2025, the value of the subscription liability is \$74,840, and the value of the short-term subscription liability is \$36,855. Corvallis School District No. 509J (Benton County), OR is required to make annual fixed payments of \$39,150. The subscription has an interest rate of 3.0670%. The value of the right to use asset as of 06/30/2025 of \$127,478 with accumulated amortization of \$42,493 is included with Software on the Subscription Class activities table found below.

On 09/01/2024, Corvallis School District No. 509J (Benton County), OR entered into a 72 month subscription for the use of Bid Ideas Learning Oregon Algebra 2. An initial subscription liability was recorded in the amount of \$32,894. As of 06/30/2025, the value of the subscription liability is \$0, and the value of the short-term subscription liability is \$0. Corvallis School District No. 509J (Benton County), OR is required to make one-time fixed payments of \$32,894. The subscription has an interest rate of 0.0000%. The value of the right to use asset as of 06/30/2025 of \$32,894 with accumulated amortization of \$4,569 is included with Software on the Subscription Class activities table found below.

On 02/01/2025, Corvallis School District No. 509J (Benton County), OR entered into a 24 month subscription for the use of Ellevation. An initial subscription liability was recorded in the amount of \$19,110. As of 06/30/2025, the value of the subscription liability is \$0, and the value of the short-term subscription liability is \$0. Corvallis School District No. 509J (Benton County), OR is required to make one-time fixed payments of \$19,110. The subscription has an interest rate of 0.0000%. The value of the right to use asset as of 06/30/2025 of \$19,110 with accumulated amortization of \$3,981 is included with Software on the Subscription Class activities table found below.

On 09/01/2024, Corvallis School District No. 509J (Benton County), OR entered into a 72 month subscription for the use of MyMathLab. An initial subscription liability was recorded in the amount of \$19,248. As of 06/30/2025, the value of the subscription liability is \$0, and the value of the short-term subscription liability is \$0. Corvallis School District No. 509J (Benton County), OR is required to make one-time fixed payments of \$19,248. The subscription has an interest rate of 0.0000%. The value of the right to use asset as of 06/30/2025 of \$19,248 with accumulated amortization of \$2,673 is included with Software on the Subscription Class activities table found below.

	Balance as of July 1, 2024	Additions	Reductions	Balance as of June 30, 2025	Due Within One Year
Subscription Liability					
Software Subscription					
Abre	\$ -	\$ 176,652	\$ 60,240	\$ 116,412	\$ 57,538
Allovue	-	113,728	38,888	74,840	36,855
Bid Ideas Learning	-	32,894	32,894	-	-
DebtBook	24,113	-	11,419	12,694	12,694
Ellevation	-	19,110	19,110	-	-
Frontline - School Administration Software	2,967	-	2,967	-	-
Frontline - Time & Attendance	17,625	-	17,625	-	-
Google Workspace Edu Plus	73,818	-	36,391	37,427	37,427
MyMath Lab	-	19,248	19,248	-	-
Securly	82,047	-	(2,339)	84,386	41,600
Total Software Subscription Liability	200,570	361,632	236,443	325,759	186,114
Total Subscription Liability	\$ 200,570	\$ 361,632	\$ 236,443	\$ 325,759	\$ 186,114

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

NOTE 7. LONG-TERM OBLIGATIONS – CONTINUED

SUBSCRIPTIONS PAYABLE (GASB 96) - CONTINUED

Fiscal Year	Principal Payments	Interest Payments	Total Payments
2026	186,114	8,775	194,889
2027	139,645	3,751	143,396
Total Principal Payments	325,759		
Cumulative Variance as of Fiscal Year-End	-		
Total Remaining Liability	325,759		

NOTE 8. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 occurred as follows:

	Balance July 1, 2024	Adjustments	Additions	Deletions	Balance June 30, 2025
Governmental Activities:					
Capital Assets Not Being Depreciated:					
Construction in Progress	\$ 980,189	\$ (980,189)	\$ -	\$ -	\$ -
Land	2,629,247	-	-	-	2,629,247
Total Capital Assets Not being Depreciated	3,609,436	(980,189)	-	-	2,629,247
Capital Assets Being Depreciated:					
Buildings and Improvement	356,735,591	24,835,950	494,442	(79,839)	381,986,144
Vehicles and Equipment	7,275,555	(615,945)	279,409	(86,844)	6,852,175
Total Capital Assets Being Depreciated	364,011,146	24,220,005	773,851	(166,683)	388,838,319
Accumulated Depreciation:					
Buildings and Improvement	72,330,902	5,117,682	11,065,700	(79,839)	88,434,445
Vehicles and Equipment	5,258,231	(815,267)	360,427	(86,844)	4,716,547
Total Accumulated Depreciation	77,589,133	4,302,415	11,426,127	(166,683)	93,150,992
Total Capital Assets Being Depreciated	286,422,013				295,687,327
Governmental Activities	<u>\$ 290,031,449</u>				<u>\$ 298,316,574</u>

Deletions were comprised of various capital assets that were fully depreciated, and adjustments relate to updates to the capital asset register. See Note 18.

Current year depreciation expense is allocated to functions as follows:

Instruction	\$ 6,079,159
Support Services	4,843,015
Community Services	503,953
	<u>\$ 11,426,127</u>

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

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, 2025			
Asset Class	Lease Asset Value	Accumulated Amortization	Net Value
Computer Equipment	\$ 4,223,531	\$ 3,116,459	\$ 1,107,071
Total	\$ 4,223,531	\$ 3,116,459	\$ 1,107,071

Changes in Right-to-Use Asset				
Lease Assets	Balance at July 1, 2024	Additions	Reductions	Balance at June 30, 2025
Computer Equipment	\$ 4,223,531	\$ -	\$ -	\$ 4,223,531
Accumulated Amortization Computer Equipment	(2,093,624)	(1,022,836)	-	(3,116,460)
Total Lease Assets, Net	\$ 2,129,907			\$ 1,107,071

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

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			Balance as of June 30, 2025
	1, 2024	Additions	Reductions	
Subscription Assets				
Software Subscription				
Abre	\$ -	\$ 179,277	\$ -	\$ 179,277
Allovue	-	127,478	-	127,478
Bid Ideas Learning	-	32,894	-	32,894
Debtbook	48,513	-	-	48,513
Ellevation	-	19,110	-	19,110
Frontline - School Administration Software	10,979	-	(10,979)	-
Frontline - Time & Attendance	57,493	-	(57,493)	-
Google Workspace Edu Plus	104,279	-	-	104,279
Lightspeed Classroom Management	75,525	-	(75,525)	-
MyMathLab	-	19,248	-	19,248
Securly	138,671	-	-	138,671
Seesaw - Learning Platform	20,002	-	(20,002)	-
Total Software Subscription Assets	455,462	378,007	(163,999)	669,470
Total Subscription Assets	455,462	378,007	(163,999)	669,470
Subscription Accumulated Amortization				
Software Subscription				
Abre	-	29,879	-	29,879
Allovue	-	42,493	-	42,493
Bid Ideas Learning	-	4,569	-	4,569
Debtbook	6,738	16,171	-	22,909
Ellevation	-	3,981	-	3,981
Frontline - School Administration Software	7,320	3,660	(10,980)	-
Frontline - Time & Attendance	38,328	19,164	(57,492)	-
Google Workspace Edu Plus	33,118	34,760	-	67,878
Lightspeed Classroom Management	70,712	4,812	(75,525)	(1)
MyMathLab	-	2,673	-	2,673
Securly	10,667	42,668	-	53,335
Seesaw - Learning Platform	17,780	2,222	(20,002)	-
Total Software Subscription Accumulated Amortization	184,663	207,052	(163,999)	227,716
Total Subscription Accumulated Amortization	184,663	207,052	(163,999)	227,716
Total Unallocated Subscription Assets, Net	<u>\$ 270,799</u>			<u>\$ 441,754</u>

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.

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

NOTE 11. COMMITMENTS AND CONTINGENCIES (CONTINUED)

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

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/2024-ACFR.pdf>

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

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
 - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.
 - ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
 - member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,
 - member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
 - iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

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

NOTE 12. DEFINED BENEFIT PENSION PLAN - CONTINUED

- iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
 - i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:
Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement. Under House Bill (HB) 2283, passed during the 2023 legislative session and effective January 1, 2024, if a member has established retirement eligibility under the police and fire classification, they retain that eligibility even if they perform service thereafter as other than police and fire. Under HB 4045, passed during the 2024 legislative session and effective January 1, 2025, normal retirement age for police and fire members will be lowered to age 55 or age 53 with 25 years of retirement credit.
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. Disability benefits continue until the member is no longer disabled or otherwise no longer qualifies for benefits, reaches normal retirement age, or dies.
 - iv. **Benefit Changes After Retirement.** Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living changes (COLA), starting with the monthly benefits received or entitled to be received on August 1. The COLA is capped at 2.0 percent

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, 2025 were \$10,832,399, excluding amounts to fund employer specific liabilities. In addition, approximately \$3,292,522 in employee contributions were paid or picked up by the District in 2024-2025.

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

NOTE 12. DEFINED BENEFIT PENSION PLAN - CONTINUED

Pension Asset or Liability – At June 30, 2025, the District reported a net pension liability of \$78,528,533 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2022. 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, 2024 and 2023, the District’s proportion was 0.35 percent and 0.32 percent, respectively. Pension expense for the year ended June 30, 2025 was \$5,240,798.

The rates in effect for the year ended June 30, 2025 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	\$ 4,652,089	\$ 187,422
Changes in assumptions	7,895,284	10,115
Net difference between projected and actual earnings on pension plan investments	4,988,758	-
Net changes in proportionate share	6,789,600	3,369,661
Differences between District contributions and proportionate share of contributions	-	5,847,311
Subtotal - Amortized Deferrals (below)	24,325,731	9,414,509
District contributions subsequent to measurement date	10,832,399	-
Deferred outflow (inflow) of resources	\$ 35,158,130	\$ 9,414,509

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, 2026.

Subtotal amounts related to pension as deferred outflows of resources \$24,325,731 and deferred inflows of resources, (\$9,414,509), net to \$14,911,222 and will be recognized in pension expense as follows:

Year ending June 30,	Amount
2025	\$ (279,874)
2026	8,221,609
2027	3,856,545
2028	2,446,351
2029	666,591
Thereafter	-
Total	\$ 14,911,222

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf>

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

NOTE 12. DEFINED BENEFIT PENSION PLAN - CONTINUED

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.

Actuarial Methods and Assumptions:

Valuation date	December 31, 2022
Measurement Date	June 30, 2024
Experience Study Report	2022, Published July 24, 2023
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
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 2022 Experience Study, which is reviewed for the four-year period ending December 31, 2022.

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

NOTE 12. DEFINED BENEFIT PENSION PLAN - CONTINUED

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	20.0%	30.0%	25.0%
Public Equity	22.5%	32.5%	27.5%
Real Estate	7.5%	17.5%	12.5%
Private Equity	15.0%	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, 2024 PERS ACFR; p. 116)

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.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
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, 2024 PERS ACFR; p. 88)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2024 and 2023 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.

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

NOTE 12. DEFINED BENEFIT PENSION PLAN - CONTINUED

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

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	\$ 123,875,571	\$ 78,528,533	\$40,548,172

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, 2024, 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.

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

NOTE 12. DEFINED BENEFIT PENSION PLAN - CONTINUED

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, 2025.

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>

13. OTHER POST-EMPLOYMENT BENEFIT PLAN - RHIA

Plan Description:

As a member of Oregon Public Employees Retirement System (OPERS) the District contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

Funding Policy:

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 5.00% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2025. 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, 2025, the District reported a net OPEB asset of \$1,501,885 for its proportionate share of the net OPEB asset. The OPEB asset was measured as of June 30, 2024, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2022. 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, 2024 and 2023, the District's proportion was 0.37 percent and 0.37 percent, respectively. OPEB income for the year ended June 30, 2025, was \$257,722.

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

13. OTHER POST-EMPLOYMENT BENEFIT PLAN – RHIA (CONTINUED)

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	(178,559)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	(78,345)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
Employer's Total OPEB Expense/(Income)	\$ (256,904)

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 29,374
Changes in assumptions	-	18,997
Net difference between projected and actual earnings on pension plan investments	42,406	-
Net changes in proportionate share		33,691
Differences between District contributions and proportionate share of contributions	-	-
Subtotal - Amortized deferrals (below)	42,406	82,062
District contributions subsequent to measurement date	-	-
Deferred outflow (inflow) of resources	\$ 42,406	\$ 82,062

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, 2026.

Subtotal amounts related to OPEB as deferred outflows of resources, \$42,406 and deferred inflows of resources, (\$82,062), net to (\$39,656) and will be recognized in OPEB expense as follows:

Year ending June 30,	Amount
2025	\$ (118,139)
2026	50,644
2027	22,942
2028	4,897
2029	-
Thereafter	-
Total	\$ (39,656)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf>

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

13. OTHER POST-EMPLOYMENT BENEFIT PLAN – RHIA (CONTINUED)

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2022
Measurement Date	June 30, 2024
Experience Study Report	2022, Published July 24, 2023
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: 25%; 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 2022 Experience Study, which is reviewed for the four-year period ending December 31, 2022.

Discount Rate:

The discount rate used to measure the total OPEB asset as of the measurement date of June 30, 2024 and 2023, was 6.90 percent, for both years. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB asset.

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

13. OTHER POST-EMPLOYMENT BENEFIT PLAN – RHIA (CONTINUED)

Long-Term Expected Rate of Return:

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

Asset Class	Target Allocation	Compound Annual (Geometric) Return
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, 2024 PERS ACFR; p. 88)

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 (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net OPEB asset	\$ (1,390,289)	\$ (1,501,885)	\$ (1,597,972)

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2024, 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

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, 2024, the following employees were covered by the benefit terms:

Participant Counts	Total
Number of Active Participants	757
Number of Inactive Participants	21
Total Number of Participants	778

The District’s total OPEB liability in the July 1, 2024 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, 2024
Actuarial Cost Method	Entry Age Normal, level percent of salary
Investment return assumption (Interest Discount)	The 5.25% 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, 2024	\$	4,720,523
Changes for the year:		
Service Cost		386,244
Interest		189,054
Changes of Benefit Terms		-
Differences between expected and actual experience		209,295
Changes of assumptions or other inputs		(1,181,342)
Benefit Payments		(130,659)
Net Changes		<u>(527,408)</u>
Total OPEB Liability at June 30, 2025	\$	<u>4,193,115</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 4.25%	Current Discount Rate 5.25%	1% Increase 6.25%
Total OPEB Liability	\$ 4,522,887	\$ 4,193,115	\$ 3,885,578

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 2.50%	Current Trend Rate 3.50%	1% Increase 4.50%
Total OPEB Liability	\$ 3,699,060	\$ 4,193,115	\$ 4,781,957

For the year ended June 30, 2025, the District recognized OPEB income for Health Insurance of \$112,805. At June 30, 2025, the District reported deferred outflows and deferred inflows of resources related to OPEB for Health Insurance from the following sources:

	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ 183,133	\$ 322,650
Changes in assumptions	109,053	1,694,373
Total as of June 30, 2025	<u>\$ 292,186</u>	<u>\$ 2,017,023</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 \$292,186 and deferred inflows of resources, (\$2,017,023) net to (\$1,724,837) and will be recognized in OPEB expense as follows:

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

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

Year ended <u>June 30</u>	Annual <u>Recognition</u>
2026	\$ (265,757)
2027	(374,810)
2028	(374,814)
2029	(265,442)
2030	(201,003)
Thereafter	<u>(243,011)</u>
Total	<u>(1,724,837)</u>

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 5.25% per year; (b) an inflation rate of 2.5% per year; (c) a payroll increase of 3.5% per year; (d) demographic assumptions based on Oregon PERS valuation assumptions as of October 1, 2024.

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

NOTE 16. TAX ABATEMENTS

As of June 30, 2025, the District had tax abatements through two state allowed programs: Housing Authority property and Enterprise Zone that impacted their levied taxes and require disclosure under GASB 77.

Housing Authority Property (ORS 307.092):

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

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

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, 2025, the Corvallis School District had abated property taxes totaling \$136,113 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, 2025 are as follows:

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
Fund Balances:					
Nonspendable:					
Food Service	\$ -	\$ 211,510	\$ -	\$ -	\$ 211,510
Restricted for:					
Debt Service	-	-	647,332	-	647,332
School Facilities	-	61,995	-	-	61,995
Food Service	-	192,085	-	-	192,085
Grant Programs	-	48,216	-	-	48,216
Committed to:					
Contingency Reserve	2,431,911	-	-	-	2,431,911
Rainy Day Reserve	4,863,824	-	-	-	4,863,824
Special Programs	-	720,485	-	-	720,485
Student Body Activities	-	696,048	-	-	696,048
Assigned to:					
Debt Service	-	-	1,051,006	-	1,051,006
Unassigned	10,620,566	-	-	-	10,620,566
Total Fund Balances	\$ 17,916,301	\$ 1,930,339	\$ 1,698,338	\$ -	\$ 21,544,978

NOTE 18. ADJUSTMENT OF BEGINNING BALANCES

During the current year, the District implemented GASB Statement No. 101, *Compensated Absences*. In addition to the value of unused vacation time owed to employees upon separation of employment, the District now recognizes an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absences. The effects of the change in accounting principle are summarized below in the “Restatement – GASB 101 implementation” column in the table below.

An adjustment to capital assets was made to reflect updates to the District’s capital asset register. Total capital assets were increased by \$24,220,005 and the related accumulated depreciation was increased by \$4,302,415, resulting in a prior period adjustment of (\$18,937,401) recorded in the Statement of Activities.

	6/30/2024 Net Position As Previously Reported	Restatement - Gasb101 Implementation	Prior Period Adjustment Capital Assets	6/30/2024 Net Position As Restated
Government-Wide				
Governmental Activities	<u>\$50,784,651</u>	<u>\$ (8,161,346)</u>	<u>\$ 18,937,401</u>	<u>\$61,560,706</u>

Required Supplementary Information

Notes

1. No budgetary expenditures were in excess of appropriations during the year.
2. The budgetary basis of accounting for all funds is modified accrual, 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, 2025

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
2025	0.35 %	\$ 78,528,533	\$ 55,196,181	142.3 %	79.3 %
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

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
2025	\$ 10,832,399	\$ 10,832,399	\$ -	\$ 56,857,600	19.1 %
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

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, 2025

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
2025	0.37183 %	\$ 1,501,885	\$ 55,196,181	2.72 %	220.6 %
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

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
2025	\$ N/A	\$ N/A	\$ N/A	\$ 56,857,600	N/A %
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. 47).

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POST EMPLOYMENT BENEFITS
June 30, 2025

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
2025	\$ 4,720,523	\$ 386,244	\$ 189,054	\$ 209,295	\$ (1,181,342)	\$ (130,659)	\$ 4,193,115	\$ 56,064,909	7.48%
2024	4,376,712	373,183	174,302	-	-	(203,674)	4,720,523	58,666,977	8.05%
2023	4,649,602	364,422	172,449	(299,435)	(336,534)	(173,792)	4,376,712	56,958,230	7.68%
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, 2025

	<u>GENERAL FUND</u>			VARIANCE FROM FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
REVENUES				
Local Sources	\$ 48,333,299	\$ 48,333,299	\$ 49,969,005	\$ 1,635,706
Intermediate Sources	882,413	882,413	1,049,422	167,009
State Sources	46,073,724	46,073,724	45,884,522	(189,202)
Federal Sources	140,000	140,000	373,507	233,507
Other Sources	17,043,343	17,043,343	-	(17,043,343)
Total Revenues	112,472,779	112,472,779	97,276,456	1,847,020
EXPENDITURES				
Instruction	54,002,539	54,092,539 (1)	52,669,578	1,422,961
Support Services	43,355,657	43,355,657 (1)	43,098,082	257,575
Enterprise and Community Services	282,193	382,193 (1)	379,451	2,742
Debt Service	526,506	526,506 (1)	78,826	447,680
Contingency	7,157,208	7,810,480 (1)	-	7,810,480
Total Expenditures	105,324,103	106,167,375	96,225,937	9,941,438
Excess of Revenues Over, (Under) Expenditures	7,148,676	6,305,404	1,050,519	11,788,458
OTHER FINANCING SOURCES, (USES)				
SBITAs	-	-	361,632	361,632
Proceeds from Sale of Assets	-	-	3,100	3,100
Transfers Out	(2,377,204)	(3,877,204) (1)	(2,885,565)	991,639
Total Other Financing Sources, (Uses)	(2,377,204)	(3,877,204)	(2,520,833)	1,356,371
Net Change in Fund Balance	4,771,472	2,428,200	(1,470,314)	13,144,829
Beginning Fund Balance	17,043,343	19,386,615	19,386,615	-
Ending Fund Balance	\$ 21,814,815	\$ 21,814,815	\$ 17,916,301	\$ 13,144,829
(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, 2025

<u>SPECIAL REVENUE FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
REVENUES				
Local Sources	\$ 3,077,381	\$ 3,077,381	\$ 2,772,772	\$ (304,609)
Intermediate Sources	50,000	50,000	5,736	(44,264)
State Sources	7,939,875	8,201,875	10,714,989	2,513,114
Federal Sources	9,944,905	9,524,905	6,182,946	(3,341,959)
Other Sources	3,449,075	3,449,075	-	(3,449,075)
Total Revenues	<u>24,461,236</u>	<u>24,303,236</u>	<u>19,676,443</u>	<u>(4,626,793)</u>
EXPENDITURES				
Instruction	11,151,200	11,913,200 (1)	9,960,185	1,953,015
Support Services	6,797,058	6,797,058 (1)	6,796,469	589
Enterprise and Community Services	5,347,227	5,847,227 (1)	4,812,463	1,034,764
Facilities Acquisition Construction	445,000	445,000 (1)	376,521	68,479
Contingency	300,000	300,000 (1)	-	300,000
Total Expenditures	<u>24,040,485</u>	<u>25,302,485</u>	<u>21,945,638</u>	<u>3,356,847</u>
Excess of Revenues Over, (Under) Expenditures	420,751	(999,249)	(2,269,195)	(1,269,946)
OTHER FINANCING SOURCES, (USES):				
Proceeds from Sale of Assets	-	-	550	550
Transfers In	1,709,075	3,209,075	3,306,317	97,242
Transfers Out	(420,751)	(500,751) (1)	(420,751)	80,000
Total Other Financing Sources (Uses)	<u>1,288,324</u>	<u>2,708,324</u>	<u>2,886,116</u>	<u>177,792</u>
Net Change in Fund Balance	1,709,075	- 1,709,075	616,921	(1,092,154)
Beginning Fund Balance	<u>1,740,000</u>	<u>1,740,000</u>	<u>1,313,418</u>	<u>(426,582)</u>
Ending Fund Balance	<u>\$ 3,449,075</u>	<u>\$ 3,449,075</u>	<u>\$ 1,930,339</u>	<u>\$ (1,518,736)</u>

(1) Appropriation Level

Supplementary Information

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, 2025

DEBT SERVICE FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
REVENUES				
Local Sources	\$ 18,657,402	\$ 18,657,402	\$ 18,831,103	\$ 173,701
Intermediate Sources	2,500	2,500	423	(2,077)
Total Revenues	<u>18,659,902</u>	<u>18,659,902</u>	<u>18,831,526</u>	<u>171,624</u>
EXPENDITURES				
Debt Service	18,899,431	18,899,431 (1)	18,899,430	1
Contingency	1,509,331	1,509,331 (1)	-	1,509,331
Total Expenditures	<u>20,408,762</u>	<u>20,408,762</u>	<u>18,899,430</u>	<u>1,509,332</u>
Excess of revenues over (under) expenditures	(1,748,860)	(1,748,860)	(67,904)	1,680,956
Beginning Fund Balance	<u>1,748,860</u>	<u>1,748,860</u>	<u>1,766,242</u>	<u>17,382</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,698,338</u>	<u>\$ 1,698,338</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, 2025

CAPITAL PROJECTS FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
EXPENDITURES:				
Facilities Acquisition and Construction	<u>653,150</u>	<u>653,150</u> (1)	<u>484</u>	<u>652,666</u>
Total Expenditures	<u>653,150</u>	<u>653,150</u>	<u>484</u>	<u>652,666</u>
Net Change in Fund Balance	(653,150)	(653,150)	(484)	652,666
Beginning Fund Balance	<u>653,150</u>	<u>653,150</u>	<u>484</u>	<u>(652,666)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Appropriation Level

CORVALLIS SCHOOL DISTRICT 509J

Benton County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

ACTUAL AND BUDGET (BUDGETARY BASIS)

For the year ended June 30, 2025

	<u>INTERNAL SERVICES FUND</u>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
REVENUES				
Local Sources	\$ 13,272,215	\$ 13,272,215	\$ 15,500,220	\$ 2,228,005
Total Revenues	<u>13,272,215</u>	<u>13,272,215</u>	<u>15,500,220</u>	<u>2,228,005</u>
EXPENDITURES				
Support Services	15,611,225	15,611,225 (1)	15,611,225	-
Contingency	<u>3,049,870</u>	<u>3,049,870 (1)</u>	<u>-</u>	<u>3,049,870</u>
Total Expenditures	<u>18,661,095</u>	<u>18,661,095</u>	<u>15,611,225</u>	<u>3,049,870</u>
Excess of Revenues Over, (Under) Expenditures	(5,388,880)	(5,388,880)	(111,005)	5,277,875
OTHER FINANCING SOURCES, (USES):				
Transfers In	<u>1,088,880</u>	<u>1,088,880</u>	<u>-</u>	<u>(1,088,880)</u>
Total Other Financing Sources, (Uses)	<u>1,088,880</u>	<u>1,088,880</u>	<u>-</u>	<u>(1,088,880)</u>
Excess of Revenues Over, (Under) Expenditures	(4,300,000)	(4,300,000)	(111,005)	4,188,995
Beginning Fund Balance	<u>4,300,000</u>	<u>4,300,000</u>	<u>7,967,184</u>	<u>3,667,184</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,856,179</u>	<u>\$ 7,856,179</u>

(1) Appropriation Level

STATISTICAL SECTION

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									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Assets										
Current and other assets	\$ 34,493,906	\$ 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
Capital assets, net of accumulated depreciation	263,865,399	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
Other noncurrent assets	1,501,885	1,346,656	1,076,687	1,146,530	1,294,451	684,131	385,001	-	-	-
Total assets	299,861,190	329,637,420	341,383,877	364,506,025	374,934,545	315,232,697	309,028,254	115,612,072	114,851,601	116,904,293
Deferred Outflows of Resources										
Pension & OPEB related deferrals	35,492,722	24,470,408	27,468,585	28,713,236	32,471,161	23,281,375	24,292,377	16,192,388	26,705,666	5,744,313
Liabilities										
Current liabilities	19,396,107	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
Noncurrent liabilities	286,582,505	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
Total liabilities	305,978,612	290,272,857	304,200,688	300,954,131	343,109,202	275,178,113	276,546,127	88,838,332	99,309,113	73,331,607
Deferred Inflows of Resources										
Pension & OPEB Related Deferrals	11,513,954	13,050,320	21,135,510	34,487,991	7,150,123	7,774,752	5,590,132	2,037,830	1,128,104	4,043,931
Net position										
Net investment in capital assets	97,464,277	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
Restricted	1,501,885	1,701,357	2,801,406	1,393,493	1,739,198	1,566,009	188,636,195	439,878	486,719	557,168
Unrestricted	(45,104,456)	(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)
Total net position	\$ 53,861,706	\$ 50,784,651	\$ 43,516,264	\$ 57,777,139	\$ 57,146,381	\$ 55,561,207	\$ 51,188,497	\$ 40,928,298	\$ 41,120,050	\$ 45,273,069

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									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Program expenses										
Instruction	\$ 69,821,938	\$ 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
Support services	56,965,152	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
Enterprise and community services	5,788,134	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
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Interest on long-term debt	7,406,931	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
Total expenses	139,982,155	126,488,728	144,058,116	118,514,864	113,018,881	104,023,796	94,797,705	88,693,814	82,351,270	85,812,414
Program revenues										
Charges for services										
Instruction	-	-	-	6,225	150	7,965	19,295	15,905	-	-
Support services	1,230,973	964,361	1,160,951	915,014	353,972	847,940	1,196,546	1,221,109	1,351,347	1,345,177
Enterprise and community services	422,693	666,584	1,235,104	1,003,977	64,852	901,919	1,300,642	1,315,083	1,215,381	1,203,177
Operating grants and contributions										
Instruction	9,071,255	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
Support services	6,733,520	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
Enterprise and community services	2,977,895	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
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Total program revenues	20,436,336	22,313,552	18,630,143	12,828,723	9,354,099	8,981,297	10,226,265	8,320,335	7,993,714	8,728,986
Net (expense) revenue	(119,545,819)	(104,175,176)	(125,427,973)	(105,686,141)	(103,664,782)	(95,042,499)	(84,571,440)	(80,373,479)	(74,357,556)	(77,083,428)
General revenues										
Property taxes levied for general purposes	46,270,516	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
Property taxes levied for debt service	15,839,087	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
State school fund for education and support services	43,651,158	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
Common school fund	1,341,191	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
Unrestricted state and local revenue	1,401,635	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
Unrestricted grants and contributions	-	-	3,372,292	4,180,839	3,431,595	685,576	-	-	-	-
Intermediate sources	1,055,581	895,511	976,723	1,248,015	984,943	893,551	1,072,147	862,226	887,162	566,109
Unrealized gain (loss) from investments	-	-	-	-	(3,335,218)	-	-	(19,920)	-	-
Capital lease issuance	-	-	-	519,532	789,813	-	-	-	-	-
Earnings on investments	2,284,001	2,790,880	1,898,635	123,791	3,043,615	5,413,301	6,837,007	740,187	464,778	277,786
Gain on sale of capital assets	3,650	4,850	-	-	-	-	(2,309)	-	-	-
Early retirement liability write off	-	-	-	-	-	-	-	103,299	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Total general revenues	111,846,819	111,443,563	111,167,098	106,316,899	105,249,956	99,415,209	94,831,639	80,181,727	75,353,400	72,553,190
Change in net position	\$ (7,699,000)	\$ 7,268,387	\$ (14,260,875)	\$ 630,758	\$ 1,585,174	\$ 4,372,710	\$ 10,260,199	\$ (191,752)	\$ 995,844	\$ (4,530,238)

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

FUND BALANCES OF GOVERNMENTAL FUNDS
Last ten fiscal years ended June 30
 (accrual basis of accounting)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Fund										
Assigned										
Assigned to operating contingency	\$ 2,431,911	\$ 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
Assigned to rainy day fund	\$ 4,863,823	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
Assigned to unappropriated ending fund balance	\$ 10,620,567	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
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			-	-	-	-	-	-	-	-
Total General Fund balance	<u>17,916,301</u>	<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>
All Other Governmental Funds										
Nonspendable	211,510	357,356	311,210	335,394	301,402	284,419	264,379	212,418	162,892	108,010
Restricted for debt service	647,332	535,315	200,588	246,963	444,747	881,879	988,248	439,878	486,719	557,170
Restricted for school facilities	61,995	144,975	1,127,761	66,899,940	140,231,256	165,325,450	187,262,946	-	-	-
Restricted for special programs	240,301	(325,589)								
Assigned to debt service	1,051,007	1,230,927	1,341,197	1,403,838	1,523,444	78,361	89,096	213,657	3,336,524	2,893,748
Committed to special programs	720,485	431,551	10,722,188	1,263,512	207,279	443,268	1,070,234	984,695	695,376	957,964
Committed to student body activities	696,045	705,609	448,502	439,325	379,155	473,465	463,889	578,531	733,632	797,490
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
Committed to early retirement incentives	-	-	-	-	-	-	-	-	103,299	607,692
Total all other governmental funds balances	<u>3,628,675</u>	<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>
Total fund balances	<u>\$ 21,544,976</u>	<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>

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)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
REVENUES										
Local sources	\$ 71,572,880	\$ 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
Intermediate sources	1,055,581	895,511	976,723	1,248,015	984,943	893,551	1,072,147	862,226	887,162	566,109
State sources	56,599,511	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
Federal sources	6,556,453	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
Total revenues	135,784,425	136,904,428	133,672,620	121,986,381	119,862,244	110,842,584	108,742,021	91,004,490	85,620,557	84,444,737
EXPENDITURES										
Current										
Instruction	62,629,763	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
Support services	49,894,551	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
Enterprise and community services	5,191,914	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
Facilities acquisition and construction	377,005	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
Debt service	18,978,256	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
Total expenditures	137,071,489	143,416,726	195,225,375	196,158,764	190,514,689	138,233,425	107,978,203	89,991,492	86,604,242	83,664,198
Revenues over (under) expenditures	(1,287,064)	(6,512,298)	(61,552,755)	(74,172,383)	(70,652,445)	(27,390,841)	763,818	1,012,998	(983,685)	780,539
OTHER FINANCING SOURCES (USES)										
Loss on Sale of Investments	-	-	-	-	(3,335,218)	-	-	-	-	-
Capital lease/SPITAs	361,632	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	3,306,317	1,475,350	1,488,294	-	-	-	-	103,299	-	-
Transfers out	(3,306,317)	(1,475,350)	(1,488,294)	-	-	-	-	(103,299)	-	-
Proceeds from the sale of assets	3,650	4,850	-	-	-	-	-	-	-	-
Total other financing sources (uses)	365,282	333,668	3,834,863	519,532	47,874,984	1,020,691	189,712,400	482,160	-	-
Net change in fund balance	\$ (921,782)	\$ (6,178,630)	\$ (57,717,892)	\$ (73,652,851)	\$ (22,777,462)	\$ (26,370,150)	\$ 190,476,218	\$ 1,495,158	\$ (983,685)	\$ 780,539
Debt service as a percentage of noncapital expenditures	13.8%	13.6%	10.8%	9.0%	7.9%	11.6%	14.1%	13.2%	13.4%	13.5%

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
2025	\$ 7,820,479,361	\$ 227,533,844	\$252,472,627	\$ 8,300,485,832	\$ 7.92	\$ 15,511,002,746	54%
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%

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 2024, Tables 1A and 1B

Linn County Assessment and Taxation: Summary of Assessment and Levies (SAL) 2024-2025, Tables 1A and 1B

CORVALLIS SCHOOL DISTRICT 509J

Benton County, Oregon

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last ten fiscal years ended June 30

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District Direct Rates										
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	1.96	1.95	1.94	1.81	1.86	1.95	1.06	1.59	1.73
Total Direct Tax Rate	\$7.92	\$7.92	\$7.91	\$7.90	\$7.77	\$7.82	\$7.91	\$7.02	\$7.55	\$7.69
Overlapping Total Property Tax Rates										
City of Corvallis	\$6.15	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.16	\$6.17	\$6.18	\$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	0.72	0.73	0.73	0.67	0.67	0.67	0.67	0.67	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	0.45	-	-	-	-	-
Benton County Extension District	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	-	-

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

Table 6A – Detail of Code Area Consolidated Billing Rates (Tax Rates) 2024 - County Code 901

CORVALLIS SCHOOL DISTRICT 509J

Benton County, Oregon

PRINCIPAL PROPERTY TAX PAYERS FOR BENTON COUNTY

Current year and nine years ago

Taxpayer	2025			2016		
	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value
Ten largest taxpayers						
HP INC	\$ 409,321,870	1	4.93%	\$ 222,575,755	1	3.87%
700 SW CHICKADEE STREET LLC	74,372,923	2	0.90%	-	NR	-
HOLLINGSWORTH & VOSE FIBER COMPAN'	69,585,769	3	0.84%	26,820,157	4	0.47%
PACIFICORP	75,611,386	4	0.91%	38,097,000	3	0.66%
COMCAST CORPORATION	63,056,407	5	0.76%	48,353,200	2	0.84%
NORTHWEST NATURAL GAS CO	52,326,000	6	0.63%	29,731,100	5	0.52%
WASHINGTON AVE MIXED USE LLC	35,331,460	7	0.43%			-
AVERY INVESTMENTS LLC	28,758,662	8	0.35%	20,881,440	6	0.36%
OREGON STATE CREDIT UNION	25,936,239	9	0.31%	-	NR	-
CORVALLIS RIVER RUN LLC	25,374,803	10	0.31%	-	NR	-
STARKER FOREST INC	-	NR	-	25,928,677	7	0.45%
WITHAM HILL OAKS APARTMENTS LLC	-	NR	-	16,500,224	8	0.29%
AMERICAN CAMPUS COMMUNITIES INC	-	NR	-	15,714,977	9	0.27%
BENDER EQUITIES INC	-	NR	-	12,627,846	10	0.22%
Subtotal of ten largest taxpayers	\$ 859,675,519		10.36%	\$ 457,230,376		7.94%
All other taxpayers	7,440,810,313		89.64%	5,298,631,195		92.06%
Total all taxpayers	\$ 8,300,485,832		100.00%	\$ 5,755,861,571		100.00%

Sources

Benton County Department of Assessment: Top 20 Taxpayers for Tax Year 2024, 2015

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 Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2025	\$ 63,819,717	\$ 61,238,893	96.0%	\$ 701,023	\$ 61,939,916	97.1%
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%

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				
2025	\$ 174,358,471	\$ 26,241,899	\$ 647,332	\$ 199,953,038	1.29%	\$ 34,421	\$ 2,022
2024	180,728,119	28,260,506	535,315	208,631,269	1.39%	34,679	2,135
2023	186,385,240	30,279,114	200,588	216,129,039	1.55%	34,547	2,213
2022	191,306,307	32,297,722	246,963	223,357,066	1.85%	36,586	2,319
2021	194,858,524	34,316,330	444,748	228,730,106	1.99%	36,117	2,402
2020	159,539,046	25,829,549	881,879	184,486,716	1.77%	27,923	1,945
2019	166,234,046	28,049,981	988,248	193,295,779	2.01%	28,989	2,055
2018	12,905,000	1,483,772	439,878	13,948,894	0.16%	2,070	150
2017	18,660,000	2,099,730	486,720	20,273,010	0.25%	3,078	222
2016	26,820,000	2,938,741	557,170	29,201,571	0.38%	4,432	327

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				
2025	\$ 7,630,000	\$ 116,402	\$ 251,927	\$ 207,951,367	1.34%	\$ 35,798	\$ 2,103
2024	10,235,000	321,655	372,653	219,560,577	1.46%	36,496	2,247
2023	12,565,000	1,119,019	554,611	230,367,669	1.66%	36,823	2,359
2022	14,640,000	1,000,633	237,570	239,235,269	1.98%	39,187	2,484
2021	16,475,000	1,082,078	263,597	246,550,781	2.14%	38,931	2,589
2020	16,475,000	1,185,178	159,663	202,306,557	1.95%	30,620	2,133
2019	16,992,135	1,038,909	95,073	211,421,896	2.20%	31,707	2,248
2018	17,503,800	686,994	-	32,139,688	0.36%	4,770	345
2017	18,008,178	485,056	-	38,766,244	0.48%	5,885	425
2016	18,503,932	186,390	-	47,891,893	0.62%	7,268	536

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), ODE Fall Membership Report

US Census Bureau (population estimates)

CORVALLIS SCHOOL DISTRICT 509J

Benton County, Oregon

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

June 30, 2025

Overlapping Issuer	Net Property Tax Backed Debt	Percent Overlapping	Net Overlapping Debt
Benton County	\$ 47,770,000	72.29%	\$ 34,531,930
City of Corvallis	-	99.35%	-
Linn-Benton Community College	36,988,711	36.11%	13,355,329
Linn-Benton-Lincoln ESD	5,140,000	24.15%	1,241,341
Philomath RFPD 4	615,000	16.20%	99,660
Subtotal, overlapping debt			<u>\$ 49,228,260</u>
District direct net property tax backed debt			<u>\$ 174,358,471</u>
Total direct and overlapping debt			<u><u>\$ 223,586,731</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 2025

Real Market Value	\$ 15,511,002,746
Debt Limit (7.95% of Real Market Value)	\$ 1,233,124,718
Amount of Debt Applicable to Debt Limit:	
General Obligation Bonded Debt	174,358,471
Less: Amount Available in Debt Service Fund	<u>(647,332)</u>
Amount of Debt Applicable to Debt Limit	<u>\$ 173,711,139</u>
Legal debt margin	<u><u>\$ 1,059,413,579</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
2025	\$ 1,233,124,718	\$ 173,711,139	\$ 1,060,060,911	14.1%
2024	1,192,434,991	180,192,804	1,012,777,502	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%

Notes

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

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

(B) For each grade from ninth to twelfth for which the district operates schools, seventy-five one-hundredths of one percent (.0075) of the real market value.

Allowable Percentage of Real Market Value:

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

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

Allowable percentage 7.95%

Demographic and Economic Information

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

Fiscal Year Ending June 30	Population	Personal Income (Thousands)	Per Capita Personal Income	Unemployment Rate
2025	98,899	\$5,964,302	\$60,307 ¹	4.0%
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%

Notes

Population - Census Bureau B01003 Total Population Benton County

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)

¹Personal Income by County and Metropolitan Area, 2024 not released at the time of this report.

CORVALLIS SCHOOL DISTRICT 509J

Benton County, Oregon

PRINCIPAL EMPLOYERS FOR THE CORVALLIS AREA

Current and nine years ago

The schedule of Principal Employers is not presented in the statistical section of this report. Corvallis School District contacted the relevant governmental and economic entities directly within its jurisdiction, and verified that this employment data is not collected. The District also contacted private employers directly, where some declined to provide the information for confidentiality reasons. Furthermore, under the confidentiality provisions of Oregon Revised Statute 657.665, the Oregon Employment Department is prohibited from releasing this information to the District. Therefore, to ensure the integrity of this financial report and to avoid presenting inaccurate or outdated data, this schedule has been omitted.

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>2025</u>	<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>
Regular Programs	301.9	327.0	335.4	342.0	328.0	336.9	341.8	334.4	321.9	313.6
Special Programs	201.2	189.4	193.1	183.7	163.6	185.6	176.8	161.3	155.1	149.6
Total Instruction	<u>503.1</u>	<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>
Support Services—Students	97.3	102.3	115.3	112.5	86.1	95.4	79.0	66.3	61.1	58.6
Support Services—Instructional Staff	28.3	31.3	36.9	39.6	29.9	33.9	33.3	32.7	35.8	29.3
Support Services—General Administration	4.1	2.2	2.0	2.0	2.0	2.2	2.0	2.0	2.0	2.0
School Administration	54.0	54.0	50.7	50.8	48.9	48.6	44.7	42.2	42.7	42.5
Support Services – Business	63.0	71.8	67.1	63.1	60.7	64.7	59.5	56.3	57.1	54.3
Support Services—Central Activities	29.4	32.4	32.5	31.3	29.6	28.8	19.2	18.1	16.8	17.2
Total Support Services	<u>276.1</u>	<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>
Food Services	35.2	33.9	35.1	32.5	29.8	33.7	35.2	35.9	36.1	35.8
Community Services	2.5	2.6	1.9	2.1	2.2	2.7	3.2	3.6	3.5	2.0
Total Enterprise and Community Services	<u>37.7</u>	<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>
Facilities Acquisition and Construction	-	1.0	2.1	3.8	2.3	2.2	2.1	-	-	-
Total Facilities Acquisition and Construction	<u>-</u>	<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>
Total FTE	<u>816.9</u>	<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>

Source
 Corvallis School District 509J

CORVALLIS SCHOOL DISTRICT 509J

Benton County, Oregon

FULL TIME EQUIVALENT (FTE) EMPLOYEES BY CLASSIFICATION

Last ten fiscal years

Fiscal Year	Certified	Classified	Non- Represented	Administrative	Total
Ending	Staff	Staff	Staff	Staff	
June 30					
2025	389.1	374.0	25.3	28.5	816.9
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

Source

Corvallis School District 509J

CORVALLIS SCHOOL DISTRICT 509J

Benton County, Oregon

OPERATING STATISTICS

Last ten fiscal years

Fiscal Year	Student	Average	Operating	Cost per	%	Certified	Student-	Students
Ending	Enrollment	Daily	Expenditures	Student	Change	Staff	Certified	Eligible
June 30		Membership				(FTE)	Staff	for Free or
		Weighted					Ratio	Reduced
		(ADMw)						Priced Meals*
2025	5,809	6,868.5	117,716,228	20,264	7.5%	389.1	14.93	26%
2024	6,016	7,127.4	113,440,142	18,856	3.1%	404.3	14.88	24%
2023	6,256	7,289.3	114,441,048	18,293	9.4%	408.3	15.32	42%
2022	6,105	7,330.3	102,098,292	16,724	5.4%	411.2	14.85	32%
2021	6,333	7,355.4	100,455,878	15,862	8.3%	393.3	16.10	27%
2020	6,607	7,636.8	96,753,447	14,644	12.8%	398.1	16.60	36%
2019	6,668	7,725.4	86,602,087	12,988	11.9%	389.9	17.10	33%
2018	6,738	7,818.8	78,234,957	11,611	1.9%	372.2	18.10	33%
2017	6,587	7,853.5	75,041,408	11,392	5.3%	360.6	18.27	34%
2016	6,589	7,830.1	71,287,665	10,819	2.8%	340.9	19.33	33%

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.*

<https://www.ode.state.or.us/data/ReportCard/Reports/Index>

Sources

Corvallis School District 509J

Oregon Department of Education Fall Membership Report

CORVALLIS SCHOOL DISTRICT 509J
Benton County, Oregon

CAPITAL ASSET INFORMATION
Last ten fiscal years

Schools	Year Built	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Adams Elementary	1962				remodel						
Square Feet		56,656	56,656	56,656	56,656	48,621	48,621	48,621	48,621	48,621	48,621
Enrollment		342	358	383	376	353	430	441	442	409	398
Franklin K-8 School	1947				remodel						
Square Feet		35,944	35,944	35,944	35,944	35,944	35,944	35,944	35,944	35,944	35,944
Enrollment		310	303	301	319	289	317	331	336	341	358
Kathryn Jones Harrison Elementary	1960				remodel						
Square Feet		46,994	46,994	50,494	50,494	40,155	40,155	40,155	40,155	40,155	40,155
Enrollment		225	273	273	268	295	328	335	342	325	318
Garfield Elementary	1955				remodel						
Square Feet		59,289	59,289	59,289	59,289	46,792	46,792	46,792	46,792	46,792	46,792
Enrollment		378	368	378	386	390	445	436	444	435	431
Bessie Coleman Elementary	2021					replaced					
Square Feet		67,466	67,466	67,466	67,466	44,902	44,902	44,902	44,902	44,902	44,902
Enrollment		351	346	345	308	273	382	391	434	424	431
Mt View Elementary	1954				remodel						
Square Feet		48,548	48,548	47,470	47,470	51,058	51,058	51,058	51,058	51,058	51,058
Enrollment		211	231	232	258	215	294	315	324	339	303
Letitia Carson Elementary	1962				remodel						
Square Feet		50,780	50,780	54,280	54,280	39,901	39,901	39,901	39,901	39,901	39,901
Enrollment		333	353	390	383	317	412	424	422	389	365
Lincoln Elementary	2021					replaced					
Square Feet		68,560	68,560	68,560	68,560	39,645	39,645	39,645	39,645	39,645	39,645
Enrollment		311	320	331	328	318	376	364	386	360	367
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		488	535	570	525	439	615	604	574	544	546
Linus Pauling Middle School	2004										
Square Feet		133,640	133,640	131,327	131,327	131,327	131,327	131,327	131,327	131,327	131,327
Enrollment		712	732	768	755	717	792	749	723	729	698
Corvallis High School	2005										
Square Feet		310,590	310,590	298,525	298,525	252,352	252,352	252,352	252,352	252,352	252,352
Enrollment		1,273	1,255	1,284	1,205	1,059	1,213	1,219	1,241	1,205	1,266
Crescent Valley High School	1971										
Square Feet		243,400	243,400	247,071	247,071	247,071	247,071	247,071	247,071	247,071	247,071
Enrollment		875	942	931	927	829	935	995	1,001	1,005	1,022
Harding Center	1923				remodel						
Square Feet		41,941	41,941	37,441	37,441	39,345	39,345	39,345	39,345	39,345	37,441
District Office	1967										
Square Feet		33,400	33,400	31,851	31,851	32,750	32,750	32,750	32,750	32,750	32,750
Western View Center	1988				remodel						
Square Feet		7,968	7,968	6,400	6,400	7,992	7,992	7,992	7,992	7,992	7,992

Notes

Student enrollment is Fall Membership Report
Bessie Coleman Elementary was previously Husky Elementary / Hoover Elementary.
Kathryn Jones Harrison Elementary was previously Jaguar Elementary / Jefferson Elementary.
Letitia Carson Elementary was previously Wildcat Elementary / Wilson Elementary.

Sources

Corvallis School District 509J

COMPLIANCE SECTION

Other Information

CORVALLIS SCHOOL DISTRICT 509J

Benton County, Oregon

**SCHEDULE OF FUTURE REQUIREMENTS OF BONDED DEBT
June 30, 2025**

General Obligation Bonds				
Fiscal Year Ended June 30	Compounded		Interest	Total
	Principal	Interest		
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>\$ 174,358,471</u>	<u>\$ 2,176,529</u>	<u>\$ 68,740,650</u>	<u>\$ 245,275,650</u>

Limited Tax Pension Obligation Bonds				
Fiscal Year Ended June 30	Compounded		Interest	Total
	Principal	Interest		
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>\$ 7,630,000</u>	<u>\$ -</u>	<u>\$ 769,508</u>	<u>\$ 8,399,508</u>

CORVALLIS SCHOOL DISTRICT 509J

Benton County, Oregon

SUPPLEMENTAL INFORMATION AS REQUIRED BY

OREGON DEPARTMENT OF EDUCATION

For the year ended June 30, 2025

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 2542	\$ 1,985,142
Function 2550	\$ -

B. Replacement of Equipment - General Fund:

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

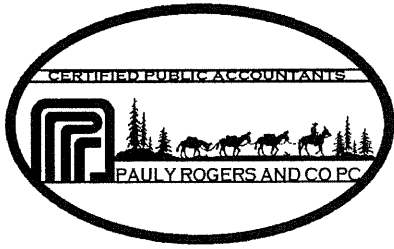
\$ -

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

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.
12700 SW 72nd Ave. Tigard, OR 97223
(503) 620-2632
www.paulyrogersandcocpas.com

January 20, 2026

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, 2025, and have issued our report thereon dated January 20, 2026. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of the basic financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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


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

In connection with our testing nothing came to our attention that caused us to believe Corvallis School District 509J was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

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

This report is intended solely for the information and use of the Board of Directors and management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

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

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

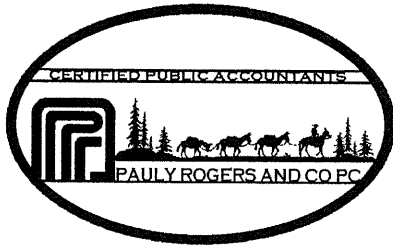
Grant Compliance Review

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, 2025**

Program Title	Pass Through Organization	Federal CFDA Number	Through Entity Number	Period Covered	Expenditures
U.S. Department of Education					
Title VI, Indian Education	N/A	84.060A	S060A242731	07/01/2024-06/30/2025	\$ 4,000
Total Title VI, Indian Education					4,000
Title I, Part A Improving Basic Programs Operated by LEAs	Oregon Department of Education	84.010	76451	07/01/2023-09/30/2025	477,317
Title I, Part A Improving Basic Programs Operated by LEAs	Oregon Department of Education	84.010	82134	07/01/2024-09/30/2025	965,012
Total Title I Grants to Local Education Agencies					1,442,329
Title II, Part A Supporting Effective Instruction State Grants	Oregon Department of Education	84.367	82397	07/01/2024-09/30/2025	213,462
Total Title II, Part A Supporting Effective Instruction State Grants					213,462
Title III, English Language Acquisition State Grants	Oregon Department of Education	84.365	79715	07/01/2023-09/30/2024	10,821
Title III, English Language Acquisition State Grants	Oregon Department of Education	84.365	76971	07/01/2023-09/30/2025	44,304
Title III, English Language Acquisition State Grants	Oregon Department of Education	84.365	82313	07/01/2024-09/30/2025	64,073
Title III, English Language Acquisition State Grants	Oregon Department of Education	84.365	83947	07/01/2024-09/30/2025	0
Total Title III, English Language Acquisition State Grants					119,198
Title IVA, Student Support and Academic Enrichment	Oregon Department of Education	84.424A	77079	07/01/2023-09/30/2025	21,536
Title IVA, Student Support and Academic Enrichment	Oregon Department of Education	84.424A	77079	07/01/2024-09/30/2025	98,535
Total Title IVA, Student Support and Academic Enrichment					120,071
Special Education Cluster:					
Grants to States for Education of Children with Disabilities, Part B, Sec. 611	Oregon Department of Education	84.027	77942	07/01/2023-09/30/2024	314,776
Grants to States for Education of Children with Disabilities, Part B, Sec. 611	Oregon Department of Education	84.173	83328	07/01/2024-09/30/2026	1,052,111
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	8,600
Grants to States for Education of Children with Disabilities, Part B, Sec. 619	Oregon Department of Education	84.173	77756	07/01/2023-09/30/2025	7,702
Grants to States for Education of Children with Disabilities, Part B, Sec. 619	Oregon Department of Education	84.173	83530	07/01/2024-09/30/2026	1,603
Total Special Education Cluster					1,384,792
21st Century Community Learning	Oregon Department of Education	84.287	77603	07/01/2023-09/30/2025	103,099
21st Century Community Learning	Oregon Department of Education	84.287	83271	07/01/2024-09/30/2025	425,046
Total 21st Century Community Learning					528,145
Rehabilitation Services Vocational Rehabilitation Grants to States (YTP)	Oregon Department of Human Services	84.126	182976	07/01/2024-09/30/2025	475
Total Rehabilitation Services Vocational Rehabilitation Grants to States					475
Career and Technical Education -- Basic Grants to States	Linn Benton Community College, Oregon	84.048	-	07/01/2024-06/30/2025	89,232
Total Career and Technical Education -- Basic Grants to States					89,232
Total U.S. Department of Education					3,901,704
U.S. Department of Health and Human Services					
Medical Assistance Program (Medicaid)	Oregon Department of Human Services	93.778	-	07/01/2024-06/30/2025	345,885
Total Medical Assistance Program (Medicaid)					345,885
Foster Care Title IV-E	Oregon Department of Human Services	93.658	-	07/01/2024-06/30/2025	0
Total Foster Care Title IV-E					0
Total U.S. Department of Health and Human Services					345,885
U.S. Environmental Protection Agency (EPA)					
Voluntary School and Child Care Lead Testing and Reduction Grant Program	Oregon Department of Education	66.444	84738	07/01/2020-10/31/2025	19,960
Total Voluntary School and Child Care Lead Testing and Reduction Grant Program					19,960
Total U.S. Environmental Protection Agency (EPA)					19,960
U.S. Fish and Wildlife Service					
William L. Finley National Wildlife Refuge	Benton County, Oregon		-	07/01/2024-06/30/2025	7,187
Total William L. Finley National Wildlife Refuge					7,187
U.S. Fish and Wildlife Service					7,187
Federal Highway Administration					
Highway Planning and Construction - Traffic Safety Project	Oregon Department of Transportation	20.205	HU-23-10-30	10/01/2022-09/30/2024	4,495
Total Federal Highway Administration					4,495
Total Federal Highway Administration					4,495
U.S. Department of Agriculture					
Child Nutrition Cluster:					
Donated Commodities (Non-Cash Assistance)	Oregon Department of Education	10.553/555	-	07/01/2024-06/30/2025	172,173
School Breakfast Program	Oregon Department of Education	10.553	-	07/01/2024-06/30/2025	489,264
National School Lunch Program	Oregon Department of Education	10.555	-	07/01/2024-06/30/2025	1,315,348
Summer Food	Oregon Department of Education	10.559	-	07/01/2024-06/30/2025	165,455
Total Child Nutrition Cluster					2,142,240
Child and Adult Care Food Program	Oregon Department of Education	10.558	-	07/01/2024-06/30/2025	134,980
Total Child and Adult Care Food Program					134,980
Total U.S. Department of Agriculture					2,277,220
Total Grants Expended					6,556,451.00

Reconciliation to Revenue	
Total Expenditures of Federal Awards	\$ 6,556,451.00
Accruals/Deferrals	-
Federal Revenue Recognized (see page 9)	<u>\$ 6,556,453.00</u>



PAULY, ROGERS, AND CO., P.C.
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www.paulyrogersandcocpas.com

January 20, 2026

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, 2025, and the related notes to the basic financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated January 20, 2026.

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.

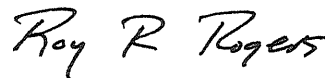
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

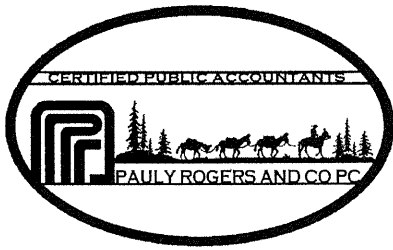
As part of obtaining reasonable assurance about whether the basic financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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.



PAULY, ROGERS, AND CO., P.C.
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January 20, 2026

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, 2025. 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, 2025.

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.

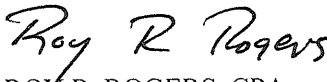
Report on Internal Control over Compliance

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, 2025

SECTION I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes no

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

Noncompliance material to financial statements noted? yes no

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

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? yes no

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS

<u>AL NUMBER</u>	<u>NAME OF FEDERAL PROGRAM CLUSTER</u>
84.027, 84.173	IDEA
10.553, 10.555, 10.559	Child Nutrition Cluster

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

Auditee qualified as low-risk auditee? yes no

CORVALLIS SCHOOL DISTRICT
CORVALLIS, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2025

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.



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, 971-217-6309; Melissa Harder, Assistant Superintendent and Title II Oversight: melissa.harder@corvallis.k12.or.us; Sabrina Wood, Special Education Coordinator and ADA Title II Complaints: 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, 971-217-6309; Melissa Harder, Superintendente Asistente y Supervisora del Título II: 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

X. SUPERINTENDENT'S 2025-26 EVALUATION



Corvallis

SCHOOL DISTRICT

Corvallis School District Board of Directors 2025-2026 Evaluation of Superintendent Ryan Noss

Dr. Ryan Noss is completing his tenth year as Superintendent of the Corvallis School District. This past academic year has presented several challenges stemming from national and state level budget reductions, damaging national rhetoric around public education, lives of families impacted by loss of access to basic necessities and by immigration enforcement, and enrollment declines. Ryan and his team have continued to show they are committed to helping students move towards graduation and prepare for life after K-12 no matter which path they choose. Data shared offered a lens to see areas of strength and areas of growth. Both are important to keep in mind as the needs of students in our district continue to shift during uncertain times for public education. This evaluation has been compiled in a way that synthesizes key items shared by board members based on his performance during the 2024-2025 academic year.

Areas Evaluated (2024-2025 Priorities)

Goal 1: Excellent Learning Experience

Goal 2: Equitable Systems

Goal 3: Relevant and Engaging Learning

Goal 4: Healthy Communities

Executive Summary:

There were areas of growth identified by board members, which were also highlighted by Dr. Noss in his report. Both board members and Superintendent Noss reviewed key metrics to discuss areas of concern. Board members pointed out ways in which they see the district moving towards addressing those needs as well as suggestions on how to address them.

Ryan's leadership managing and responding to unexpected changes shows in how he managed to support the school board moving toward achieving its excellent learning experience goals. Since 2014, 825 students have earned their Seal of Biliteracy/Multiliteracy, 102 of them last year alone. The district is now at levels with a 90% graduation rate. Students participating in one of the 11 Career and Technical Education programs and pathways have shown stronger engagement in school with their graduation rates at 96% for those who participate in at least 0.5 credit and for those enrolled in a CTE Concentrator maintaining their graduation rate at 99% for the second year. Students with disabilities graduating increased significantly as well.

The board also recognizes the areas in which the district leads the state in metrics related to math and reading levels. Districtwide data continues to trend in a positive direction following the significant impacts of the COVID-19 pandemic. Areas that need to be addressed were recognized by both Superintendent Noss and the board, which include students navigating poverty and students with disabilities. The board acknowledges the opportunities for growth in reading scores which are being addressed through in-depth instructional support in reading, training over 112 staff members in

Science of Reading courses. The future investments planned for Title I school support in math are recognized as steps in addressing this area. The board looks forward to seeing how these investments help address academic areas of concern so the district continues to grow positively.

Under Ryan's leadership, the district has continued to support opportunities for students that allow them to explore their own personal goals while opening their minds up to new possibilities as well. From community career fairs to a wide range of CSD programs (culinary arts; construction; urban farm; music, arts, and theater; digital media; early childhood; health professionals), students continue to have more opportunities than they have in the past to connect their learning in school with what is happening in the community as they develop their own future goals. The board applauds Ryan's leadership in creating relevant and engaging learning at the high school level.

Ryan has made tremendous efforts in cultivating schools and a district that promotes wellness through social, emotional, mental and physical health and well-being of students, families, and staff by fostering personal growth, community care, and equitable systems that honor the rightful presence of all students. Results from the youth truth survey reflect ongoing improvements in wellness for students and staff, particularly in mental health. Having embedded social and emotional learning curricula across all grade levels continues to help promote well-being for students as well as critical skills that support their learning and being a good friend/community member/learner. The board also recognizes areas of concern highlighted, particularly for Native American and Pacific Islander students in the secondary level as well as students impacted by immigration issues. Prioritizing counseling support, mental health support, and access to physical/medical health referrals continues to be an invaluable resource to students and their families that CSD provides (e.g., dental and vision screenings). The circumstances our community and students are navigating are tremendously challenging. The board closely monitors outcomes related to the goal of healthy communities including students receiving programs and services that can help them navigate these challenges.

The board recognizes there are issues with community trust that will require a great deal of work to repair and there is a need to identify ways to unify our district. There will be other hard decisions ahead. We need to engage more, communicate more, and provide a feedback loop that makes people feel heard. The board recognizes that this effort does not rest solely on the shoulders of Superintendent Noss and looks forward to partnering with him on these efforts.

Ryan has shown a tremendous level of ethics, leadership, caring communication, and strong stewardship of the financial stability of the organization. He has shown ability to operate the district toward its goals and implement strategic plans that may be difficult and unpopular but are grounded by focusing on what is best for children. Corvallis is fortunate to have Ryan's leadership as we navigate the rough seas of inadequate and poorly allocated state and federal funding for public education. There is no such thing as perfect in public education, but there is thoughtful and deliberate recalibration to keep things as steady as possible. This is something Ryan does well. Our staff and students will experience far less volatility because he is willing to make hard choices now to prevent harder choices later. It is hard to imagine where the district would be without Ryan's leadership to endure a global pandemic and begin to recover educational impacts of it only to immediately face significant negative budget impacts over multiple years. Even still, through Ryan's leadership, the district continues to lead in state metrics at a districtwide level. There are multiple supports in place that indicate this is a district where students are valued and families matter. The board is confident in Superintendent Ryan Noss' ability to continue to lead the district during a pivotal time.

XI. K-12 SOCIAL SCIENCE ADOPTION POSTPONEMENT



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Amy Lesan, Elementary School Coordinator
Kim Johnson, Middle School Coordinator
Nikki McFarland, High School Coordinator
Meeting Date: March 6, 2026

K-12 Social Science Adoption Postponement

ACTION REQUIRED

Background

When a district seeks to postpone regular purchase of state-adopted materials as required by ORS 337.120 we must submit an application to the Department of Education that includes:

- Reason for seeking postponement
- Materials that will be used during the postponement
- Future installation date
- Date of Board approval of postponement

Reason for seeking postponement

We are postponing the social studies adoption to reduce the impact of new initiatives on staff. Currently, many staff members are transitioning to new roles across buildings due to closures and consolidation, and their focus is on these significant changes.

Materials that will be used in Social Science courses during the postponement

Level	Materials
k-6	Teachers will continue to teach the Oregon State Standards and use: <ul style="list-style-type: none">● Oregon Open Learning (OER Commons) Lessons● Corvallis Racial Equity Lessons● Tribal History/Shared History Lesson Additionally, students are engaging with Social Sciences concepts, as these standards are incorporated into the curricula for both English Language Arts (ELA) and Spanish Language Arts (SLA) courses.
7-8	Teachers will continue to use materials from our previous adoption, which are listed below: <ul style="list-style-type: none">● TCI/ History Alive! (6,7)● Newsela (6-8)
9-12	Teachers have completed the scope and sequence for each high school social studies course and will begin updating these in the 26/27 school year. They

	have also developed corresponding lessons aligned with the new standards and emphasize the use of primary sources.
--	--

Future Installation plan:

Postponement can be valid for up to two years. Assuming the state maintains or improves educational funding, upcoming adoptions should not be impacted. The instructional materials adoption schedule is below:

District Adoption Year	2026/2027	2027/2028	2028/2029
Subject	Social Science, PE	To be announced by ODE	To be announced by ODE

ACTION REQUESTED:

Postpone adoption of K-12 Social Science materials.

MOTION REQUESTED:

“I move to postpone adoption of K-12 Social Science materials.”

Social Sciences Adoption Postponement & Curriculum Adoption Schedule Update

Amy Lesan, Elementary Coordinator
Kim Johnson, Middle School Coordinator
Nikki McFarland, High School Coordinator



• Social Studies Skills • Civics • Economics • Geography • History •

Social Science Adoption Postponement

The WHY

Consolidation and closure is resulting in changes to:

- Staffing
- Course length (junior high)
- Courses offered (high school (27/28))

Postponement will:

- Reduce initiative fatigue for staff
- Allow staff in new roles to have a voice in materials review and selection in 26/27

Social Science Instruction in 26/27

Level	Materials
k-6	Teachers will continue to teach the Oregon State Standards and use: <ul style="list-style-type: none">● Oregon Open Learning (OER Commons) Lessons● Corvallis Racial Equity Lessons● Tribal History/Shared History Lesson Additionally, students are engaging with Social Sciences concepts, as these standards are incorporated into the curricula for both English Language Arts (ELA) and Spanish Language Arts (SLA) courses.
7-8	Teachers will continue to use materials from our previous adoption, which are listed below: <ul style="list-style-type: none">● TCI/ History Alive! (6,7)● Newsela (6-8)
9-12	Teachers have completed the scope and sequence for each high school social studies course and will begin updating these in the 26/27 school year. They have also developed corresponding lessons aligned with the new standards that emphasize the use of primary sources.

Looking ahead: Future Installation Plan

Required Content	Adoption Year	Implementation Year
Social Science	2026	2027
PE	2026	2027
To be announced*	2027	X

*ODE will update the schedule in Spring 2026

Changes & Activities in the 26/27 school year to support Social Science learning and adoption in 2027

CHANGES

k-4: Some Social Science instruction during Flex Time

5-6: Integration of Social Science with Reading and Writing

7-8: Implementation of year long Social Science courses

ACTIVITIES

9-12: Alignment of high school course sequences (all subject areas)

K-12: Begin Social Science adoption process with teachers in Winter 2026

K-12: Adoption to Board in Spring 2027

Questions?



XII. CONSOLIDATED ACTION (8:40 p.m.)*

A. Osborn Structural Repair Project - Prequalification of Bidders



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Kim Patten, Operations Director
Meeting Date: March 5, 2026

ACTION REQUESTED

Osborn Structural Repair Project - Prequalification of Bidders

Background

The Board is the Local Contract Review Board (LCRB) for the district. Pursuant to ORS 279C.430 and OAR 137-049-0220, the Local Contract Review Board (LCRB) may require mandatory prequalification for specific projects to ensure that only capable and responsible contractors submit bids. This process protects the District's investment by vetting vendors before the formal bidding phase begins.

In accordance with OAR 137-049-0220, a person or entity may prequalify by demonstrating to the District's satisfaction that they meet the following standards:

- Resources and Expertise: The person's financial, material, equipment, facility, and personnel resources indicate they are capable of meeting all contractual responsibilities.
- Performance Record: A documented history of successful project completion and reliability.
- Integrity: A record of honesty and ethical business practices.
- Legal Qualification: The person is otherwise qualified to contract with the District under the standards of responsibility defined in OAR 137-049-0390(2).

The District is initiating the Osborn Structural Repair Project, involving the comprehensive removal and replacement of existing roofing systems, structural reinforcement where necessary, integration of updated drainage and insulation systems to meet current building codes, and internal repairs necessary to reopen the pool.

Due to the technical complexity and scale of this infrastructure improvement, the District seeks to require the mandatory prequalification of bidders. By implementing mandatory prequalification, the District ensures that the Osborne Structural Repairs is handled by a contractor with the specific technical expertise and financial stability required for a project of this magnitude.

Upon Board approval of prequalification, the request for prequalification advertisement shall be published in the Daily Journal of Commerce (DJC), the district website, and OregonBuys. The advertisement will include the specific time and date for submitting prequalification applications. All applications must be in writing on a standard form prescribed under the authority of ORS 279A.050.

Following the prequalification phase, the District shall utilize competitive sealed bids or competitive sealed proposals restricted to the pool of prequalified contractors. The final public improvement contract (award) resulting from this process shall be brought back to the Board for formal approval.

ACTION REQUESTED:

Approve the requirement for mandatory prequalification of bidders for the Osborn Roof Reconstruction Project.

MOTION REQUESTED:

"I move to approve the mandatory prequalification of bidders for the Osborn Roof Reconstruction Project."

B. Budget Committee Appointment



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Lauren Wolfe, Director of Finance
Meeting Date: March 5, 2026

Budget Committee Appointments

ACTION REQUESTED

Background

The Budget Committee is composed of seven appointed members and seven elected Board members. Appointed members serve three-year terms.

Initially, three three-year terms expired this year, creating three vacancies. Additionally, one two-year appointment was declared vacant following the resignation of Meredith Bailey.

Pursuant to Board Policy DBEA, these initial four vacancies were identified by the Board on September 11, 2025, and advertised through the district's website, a press release, social media, and regular family communications. Applications were accepted until October 31, 2025, and subsequently reviewed by district staff involved in budget development.

On December 11, 2025, the Board approved the appointment of three new committee members. Since then, an additional vacancy has occurred due to the resignation of Tony Vandermeer.

The district received eight applications during the initial recruitment campaign; three of these applicants were previously appointed to the committee. The current recommendation for appointment will utilize this existing pool of applicants.

In accordance with OAR 581-022-2307, the District aims to appoint at least one member from the District Diversity Equity and Inclusion (DEDI) Committee to the Budget Committee. This representation is vital for integrating the district's equity lens into financial processes, enhancing the understanding of fiscal priorities, and amplifying underrepresented voices. This integration ensures the budget reflects equity, thereby strengthening accountability to students, families, and communities.

The District did not receive any applications from members of the DEDI Committee, therefore, one vacancy on the budget committee remains open. Interested candidates are encouraged to apply on the [district website](#). This position will remain open until filled.

ACTION REQUESTED:

Appoint Seth Purcell to a one year term, ending June 30, 2026.

MOTION REQUESTED:

"I move that Seth Purcell be appointed to the Budget Committee for a one-year term, ending June 30, 2026."

C. Licensed Personnel Action, Including Annual Contract Renewals



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder, Human Resources Director
Meeting Date: March 2026

Licensed Personnel Action

ACTION REQUESTED

Resignation/Retirement

Name	Position	FTE	Building	Effective	Notes
Burns, Abigayle	Second Grade	1.0	Adams Elementary	6/30/2026	Resignation
Criscione, Matthew	Fourth Grade	1.0	Adams Elementary	6/30/2026	Retirement
Egan, Lisa	Language Arts	1.0	Corvallis High	6/30/2026	Retirement
Ellis, Charlyn	Language Arts	.67	Corvallis High	6/30/2026	Retirement
Free, Stacey	Second Grade	1.0	Franklin School K-8	6/30/2026	Retirement
Hawkinson, Paige	Fifth Grade	1.0	Franklin School K-8	6/30/2026	Retirement
Ingersoll, Amelia	Third Grade-Bilingual	1.0	Garfield Elementary	6/30/2026	Retirement
Mulligan, Sheila	Mathematics	1.0	Cheldelin Middle	6/30/2026	Retirement
Parrott, Theresa	Social Studies	1.0	Cheldelin Middle	6/30/2026	Retirement
Spencer, Julie	Speech Language Pathologist	1.0	Linus Pauling Middle	6/30/2026	Resignation

MOTION REQUESTED:

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



LICENSED PERSONNEL
Recommendations for the 2026-27 School Year

The following are licensed staff members listed by status with recommendations indicated for the 2026-27 school year.

CONTRACT EXTENSION FOR THE PERIOD OF JULY 1, 2026-JUNE 30, 2028

Name	Building	Current status
Abrams, David	Adams Elementary	Contract Teacher
Abrams, Holly	Kathryn Jones Harrison Elementary	Contract Teacher
Adams Chavez, Shannon	Adams Elementary	Contract Teacher
Adams, Jeremy	Cheldelin Middle	Contract Teacher
Adams, Maria	Letitia Carson Elementary	Contract Teacher
Altamirano, Jasmine	Garfield Elementary	Contract Teacher
Althahabi, Salam	Corvallis High	Contract Teacher
Anderson, Nicole	Mt. View Elementary	Contract Teacher
Apple McConahy, Angela	Letitia Carson Elementary	Contract Teacher
Arauz, Mariela	Lincoln Elementary	Contract Teacher
Arevalo, Isela	Lincoln Elementary	Contract Teacher
Arnst, Samantha	Lincoln Elementary	Contract Teacher
Arroyo, Raquel	Garfield Elementary	Contract Teacher
Baker, Michael	Franklin K-8	Contract Teacher
Bannister, Leonne	Kathryn Jones Harrison Elementary	Contract Teacher
Banuelos, Irma	Lincoln Elementary	Contract Teacher
Barbeau, Ashley	Corvallis High	Contract Teacher
Bay, Eva	Crescent Valley High	Contract Teacher
Beasley, Kareena	Bessie Coleman Elementary	Contract Teacher
Becerra, Jose	Corvallis High	Contract Teacher
Beran, David	Crescent Valley High	Contract Teacher
Beran, Catherine	College Hill/Harding Center	Contract Teacher
Berg, Katherine	Mt. View Elementary	Contract Teacher
Betancourt-Garcia, Jeanette	Linus Pauling Middle	Contract Teacher
Bethel, Jasmin	Cheldelin Middle	Contract Teacher
Birulin, Konstantine	College Hill/Harding Center	Contract Teacher
Black, Danielle	Mt. View Elementary	Contract Teacher
Blake, David	Cheldelin Middle, Corvallis, High	Contract Teacher
Boock, Kristin	Letitia Carson Elementary	Contract Teacher
Bowman, Jenna	Adams Elementary	Contract Teacher
Boyer, Dennis	Linus Pauling Middle	Contract Teacher
Bradley, Nolan	Adams Elementary	Contract Teacher

CONTRACT EXTENSION FOR THE PERIOD OF JULY 1, 2026-JUNE 30, 2028
CONTINUED

Name	Building	Current status
Braning, Laura	Corvallis High	Contract Teacher
Bregar, Daniel	Crescent Valley High	Contract Teacher
Bregar, Lea	Cheldelin Middle	Contract Teacher
Brown, Shannon	Cheldelin Middle	Contract Teacher
Brownell, Amanda	Cheldelin Middle	Contract Teacher
Buchanan, Paul	Crescent Valley High	Contract Teacher
Burke, Mara	Franklin K-8	Contract Teacher
Cadotte, Melissa	Cheldelin Middle	Contract Teacher
Calderon, Martha	Corvallis High	Contract Teacher
Callis, Jared	Cheldelin Middle	Contract Teacher
Cano, Claudia	Garfield Elementary	Contract Teacher
Carmichael-Kelso, Erin	Mt. View Elementary	Contract Teacher
Carpenter, Jennifer	Lincoln Elementary	Contract Teacher
Carpenter, Laura	Linus Pauling Middle	Contract Teacher
Carver, Julie	Franklin K-8	Contract Teacher
Cavagnaro, Erin	Lincoln Elementary	Contract Teacher
Chilvers, Jody	Linus Pauling Middle	Contract Teacher
Ciechanowski, Ian	Cheldelin Middle	Contract Teacher
Cook, Matthew	Franklin K-8	Contract Teacher
Corkery, Catherine	Crescent Valley High	Contract Teacher
Criscione, Anicia	Mt. View Elementary	Contract Teacher
Crisostomo, Roseanne	Lincoln Elementary	Contract Teacher
Crosby, Alleya	Lincoln Elementary	Contract Teacher
Davis, Jennifer	Cheldelin Middle	Contract Teacher
Dazey, William	Corvallis High	Contract Teacher
Delp, Laura	Linus Pauling Middle	Contract Teacher
Dickerson, Sherry	Crescent Valley High	Contract Teacher
Duerfeldt, Ross	Corvallis High	Contract Teacher
Dykes, Samuel	Adams Elementary	Contract Teacher
Erickson, Kristin	Kathryn Jones Harrison Elementary	Contract Teacher
Espinosa, Adriana	Garfield Elementary	Contract Teacher
Faulk, Angela	District Office	Contract Teacher
Filloy Sharp, Amanda	Corvallis High, District Office	Contract Teacher
Fischer, Michael	Mt. View Elementary	Contract Teacher
Foley, Douglas	Corvallis High	Contract Teacher
Foley-Thornburgh, Audrey	Adams Elementary	Contract Teacher
Foltz, Anne Marie	College Hill/Harding Center	Contract Teacher
Ford, Lindsay	Corvallis High	Contract Teacher
Freedman, Kevin	Crescent Valley High	Contract Teacher
Fricke, David	Corvallis High	Contract Teacher
Garcia, Elizabeth	Corvallis High	Contract Teacher

CONTRACT EXTENSION FOR THE PERIOD OF JULY 1, 2026-JUNE 30, 2028
CONTINUED

Name	Building	Current status
Gartner, Nathan	Corvallis High	Contract Teacher
Geisbert, Diann	Bessie Coleman Elementary	Contract Teacher
Gevatosky, Mary	Linus Pauling Middle	Contract Teacher
Giddens, Jayce	Corvallis High	Contract Teacher
Giles, Michelle	Crescent Valley High	Contract Teacher
Gollmann, Valerie	Linus Pauling Middle	Contract Teacher
Goranson, Nelson	Corvallis High	Contract Teacher
Gough, Christine	Letitia Carson Elementary	Contract Teacher
Gower, Eric	Linus Pauling Middle	Contract Teacher
Gower, Jennifer	Bessie Coleman Elementary	Contract Teacher
Grace, Dawn	District Office	Contract Teacher
Gradek, Jacob	Cheldelin Middle	Contract Teacher
Gradwohl, Matthew	Corvallis High	Contract Teacher
Green, Alison	Kathryn Jones Harrison Elementary	Contract Teacher
Griffin, Leslie	Corvallis High	Contract Teacher
Guerrero-Gilliam, Armida	Lincoln Elementary	Contract Teacher
Hackethorn, Kristen	Corvallis High	Contract Teacher
Hagen, Harley	Linus Pauling Middle	Contract Teacher
Haid, Shana	District Office	Contract Teacher
Halsey, Julie	Crescent Valley High	Contract Teacher
Hannigan, Angela	Kathryn Jones Harrison Elementary	Contract Teacher
Hanson, Mark	Linus Pauling Middle	Contract Teacher
Hardy, Kimbre	Corvallis High	Contract Teacher
Harris, Nathan	Adams Elementary	Contract Teacher
Hartman, Naomi	Lincoln Elementary	Contract Teacher
Hasenstein, Liisa	Linus Pauling Middle	Contract Teacher
Hastings, Adam	Linus Pauling Middle	Contract Teacher
Hay, Caroline	Corvallis High	Contract Teacher
Hedrick, Erin	Corvallis High, Crescent Valley High	Contract Teacher
Hee, Malia	Crescent Valley High	Contract Teacher
Henning, Catherine	Franklin K-8	Contract Teacher
Hibbert, Kelsey	Linus Pauling Middle	Contract Teacher
Hicks, Shayna	Mt. View Elementary	Contract Teacher
Hintzman, Alison	Corvallis High	Contract Teacher
Hoffman, Nichole	Letitia Carson Elementary	Contract Teacher
Hopkins, Maria	Linus Pauling Middle	Contract Teacher
Horan, Katja	Franklin K-8	Contract Teacher
Howe, Ronald	Crescent Valley High	Contract Teacher
Howitt, Karen	Letitia Carson Elementary	Contract Teacher
Huffaker, Roxie	Franklin K-8	Contract Teacher
Huidor Dever, Elvira	Garfield Elementary	Contract Teacher

CONTRACT EXTENSION FOR THE PERIOD OF JULY 1, 2026-JUNE 30, 2028
CONTINUED

Name	Building	Current status
Hunter, Mandy	Bessie Coleman Elementary	Contract Teacher
Hutchinson, Heather	District Office	Contract Teacher
Inman, Joel	Garfield Elementary	Contract Teacher
James, Jill	Bessie Coleman Elementary	Contract Teacher
James, Sara	Mt. View Elementary	Contract Teacher
Jamison-Ordeman, Erin	Bessie Coleman Elementary	Contract Teacher
Janney, Kara	On Leave, Returning 2026-2027	Contract Teacher
Jensen, Aurora	Adams Elementary	Contract Teacher
Johnson, Brandon	Linus Pauling Middle	Contract Teacher
Johnson, Sarah	On Leave, Returning 2026-2027	Contract Teacher
Johnson, Travis	Franklin K-8	Contract Teacher
Jordan, Sarah	Crescent Valley High	Contract Teacher
Kammerzelt, Daniel	Corvallis High	Contract Teacher
Kanter, Ryan	Crescent Valley High	Contract Teacher
Karlin, Jennifer	Bessie Coleman Elementary	Contract Teacher
Keady, Joshua	Corvallis High	Contract Teacher
Keim, Jefferson	Corvallis High	Contract Teacher
Kilman, Alexander	Linus Pauling Middle	Contract Teacher
Kindred, Penny	Corvallis High	Contract Teacher
King, Matthew	Corvallis High	Contract Teacher
Kingston, Elena	College Hill, Crescent Valley High	Contract Teacher
Kinney, Kathryn	Mt. View Elementary, Garfield Elementary	Contract Teacher
Kirby, Matthew	Corvallis High	Contract Teacher
Kirsch, Fred	Crescent Valley High	Contract Teacher
Knoke, Amy	Corvallis High	Contract Teacher
Knudsen, Daniel	Garfield Elementary	Contract Teacher
Kollath, Jennifer	Corvallis High	Contract Teacher
Kreft, Ediyana	Corvallis High	Contract Teacher
Kreta, Jennifer	Lincoln Elementary	Contract Teacher
Kropf, Joel	Linus Pauling Middle	Contract Teacher
Kurlak, Ken	District Office, College Hill/Harding Center	Contract Teacher
Kurlak, Vicki	Linus Pauling Middle	Contract Teacher
Kussalanant, Gloria	Corvallis High	Contract Teacher
Lahman, Chris	Cheldelin Middle	Contract Teacher
Lambert, Katelyn	Letitia Carson Elementary	Contract Teacher
Lastoria, Bernadette	Cheldelin Middle	Contract Teacher
Latham-Ocampo-Alison	Adams Elementary	Contract Teacher
Lawrence, Kendra	District Office	Contract Teacher
Leach, Canton	Linus Pauling Middle	Contract Teacher

CONTRACT EXTENSION FOR THE PERIOD OF JULY 1, 2026-JUNE 30, 2028
CONTINUED

Name	Building	Current status
Leclaire, Teresa	Kathryn Jones Harrison Elementary	Contract Teacher
Lepe-Gonzalez, Veronica	Garfield Elementary	Contract Teacher
Lodal, Christine	Cheldelin Middle	Contract Teacher
Lovtang, Jens	Corvallis High, Crescent Valley High	Contract Teacher
Luebbert, Kiersten	Cheldelin Middle	Contract Teacher
Luftig, Alexandria	Corvallis High	Contract Teacher
Luke, Jaime	Franklin K-8	Contract Teacher
Lundeen, Joel	Linus Pauling Middle	Contract Teacher
Lynn, Kela	District Office	Contract Teacher
Macdonald, James	Corvallis High	Contract Teacher
Marceau, Capi	Corvallis High	Contract Teacher
Marks-Peterson, Lucas	Corvallis High	Contract Teacher
Marliave, Emma	Linus Pauling Middle	Contract Teacher
Martinez, Kara	Lincoln Elementary	Contract Teacher
Matteo, Emma	District Office	Contract Teacher
McCune, Sara	Crescent Valley High	Contract Teacher
McDonald, Scot	Crescent Valley High	Contract Teacher
McDonough, Matthew	Corvallis High	Contract Teacher
McQueen, Megan	Kathryn Jones Harrison Elementary	Contract Teacher
McVeety, Janice	Lincoln Elementary	Contract Teacher
Mendoza, Angela	Garfield Elementary	Contract Teacher
Messenger, Tyler	Franklin K-8	Contract Teacher
Meza, Estela	Garfield Elementary	Contract Teacher
Meza, Yahaira	Garfield Elementary	Contract Teacher
Michalski, April	Letitia Carson Elementary	Contract Teacher
Michalski, Derek	Cheldelin Middle	Contract Teacher
Miguel Garcia, Ana	Garfield Elementary	Contract Teacher
Miller, Elizabeth	Kathryn Jones Harrison Elementary	Contract Teacher
Miller, Joshua	Corvallis High	Contract Teacher
Mock, Aaron	Crescent Valley High	Contract Teacher
Mohler, Sara	Letitia Carson Elementary	Contract Teacher
Monroe, Dana	Lincoln Elementary, College Hill/Harding Center	Contract Teacher
Mooney, Christopher	Corvallis High	Contract Teacher
Moore, Jennifer	Franklin K-8	Contract Teacher
Morales Mendez, Nancy	Garfield Elementary	Contract Teacher
Moran, Dolcie	Garfield Elementary	Contract Teacher
Morrison, Pamela	Garfield Elementary	Contract Teacher
Morrow, Chad	Corvallis High	Contract Teacher
Morrow, Karissa	Corvallis High	Contract Teacher
Moses, Jakki	Bessie Coleman Elementary	Contract Teacher

CONTRACT EXTENSION FOR THE PERIOD OF JULY 1, 2026-JUNE 30, 2028
CONTINUED

Name	Building	Current status
Moses, Keith	Crescent Valley High	Contract Teacher
Moss, Janelle	Letitia Carson Elementary	Contract Teacher
Mudd, Kira	Crescent Valley High	Contract Teacher
Munoz, Laura	Linus Pauling Middle	Contract Teacher
Muravez, Emily	District Office	Contract Teacher
Nelson, Colton	Bessie Coleman Elementary	Contract Teacher
Nelson, Stephanie	Letitia Carson Elementary	Contract Teacher
Nelson, John	Kathryn Jones Harrison Elementary	Contract Teacher
Newman, Jacob	Cheldelin Middle	Contract Teacher
Novak, Ethan	Bessie Coleman Elementary	Contract Teacher
Nunez Guzman, Ana Maria	Garfield Elementary	Contract Teacher
O'Neil Robert	Corvallis High	Contract Teacher
Oleson, Kathleen	Adams Elementary	Contract Teacher
Olson, Debra	Linus Pauling Middle	Contract Teacher
Olvera, Daniel	Garfield Elementary	Contract Teacher
Olvera, Holly	Linus Pauling Middle	Contract Teacher
Owen, Cassie	Crescent Valley High	Contract Teacher
Papineau, Jesse	Mt. View Elementary	Contract Teacher
Paramo, John	Linus Pauling Middle	Contract Teacher
Patching, Andrew	Linus Pauling Middle	Contract Teacher
Pavloski, Brandon	Cheldelin Middle	Contract Teacher
Peak, Jefferson	College Hill/Hardin Center	Contract Teacher
Pedersen, Emily	District Office	Contract Teacher
Perdue, Kim	Bessie Coleman Elementary	Contract Teacher
Perkins, Sarah	Corvallis High, Crescent Valley High	Contract Teacher
Perley, KC	Crescent Valley High	Contract Teacher
Perrigan, Heather	Corvallis High	Contract Teacher
Petersen, Curtis	Cheldelin Middle	Contract Teacher
Phillips, Katherine	Mt. View Elementary	Contract Teacher
Phillips, Tyler	Kathryn Jones Harrison Elementary. Mt. View Elementary	Contract Teacher
Polo Shiffer, Marilyn	Lincoln Elementary	Contract Teacher
Pool, Amanda	Adams Elementary	Contract Teacher
Poole, Rachael	Corvallis High	Contract Teacher
Prothero, Lindsay	Bessie Coleman Elementary	Contract Teacher
Quinn, Kyeli	Bessie Coleman Elementary	Contract Teacher
Raleigh, Stephanie	Bessie Coleman Elementary	Contract Teacher
Randall, Whitney	College Hill/Harding Center	Contract Teacher
Rathja, Laura	Adams Elementary	Contract Teacher
Reed, Lorin	Corvallis High	Contract Teacher
Reerslev, Nancy	Garfield Elementary	Contract Teacher

CONTRACT EXTENSION FOR THE PERIOD OF JULY 1, 2026-JUNE 30, 2028
CONTINUED

Name	Building	Current status
Reese, Stacey	Franklin K-8	Contract Teacher
Reeves, Susan	Bessie Coleman Elementary	Contract Teacher
Reinwald, Stephanie	Crescent Valley High	Contract Teacher
Reynolds, Alyssa	Corvallis High	Contract Teacher
Reynolds, Daniel	Mt. View Elementary	Contract Teacher
Rice, Kelli	Corvallis High	Contract Teacher
Riedlecker-Wolfe, Eva	College Hill/Harding Center	Contract Teacher
Riesenberg, Douglas	Crescent Valley High	Contract Teacher
Rivera, Marcos	Linus Pauling Middle	Contract Teacher
Roach, Randy	College Hill/Harding Center	Contract Teacher
Roberts, Carie	Franklin K-8, Garfield Elementary	Contract Teacher
Robinson, Emma	Letitia Carson Elementary	Contract Teacher
Rodecap, Carol	Garfield Elementary	Contract Teacher
Rodinsky, Susan	Garfield Elementary	Contract Teacher
Rodriguez-Portillo, Elvira	Linus Pauling Middle	Contract Teacher
Rose, Coulter	Linus Pauling Middle	Contract Teacher
Rosling, Tonya	Lincoln Elementary	Contract Teacher
Russell, Leigh-Ann	Corvallis High	Contract Teacher
Ryan, Mandy	District Office	Contract Teacher
Sahnaw, Shahnaz	Lincoln Elementary	Contract Teacher
Sanders, Rachel	Adams Elementary, Letitia Carson Elementary, Brides 6-12	Contract Teacher
Sandoval, Ruben	District Office	Contract Teacher
Sass, Emily	Crescent Valley High	Contract Teacher
Schloss, Christine	Kathryn Jones Harrison Elementary	Contract Teacher
Schmeder, Brandon	Corvallis High	Contract Teacher
Schmeder, Christa	Corvallis High	Contract Teacher
Schneiter, Rebekah	Linus Pauling Middle	Contract Teacher
Schreier, Shannon	Mt. View Elementary	Contract Teacher
Scott, Candy	Adams Elementary	Contract Teacher
Serna, Julie	Crescent Valley High	Contract Teacher
Sheridan, Liz	Linus Pauling Middle	Contract Teacher
Shimabuku, Jeffrey	Crescent Valley High	Contract Teacher
Shumaker, Nicole	Mt. View Elementary	Contract Teacher
Silbernagel, Kristin	Kathryn Jones Harrison Elementary	Contract Teacher
Simmons, Maria	Kathryn Jones Harrison Elementary	Contract Teacher
Sirianni, Barbara	Franklin K-8	Contract Teacher
Skillings, Kevin	College Hill/Harding Center	Contract Teacher
Skinner, Charles	Linus Pauling Middle	Contract Teacher
Smith, Kathleen	Linus Pauling Middle	Contract Teacher
Soot, Kristia	Adams Elementary	Contract Teacher

CONTRACT EXTENSION FOR THE PERIOD OF JULY 1, 2026-JUNE 30, 2028
CONTINUED

Name	Building	Current status
Stair, Michael	Crescent Valley High	Contract Teacher
Stalter, Rachel	College Hill/Harding Center	Contract Teacher
Stanfield, Heathrina	Linus Pauling Middle	Contract Teacher
Stefan, Melissa	Crescent Valley High	Contract Teacher
Stone, Kristina	Crescent Valley High	Contract Teacher
Straughan, Melissa	Letitia Carson Elementary	Contract Teacher
Stroup, Tara	Mt. View Elementary	Contract Teacher
Strowbridge, Mercedes	Adams Elementary	Contract Teacher
Suchaneck, Maya	Corvallis High	Contract Teacher
Taylor, Melinda	Bessie Coleman Elementary, Cheldelin Middle	Contract Teacher
Theurer, Sarah	Corvallis High	Contract Teacher
Thomas, Emily	Kathryn Jones Harrison Elementary	Contract Teacher
Thornburgh, Christopher	Cheldelin Middle	Contract Teacher
Thorpe, Christopher	Corvallis High	Contract Teacher
Thorson, Kealy	Franklin K-8	Contract Teacher
Tomlin, Leah	Corvallis High	Contract Teacher
Torregrosa, Cristina	Lincoln Elementary	Contract Teacher
Torres-Montano, Vanesa	Lincoln Elementary	Contract Teacher
Tucker, Donald	Cheldelin Middle	Contract Teacher
Tucksen, Amanda	Kathryn Jones Harrison Elementary	Contract Teacher
Unrein, Kristin	Bessie Coleman Elementary	Contract Teacher
Van Fleet, Rachael	Franklin K-8	Contract Teacher
Van Zee, Kevin	Linus Pauling Middle	Contract Teacher
Velez, Tracy	Crescent Valley High	Contract Teacher
Villani, Danielle	Letitia Carson Elementary	Contract Teacher
Villarreal, Stephanie	Corvallis High	Contract Teacher
Viramontes, Aimee	Crescent Valley High	Contract Teacher
Volk, Alanna	Cheldelin Middle	Contract Teacher
Vomocil, Jennifer	District Office	Contract Teacher
Walter, Tiffany	Linus Pauling Middle	Contract Teacher
Ward, Kelly	District Office	Contract Teacher
Wibbens, Karmen	Corvallis High	Contract Teacher
Wieland, Liz	Cheldelin Middle	Contract Teacher
Wight, Lars	Crescent Valley High	Contract Teacher
Williams, Joseph	Adams Elementary	Contract Teacher
Wolfe, Molly	Corvallis High	Contract Teacher
Woodruff, Karrie	Corvallis High	Contract Teacher
Wydronek, Teresa	Cheldelin Middle	Contract Teacher
Yeh, Dow	Franklin K-8, Letitia Carson Elementary	Contract Teacher

CONTRACT EXTENSION FOR THE PERIOD OF JULY 1, 2026-JUNE 30, 2028
CONTINUED

Name	Building	Current status
Young, Christopher	Letitia Carson Elementary	Contract Teacher
Zachariah, Anna	Corvallis High	Contract Teacher
Zimmers, Heather	Crescent Valley High	Contract Teacher



LICENSED PERSONNEL
Recommendations for the 2026-27 School Year

The following are licensed staff members listed by status with recommendations indicated for the 2026-27 school year.

PROBATIONARY STATUS – 2ND YEAR FOR THE PERIOD OF JULY 1, 2026-JUNE 30, 2027

Name	Building	Current status
Blanchard, Heidi	Mt. View Elementary	Probationary Teacher, 1 st Year
Boland, Melinda	Letitia Carson Elementary, Bessie Coleman Elementary	Probationary Teacher, 1 st Year
Elliott, Meg	Adams Elementary	Probationary Teacher, 1 st Year
Felton Rosulek, Laura	Letitia Carson and Franklin K-8	Probationary Teacher, 1 st Year
Gale, Derek	Crescent Valley High	Probationary Teacher, 1 st Year
Hansen, Marleah	Crescent Valley High	Probationary Teacher, 1 st Year
Martin, Sally	Garfield Elementary	Probationary Teacher, 1 st Year
Schrager, Amara	Adams Elementary, Kathryn Jones Harrison Elementary	Probationary Teacher, 1 st Year
Stringham, Kristy	Lincoln Elementary, Bridges 6-12, Muddy Creek Charter	Probationary Teacher, 1 st Year
Woosley, Taylor	Linus Pauling Middle	Probationary Teacher, 1 st Year



LICENSED PERSONNEL
Recommendations for the 2026-27 School Year

The following are licensed staff members listed by status with recommendations indicated for the 2026-27 school year.

PROBATIONARY STATUS – 3RD YEAR FOR THE PERIOD OF JULY 1, 2026-JUNE 30, 2027

Name	Building	Current status
Arndorfer, Sydney	Crescent Valley High	Probationary Teacher, 2nd Year
Baley, Emerald	Letitia Carson Elementary	Probationary Teacher, 2nd Year
Bernard, Shawn	Letitia Carson Elementary	Probationary Teacher, 2nd Year
Blickenstaff, Eric	Bridges 6-12, Cheldelin Middle	Probationary Teacher, 2nd Year
Demarest, Rebecca	Garfield Elementary, Lincoln Elementary	Probationary Teacher, 2nd Year
Haberman, Annelie	Garfield Elementary	Probationary Teacher, 2nd Year
Mabeck, Katy	Cheldelin Middle	Probationary Teacher, 2nd Year
McAteer, Andrew	Crescent Valley High	Probationary Teacher, 2nd Year
Narvaez, Julie	Crescent Valley High	Probationary Teacher, 2nd Year
Plough, Aileen	Adams Elementary, Mt. View Elementary	Probationary Teacher, 2nd Year
Puentes, Anakaren	Garfield Elementary	Probationary Teacher, 2nd Year
Wakefield, Emily	Adams Elementary	Probationary Teacher, 2nd Year



Corvallis

SCHOOL DISTRICT

LICENSED PERSONNEL Recommendations for the 2026-27 School Year

The following are licensed staff members listed by status with recommendations indicated for the 2026-27 school year.

INITIAL CONTRACT FOR THE PERIOD OF JULY 1, 2026-JUNE 30, 2028

Name	Building	Current status
Catbagan, Winnie	Mt. View Elementary	Probationary Teacher, 3 rd Year
Coughlan, Ella	Bessie Coleman Elementary	Probationary Teacher, 3 rd Year
French, Irene	Adams Elementary	Probationary Teacher, 3 rd Year
Jans, Ryleigh	Bessie Coleman Elementary	Probationary Teacher, 3 rd Year
Johnson, Kandy	Adams Elementary	Probationary Teacher, 3 rd Year
Matano, Sara	Corvallis High	Probationary Teacher, 3 rd Year
Mathews, Lisa	Crescent Valley High	Probationary Teacher, 3 rd Year
Nordahl, Andrea	Letitia Carson Elementary	Probationary Teacher, 3 rd Year
Paterson, Amber	Kathryn Jones Harrison Elementary	Probationary Teacher, 3 rd Year
Reidy, Julie	Cheldelin Middle	Probationary Teacher, 3 rd Year
Roberson, Dwight II	Bessie Coleman Elementary	Probationary Teacher, 3 rd Year
Santy, Leigh	District Office	Probationary Teacher, 3 rd Year
Smith, Tiffany	Kathryn Jones Harrison Elementary	Probationary Teacher, 3 rd Year
Smith, Wendy	Cheldelin Middle	Probationary Teacher, 3 rd Year
Spicuzza, Madison	Bessie Coleman Elementary	Probationary Teacher, 3 rd Year
Villa, Jesus	Linus Pauling Middle	Probationary Teacher, 3 rd Year
Webb, Kaylee	Linus Pauling Middle	Probationary Teacher, 3 rd Year
Wendlowsky, Angela	Bessie Coleman Elementary	Probationary Teacher, 3 rd Year
Wilson, Tyler	Bessie Coleman Elementary	Probationary Teacher, 3 rd Year
Wolfe, Daniel	Letitia Carson Elementary	Probationary Teacher, 3 rd Year

INITIAL CONTRACT FOR THE PERIOD OF JULY 1, 2026-JUNE 30, 2028
CONTINUED

Name	Building	Current status
Wright, Cathy	Crescent Valley High	Probationary Teacher, 3 rd Year
Zaremba, Peter	Linus Pauling Middle	Probationary Teacher, 3 rd Year



LICENSED PERSONNEL
Recommendations for the 2026-27 School Year

The following are licensed staff members listed by status with recommendations indicated for the 2026-27 school year.

CANNOT RECOMMEND FOR REHIRE DUE TO TEMPORARY STATUS

Name	Building	Current status
Arredondo, Maria De Jesus	Lincoln Elementary	Temporary Teacher
Becerra, Erika	Garfield Elementary	Temporary Teacher
Bender, Heather	Adams Elementary	Temporary Teacher
Buchanan, Kelli	Adams Elementary	Temporary Teacher
Canfield, Betania	Lincoln Elementary	Temporary Teacher
Carroll, Ivory	Cheldelin Middle	Temporary Teacher
Elizarraga, Alex	Garfield Elementary	Temporary Teacher
Evans, Wendy	College Hill/Harding Center	Temporary Teacher
Freiberger, Genevieve	Garfield Elementary	Temporary Teacher
Haugen, Kazden	Kathryn Jones Harrison Elementary	Temporary Teacher
Hiebert, Annalee	Adams Elementary	Temporary Teacher
Jarrett, Harrison	Crescent Valley High	Temporary Teacher
Jernigan, Autumn	Franklin K-8	Temporary Teacher
Larsen, Patrick	Linus Pauling Middle	Temporary Teacher
Larson, Amanda	District Office	Temporary Teacher
Luco, Joe	Bridges 6-12	Temporary Teacher
McManus, Mara	Corvallis High	Temporary Teacher
Mendonca, Aubrey	Crescent Valley High	Temporary Teacher
Mil, Madison	Letitia Carson Elementary	Temporary Teacher

CANNOT RECOMMEND FOR REHIRE DUE TO TEMPORARY STATUS
CONTINUED

Name	Building	Current status
Niedermeyer, Vanessa	College Hill, Franklin K-8	Temporary Teacher
Parker, Trevor	Bridges 6-12	Temporary Teacher
Patrick, Allison	Kathryn Jones Harrison Elementary	Temporary Teacher
Pogue, Nicholas	Cheldelin Middle	Temporary Teacher
Pointer, Jennifer	Bessie Coleman Elementary	Temporary Teacher
Ramsey, Emma	Linus Pauling Middle	Temporary Teacher
Riverstone, Stephen	Letitia Carson Elementary	Temporary Teacher
Rua Rico, Alejandra	Corvallis High	Temporary Teacher
Samuels, Brie	Cheldelin Middle	Temporary Teacher
Schuster Provaznikova, Ludmila	Crescent Valley High	Temporary Teacher
Schwartzman, Marisa	Kathryn Jones Harrison Elementary	Temporary Teacher
Snell, Jillian	Bridges 6-12	Temporary Teacher
Stone-Amandi, Taylor	Lincoln Elementary	Temporary Teacher
Wiger, Sara	Corvallis High	Temporary Teacher



Corvallis

SCHOOL DISTRICT

LICENSED PERSONNEL Recommendations for the 2026-7 School Year

The following are licensed staff members who will remain on their contract status that was effective when they were placed on layoff status for the 2024-25 school year.

Name		Contract status
Gerszewski, Michael	Layoff	Probationary Teacher, 2nd Year
Hoke, Steven	Layoff	Probationary Teacher, 3rd Year
Holman, Emma	Layoff	Probationary Teacher, 3rd Year
Kittredge, Russa	Layoff	Probationary Teacher, 3rd Year

The following are licensed staff members who will remain on their contract status that was effective when they were placed on layoff status for the 2025-26 school year.

Name		Contract status
Kuhns, Peter	Layoff	Contract Teacher
Mikula, Daniel	Layoff	Contract Teacher
Stratten, Melissa	Layoff	Contract Teacher
Vinyard, Zack	Layoff	Probationary Teacher, 3rd Year
Zilar, Andrew	Layoff	Probationary Teacher, 2nd Year

D. Non-Represented Employee Benefits and Compensation



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Ryan Noss, Superintendent
Melissa Harder, Assistant Superintendent/Human Resources Director
Meeting Date: March 5, 2026

ACTION REQUESTED

Non-Represented Employee Benefits and Compensation

Background

The non-represented employee group's agreement expires June 30, 2026. The following changes are recommended to the Non-Represented Employee Benefits and Compensation Agreement:

- A one-year agreement, effective July 1, 2026, through June 30, 2027;
- Provide steps each year of the agreement for those eligible for step movement;
- Add a 4.00% cost of living adjustment (COLA) to the salary schedule for all non-represented positions;
- Increase the monthly district insurance contribution to \$1,725 per month.

ACTION REQUESTED

Approve the changes to the Non-Represented Employee Salary and Benefits Agreement effective July 1, 2026.

MOTION REQUESTED

"I move to approve the Non-Represented Employee Salary and Benefits Agreement for the 2026-27 school year."



Corvallis
SCHOOL DISTRICT

Non-Represented Employees Salary and Benefits Agreement

2026 - 2027

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, 971-217-6309; Byron Bethards, Student Growth and Experience Director, Title II Oversight and Complaints, and ADA Complaints: byron.bethards@corvallis.k12.or.us

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INTRODUCTION

Employees subject to this handbook are those excluded from collective bargaining units based on supervisory or confidential status or those with a community of interest with management personnel. The following groups of employees are covered by the provisions of this handbook:

- Licensed Administrators
- Supervisors
- Confidential Staff
- Non-Teaching Professional Staff

DUTIES

Duties shall be as assigned by the district superintendent. The employee shall devote full time, skill, labor, and attention to district assignments. The employee must obtain prior superintendent approval before accepting any offers of outside employment or consulting work. The employee shall perform assigned responsibilities in accordance with the employment agreement, the laws of the state of Oregon, the Oregon Administrative Rules, written school district policies, and school district administrative regulations, procedures, and directives. The employee may be reassigned or transferred at any time. Employees are expected to work on policy, procedure, curriculum, negotiations, budget, and other issues or projects as assigned. Each employee shall demonstrate skill in communication with staff, students, parents, patrons, and all others with whom the employee comes into official contact.

CONTRACT YEAR WORK SCHEDULE

Employees will schedule the work year with their immediate supervisors so that the contracted number of work days are available between July 1 and the following June 30. Each day that students attend school will be a scheduled workday for building administrators unless the appropriate supervisor approves a specific exception. Any variation from the established work year schedule requires the specific written approval of the supervisor. If the employee does not complete their work year with the district, the employee's final check shall be prorated to account for actual days worked. [Workday Calendars](#).

HOURS

The nature of the work is such that definite work hours cannot be established, and it is the expectation of the district that employees will be available when needed. The employee shall maintain sufficient on-site hours consistent with the needs of the particular building or program and general operations of the school district. Employees are required to attend school board, budget committee, and other meetings or activities at the direction of their supervisor or the superintendent.

The district recognizes the varied and unique duties and responsibilities that employees are required to perform during and beyond the regular workday. Because flexibility is essential at all levels of administration, exemptions from a rigid work schedule are desirable in order to provide a means for employees to meet professional and personal obligations. As a guideline, however, covered employees are expected to maintain work hours that are consistent with the needs of students, the public, and other staff. Summer hours may vary depending upon building and district needs, as approved by the superintendent.

COMPENSATION

Salary Schedule (see [Appendix A.](#))

Non-represented employees shall be paid in accordance with the Salary Schedule, Appendix A. Salary applies to work performed during the fiscal year of July 1 through June 30. Paychecks are generally issued on the last working day of the month. Final payment of wages shall be made on the final day of the corresponding pay period for separation of services, other than termination.

New employees will be placed on the salary schedule for the appropriate position and in accordance with their verified work experience. Steps will be granted based on similar job-related experience or a similar position held for which they are hired.

Any non-represented employee who can demonstrate proficiency in any one of the top 3 languages of origin represented by the district's student population, aside from English, will receive a bilingual stipend equivalent to 2.50% of their salary each year.

Employees who have been in a paid status a minimum of 75% of the scheduled work year during the immediately preceding school year will be advanced one step on the appropriate salary range.

Effective July 1, 2014, cell phone stipends will no longer be paid to non-represented employees. The total stipend amount (\$360) was included in the total salary moving forward.

Public Employees Retirement System (PERS) Pickup

The district pays the six percent employee contribution to the Public Employees Retirement System (PERS). Employees become members of the Public Employees Retirement System after being employed by the district for six months, or upon the date of employment if already a member of PERS.

HEALTH INSURANCE

Effective October 1, 2026, the monthly district contribution for health insurance, which includes medical, dental, and vision for a full-time employee, shall be **\$1,725**. Life and long-term disability insurance premiums will be paid in full by the District.

Employees will pay the difference between the district contribution for health insurance and the cost of the monthly premium for the plan that the employee chooses. Employees hired for .5 FTE to .99 FTE will have premium payments prorated for the portion of an employee's assignment subject to this policy.

If the district selects a high-deductible major medical plan that can be partnered with a Health Savings Account (HSA) per federal regulation, the district will make contributions to the HSA account for employees eligible to receive insurance benefits. The district's contribution will be prorated based upon FTE and the employer contribution amounts less medical/dental/vision/life/LTD premium deductions, but not in excess of the IRS allowable limit defined for individual and family classifications. Additionally, an employee may contribute funds to bring the total employer and employee contributions up to the IRS allowable maximum for the calendar year.

The employee is responsible for ensuring account activities comply with IRS regulations. Also, the employee is responsible for setting up the HSA account during the open enrollment period or the first time an individual is eligible to enroll in insurance.

The benefits provided are described in the contract between the district and insurance carrier, and the summary of these plans is available on the district's website. Domestic partner coverage is available. The employee will be taxed on the added value of increased benefits, as required by law.

An eligible employee may "opt-out" of District offered medical insurance coverage by indicating in writing to the District the employee's election not to obtain medical insurance coverage through the District. The employee is then responsible for meeting the health insurance coverage requirements under the Affordable Care Act (ACA). The deadline for making this election shall be by the end of open enrollment or the first date the employee is eligible for insurance. A non-represented employee who opts out of District medical insurance coverage will receive \$200 per month, based on full-time FTE, or \$100 per month based on part-time FTE, paid as taxable income, beginning the eligible month the employee opts out.

An employee's decision to opt out of District medical insurance coverage shall constitute a waiver of the right to any such benefit for the duration of the insurance year, and shall be irrevocable until the following year unless the employee undergoes a "qualifying event" and applies for the District medical insurance coverage.

FLEXIBLE SPENDING PLAN

The district has established Section 125 (flexible spending) accounts in accordance with the Internal Revenue Code.

TAX-SHELTERED ANNUITIES (TSA)

Employees may contribute before-tax salary to tax-sheltered annuities. A list of available TSA vendors is on the district website.

HOLIDAYS AND LEAVES

Paid Holidays: July 1 - June 30

- | | |
|---|---|
| <input type="checkbox"/> Independence Day
<i>(employees with 220 or more contract days)</i> | <input type="checkbox"/> Christmas Day
<i>(employees with 220 or more contract days)</i> |
| <input type="checkbox"/> Labor Day | <input type="checkbox"/> New Year's Eve Day
<i>(employees with 220 or more contract days)</i> |
| <input type="checkbox"/> Veterans Day | <input type="checkbox"/> New Year's Day |
| <input type="checkbox"/> Thanksgiving Day | <input type="checkbox"/> Martin Luther King Jr. |
| <input type="checkbox"/> Day after Thanksgiving Day | <input type="checkbox"/> Memorial Day |
| <input type="checkbox"/> Christmas Eve
<i>(employees with 220 or more contract days)</i> | <input type="checkbox"/> Juneteenth
<i>(employees with 220 or more contract days)</i> |

Leaves

Exempt employees are responsible for reporting all absences (i.e., personal leave, sick leave, vacation) through the district's leave reporting system.

Non-exempt employees are responsible for reporting their time worked and all absences (i.e., personal leave, sick leave, vacation) through the district's time-reporting system.

Bereavement Leave - The employee will be granted, upon request, up to three days leave in the event of the death of any member of the immediate family. Where substantial justification exists, at the sole discretion of the superintendent or designee, they may grant time beyond the three days with full pay.

Members of the immediate family include mother, mother-in-law, father, father-in-law, spouse, son, daughter, brother, sister, grandparents, grandchildren, or any other relative or domestic partner living in the immediate household of the employee. The superintendent or designee may grant leave for others upon written request.

Emergency Leave - Two days leave with pay will be granted for emergencies of a serious personal nature beyond the employee's control, which must be attended to during regular working hours or closure emergency days. This leave is non-accumulative.

In requesting emergency leave, the applicant will be requested to state the general nature of the emergency. The superintendent or designee has the authority to grant emergency leave.

Family/Parental Leave - Leave will be granted by the superintendent or designee in accordance with state and federal Family Medical Leave law for 12 work weeks in any 12-month period for the reasons set forth in those laws. [Policy GCBDA/GDBDA-AR](#).

Other Leaves - The district will comply with its legal obligations to grant any leaves not specified above, i.e., military, jury duty, etc.

Personal Leave - Three days per year is granted for those times when leave is desired for personal commitments or convenience but is not of an emergency nature. Prior approval by the employee's supervisor is required. At the end of the fiscal year, each employee shall be paid out for all unused personal leave. This payout will occur in July.

Professional Leave - An employee's supervisor may grant professional leave with pay for educational conferences, meetings, or visitations to exemplary programs that are related to the employee's assignment, in accordance with [Board Policy GCL/GDL](#).

Professional Growth Leave - Professional growth leave is for unique opportunities that can be expected to provide a substantial contribution to the district. Leave may be requested without pay or with reduced pay through application to the superintendent or designee for approval. At a minimum, the application will describe the proposed activity or program and its potential contribution to the district, financial support requested (if any), and a statement of income and/or benefits the employee expects to receive from non-district sources as a result of the proposed activity.

The superintendent or designee may, at their discretion, approve the application as submitted, approve the application subject to such modifications as they deem appropriate, or deny the application.

If the leave is with pay and/or benefits, the employee shall sign a promissory note in the amount of the *total cost* to the district of the pay and benefits to be provided. One-third of the original amount of the promissory note shall be waived by the district for each full year of service following the employee's return from leave. If the employee fails to complete three full years of service, the portion of the note not waived shall be due upon the effective date of the employee's termination. However, in the event of death or permanent disability of the employee, the full amount of the promissory note will be waived.

Sick Leave - Sick leave is available to covered employees on the basis of one day per month worked (a month is defined as having 14 or fewer unpaid days). Sick leave with pay is for personal illness or to care for the employee's spouse, domestic partner, son, daughter, or parent who has a serious health condition.

Sick leave for the fiscal year will be advanced on July 1 and earned by subsequent service. Sick leave is accumulative without limit. Employees may take sick leave prior to its accrual up to the maximum that can reasonably be expected to accrue during the fiscal year. Employees who leave the employ of the district and have used unearned sick leave will be required to reimburse the district for any unearned sick leave used. Sick leave is not earned during unpaid leave of more than two weeks' duration.

Employees may bring in up to 75 days of sick leave from other Oregon school districts. The transfer of sick leave shall not be effective until the administrator has completed thirty (30) working days.

Unpaid Leave - An employee who is not probationary and who has worked three consecutive years for the district may be granted unpaid leave by the superintendent or designee for personal reasons for up to one year. No benefits will accrue during extended unpaid leaves.

Vacation (260 day employees only)

<u>Years of Service</u>	<u>Vacation Days Annually</u>
Less than 5 years	15 days
5-9 years	17 days
10 years and more	20 days

Employees may carry over a maximum of ten days of vacation each July 1 with the approval of the superintendent or designee. Any vacation accrual in excess of 10 days on June 30 will be paid in July of each year.

OTHER BENEFITS

Mileage Allowance

Mileage Allowance (out of district): Employees are reimbursed at the IRS rate for actual mileage for out-of-district business use of their car.

Mileage Allowance (in district): Designated employees who travel extensively in-district as an ongoing part of their job may be reimbursed for in-district travel at the IRS rate. These positions will be designated by Human Resources as part of the job description.

The following positions will be paid a mileage stipend, based on work calendars, as compensation for the use of personal vehicles to perform in district duties as follows:

\$50 per month

- Principals/High, Middle School, Elementary
- Assistant Principals/High, Middle School
- Coordinator/Alternative Pathways

\$75 per month:

- Executive Assistant to Superintendent & Board
- Therapist/Physical, Occupational

\$100 per month

- Assistant Coordinator/Student Growth & Experience (SGE)
- Communications Coordinator
- Coordinator/SGE
- Director/Technology
- Family Outreach Supervisor
- Manager/Food Services
- Mental Health Manager

Other non-represented positions may be compensated for in-district travel for district-required meetings up to \$50 per year by submitting a mileage reimbursement request.

Professional Development for Licensed Administrators

In-state conferences/workshops: Each building administrator will be allocated \$300 per year towards an in-state conference/workshop (registration and travel expenses, following board policy and administrative regulations). Reimbursement needs to be processed through the Human Resources Department. A building administrator may choose to use the \$300 conference allocation towards tuition reimbursement for the year, working through the Human Resources Department.

National conference: The district will pay up to \$2000 per year, per a three-year calendar rotation, for building administrators to attend a national conference. This allocation can be used towards registrations and travel expenses, following adopted board policy and administrative regulations. The national conference must be approved by the Superintendent. The three-year rotation will be based on seniority as an administrator with the district. [Board Policy GCL/GDL](#).

Professional Dues

The district will pay the cost of dues for affiliation with COSA and one appropriate State and one National professional organization, with prior approval by the employee's administrative supervisor.

Severance Benefit

The District will offer a severance benefit to any non-represented staff member who has completed a minimum of 20 years of service in the Corvallis School District and resigns or retires from their employment with the District. Eligible staff shall receive a lump sum payment equivalent to 12 months of District-provided insurance benefits based on their last year's FTE.

Support for Employees Running for State or National Offices

(in their respective professional organizations)

The district will establish an account to cover the costs of printing and mailing for any employee who is campaigning for state or national office in a professional organization related to his/her assignment. Employees may apply to access this account through the superintendent's office. The maximum reimbursement available to each employee will be \$250 per campaign, as funds are available.

Tuition Reimbursement for Licensed Administrators

Tuition may be reimbursed for a maximum of eight quarter hours per year (July 1 through June 30) for a course of study approved in advance by the superintendent or designee. Reimbursement is for 100% of the cost of tuition if university vouchers are used, or if vouchers are not used, then reimbursement is for 90 percent of the cost of tuition, with the maximum being 90 percent of OSU's graduate school rate.

Administrators must submit a written request, a copy of the tuition receipt, and evidence of satisfactory course completion to Human Resources to receive reimbursement. This benefit is for the current school year only and is not cumulative. In addition, a tuition reimbursement pool will be established up to \$5,000. If this allotment has not been used by June 30, then staff who have already received reimbursement earlier in the year may apply for additional reimbursement, if qualified.

Tuition Reimbursement/Professional Development for Non-licensed Employees

Tuition and workshop fees may be reimbursed for job-related or education-focused classes/workshops approved in advance by the superintendent or designee. Employees must submit a written request, a copy of the tuition/workshop receipt, and evidence of satisfactory course completion to Human Resources to receive reimbursement. The maximum reimbursement amount per employee shall be \$2000 per year. A pool of \$10,000 will be available each year. If the annual allotment has not been used by March 1, then employees who have already received reimbursement earlier in the year may apply for additional reimbursement, subject to prior approval and verification of course completion. This benefit is for the current school year only and is not cumulative.

PROBATIONARY PERIOD

Licensed Administrator - Licensed administrators will serve a probationary period of three years. In special circumstances, the probationary period may be shortened, based on relevant experience, to no less than one year by the agreement of the superintendent and the administrator. Any such agreement will be in writing and will be placed in the administrator's personnel file.

Non-licensed Employees - Non-licensed employees will serve a probationary period of one year.

EVALUATION

Evaluation of employees will be conducted annually for probationary licensed administrators, and at least every other year for other non-represented staff by the superintendent or appropriate administrative designee. The evaluation will be based on applicable board policy, the job description, performance, professional standards, and performance goals that have been discussed with the employee at the beginning of the evaluation period.

It may be desirable to gather input from parents, students, teachers, peers, or others for use in the evaluation process. If such input is to be part of the licensed administrator's evaluation, its use will be in accordance with [Board Policy CCG](#). Evaluations will be completed and discussed with the employee by June 30 of each year unless that date is extended in writing.

IMPROVEMENT PLAN

When an employee's performance needs improvement (for other than disciplinary reasons), the superintendent or designee may place the employee on an improvement plan. The plan will specify the area(s) of deficiency, the needed improvement, the time period in which improvement is required, and what assistance the district will provide. An improvement plan may be required if the deficiency is inadequate performance, inefficiency, or neglect of duty. The duration of an improvement plan will be for 45 workdays or such other time as is reasonably calculated to allow the employee an opportunity to correct the area(s) of deficiency. At the end of the plan, the superintendent or designee will review the results with the employee, including whether the employee met the requirements of the improvement plan, whether an extension of the plan is required, or whether the superintendent will recommend termination of employment.

COMPLAINTS

Persons with complaints about non-represented employees will be encouraged to attempt to resolve the issue with the employee involved. If the complaint is not resolved, the complainant may formally present the complaint in writing (including all supporting statements and evidence) to the employee's supervisor. Complaints will be shared with the affected employee. The employee will be given an opportunity to respond to the complaint and/or attempt to resolve the complaint, as deemed appropriate to the circumstances by the employee's supervisor. Such complaints will not be used in the employee's evaluation unless the employee has had these opportunities. Additionally, complaints will not be used in an employee's evaluation unless it is determined through this process that the complaint has merit and substance and is reasonably related to the employee's job description, performance standards, or ability to be an effective employee in the district.

DISCIPLINE AND DISMISSAL

No employee will be disciplined without due process that includes a clear statement of charges for violation of known standards, with the opportunity to meet and discuss the matter with their supervisor after a thorough investigation, and discipline that is consistent with other discipline administered for similar offenses.

Employees may be dismissed or otherwise disciplined for any reason deemed sufficient by the district and will be entitled to an improvement plan only at the district's discretion.

INDEMNIFICATION

The district will defend, hold harmless, and indemnify the employee from any and all demands, claims, suits, actions, and legal proceedings brought against the employee in their individual capacity, or in their official capacity as agent and employee of the district, provided the incident arose while they were acting within the scope of their employment, all according to the Oregon Tort Claims Act.

EXTENSION OR NON-EXTENSION OF LICENSED ADMINISTRATOR'S CONTRACT

The district will comply with state law regarding the extension/non-extension of a licensed administrator's contract. Administrators may appeal contract non-extension to the School Board, no later than the next March 30 after notification.

REDUCTION IN STAFF

Licensed Administrator

The district will observe [ORS 342.934](#) and [Board Policy CPA](#) when making reductions in licensed staff. The Board will retain, consistent with state law, the most capable and productive of the licensed and/or qualified employees needed to carry out the approved programs of the district.

Non-Licensed Employees

An employee whose entire FTE has been terminated will be entitled to 90 calendar days' notice of layoff or the equivalent salary in lieu of notice.

CHANGES IN BENEFITS

Changes in benefits for non-represented employees may be proposed by the Board or covered employees as needed, by a written request to the other party. The Board agrees that no changes will be made without first offering affected employees the opportunity to consult and confer with the Board regarding the proposed changes.

RETIRED NON-REPRESENTED EMPLOYEES

The district may choose to hire PERS-retired non-represented employees on an annual basis. Unless set forth herein, the provisions of this document shall cover all duties, work schedule, hours, compensation, insurance, flexible spending plan, tax-sheltered annuities, holidays, leaves, other benefits, evaluation, complaints, due process, indemnification, reduction in staff, and changes in benefits. In addition, the rehired retiree will be able to carry over up to ten days of sick leave.

The following provisions shall not apply: retirement, personal leave, vacation accrual, professional growth leave, tuition reimbursement, and improvement plan. The rehired retiree will not be granted extended leave.

The contract year may have fewer days than a typical school year calendar. A re-employment calendar may be mutually developed to address district needs or PERS restrictions on post-retirement employment, and salary would be prorated accordingly based on the number of days. It is the employee's responsibility to maintain records to ensure compliance with all PERS regulations and allowable PERS hours. If the employee exceeds the number of PERS allowable hours, they will be responsible for any costs or penalties incurred.

Appendix A - NonRep Salary Schedule

Position	Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Assistant Superintendent	260	170,695	174,962	179,337	183,820	188,414	193,125	197,953
Director/Finance	260	153,731	157,574	161,514	165,553	169,691	173,933	178,281
Director/Human Resources	260	153,731	157,574	161,514	165,553	169,691	173,933	178,281
Director/Operations	260	153,731	157,574	161,514	165,553	169,691	173,933	178,281
Director/Student Growth & Experience	260	153,731	157,574	161,514	165,553	169,691	173,933	178,281
Principal/High School	225	152,973	156,797	160,718	164,735	168,853	173,075	177,402
Principal/Middle School	225	142,605	146,171	149,824	153,569	157,407	161,342	165,377
Principal/Elementary	225	136,762	140,182	143,686	147,277	150,959	154,733	158,601
Coordinator/Student Growth & Experience	230	139,808	143,303	146,886	150,558	154,322	158,180	162,134
Coordinator/Alternative Pathways	225	136,762	140,182	143,686	147,277	150,959	154,733	158,601
Assistant Principal/High School	225	132,961	136,285	139,692	143,184	146,764	150,434	154,196
Assistant Principal/Middle School	225	126,832	130,003	133,252	136,583	139,998	143,499	147,087
Director/Technology	260	122,113	125,166	128,295	131,503	134,790	138,160	141,614
Manager/Mental Health	230	126,832	130,003	133,252	136,583	139,998	143,499	147,087
Manager/Accounting	260	104,452	107,062	109,738	112,483	115,295	118,178	121,132
Manager/Food Services	260	100,986	103,510	106,100	108,752	111,471	114,257	117,113
Coordinator/Communications	260	100,986	103,510	106,100	108,752	111,471	114,257	117,113
Manager/Facilities	260	94,997	97,373	99,807	102,302	104,860	107,481	110,167
Manager/District Theaters	210	68,118	69,821	71,566	73,355	75,190	77,069	78,996
Supervisor/Food Services	260	72,625	74,441	76,303	78,209	80,165	82,170	84,224
Supervisor/Family Outreach	230	80,819	82,840	84,911	87,033	89,209	91,440	93,726
Therapist/Physical	200	85,997	88,147	90,349	92,609	94,923	97,299	99,731
Executive Assistant/Superintendent & Board	260	84,337	86,445	88,606	90,821	93,092	95,419	97,804
Specialist/Risk & Compliance	260	82,129	84,182	86,287	88,444	90,655	92,921	95,245
Specialist/Sustainability	260	72,625	74,441	76,303	78,209	80,165	82,170	84,224
Specialist/Administrative	260	69,755	71,499	73,287	75,118	76,996	78,922	80,895
Specialist/Human Resources	260	69,755	71,499	73,287	75,118	76,996	78,922	80,895
Specialist/Payroll & Benefits	260	69,755	71,499	73,287	75,118	76,996	78,922	80,895
Coordinator/Transportation	260	69,755	71,499	73,287	75,118	76,996	78,922	80,895



Corvallis

SCHOOL DISTRICT

NON-LICENSED SUPERVISOR PERSONNEL Recommendations for the 2026-27 School Year

The following are non-licensed supervisors with recommendations indicated for the 2026-27 school year.

Executive team administrators in their second-year contract through June 30, 2026. A new three-year contract will be offered for the period of July 1, 2025, to June 30, 2028, replacing the current 2024-2026 contract.

Name	Building
Patten, Kim	District Office
Wolfe, Lauren	District Office

CONTINUED STATUS FOR THE PERIOD OF JULY 1, 2026-JUNE 30, 2027

Name	Building	Current Status
Anderson, Arin	District Office	Probationary Non-Rep
Benton, Autumn	District Office	Probationary Non-Rep
Devine, Sarah	District Office	Regular Non-Rep
Locey, Kelly	District Office	Regular Non-Rep
McEldowney, Maria	District Office	Regular Non-Rep
Pitzer, Kathleen	District Office	Regular Non-Rep
Tiller, Douglas	District Office	Regular Non-Rep
Zandonella, Dana	District Office	Regular Non-Rep



Corvallis

SCHOOL DISTRICT

ADMINISTRATOR PERSONNEL Recommendations for the 2026-27 School Year

The following are administrators listed by status with recommendations indicated for the 2026-27 school year.

1. Executive team administrators currently in the first year of a three-year contract for the period of July 1, 2025, to June 30, 2028, will continue in second year of contract for 2026-2027 school year.

Name	Building
Bethards, Byron	District Office
Harder, Melissa	District Office

2. Administrators currently in the first year of a three-year contract for the period of July 1, 2025, to June 30, 2028, will continue in the second year of contract for the 2026-2027 school year.

Name	Building
Henning, Peter	Adams Elementary
Johnson, Kimberly	District Office
Lesan, Amy	District Office
McKee, Aaron	Crescent Valley High
Strowbridge, Jonathan	Crescent Valley High
Wright, Amy	Franklin K-8

3. Administrators currently in the second year of a three-year contract to be extended and offered a new three-year contract for the period of July 1, 2026, to June 30, 2029, replacing the current 2024-27 contract.

Name	Building
Boring, Matthew	Corvallis High
Davila-Williams, Nancy	Garfield Elementary
Fischer, Tracey	Bessie Coleman Elementary
Gregory, Rynda	District Office
Hyge, Gregory	Linus Pauling Middle
Joseph-Hays, Germaine	Corvallis High
Koetje, Marcianne	District Office
McFarland, Natalie	District Office
Munoz, Salvador	Corvallis High
Still, Jennifer	Crescent Valley High
Whittaker, Emmet	Corvallis High
Wright, Eric	College Hill/Harding Center

ADMINISTRATORS PERSONNEL RECOMMENDATIONS
CONTINUED

4. Administrators currently in the third probationary year to be renewed and offered an initial three-year contract for the period of July 1, 2026 to June 30, 2029.

Name	Building
Kidder, Caleea	Linus Pauling Middle
Seals, Stephanie	Cheldelin Middle
Smith, Chaundra	Lincoln Elementary

5. Administrators currently in second probationary year to be renewed and offered a one-year contract for the period July 1, 2026 to June 30, 2027.

Name	Building
Kikuta, Elton	Kathryn Jones Harrison Elementary
Sampson, Amy	Letitia Carson Elementary

6. Administrators currently in first probationary year to be renewed and offered a one-year contract for the period July 1, 2026 to June 30, 2027.

Name	Building
Abott, Kelli	Mt. View Elementary
Lastoria, Megan	District Office
Shreve, Kourtney	Bridges 6-12

E. Executive Team Contracts



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Ryan Noss, Superintendent
Meeting Date: March 5, 2026

ACTION REQUESTED

Employment Contract Addendums – Assistant Superintendent, Finance Director, Operations Director, and Student Growth and Experience Director

Background

Contracts for the Assistant Superintendent, Finance Director, Operations Director, and Student Growth and Experience Director were approved by the Board on March 20, 2025. These contracts stipulate that “Salary for subsequent years will be subject to negotiations with the Superintendent.”

The salaries for these positions follow the increase offered to the non-represented employee group.

ACTION REQUESTED

Approve the attached employment contract addendums.

MOTION REQUESTED

“I move to approve the attached employment contract addendums as submitted.”

ADDENDUM
Employment Contract for Assistant Superintendent

The following changes are being made to the Employment Contract with Melissa Harder, Assistant Superintendent effective July 1, 2026.

SECTION 3. COMPENSATION:

Salary: The District shall pay the Assistant Superintendent, for the services rendered, at an annual base salary of \$193,125 for the 2026-27 school year, paid monthly commencing July 1. Salary for subsequent years will be subject to negotiations with the Superintendent.

Superintendent/Date

Assistant Superintendent/Date

ADDENDUM
Employment Contract for Finance Director

The following changes are being made to the Employment Contract with Lauren Wolfe, Finance Director effective July 1, 2026.

SECTION 3. COMPENSATION:

Salary: The District shall pay the Finance Director, for the services rendered, at an annual base salary of \$178,281, for the 2026-27 school year, paid monthly commencing July 1. Salary for subsequent years will be subject to negotiations with the Superintendent.

SECTION 6. PROFESSIONAL DEVELOPMENT:

Tuition. The District will conditionally reimburse the Finance Director up to \$10,000 annually for college coursework related to completion of an advanced degree (MBA). Tuition will be reimbursed upon proof of payment and successful course completion.

Superintendent/Date

Finance Director /Date

ADDENDUM
Employment Contract for Operations Director

The following changes are being made to the Employment Contract with Kimberly Patten, Operations Director effective July 1, 2026.

SECTION 3. COMPENSATION:

Salary: The District shall pay the Operations Director, for the services rendered, at an annual base salary of \$178,281, for the 2026-27 school year, paid monthly commencing July 1. Salary for subsequent years will be subject to negotiations with the Superintendent.

Superintendent/Date

Operations Director /Date

ADDENDUM
Employment Contract for Student Growth and Experience Director

The following changes are being made to the Employment Contract with Byron Bethards, Student Growth and Experience Director, effective July 1, 2026.

SECTION 3. COMPENSATION:

Salary: The District shall pay the Student Growth and Experience Director, for the services rendered, at an annual base salary of \$165,553, for the 2026-27 school year, paid monthly commencing July 1. Salary for subsequent years will be subject to negotiations with the Superintendent.

Superintendent/Date

Student Growth and Experience Director /Date

F. Minutes

1. February 5, 2026



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

The meeting was called to order at 6:21 PM in the Corvallis School District Board Room, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below. A quorum was present, and due notice had been published.

I. CALL TO ORDER AND ROLL CALL

<u>BOARD MEMBERS PRESENT</u> Luhui Whitebear, Ph.D., Chair Terese Jones, Ph.D., Co-Vice Chair Shauna Tominey, Ph.D., Co-Vice Chair Sami Al-Abdrabbuh, Ph.D. Chris Hawkins Bernie Wang Judah Largent	<u>EXECUTIVE STAFF PRESENT</u> Ryan Noss, Ed.D., Superintendent Melissa Harder, Assistant Superintendent Kim Patten, Operations Director Lauren Wolfe, Finance Director Byron Bethards, Ed.D., SG&E Director <u>STUDENT REPRESENTATIVES PRESENT</u> Leo Schwartz, CVHS
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II. EXECUTIVE SESSION

The Board met at 5:15 PM in Executive (closed) Session under ORS 192.660(2)(d) to consult with persons designated to carry on labor negotiations.

III. ACKNOWLEDGMENT OF BLACK HISTORY MONTH

Board members read aloud Resolution No. 21-0201, Acknowledgment of Black History Month, celebrated annually in February to honor the contributions of Black and African American peoples throughout history. (The document is posted online with the information packet of this meeting and will be archived with the official 2025-26 board records.)

IV. BOARD MEMBER REPORTS

Director Wang reported attending the "Hands Across Corvallis" event and commended the Corvallis Public Schools Foundation for their essential work in bridging funding gaps and providing enriched educational experiences. He noted an upcoming meeting with the Foundation board next month.



Co-Vice Chair Jones shared highlights from a meeting with the Garfield PTA, specifically praising their food pantry program and their innovative ideas for community service, and noted the value of collaboration between Garfield and Linus Pauling. She encouraged community members to continue reaching out for one-on-one conversations.

Co-Vice Chair Tominey echoed support for the Corvallis Public Schools Foundation following the "Hands Across Corvallis" event. Additionally, she recognized the recent production of *The Outsiders* at the Majestic Theater and congratulated student Jax Kalberer on directing the first youth-led mainstage play, which featured many CSD students.

Director Largent reported on several productive meetings held with community members since the previous board meeting.

Director Hawkins attended the Foundation breakfast and praised Sarah Devine's leadership and teacher Matthew Criscione's moving presentation. She also reported on attending the CV vs. CHS basketball game, observing a "rich and thoughtful" Socratic seminar in Kira Mudd's classroom, and visiting College Hill to tour CTE courses and the Urban Farm. Finally, Director Hawkins noted the nomination of student Thomas Sherry for a "Future Citizen" award and a meeting with a community member regarding local housing and annexation.

Director Al-Abdrabbuh expressed appreciation for the partnership between the District and the Corvallis Public Schools Foundation. He highlighted that the Foundation is approximately \$10,000 away from its \$128,000 Hands Across Corvallis goal, which would bring its 10-year fundraising total to \$1 million, and encouraged the community to continue its support.

Chair Whitebear attended the "Hands Across Corvallis" event, noting the impact of videos highlighting families navigating poverty. Chair Whitebear also announced that she had received a scholarship to participate in the National School Boards Association's Advocacy Institute in Washington, D.C.

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

Oregon School Boards Association Report

Chair Whitebear attended the OSBA Board and Legislative Policy Committee meetings on January 23–24. She highlighted budget talking points available in the board packet, specifically focusing on the impacts of HR1 on state funding and strategies for advocating for local access to the state's Education Stability Fund. (The document is posted online with the information packet of this meeting and will be archived with the official 2025-26 board records.)



National School Boards Association Report

Chair Whitebear reported on several federal shifts discussed at the NSBA Advocacy Institute, including the structural relocation of Title I and Indian Education programs. The report warned of a potential 15% cut to the FY26 federal education budget, which threatens SNAP, Medicaid-linked school health services, and IDEA funding. Chair Whitebear emphasized the need for the district to prepare for reduced federal flow-through dollars. (The document is posted online with the information packet of this meeting and will be archived with the official 2025-26 board records.)

VI. SUPERINTENDENT'S REPORT

Superintendent Noss read from a written report and celebrated several key observances, including National School Counselors Week, Black History Month, and CTE Month, while calling for volunteers for the upcoming March 17 student career fair at OSU. He highlighted graduation rates across the district, specifically for students with disabilities, who reached a milestone rate of 87%—a significant increase from historical averages in the 60s. Additionally, he shared slides with a consolidation update. (The report and slides are posted online with the information packet of this meeting and will be archived with the official 2025-26 board records.)

VII. PUBLIC COMMENT

Ray Shimabuku, Community Member, raised concerns regarding the poor water quality at Mountain View School, noting its history of coliform bacteria and current lead contamination. Presenting recent data, he revealed that a significant number of water fountains and bottle fillers exceeded both local and EPA lead thresholds, in contrast to the superior water quality at Leticia Carlson. (Mr. Shimabuku's full statement is posted in the meeting information packet and will be archived in the 2025-26 board records.)

Mayra Valencia, CSD Parent, expressed deep gratitude for the heart and respect shown by the board in their leadership. She emphasized the critical importance of the dual immersion program as a vital symbol of equity, ensuring all students have access to high-quality academic education. Closing with a message of solidarity, she reminded the board that they have the full support of the community and parents in their efforts to maintain great schools.

Christine Lodal, CSD Parent and Staff Member, shared the experience of her black son being subjected to racial slurs at school, highlighting a gap in district policy regarding bias incidents involving staff members. While she praised the educational response when the perpetrator was another student, she noted a lack of transparency and mandatory parent notification when staff members are involved. She requested that the board update its policies to ensure parents are always notified of such investigations and to empower



administrators to assign supportive, non-disciplinary training to help staff members grow and address biased behaviors.

Joe Moses, CSD Parent, spoke in support of the district's recent consolidation efforts as a necessary step to maintain educational quality despite limited resources. As a long-term district parent, he advocated specifically for restoring elementary music education to twice-weekly, citing its role in fostering student confidence, joy, and a sense of belonging. He argued that music is a vital component of equity, providing many students with their only consistent access to the arts and keeping them engaged with school.

Heather Louderback, CSD Parent, thanked the board for protecting the rights of undocumented students and for fostering inclusive budget discussions. Additionally, she pointed out a significant missed opportunity in long-term planning regarding the rising number of student transfers out of the district and recommended that the board implement a formal exit feedback process or enrollment insight policy to gather data from departing families. (Ms. Louderback's full statement is posted in the meeting information packet and will be archived in the 2025-26 board records.)

Amy Holte, CSD Parent, proposed forming an advisory committee to improve school food quality by moving away from the current "heat and serve" model of highly processed, high-sugar meals. Representing a community petition with hundreds of signatures, she suggested the district either switch to a contract service focused on fresh ingredients or reopen individual school kitchens to prepare meals from scratch. She recommended the committee include district administrators, finance experts, board members, and parents to explore the financial and logistical pathways toward locally sourced, fresh, whole foods.

Dave Sullivan, CSD Community Member and former board member and president of Oregon Advocates for School Trust Lands, urged the district to join a lawsuit against the state to ensure school trust lands are managed for the financial benefit of schools, as constitutionally intended. He celebrated a recent court victory that allows students and school boards to sue the state for failing to fund a "quality education model." (Mr. Sullivan's full statement is posted in the meeting information packet and will be archived in the 2025-26 board records.)

Erica Cheney, CSD Parent and Staff Member, reported on a successful day of advocacy in Salem, where she and other union members met with legislators to push for increased state education funding. She encouraged other community members and parents to overcome their hesitations about political advocacy, describing the experience as approachable and empowering. Finally, she commended the board for its compassionate focus on the district's most vulnerable students, including those experiencing homelessness, noting that its thoughtful consideration of these hidden issues is deeply valued by the community.

The Board took a break and then resumed the meeting.



VIII. MATH UPDATE

Student Growth and Experience Director Byron Bethards, K12 Math TOSA Jennifer Vomicil, Cheldelin Middle School Math Teacher Jared Callis, and Middle School Coordinator Kim Johnson presented a slide presentation on seventh and eighth-grade math programming and engaged the Board in discussion. (The slide deck is posted online with the information packet of this meeting and will be archived with the official 2025-26 board records.)

Some highlights included:

Program Restructuring (Middle School) To increase rigor and flexibility, the district is introducing three 7th-8th-grade math pathways starting next year:

1. Standard: Algebra 1 readiness by 9th grade.
2. Enhanced: Multiple entry points to complete Algebra 1 in 8th grade.
3. Accelerated: Requires a 6th-grade proficiency assessment to take Algebra 1 in 7th grade and Geometry in 8th grade.

Intervention & Support

- New math intervention classes were successfully launched at the middle school level this year to target specific skill gaps (e.g., fractions, operations).
- Future planning (2024-25) will focus on high school pathways and expanding access to advanced courses like Calculus BC.

IX. DOWNTOWN VITALITY STRATEGY TASK FORCE UPDATE

Steve Clark, Co-Chair of the Downtown Vitality Strategy Task Force, presented a progress report on a 40-member initiative to revitalize downtown Corvallis through strategic recommendations on safety, infrastructure, and housing. Emphasizing the need for multi-jurisdictional collaboration between the city and the school board, Mr. Clark engaged the Board in discussion. (The slide deck is posted online with the information packet of this meeting and will be archived with the official 2025-26 board records.)

X. TRANSPORTATION UPDATE

Operations Director Kim Patten, Student Transportation of America Operations Manager Angela Taylor, Safety Supervisor Autumn Thompson, and Vice President of the Regional Operations Shane Anderson presented a transportation update. (The slide deck is posted online with the information packet of this meeting and will be archived with the official 2025-26 board records.)

XI. 2026/2027 SCHOOL CALENDAR CHANGES

High School Coordinator Nikki McFarland was present to answer questions from the Board.



(The report is posted online with the information packet of this meeting and will be archived with the official 2025-26 board records.)

MOTION:

It was moved by Co-Vice Chair Jones and seconded by Director Largent to approve the 2026-2027 School Year Calendar adjustments.

Sami Al-Abdrabbuh: Yea
Chris Hawkins: Yea
Terese Jones: Yea
Judah Largent: Yea
Shauna Tominey: Yea
Bernie Wang: Yea
Luhui Whitebear: Yea

The motion passed unanimously. Yea: 7, Nay: 0

XII. FALL 2025 REVISION — LINN BENTON LINCOLN EDUCATION SERVICE DISTRICT 2025-2027 LOCAL SERVICE PLAN

Superintendent Noss explained the Education Service District's tiered funding structure: Tier 1 covers region-wide services like the Synergy student information system, while Tier 2 "a la carte" dollars allow Corvallis to fund specific needs, such as school psychologists for special education evaluations and health navigators and noted that the ESD is a critical resource for maintaining services that individual districts might otherwise struggle to recruit or retain, particularly in early childhood special education and technical student assessments. (The report is posted online with the information packet of this meeting and will be archived with the official 2025-26 board records.)

MOTION:

It was moved by Director Wang and seconded by Co-Vice Chair Tominey to affirm the resolution adopting the Fall 2025 Revision of the LBL ESD 2025-2027 Local Service Plan.

Sami Al-Abdrabbuh: Yea
Chris Hawkins: Yea
Terese Jones: Yea
Judah Largent: Yea
Shauna Tominey: Yea
Bernie Wang: Yea



Luhui Whitebear: Yea

The motion passed unanimously. Yea: 7, Nay: 0

XIII. CONSOLIDATED ACTION

Supporting documentation for the consolidated action items was provided to the Board for review prior to the board meeting. (The documents are posted online with the information packet of this meeting and will be archived with the official 2025-26 board records.)

MOTION:

It was moved by Director Largent and seconded by Director Hawkins moved to adopt the consolidated action items as submitted.

Sami Al-Abdrabbuh: Yea
Chris Hawkins: Yea
Terese Jones: Yea
Judah Largent: Yea
Shauna Tominey: Yea
Bernie Wang: Yea
Luhui Whitebear: Yea

The motion passed unanimously. Yea: 7, Nay: 0

- A. 26-0201 Supplemental Budget for General Fund and Special Revenue Fund**
- B. Minutes - January 15, 2026; January 22, 2026**
- C. Licensed Personnel Action**
- D. Board Policies**
 - 1. Policy IGBHD - Program Exemptions**
 - 2. Policy JHCA - Immunization, School Sports Participation, Concussions and Other Brain Injuries**
 - 3. Policy JOA - Directory Information**
 - 4. Policy LBEA - Denial for Virtual Public Charter School Student Enrollment**

XIV. CONSOLIDATED INFORMATION

Supporting documentation for the consolidated information items was provided to the Board for review prior to the board meeting. (The documents are posted online with the information packet of this meeting and will be archived with the official 2025-26 board records.)

- A. December Financial Summary (Unaudited)**



B. Virtual Charter School Enrollment

XV. BOARD MEMBER COMMENTS

Director Hawkins expressed gratitude to Chair Whitebear and Director Al-Abdrabbuh for their advocacy during their recent trip to Washington, D.C., and commended the district's social media efforts for showcasing student and staff success. Regarding public testimony on a bias incident, she requested a formal review of the Administrative Regulation (AR) and the parental notification processes, emphasizing the need to refine how staff-related concerns are handled.

Co-Vice Chair Tominey echoed thanks to Chair Whitebear and Director Al-Abdrabbuh for their D.C. advocacy, noting that the trip was supported by scholarships and the National School Boards Association. She acknowledged the diverse voices heard during public comments and requested clarification on how the district communicates its safety monitoring and mitigation plans for lead testing at Mountain View to the public.

Co-Vice Chair Jones requested that the district's school-specific water testing schedule be shared publicly to provide parents with clear timelines. She also noted her interest in upcoming updates regarding elementary music programming and library text access. Additionally, she commended Chair Whitebear's leadership in pausing to explain technical terms, noting that clarifying "alphabet soup" jargon is essential to maintaining transparent communication with the community.

Director Wang acknowledged the high volume of direct correspondence he has received from the community over the past several months and encouraged continued candor from the public. He specifically invited community members to provide feedback on the evening's middle school math presentation to help the board better understand the diverse perspectives on the proposed instructional pathways.

Director Largent expressed appreciation for the board leadership's commitment to studying disability justice literature to expand their shared knowledge base. He also urged the board and administration to be more mindful of inclusive language, specifically asking that the "Bridges" school program be explicitly named and included whenever high school and middle school cohorts are discussed.

Chair Whitebear addressed community concerns about water safety, assuring the public that the district takes lead testing seriously and has implemented mitigation measures immediately. She also provided a legislative update regarding the district's resolution on the rights of undocumented students, noting that she is monitoring state-level bills and coordinating with the Oregon School Boards Association (OSBA) on potential policy alignment.



XVI. ADJOURNMENT

With no further business, the meeting was adjourned at 9:23 PM.

Luhui Whitebear, Ph.D., Board Chair

Ryan Noss, Ed.D., Superintendent

Prepared By: Kim Nelson

DRAFT

2. February 19, 2026



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

The meeting was called to order at 6:34 p.m. in the Corvallis School District Board Room, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below. A quorum was present, and due notice had been published.

I. CALL TO ORDER

<p><u>BOARD MEMBERS PRESENT</u> Luhui Whitebear, Ph.D., Chair Terese Jones, Ph.D., Co-Vice Chair Shauna Tominey, Ph.D., Co-Vice Chair Sami Al-Abdrabbuh, Ph.D. Chris Hawkins Bernie Wang Judah Largent</p>	<p><u>EXECUTIVE STAFF PRESENT</u> Ryan Noss, Ed.D., Superintendent Melissa Harder, Assistant Superintendent Kim Patten, Operations Director Lauren Wolfe, Finance Director Byron Bethards, Ed.D., SG&E Director</p> <p><u>STUDENT REPRESENTATIVES PRESENT</u> Jack Martin, CHHS Ayeh Akhavan-Heidari, CHS, Laura Chen, CVHS</p>
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II. EXECUTIVE SESSION

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

III. ACKNOWLEDGEMENT OF WOMEN'S HISTORY MONTH

Board members and student representatives read aloud Resolution No. 22-0204 - Acknowledgement of Women’s History Month, celebrated annually in March to celebrate the contributions of all women to the local community, nation, and beyond, both historically and in current times. (The document is posted online with the information packet of this meeting and will be archived with the official 2025-26 board records.)

IV. STUDENT REPRESENTATIVE REPORTS

The Student Representatives highlighted athletic and extracurricular achievements, noting that the CV swim teams secured second place at the league meet, while the boys' and girls'



teams placed first and second at Districts, respectively, ahead of the State Championships. Student leadership is currently coordinating a blood drive for March 5 and a Lunar New Year celebration, in partnership with the Asian Cultural Club and funded by Youth Empowerment and Action (YEA!) Grant. CHS reported raising \$1,000 through its Polar Plunge. CHHS reported the introduction of Experimental Design and Driver Education courses. Additionally, the yearbook program received a YEA! Grant to provide yearbooks for all CHHS students.

V. NURSES UPDATE

School Nurse Kelly Ward, one of five district nurses, presented the board with a school nursing update. (The document is posted online with the information packet of this meeting and will be archived with the official 2025-26 board records.)

VI. EDUCATIONAL PROGRAMMING UPDATE

Student Growth and Experience Director Byron Bethards, Elementary School Coordinator Amy Lesan, Middle School Coordinator Kim Johnson, High School Coordinator Nikki McFarland, CHS Teacher and CEA President Christa Schmeder, ELL and Equity Coordinator Marcianne Rivero Koetje, Adams Teacher Mercedes Strowbridge, Mountain View Dean of Students Tara Stroup, and Cheldelin Teacher Jared Callis presented the board with an update to educational programming plans for the 2026-27 school year. (The slide deck is posted online with the information packet of this meeting and will be archived with the official 2025-26 board records.)

The following is a summary of district staff responses to Board inquiries following the report.

Junior High "House" System (7th & 8th Grade)

- Designed to create a "family environment" and sense of belonging by breaking down a large student body (~700 students) into smaller, more comfortable cohorts.
- Students in a "house" share the same core teachers and have classrooms located in the same wing to minimize travel time.
- The schedule is balanced so that students spend four periods with their "house" cohort and three periods (electives/PE) mingled with the rest of the student body to ensure variety.

Staffing and Personnel

- New positions (STEAM specialists, coaches) will be opened to current staff first before seeking outside candidates.
- There is high interest from existing arts teachers in the K-4 STEAM roles, which will help deeply embed the "Arts" into the STEM model.



K-8 vs. Junior High Electives & Schedules

- Junior High (7th/8th) students will have access to an 8th "bonus" period for music/orchestra. K-8 students will have their music/elective integrated into a standard 7-period day (specifically the 1st period).
- K-8 sites will offer three elective choices each semester based on student interest surveys.
- All 5th and 6th graders (including those at K-8 sites) will have one music class, plus an ensemble elective.

Academic Pathways and Curriculum

- To ensure K-8 students have the same math pathways (Algebra, Geometry) as larger schools, the district is utilizing "flipped" and asynchronous classroom models for smaller groups of advanced students.
- The decision to prioritize a STEAM elective over twice-weekly music for K-4 was driven by declining science scores, high student interest in hands-on learning, and strong staff feedback supporting STEAM as the top priority.
- 5-6 students will use hands-on career "kits" (e.g., forensics, veterinarian) for 4-hour exploration cycles aligned with future career clusters.

Social-Emotional Learning (SEL) and Culture

- The district is moving toward "Second Step" for SEL and looking at restorative justice and peer tutoring models.
- Staff emphasized the importance of teaching digital citizenship to combat online bullying and predatory behavior.

Measures of Success

- Success will be tracked through science and math test scores, Youth Truth surveys (specifically regarding "relevance of learning"), and the "Profile of a Graduate" to align with the board goals.
- The Innovation Team is on a two-year cycle, meeting monthly to refine the framework and provide feedback during the actual rollout.

VII. ADJOURNMENT

With no further business, the meeting was adjourned at 9:01 PM.

Luhui Whitebear, Ph.D., Board Chair

Ryan Noss, Ed.D., Superintendent

Prepared By: Kim Nelson

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XIII. CONSOLIDATED INFORMATION

A. January Financial Summary (Unaudited)



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Lauren Wolfe, Director of Finance
Meeting Date: March 5, 2026

January Financial Summary (Unaudited) NO ACTION REQUIRED

Background

The Financial Summary for the General Fund for the period ending January 31, 2025 and January 31, 2026 follows this report. Year-to-date operating revenues through the end of January 2026 total \$77.5 million or 78.90% of total budgeted operating revenues as compared to \$75.4 million or 77.72% through the end of January 2025.

Year-to-date operating expenditures through the end of January 2026 total \$47.4 million or 46.06% of total budgeted operating expenditures as compared to \$43.5 million or 44.09% through the end of January 2025.

Currently, the projected general fund ending balance is \$15,292,238 or 15.36% of total resources net of the beginning fund balance.

Monitoring Fiscal Impacts:

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

1. **Audited Ending Fund Balance:** Single Audit standards were not released by the federal government in time to complete the audit within the statutory guidelines. In response, the Oregon Department of Education has extended the deadline until February 2, 2026. At this time, we will have a final ending fund balance, which carries forward into the current fiscal year as the beginning fund balance.
2. **State & Federal Budget Changes:** While recent news is favorable, K-12 advocates must remain vigilant to protect programs from 2025-27 budget cuts, especially given potential competition from vital Human Services programs like Medicaid and SNAP, which are facing reductions due to HR 1. The state budget still faces a forecasted shortfall and unbudgeted costs, necessitating continued advocacy and readiness to adjust strategies for the next legislative session.

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 January 31, 2026
2. Schedule of Investments as of January 31, 2026



CORVALLIS SCHOOL DISTRICT 509J

General Fund | 2025 - 2026 Financial Summary

For the Period Ending January 31, 2026

	2024 - 2025 YTD Actuals	Prior Year % of Actual	2025 - 2026 Adopted Budget	2025 - 2026 YTD Actuals	% of Budget	Annual Forecast	Variance Favorable/ (Unfavorable)
RESOURCES							
Operating Revenues							
Local Property Tax Revenue	\$ 33,618,400	94.73%	\$ 36,632,983	\$ 34,921,359	95.33%	\$ 37,018,718	\$ 385,735
Local Option Levy	\$ 9,963,978	94.74%	10,853,047	10,319,638	95.09%	10,879,046	25,999
Other Local Sources	\$ 1,935,590	51.80%	3,232,500	1,544,340	47.78%	3,019,654	(212,846)
Intermediate Sources	\$ 147,567	14.06%	875,000	340,538	38.92%	1,012,668	137,668
State School Fund	\$ 29,633,055	68.07%	44,944,068	30,129,913	67.04%	45,545,882	601,814
Other State Resources	\$ -	-%	1,385,023	92,000	6.64%	1,622,724	237,701
Federal Sources	\$ 128,389	34.37%	327,000	163,096	49.88%	454,732	127,732
Other Sources	\$ 3,100	100.00%	5,000	15,827	-%	20,000	15,000
Total Operating Revenues	\$ 75,430,079	77.72%	\$ 98,254,621	\$ 77,526,710	78.90%	\$ 99,573,424	\$ 1,318,803
Beginning Fund Balance*	\$ 19,386,615	100.00%	16,830,395	17,916,300	106.45%	17,916,300	1,085,905
TOTAL RESOURCES	\$ 94,816,694	81.43%	\$ 115,085,016	\$ 95,443,010	82.93%	\$ 117,489,724	\$ 2,404,708
REQUIREMENTS							
Operating Expenditures							
Salaries	\$ 21,891,311	45.36%	\$ 50,804,776	\$ 23,189,571	45.64%	\$ 50,219,902	\$ 584,874
Associated Payroll Costs	12,322,316	44.42%	27,784,726	13,627,526	49.05%	30,483,658	(2,698,932)
Purchased Services	6,624,826	45.02%	15,678,551	7,079,200	45.15%	13,588,938	2,089,613
Supplies and Materials	1,491,981	52.30%	3,676,748	1,812,820	49.30%	3,582,668	94,080
Capital Outlay	89,672	40.56%	82,000	33,148	40.42%	82,000	-
Other Objects	1,117,881	53.99%	2,687,847	1,610,288	59.91%	1,651,780	1,036,067
Transfers	\$ -	-%	2,088,540	-	-%	2,588,540	(500,000)
Total Operating Expenditures	\$ 43,537,986	44.09%	\$ 102,803,188	\$ 47,352,553	46.06%	\$ 102,197,486	\$ 605,702
Contingencies	-	-	7,369,097	-	-%	-	-
Unappropriated Ending Fund Balance	-	-	4,912,731	-	-%	-	-
TOTAL REQUIREMENTS	\$ 43,537,986	44.09%	\$ 115,085,016	\$ 47,352,553	41.15%	\$ 102,197,486	\$ 605,702

*unaudited beginning fund balance subject to change

[**District Policy requires an ending fund balance of no less than 12.5%](#)

****PROJECTED ENDING FUND BALANCE \$ 15,292,238**
15.36%

Corvallis School District 509J
 Schedule of Investments
 January 31, 2026

<u>Type of Investment</u>	<u>Investment</u>	<u>Maturity/</u>	<u>No. of</u>	<u>Bond</u>	<u>Purchase</u>	<u>Par (Maturity)</u>
U.S. Treasury Obligations:						
Commercial Paper:						
Total Investments Outside of Local Government Investment Pool:						\$ -

Local Government Investment Pool:	<u>Monthly</u>	
General Account	<u>Distribution Yield</u>	
	4.25%	64,056,765
Total Investments Inside of Local Government Investment Pool 1		\$ 64,056,765

¹ The maximum amount (in any combination of accounts) that the Local Government Investment Pool (LGIP) allows is \$63,387,000. Local governments must remove pass-through funds that result in an account balance in the pool in excess of \$30 million within 10 business days.

Total Investments	\$ 64,056,765
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Compliance with Investment Policy

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

Benchmarks 46052:

3 Month U.S. Treasury Yield Curve Rate	3.67%
3 Month Jumbo Certificate of Deposit Rate	3.90%

XIV. BOARD MEMBER COMMENTS (9:05 p.m.)*

XV. ADJOURNMENT (9:15 p.m.)*

*All times are approximate.

Note: The Chair of the Budget Committee may alter the order of business as they deem proper and necessary.

Agendas – Agendas and supporting materials are available online at <https://v3.boardbook.org/Public/PublicHome.aspx?ak=1000829> a few days before each School Board meeting. For more information, please contact Kim Nelson at kimberly.nelson@corvallis.k12.or.us.

Communication with the School Board – Communication with the Board can be made by telephone, letter, e-mail, and public testimony. Letters may be addressed to individual Board members or the Board as a whole and sent to 1555 SW 35th Street, Corvallis, OR 97333. E-mail may be sent to schoolboard@corvallis.k12.or.us and will be sent to all board members simultaneously as well as to key District Office staff. For more information, please contact Kim Nelson at kimberly.nelson@corvallis.k12.or.us.

Public Comment –

Guidelines are at: <https://www.csd509j.net/about-us/school-board/provide-input-and-be-informed/>

Executive Session – Permissible purposes of Executive Sessions include: ORS 192.660(2)(a) – Employment of Public Officers, Employees and Agents; ORS 192.660(2)(b) – Discipline of Public Officers and Employees; ORS 192.660(2)(d) – Labor Negotiator Consultations; ORS 192.660(2)(e) – Real Property Transactions; ORS 192.660(2)(f) – Exempt Public Records; ORS 192.660(2)(h) – Legal Counsel; ORS 192.660(2)(i) – Performance Evaluations of Public Officers and Employees; ORS 192.660(2)(j) – Public Investments.

Grievance Process - ORS 192.705

Grievances alleging a violation by a governing body of provisions in Public Meetings Law may be submitted in writing to Kim Nelson at kim.nelson@corvallis.k12.or.us or submitted between 8:00 am – 5:00 pm Monday through Friday at 1555 SW 35th Street, Corvallis, OR 97333. Additional information is available on the district website.

SCHOOL BOARD MEMBERS			
Luhui Whitebear, Chair	541-714-3305	Terese Jones, Co-Vice Chair	541-230-1673
Sami Al-Abdrabbuh	541-283-6611	Shauna Tominey, Co-Vice Chair	541-829-8411
Chris Hawkins	541-602-2045	Judah Largent	541-231-8415
Bernie Wang	541-704-7298		
BUDGET COMMITTEE CITIZEN MEMBERS			
Jessie Munster		Chris Blacker	
Kevin Riley		Carla Ho'a	
Seth Purcell			
Cassandra Inman			

EXECUTIVE STAFF MEMBERS	
Ryan Noss, Superintendent	541-757-5841
Melissa Harder, Assistant Superintendent / Human Resources Director	541-766-4857
Lauren Wolfe, Finance Director	541-757-5874
Byron Bethards, Student Growth & Experience Director	541-757-5470
Kim Patten, Operations Director	541-757-3849
Kim Nelson, Executive Assistant to the Superintendent; Board Secretary	541-757-5841